



eia environmental investigation agency

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MANUFACTURED LEGALITY

Timber supply chains from Laos and Cambodia into Vietnam

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ABOUT EIA

The Environmental Investigation Agency (EIA) investigates and campaigns against environmental crime and abuse. Our undercover investigations expose transnational wildlife crime, with a focus on elephants, pangolins and tigers, and forest crimes such as illegal logging and deforestation for cash crops. We work to avert climate catastrophe by investigating the criminal trade in refrigerant gases, strengthening and enforcing regional and international agreements that tackle fossil fuels and climate super-pollutants, including ozone-depleting substances, hydrofluorocarbons and methane, and promoting sustainable cooling. We seek to safeguard global marine ecosystems by addressing the threats posed by plastic pollution, bycatch and commercial exploitation of whales, dolphins and porpoises.

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Front cover: The manager of a Vietnamese logging outfit painting and numbering logs himself, in the absence of Lao forestry officials. ©EIA 2025



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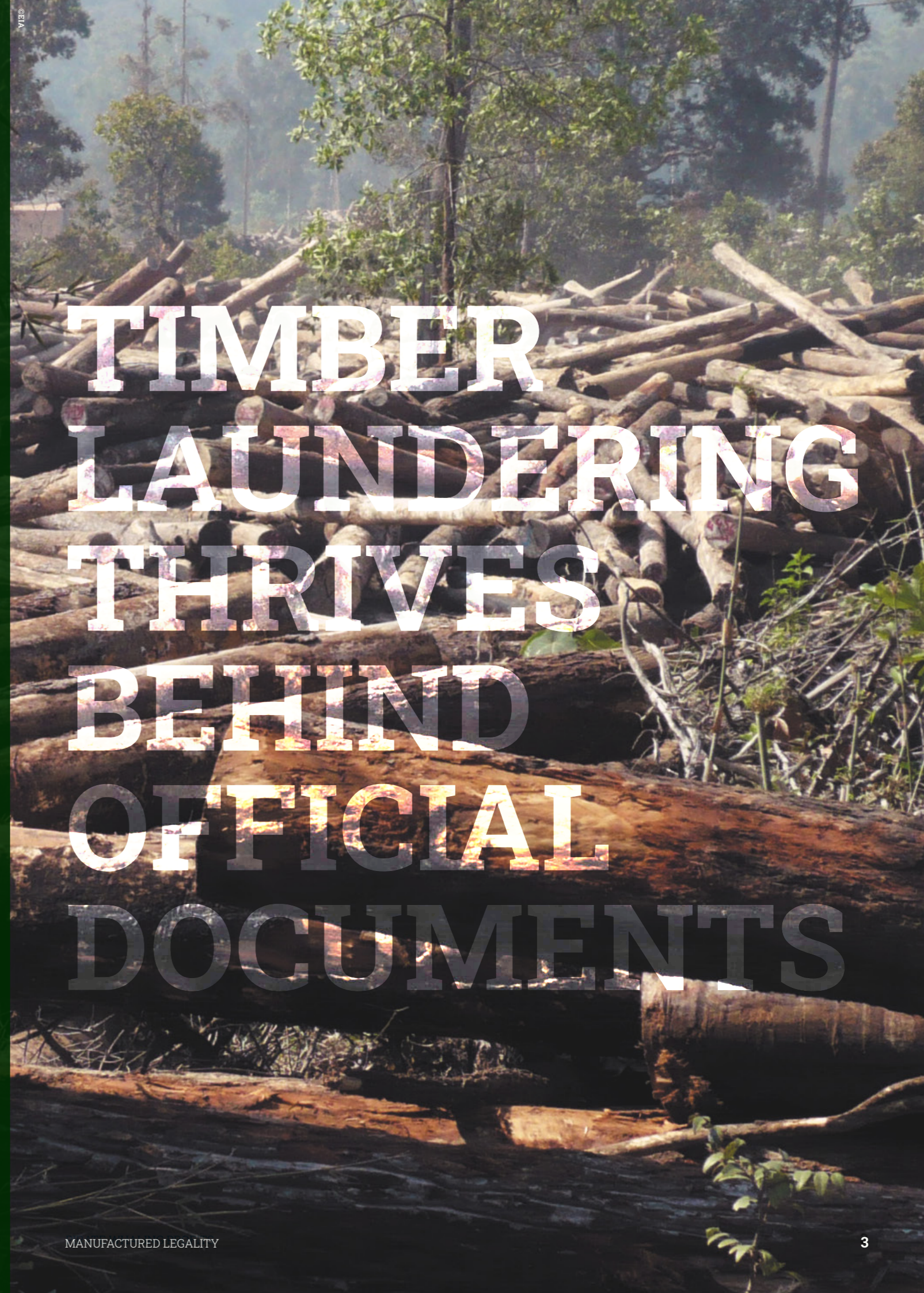
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TIMBER LAUNDERING THRIVES BEHIND OFFICIAL DOCUMENTS



GLOSSARY

DAFO (District Agriculture and Forestry Office)

Local-level authority in Laos responsible for implementing forestry and agricultural policies, including aspects of forest management, allocation and oversight.

DOFI (Department of Forest Inspection)

Government body in Laos responsible for monitoring, inspection and enforcement of forestry laws and regulations.

Due diligence (timber trade)

The process by which companies assess and mitigate the risk that timber is illegally sourced, including the collection and evaluation of documentation and supply chain information.

Dual documentation systems

The use of parallel sets of documents for the same timber shipment, often reflecting different volumes, values or origins for export and import purposes.

ECS (Enterprise Classification System)

A component of VNTLAS that categorises companies based on compliance history and risk profile, determining the level of inspection and verification applied.

ELC (Economic Land Concession)

A land-use arrangement in Cambodia granting companies rights to develop land, often associated with agricultural or industrial plantations and, in practice, timber extraction.

EUDR (EU Deforestation Regulation)

A European Union regulation requiring companies to ensure that certain commodities, including timber, are not linked to deforestation or forest degradation.

EUTR (EU Timber Regulation)

A European Union regulation prohibiting the placing of illegally harvested timber on the EU market and requiring due diligence by operators.

FA (Forestry Administration)

Cambodia's Government agency responsible for managing forest resources and enforcing forestry legislation.

FLEGT (Forest Law Enforcement, Governance and Trade)

A European Union initiative aimed at reducing illegal logging by strengthening forest governance and promoting trade in legally sourced timber.

FPD (Forest Protection Department)

Government authority in Vietnam and Laos responsible for forest protection, law enforcement and monitoring of forestry activities.

Governance (forestry context)

The systems, institutions and processes through which forest resources are managed, including law enforcement, transparency, accountability and regulatory oversight.

High-risk supply chains

Timber supply chains originating from or passing through contexts where governance weaknesses – such as limited enforcement, corruption risks or lack of transparency – create an increased likelihood of illegal or non-compliant timber entering trade.

Independent monitoring

Oversight of forestry activities conducted by actors outside government institutions, such as civil society organisations or journalists, aimed at identifying illegal practices and improving transparency.

Intermediary (timber trade)

An individual or entity that facilitates timber transactions, logistics and documentation between suppliers and buyers, often coordinating cross-border trade and regulatory processes.

"Law money"

A term used by operators to describe informal payments made to facilitate the transport, processing and export of timber through official and unofficial channels.

Legality assurance system

A framework designed to verify that timber and timber products comply with applicable laws, typically through a combination of documentation, risk assessment and verification procedures.

'Legalised' timber

Timber that has been incorporated into administrative systems and provided with documentation which allows it to be treated as legal, regardless of its original source.

MARD (Ministry of Agriculture and Rural Development)

Vietnam's Government ministry responsible for forestry policy, including oversight of timber legality systems.

MOE (Ministry of Environment)

Cambodia's Government body responsible for environmental protection, including the management of protected areas.

PAFO (Provincial Agriculture and Forestry Office)

Provincial-level authority in Laos overseeing agriculture and forestry activities, including allocation and monitoring of forest resources.

Processing facility (timber trade context)

A sawmill or factory where timber from multiple sources is received, processed and documented. Such facilities may function as aggregation points where timber of different or uncertain origin is combined and incorporated into formal supply chains.

Quota holder

An individual or entity granted rights to harvest or export timber under official quota systems, often responsible for providing documentation associated with exports.

Quota system (Laos)

A regulatory mechanism through which logging rights are allocated, often linked to infrastructure or extractive projects. In practice, such quotas may be used to legitimise timber harvested beyond authorised areas or volumes.

Timber legality

Compliance of timber with all applicable laws in the country of harvest, transit and export, including regulations governing harvesting, transport, processing and trade.

Under-declaration

The practice of declaring lower volumes or values of timber in official documentation than are actually traded, typically to reduce taxes or remain within regulatory limits.

VNFOREST (Vietnam Administration of Forestry)

An agency under MARD responsible for implementing forestry policies and managing Vietnam's forest sector.

VNTLAS (Vietnam Timber Legality Assurance System)

Vietnam's national framework for verifying the legality of timber, established under the EU-Vietnam Voluntary Partnership Agreement.

VPA (Voluntary Partnership Agreement)

A bilateral agreement between the European Union and a timber-exporting country to ensure that timber products exported to the EU are legally sourced.





Timber stockpile near Lê Thanh Border Gate

EXECUTIVE SUMMARY

Vietnam is one of the world's largest exporters of timber and timber products, with export value reaching approximately \$17 billion in 2025.¹ The United States is the dominant market, accounting for about 55 per cent of total export value,² while Japan and China are key destinations for wood pellets and wood chips respectively.³

Within this context, Vietnam has developed one of the more advanced timber legality assurance systems in the region, the Vietnam Timber Legality Assurance System (VNTLAS),⁴ established under the EU-Vietnam Voluntary Partnership Agreement (VPA/FLEGT).⁵

Recent regulatory reforms⁶ further demonstrate Vietnam's commitment to strengthening forest governance, improving oversight and maintaining access to international markets. However, further action is required and, given Vietnam's clear commitment to this national system, necessary improvements are both realistic and within reach. This report examines how timber from potentially illegal sources in neighbouring countries is incorporated into Vietnam's wood processing sector. Trade data analysis indicates that Laos and Cambodia together account for approximately 5-9 per cent of Vietnam's official timber imports

by shipment volume,⁷ with Laos consistently representing the larger share. While this confirms that cross-border supply is limited in overall scale, it also highlights that relatively small volumes from high-risk source countries may have disproportionate implications for legality assurance systems

EIA investigations found that timber harvested in Laos and Cambodia may enter supply chains through mechanisms which are inconsistent with legal frameworks, including quota systems linked to infrastructure projects, concession-based logging and harvesting beyond authorised boundaries. In these contexts, timber from illegal sources is processed and documented in ways that allow it to enter formal trade channels.

A consistent finding across both countries is that documentation can be generated or adapted in ways which do not reliably reflect the true origin of timber. This includes the use of dual documentation systems, aligning discrepancies between declared and actual volumes, and the integration of timber of uncertain origin at processing facilities. In some cases, documentation requirements can be bypassed or substituted entirely.

These findings highlight a structural challenge for document-based verification systems. VNTLAS relies on documentation issued in source countries to verify legality. Where governance conditions affect how such documentation is produced, this may create risks that are not fully addressed through documentation alone. As a result, timber

may be incorporated into supply chains and reach export markets with its origin obscured.

This does not diminish the significant progress Vietnam has made in developing its timber legality framework. Rather, it underlines the importance of ensuring verification systems are able to respond to the realities of high-risk supply chains. Strengthening risk-based evaluations, improving the use of data and intelligence and incorporating relevant governance conditions in source countries into risk assessments will be critical to ensuring the effectiveness of VNTLAS in practice.

The implications extend beyond Vietnam. As a major global manufacturing hub, Vietnam plays a key role in international timber supply chains. Ensuring that legality is not only demonstrated through the existence of documentation but can be credibly and independently verified in practice is essential for maintaining confidence in regulated markets and supporting global efforts to combat illegal logging.


This report identifies steps to strengthen the system, focusing on improving verification, enhancing transparency and ensuring that risk is effectively identified and addressed. Vietnam has already demonstrated its capacity to reform and lead in this space and the next phase of implementation provides an opportunity to further strengthen the integrity and credibility of its timber legality assurance system.

Ultimately, Vietnam's timber sector is not defined by high-risk imports, but its credibility depends on how effectively those residual risks are identified, managed and excluded from supply chains.

KEY FINDINGS

- Vietnam has made significant progress in strengthening its timber legality framework. The Vietnam Timber Legality Assurance System (VNTLAS), supported by recent regulatory reforms, represents a comprehensive approach to improving forest governance, enhancing oversight and maintaining access to international markets.
- Vietnam's timber legality system is structurally dependent on documentation to verify legality. Where this documentation originates from high-risk governance environments, it may not reliably reflect the true origin or legality of timber.
- Imports from Laos and Cambodia represent a relatively small share of Vietnam's total timber supply, estimated at approximately 5-9 per cent by shipment volume. However, these supply chains remain disproportionately significant in terms of legality risk.
- Timber from Laos and Cambodia can enter supply chains through mechanisms which are inconsistent with legal frameworks, including quota systems linked to infrastructure projects, concession-based logging and harvesting beyond authorised boundaries.
- Once harvested, timber may be processed, mixed and documented in ways enabling it to enter formal trade channels. This includes the use of intermediary networks and the integration of timber of uncertain origin at processing facilities.
- Documentation used to demonstrate legality can be generated or adapted in ways that do not reliably reflect underlying conditions. In higher-risk cases, additional documentation may be required, but its effectiveness depends on the reliability of the systems in which it is produced.
- This creates a structural challenge for legality assurance systems such as VNTLAS. Increasing documentation requirements alone may not fully address risks where verification depends on documentation generated within the same high risk governance contexts.
- Vietnamese operators play an active role in cross-border timber supply chains. Investigations indicate that importers and traders are engaged in fraudulent sourcing, processing and documentation practices circumventing requirements on how timber enters Vietnam's market.
- As a major global exporter, Vietnam plays a critical role in international timber supply chains. Ensuring that legality is credibly verified in practice is essential for maintaining confidence in regulated markets and supporting global efforts to combat illegal logging.



 Xe Khong River border between Laos and Cambodia, near Ban Sempo, Attapeu province, Laos

RECOMMENDATIONS

For the Government of Vietnam

Strengthen verification beyond documentation in high-risk supply chains:

- introduce verification approaches which complement documentation, particularly where documentation originates from high-risk governance contexts
- expand the use of intelligence, field-based verification and post-clearance audits

Ensure that risk classification drives verification intensity:

- treat quota- and concession-linked supply chains from neighbouring countries as higher risk
- incorporate governance conditions, including enforcement capacity, transparency and oversight, into risk assessments
- expand trader-, route- and network-based risk profiling to identify recurring high-risk supply chains

Establish a transparent and dynamic risk classification system:

- define clear triggers for reclassification (eg, repeated violations, credible investigations, trade anomalies)
- assign institutional responsibility for updating risk designations
- introduce possibility of updated risk classification outside regular review cycles and publish these risk classifications where possible

Strengthen detection and deterrence through consistent enforcement:

- increase transparency of enforcement outcomes, including publication of violations and penalties
- apply sanctions consistently across actors in the supply chain
- use trade data and intelligence together to identify persistent high-risk supply corridors whose risks may be disproportionate to their overall volume

Strengthen data integration and use of intelligence:

- integrate customs, forestry and enforcement databases

- use trade data and investigative findings to identify high-risk patterns and anomalies
- pilot cross-border data verification mechanisms with source-country authorities

Strengthen integrity safeguards at key control points:

- Introduce rotation, audit and oversight mechanisms for officials involved in verification processes

For international partners (EU, UK, US)

Align due diligence frameworks with supply chain realities:

- recognise that the existence of documentation alone may not fully capture legality risk in high-risk supply chains
- incorporate governance indicators, including rule of law, corruption risk and constraints on independent monitoring

Strengthen risk assessment approaches:

- integrate indicators on civil society space, enforcement transparency and discrepancies between documentation and field evidence
- treat persistent mismatches between trade data, documentation and intelligence as risk signals

Support independent monitoring and transparency:

- provide support for forest monitoring initiatives and civil society oversight
- strengthen mechanisms for sharing information relevant to risk assessment and verification

For industry

Engage suppliers and apply leverage in high-risk contexts:

- companies should actively engage suppliers in high-risk contexts to improve transparency and compliance. Where risks cannot be adequately mitigated, companies should reconsider sourcing relationships

Strengthen due diligence beyond documentation:

- companies should not rely solely on documentation provided by suppliers when assessing legality. Additional steps should be taken to verify whether declared origin, species and volumes reflect underlying harvesting conditions, particularly in high-risk supply chains

Increase transparency and accountability:

- companies should improve transparency regarding sourcing practices and risk management approaches, particularly where operating in high-risk supply chains.





Truck on National Route 9 near Xethamouak, Savannakhet Province

INTRODUCTION

This report examines how timber moves into one of the world's most important wood-processing hubs – Vietnam. During the past two decades, Vietnam has become a major global exporter of furniture and wood products, supplying markets across Asia, Europe and the US. To support this growth, the country relies not only on its own plantations, but also on timber imported from a wide range of international sources, including neighbouring countries such as Cambodia and Laos.

Vietnam has also taken significant steps to improve how it verifies the legality of timber. Its national system, the Vietnam Timber Legality Assurance System (VNTLAS), established under the EU-Vietnam Voluntary Partnership Agreement (VPA/FLEGT), is designed to ensure only legally sourced timber enters supply chains and reaches both domestic and international markets.

While much of Vietnam's timber supply is sourced from plantation forestry and lower-risk international markets, a proportion continues to originate from neighbouring countries. Trade data indicates that imports from

Cambodia and Laos represent a relatively small share of total supply.

However, their continued presence within supply chains raises important questions about how legality is verified in practice.

The issue examined in this report is not simply illegal logging taking place outside formal systems, but concerns how timber can move through official channels with documentation which appears to demonstrate legality. This raises a broader question for legality assurance systems – how reliably can documentation reflect the true origin of timber when supply chains extend into contexts where oversight and enforcement may be limited?

This report focuses on timber sourced from Cambodia and Laos, examining how it enters Vietnam's wood-processing sector and how legality is documented along the way. It draws on recent field investigations, alongside analysis of trade data and regulatory frameworks.

By exploring how timber moves across borders, how documentation is generated and used and how verification operates in practice, this report examines the relationship between source-country governance conditions and Vietnam's legality assurance system.

The findings have implications not only for Vietnam, but also for international markets dependant on the credibility of legality verification to prevent illegal timber from entering global supply chains.

METHODOLOGY

This report is based on a combination of field investigations, trade data analysis and review of relevant regulatory frameworks.

Field investigations were conducted between 2022-26 in Cambodia, Laos and Vietnam. These included site visits, direct observation and conversations with individuals involved in timber harvesting, processing and trade. Information gathered through these engagements was assessed alongside available documentation and other sources.

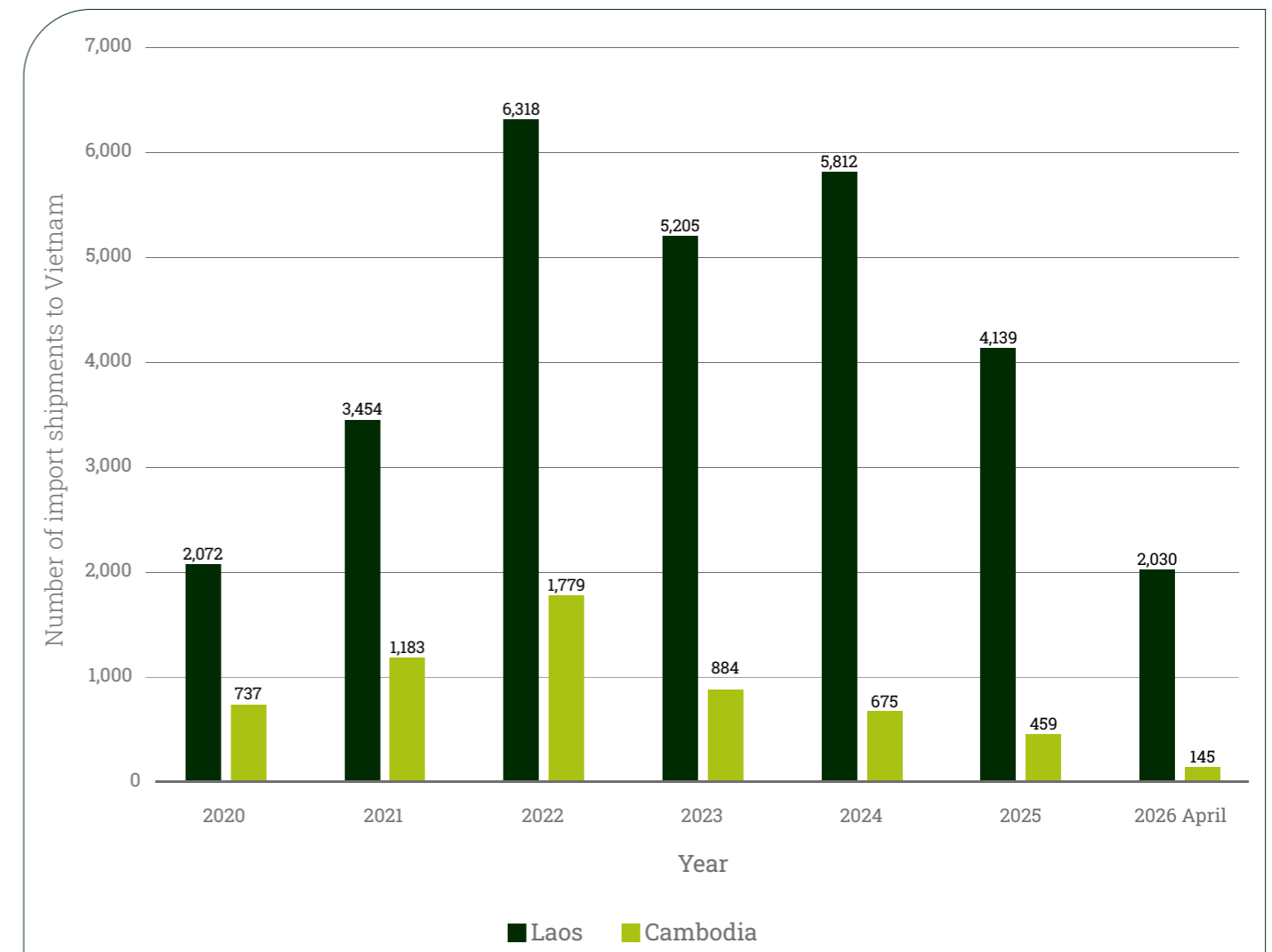
The analysis also draws on Vietnam trade data to examine patterns in timber imports and identify supply chains of interest. This was complemented by a review of applicable laws and regulations in Laos, Cambodia and Vietnam, including frameworks governing timber harvesting, trade and legality verification.

Together these sources provide a basis for examining how timber moves across borders, how documentation is generated and used and how legality is assessed in practice.

In line with standard investigative practice, selected parties referred to in this report were given an opportunity to comment on relevant findings prior to publication. No substantive responses were received by the time of publication.

Figure 1: Number of shipments under HS codes 4403 and 4407 from Laos and Cambodia officially imported into Vietnam

Source: Panjiva



KEY TAKEAWAY

IMPORTS FROM LAOS AND CAMBODIA REPRESENT A RELATIVELY SMALL SHARE OF VIETNAM'S TOTAL TIMBER SUPPLY, HOWEVER, THESE SUPPLY CHAINS REMAIN DISPROPORTIONATELY SIGNIFICANT IN TERMS OF LEGALITY RISK.



VNTLAS AND REGULATORY FRAMEWORK

Vietnam has made significant efforts to strengthen the legality of its timber supply through the development of the Vietnam Timber Legality Assurance System (VNTLAS), established under Decree 102/2020/ND-CP⁸ & Circular No. 21⁹ and subsequently amended by Decrees 06/2024/ND-CP and 120/2024/ND-CP.¹⁰

Designed to meet commitments under the EU-Vietnam Voluntary Partnership Agreement (VPA),¹¹ VNTLAS provides a structured, risk-based framework intended to ensure only legally sourced timber enters Vietnam's supply chains and export markets.

VNTLAS operates primarily through a documentation-based approach to legality verification. Importers and processors are responsible for collecting and assessing documentation demonstrating that timber complies with the laws of the country of harvest as well as relevant Vietnamese regulations. The system applies a risk-based approach to timber verification which considers both species-level and country-of-origin factors.

Timber from certain species may be classified as higher risk due to conservation status or trade restrictions, while country-of-origin risk assessments incorporate governance indicators, including measures of law enforcement, transparency and institutional capacity. Among these, the World Bank's Government Effectiveness index¹² is used as a reference point, with countries scoring at or below zero treated as higher risk.

As shown in the figure, Cambodia and Laos have remained consistently below this threshold¹³ over an extended period, indicating that governance challenges in these supply chains are structural rather than temporary.

While VNTLAS recognises these risks and requires additional documentation in such higher-risk cases, verification continues to rely on documentation generated within these same governance contexts. As a result, additional documentation requirements may not fully address underlying risks where the reliability of that documentation is itself affected by persistent governance constraints.

Recent regulatory developments have tried to strengthen the framework. Amendments under Decree 120/2024 introduce enhanced requirements for import declarations,¹⁴ including clearer identification of country of harvest and at-risk species, expanded criteria for identifying high-risk geographic areas¹⁵ and provisions for cross-checking information¹⁶ across databases and authorities. These measures are intended to improve the system's ability to detect and respond to higher-risk supply chains.

The central issue, however, is not the presence of risk alone, but the extent to which documentation-based verification can effectively address that risk in practice.

Where documentation is produced within governance contexts characterised by weak enforcement, limited transparency and elevated corruption risk, it may not reliably reflect the conditions under which timber is

harvested, processed and traded. In such contexts, documentation can be generated, adapted or substituted in ways that meet formal requirements while obscuring underlying risks.

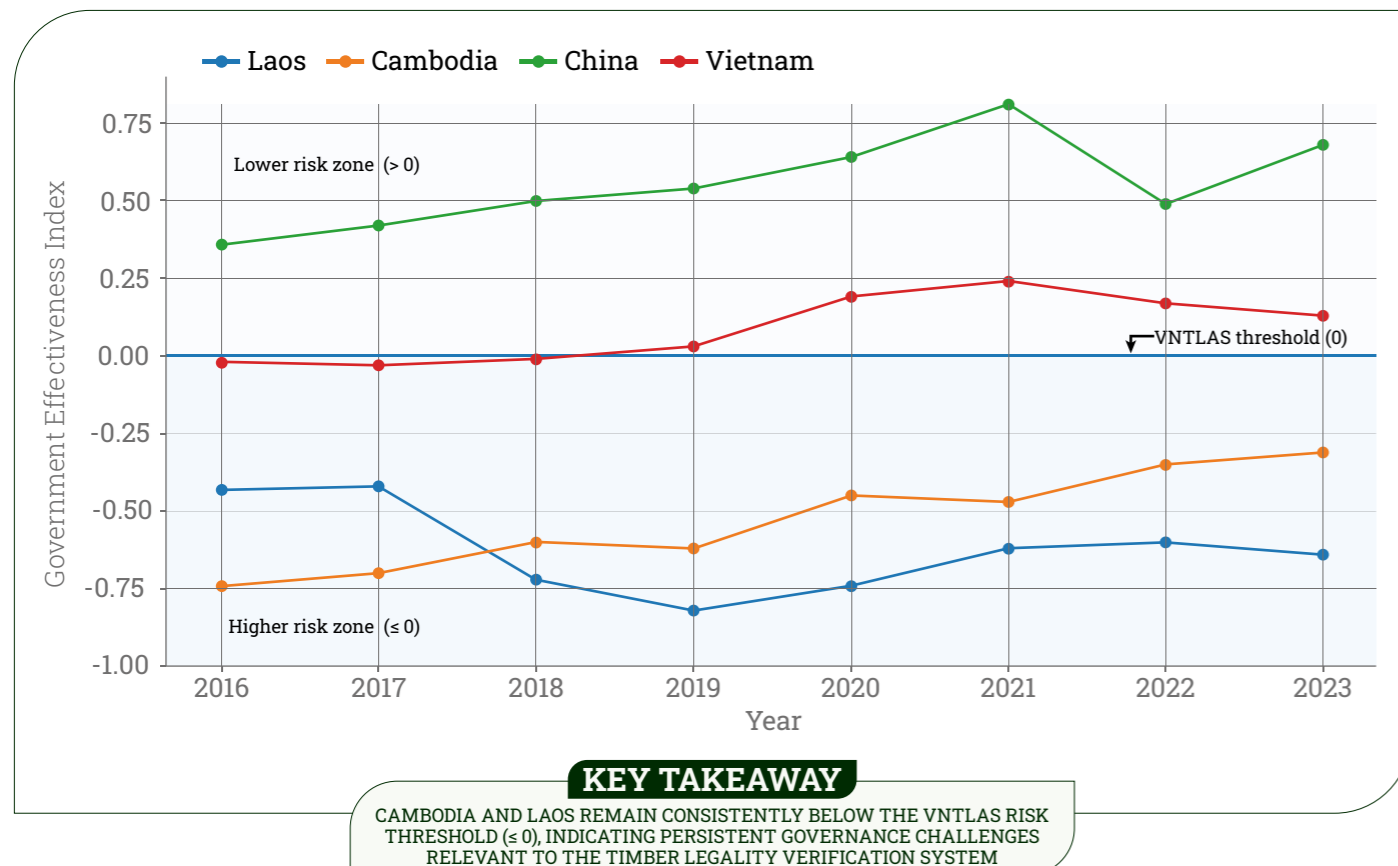
This creates a structural limitation for VNTLAS. While the system allows for increased scrutiny in higher-risk cases, including the requirement for additional documentation to prove legality, the effectiveness of these measures depends on the reliability of the underlying documentation itself. Where additional documents originate from the same governance systems in which these risks arise, they may not fully resolve those risks.

As a result, verification based primarily on documentation may not always capture discrepancies between formal compliance and actual supply chain conditions. This is particularly relevant in relation to imports from high-risk geographies such as Laos and Cambodia. Although these supply chains represent a relatively small proportion of total imports, their characteristics may warrant a higher level of scrutiny than volume alone would suggest.

Addressing this challenge does not require replacing documentation-based systems, but strengthening them to ensure that verification approaches are able to respond effectively to the realities of high-risk supply chains. This includes improving how risk is identified, how information is used and how verification extends beyond documentation where necessary.

Figure 2: World Bank Government Effectiveness scores (2016-23) for Laos, Cambodia, China Vietnam

Source: World Bank



KM marker to Vietnam from Laos on way to Bo Y border gate

WHAT IS VNTLAS?

The Vietnam Timber Legality Assurance System (VNTLAS) is Vietnam's national framework for verifying the legality of timber and timber products.

It was developed as part of Vietnam's commitments under the EU-Vietnam Voluntary Partnership Agreement (VPA) on Forest Law Enforcement, Governance and Trade (FLEGT), signed in 2018.¹⁷

VNTLAS is designed to ensure that timber placed on the domestic market and exported internationally complies with applicable laws. The system establishes requirements for importers, processors and exporters to demonstrate legality through documentation, supported by inspection and risk-based controls.

The framework is set out in Decree 102/2020/ND-CP and has been strengthened through subsequent amendments, including Decree 06/2024/ND-CP and Decree 120/2024/ND-CP. These updates introduce additional requirements for import declarations, improve risk classification criteria and expand mechanisms for cross-checking information.

VNTLAS operates primarily through a documentation-based approach. Companies are responsible for collecting and assessing documentation demonstrating that timber complies with the laws of the country of harvest, while authorities conduct inspections based on risk. The system also includes the Enterprise Classification System (ECS),¹⁸ which determines the level of scrutiny applied to different companies.

VNTLAS represents a significant step in strengthening Vietnam's timber legality framework. Its effectiveness in practice depends on how well verification processes can address risks in complex and high-risk supply chains.

RECENT REGULATORY DEVELOPMENTS AND ENFORCEMENT

Recent regulatory updates have strengthened the formal framework of VNTLAS. Decree 120/2024/ND-CP introduces substantive amendments, such as excluding confiscated timber from legality¹⁹ and enhanced requirements for imported timber declarations, the obligation to specify the country of harvest and export and to identify at-risk species within complex products.

The decree also expands criteria for identifying high-risk geographic areas and strengthens the formal definition of timber legality, requiring compliance not only with Vietnamese law but also with the laws of countries of harvest, transit and export. In addition, it broadens the scope of the Enterprise Classification System and introduces provisions for cross-checking information, including through databases of forestry violations and coordination between authorities.

Public reporting indicates customs authorities have conducted targeted inspections²⁰ of high-risk timber consignments and identified violations and that enterprise classification is being implemented in practice.²¹ However, the public record of enforcement outcomes remains limited, making



it difficult to assess how consistently these mechanisms are applied. This raises important questions about the visibility and deterrent effect of enforcement within the system.

While the system provides for the designation of high-risk countries or regions, it does not clearly define how new information, such as evidence of illegal logging or supply chain irregularities, triggers reclassification or enhanced controls in practice. This limits the transparency and responsiveness of the system to existing and emerging risks. This is particularly relevant in relation to imports from Cambodia and Laos. Although these countries account for only a modest share of overall shipment volumes, the evidence from the ground suggests their supply chains may warrant a higher level of scrutiny than their aggregate share alone would imply.

GOVERNANCE CONTEXT AND STRUCTURAL CONSTRAINTS

The effectiveness of legality verification is shaped by the broader governance context in which timber is produced, documented and traded.

In some source countries, efforts by independent forest monitors, activists and journalists²² to document illegal logging have been met with intimidation, arrest and restrictions on their activities. This constrains independent oversight and reduces the likelihood that illegal practices are detected and exposed beyond formal regulatory systems.

Vietnam's reliance on imported timber therefore creates inherent challenges for a system heavily dependant on documentation and importer due diligence. This challenge is amplified by the governance context in source countries. Cambodia and Laos are widely characterised by weak rule of law, limited enforcement capacity and elevated corruption risk.²³ In such contexts, documentation may be generated, adapted or substituted in ways that meet formal requirements but do not reliably reflect the true origin or legality of timber.

This creates a structural tension at the heart of VNTLAS: while the system is designed to verify legality through administrative controls, it must operate across borders where the integrity of those controls cannot be assured.

Cambodia and Laos represent two of the most significant high-risk supply contexts in this regard, but their regulatory systems differ. Laos relies heavily on quota-based logging linked to infrastructure and extractive projects²⁴ and Cambodia on economic land concessions and politically connected companies operating in and around protected areas,²⁵ but both exhibit systemic governance challenges.

In each case, timber harvested illegally or outside authorised areas is incorporated into formal supply chains through documentation, political patronage and cross-border trade networks linking these countries to Vietnam's processing sector.

HOW THE ILLEGALITY SYSTEM OPERATES

The findings reveal a highly organised cross-border system through which timber is harvested, transported, processed and exported under the cover of legality.

This system is not characterised by isolated instances of non-compliance, but by consistent patterns of behaviour involving quota holders, concessionaires, processing facilities, traders, brokers and officials across Cambodia, Laos and Vietnam. Together, these actors form an integrated regional supply chain in which legality is established administratively solely through paperwork, rather than independently verified at source.

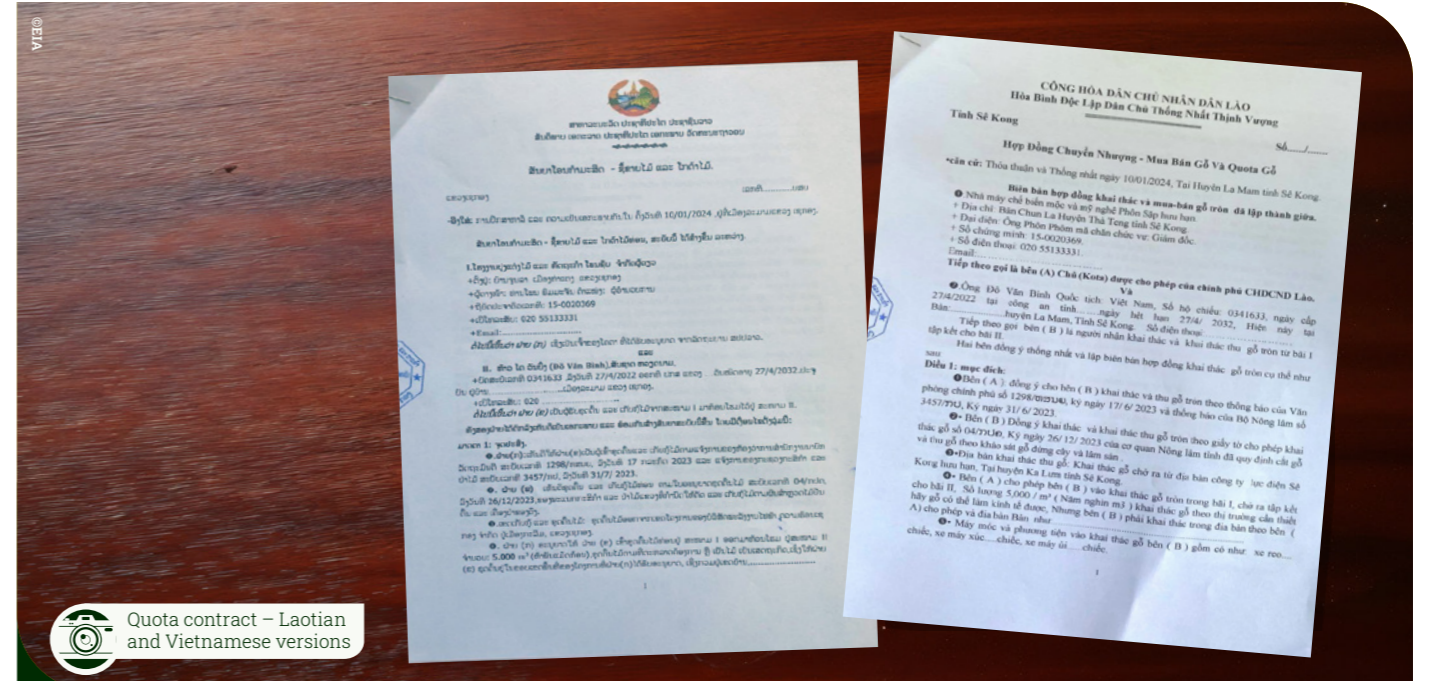
Field investigations conducted across multiple provinces in Laos, alongside documented cases from Cambodia, demonstrate that timber supply chains feeding Vietnam from these countries are underpinned by a set of interlocking practices that systematically transform illegally harvested timber into apparently legal exports. These include the manipulation of logging quotas and concessions, falsification and duplication of documentation, under-declaration of export volumes, smuggling across borders and the routine use of informal payments³⁴ to facilitate transport and clearance.

In Laos, quota holders (often politically connected individuals) are granted rights to harvest timber linked to development projects such as mining, hydropower and infrastructure. While these quotas are intended to regulate legal timber production, they are frequently used to legitimise timber harvested outside authorised areas or in excess of permitted volumes. Processing facilities linked to quota holders act as aggregation and transformation points, where timber of diverse and often illegal origin is administratively incorporated into quota systems and treated as legal for export.

In Cambodia, a parallel system operates through economic land concessions, infrastructure developments and politically connected companies.³⁵ These concessions frequently serve as a pretext for large-scale logging within and beyond concession boundaries, including in protected areas. Timber is then processed and transported through networks relying on political protection, corruption and cross-border coordination to move logs into Vietnam, often in violation of domestic export restrictions.

Across both contexts, paper documents are central to the construction of legality. Dual documentation systems, falsified invoices and the generation or substitution of paperwork enable discrepancies between actual and declared timber volumes and origins while maintaining formal compliance. Intermediaries and brokers facilitate these processes, coordinating logistics, documentation and payments across borders.

EIA investigations indicate that Vietnamese operators and traders are not passive participants. Many are actively engaged in sourcing timber from high-risk supply chains in Cambodia and Laos, working closely with quota holders, concession operators and



Quota contract – Laotian and Vietnamese versions

HOW ILLEGALITY BECOMES 'LEGAL' IN PRACTICE

Field investigations across Cambodia and Laos identify²⁶ a set of interconnected mechanisms through which timber of illegal or uncertain origin is incorporated into formal supply chains and exported under the appearance of legality.

These mechanisms operate across harvesting, processing and trade and are reinforced by documentation systems and governance conditions.

Key mechanisms include:

- **quota-based laundering:**²⁷ project-linked logging quotas are used to legitimise timber harvested beyond authorised areas
- **processing facilities as legalisation hubs:**²⁸ factories absorb timber of mixed origin and convert it into 'legal' exports through documentation
- **dual documentation systems:**²⁹ separate paperwork is prepared for export and import authorities, masking discrepancies in volume and origin
- **systematic under-declaration:**³⁰ timber volumes are understated in official records to reduce taxes and remain within quota limits
- **falsified documentation:**³¹ certificates, log lists and invoices are manipulated to meet formal requirements

- **outsourcing of official controls:**³² verification functions are effectively carried out by logging operators rather than authorities
- **concession systems as cover:** economic land concessions and project permits enable logging beyond authorised boundaries
- **aggregation and blending of timber:** timber from multiple sources, including illegal harvesting, is consolidated and exported under a single legal identity
- **political patronage and protection:**³³ relationships with officials facilitate access to quotas, documentation and enforcement avoidance
- **embedded bribery:** payments at multiple stages ensure the movement of timber through the system
- **cross-border coordination:** traders, intermediaries and officials align processes across borders to enable trade flows
- **intermediary service providers:** brokers and factory operators provide bundled services including quotas, paperwork and logistics
- **reliance on documentation over verification:** legality is determined through paperwork only, with limited ability to verify true origin
- **exploitation of weak governance conditions:** limited transparency and restricted oversight increase systemic risk.





Timber smugglers from Vietnam came to buy timbers in Monduliri, Cambodia in September 2024

intermediaries to secure supply and navigate regulatory requirements.

These findings highlight the difficulty of detecting non-compliance in supply chains where documentation is constructed to appear compliant. Where documents are internally consistent, enforcement at the level of individual shipments is inherently limited.

The ability to detect and challenge illegal practices is further constrained in contexts where independent monitoring is limited or subject to political pressure. Where civil society actors and forest monitors face restrictions, intimidation or legal risks³⁶ for documenting illegal logging, independent scrutiny of timber supply chains is reduced.

In this context, the effectiveness of enforcement depends not only on the existence of controls, but on the system's ability to detect inconsistencies, respond to emerging risk information and apply follow-up measures consistently. Where risk classification is not clearly responsive to new evidence, and where enforcement outcomes are not visible, the deterrent effect of the system may be reduced.

HISTORICAL CONTEXT: VIETNAM'S TIMBER SUPPLY AND REGIONAL TRADE DYNAMICS

EIA has been investigating Vietnam's timber supply chains³⁸ linked to neighbouring countries for almost two decades, including timber which has at times been harvested or traded in ways inconsistent with legal frameworks.

Although the sources of the wood, timber species targeted and smuggling routes have constantly shifted during this period, the underlying dynamics behind the illegal trade remain the same.

While Vietnam has sought to protect its own forests by banning logging, it has developed a huge export-oriented wood processing industry, heavily reliant on raw material supplies from neighbouring countries, including timber which has at times been exported in ways inconsistent with those countries' legal frameworks banning the export on unprocessed wood.³⁹

EIA's first investigation in 2008⁴⁰ uncovered widespread smuggling of logs from Laos, especially yellow balau and keruing species, to supply factories manufacturing outdoor furniture for export. A year earlier the Laos Government had banned the export of unprocessed timber, yet EIA estimated that 500,000m³ of logs were being traded from Laos to Vietnam a year.⁴¹ At a single border crossing, EIA investigators observed 45 trucks laden with logs waiting to cross into Vietnam. Conversations with traders revealed most of the logs were being sourced from logging for infrastructure projects in Laos, such as dams and road construction.

In 2011, EIA investigators travelled to Attapeu Province in southern Laos to uncover the role of Government-backed infrastructure projects in the logging of natural forests to supply the Vietnamese industry.

One of the largest logging operations in Attapeu appeared to be controlled by the Vietnamese military-owned Company of Economic Cooperation – Ministry of Defence (COECCO). The company had been awarded logging rights linked to the development of the Xe

Kaman 1 dam in southern Laos, gaining access to 100,000m³ of logs a year⁴² making it the biggest logging operation in Laos at that time. Yet even this did not satisfy COECCO – in 2015, satellite analysis indicated that 71 per cent of the logging carried out by COECCO occurred in protected forests⁴³ beyond the dam project.

By 2012, the Lao Government had taken measures to curb the rampant smuggling of logs across its border with Vietnam, with Prime Minister Thongsing Thammavong issuing an order⁴⁴ to uphold the log export ban. This overdue measure led some Vietnamese timber traders to switch sourcing to neighbouring Cambodia.

In 2017, EIA investigators documented widespread logging in protected areas of Cambodia inside provinces adjoining Vietnam. This followed a decision in 2014 by Vietnam's Ministry of Trade to deregulate trade in timber from Cambodia,⁴⁵ removing import document requirements and allowing trade to take place through any border gates. By 2015 Cambodia had become Vietnam's biggest supplier of timber by value. In that year Vietnam imported 590,000m³ of logs and sawn wood from Cambodia,⁴⁶ a staggering 800 per cent increase compared with imports in 2013.

Available evidence indicates this trade was facilitated by governance weaknesses and informal payments. In 2017, EIA reported how, in Vietnam's Gia Lai Province bordering Cambodia, the Chairman of the Provincial People's Committee approved the import of 300,000m³ of timber from Cambodia, in clear contravention on Cambodia's log export ban. To facilitate the trade, bribes of \$45 per m³⁴⁷ were made to officials from a range of Vietnamese Government agencies, including customs and army personnel.

In total, bribes of \$13 million were paid by the Vietnamese traders importing the wood. When the case came to light, the Provincial Chairman was removed from office but did not face criminal charges.

As EIA's latest investigative findings indicate, Vietnam's wood-processing sector continues to operate within a regional context where governance challenges in neighbouring countries create ongoing risks within timber supply chains.

Today, trade data indicates that direct imports from Cambodia and Laos form a far smaller share of Vietnam's total timber supply than in earlier periods.

However, the investigations presented in this report suggest the underlying structural risks have not disappeared; rather, they now operate through smaller but still persistent flows which continue to rely on weak governance, manipulated documentation and cross-border coordination.



GOVERNANCE AND OVERSIGHT RISKS IN TIMBER SUPPLY CHAINS

The effectiveness of timber legality assurance systems depends not only on regulatory frameworks and enforcement mechanisms, but also on the broader governance environment in which they operate.

Evidence from Cambodia highlights the risks faced by independent forest monitors and activists documenting illegal logging. Investigations into logging linked to politically connected companies have been met with intimidation, arrest and legal pressure, including the detention of environmental defenders and confiscation of evidence.

Such dynamics have direct implications for timber legality assurance. Where independent monitoring is constrained,³⁷ illegal practices are less likely to be detected and exposed outside formal regulatory systems. This reduces the availability of independent information which could otherwise support risk assessment, verification and enforcement.

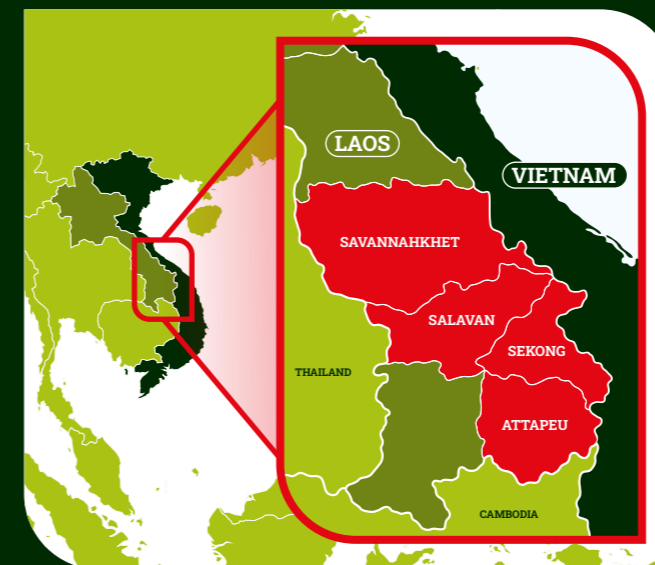
In these contexts, legality becomes increasingly reliant on documentation generated within the supply chain itself. Where documentation can be manipulated, substituted or generated to meet formal requirements, the absence of independent oversight further increases the risk that illegal timber enters formal markets.

Strengthening legality assurance therefore requires not only improving regulatory controls but also recognising and addressing the governance conditions that shape how those controls operate in practice.





LAOS-VIETNAM CASE STUDIES



OVERVIEW OF FINDINGS

In 2024 and 2025, EIA conducted a series of field investigations in the Lao provinces of Sekong, Salavan, Savannakhet and Bolikhamxay. These investigations identified a sophisticated and complex system of timber harvesting, laundering and export to Vietnam.

The findings indicate timber is being extracted and traded at scale from natural forest areas and channelled into supply chains for Vietnam's wood-processing sector, contributing to the continued depletion of Laos' remaining natural forests.

Although the modus operandi varies between provinces, the timber laundering system consistently relies on manipulated logging quotas, falsified documentation, export under-declaration and corruption to disguise timber to ensure it appears to be of legal origin and can be imported into Vietnam.

The fundamental basis for timber legality in Laos lies in the hands of a small but influential coterie of quota holders in the various provinces, usually politically connected businessmen. Logging quotas are granted to the holders on the basis of timber derived from logging linked to infrastructure and extractive projects,⁴⁸ such as forest clearance for mining (including coal and gold), dam construction, road building and wind turbines. In Laos, even seized timber purchased through Government auctions is classified as quota timber.⁴⁹

Each quota holder is linked to at least one timber processing facility within the province. In practice, these facilities often operate as integrated service hubs for traders, combining processing, storage, documentation and export coordination. This enables timber of diverse origin to be consolidated and prepared for export within a single administrative framework.

Under the cover of quotas, these facilities often act as legal laundering points. When timber, regardless of its origin, enters the facility it is effectively rebranded as legal. One facility in Saravan province visited by EIA investigators displayed large quantities of quota timber at its entrance simply to maintain the appearance of legality. Yet EIA investigations reveal that behind the façade the vast majority of the timber arriving at these facilities is illegally harvested.

Aside from laundering and legalising illicit timber, these sawmills may provide logistical support and paperwork essential for export to Vietnam. This includes securing falsified official documents, such as Certificates of Origin, and preparing dual sets of paperwork for Laotian and Vietnamese authorities. Export papers for Laos typically reflect under-declared timber volumes endorsed by complicit officials in exchange for bribes. A corresponding set for entry into

Above, left: Bamboo bridge near Mouang Nong, Savannakhet province, Laos





River boat on the Mekong looking south

Vietnam uses more accurate figures to satisfy potential checks by Vietnamese customs and other agencies.

These processing facilities act as a 'one-stop shop' for Vietnamese importers. At every site EIA visited, virtually all documented timber belonged to Vietnamese traders, many of whom are based across the border. The traders rent processing and storage spaces at these facilities and it is here where timber is loaded onto trucks and eventually transported across the border to Vietnam. Key border crossing routes include Dakta Ok-Nam Giang, Lalay-Dakrong and Namphao-Lao Bao border gates.⁵⁰

Follow-up investigations in the city of Dong Ha, Vietnam in April 2025 corroborated the earlier findings in Laos, exposing the involvement of many Vietnamese firms and businessmen who knowingly exploit these systemic loopholes.

One clearance agent at the Lalay-Dakrong border gate even claimed he could bypass the need for documents by sourcing his own quota papers through his Lao contacts, regardless of the timber's origin. Due to the falsified nature of these documents, traders claim payment of bribes (known as 'law money') is commonplace in both Laos and Vietnam to ensure timber consignments cross the border unhindered.

EIA investigations indicate that such payments are an embedded feature of the trade rather than isolated incidents.

SEKONG PROVINCE

In Sekong province, EIA investigators met with Do Van Binh,⁵¹ a long-established Vietnamese timber trader in the area. He described overseeing two logging teams operating in the forests of Kaleum district. The logging operations were conducted under a forest clearance quota issued to Phonsup Wood Processing and Handicraft Factory Limited,⁵² ostensibly to facilitate forest clearance within a coal mining concession run by the Xekong Power Plant Ltd.⁵³

Document obtained by EIA revealed that in January 2024 Binh purchased a logging quota of 5,000m³⁵⁴ from Phonsup Company at a nominal rate of \$30 per m³. Yet a source close to Binh claimed the true cost was significantly higher, estimated at approximately \$250,000, including bribes of \$20 per m³.⁵⁵

To recoup these costs, Binh and his associates described employing systematic under-reporting of harvested timber volumes, enabling them to minimise tax payments while maximising profits by extracting timber by exceeding the official quota. According to one logging manager, the operation allegedly relied on maintaining two parallel sets of records – an 'official' log list submitted to forestry authorities, which significantly understated volumes, and a second internal ledger reflecting the true scale of harvesting used for financial settlements between the traders involved.

This manipulation of records was allegedly facilitated by officials from Laos' Forest Protection Department (FPD) who are mandated to measure and verify timber volumes and apply official hammer marks. Instead, these responsibilities were carried out by Binh's logging teams, allowing widespread falsification. As one logging manager claimed: "The volumes reported will be different.⁵⁶ They will just make a list anyhow and report a moderate number", adding that "for example, for 1000m³, they will make a list of 600-700m³".

Binh further alleged to EIA investigators that the actual harvesting volumes were not constrained by the quota system, stating: "There's no limit. It depends on our capacity.⁵⁷ We log 7,000-8,000m³. If I have many customers, I can cut more than 10,000."

This statement highlights that quota allocations do not function as an effective constraints on harvesting volumes in practice.

EIA investigators also met with Phon Phommachan,⁵⁸ the owner of Phonsup Company. In addition to selling quotas, Phom described renting his factory and providing export service which facilitated the under-declaration of timber volumes. He described how he could apparently negotiate reduced official tax payments through bribery, stating: "For example, you have 30m³. We can negotiate to pay the extra way. Like, we pay for 15m³ and the other 15m³ is paid with bribery."

To carry out this scam, Phon claimed he adopted a dual-documentation system by issuing two separate invoices, one accurately reflecting the shipment volume for presentation to importing country authorities and a second falsified document showing reduced quantities for export clearance purpose in Laos.

Phon told EIA investigators: "I will make two invoices.⁵⁹ One is accurate and matches with the goods amount for you to submit it to the importing country and the second invoice is to use when exporting out. This one will show the lower quantity to avoid paying the full tax."

This dual documentation system enables timber harvested in excess of declared quotas to enter international markets while evading full taxation in the country of origin.

EIA found such practices were not isolated. In Sekong, investigators also met with Kongchay Khunphasert,⁶⁰ another prominent quota holder specialising in "shipping services" for timber exports. Originally from Vietnam and well-connected within the timber trade, Kongchay had established a network of factories and logistics operations through which he facilitated the export of timber to Vietnam.

Kongchay reported obtaining quotas through projects in mining, infrastructure and energy, including transmission lines for wind power developments in Dakcheung district. He claimed he leveraged high-level political connections to secure these quotas, including relationships with provincial leadership and senior officials across multiple ministries. These connections enabled him to obtain approvals and maintain influence over the allocation and use of quotas.

Despite holding logging quotas, Kongchay did not conduct logging operations directly. Instead, he said he allowed Vietnamese logging groups, including operators such as Binh, to harvest timber under his quota, store and process logs in his facilities and export using his documentation. His factories also functioned as aggregation points for timber sourced from illegal logging.

Testimony from operators working within Kongchay's facilities indicated a clear distinction in sourcing – while some round logs originate from authorised operations, a significant proportion of square logs are cut illegally by local loggers and transported to the factory. Regardless of origin, once timber entered the facility, it was absorbed into the quota system and treated as legal for export purposes.



EIA investigators visited the timber factory owned by Kongchay Khunphasert, a facility reportedly used to launder illegally sourced logs into the legitimate supply chain





Chinese timber trader Chen Shengfei walks past a pile of "quota timber" displayed by the entrance of Phonthavy wood processing factory

Kongchay provided a full suite of export documentation, including invoice, log lists, phytosanitary certificates and certificates of origin, sufficient to meet Vietnamese import requirements. He charged approximately \$18,000 per truck or container⁶¹ of up to 100m³ for his service. However, he acknowledged that export declaration in Laos did not reflect actual volumes. Instead, shipments were systematically under-declared to reduce tax liabilities.

To reconcile discrepancies between Lao export documentation and Vietnam import requirements, Kongchay apparently employed a dual-paper system. One set of documents, reflecting reduced volumes, was submitted to Laos authorities for export clearance. A separate set, reflecting actual volumes, was prepared for submission to Vietnamese customs, ensuring shipments could pass through both systems despite inconsistencies.

Kongchay's shipments were frequently routed through the Dakta Ok – Nam Giang Border Gate, where he maintained close relationships with customs officials. Export procedures were managed by his son, who operated a logistics company at the border handling timber and other commodities. Importantly, the dual-paper system is understood and accommodated by logistics counterparts on the Vietnamese side, Nguyen Hoang Viet, whose father was, at the time, the Head of Nam Giang Border Gate Customs.⁶²

SALAVAN PROVINCE

While large-scale logging in nearby Sekong province operates under 'official' quotas, Salavan province officially holds no such logging permissions. Despite this, large volume of timber continues to flow across the border to Vietnam. According to trade data, companies in Salavan are among the highest contributors⁶³ to Vietnam's overall timber imports from Laos. EIA's investigations suggest this discrepancy is fuelled by a systematic laundering operation where illegally harvested timber is transformed into 'legal' exports through manipulation of 'quota' timber and corruption.

The trade begins with informal networks of loggers and brokers. EIA met with a Vietnamese timber broker, "Dung",⁶⁴ who operates in the local forests of Salavan to source high-value species such as sindora and pyinkado. At the time of the meeting in January 2025, Dung was allegedly able to source about 100m³ per month, which he supplies to different sawmills in Salavan, operated by Vietnamese traders. Because no logging quotas exist, these operations are entirely illegal. When asked about quotas, Dung responded: "Nothing. They just cut it there, we go in to buy and let them transport it (out). They 'make law' (pay bribes) to transport".

The logistics of moving this timber rely heavily on 'protection fees' paid to local authorities. To avoid detection, timber is often transported at night using small trucks. The cost of this systemic corruption – or 'law money' – is so high that it often matches the value of the timber itself. Dung noted that while sourcing timber at the source is low in price, the cost to move it is very high: "For 5m³, transportation fee⁶⁵ is (LAK) nine million including LAK four million law money ... transportation fee is as much as timber cost."

The transition from illegal to legal happens within the confines of processing facilities, one of the most well-known in Salavan province being Phonthavy Wood Processing Factory.⁶⁶

On entering the facility, EIA investigators observed rows of large, weathered logs by its entrance which looked like they have been kept on-site for many years.

Inside the facility, investigators met with one of Dung's buyers, Chinese national Chen Shengfei (known as A-Phi),⁶⁷ who claimed the old logs are to justify the existence of quotas and to maintain the illusion of legality during inspections. As A-Phi noted, the daytime activity is often just "for show ... to show this is my factory, these are my quota materials". According to a factory worker at Phonthavy, the logs on display were acquired through military auctions years earlier.

The true operational activity happens under the cover of darkness, when fresh illegally harvested timber is brought into the facility. Once the undocumented timber enters the facility, it is sheltered by the facility's existing paperwork and political protection. A-Phi further explained the stark reality of this laundering process: "To put it bluntly, all the timber on the outside is illegal!⁶⁸ Once they arrive at the factory, then it becomes legal. And when you process them and export, you can do that legally."

This illustrates how processing facilities function as points at which timber of uncertain origin is incorporated into formal supply chains.

Behind Phonthavy's timber laundry and export operation is an influential Vietnamese businesswoman called Ms Vo Thi Kim Loan⁶⁹ (often called Ms Lan). Believed to be the most powerful quota holder in Salavan, she reportedly facilitates more than 80 per cent of the province's timber exports. Her business model is built on renting out space at her processing facilities and providing "shipping and protection" services traders such as A-Phi, rather than processing the wood herself.

Her influence is allegedly rooted in deep connections with Lao Government officials, reportedly built on the wealth through the rosewood trade. A-Phi described her as the "Number one" businessperson in the area, stating:





Trailers fully loaded awaiting exportation in Laos Mixay Wood Processing Factory. "Quota money" of USD40,000-50,000 to export a double trailer truck loaded with 200cbm of timber

"She has good contacts in every area, with government officials ... she's able to settle all kinds of problems."

Ms Lan's service reportedly costs approximately \$10,000 per 12m truckload, a fee that covers "tax declarations" and guarantees the illegal timber will reach Vietnam without interference. Through this monopolised system of bribery and paperwork manipulation, Salavan's natural forests are systematically stripped and funnelled into the Vietnamese market.

SAVANNAKHET PROVINCE

Trade data analysed by EIA shows sustained high volumes of timber exports from companies registered in Savannakhet province in Laos to Vietnam,⁷⁰ with a significant proportion linked to operators based in Phin Town.

Located 100km from Vietnam's Lao Bao border gate, Phin is a key timber processing hub. Along a 20km stretch of road in the town, more than a dozen factories process timber and charcoal. The majority of these operations are run by Vietnamese traders, who lease space within factories ostensibly owned by Lao nationals.

Investigations by EIA indicate these factories may play a key role in laundering illegally sourced timber. Timber harvested without legal permits is apparently transported to the factories where it is subsumed into the 'legal operations of the factory and subsequently exported to Vietnam with documentation provided by quota holders.

One of the largest operators in the town is Laos Mixay Wood Processing Factory,⁷¹ owned by local businessman Siphadone Mixay, known as "Mr Don". His sprawling site hosts multiple Vietnamese-operated sawmills.

During conversations between EIA investigators and individuals involved in the wood trade in Phin, Mixay

was widely described as a politically connected and influential figure in the province, with business interest spanning infrastructure, mining and other sectors. Through these ventures, his companies have reportedly been granted forest clearance quotas. In addition, he is said to acquire timber and associated export rights through Government auctions of confiscated wood.

Despite holding quotas, multiple sources stated Mixay does not conduct logging directly. Allegedly, his quotas are used to facilitate exports on behalf of Vietnamese traders sourcing timber from illegal logging operations across Savannakhet and neighbouring Salavan province. Traders claimed they paid up to \$50,000 per truck, equivalent to approximately 200m³, for documentation enabling export to Vietnam. In return, they are granted access to factory space and the protection of the quota holder.

Conversations with traders within the factory reveal that timber passing through Phin is sourced "from everywhere", including multiple districts within Savannakhet and from other provinces. Illegally logged timber lacking any legal documentation is routinely transported to Phin, where it is 'legalised' upon entry into the factory system.

As one operator explained: "It can be brought from everywhere."⁷² They are all moved here illegally and legalised once they are in the sawmill." Responsibility for legal compliance is effectively transferred to the factory owners, who provide the necessary paperwork to facilitate export. These payments reportedly cover all procedures on the Laos side, including documentation and clearance up to the border.

EIA investigators uncovered similar practices apparently linked to other factories owners in Phin, including Kong Norasing, a Laos operator with close ties to Mixay.

During the meeting with EIA investigators, Kong introduced Vantha Bounvilay, also known as Tar, an official with the Savannakhet Provincial Trade and Commerce Department in Phin Town. Tar explained his department oversees the matching of timber to its respective export quotas and the issuance of accompanying export documentation. Working closely with Kong, he effectively assured EIA that approvals could be secured for any volume of timber, provided it was processed through Mixay's facility.

Kong claimed to have exported 30 truckloads of timber in 2024 and confirmed most timber handled in the area is harvested illegally and subsequently laundered through factories using export quotas obtained locally or transferred from other provinces. Kong explained: "Because wood that I buy is not from the quota. It is wood logged in the forest and sent into the factory ... then when the wood arrives at the factory, there is quota."

He also stated misdeclaring the weight of consignments and the wood species to reduce taxes is commonplace, adding that close relationships with government officials were vital to the smooth-running of the timber laundering scam, including securing export documents.

VIETNAM IMPORTS

Building on the findings revealed from interactions with individuals involved in the cross-border wood trade scam on the Laos side, EIA investigators followed the trail into Vietnam to uncover how timber logged illegally is able to be subsumed into the legal wood trade, despite the Vietnamese Government having implemented a national system to ensure only legal wood enters the country.

Trade data shows substantial volumes of timber flowing from Laos into Quang Tri and Nghe An provinces in Vietnam. EIA fieldwork in these provinces indicates Vietnamese importers and clearing agents are not only aware of the corrupt systems used in Laos, but actively rely on them to facilitate trade.

In Nghe An, EIA investigators met Pham Ngoc Muoi, owner of Muoi Linh Hieu Company,⁷³ identified in trade data as one of the largest importers of timber from Laos between 2020-24. Mainly importing timber via Cau Treo Border Gate, Muoi described importing his own timbers as well as providing customs clearance service for other traders.

Muoi explained a business model centred on rapid turnover of square logs, explicitly avoiding processing activities in Laos due to the risks associated with handling illegally sourced timber. He acknowledged that the timber he purchases is often harvested by local communities without permits, stating: "The local people cut it illegally and we buy from them."

Despite this, Muoi emphasised that all shipments are accompanied by documentation, including log lists prepared at the point of loading. Responsibility for securing export papers lies entirely with Laos counterparts, typically factory operators holding quotas.

As he explained, once timber is delivered to these factories: "Laotian people handle it", allowing exports to proceed regardless of the timber's origin.

On the Vietnamese side, Muoi described a standardised cost structure combining official and informal payments. In addition to import taxes based on declared volumes, traders pay a border fee of approximately VND45 million (\$1,800) per truck, alongside a service fee of approximately VND20 million (\$800) charged by Muoi's company. These informal payments, distributed among border authorities, are described as routine and consistent across operators.

A parallel system operates in Dong Ha city, where EIA met Tran Van An, a clearing agent facilitating imports through the La Lay and Lao Bao border gates. Acknowledging that Vietnamese traders operating in Laos typically depend on Laos quota holders to export timber and the use of parallel documentation systems, An described an even more flexible import process in which traders are not required to present documentation from Laos. Instead, timber is transported to the border area after which An's network generates the necessary paperwork through contacts on both sides of the border. As he explained: "You don't need to prepare any papers."⁷⁴ You tell Laos people to bring the goods; I will handle it on the Vietnam side. I don't need Laotian papers. I will contact Laotian people and sort it out myself. You don't need to worry about it."

This approach allows timber of unknown or illegal origin to enter Vietnam with apparently valid documentation, effectively severing traceability between the point of harvest and import.

An also detailed the financial structure underpinning this system with informal payments of 'law money', amounting to approximately VND44 million (\$1,700) per truck, distributed among police, customs, border guards, forest rangers and other agencies, in addition to official taxes.

Investigations carried out by EIA on both sides of the Laos-Vietnam border reveal a coherent cross-border system in which illegal timber is harvested in Laos, laundered through quota-based mechanisms to obtain export documentation and then imported into Vietnam through processes which either accept such documentation at face value or replace it entirely. Vietnamese operators are not passive recipients but active participants, leveraging their understanding of Laos systems to secure supply and facilitate trade.

Vietnam's timber legality assurance system relies heavily on documentation to verify compliance. However, where documentation can be routinely manipulated, substituted or generated, a paper-based approach is woefully insufficient to ensure legality.

As EIA's investigations reveal, timber of illegal origin continues to enter Vietnam and, through processing and re-export, potentially reaches international markets with its true source obscured.





Timber stockpile on a rubber plantation



Bao Hoang timber depot

CAMBODIA FOREST CRIME CASE FILES

CONSTRAINTS ON INDEPENDENT MONITORING AND GOVERNANCE CONTEXT

The current operating environment for independent monitoring of forest resources in Cambodia remains significantly constrained, including following the transition of power from Hun Sen to his son Hun Manet. While this transition has been accompanied by stated commitments to environmental protection, reporting from civil society organisations, journalists and international observers indicates continuity in the negative conditions affecting environmental monitoring and reporting.

Environmental defenders and individuals investigating illegal logging have long been subject to arrests, detention and legal action and there are longstanding concerns regarding threats to their safety. High-profile cases, including the killing of environmental activist Chut Wutty in 2012, alongside more recent prosecutions of activist groups and restrictions on environmental reporting, illustrate an operating environment in which independent scrutiny is restricted and continuously carries high personal risk.

In practice, these conditions limit the extent to which harvesting activities and supply chain dynamics can be independently observed or verified.

While specific actors and operational systems differ from Laos, the cases presented below illustrate similar structural patterns in which timber originating in high-risk contexts is extracted, consolidated and channelled into supply chains which ultimately connect to Vietnam.

The cases show how concession-based systems, infrastructure projects and cross-border commercial relationships can facilitate the extraction of timber from protected or restricted areas. In each instance, timber is processed, aggregated and moved through organised commercial networks prior to export, enabling its incorporation into formal trade flows supplying Vietnam.

CAMBODIA-VIETNAM CASE STUDIES



LENG ARREST

For veteran Cambodian forest activist Leng Ouch,⁸⁰ Saturday 23 November 2024 started as a routine day. For more than a decade, Leng and colleagues from his NGO Cambodia Human Rights Task Force (CHRTF)⁸¹ have worked tirelessly to expose illegal destruction of Cambodia's dwindling forests.

Through field investigations involving the use of drones, camera traps and satellite monitoring, Leng and his colleagues have regularly exposed the role of powerful and well-connected companies in forest crimes with the connivance of corrupt officials and politicians.

In November 2024 Leng, accompanied by five colleagues – Prum Mao, Mon Mab, Ot Latin, Tat Udom and Heng Sros – was investigating reports that T.S.M.W. was involved in illegal logging inside the Veun Sai-Siem Pang National Park, in Stung Treng Province.⁸² The team had entered the protected forest area on 20 November, skirting around newly established checkpoints and spent three days using drones and cameras to record evidence of illegal forest destruction by loggers from T.S.M.W..

By the morning of 23 November, the team had exhausted its supplies of food and water and headed out of the park but was detained at a military checkpoint.⁸³ The detention triggered a rapid escalation which would eventually involve about 100 officers from both local and national enforcement agencies, including the police, military and border units, as well as local governors and prosecutors and reaching as high as the upper echelons of the ruling Cambodian People's Party in the capital Phnom Penh.

At the checkpoint, Leng and his colleagues were detained and searched, during which their recording equipment was discovered. More officers arrived and the team was accused of four offences – trespassing, treason, terrorism and providing information to foreign states. Leng was ordered to sign documents admitting his guilt and apologise for his actions, which he refused to do. The team was forced to handover recording equipment and cash was stolen.

After being held at the checkpoint until evening, Leng and his team were separated and taken in police vehicles to the provincial capital of Stung Treng and locked up in the town's jail for three days. Leng and his colleagues were repeatedly questioned by military police officers as to why they were investigating the

logging activities of T.S.M.W, illustrating the company's close connections to the Cambodian Government authorities.

On the third day of detention without charge, Leng received a visit from the provincial prosecutor who repeatedly demanded he make a public apology for his activities on state television. Leng finally agreed in an attempt to secure the release of himself and his colleagues. He was given a statement to read out in front of the television crew apologising for his actions and agreeing to stop his forest monitoring activities and cooperating with foreigners. After the filming, he was informed by the local prosecutor he would be taken by the military police to Phnom Penh to meet with Hun Sen, President of the Senate of Cambodia and de facto ruler of the country.

On 25 November, Leng and his team were released from jail⁸⁴ after being compelled to sign statements that they would stop their work on monitoring illegal logging and collaborating with foreigners. The team was forced to surrender equipment, comprising of drones, cameras, mobile phones and GPS devices, with a value of \$20,000.

Upon release Leng drove his colleagues back to their homes in Phnom Penh in his personal vehicle. Arriving at his own home in mid-afternoon, he observed several police officers and his wife came out of the house and gesticulated that it was not safe to enter, so he turned around and drove away.

On 29 November, Leng fled across the border to neighbouring Thailand, fearing for his safety. Subsequently, in mid-December an official from the CPP arrived at Leng's home and informed his wife that he must meet with Hun Sen. His wife and three children decided to follow Leng and crossed the border into Thailand, as did the other members of his team.

With the support and assistance of the UN High Commissioner for Human Rights (UNHCR) in Bangkok and the Government of Australia, Leng and his family and the other team members were granted asylum in Australia due to the ongoing threats to his safety posed by the Cambodian state.

The level of intimidation faced by Leng and his colleagues from a host of Cambodian Government agencies, reaching as high as Hun Sen, vividly illustrates how the company T.S.M.W. attempted to use high-level connections and political patronage to cover up its lucrative illegal logging activities, which continue to threaten the dwindling protected forests in Eastern Cambodia with impunity.

T.S.M.W. CO. LTD.

This case illustrates how economic land concessions⁷⁵ can function as a cover for logging beyond authorised boundaries, with timber subsequently entering cross-border trade networks.⁷⁶

Cambodia-registered T.M.S.W. apparently uses close contacts to senior Government officials to corruptly secure Economic Land Concessions in Stung Treng Province, in contravention of the Government's own moratorium on issuing such concessions in 2012.⁷⁷ These concessions act as a cover for illegal logging and timber smuggling to neighbouring Vietnam.

T.M.S.W. is secretly owned by a high-ranking Government official known as "Oknha (or tycoon) Chey. Trade data shows that between March 2021 and August 2024, the company made 102 shipments of sawn wood to Vietnam⁷⁸ in violation of Cambodia's timber export ban.

In 2022, the company was granted a land concession by the Cambodian Government covering 10,000 hectares inside the Veun Sai-Siem Pang National Park. Subsequently, the company set up sawmills inside the concession to process valuable logs cut from protected areas of the park⁷⁹ for export to Vietnam.

The company allegedly has utilised close connections with government agencies to thwart efforts to expose its lucrative illegal logging operations. In late November 2024, six forest activists attempting to document illegal logging by the company in the Kralapuu mountain area, beyond the boundaries of the company's concession, were arrested on falsified charges of trespassing and subjected to threats and intimidation (see box).

BAO HOANG


In November 2022, the Vietnamese wood company Bao Hoang⁸⁵ held a celebration for its workers at its compound to celebrate the anniversary of the company's founding.

At the event, more than 20 trucks specially designed to transport logs were lined up within the compound, underscoring the company's significant involvement in the timber trade.

The company has been trading wood sourced from Cambodia and Laos for more than 30 years. After crossing the border, timber is transported to the firm's wood processing factory in the coastal town of Quy Nhon, Vietnam, a major hub for the production of wood products. The company makes furniture and housing components largely for the export markets of China, Europe, Japan and the US.

Field investigations show that logs bound for Bao Hoang's compound cross via border gates adjacent to the Cambodian provinces of Rattanakiri and Mondulakiri. As well as using Cambodian agents to source logs, the company is also known to have bought timber from the Cambodian companies T.S.M.W, Try Pheap and Angkor Plywood.

Agents working on behalf of Bao Hoang boasted to undercover investigators of their close connections to authorities on both sides of the border to ease the passage of illegally logged timber, including valuable rosewood species.

 Stock pile of square logs found behind the factory of Bao Hoang in September, 2024





Field investigation by Ouch Leng in front of loaded timber truck, Cambodia 2024

LY YONG PHAT GROUP⁸⁶

In June 2023, Cambodia's National Assembly approved the construction of a new 150 megawatt hydropower dam, a decision subsequently confirmed by the Council of Ministers in August 2023.

Part of the site adjoined the Phnom Samkos Wildlife Sanctuary and these decisions paved the way for plans to commence clearance of forest areas which would be inundated once the dam was built. By January 2024 the Ministry of Environment had issued licences for sawmills and forest clearance to commence in the dam reservoir area.

This development provided a business opportunity for a powerful national Senator, Ly Yong Phat, and his son-in-law Seng Nhak, a member of the Provincial Parliament for the Kampong Speu region. A five-year licence was awarded to Ly Yong Phat's Stung Meteuk Hydropower Company. Yet forest activists who visited the dam site

discovered three sawmills in operation, rather than the single one which had been licensed, and that logging was taking place both upstream and downstream of the dam, beyond the boundaries of the reservoir area. Local sources stated one of the main companies purchasing wood from the site was Angkor Plywood, which was shipping the wood to Vietnam.

By early September 2024, reports led the Cambodian Government to shut the sawmills and stop logging operations in the wildlife sanctuary area. Just 22 days later, provincial authorities issued instructions for the sawmills to reopen and logging in the protected area resumed.

The construction of the hydropower dam continues, even though it will do little address the country's energy needs as it will not generate any electricity during the four-month long dry season. To date the main beneficiaries have been the companies able to remove valuable timber from protected areas and those awarded lucrative contracts to construct the dam.

AN MADY GROUP

The Cambodian company An Mady Group Co Ltd⁸⁷ uses high-level political connections to secure economic land concessions to develop rubber plantations as a pretext for extracting high value timber species from inside protected areas to supply traders in neighbouring Vietnam.

The company is owned by tycoon An Mady, Deputy President of the Cambodia Chamber of Commerce, and his son-in-law Nopheap Khoeng, a Member of Parliament for the ruling Cambodian People's Party.

In 2011, the An Mady Group was granted three Economic Land Concessions covering 27,000 hectares inside Virachey National Park adjacent to neighbouring Vietnam. By 2024 the company had also been awarded a large concession inside the Phnom Prich Prich Wildlife Sanctuary and has also been documented logging inside other protected areas, including Prey Lang and Beung Per wildlife sanctuaries.

For more than a decade, the company has used these dubious concessions to log valuable timber species,

including precious rosewood species, inside protected areas to supply the Vietnamese market, including the Bao Hoang company.

In late 2024, field monitoring by forest activists revealed the company had begun to clear forests inside its rubber concession within Virachey National Park and had set up a sawmill located close to the border with Vietnam to process the timber. Logging activities were also documented beyond the company's concession area.

In January 2025, activists discovered a convoy of trucks loaded with square logs of rosewood species near the sawmill operated by the An Mady company. Conversations with one of the drivers revealed that the precious timber was destined for buyers in neighbouring Vietnam,⁸⁸ adding that the authorities on both sides of the border were complicit in the smuggling due to the influence of the An Mady company. The only restriction was that the trucks ferrying the illegal timber had to cross the border at night because the Vietnamese police would not allow the log trucks on their roads during the day.



Drone image of An Mady's sawmill operations taken October, 2024



THE GREATEST CHALLENGE TO TIMBER LEGALITY IS NOT ONLY ILLEGAL LOGGING, BUT THE USE OF FALSIFIED DOCUMENTS TO DISGUISE THE TRUE ORIGIN



Plantation trees near Dong Phou Vieng National Bio-Diversity Conservation Area, Savannakhet province, Laos

CONCLUSION

This report finds that risk within Vietnam's timber supply chains is not defined by the overall volume of imports from high-risk countries, but by how legality is verified in practice when it comes to trade with neighbouring countries.

Trade data shows that imports from Cambodia and Laos account for a relatively small share of Vietnam's total timber supply. However, investigations in both countries demonstrate that these supply chains operate within governance environments characterised by weak enforcement, corruption risks and limited oversight. Evidence gathered in this report shows how these conditions enable the manipulation of quotas, falsification of paperwork and the use of intermediary networks to facilitate cross-border trade.

Vietnam's timber legality system (VNTLAS) relies heavily on documentation issued in source countries to verify compliance. Where such documentation does not reliably reflect the conditions under which timber is harvested,

this creates a structural vulnerability – timber can enter Vietnam's supply chains as legally verified despite originating from illegal or poorly regulated sources. The result is a mismatch between formal compliance and underlying risk. Even limited volumes of timber from high-risk environments may have disproportionate implications for the credibility of legality assurance where verification depends primarily on documentation produced within those same environments.

Vietnam has made significant progress in establishing a legal and institutional framework for timber trade through the implementation of VNTLAS, but the findings suggest further strengthening is required to ensure the legality verification system can effectively account for risks arising from governance conditions in source countries.

Ultimately, the credibility of Vietnam's timber exports will depend not only on the strength of its domestic legal framework, but on whether that framework can reliably detect and mitigate risks embedded in the systems from which timber is sourced. Without this, even a small proportion of high-risk imports has the potential to undermine confidence in legality assurance across the wider supply chain.



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