

Annex I – List of applicable legislation (updated April 2015)

Criteria and sub criteria	Applicable laws and regulations	Links to legislation	Legal Authority
1. Legal right to harvest			
1.1 Land tenure and management rights	Land Law 2013 ("New Land Law") - Article 32, 33, 34, 35, 48, 49, 50, 51	http://www.itpc.gov.vn/investors/how_to_invest/law/Law_on_land/mldocument_view/?set_language=en	Ministry of Agriculture and Rural Development (MARD)
	Decree 43/2014/ND-CP dated 15 May 2014 on land use levy collection	http://thuvienphapluat.vn/archive/Nghi-dinh-43-2014-ND-CP-huong-dan-thi-hanh-Luat-Dat-dai-vb230680.aspx	Ministry of Natural Resources and Environment
	Circular 76/2014/TT-BTC dated 16 June 2014 of the Ministry of Finance guiding some articles of Decree No. 45/2014/ND-CP on land use levy collection	http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&mode=detail&document_id=174753	Ministry of Industry and Trade
	Decree 46/2014/ND-CP dated 15 May 2014 of the Vietnam Government providing on the collection levies of land lease, water surface lease	http://www.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&mode=detail&document_id=174329	Local Authorities
	Circular 35 /2011/TT-BNNPTNT dated 20 May 2011 on guiding the implementation of timber and non-timber forest product harvesting and salvaging - Clause 4, Article 3	http://vndoc.com/thong-tu-so-35-2011-tt-bnnptnt-huong-dan-thuc-hien-khai-thac-tan-thu-go-va-lam-san-ngoai-	
	Circular 77/2014/TT-BTC dated 16 June 2014 of the Ministry of Finance guiding some articles of Decree No. 46/2014/ND-CP on land rental, water surface rental collection	http://chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&page=21&mode=detail&document_id=174752	
	Decree 163/1999/ND-CP on allocating and leasing of forestry land to organizations, households and individuals for stable and long-term use of land under forestry purposes. Article 4, 5, 6, 9, 10 and 17	http://thuvienphapluat.vn/archive/Nghi-dinh-163-1999-ND-CP	
	Decree 135/2005/ND-CP dated 8 November 2005 on the allocation of agricultural land, productive forest land and land with water surface for aquaculture in state-run agricultural farms and forestry farms. Article 6, 8, 9 and 11	http://thuvienphapluat.vn/archive/Nghi-dinh-135-2005-ND-CP-giao-khoan-dat-nong-nghiep-rung-san-xuat-co-mat-nuoc-nuoi-trong-thuy-san-trong-nong-lam-truong-quoc-doanh-vb5331.aspx	
	Joint Circular No. 07/2011/TTLT-BNNPTNT-BTNMT dated 29 January 2011 by Ministry of Agriculture and Rural Development and the Ministry of Natural Resources and Environment guiding on forest allocation and lease in association with forestland allocation and lease. Article 5, 9 and 11	http://congbao.chinhphu.vn/loi-dung-van-ban-so-07-2011-TTLT-BNNPTNT-BTNMT-(6801)	
	Law on Forest Protection and Development 2004 - Article 31 requires registration of forest use rights, the ownership rights of the plantation as productive forest, however, it does not cover natural forest - Article 27.28 stipulates the change of purpose for forest use. There are only two competent authorities eligible to make a decision - they are the Prime Minister and the Chairman of Provincial People Committee. Provincial authorities have the power to allow a change to a part or whole of a forests with a previously established purpose.	http://moi.gov.vn/vbq/Lists/Vn%20bn%20php%20lut/View_Detail.aspx?ItemID=18584	
	Decree 23/2006/ND-CP dated 3 March 2006 on the implementation of the Law on Forest Protection and Development.	http://thuvienphapluat.vn/archive/Nghi-dinh-23-2006-ND-CP-thi-hanh-Luat-Bao-ve-va-phat-trien-rung-vb9593.aspx	
Circular 38/2007/TT-BNN dated 24 April 2007 guiding the order and procedures for allocation and lease of forests to or recovery of forests from organizations, households, individuals and village population communities. Clause 4, 5 Section II and Clause 2, Section III	http://www.kiemlam.org.vn/Desktop.aspx/News/Giao-rung-Quan-ly-nuong-ray/Thong_tu_382007TT-BNN_ngay_2542007		
Circular 87/2009/TT-BNN PTNT dated 31 December 2009 by Ministry of Agriculture & Rural Development guiding on design, exploitation and selection of timber	http://www.chinhphu.vn/portal/page/portal/chinhphu/bonganh/bongnghiepvaphattrienongthon/vanban?orgId=16&title=V%C4%83n+		

Criteria and sub criteria	Applicable laws and regulations	Links to legislation	Legal Authority
		b%E1%BA%A3n+quy+ph%E1%BA%A1m+ph%C3%A1p+lu%E1%BA%ADt&classId=1&view=detail&documentId=153646	
	Circular 01/2012/TT-BNNPTNT dated 4 January 2012 by the Ministry of Agriculture and Rural Development stipulating dossiers of lawful forest products and inspection of the origin of forest products	http://www.moit.gov.vn/vn/Pages/ChiTietVanBan.aspx?viD=11997	
	Decree 02/CP dated 15 January 1994 of the government to allocate forest land to organizations, households and individuals for use in long-term goal was to replace Decree 163/1999 / ND-CP of the Government Affairs on lease of forest land to organizations, households and individuals using a stable, long-term forestry purposes. Article 11, 5, 13, 14	http://thuvienphapluat.vn/archive/Nghi-dinh-2-CP-ban-Quy-dinh-ve-viec-giao-dat-lam-nghiep-cho-to-chuc-ho-gia-dinh-ca-nhan-su-dung-on-dinh-lau-dai-vao-muc-dich-lam-nghiep-vb38711.aspx	
	Enterprise Law , Article 24, 25 on the conditions of issuing business certificate registration and the contents of the certificate	http://thuvienphapluat.vn/archive/Luat-Doanh-nghiep-2014-vb259730.aspx	
	Decree 43/2010/ND-CP dated 15 April 2010 on business registration. Article 6, 10, 11, 5, 6, 7, 8 and 29	http://www.hapi.gov.vn/nghe-danh-so-432010ndcp-ngay-1542010-cua-thu-tuong-chinh-phu-ve-dang-ky-doanh-nghiep_p363t139.aspx	
	Decree 85/2007/ND-CP dated 25 May 2007 of the Government detailing the implementation of some articles in the Law on Tax Administration (details the implementation of a number of articles of the Law on Tax Administration applicable to the management of taxes, charges, fees, land and water surface rents, land use levy, revenue collected from the exploitation of mineral resources and other revenues of the state budget, the collection of which is managed by tax administration agencies according to the Law.) Article 7, 8, 10, 11, 13, 14 and 15	http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&mode=detail&document_id=75058	
	Decree 124/2008/ND-CP dated 11 December 2008 of the Government detailing and guiding the implementation of some articles of the Law on Enterprise Income Tax. Article 5 and 11	http://www.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&mode=detail&document_id=81476	
	Decree 50/2010/ND-CP dated 14 May 14 2010 detailing and guiding a number of articles of the Law on Royalties	http://www.moj.gov.vn/vbpg/Lists/Vn%20bn%20php%20lut/View_Detail.aspx?ItemID=25350	
	Decree 43/2013/ND-CP dated 10 May 2013 of the Government providing details in the implementation of Article 10 in Labor-Union Law on rights and liabilities of Labor Union in representation, protecting rights, proper legal benefits of employees. Article 4 and 5.	http://thuvienphapluat.vn/archive/Nghi-dinh-43-2013-ND-CP-huong-dan-Dieu-10-Luat-cong-doan-quyen-trach-nhiem-vb186878.aspx	
	Circular 23/2014/TT-BTNMT on certificates of land use rights and ownership rights over houses and other assets attached to land	http://thuvienphapluat.vn/archive/Thong-tu-23-2014-TT-BTNMT-Giay-chung-nhan-quyen-su-dung-dat-so-huu-nha-o-tai-san-khac-gan-lien-dat-vb236488.aspx	
	Circular 30/2014/TT-BTNMT stipulate dossier of land allocation, land lease and change the purpose of land use, land acquisition. Article 3,4 and 8	http://thuvienphapluat.vn/archive/Thong-tu-30-2014-TT-BTNMT-ho-so-giao-cho-thue-chuyen-muc-dich-su-dung-thu-hoi-dat-vb239132.aspx	
1.2 Concession licenses	Decree 01/CP dated 04 January 1995 Article 1, 2, 6, 8, 11	http://www.moj.gov.vn/vbpg/Lists/Vn%20bn%20php%20lut/View_Detail.aspx?ItemID=10003	Ministry of Natural Resources & Environment - Department of Lands District Authorities
1.3 Management and harvesting planning	Law on Forest Protection and Development 2004 - Section 2. Forests assignment, lease and recovery, change forest use purpose - Article 22, 24, 24, 25 and 28. Right competent authority decision	http://thuvienphapluat.vn/archive/Luat-Bao-ve-va-Phat-trien-rung-2004-29-2004-QH11-vb52653.aspx	Ministry of Agriculture and Rural Development (MARD) Vietnam Forest Corporation (VINAFOR)

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	- Article 44. Trading, transportation, export, import, temporary import for re- temporary export for re-import and transit of forest plants and animals		Commune People's Committee
	Circular 01/2012/TT-BNNPTNT , Article 9	http://vietnamforestry.org.vn/mediastore/fsspco/2012/02/06/TT_01_BNNPTNT - EN.pdf	
	Circular 42/2012 TT-BNNPTNT , Article 1 (amendment No. 01)	http://luatminhkhue.vn/design/circular-no--42-2012-tt-bnnptnt.aspx	
	Decree 23/2006/ND-CP dated 3 March 2006 of the Government on the implementation of the Law on Forest Protection and Development. Articles 49	http://thuvienphapluat.vn/archive/Nghi-dinh-23-2006-ND-CP-thi-hanh-Luat-Bao-ve-va-phat-trien-rung-vb9593.aspx	
	Circular 35/2011/TT-BNNPTNT dated 20 May 2011 on guiding the implementation of harvesting and salvage of timber and non-timber forest product. Article 5: Forest management planning; Article 6: Harvesting planning. Article 7, Article 18, Article 20, Article 24	http://www.vietnamforestry.org.vn/mediastore/fsspco/2014/12/15/Thong_tu_35 - EN.pdf	
	Decision 186/2006/QD-TTg dated 14 August 2006 promulgating the regulation on forest management - Chapter III: Management of protection forest - Chapter IV: Management of production forest; Article 39: Exploitation of forest products in natural production forests; Article 40: Exploitation of forest products in planted production forests	http://www.vietnam-redd.org/Upload/CMS/Content/Library-GovernmentDocuments/186-2006QD-TTg.pdf	
	Circular 87/2009/TT-BNNPTNT dated 31 December 2009 of Ministry of Agriculture and Rural Development guiding the implementation of selective timber harvesting design in natural forest. Article 24 and Article 25	http://moj.gov.vn/vbpq/Lists/Vn%20bn%20php%20lut/View_Detail.aspx?ItemID=24982	
	Circular 38/2014/TT - BNN guiding the management plan for sustainable forest management	http://thuvienphapluat.vn/archive/Thong-tu-38-2014-TT-BNNPTNT-huong-dan-Phuong-an-quan-ly-rung-ben-vung-vb257190.aspx	
1.4 Harvesting permits	Circular 35/2011/TT-BNNPTNT dated 20 May 2011 - Article 4 stipulates forests object and forest products to be harvested - Article 7 and Article 16: Regulation on harvest licensing procedures for natural forests - Article 8: Harvest licensing procedures for concentrated plantation forests by the State budget capital and grant budget - Article 9: Harvest licensing procedures for concentrated plantation forests by self-investment capital - Article 18 and 19: Harvest licensing procedures for plantation forests	http://www.vietnamforestry.org.vn/mediastore/fsspco/2014/12/15/Thong_tu_35 - EN.pdf and http://vndoc.com/thong-tu-so-35-2011-tt-bnnptnt-huong-dan-thuc-hien-khai-thac-tan-thu-go-va-lam-san-ngoai-go/download	District-level People's Committee (for individual) Provincial Department of Agriculture and Rural Development (for organisation)
2. Taxes and fees			
2.1 Payment of royalties and harvesting fees	Law on Royalties 45/2009/QH12 dated 25 November 2009 - Chapter 2 of the royalties bases, in Article 7 of royalties rates - Section V: The rate of natural forest products	http://cucthue.angiang.gov.vn/index.php?option=com_attachments&task=download&id=534	Local Tax Office registers revenue tax royalties and harvesting fee.
	Decree 50/2010/ND-CP dated 14 May 2010 on specification and guiding on some article of the Natural Resource Tax Law. The taxable forests are divided into 8 species groups with their own tax rates.	http://www.luatthue.net/2014/03/nghi-dinh-so-50-2010-nd-cp.html	General Department of Tax - Ministry of Finance

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2.2 Value added taxes and other sales taxes	Law 31/2013/QH13 dated 19 June 2013 on amending and supplementing a number of articles of the Added Value Tax	http://vbgpppl.mpi.gov.vn/en-us/Pages/default.aspx?lvb=f5852faa-8468-40f0-8c8b-150623f95bbc&list=document	General Department of Tax - Ministry of Finance
	Decree 209/2013/ND-CP dated 18 December 2013 by the Government specifying and guiding on some points of the Value Added Tax Law - Article 6 on tax rate - Article 10 on tax refund	http://cucthue.angiang.gov.vn/index.php?option=com_attachments&task=download&id=725	
2.3 Income and profit taxes	Law 32/2013/QH13 dated 19 June 2013 of the National Assembly on amending and supplementing some articles of the Law on Enterprise Income Tax	http://vbgpppl.mpi.gov.vn/en-us/Pages/default.aspx?itemId=e8f95ed6-0c35-4522-9d94-4c3e25b104c8&list=documentDetail	Authority at all levels and local financial sector
	Decree 218/2013/NDCP dated 20 December 2013 specification and guiding on business income tax	http://www.download.com.vn/docs/download/nghe-dinh-so-218-2013-nd-cp/77902	General Department of Tax - Ministry of Finance, Provincial Department of Tax
	Circular 78/2014/TTBTC guiding on implementation of business income tax	http://ketoanthucien.com/kien-thuc-huong-dan-thue-thu-nhap-doanh-nghiep	
3. Timber harvesting activities			
3.1 Timber harvesting regulations	Circular 35/2011/TT-BNNPTNT dated 20 May 2011 guiding the implementation of harvesting and salvage of timber and non-timber forest product	http://www.download.com.vn/docs/download/thong-tu-so-35-2011-tt-bnnptnt-huong-dan-thuc-hien-khai-thac-tan-thu-go-va-lam-san-ngoai-go/55074	Department of Forest Protection - Ministry of Agriculture and Rural Development (MARD)
	Forestry sector norm 14/92 . This norm is for the applied silviculture technique measures for wood and bamboo production forest. <ul style="list-style-type: none"> • Part 1, Article 4: Object of harvesting natural forests • Article 13: The smallest diameter of the tree to be allowed for harvesting • Article 14: Intensity of exploitation • Article 15: Harvesting cycle • Article 16: Tree marking technique • Section 2: Plantation clear cutting • Article 18: Allowed tree age for harvesting • Article 20: Size of the tree rows and clusters to be harvested • Section 3: Clear cutting and leaving the mother plants for seeding; • Article 19: Clear cutting on slope sites • Article 30: Harvesting design, monitoring during and after harvesting operation 	http://www.moj.gov.vn/vbpg/Lists/Vn%20bn%20php%20lut/View_Detail.aspx?ItemID=10578	
3.2 Protected sites and species	Circular 38/2014/TT-BNN dated 3 November 2014 Part 6 Criteria 6.1, 6.2 and P9 conservation plan of high conservation value zone established and managed by State, business, and communities	http://tongcuclamnghiep.gov.vn/Media/AuflaNews/Attachment/TT_38.pdf	Ministry of Agriculture and Rural Development, Government, Prime Minister
	Decree 117/2010/ND-CP date 24 December 2010 of the Government on organization and management of the special-use forest. This forest type is specialised in biodiversity conservation and special activities. Article 11 on the establishment of conservation areas	http://luatduonggia.vn/nghe-dinh-117-2010-nd-cp-ngay-24-thang-12-nam-2010	
	Decree 32/2006/ND-CP dated 3 March 2006 on the management of flora and fauna, including rare species in Appendix 1A, 1B, 2A, 2B and animals which harvesting is prohibited and restricted	http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongva_nban?class_id=1&page=1&mode=detail&document_id=15193	

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	Decision 186/2006/QĐ-TTg dated 1 August 2006 of the Prime Minister on regulations on forest management, in which Chapter IV specifies the management of production forests, not specified forest conservation areas and harvest prohibited plant species	http://luatduonggia.vn/quyet-dinh-186-2006-qd-ttg-ngay-14-thang-8-nam-2006	
3.3 Environmental requirements	<p>Circular 38/2014/TT-BNN dated 3 November 2014 on the approval of the National Sustainable Forest Management standards by MARD in 2014 Part 6</p> <ul style="list-style-type: none"> - Criteria 6.1: Environmental impact assessment - Criteria 6.2 Endangered and rare species protection - Criteria 6.5: Soil erosion prevention and water resources protection - Criteria 6.10: Forest conversion to plantations or non-forest land uses shall not occur - Criteria 9.3 and 9.4 Maintenance of high conservation value forest 	http://thuvienphapluat.vn/archive/Thong-tu-38-2014-TT-BNNPTNT-huong-dan-Phuong-an-quan-ly-rung-ben-vung-vb257190.aspx	<p>Ministry of Agriculture and Rural Development (MARD)</p> <p>Ministry of Natural Resources and Environment (MONRE)</p> <p>Department of Forestry</p>
	Decree 29/2011/ND-CP dated 04 August 2011 requires environmental impact assessments in the area of natural forest harvesting 50ha or more, and plantation of 200 hectares or more. Article 12, 18, 19, 29, 32 and 33	http://vea.gov.vn/en/laws/LegalDocument/Pages/DecreeNo292011.aspx	
	Circular 26/2011/TT-BTNMT dated 18 July 2011 of the Ministry of Natural Resources and Environment providing details about the strategic environmental assessment, environmental impact and commitment BVMY	http://www.thuviengiadinh.com/ung-dung/mau-van-ban/thong-tu-26-2011-tt-btnmt-huong-dan-nghi-dinh-29nd-cp-ve-lap-bao-cao-danh-gia-tac-dong-moi-truong-bckbvtm#axz3QJuMvFZN	
	Circular 20/VBHN-BNNPTNT dated 05 June 2014 of Ministry of Agriculture and Rural Development guiding the design of selective harvest timber from natural forests, incorporated environmental requirements of Circular 87/2009 and Decision 40 QĐ-BNN	http://tongcucthuytan.gov.vn/b-van-ban-phap-luat/thong-tu-so-16-vbhn-bnnptnt-ngay-15-thang-4-nam-2014-cua-bo-nong-nghiep-va-phat-trien-nong-thon-ve-quan-ly-giong-thuy-san/	
	Decree 32/2006/ND-CP dated 30 May 2006 Appendix 1A and 2A of the species banned from exploitation and mining restrictions. Annex 1B, 2B on banned animal from exploitation and mining restrictions	http://tongcuclamnghiep.gov.vn/nghi-dinh/nghi-dinh-32-2006-nd-cp-ngay-30-3-2006-cua-chinh-phu-ve-quan-ly-thuc-vat-rung-dong-vat-rung-nguy-cap-quy-hiem-a639	
	Process FAO RIL logging minimize environmental impact - Report on environmental impact assessment will predict all the effects of forest harvesting on biodiversity, water flow, soil erosion, pollution etc. From 1 January 2015 there will be a new environmental protection law and following that, a new Decree		
3.4 Health and safety	Labour Law 2002, 2007 , amended 2013	http://www.boluatlaodong.com/	Specialized Agency of Land Management, Forestry.
	Social Insurance Law 2006 - Article 2, 15, 10, 80, 81	http://www.download.com.vn/docs/download/thong-tu-huong-dan-to-chuc-thuc-hien-cong-tac-an-toan-ve-sinh-lao-dong-trong-co-so-lao-dong/53353	The Congress Ministry of Agriculture and Rural Development
	The ILO Convention 87.98	http://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:12100:0::NO::P12100_ILO_CODE:C087	Ministry of Labour, Ministry of Health
	Decision 49/2008/QĐ-BNN dated 27 March 2008 on list of pesticides banned, restricted and allowed for use in Vietnam	http://www.niengiamnongnghiep.vn/index.php?self=article&id=2564	
	Circular 01/2011/BLDTBXH-BYT , Article 15	http://vndoc.com/thong-tu-huong-dan-to-chuc-thuc-hien-cong-tac-an-toan-ve-sinh-lao-dong-trong-co-so-lao-dong/download	
	Health Insurance Law 2008 , Article 12	http://www.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?mode=detail&document_id=81142	

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3.5 Legal employment	Labour Code 2007 stipulating employees, employers for vocational training in Article 20 and 23, working age in Article 119, 120, 123 (Labour Code 10/2012/QH13 dated 18 June 2012)	http://www.boluatlaodong.com/	Specialized agencies on Labour and Social
	Social Insurance Law 2006 , Chapter XII Articles 140 to 151	http://www.download.com.vn/docs/download/thong-tu-huong-dan-to-chuc-thuc-hien-cong-tac-an-toan-ve-sinh-lao-dong-trong-co-so-lao-dong/53353	3 Laws issued by National Assembly : - Labour Law 2007, 2012 - Social Insurance Law 2006 - Labour Union Law 2012
	The terms of the labour contract shall comply with the Decree 43/2013/ND-CP dated 10 May 2013	http://luatminhkhue.vn/labour-1/decreed-no-43-2013-nd-cp.aspx	Government
	Labour Code 2012 , Article 16, Article 148	http://chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&page=1&mode=detail&document_id=163542	
	Trade Union Law 2012 , Article 5. (Union Law 2012/QH13) dated 20 June 2012	http://vndoc.com/luat-cong-doan-2012/download	
3.6 Conversion	Law on Forest Protection and Development in 2004 defined two competent authority levels for approval of the conversion of forest use, which are the Prime Minister and Chairperson of the Provincial People's Committee decided to change all or part of the forest that was previously established; Article 27.28.	http://vietnam-redd.org/Upload/CMS/Content/Library-GovernmentDocuments/29-2004-QH11.pdf	Ministry of Agriculture and Rural Development
	Decree 29/2011/ND-CP , Article 12, 18, 19, 29, 32 and 33. This Decree provides strategic environmental assessment, environmental impact assessment and environmental protection commitment.	http://www.moj.gov.vn/vbpg/en/Lists/Vn%20bn%20php%20lut/View_Detail.aspx?ItemID=10586	
	Decree 23/2006/NĐ-CP , Article 29 on forest protection and development	http://www.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&mode=detail&document_id=15168	
	Decree 69/2009/ND-CP dated 13 August 2009 , Chapter II part 3 on compensation, support, resettlement when land is taken for another purposes	http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&mode=detail&document_id=90119	
	Circular 35/2011/TT-BNNPTNT , Article 22 on clear an area for construction or other purposes	http://congbao.chinhphu.vn/noi-dung-van-ban-so-35-2011-TT-BNNPTNT-%282449%29?cbid=7542	
Circular 58/2009/TT-BNM&PTNT dated 9 September 2009 on plantation of rubber on agricultural land	http://sonnptnt.nghean.vn/sonn_new/default/explorer/news/723?foilder_id=156		
4. Third parties' rights			
4.1 Customary rights	Decision 178/2001/TTg dated 12 November 2001 on the benefits and obligations of households and individuals assigned or leased forest land , by forest contractors. Chapter 3 on the benefits and obligations of households and individuals contracted by the state to protect, regenerate and plant forests.	http://policy.mofcom.gov.cn/blank/entflaw!fetch.action?libcode=flaw&id=37c43690-cdc5-4450-9116-389d74ac633c	Ministry for Agriculture and Rural Development
	Article 27 of the Land Law 2013 recognized the responsibility of state land and land in production for ethnic minorities. Allocate land in accordance with cultural custom of each region. There are policies to create conditions for ethnic minority people to do agricultural production in their local areas.	http://www.itpc.gov.vn/investors/how_to_invest/law/Law_on_land/view	
4.2 Free prior and informed consent	n/a	n/a	n/a
4.3 Indigenous peoples rights	Decision 178/2001/TTg dated 12 November 2001 on the benefits and obligations of households and individuals assigned or leased forest land , by forest contractors. Chapter 3	http://policy.mofcom.gov.cn/blank/entflaw!fetch.action?libcode=flaw&id=37c43690-cdc5-4450-9116-389d74ac633c	Ministry of Agriculture and Rural Development (MARD)

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	<p>on the benefits and obligations of households and individuals contracted by the state to protect, regenerate and plant forests.</p> <p>Article 27 of the Land Law 2013 recognized the responsibility of state land and land in production for ethnic minorities. Allocate land in accordance with cultural custom of each region. There are policies to create conditions for ethnic minority people to do agricultural production in their local areas.</p>	<p>http://www.itpc.gov.vn/investors/how_to_invest/law/Law_on_land/view</p>	
5. Trade and transport			
5.1 Classification of species, quantities, qualities	<p>Decision 2198 /CNR dated 2 November 1977 by Ministry of Forestry adding a number of species in the South of Vietnam and increasing the total number into 354 species</p> <p>Round timber with the larger end's diameter $\geq 25\text{cm}$ and the length $\geq 1\text{m}$ and timber sawn, shaped into box in forest with the length of $\geq 1\text{m}$, thickness of $\geq 5\text{cm}$ and the width of $\geq 20\text{cm}$ must be placed with forest hammer marks on timber products - Article 7, Circular 35/2011/2012/TT-BNNPTNT; Article 24, Article 25, Circular 87/2009/TT-BNNPTNT; and Article 9, Circular 01/2012/TT-BNNPTNT</p> <p>Round timber harvested with the large end's diameter $\geq 25\text{cm}$ and the length $\geq 1\text{m}$ and timber sawn, shaped into box in forest with the length of $\geq 1\text{m}$, thickness of $\geq 5\text{cm}$ and the width of $\geq 20\text{cm}$, subject to rare, precious and endangered timber must be placed with forest hammer marks Article 7, 8, Decision 44/2006/QĐ-BNN; Article 9 and 79, Circular 01/2012/TT-BNNPTNT; Article 1, Circular 42/2012/TT-BNNPTNT</p>	<p>http://www.moj.gov.vn/vbpg/Lists/Vn%20bn%20php%20lut/View_Detail.aspx?ItemID=1582</p> <p>http://www.dienban.gov.vn/Default.aspx?tabid=107&NewsViews=1087</p> <p>http://www.vietnamforestry.org.vn/view_news.aspx?nid=710</p> <p>http://www.vietnamforestry.org.vn/view_news.aspx?nid=400</p> <p>http://kiemlamthainguyen.gov.vn/upload/medias/cat2_1384575185.doc</p>	<p>Ministry of Agriculture and Rural Development (MARD)</p>
5.2 Trade and transport	<p>Circular 35/2011/TT-BNNPTNT dated 20 May 2011 on guiding the implementation of harvesting and salvage of timber and non-timber forest product. This circular stipulates the deliverable voucher -cum-internal transport, car order, added value invoice.</p>	<p>http://www.vietnamforestry.org.vn/view_news.aspx?nid=710</p>	<p>Department of Forest Protection - Ministry of Agriculture and Rural Development (MARD)</p>
	<p>Trade and transport requirements:</p> <ul style="list-style-type: none"> • Circular 01/2012/TT-BNNPTNT, Clause 1, Article 12: Regulations on legal forest product dossier, Article 13, Article 14, Article 17, Article 18 • Decision 44/2006/QĐ-BNN dated 1 June 2006 on ranger's hammer mark, Article 7 and 8 • TT 42/2012/TT-BNNPTNT dated 21 August 2012 on some changes and additions to Circular 01/2012/TT-BNNPTNT, Article 1. 	<p>http://www.vietnamforestry.org.vn/view_news.aspx?nid=400</p> <p>http://www.moj.gov.vn/vbpg/Lists/Vn%20bn%20php%20lut/View_Detail.aspx?ItemID=15866</p> <p>http://www.moj.gov.vn/vbpg/Lists/Vn%20bn%20php%20lut/View_Detail.aspx?ItemID=27975</p>	
	<p>In addition, for organisations:</p> <ul style="list-style-type: none"> • Enterprise Law, Article 24, 25 on issuing business registration certificate • Decree 43/2010/NĐ-CP, Article 5, 6, 7, 8, 29 Chapter IV on business registration • Investment Law 2005 on legal investment enterprise 	<p>http://thuvienphapluat.vn/archive/Luat-Doanh-nghiep-2014-vb259730.aspx</p> <p>http://www.hapi.gov.vn/nghe-danh-so-432010ndcp-ngay-1542010-cua-thu-tuong-chinh-phu-ve-dang-ky-doanh-nghiep_p363t139.aspx</p> <p>http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&mode=detail&document_id=29555</p>	
	<p>Regulations on handling confiscated timber:</p> <ul style="list-style-type: none"> • Decree 17/2010/NĐ-CP dated 04 March 2010 on guiding of asset auction 	<p>http://luatduonggia.vn/nghe-dinh-117-2010-nd-cp-ngay-24-thang-12-nam-2010</p>	

Criteria and sub criteria	Applicable laws and regulations	Links to legislation	Legal Authority
	<ul style="list-style-type: none"> • Circular 215/2012/TTBTC dated 1 December 2012 on treatment of illegal asset after criminal cases • Decree 137/2006/NĐ-CP dated 14 November 2006, Article 16, on management of nationalized asset • Circular 23/2010-TT-BTP guiding auction following Decree 17 above • Circular 01/2012/TT-BNNPTNT, Article 16 on legal forestry products • Decision 44/2006/QĐ-BNN dated 1 June 2006 Article 7, 8 on ranger's hammer mark • Decision 107/2007/QĐ-BNN dated 31 December 2007, Article 1 adding explanation about hammer mark in Decision 44 for imported logs 	<p>http://www.moit.gov.vn/vn/Pages/ChiTietVanBan.aspx?viD=12783</p> <p>http://taichinhcujut.daknong.gov.vn/index.php?language=vi&nv=download&op=Van-ban-Trung-uong/Nghi-dinh-137-2006-Nd-CP</p> <p>http://www.moi.gov.vn/vbpg/Lists/Vn%20bn%20php%20lut/View_Detail.aspx?ItemID=26019</p> <p>http://www.moit.gov.vn/vn/Pages/ChiTietVanBan.aspx?viD=11997</p> <p>http://kiemlamthainguyen.gov.vn/?page=news2&code=detail&idc=43&id=477</p> <p>http://www.kiemlam.org.vn/Download.aspx/0C64678E1CE746679A09AB14CCCB8481/1/QD_sua44.doc</p>	
5.3 Offshore trading and transfer pricing	<p>Circular 66/2010/TT-BTC dated 22 April 2010 ("Circular 66").</p> <p>Circular 201/2013/TT-BTC dated 20 December 2013</p> <p>Decree 40/2007/ND-CP provides guidelines on the customs valuation for import duties in case where buyers and suppliers are considered related parties with respect to capital participation, management, business relationships and family relationships.</p> <p>The guidelines for the application of Mutual Agreement Procedures (MAP) under Circular 205/2013/TT-BTC dated 24 December 2013</p>	<p>http://www.moi.gov.vn/vbpg/Lists/Vn%20bn%20php%20lut/View_Detail.aspx?ItemID=25406</p> <p>http://www.moit.gov.vn/vn/pages/ChiTietVanBan.aspx?viD=13922</p> <p>http://www.moi.gov.vn/vbpg/Lists/Vn%20bn%20php%20lut/View_Detail.aspx?ItemID=14405</p> <p>http://thuvienphapluat.vn/archive/Thong-tu-205-2013-TT-BTC-huong-dan-Hiep-dinh-tranh-danh-thue-hai-lan-Viet-Nam-voi-cac-nuoc-vb217929.aspx</p>	<p>General Department of Taxation (GDT)</p> <p>The various departments within the GDT that are presently handling transfer pricing matters are: the Policy, Tax Reform and Modernisation Department, the Inspectorate (i.e. Inspection Department) and the International Cooperation (i.e. the International Taxation Department).</p>
5.4 Custom regulations	<p>Article 7 of the Circular 88/2011/TT-BNNPTNT dated 28 December 2011</p> <p>Decree 12/2006/ND-CP dated 23 January 2006 of the Government detailing the implementation of the Commercial Law regarding activities of international goods trading and dealer operations, purchasing, selling, processing and transit with water in the field of agriculture, forestry and fisheries, the wood products not originating from natural forests which can be exported and do not require a permit. Article 8 and 9</p> <p>Circular 194/2010/TT-BTC, Paragraph 1 of Article 11: Export customs documents on consignment shipment) or</p> <p>Circular 196/2012/TT-BTC dated 15 November 2012 of the Ministry of Finance on electronic customs procedures for export and import trade goods (e-customs procedures). Article 8</p>	<p>http://www.fistenet.gov.vn/b-van-ban-phap-luat/thong-tu-huong-dan-thuc-hien-nghi-111inh-so-12-2006-n111-cp-ngay-23-01-2006-cua-chinh-phu-quy-111inh-chi-tiet-thi-hanh-luat-thuong-mai-ve-hoat-111ong-mua-ban-hang-hoa-quoc-te-va-cac-hoat-111ong-111ai-ly-mua-ban-gia-cong-va-qua-can-hang-hoa-voi-nuoc-ngoai-trong-linh-vuc-nong-nghiep-lam-nghiep-va-thuy-san/</p> <p>http://moi.gov.vn/vbpg/Lists/Vn%20bn%20php%20lut/View_Detail.aspx?ItemID=16803</p> <p>http://www.customs.gov.vn/Lists/VanBanPhapLuat/ViewDetails.aspx?ID=5836</p> <p>http://www.customs.gov.vn/Lists/VanBanPhapLuat/ViewDetails.aspx?ID=6608</p>	<p>Ministry of Agriculture and Rural Development</p> <p>Ministry of Finance</p> <p>Ministry of Finance</p>

Criteria and sub criteria	Applicable laws and regulations	Links to legislation	Legal Authority
	Circular 01/2012/TT-BNNPTNT dated 4 January 2012: Quarantine - Owners must submit the original quarantine certificate or proof of eligibility export quarantine by the quarantine authorities for Customs Branch.	http://www.moit.gov.vn/vn/Pages/ChiTietVanBan.aspx?vID=11997	
	Decree 154/2005/NĐ-CP , Article 7, 8, 9 on procedure to report to custom department	http://www.moj.gov.vn/vbpg/Lists/Vn%20bn%20php%20lut/View_Detail.aspx?ItemID=16971	
	Circular 128/2013/TT-BTC dated 10 September 2013 on import tax	http://www.customs.gov.vn/Lists/VanBanPhapLuat/ViewDetails.aspx?ID=6957	
	Decree 187/2013/NĐ-CP dated 20 November 2013 on implementation of international trading law	http://www.customs.gov.vn/Lists/VanBanPhapLuat/ViewDetails.aspx?ID=7089	
	Circular 40/2013/TT-BNNPTNT dated 5 September 2013, Appendix I, II, III on list of species included in international agreement of trading endangered wild species, part H on plant	http://thuvienphapluat.vn/archive/Thong-tu-40-2013-TT-BNNPTNT-Danh-muc-dong-thuc-vat-hoang-da-nguy-cap-vb207245.aspx	
5.5 CITES	CITES (Convention on International Trade in Endangered Species of Wild Fauna and Flora)	http://www.cites.org/eng/disc/text.php	Ministry of Finance
	Decree 187/2013/ND-CP of the Government dated 20 November 2013	http://www.itpc.gov.vn/investors/how_to_invest/law/Decree_No.187_2013/mldocument_view/?set_language=en	
	Circular 04/2014/TT-BCT dated 27 January 2014 of the Ministry of Industry and Trade guiding some content regulation	http://www.dncustoms.gov.vn/web_english/english/btc/04_TT_BCT_27_01_2014.htm	
	Decree 187/2013/ND-CP	http://www.itpc.gov.vn/investors/how_to_invest/law/Decree_No.187_2013/view	
	Decree 32/2006 dated 30 March 2006 of forest vegetation management, endangered wildlife, including rare appendix of groups IA , IB , 2A , 2B depending on the extent prohibited or restricted commercial use	http://tongcuclamnghiep.gov.vn/nghi-dinh/nghi-dinh-32-2006-nd-cp-ngay-30-3-2006-cua-chinh-phu-ve-quan-ly-thuc-vat-rung-dong-vat-rung-nguy-cap-quy-hiem-a639	
6. Diligence/ due care procedures			
6.1 Legislation requiring due diligence/ due care procedures	N/A Decision 47/1999/QĐ-BNN-KL issuing the regulations on inspection, transportation, production and business of timber and forests products.	http://thuvienphapluat.vn/archive/Quy-dinh/47-1999-QĐ-BNN-KL-vb80034t17.aspx	n/a