



Timber Legality Risk Dashboard: Vietnam

Drafted as of: September 2024

On September 1, 2020, the Government of Vietnam (GoV) issued Decree 102/2020/ND-CP, enacting Vietnam's Timber Legality Assurance System (VNTLAS) as part of its commitments under the Forest Law Enforcement Governance and Trade (FLEGT) Voluntary Partnership Agreement (VPA), a bilateral trade agreement with the European Union. One of the main objectives of the VNTLAS Decree has been to develop mechanisms that ensure the legality of timber imported into Vietnam. The Decree officially entered into force on October 30, 2020, and the VNTLAS is now being implemented, although some challenges should be expected given that it is a new system. The VNTLAS is not yet formally recognized as meeting the standards set for FLEGT licenses, and thus it does not meet the requirements for compliance with the European Union Timber Regulation (EUTR) or the forthcoming EUDR (EU Deforestation Regulation).^a In December 2023, the US Government noted: "Vietnam's Custom Authorities lack the capacity to ensure that only legally harvested timber is shipped to the United States in compliance with the Lacey Act."¹

SUMMARY OF LEGALITY RISKS

Risk scores: 63.2 (Higher Risk^b)²

Forestry-related Risk Score: Historically high. However, once the VNTLAS system is robustly implemented, illegal imports may be expected to drop.

Conflict State: NO³

Log and Sawwood Export Restriction in Effect: YES⁴

Import Regulation in Effect: YES, although challenges remain as it is a new system. Elements of the VNTLAS are still under discussion under the EU-Vietnam FLEGT VPA process and the USA-Vietnam Timber Agreement.

- Vietnam has started to implement its Vietnam Timber Legality Assurance System (VNTLAS) but the system is not yet considered robust. Revisions could be anticipated under the US-Vietnam Timber Agreement and FLEGT VPA process.
- Vietnamese domestic and plantation-grown raw materials (primarily acacia, rubberwood, pine, and eucalyptus) are generally considered lower-risk.
- Independent NGO reports have documented incidents of illegal timber entering Vietnamese supply chains, particularly through imports from the Mekong sub-region up until 2018, but increasingly from high-risk African sources.⁵ Imports of temperate species are considered low risk, with the exception of Russian timber.
- Vietnam's exports of forest products have boomed, increasing by almost 50 percent between 2019 and 2022. Higher-risk tropical species tend to be manufactured into wood products, thought to be primarily for the Vietnamese domestic market, with some exports to China.⁶
- China and Russia have been rerouting some of their timber products through Vietnam to the US and Europe, using Vietnam as a transshipment hub to evade sanctions or tariffs on Chinese and Russian exports.^{7,8}

TRADE PROFILE OF FOREST PRODUCTS^{c,d,9}

Total Imports Reported (2022): US\$5.8 billion

Total Exports Reported (2022): US\$15.7 billion;
US\$11.4 billion (73%) to “regulated markets”^e

SUMMARY OF HIGHEST PRODUCT-LEVEL RISKS

Exports - Top Products Exported to the US by 2022 Value¹⁰

- Wood Furniture – Seating (HS940161 & HS940169)
- Wood Furniture – Other (HS940360)
- Wood Furniture – Bedroom (HS940350)
- Wood Furniture – Kitchen (HS940330)
- Paper (HS48)
- Plywood (HS4412)
- Joinery Products (HS4418)
- Wood Furniture – Office (HS940340)
- Other Articles of Wood (HS4421)
- Fibreboard (HS4411)

Since 1992, Vietnam has banned the export of logs, sawnwood, and raw rattan from natural forests.^{11,12,13} Since 1995, Vietnam has restricted the export of charcoal and firewood from natural forests.^{14,15,16} Since 2018, Vietnam has banned the import of logs and sawnwood from Lao People’s Democratic Republic and Cambodia destined for re-export.¹⁷

SUMMARY OF HIGHEST SPECIES-LEVEL RISKS

Illegal logging and trade impact many timber species, but rare and endangered species, particularly those with high economic value and those that are protected by harvest or trade regulations, are especially vulnerable. Vietnam has placed export restrictions on 52 timber species designated as Group IA and Group IIA.¹⁸ No commercial timber can be exported within Group IA species, while no high-quality manufactured pallets can be exported within Group IIA species.¹⁹ Then, in 2019, Vietnam required that Group IA and Group IIA species be treated identically to CITES Appendix I and Appendix II species, respectively, for the purposes of exploitation, processing, transportation, and trade.²⁰ The following species are protected in Vietnam. These include CITES-listed species and species listed as Endangered, Precious and Rare under Vietnamese law.

CITES-Listed Species:

Appendix II:

- **Agarwood** (*Aquilaria* spp., including *Aquilaria crassna* and *A. malaccensis*.)²¹
- **Yew** (*Dalbergia* spp., including *Dalbergia cochinchinensis* and *D. oliveri*)

- **Rosewood** (*Taxus wallichiana*)
- **Thailand Rosewood** (*Dalbergia cochinchinensis*)^{22,23}

Appendix III:

- **Brown pine** (*Podocarpus neriifolius*)

Vietnam has set a zero-export quota for all specimens of *Dalbergia cochinchinensis* and *Dalbergia oliveri* from all sources, including plantations.²⁴ A CITES report from 2021 notes illicit trade. This includes illegal imports from Lao in 2018 and exports from Vietnam. A 2022 report noted recent illegal harvests in Vietnam.^{25,26,27} Vietnam has not submitted an annual report to CITES since 2021.²⁸

Appendix II listings of African populations of species of *Azelaia*, *Khaya*, and *Pterocarpus* came into force in February 2023. Neotropical populations of *Dipteryx*, *Handroanthus*, *Roseodendron*, and *Tabebuia* (ipe and cumaru) were listed in Appendix II, adopted by the Conference of the Parties to CITES in November 2022, and these will come into force in November 2024. There is a risk that stockpiles of timber harvested before the species were listed under CITES could be bolstered by newly harvested timber, leading to misuse of the CITES exemption that allows pre-Convention specimens to be traded without the usual permits.²⁹

Lao PDR is currently subject to compliance measures under CITES, and all commercial trade in CITES-listed species was suspended in November 2023.³⁰ This trade ban will continue until Laos PDR has fulfilled the recommendations agreed at the 77th meeting of the Standing Committee related to, amongst other issues, national legislation and law enforcement.

Currently protected under Vietnamese law:³¹

Group IA (banned from exploitation and commercial use):

- **Bhutan Cypress** (*Cupressus torulosa*)
- **Bách đãi loan, Taiwania, or Chinese Coffin Tree** (*Taiwania cryptomerioides*)
- **Bách vàng or Vietnamese Golden Cypress** (*Xanthocypris vietnamensis*)
- **Vân sam fan si pang or Fansipan Fir** (*Abies delavayi* subsp. *fansipanensis*; *Abies delavayi* var. *nukiagensis*)
- **Thông Pà cò or Hunan Five-Needle Pine** (*Pinus fenzeliana*, synonym *Pinus kwangtungensis*)
- **Thông đỏ lá dài or Himalayan Yew** (*Taxus wallichiana*)
- **Thông nước or Chinese Swamp Cypress** (*Glyptostrobus pensilis*)
- **Hoàng liên ba gai** (*Berberis wallichiana*)
- **Mun sọc** (*Diospyros salletii*)
- **Sưa or Sua** (*Dalbergia tonkinensis*)
- **Chinese Goldthread** (*Coptis chinensis*)
- **Goldthread** (*Coptis quinquesecta*)
- **Venus Slipper orchid** (*Paphiopedilum* spp.)

Group IIA (restricted from exploitation and commercial use):

- **Đỉnh tùng, Phỉ ba mũi, or Mann's Yew Plum** (*Cephalotaxus mannii*)
- **Bách xanh or Chinese Incense Cedar** (*Calocedrus macrolepis*)
- **Bách xanh núi đá or Vietnamese Incense Cedar** (*Calocedrus rupestris*)
- **Pơ mu or Fujian Cypress** (*Fokienia hodginsii*)
- **Du sam, May hình, or Yunnan Youshan** (*Keteleeria evelyniana*)
- **Thông Đà Lạt or Dalat Pine** (*Pinus dalatensis*)
- **Thông lá dẹt or Krempf's Pine** (*Pinus krempfii*)
- **Thông đỏ lá ngắn or Chinese Yew** (*Taxus chinensis*)
- **Sa mộc dầu or San-Mu** (*Cunninghamia konishii*)
- **Cycas** (*Cycas* spp.)
- **Trúc tiet nhan sam** (*Panax bipinnatifidum*)
- **Panax Stipulegnatus** (*Panax stipuleanatus*)
- **Sâm Ngọc Linh or Vietnamese Ginseng** (*Panax vietnamensis*)
- **Markhamia** (*Markhamia stipulata*, *Markhamia pierrei*)
- **Gỗ đỏ, Cà te, Go Do, or Makamong** (*Azelia xylocarpa*)
- **Lim xanh or Lim** (*Erythrophleum fordii*)
- **Gụ mật, Gỗ mật, or Sepetir** (*Sindora siamensis*)
- **Gụ lau** (*Sindora tonkinensis*)
- **Dảng sâm, Mần cày, or Rày cày** (*Codonopsis javanica*)
- **Trai** (*Garcinia fagraeoides*)
- **Trắc or Thailand Rosewood** (*Dalbergia cochinchinensis*, synonym *Dalbergia cambodiana*)
- **Cắm lai Bà Rịa, Burmese Rosewood, or Tamalan** (*Dalbergia oliveri*, synonyms *Dalbergia bariensis*, *Dalbergia mammosa*)
- **Giáng hương quả to, Burma Padauk, or Rosewood** (*Pterocarpus indicus*, *Pterocarpus macrocarpus*, synonym *Pterocarpus cambodianus*)
- **Gù hương or Qué balansa** (*Cinnamomum balansae*)
- **Re xanh phần or Ré** (*Cinnamomum glaucescens*)
- **Vù hương, Xá xị, Re hương, or Selasian Wood** (*Cinnamomum parthenoxylon*)
- **Yellow Vine or False Calumba** (*Cosciniium fenestratum*)
- **Fibraurea** (*Fibraurea tinctoria*, *Fibraurea chloroleuca*)
- **Stephania** (*Stephania* spp.)
- **Nghiên or Nghien** (*Burretiodendron tonkinense*, synonym *Excentrodendron tonkinense*)
- **Hoàng tinh cách** (*Disporopsis longifolia*)

Historically protected (comparable to Group IA restrictions):

- **Malaysian Persimmon, Broad Leaved Ebony, or Sea Ebony** (*Diospyros maritima*)³²
- **Agarwood** (*Aquilaria crassna*)³³
- **Cambodia Cinnamon** (*Cinnamomum cambodianum*)³⁴
- **Chinese Plum Yew, Fortune's Plum Yew, or Chinese Cowtail Pine** (*Cephalotaxus fortunei*)³⁵
- **Brown Pine** (*Podocarpus neriifolius*)³⁶
- **Keteleeria Calcareia** (*Keteleeria davidiana* var. *davidiana*, synonym *Keteleeria calcarea*)³⁷
- **Amentotaxus Argotenia** (*Amentotaxus argotaenia*)³⁸
- **Sindora Cochinchinensis** (*Sindora siamensis* var. *siamensis*, synonym *Sindora cochinchinensis*)³⁹
- **Rosewood** (*Pterocarpus* spp.)⁴⁰
- **Almondwood** (*Chukrasia* spp.)⁴¹
- **Ebony** (*Diospyros* spp.)⁴²
- **Madhuca Pasquieri** (*Madhuca pasquieri*)⁴³
- **Burretiodendron** (*Burretiodendron* spp.)⁴⁴
- **Kim giao đá vôi, or Kim giao núi đá** (*Nageia fleuryi*, synonym *Podocarpus fleuryi*)⁴⁵
- **Indian Mulberry** (*Morinda officinalis*)⁴⁶

Imported species:

Vietnam's VNTLAS entered into force on October 30, 2020, with the aim to develop into a mandatory national system to track and verify legality and control illegal timber, including imported and exported wood products.

However, until it is shown that the VNTLAS is being robustly implemented, all tropical hardwood exports (including re-exports) from Vietnam should be considered high-risk.

Imported temperate hardwoods are generally low-risk, as Vietnam is predominantly importing these species from North America, New Zealand, and Europe, although some high-risk Russian, Ukrainian, or Chinese temperate species are being imported.

CITES-listed imported species:

Appendix II

- **African rosewood** (*Pterocarpus* spp., including *Pterocarpus erinaceus*, *P. soyauxii*, *P. tinctorius*) from Angola, Benin, Burkina Faso, Gambia, Ghana, Guinea, Guinea-Bissau, Mali, Nigeria, Republic of Congo, Sierra Leone
- **Afrormosia** (*Pericopsis elata*) from Central African Republic, DRC, Republic of Congo
- **Agarwood** (*Aquilaria* spp., *Gyrinops* spp.) from Indonesia, Malaysia, Lao People's Democratic Republic, Papua New Guinea
- **Cumaru** (*Dipteryx* spp.) from Panama, Brazil, Perú
- **Doussie** (*Azelia* spp.) from Angola, Mozambique, Republic of Congo
- **Kevazingo / bubinga** (*Guibourtia demeusei*, *Guibourtia pellegriniana*, *Guibourtia tessmannii*) from Cameroon, Central African Republic, DRC, Equatorial Guinea, Gabon
- **Mahogany** (*Swietenia macrophylla*) from Mexico
- **Palo santo** (*Plectrocarpa sarmientoi*, synonym *Bulnesia sarmientoi*) from Argentina, Paraguay
- **Ramin** (*Gonystylus* spp.) from Malaysia
- **Rosewood** (*Dalbergia* spp.) from Belize, Brazil, Cambodia, El Salvador, India, Lao People's Democratic Republic, Mozambique, Nicaragua
- **Spanish cedar** (*Cedrela odorata*) from Suriname

Appendix III

- Oak (*Quercus mongolica*) from Russian Federation

Vietnamese importers also source a high percentage of logs and sawnwood from countries with log and/or sawnwood export restrictions (67.3 percent of Vietnam's total imports of logs and 32.7 percent of Vietnam's total imports of sawnwood in 2022 by value).^{47,48} Violations of such export bans would trigger Vietnam's own TLAS, as well as (for re-exports) prohibitions of the US Lacey Act, EUTR, EUDR, Australian Illegal Logging Prohibition Act (ILPA), and similar import regulations. A log export restriction (LER) or sawnwood export restriction (SER) signals a need for greater due diligence and heightened risk assessment and mitigation to ensure that the import of logs or sawnwood from these countries does not violate the specific laws and regulations of the source country.

FORESTRY SECTOR

Forested Area: 14.6 million ha (14.9% protected)⁴⁹

Deforestation Rate: -0.9% annually (net reforestation)⁵⁰

Forest Ownership (as of 2015):⁵¹

- 9.22 million ha publicly-managed (65.6%)
- 4.50 million ha managed by groups with long term rights to forest resources (32%)
- 342 thousand ha managed by other groups (2.4%)

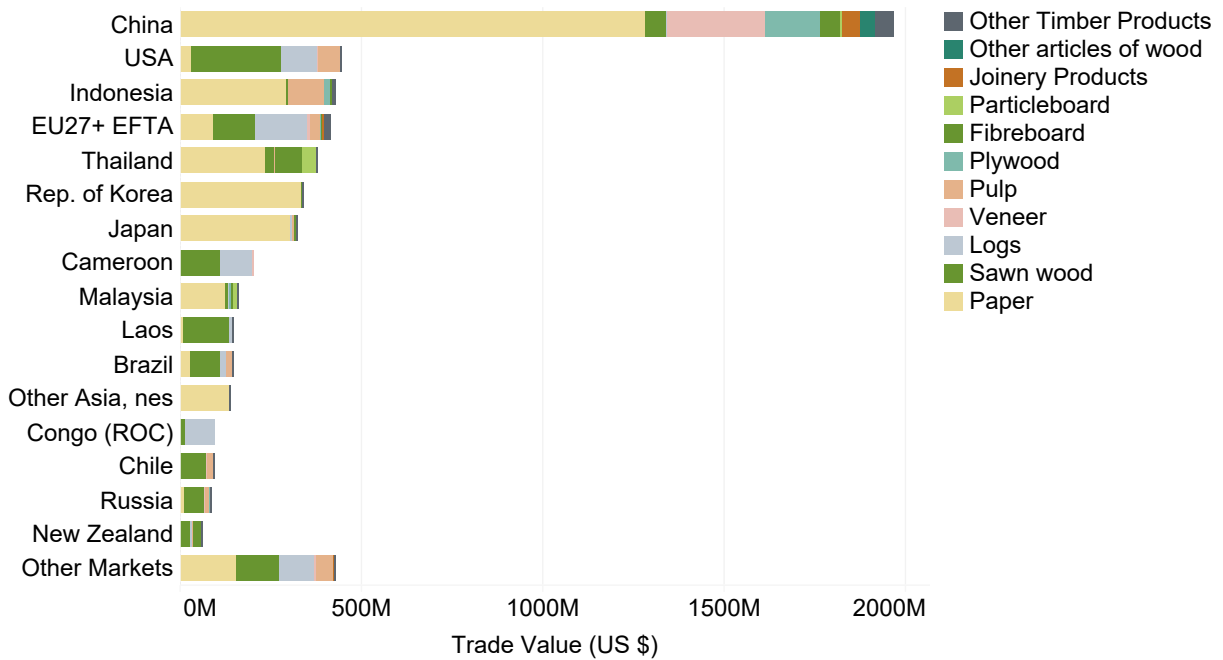
Certified Forests:

- FSC Certification: 355,994 ha (2023)⁵²
- PEFC: 172,009 ha (2024)⁵³

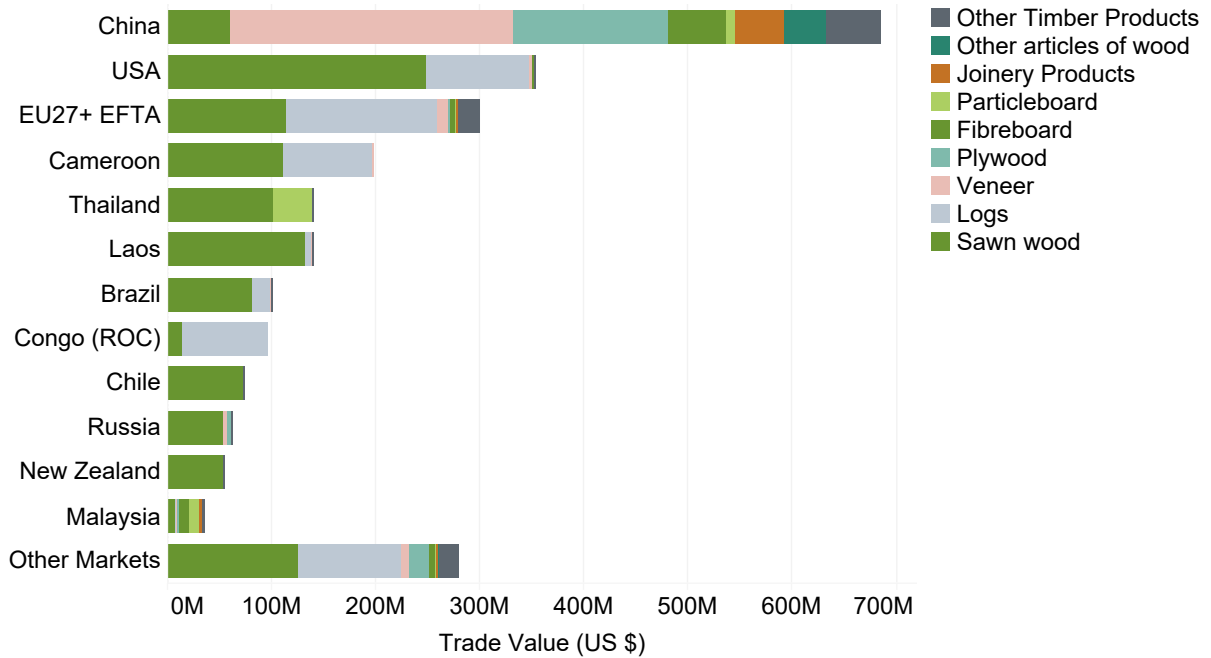
Domestic Production (2022):⁵⁴

- Wood fuel: 20 million cubic meters (m³)
- Logs: 4.53 million m³
- Sawnwood: 5.51 million m³
- Charcoal: 414,000 metric tonnes
- Paper: 5,87 million metric tonnes
- Wood Pellets: 4.89 million metric tonnes
- Plywood: 1.65 million m³
- Veneer: 2.91 million m³
- Pulp: 710 thousand metric tonnes
- Particleboard: 250 thousand m³
- Fibreboard: 190 thousand m³
- Wood chips: 19.1 million m³

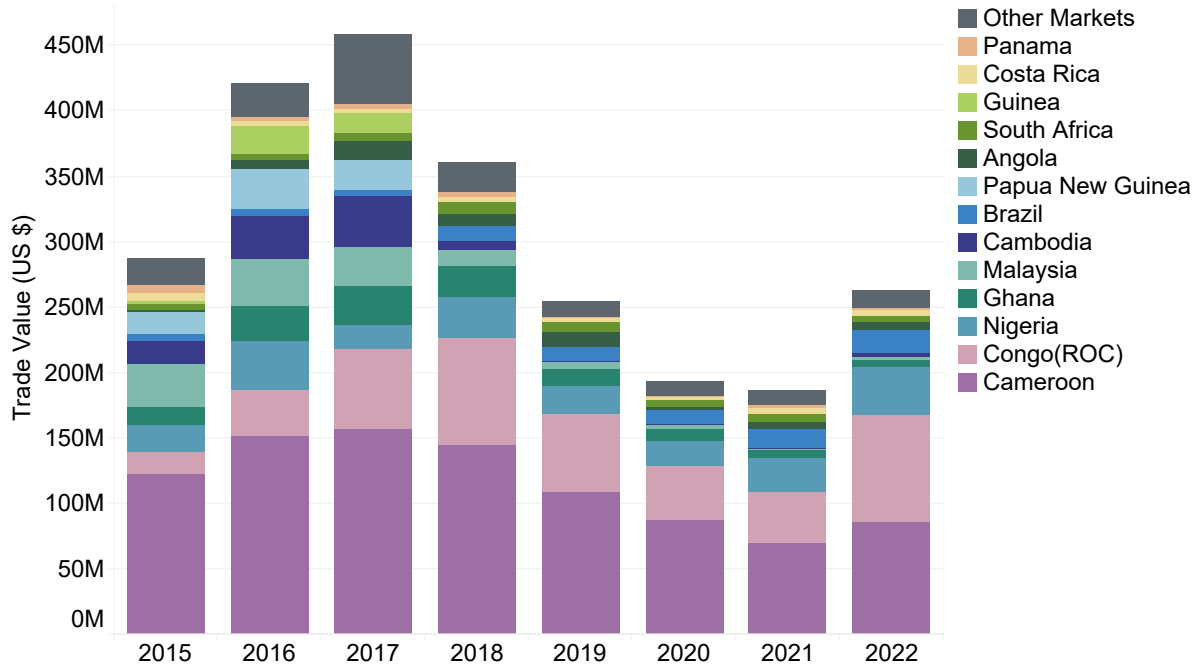
VIETNAM'S IMPORTS OF FOREST PRODUCTS, BY VALUE, AS REPORTED BY VIETNAM (2022)⁵⁵



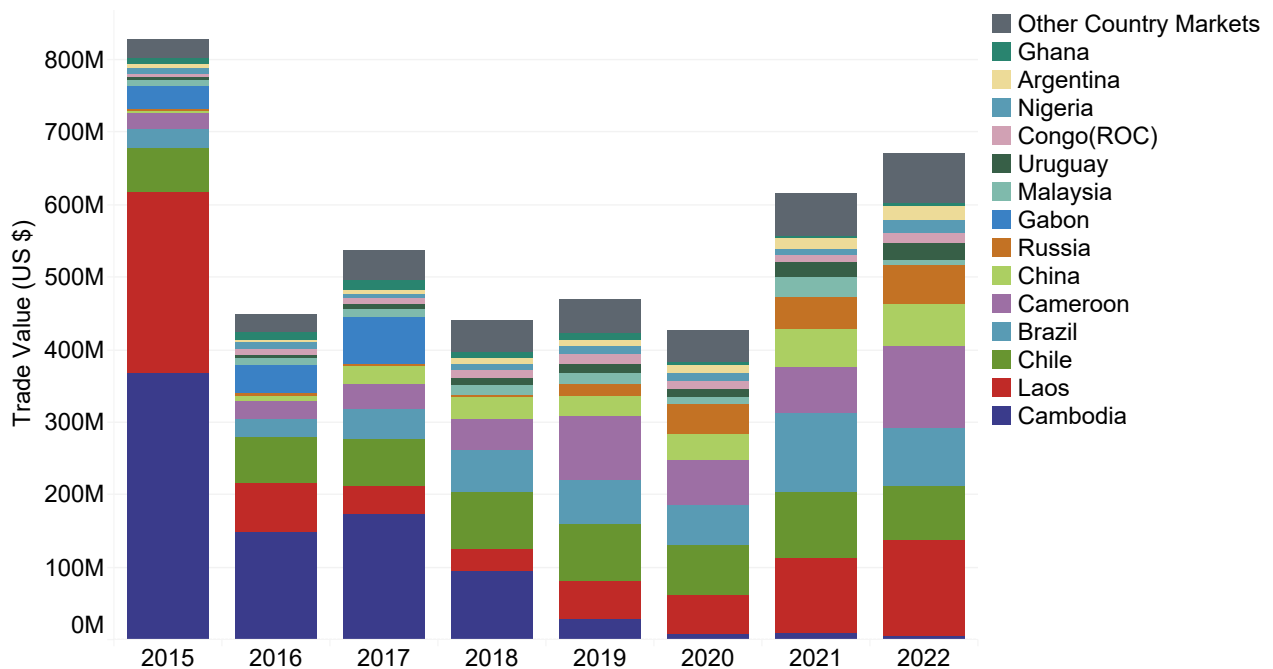
VIETNAM'S IMPORTS OF TIMBER PRODUCTS BY VALUE, AS REPORTED BY VIETNAM (2022)⁵⁶



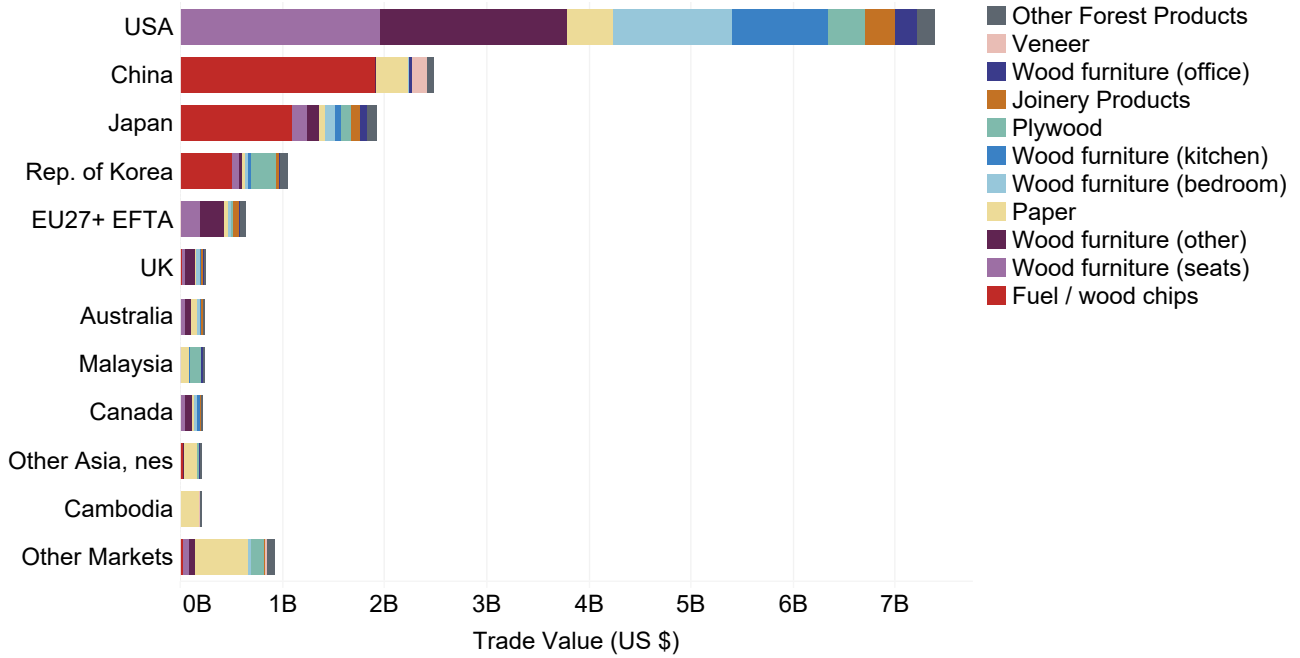
**VIETNAM'S IMPORTS OF LOGS FROM COUNTRIES WITH LOG EXPORT RESTRICTIONS,
AS REPORTED BY VIETNAM TO UN COMTRADE (2015-2022)⁵⁷**



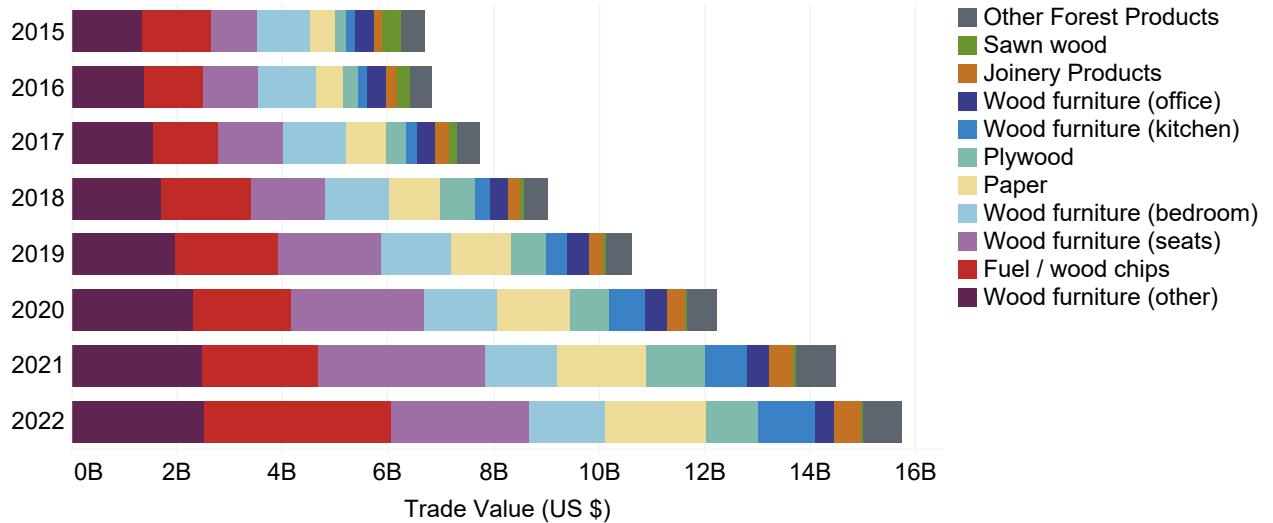
**VIETNAM'S IMPORTS OF SAWNWOOD FROM COUNTRIES WITH SAWNWOOD EXPORT RESTRICTIONS,
AS REPORTED BY VIETNAM TO UN COMTRADE (2015-2022)⁵⁸**



VIETNAM'S TOP DESTINATION MARKETS FOR FOREST PRODUCTS BY EXPORT VALUE, AS REPORTED BY VIETNAM (2022)⁵⁹



VIETNAM'S EXPORT OF FOREST PRODUCTS BY VALUE, AS REPORTED BY VIETNAM (2015 - 2022)



- **Vietnam has started to implement its Vietnam Timber Legality Assurance System (VNTLAS) as part of its efforts to establish a comprehensive framework ensuring the legality of timber imports and exports that is aligned with international agreements such as the FLEGT VPA and to support responsible forest management and trade compliance. The system is not yet considered robust, and some revisions could be anticipated under the US-Vietnam Timber Agreement and FLEGT VPA process.**

The Government of Vietnam has made significant efforts to develop a mandatory national system to track and verify legality and control illegal timber. An important component of this commitment by Vietnam is the VNTLAS, which has been designed to provide assurances that timber and timber products produced and processed in Vietnam come from legal sources and are in full compliance with relevant Vietnamese laws and regulations, as verified by accredited independent auditors and monitored by civil society. The VNTLAS covers a wide range of products and applies to all timber traders, downstream processors, and exporters, and—importantly—also requires Vietnamese importers to source legal timber.⁶⁰ However, timber traceability within the wood products processing sector varies greatly between industry sub-sectors, which often makes it difficult to verify legal origin. While most large exporting companies have established chain-of-custody systems, many small and micro enterprises, which constitute the majority of processing operations using tropical hardwoods, do not.⁶¹

The VNTLAS requires Vietnamese importers to follow a series of due diligence steps when sourcing specific timber species from high-risk countries, including providing documentary evidence to verify legal harvest and trade. However, reports suggest that such document-based systems may allow companies to claim a "clean supply chain" through paperwork alone, rather than ensuring a truly risk-free supply chain.

The VNTLAS entered into force on October 30th, 2020,⁶² although some early challenges should be expected given that it is a new system. There have been reports of Vietnamese importers not being familiar with the requirements, using legitimate source documentation to "launder" more timber than the documents legally allow, or confusing phytosanitary certificates or certificates of origin as documents that can actually verify legality.^{63,64} The Environmental Investigation Agency (EIA) has concluded that there is a high chance of fraudulent documentation used by Vietnamese companies to certify legality for timber shipments from the Congo Basin.⁶⁵

The VNTLAS is not yet formally recognized as meeting the standards set for FLEGT licenses, and thus it does not meet the requirements for compliance with the European Union Timber Regulation (EUTR) or the forthcoming EU Deforestation Regulation (EUDR). Vietnam will begin issuing FLEGT licenses when the timber legality assurance system has been successfully tested and when Vietnam and the EU are satisfied that it functions as described in the VPA.⁶⁶

In October 2020, the US Trade Representative (USTR) initiated an investigation under Section 301 of the Trade Act of 1974 into the illegal import of raw material into Vietnam.⁶⁷ The US investigation focused on the extent to which certain timber imports may be inconsistent with Vietnam's domestic laws and/or the laws of the country of harvest, the adequacy of Vietnam's enforcement at the border, and other acts, policies, and practices related to Vietnam's import and use of illegal timber.

In October 2021, the United States and Vietnam signed the Agreement on Illegal Logging and Timber Trade ("Timber Agreement") under the US-Vietnam Trade and Investment Framework Agreement Council, which addresses US concerns identified in the 301 investigation about Vietnam's involvement in illegal timber trade. It sets out several commitments by the Government of Vietnam to improve the VNTLAS, keep confiscated timber (i.e., timber seized for violating domestic or international law) out of the commercial supply chain, verify the legality of domestically harvested timber (regardless of export destination), and work with high-risk source countries to improve customs enforcement at the border and law enforcement collaboration. The Timber Agreement has established ongoing discussions and will monitor progress of key commitments, including amendments to Vietnam's laws and regulations aimed at ensuring timber legality and improving enforcement to combat illegal logging.⁶⁸ In December 2023, the US Government noted: "Vietnam's Custom Authorities lack the capacity to ensure that only legally harvested timber is shipped to the United States in compliance with the Lacey Act."⁶⁹

On November 27, 2020, MARD published a list of 51 "positive" geographies/countries, as well as a list of the 322 timber species of 'no concern' that had been recently imported into Vietnam. By implication, countries and species not listed should be considered high-risk. This includes species imported for the first time, those listed in the CITES Appendices, and those classified as category IA or IIA under Vietnamese law. The FLEGT VPA and the VNTLAS prescribe risk classification

criteria, which rate the timber's country of origin according to, among other things, the existence of a mandatory national framework on due diligence, a World Bank Worldwide Governance Indicator of zero or higher, and mandatory certification systems for national timber. There have been a number of concerns raised in relation to the published lists, including the presence of some countries on the "positive" geographies list that might be considered higher risk using other risk criteria/methodologies.

One of the activities under the US-Vietnam Timber Agreement has been to revisit the criteria used by Vietnam to classify third countries as a "positive geographical area" exporting timber to Vietnam. This dashboard does not use the same risk criteria as the one currently outlined in the VNTLAS and FLEGT VPA.

- **Vietnamese domestic and plantation-grown raw materials (primarily acacia, rubberwood, and eucalyptus) are generally considered lower-risk.**

Vietnam bans the logging of natural forests, which is generally well-enforced. This means that, in principle, there should be no timber harvested from natural forests in Vietnam (other than clearing for infrastructure projects). Further, Vietnam also has an export ban on logs and sawnwood from domestic natural forests.^{70,71,72,73}

To meet the country's supply gap, domestic timber plantations (acacia, rubberwood eucalyptus, pine, as well as melaleuca and bamboo) have been expanding in state-owned forests and where smallholders have been granted land under the government's forestland allocation program. These areas supplied over 20 million m³ in 2020.⁷⁴ Approximately 70–80 percent of timber from this source is small diameter for the export of wood chips and wood pellets to Asian markets, and the production of MDF.⁷⁵ Vietnamese plantations with documents proving legal right to harvest can generally be considered lower-risk, especially if they are certified. However, disputes between State Forest Companies and local communities over ownership create a risk.^{76,77,78} Once the VPA comes into effect, timber sourced from plantations will require a FLEGT licence.

- **Vietnam imports between 3 and 3.5 million cubic meters of raw materials annually from a mix of both higher- and lower-risk sources. Independent NGO reports have documented incidents of illegal timber entering Vietnamese supply chains, particularly from high-risk African sources and previously from the Mekong sub-region until 2018.⁷⁹ Imports from Cambodia have dropped by 90 percent. Imports of temperate species are considered low risk, with the exception of Russian timber.**

Vietnam imports from a diverse set of countries – ranging from low-risk (North America, Europe, New Zealand) to countries with well-documented risks of illegal logging of tropical hardwoods (including Cameroon, Laos, Nigeria, Ghana, Republic of Congo, Malaysia, Mozambique, Cambodia, and Papua New Guinea)^{80,81,82,83,84,85,86,87,88,89} as well as re-exports from countries that themselves import from high-risk countries before shipping to Vietnam for further processing and value addition (Thailand, Singapore, and China).^{90,91,92,93}

Vietnamese demand for logs has shifted in the past few years away from Cambodia, Papua New Guinea, Myanmar, and Malaysia, all of which have instituted some form of log export ban. However, Vietnam continues to import logs from other countries with such bans, including Cameroon, Republic of Congo, and new source countries of Brazil and Nigeria.⁹⁴ Vietnam has significantly increased—by 154 percent between 2013–2018^{95,96}—raw material sourcing from Congo Basin countries and is now the second largest importer of African timber in the world, behind China. Cameroon has become the largest supplier of tropical logs to Vietnam (accounting for 19.5 percent in value of the logs imported between 2019 to 2022). Unprocessed logs account for the majority (51.9 percent in value from 2019 to 2022) of imports from Cameroon. Higher-risk imports from Laos decreased but then picked up considerably in the past few years.

Independent NGO reports have documented incidents of illegal timber entering Vietnamese supply chains, previously through imports from the Mekong sub-region, but increasingly from Africa. A significant number of these high-risk countries rank high globally for governance challenges and corruption or are listed on the World Bank's list of fragile and conflict-affected situations (FCS), indicating significant challenges for respective governments to maintain the rule of law. Complicity of government officials in corruption in many states compromises the enforcement of laws and regulations relating to forest protection and management, and suggests an increased risk of buying illegal wood.^{97,98,99} For example, in 2018, EIA identified three areas within Cambodia where substantial illegal logging operations were underway and tracked the timber into Vietnam, both through an official border crossing at Hoa Lu in Bình Phước province and in Le Thanh in Gia Lai province, and where it was smuggled out of Cambodia and into Vietnam across informal crossings near both Hoa Lu and Le Thanh.¹⁰⁰ In 2020 and 2021, EIA demonstrated that the exploding Cameroon-Vietnam timber supply chain is rife with illegal activities, such as: widespread violation of export laws (including Cameroonian log export bans of certain species and limits to the size of processed timber products allowed for export); routine misdeclaration of species; illegal harvest,

including from within national parks; laundering operations with fraudulent paperwork; tax evasion; and labor violations.^{101,102} Global Witness found that Norsudtimber, a Liechtenstein-based company operating in Democratic Republic of the Congo, illegally harvested timber on 90 percent of its sites. In 2017, Vietnam imported 74 percent of the timber harvested by Norsudtimber, overtaking China as the main destination for Norsudtimber's exports.¹⁰³

- **Vietnam's exports of forest products have boomed, increasing by almost 50 percent between 2019 and 2022. Higher-risk tropical species tend to be manufactured into wood products, primarily for the Vietnamese domestic market with some exports to China.**¹⁰⁴

In 2022, Vietnam reportedly exported more than US\$15 billion of forest products. The country's national strategy aims to increase the value of wood and wood product exports to \$20 billion by 2025 and \$25 billion by 2030.¹⁰⁵

The United States is by far the most important market for Vietnam's forest product exports, greater than the next five markets combined. China, Japan, and the Republic of Korea are also large markets, but primarily for wood chips and pellets from plantation wood harvested domestically.

Imported logs and sawnwood play a crucial role in Vietnam's furniture production industry, with high-risk tropical species thought to be mainly used for the domestic market and some limited exports to China. These species are commonly utilized for home and office furniture, interior construction, and spiritual structures such as temples and pagodas. A study on Vietnam's exports to Japan found that high-risk species accounted for 1-5 percent (by value) of wood products like flooring, joinery, and furniture. While no high-risk species were identified in wood chips, pellets, or plywood, higher-risk tropical hardwoods could still be used for plywood face and back layers, where the species may not have been fully declared.¹⁰⁶

Lower-risk, light colored species such as oak and beech are typically exported from Vietnam to North American and European markets. These species are often originally imported into Vietnam from these same markets, or Russia, before being processed into finished products. Common low-risk temperate species imported into Vietnam include ash (*Fraxinus* spp.), pine (*Pinus* spp.), oak (*Quercus* spp.), poplar (*Liriodendron* spp.), walnut (*Juglans* spp.), and cottonwood (*Populus deltoides*).¹⁰⁷ However, temperate species like birch from Russia are an exception, especially after the onset of the Ukraine-Russian war, as they are now considered higher risk due to concerns about sanction circumvention in European markets and tariff avoidance in the US.

- **China and Russia have been rerouting some of their timber products through Vietnam to the US and Europe to avoid sanctions or tariffs, leveraging Vietnam as a transshipment hub to circumvent sanctions or trade duties on Chinese or Russian exports.**^{108,109}

In efforts to circumvent US tariffs, Chinese products have been increasingly exported to Vietnam and then re-exported to the US with marginal value-added processing.^{110,111} This violates US trade laws on circumvention, and thus should be considered an illegal act and violation of the Lacey Act as well.^{112,113} The US Department of Commerce investigations and rulings have found that certain plywood products exported from Vietnam using Chinese components were circumventing antidumping (AD) and countervailing duties (CVD) on Chinese plywood. Recent court cases in the US highlight the increasing awareness and enforcement of this type of tariff circumvention.^{114,115} The US Department of Commerce and US Customs and Border Protection continue to be actively involved in investigating and imposing penalties related to this issue.

In 2022, EIA found that most birch products currently being exported from Vietnam to the US originated in Russia. According to Vietnam customs data, roughly 40,000 m³ of birch wood is transported every month from Russia via China, with China listed as country of origin, before it is assembled into furniture and plywood. From March to April 2022, as direct US imports of Russian birch plunged due to sanctions or increased tariffs on products from Russia, birch plywood imports from Vietnam grew by 206 percent.¹¹⁶ The NGO Earthsight has reported that some of Russia's largest forestry companies are owned by oligarchs with close ties to President Vladimir Putin and who are sanctioned by the US and Europe.

REPORTS & ADDITIONAL RESOURCES

A list of relevant reports and additional online tools to complement this country report are also available at the IDAT Risk website: <https://www.forest-trends.org/fptf-idat-home/>

Key Reading:

1. To, Phuc X et al. *forthcoming 2024*. "Vietnam's imports of Forest-Risk Commodities from Africa: Implications for traceability and deforestation." Forest Trends, Washington DC.
2. To, X.P., Fujisaki, T., and Makino, Y., 2023. Viet Nam's Timber Exports to Japan: Analysis of Products Made Using Imported High Risk Species during 2018–2021. Institute for Global Environmental Strategies (IGES) on behalf of the International Tropical Timber Organization (ITTO), Yokohama, Japan.
3. Xuan To, Phuc et al. 2020. "Vietnam's Import of Tropical Timber and the Implementation of the Vietnam Timber Legality Assurance System: Africa, Cambodia, Laos, and Papua New Guinea." Forest Trends.
4. Environmental Investigation Agency and Centre pour l'Environnement et le Développement. 2020. "Tainted Timber, Tarnished Temples." Environmental Investigation Agency.
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METHODOLOGY & TERMINOLOGY NOTES

^aFor further information on the risk classification see Xuan To *et al*, 2020.

^bThe overall country governance risk scores reflect Forest Trends' 2021 updated assessment of national-level independent political, governance, business, economic, and corruption indices that draw on a broad range of relevant underlying data from the World Bank, African Development Bank, Asian Development Bank, Inter-American Development Bank, International Fund for Agricultural Development's programming criteria, United Nations and governmental aggregated data, as well as independent surveys and other primary data to provide an average relative governance and corruption risk score for 211 countries globally. Countries scoring less than 25 are considered "Lower Risk," countries scoring between 25 and 50 are "Medium-Risk," and countries scoring above 50 are "Higher-Risk." It is important to note that it is possible to source illegal wood from a well-governed, "Lower-Risk" state and it is also possible to source legal wood from a "Higher-Risk" country. As such, the risk scores can only give an indication of the likely level of illegal logging in a country and ultimately speaks to the risk that corruption and poor governance undermines rule of law in the forest sector. A full methodology is available on the IDAT Risk website: <https://www.forest-trends.org/fptf-idat-home/> Timber Legality.

^cThe term "forest products" is used to refer to timber products (including furniture) plus pulp and paper. It covers products classified in the Combined Nomenclature under Chapters 44, 47, 48, and furniture products under Chapter 94. While the term "forest products" is often used more broadly to cover non-timber and non-wood products such as mushrooms, botanicals, and wildlife, "forest products" is used to refer to timber products plus pulp and paper in this dashboard.

^dExcept where otherwise specified, all trade statistics and chart data are sourced from UN Comtrade, compiled and analyzed by Forest Trends. Countries report trade statistics at different times to UN Comtrade; China is often up to a year later than other countries that report monthly. Further, UN Comtrade does not include estimates of illicit trade; for example, illicit shipments smuggled across borders. Therefore, UN Comtrade data should be considered a conservative estimate of the actual trade. For example, a World Trade Institute study found that "increasing trade facilitation and market liberalization [in Vietnam] as well as e-commerce certainly are creating many motivations to smuggling and commercial frauds" and that formal trade statistics in Vietnam greatly underestimate the actual trade. (See Table 5.1: https://www.wti.org/media/filer_public/09/e5/09e5ee9f-1eb9-4d84-bb17-c3e19763e45f/working_paper_no_26_2017_phan_thi_thu_hien_and_nguyen_viet_hung.pdf).

^eRegulated markets reflect countries and jurisdictions that have developed operational measures to restrict the import of illegal timber. As of 2021, this included the US, Member States of the European Union (as well as the United Kingdom, Iceland, Liechtenstein, Norway, and Switzerland), Australia, Canada, Colombia, Indonesia, Japan, Malaysia, South Korea, and Vietnam. Some measures are more comprehensive in scope, implementation, and enforcement than others.

^fAll references to "EU + EFTA" signify the 27 Member States of the European Union (as of 2021), as well as the United Kingdom, Iceland, Liechtenstein, Norway, and Switzerland.

^gFor the purposes of this statistic, the Congo Basin is defined as Cameroon, the Central African Republic, the Republic of the Congo, the Democratic Republic of the Congo, Equatorial Guinea, and Gabon.

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The Dashboards have been compiled from publicly available information sources to support risk assessments on the legality of timber products entering international supply chains. The Dashboards are for educational and informational purposes only. The Dashboards have been drafted with input from the Environmental Investigation Agency (EIA) and are subject to external peer review. The Dashboards will be updated periodically based on newly available information.

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