

Forests

Serial Offender **Vietnam's continued imports** **of illegal Cambodian timber**



We would like to thank

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ABOUT EIA

We investigate and campaign against environmental crime and abuse.

Our undercover investigations expose transnational wildlife crime, with a focus on elephants and tigers, and forest crimes such as illegal logging and deforestation for cash crops like palm oil. We work to safeguard global marine ecosystems by addressing the threats posed by plastic pollution, bycatch and commercial exploitation of whales, dolphins and porpoises. Finally, we reduce the impact of climate change by campaigning to eliminate powerful refrigerant greenhouse gases, exposing related illicit trade and improving energy efficiency in the cooling sector.

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Above: An arev transports logs illegally felled from outside the Lower Sesan 2 Dam boundaries to be 'laundered'

Front cover: a sawmill near the Vietnamese border in Snoul Province, Cambodia. Trucks carrying timber illegally felled in Phnom Prich Wildlife Sanctuary travel along this road, avoiding the nearby official border crossing

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Introduction

The Environmental Investigation Agency (EIA) has published numerous reports detailing Vietnam's trade in timber illegally harvested in, and illegally exported from, its neighbours¹²³⁴. Laos long bore the brunt of this trade but, as EIA detailed in its 2017 report *Repeat Offender*, the focus of this illicit trade switched to Cambodia during the 2016-17 harvest season following stricter enforcement of logging and export bans in Laos.

In *Repeat Offender*, EIA detailed how Vietnam's Gai Lai Provincial Government, mandated by Vietnam's Ministry of Industry and Trade – a division of the Central Government in Hanoi – had in 2016 issued quotas for the import of 300,000m³ of logs from Cambodia in blatant disregard of Cambodia's log export ban. These quotas facilitated and incentivised large-scale illegal logging in national parks and wildlife sanctuaries in Cambodia's Ratanakiri Province at a time when the Cambodian Government was publicly demanding an end to all timber trade with Vietnam.

EIA also exposed how the quotas themselves may have been incentivised with corrupt payments of \$45 per m³ to Vietnamese officials, including, as alleged by traders, the Chairman of Gia Lai Province's People's Committee, customs and border army (military) personnel – potentially amounting to \$13.5 million in corrupt payments on the 300,000m³ of quotas.

Quotas in hand, Vietnamese companies and their Cambodian counterparts organised hundreds of loggers to enter protected areas in Cambodia and the forests swiftly filled with the noise of chainsaws. Having likely bought off Cambodian provincial government officials and members of the Cambodian Armed Forces, loggers enjoyed their protection as roads were closed to outsiders and timber convoys escorted by vehicles bearing Cambodian Armed

Forces license plates.

Hundreds of 'arevs' – basic trucks capable of carrying up to 20m³ of logs along jungle tracks – ferried illegally harvested logs to timber depots inside Vietnamese Border Army compounds located just inside Vietnam. These arevs avoided official border gates and Cambodian customs officials, crossing instead into areas controlled by the Vietnamese Border Army.

At these depots, logs were measured, taxed, and 'legalised' into the Vietnamese economy by members of the Vietnamese customs and forest departments before being loaded onto large trucks and sent to factories and wood processing hubs in Gai Lai, Ho Chi Minh, Quy Nhon and beyond.

Just three days after the publication of *Repeat Offender*, Vietnam initialled a Forest Law Enforcement, Governance and Trade (FLEGT) Voluntary Partnership Agreement (VPA) with the European Union, a trade agreement that includes the provision for Vietnam to pass and implement legislation to address its significant imports of illegally harvested or traded timber in return for timber exports to the EU being deemed to comply with the requirements of the European Union Timber Regulation (EUTR)⁵.

With the formal signing and ratification of this agreement expected in the second half of 2018, EIA returned to the region during the 2017-18 dry season to



Above: illegally felled logs are transported to the Sesan sawmill complex

investigate whether the illegal trade in Cambodian timber – and Vietnam's role in it as a repeat offender – had ceased.

This report details how investigators found that while the nature of the illicit trade had changed, there are still huge volumes of illegally logged and traded Cambodian timber flowing across the border to Vietnam, despite Vietnam's preparations for the VPA. Vietnamese importers declared imports of 178,000m³ of logs and sawn timber worth nearly \$76 million between October 2017 and March 2018, a vast majority (if not all) of which is illegal⁶. As detailed below, the actual volume of this trade may be significantly higher as there are reasons to believe not all imports are being registered with Vietnam Customs or being aggregated in its statistics.

EIA identified three main areas within Cambodia where substantial illegal logging operations were under way, namely Virachey National Park in Ratanakiri province, the forests surrounding the controversial Lower Sesan 2 dam in Stung Treng province and Phnom Prich Wildlife Sanctuary in Mondulakiri province.

Investigators tracked timber from these sites to where it entered Vietnam, both

Below: logs from Phnom Prich Wildlife Sanctuary are transported to Vietnam



through official border crossings at Hoa Lu in Binh Phước province and Le Thanh in Gia Lai province, and where it was smuggled out of Cambodia and into Vietnam across informal crossings near both Hoa Lu and Le Thanh.

The formal quota system described in *Repeat Offender* appears to have ceased, resulting in a reduced imperative for Vietnamese traders to 'legalise' their timber into Vietnam. Without the need to pay import taxes in Vietnam, EIA identified Vietnamese timber traders now offering timber 'without papers'⁷.

Within Cambodia, promises have been made for decades to tackle illegal logging and the rampant deforestation affecting local communities and contributing to Cambodia's poor governance record. Cambodian Prime Minister Hun Sen has repeatedly pledged he will end illegal logging. Nonetheless, illegal logging operations in Cambodia are coordinated in Cambodia by powerful tycoons with close connections to senior members of the Government and by members of the armed forces and Government.

Some enforcement appears to have occurred in Vietnam at the time of writing, with the arrest of Phan Huu Phuong⁸, allegedly a central figure in a Vietnamese illegal logging network. Phoung is accused of logging within a national park in Vietnam's Daklak province, with some reports stating that timber was also being smuggled from Cambodia⁹. Media has reported possible "high probability of collusion between law enforcement agencies and the ring leader"¹⁰.

While this arrest is not related to the large-scale operations described in this report and appears to be an isolated instance of enforcement by Vietnamese officials, it does show that enforcement is possible in Vietnam. While such enforcement should be welcomed, it appears that it is a breach of Vietnam's logging ban that has motivated these actions and Vietnam continues its role as a serial offender in the illegal timber trade, with much larger volumes of illegal timber continuing to flow across the Cambodian border unhindered.

6 Both illegally harvested and exported – see 'No Legal Source', below
7. Timber without papers was advertised on the facebook group 'Vietnam Wood Market'. Accessed January 2018
8. <https://tuoitrenews.vn/news/society/20180428/vietnam-arrests-mastermind-behind-largescale-illegal-logging-ring/45345.html>
9. <https://laodong.vn/phap-luat/vu-go-lau-sat-don-bien-phong-muon-danh-vot-go-thanh-ly-de-tuon-tu-campuchia-ve-604910.ldo>
10. <http://english.thesaigontimes.vn/59598/Through-a-needle%E2%80%99s-eye.html>

1 EIA, Borderlines: Vietnam's Booming Furniture Industry and Timber Smuggling in the Mekong Region, 2008
2 EIA, Crossroads: The Illicit Timber Trade Between Laos and Vietnam, 2011
3 EIA, Checkpoints: How Powerful Interest Groups Continue to Undermine Forest Governance in Laos, 2012
4 EIA, Repeat Offender: Vietnam's persistent trade in illegal timber, 2017
5 http://ec.europa.eu/environment/forests/pdf/11_05_2017_EU_Vietnam_VPA.pdf

No legal source

All of the timber trade from Cambodia to Vietnam is illegal. This illegality takes two forms – illegal harvest and illegal export to Vietnam.

Illegal harvest

Within two areas identified by EIA, powerful Cambodian timber barons supply the Vietnamese market through companies which possess various logging permits. However, these permits are used to launder timber illegally felled in the areas surrounding their concessions, including protected areas. The pretence of legality given by these companies does not hold up to scrutiny and they have been the focus of allegations of illegal logging for a number of years.

At the Lower Sesan 2 dam, Ang & Associates Lawyer Co Ltd holds a logging concession within the dam reservoir boundary. Having been repeatedly accused of logging outside the concession boundaries since 2013, the company has faced numerous demands from the Cambodian Government to cease operations^{11,12}. Despite the dam reservoir being filled during the 2017-18 season, timber continues to flow out of the concession and onto the Vietnamese market from logging sites up to 20km outside of the concession.

Phnom Prich Wildlife Sanctuary, a protected area in Eastern Cambodia, saw 20 per cent of its area converted to Economic Land Concessions (ELCs) during 2011-12, where 'degraded' forest was allowed to be logged. Again, illegal logging outside concession boundaries was widespread and Phnom Prich became a focal point of the Cambodian Government's 2016 crackdown on illegal logging. Today, these ELCs are largely logged out, with investigators finding fields where logs supposedly originated. Despite this, extremely high volumes of timber were cut and hauled to Vietnam from ELCs inside Phnom Prich Wildlife Sanctuary during the 2017-18 season; even concessions which have had their licenses cancelled by the Cambodian Government continuing to send timber to Vietnam.

Logging in Virachey National Park more closely resembles the type of operation described in *Repeat Offender*. Here the illegal trade has been initiated by Vietnamese companies which have paid substantial bribes to Cambodian authorities to be able to illegally fell timber in the national park and smuggle it to Vietnam and to receive protection while in Cambodia. All logging in Virachey National Park occurred with no pretence of legality – instead, Cambodian forest rangers and armed forces, i.e those responsible for preventing illegal logging from occurring, blocked roads to prevent outside eyes from accessing logging areas and exposing illegal activities¹³.

Illegal export

All of the trade to Vietnam appears to be in breach of Cambodian laws. Cambodia passed Sub-decree No.131 in November of 2006¹⁴, Article 3 of which prohibits the export of:

- round logs except from plantations
- rough sawn timber except from plantations
- square and rectangular timber of thickness and width more than 25cm
- luxury timber and timber products
- charcoal from natural forests.

Further, the Cambodian Coalition Committee for Forest Crime Prevention, established at the behest of Cambodia's Prime Minister during a 2016 illegal logging crackdown, completely closed the border with Vietnam to the timber trade in 2016 in response to the high levels of illegal timber flowing into the Vietnamese market.

EIA observed both round logs and rough sawn 'square logs' from each of the three sites being sent to Vietnam in clear contravention of Cambodian law.



Above: an aerial view of part of the Lower Sesan 2 dam sawmill complex. The filled reservoir is visible at the top of this image

Right: trucks loaded with logs make their way towards the Vietnamese border. Snoul Province, Cambodia



It also appears that the luxury timber thong (*Pterocarpus pedatus/macrocarpus*) was being logged in Phnom Prich Wildlife Sanctuary and illegally exported to Vietnam. Import declarations submitted to Vietnamese Customs from October 2017 to March 2018 – seen by EIA – include 14,791 m³ of Thong worth \$17 million, none of which could be legally exported.

Vietnam signed a MoU on illegal logging and cross-border transport with Cambodia in 2012¹⁵ yet has consistently failed to respect Cambodia's timber export laws.

11. The Cambodia Daily, Government Suspends Logging in Stung Treng Dam Concession, 25/10/13

12. The Phnom Penh Post, Answers demanded on dam site, 22/11/13

13. Investigators were prevented from accessing logging areas by rangers and military police in January 2018

14. Article 3 of Sub-Decree No.131 dated 28 November 2006 on Forest and Non-Timber Forest Products Allow for Export and Import

15. EU FLEGT Facility, EFI, ASEAN timber trade, customs and timber legality scoping study, April 2014

Still offending in Cambodia - 2018 case studies:

EIA identified 3 areas in Cambodia where large volumes of timber are illegally felled and sent to neighbouring Vietnam:

- In Virachey National Park, a Vietnamese company struck a multimillion-dollar deal with a Cambodian Border Army Unit to construct a road into the National Park and steal timber.
- At the Lower Sesan 2 Dam site, a massive complex of up to 60 sawmills processes logs which have been illegally felled in forests up to 20km away, and then laundered through the dam site.
- Inside Phnom Prich Wildlife Sanctuary, cartels controlled by powerful logging barons strip timber from inside the protected area. Millions of dollars in bribes are paid to forest rangers, military, police, and media, as trucks travel down a 'road of tolls' to Vietnam

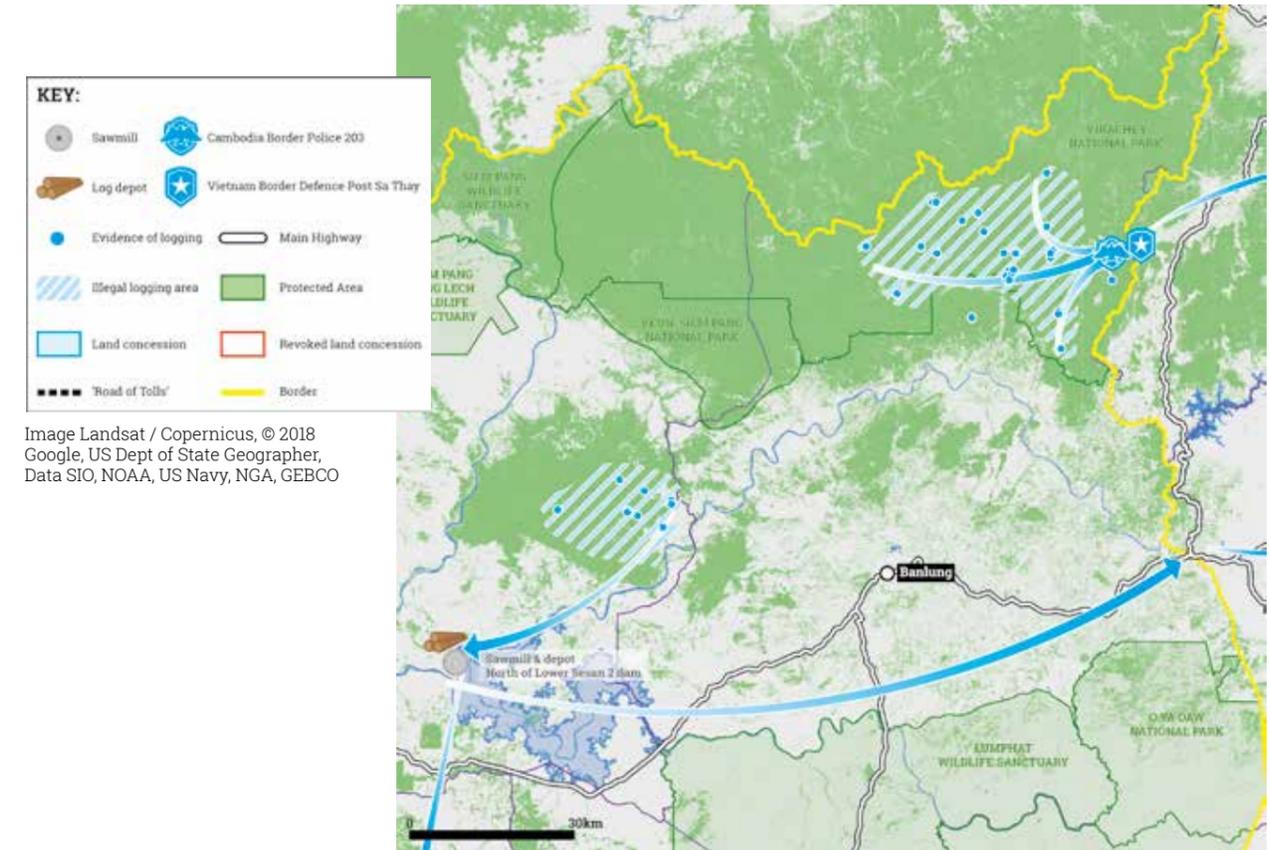
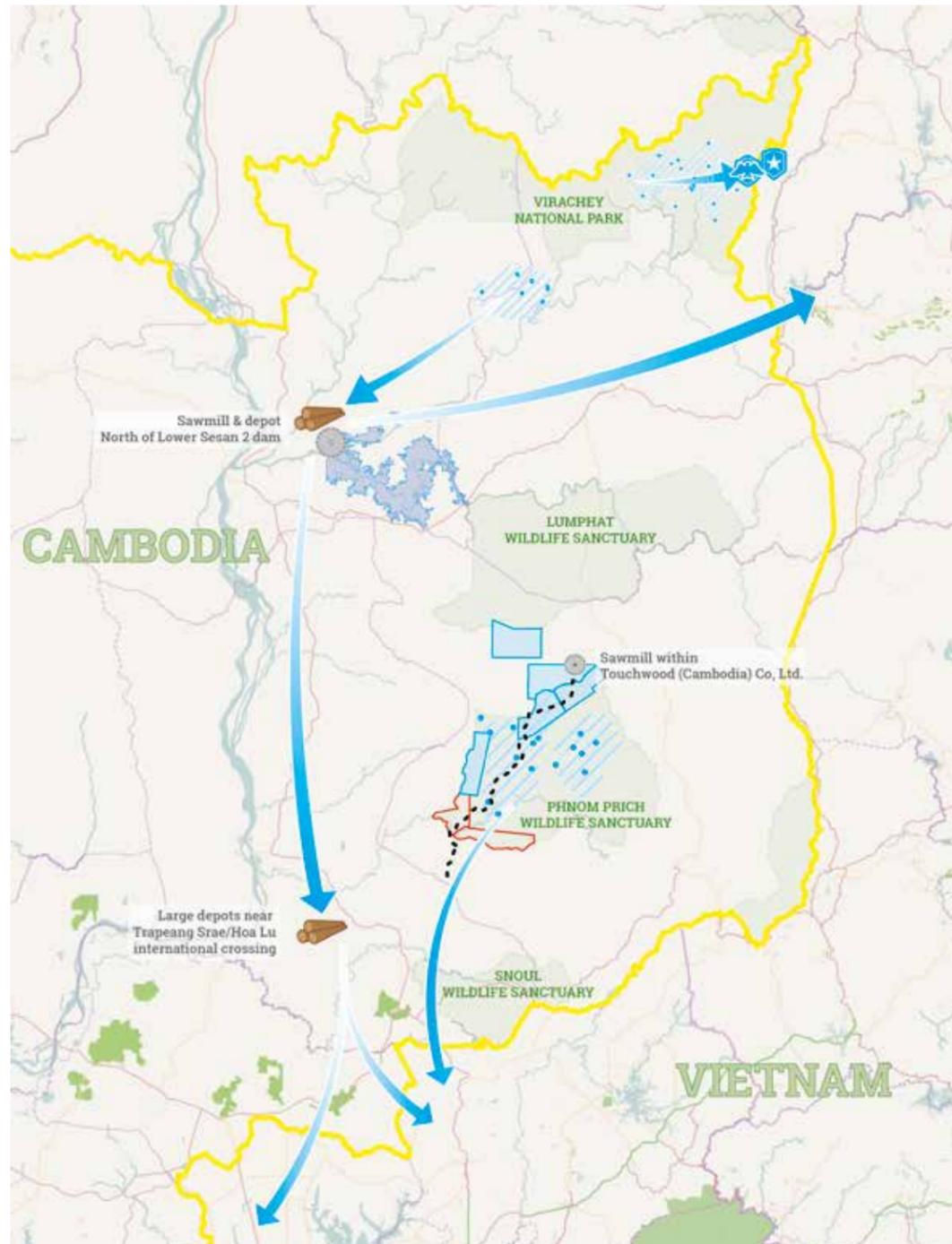
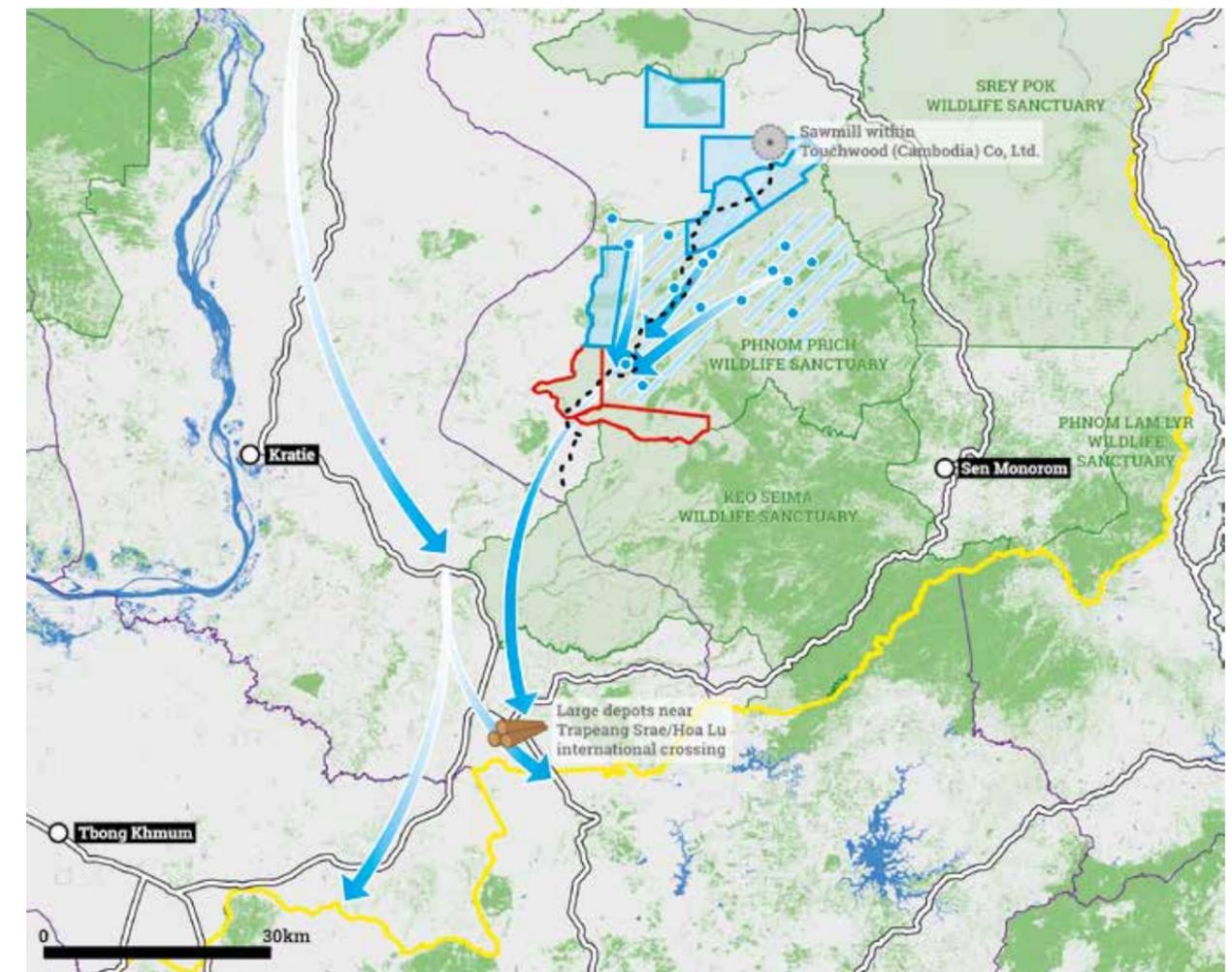


Image Landsat / Copernicus, © 2018 Google, US Dept of State Geographer, Data SIO, NOAA, US Navy, NGA, GEBCO



Still Offending in Cambodia: 2018 case studies

1. Virachey National Park

Logging within Virachey National Park, the largest in Cambodia, was exposed in EIA's 2017 report *Repeat Offender*, which detailed how Vietnamese businesses, with the support of the Vietnamese provincial government in Gai Lai province and Vietnamese military, illegally logged large volumes of timber from O'Tabok Community Forest, in the park's north-eastern corner.

EIA returned to Virachey during the 2017-18 logging season and again uncovered large scale timber theft by Vietnamese companies, focused primarily within the O'Kampha Community Protected Area and Phnom Panha Khlaing Community Forest, directly to the west of O'Tabok.

EIA investigators spoke with local Cambodian Border Police, Vietnamese loggers working inside Virachey National Park and local community members, who detailed how the Vietnamese company Yin Tin (believed to be a front company, hiding the true company name) struck a

deal with members of Cambodia's Border Army Unit 23 to construct a road into the area and extract timber. This information has since been confirmed by Cambodian media reports^{16,17}.

Local sources alleged that Huang Korn, of Yin Tin Company, paid Cambodian authorities \$10 million to facilitate the smuggling of timber across O'Yerl and Donha San border posts. These are not formal border crossings – the names refer to Cambodian border police posts.

A wide range of different Cambodian authorities were alleged to have accepted bribes, with key players including Border Police Unit 203 commander But Tily and Military Police officer Nob Nak said to be facilitating the day-to-day operations. Nob Nak was reported by Cambodian media as having the 'support' of both Rattanakiri provincial military police commander Kim Rasmey and of Rattanakiri Province Governor Thang Savon¹⁸.

A deal was reportedly brokered by an officer of the Cambodian Border Police Unit 203, who reportedly accepted \$60,000 from Yin Tin company to ensure local communities would not stand in the way of logging plans. In June 2017, he reportedly promised payment from the Vietnamese company of \$10,000 to the O'Kampha community and \$6,000 to Phnom Panha Khlaing's community in return for access to their forests.

With the way clear to access the forests and smuggle timber across the border to Vietnam, Vietnamese workers arrived in the area en-masse in October 2017, bringing earth-moving equipment to construct a road from the Vietnamese border into the national park¹⁹. Chainsaws and arevs soon followed.

To protect the operation from prying eyes, forest rangers and members of Cambodia's armed forces blocked roads and prevented access to the forest during logging and transport. Despite this, EIA investigators were able to gain access and documented 31 sites where illegal logging was occurring and three Vietnamese logging camps across the north-eastern corner of the national park.

High value timber was roughly milled into square logs within the forest, loaded onto arevs and driven across the border. A lesser value species, pyinkado ('sokram' in Cambodia, 'câm xe' in Vietnam, a hardwood used in construction) was brought to Vietnam as whole logs – a further offence, as Cambodia has had a log export ban in place since at least 2006²⁰, alongside banning timber trade with Vietnam in 2016.

Investigators uncovered how loaded arevs pass the local Cambodian Border Police Unit 203's headquarters²¹ and Cambodian border post O'Takay before entering into Vietnam through the rear of the Đội Cao Su Thanh Niên rubber plantation in Kon Tum Province.

Đội Cao Su Thanh Niên (Youth Team Rubber) is a subsidiary of Công ty cổ phần Cao su Sa Thầy (Sa Thay Rubber Joint Stock Company, or SARUCO), a state-owned or state-controlled enterprise in Vietnam. SARUCO is itself a subsidiary of the Vietnam Rubber Group, which has been tied to numerous illegal logging and timber smuggling operations from



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Cambodia to Vietnam²².

In March 2018, EIA returned to the area around Le Thanh in Vietnam's Gia Lai province, where timber was entering Vietnam from Rattanakiri, and interviewed Vietnamese villagers who told investigators the Vietnamese Government had halted the trade at Chinese New Year, although a Cambodian media report from 30 March reported the trade had resumed²³.

Cambodian media also reported²⁴ on 28 April that between 24 March and 2 April, and 23-28 April, 246 large trucks smuggled timber into Vietnam with the assistance of the Cambodian police border gate at Oyadao. At least \$19,000 in bribes was paid per truck – amounting to at least \$4.92 million in bribes across just 16 days.

Above: logs that have been rough sawn in Virachey National Park, prior to being smuggled into Vietnam

Below: an Arev loaded with illegally felled logs in Virachey National Park



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19. Locations reported by PNN 12/12/17 include 14.34513197814579,107.1400037404993 and 14.332520773634101,107.11342419345392
20. Article 3 of Sub-Decree No.131 dated 28 November 2006 on Forest and Non-Timber Forest Products Allow for Export and Import
21. at 14.2781, 107.368
22. Global Witness, Rubber Barons, 2013
23. <http://www.moneaksekar.com/75874.html/>
24. Fresh News Asia, ឧស័បដាក់គ្នាចង្រ្កុះ លើស្តុកចេញទៅរៀនពាណិជ្ជកម្មកម្ពុជាជាមួយ ខេត្តកន្ទឺរ តាមរបាយការណ៍ឧប គុណយសមគុណកិច្ចពង្រឹងនៃខេត្តកន្ទឺរ: មេធាវី, 28/04/18

2. Lower Sesan 2 dam

Located on the Sesan River, just below the confluence with the Srepok River in Cambodia's Stung Treng Province, the 400MW Lower Sesan 2 dam is the largest ever built in Cambodia, with a 75m high and five-mile-long dam wall²⁵. The dam's 36,000-hectare reservoir began to be filled when the floodgates were closed in September 2017 and the first turbine began generating power in November.

The dam is a joint venture between Hydrolancang International Energy (China, 51 per cent share), Royal Group (Cambodia, 31 per cent) and EVN Vietnam International Joint Stock (Vietnam, 10 per cent)²⁶. A subsidiary of the Royal Group, Ang & Associates Lawyer Co Ltd, chaired by tycoon Kith Meng, has faced repeated allegations that it has cleared outside of its concession in the dam's reservoir since logging began in April 2013^{27,28}. Ang & Associates Lawyer Co Ltd has repeatedly denied these allegations.

Satellite imagery from February 2018²⁹ shows the reservoir almost entirely filled, meaning that the company's assertions it is only logging inside the reservoir boundaries hold even less water.

EIA investigators visited the region between September 2017 and March 2018, identifying numerous logging areas well outside of the reservoir boundary and tracking arevs loaded with illegally logged timber to a sprawling sawmilling complex on the reservoir's banks, 3km north of the barrier itself³⁰. Investigators estimated the size of this site at about 100 hectares.

EIA followed trucks transporting timber from the Lower Sesan 2 sawmill complex on two distinct routes to Vietnam. One route saw trucks heading east to cross into Vietnam near the Oyadao / Le Thanh border gate (in Cambodia's Ratanakiri province and Vietnam's Gia Lai province), while a second route headed far south towards Trapeang Sre / Hoa Lu border crossing in Cambodia's Kratie province and Vietnam's Binh Phước province. At both crossings, trucks avoided official border gates, instead making use of

informal crossings near both Trapeang Sre / Hoa Lu and Oyadao / Le Thanh border gates.

In Le Thanh, a focal point of the illegal trade described in *Repeat Offender*, trucks were illegally crossing the border after dark, as close as 1.5km from the official crossing. EIA observed trucks re-joining the main road both in the centre of Le Thanh town and just beyond the towns' edge, where they were met by Vietnamese authorities.

Four timber depots and sawmills were identified by EIA investigators visiting the area in late 2017 and early 2018, three of which were in Le Thanh itself and the fourth located on the main road to Pleiku city. Two of these sites had been recently constructed and were not in use when EIA visited the area in March 2017. EIA also observed vans with the seats removed and filled to the brim with timber crossing into Vietnam and making their way to one of these new yards³¹.

With Vietnamese authorities checking trucks after they have illegally crossed the border and newly constructed log yards and sawmills in Le Thanh, it is clear that the Vietnamese Government has failed to address the issues raised in *Repeat Offender*, with the trade remaining very open and visible. When EIA asked a local resident what was down a dusty road that led to the illegal crossing point, she replied: "That's where the timber trucks cross the border".

That the Lower Sesan 2 dam project has become a hub for illegal timber is also well known by the Cambodian Government. Less than a year after logging began, the Ministry of Agriculture demanded that "anarchic deforestation" in the reservoir cease. Despite public claims from the company that logging had ceased³², a month later the Government threatened it with legal action for not complying with the order³³.

However, illegal logging has continued, with trees felled in the surrounding forests and laundered through the dam

site. A national police report from May 2017 stated that "Forest destruction activities in Sesan district and timber smuggling for sale in Vietnam is ongoing in the name of the company clearing the Lower Sesan 2 reservoir, owned by business tycoon Kith Meng, but the relevant authorities have ignored it and failed to prevent it"³⁴.

Despite being aware of the vast amounts of illegally logged timber flowing through the dam site, transportation and export licenses were still being granted to Ang & Associates and Lawyers Co Ltd by the Cambodian Government as late as January 2017³⁵.

The Cambodian Government finally responded to the illegal logging in Sesan at the end of February 2018, issuing a letter demanding that all transport of all timber supposedly from the reservoir cease³⁶. Government spokesperson Phay Siphon acknowledged illegally logged timber was being laundered through the dam site, describing the situation as "out of control"³⁷. However, the letter stipulated that timber transport, and logging in the associated Economic Land Concession only come to a halt until after the national election.

This timing was met with a cynical response from the Cambodian public, which interpreted the move as political and intended only to garner Government support during the election rather than to prevent illegal logging.

When EIA visited the surrounding forests in early 2018, the air remained full of the sound of chainsaws. Investigators found it remarkably easy to find arevs transporting timber. Depending on the cutting site, arevs were either delivering the logs directly to the sawmill or bringing them to the banks of the Sesan river. At the river, logs were rafted together under boats and then transported out of sight to the sawmill.

Despite members of the armed forces acting as security at the sawmill, EIA investigators were able to interview various company managers. EIA was informed that more than 60 companies were operating within the complex, with a variety of Cambodian and Vietnamese companies present.

Managers estimated that approximately 60 per cent of the workforce was Vietnamese and that there were over 200 arevs and 150 large haulage trucks involved throughout the entire operation. The large trucks used to transport timber to Vietnam are capable of holding at least 50m³ of timber. At least 50 of these trucks, loaded with illegal timber, were said to travel to Vietnam every day.



Above: An arev transporting illegally felled logs to the Sesan sawmill complex



Below: The Sesan sawmill complex, where more than 60 companies mill timber illegally logged from the surrounding areas. A Government spokesperson has described illegal logging related to the site as "out of control"

Below: An illegal logging site, outside of the Lower Sesan 2 dam concession boundaries



25. <https://www.independent.co.uk/news/world/asia/dam-flood-cambodia-china-village-srekor-underwater-submerged-silent-waterworld-a8193461.html>

26. Khmer Times, របាយការណ៍ គម្រោងអភិវឌ្ឍន៍សេវាសេវាគ្រប់គ្រង កំពុងបំផ្លាញព្រៃឈើកម្ពុជាយ៉ាងធ្ងន់ធ្ងរ 11/11/16 - <https://www.khmertimeskh.com/news/31969/>

27. Radio Free Asia, Cambodia's Lower Sesan 2 Dam Reservoir Used to Launder Illegal Timber: Police, 17/05/17 <https://www.rfa.org/english/news/cambodia/timber-05172017174724.html>

28. The Cambodia Daily, Government Suspends Logging in Stung Treng Dam Concession, 25/10/13 <https://www.cambodiadaily.com/news/government-suspends-logging-in-stung-treng-dam-concession-45878/>

29. The sawmill complex is located at: 13.590340°, 106.261100°

30. <https://earthobservatory.nasa.gov/IOTD/view.php?id=91761>

31. 13.768206°, 107.517319°

32. The Cambodia Daily, Official Disputes When Dam Clearing Ceased, 28/10/13

33. The Phnom Penh Post, Answers demanded on dam site, 22/11/13

34. Radio Free Asia, Cambodia's Lower Sesan 2 Dam Reservoir Used to Launder Illegal Timber: Police, 17/05/17

35. License of Exportation No: 084 Por Nor No Chor, December 22, 2017, issued by Ministry of Commerce and Customs; Timber export license No: L/P 002 Por No Nor Chor issued January 03, 2018, Permit Carry letter No: 004, issued January 05, 2018 for transportation of timber from Ang and Association Lawyer Co., Ltd sawmill Trapeang Sre border gate, Snuol, Kratie province, Customs Permit No: 00001 dated on January 04, 2018 of General Department of Customs

36. Letter No. 252 Sor Chor Nor Kor Sor, February 27, 2018

37. <https://www.phnompenhpost.com/national/government-defers-logging-permits>

3. Phnom Prich Wildlife Sanctuary

Covering 222,500 ha in Mondulkiri Province, Phnom Prich Wildlife Sanctuary is in Cambodia's Eastern Plains Landscape, described by WWF as one of the world's 200 most biologically important areas³⁸.

EIA investigations between September 2017 and March 2018 uncovered illegal logging operations on an unprecedented scale within the wildlife sanctuary, along with large-scale corruption implicating various elements of the Cambodian Government. The timber was destined for the Vietnamese market, with the majority smuggled out of Cambodia across informal border crossings close to the official Trapaing Sre / Hoa Lu border gate and connected to company warehousing compounds, in order to avoid paying taxes in Cambodia.

This timber is then transported to the Vietnamese town of Hoa Lu, in Binh Phước province, where it is either stored at log yards and assessed by Vietnamese customs agents or trucked directly past the customs office and onward to Vietnam's domestic market and, in some instances, on to China.

Logging is not legally allowed within the protected areas of Phnom Prich Wildlife Sanctuary; however, in 2011 and 2012 the Cambodian Government granted logging rights to companies across 60,287 ha of Economic Land Concessions (ELCs) inside the protected area. While logging was legally allowed in these ELCs, with more than 60 sawmills operating from 2012-15, today these areas are largely cleared and logged out.

Almost from their outset, these ELCs were used as a front to launder timber illegally harvested from outside their boundaries. In an unpublished report seen by EIA³⁹, WWF found there had been a "massive surge of illegal logging" in Phnom Prich Wildlife Sanctuary since the ELCs were established, with a doubling of cases between 2012-16. WWF's report found that even cancelled ELCs within the wildlife sanctuary are "continuing to play a critical part in the organisation of illegal logging", with at least 400 people engaged in illegal logging in the area.

Illegal timber cases quadrupled in 2015⁴⁰ and the Cambodian Government began conducting raids on illegal logging

operations. The area became a focal point during a 2016 national crackdown, with arrest warrants issued for some of the high-profile tycoons controlling the trade; Prime Minister Hun Sen even made two helicopter gunships available to fire upon illegal logging operations "without mercy". While the illegal trade continued elsewhere in Cambodia, it appeared to halt within Phnom Prich Wildlife Sanctuary, albeit only temporarily.

This illegal trade is run by two cartels controlled by six tycoons – including those named in the 2016 arrest warrants plus members of the military police and armed forces – cooperating in a massive illegal logging operation which makes use of the Economic Land Concessions to launder this timber. WWF has found that there were 63 sawmills operating within the Eastern Plains Landscape – of which only five were licensed – in November 2017⁴¹.

Between September 2017 and March 2018, hundreds of Cambodian and Vietnamese workers were sent to Phnom Prich Wildlife Sanctuary to illegally cut huge volumes of high-value timber. This timber was then transported to Vietnam, both through the official Trapaing Sre / Hoa Lu border crossings and through smuggling routes connected to cartel warehouses at the border. EIA investigators documented a 'road of tolls' through Phnom Prich Wildlife Sanctuary. Trucks travelling this road pass four permanent ranger stations and more than 20 checkpoints manned by soldiers and military police, all nominally responsible for policing illegal logging.

Log trucks travel down this road in convoy, with a lead vehicle stopping at a series of informal checkpoints where, instead of policing, bribes are received by a range of different actors, including forest rangers, police, members of the armed forces and even local media (see map page 8-9) to allow the trucks to pass. Some of the convoys documented by EIA had a lead vehicle with Royal Cambodia Armed Forces license plates.

EIA investigators also interviewed a truck driver whose vehicle had a distinctive 'm' logo – one of many such trucks transporting timber to Vietnam. The driver reported that the truck was owned by General Hak Mao, from the elite



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Above: Arevs are slow moving, basic trucks, capable of carrying up to 20m³ of logs along basic jungle tracks. Equipped with cranes, arevs can collect logs directly from felling sites

Below: Timber leaves Phnom Prich Wildlife Sanctuary both as round logs and as roughly sawn timber



©EIAimage

bodyguard unit which reports directly to Prime Minister Hun Sen. Use of these same trucks, organised by Hak Mao, was documented by Global Witness in 2007⁴², at which time he was reported to be making an estimated \$1.2 million annually from transporting illegally logged timber.

EIA documented approximately 80 70-tonne trucks, each able to carry the equivalent of two shipping containers' worth of timber, transporting timber to Vietnam, while interviews with local residents placed the total at more than 100 trucks. Drivers confirmed each truck paid up to \$10,000 in bribes and fees per trip. With the trade running for at least 150 days, this amounts to millions of dollars in bribes.

EIA investigators followed numerous trucks from Phnom Prich to where they crossed the border into Vietnam, estimating that only 10 per cent crossed via official crossing points. A majority of trucks travelled to the Trapaing Sre / Hoa Lu border crossing, where each cartel has a warehouse near the border. Aerial footage revealed dirt roads running from these warehouse compounds into a rubber plantation in Vietnam, avoiding payment

of taxes and customs procedures in Cambodia.

EIA viewed a receipt issued by Vietnamese border police at Hoa Lu on 19 January 2018 to a driver transporting nearly 100 tonnes of round logs from Phnom Prich Wildlife Sanctuary. Alongside the illegal harvesting of this timber, Cambodia has a well-publicised log export ban and a ban on all timber exports to Vietnam – yet Vietnamese customs officials were happy to allow the logs into Vietnam.

EIA investigators also identified three large timber depots in Hoa Lu. While one of these was filled with what appeared to be timber from previous years' harvests, two new depots have been constructed which were filled with thousands of cubic metres of freshly cut timber from Cambodia. These depots function in the same manner as bonded warehouses – while the timber is physically present in Vietnam, it has not yet entered the Vietnamese economy and likely does not yet appear within Vietnamese customs data.

38. Phnom Prich Wildlife Sanctuary Profile 2016 - WWF

39. WWF, Evidence of Industrial-scale Illegal Logging in Phnom Prich Wildlife Sanctuary Under The Cover of Economic Land Concessions, 2016

40. WWF

41. <https://www.phnompenhpost.com/national/impunity-threatens-mondulkiri-preserves>

42. Cambodia's Famil Tree, Global Witness, 2007



Counting crime

The scandal of ongoing Vietnamese timber sector offences in Cambodia is partially quantifiable through analysis of the volume and value of trade. It is clear that, despite having advanced significantly down the path towards a FLEGT VPA, Vietnam is still recording very substantial volumes of illegal timber imports from Cambodia.

In 2016, Vietnam Customs reported imports of 310,232m³ of Cambodian logs and sawn timber, worth a combined US\$181 million⁴³. Little, if any, was legal.

In 2017, Vietnam Customs reported an incredible 435,764m³ of logs and sawn timber imports from Cambodia, worth a combined \$213 million - 40 per cent higher in volume and a 13 per cent higher in value than in 2016⁴⁴.

However, annual trade data does not reflect the boom-bust cycle of logging and trade on the ground, which is defined by the busy dry season, running from approximately October to April. It is this period that defines the timber trade 'season'.

Vietnam Customs or other sources have yet to publish volume data for imports since December 2017. Nonetheless, high quality commercially available data acquired by EIA allows for an analysis of the scale of the 2017-18 dry season operations⁴⁵.

This data records 178,119m³ of logs and sawn timber worth \$75,800,641 entering Vietnam from Cambodia during the 2017-18 logging season.

The import declarations accessed by EIA reveal trade is also disproportionately targeting luxury and high value species in ways set to undermine the balance of species present in Cambodia's globally significant biodiversity landscapes.

Sokram (*Xylia dolabriformis* Benth / Pyinkado / cãm xe) and Sramo/Sa mao tchet (*Terminalia chebula*) were particularly targeted, representing over 60 per cent of the wood exported to Vietnam during the recent logging season, placing intense

pressure on these two species.

A further 14,791m³ - eight per cent of the trade over the same period, was thnog (Burmese padauk / *pterocarpus macrocarpus/pedatus*) - a species prohibited from harvest and export in Cambodia in any form and a clear candidate for a CITES Appendix II listing. The high price of this timber saw the reported total value of this trade as \$17,127,819.

However, there are several reasons that the volumes of timber crossing the border may be greater than that shown in Vietnamese companies' import declarations, or in the official Vietnam Customs trade statistics derived from them.

Avoiding inspection

In 2017-18, large proportions of the illegally harvested timber crossed into Vietnam without passing through official Cambodian ports of exit. This was done to avoid Cambodian export laws and taxes, or the substantial bribes required to have these ignored by Cambodian enforcement agencies. Such smuggling meant timber often did not enter Vietnam through official border gates, instead entering via tracks through rubber plantations adjacent to them.

Vietnam has no problem registering into the Vietnamese economy timber illegally smuggled out of Cambodia. When registering imports with Vietnamese Customs, trade data reveals that Vietnamese importers are regularly declaring the Cambodian port of export as "Other", or "Cambodia", indicating no official crossing was used in Cambodia.

From October 2017 to March 2018, Vietnamese companies declared they had imported a total of 55,106m³ of logs and sawn timber through these "Other" or "Cambodia" border crossings. This suggests 30 per cent of the trade during the most recent season was through informal crossings avoiding inspection by Cambodian officials.

43. Includes 138,926 m3 of Cambodia logs worth nearly US\$33 million and 171,306 cubic metres of sawn wood worth \$148 million, figures compiled by Forest Trends from Vietnam Customs data.
44. Includes 163,071 m3 of logs worth \$40 million, and 272,693 m3 of sawn timber worth over US\$173 million, figures collated by Forest Trends from Vietnam Customs data.
45. EIA analysis of data extracted from import declarations submitted by Vietnamese importers to Vietnam Customs, detailing every individual import of HS4403 and HS4407 into Vietnam from January 2016 to March 2018, as made available by Export Genius - <https://www.exportgenius.in/>

Left: Arev tracks crisscross the landscape near the Lower Sesan 2 Dam

While all such timber is understood to have been officially formalised into Vietnam through Government quotas during the 2016-2017 season, trade in 2017-18 has been less formal. With these quotas no longer in place, it is likely that not all Cambodian timber entering Vietnam through unofficial crossings is registered by Vietnam Customs, due in large part to the illicit nature of the trade and a desire to avoid required taxes and bribes.

Evidence that timber is not being registered in Vietnam exists in plain sight. Many Vietnamese traders are offering Cambodian wood in Vietnam on social media platforms and other marketing mediums⁴⁶. When contacted by EIA investigators posing as prospective buyers, many companies offered two different prices for the same timber; one for the timber with Vietnamese customs, tax and transport papers and one without these documents⁴⁷. Cambodian wood without paperwork is clearly freely available in Vietnam's domestic market.

Held in bond

EIA witnessed thousands of cubic meters of fresh-cut Cambodian timber stored in bonded warehouses just inside Vietnamese territory, particularly in Hoa Lu, Binh Phuc province, indicating significant volumes of Cambodian timber imported in recent months may not yet have formally passed customs in Vietnam, or been included in trade statistics.

Much of the timber offered for sale without Vietnamese paperwork is stored in bonded warehouses, allowing companies to avoid paying import taxes and administration fees prior to sale. Where buyers are willing to take timber without papers, that timber may never pass through Vietnamese Customs and never enter Vietnamese trade statistics. This enables sellers to use any papers they may have to legitimise other batches of unregistered timber or sell the papers to other companies that need to launder their wood into Vietnam.

In transit

Additionally, timber classified as "in transit" may not be included in official Vietnamese import data as it is not technically imported into Vietnam. Such timber is beyond the scope of Vietnam's proposed Timber Legality Assurance System (TLAS) – an outcome Vietnam



Above: despite a clear paper trail of licenses, transport permits and receipts, the Cambodian government refuses to acknowledge the trade

has argued is inevitable because wood "in transit" never technically enters the jurisdiction of Vietnam.

Understated

Finally, it is likely that Vietnam Customs' records of imports from Cambodia understate actual volumes by 10 per cent as a matter of course. Vietnamese Customs allow a 10 per cent margin of error in declared volumes. In 2017, EIA investigators were informed by Vietnamese importers in Gia Lai that all importers very accurately measure their logs as a standard procedure before submitting import declarations that reduce the real volume by 10 per cent. Exploiting such loopholes could add a further 18,000m³ of timber to the officially declared 2017-18 dry season trade.

Combined, these factors suggest that official Vietnamese trade data – while already showing huge levels of illegal trade are persisting – has not likely captured all real-world trade from Cambodia in the recent logging season.

That Vietnam Customs may be failing to capture all trade for Cambodia raises significant concerns about the ability of Vietnamese agencies to effectively implement and enforce timber import laws Vietnam is currently revising for the EU FLEGT VPA.

46. Timber without papers was advertised on the facebook group 'Vietnam Wood Market' - <https://www.facebook.com/groups/1765712736996311/>. Accessed January & April 2018

47. During March and April 2018, EIA contacted various traders advertising freshly imported Cambodian timber in Vietnam on a prominent Facebook Group (<https://www.facebook.com/groups/1765712736996311/>), and were repeatedly offered two prices depending on whether buyers wanted official papers issued by Vietnam Customs and the Forest Protection Department.

The View from Phnom Penh

Whatever the actual reliability of Vietnam's trade data, incredibly, Cambodia's Government appears not to want to accept it at all.

Cambodian trade data does not report the high levels of trade observable in Vietnamese data or on the ground. The Bank of Cambodia publishes Economic & Monetary Statistics monthly, including the value of sawn timber exports. It records 2016 exports of \$5.7 million and 2017 exports of just 5.03 million – 42 times less than Vietnam reports receiving⁴⁸.

During 2017, multiple actors, including EIA, presented Vietnamese customs data to Cambodian authorities in an effort to engender Cambodia's recognition of the natural resources theft its citizens are suffering. EIA submitted not just the annual statistics but also a dossier of actual sales invoices, log lists connected to them and Vietnamese Customs tax levy records for the same specific shipments⁴⁹.

Yet Cambodia's Environment Minister HE Say Samal has repeatedly rejected the evidence out of hand, either by doubting the accuracy of Vietnamese trade data⁵⁰ or complaining that the data had been presented by NGOs without "an official letter or data" from the Vietnamese Government⁵¹. Minister Samal apparently has little confidence in the evidence or motivations of EIA, saying in November 2017: "We don't know where they got their data from so we think the report is politically motivated"⁵². Such data is also publicly available from the Vietnamese Customs website, but it appears that the Cambodian Government is refusing to acknowledge the existence of well-documented, industrial-scale illegal logging and smuggling operations in Cambodia.

Evidence from the ground:

While investigating illegal logging and trade in Cambodia and on the Cambodia / Vietnam border from October 2017 to March 2018, EIA made numerous observations and collected testimonies

from locals, logging camp managers and military personnel about the volume of timber being transported to Vietnam from each of the three illegal logging hotspots documented.

While EIA's field estimates cannot be considered accurate, they do reflect the strong sense investigators had that logging and trade in late 2017 was higher than the preceding year.

In Virachey National Park, investigators estimated that around 180,000m³ of timber could have been smuggled into Vietnam during the 2017-18 dry season⁵³.

Investigators also estimated that during the season a further 375,000m³ of timber could have been sent to Vietnam from the sawmill complex at Lower Sesan 2 dam in Stung Treng⁵⁴ and that the operation in Phnom Prich Wildlife Sanctuary in Kratie province could have contributed a staggering 600,000m³ of timber to Vietnam⁵⁵.

Combined, EIA's field estimates suggest that over the recent 2017-18 dry season, if running at full capacity throughout the full season these three illegal logging operations in Cambodia had the capacity to have sent 1.15 million m³ of timber to Vietnam. This is 6.5 times the volume detailed in Vietnamese import declarations for the same period and 2.6 times official Vietnam Customs volume reports the whole of 2017.

There are various manners in which timber is either not captured within the trade data or is under-reported as it enters Vietnam. Combined with the large disparity between what is reported and what was estimated by EIA on the ground, it is reasonable to assume that the actual volume of timber entering Vietnam was substantially higher than that reported by Vietnam Customs. However, due to its shadowy nature, the true scale of the trade may never be known. Even if figures reported by Vietnamese Customs are taken at face value, it is clear that Vietnam continues to accept huge volumes of illegally harvested and traded timber.

48. https://www.nbc.org.kh/english/publications/economic_and_monetary_statistics.php?page=2

49. <https://eia-international.org/repeat-offender-online-library-evidence>

50. Phnom Penh Post, Vietnamese data show timber exports are continuing, 27 June 2017, <https://www.phnompenhpost.com/national/vietnamese-data-show-timber-exports-are-continuing>

51. Phnom Penh Post, Timber Trade to VN up – again, 8 February 2018, <https://www.phnompenhpost.com/national/timber-trade-vietnam-again>

52. Khuon Narim, Khmer Times, Cambodia continues to fuel Vietnam timber trade, 3 November 2017, <http://www.khmertimeskh.com/5088921/cambodia-continues-fuel-vietnam-timber-trade/>

53. Estimate based on: 100 arevs ferrying an average of 20m³ of logs each a day for 90 days between October 2017 and mid-February 2018 (up until Chinese New Year, when imports into Vietnam at Le Thanh were reportedly suspended).

54. Estimate based on: 50 flat-bed haulage trucks capable of carrying at least 50m³ of timber each (and often as much as 70) had been ferrying timber to Vietnam daily over 150 days between September 2017 and March 2018

55. Estimate based on: 80 flat-bed trucks carrying 50m³ to Vietnam each day, which, over 150 days between September 2017 and March 2018

Consequences for the VPA

The European Union's FLEGT Action Plan embodies Voluntary Partnership Agreements (VPAs) as a core tool in addressing illegal logging and the trade in illegal timber. VPAs are bilateral agreements between the EU and timber-producing countries which are legally binding once ratified. Central to the legal and governance reforms sought by VPAs are Timber Legality Assurance Systems (TLAS) which are designed to verify the legality of timber. Within the Vietnamese VPA, a key reform for Vietnam is the introduction of legislation requiring Vietnamese importers to conduct due diligence to avoid the import of illegally harvested or traded timber – something Vietnam resisted agreeing for years but conceded to in May 2017, just prior to initialling the VPA. Once fully operational, Vietnam's TLAS will issue FLEGT licences to accompany timber exported to the EU and only licensed timber products will be exported to the EU by Vietnam.

Timber issued with a FLEGT licence is considered to meet the requirements of the EUTR, Europe's flagship anti-illegal logging legislation which exists to ensure no timber with any risks of illegality enters the European market. EU operators placing FLEGT-licensed timber onto the market are not required to conduct any due diligence to ensure their timber is from a legal source.

Vietnam's timber import legislation will assign risk categories to different species, countries of origin and individual companies. As a bare minimum, EIA recommends that Vietnam categorises all timber imports from Cambodia, and all supply chains which include companies (including those owned by the Vietnamese state), involved with this trade⁵⁶ as being of high risk.

Vietnam has been complicit in the trade of illegal timber from its neighbours Laos and Cambodia for many years. Vietnamese companies, with the support of the Vietnamese Government, army and customs department, have often initiated the logging in these countries, as is the case with the logging in Virachey

National Park revealed in this report. State companies are among those implicated. Where Vietnamese companies have not been directly responsible for initiating logging, it has been their demand for timber that has been the driving force behind illegal logging.

Vietnamese officials have allowed Vietnamese traders to circumvent Cambodian law by allowing timber to enter Vietnam through unofficial crossings, avoiding inspection and taxation in Cambodia. Customs officials in Vietnam have legalised this timber into the Vietnamese economy, despite clear evidence of illegal harvest and export. Where this timber has not been legalised, these same officials have, at best, turned a blind eye to the huge volumes of timber being smuggled into Vietnam – if not outright profiting from this trade.

The current situation in Vietnam clearly cannot co-exist with a functioning VPA. A systematic failure of respect to the laws of neighbouring countries, and apparent widespread corruption by the same officials who will be at the front line of enforcement of Vietnam's new timber import laws, which are central to the VPA, throws into serious doubt Vietnam's capacity to ensure compliance with these laws.

Vietnam's delivery of a functioning TLAS depends upon its ability to demonstrate that illegal timber is no longer entering its economy. By initialling the VPA, Vietnam is now committed to actively crack down on its illegally sourced imports and ensure, through negotiations with the EU, that a robust and strong system is put in place. The EU cannot accept FLEGT licenses from Vietnam until that country has been able to demonstrate not only the passing of new laws, but also that these laws are being effectively enforced. Anything less will effectively undermine the entire FLEGT VPA process and bring into question its capacity to address forest governance issues, while eroding EU consumer trust in licensed products from other countries.

Recommendations

To the Vietnamese Government

- Publicly state what the Government will do immediately to prevent further illegal timber imports from Cambodia
- Formally and transparently share with Cambodia's Government official Vietnamese customs records of imports of wood and wood products from Cambodia to enable effective enforcement in Cambodia
- Publicly report on progress with the development of new legislation to address imports of illegal timber, as pledged in the VPA texts and annexes initialled in May 2017
- Ensure that legislation to address illegal timber imports, pledged in VPA texts, includes a clear prohibition on importing illegal timber and that its due diligence provisions are robust
- Register companies detailed in Annexes 1 and 2, next page, as Category 2 (high risk) in the Organisations Classification System (OCS) as described in table 2 of Annex V of the VPA (the Vietnam Timber Legality Assurance System, or VNTLAS)
- Investigate and prosecute the collusion and corruption between Vietnamese state officials and timber traders, which drives and facilitates illegal logging in Cambodia and legitimises shipments of illegal timber into Vietnam and make those outcomes public
- Ensure Forest Department and customs officials involved in the current illegal timber trade from Cambodia to Vietnam cannot perform duties in implementing functions central to section 6.3.7 "Imported timber (Critical control point 1g)" of Vietnam's VNTLAS, as detailed in Annex V of the VPA.

To the European Commission

- Continue to work with Vietnam through the VPA process to ensure it delivers a TLAS which is robust and fit for purpose, in line with recommendations made to Vietnam above
- Refuse to agree to the initiation of FLEGT licensing for Vietnamese exports to the EU until Vietnam has clearly demonstrated that illegally harvested and/or traded timber is no longer entering the country, regardless of whether it is destined for the EU market
- Ensure existing EUTR cases focused on Vietnamese supply chains are prosecuted, including those cases submitted by EIA in Italy.

To the Cambodian Government

- Communicate to Vietnam that the border has been closed to the timber trade and request that Vietnam stop accepting Cambodian timber and share records of imports and the names of exporters from 2016-18
- Instruct all Cambodian border posts to enforce timber export bans
- Revoke all Economic Land Concessions within protected areas, including Phnom Prich Wildlife Sanctuary
- Permanently revoke all logging concessions within the Lower Sesan 2 dam
- Investigate corruption associated with Border Police post 203, Rattanakiri provincial military police commander Kim Rasmey and Rattanakiri Province Governor Thang Savon.



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Top: Loaded trucks, destined for Vietnam, travel in convoys down a 'road of tolls' in Phnom Prich Wildlife Sanctuary, where bribes are paid to various authorities

Above: timber is loaded onto a truck near the Lower Sesan 2 dam

56. Lists of Cambodian and Vietnamese companies identified by EIA to be involved are attached as an annexes 1 & 2 to this report

Annex 1

Cambodian companies at risk of involvement in the illegal Cambodian timber trade to Vietnam

(from EIA field investigations and data from import declarations submitted to Vietnam Customs by Vietnamese importers to Vietnam Customs, detailing every individual import of HS4403 and HS4407 into Vietnam from January 2016 to March 2018, as made available by Export Genius - <https://www.exportgenius.in> - September 2016 to October 2017).

EIA recommends that, immediately on the entry into force of the imported timber legislation Vietnam is currently developing, the Vietnamese Government categorises the below companies in Category 2 ("high risk") in the proposed Organisations Classification System (OCS) as described in table 2 of the VNTLAS detailed in Annex V of the VPA⁵⁷.

Company Name
A.L.A.M.D INTERNATIONAL CORP
ANG AND ASSOCIATES LAWYERS CO., LTD. (អង្គការ អាស៊ីអាគ្នេយ៍ ឌី អិលធីឌី) oc
ANGKOR PLYWOOD CO., LTD. (អង្គការ ផលាយុក ឌី អិលធីឌី) oc
ASIA LTPS CO., LTD
BAYON APHIVATH KAKSEKAM CO., LTD. (ហាយន អភិវឌ្ឍន៍ កសិកម្ម) oc
BICH QUYNH CO - Kratie CO., LTD
BRIGHTWAY FUNITURE CO., LTD
CHENG BO YING CO.,LTD
CHHUN RAT CO.,LTD
CHOM ROEUN INVESTMENT GROUP CO.LTD
CONG TY MEAS RITTHIKRUP
CONG TY MONG HEN
CONG TY TNHH DAU TU MAKINAVY
COOPERATION DEVELOP ORGANIZATION (CDO)
CPDCI INTERNATIONAL CO., LTD
CV SUNLIGHT JS CO., LTD. (ស៊ី សាន់ ឡឺង ជេស ឌី) oc
CYPRESS.SUNADAYA CO., LTD.
D.T.C GROUP CO.,LTD
DAI CHE IMPORT EXPORT CO.,LTD
DANG NARITH DEVELOPMENT CAMBODIA INTERNATIONAL INVESTMENT
DARIN CONSTRUCTION.CO NY., LTD
DR DEVELOPMENT CO., LTD
EAST ASIA COMMODITIES PVT LTD
ELEVATOR COMPANY SROs KHANTEY CO., LTD
ENG HENG INVESTMENT CO.,LTD
EXPOPT rookie LONG IMPORT COMPANY LIMITED
EXPORT - IMPORT CO HENG SOKNGUN.,LTD
EXPORT IMPORT NEANG CO.,LTD POV
EXPORT IMPORT POV Neang Co.,Ltd
EXPORT IMPORT TRADE CO THARY., LTD.
FIRST PRO SOLUTION CO.LMT (CAMPUCHIA)
FVC ROYAL GROUP CO LTD
GLOBAL PUBLIC VISION TRADING CO.,LTD
GOLD JMGC CORPORATION

GREAT FIELD (CAMBODIA) INTERNATIONAL LIMITED
GREEN WOOD CO., LTD
HA GIA APHIVATH CAOUTCHOU CO.,LTD
HANH HUU CO.,LTD
HANH ORGANIC., LTD
HE SOMSY
HENG DEVELOPMENT CO., LTD
HENG SOKNGUN IMPORT-EXPORT CO.,LTD
INTERNATIONAL INVESTMENT CO KRYSTAL MAXX., LTD
INVESTMENT DEVELOPMENT CO SAMAKI CORPRATION., LTD
INVESTMENT DEVELOPMENT CO ZHAI JIAN PU., LTD
INVESTMENT GROUP CO.LTD constellation ROEUN
JIAN PU ZHAI INVESTMENT DEVELOPMENT CO., LTD
K. CHANTHAN TRADING CO., LTD
KHOEUY SIN CO., LTD
KIM BUN HENG LIMITED COMPANY
KONG HENG TANAS CO., LTD. IMPORT EXPORT (គង់ ហង់ តាន: អាហរិណ នីហរិណ) oc
KONG LAYHENG INVESTMENT IMPORT EXPORT CO., LTD
LAYHENG KONG INVESTMENT IMPORT - EXPORT CO., LTD.
LENG CHENG XPORT(CAMBODIA) CO.,LTD
LTPS ASIA CO., LTD
MAXXINOI CAM INTERNATIONAL CO.,LTD
MAXX KRYSTAL INTERNATIONAL INVESTMENT CO., LTD
MEGASTAR INVESTMENT & FORESTRY DEVELOPMENT CO.,LTD
MORK SOKHOEUN IMPORT-EXPORT CO.,LTD
NEAM THEARITH TRANSPORT CO.,LTD
NEFS FURNITURE (CAMBODIA) CO., LTD
NEANG POV IMPORT - EXPORT CO., LTD
NEWLINE CAM PTY LTD
NEW YORK IMPORT EXPORT CO., LTD oc
NY DARIN CONSTRUCTION.CO.,LTD
PHAT SOK CHEA TRADING DEVELOPMENT CO.,LTD
PICH RITHSEY CO., LTD. (ពិជេ ប៊ុនស៊ី) oc
PSKV CONSTRUCTION CO.,LTD
PU JIAN INVESTMENT DEVELOPMENT CO Zhai., LTD
PUBLIC GLOBAL VISION TRADING CO., LTD
QIANG SHENG HUA DA (CAMBODIA) INVESTMENT CO.,LTD
ROUGIER AFRIQUE INTERNATIONAL
SAMAKI INVESTMENT DEVELOPMENT CORPRATION CO., LTD
SARKOR RUBBER CO.,LTD
SENG MONY MONEY CO., LTD (សង មុននី ម៉ាន់នី ឌី) oc
SHAOXING XIANGLU KNITING WEAVING GARMENT CO.,LTD
SIN KHOEUY CO., LTD
SOK HENG STORES CO., LTD
SOK PHAT TRADING DEVELOPMENT CO CHEA., LTD
SOKCHAMROEUN COMPANY CO.LTD
SOKHA HAI IMPORT EXPORT CO., LTD.
STARWEB RESOURCES LIMITED

57. Annex V to the Voluntary Partnership Agreement between the European Union and the Socialist Republic of Vietnam on Forest Law Enforcement, Governance and Trade, as initialled by Vietnam and the EU on 11 May 2017, and assessed at: http://ec.europa.eu/environment/forests/pdf/11_05_2017_EU_Vietnam_VPA.pdf

TAN BINH LONG IMPORT EXPORT CO., LTD .cc
THANG SROS KHANTEY COMPANY CO., LTD
THARY TRADE IMPORT EXPORT CO., LTD. (ថារី ពាណិជ្ជនីហ៍រណា អាហ៍រណា) .cc
THE SUM NOMER CORP LTD
THREE TRADE IMPORT - EXPORT CO., LTD
T.N.H.H BICH QUYNH-KRATIE CO., LTD .cc
V.D.CAM IMPORT EXPORT CO.,LTD
V.ENERGY LOGISTICS CO., LTD. (វី.អនេធឺស៊ី ឡូជីស្ទិក) .cc
WOOD INNOVATION & IMPORT EXPORT CO.,LTD
XFREE CROPS CO.,LTD
ZHEJIANG DONGYUAN IMPORT & EXPORT CORPORATION LIMITED

Annex 2

Vietnamese companies believed to be at risk of involvement in the import of Cambodian timber to Vietnam

(Data from EIA field investigations and import declarations submitted to Vietnam Customs by Vietnamese importers to Vietnam Customs, detailing every individual import of HS4403 and HS4407 into Vietnam from January 2016 to March 2018, as made available by Export Genius - <https://www.exportgenius.in/> - September 2016 to October 2017). EIA recommends that, immediately on the entry into force of the imported timber legislation Vietnam is currently developing, the Vietnamese Government categorises the below companies in Category 2 ("high risk") in the proposed Organisations Classification System (OCS) as described in table 2 of the VNTLAS detailed in Annex V of the VPA⁵⁸.

Company code	Company name (and other known names)	
0101632125	Công Ty Cổ Phần Quốc Huy CÔNG TY TNHH THƯƠNG MẠI VẠN TÀI SƠN	310546857 Công Ty TNHH Một Thành Viên Phú Thiên Quán
201852526	TÙNG PHÁT	310645287 Công Ty TNHH Một Thành Viên Vũ Thái Dương
301922488	Cty Cổ Phần Go Sa Co	311221587 Công Ty TNHH Giao Nhận Vận Tải Thiên Minh Phát
302418379	Công Ty Cổ Phần Thái Bình Thai Binh Joint Stock Company	Co. Freight Thien Minh Phat Thien Minh Phat Transport Company Limited
302537979	Công Ty TNHH Đầu Tư Xây Dựng Dịch Vụ Thương Mại Sản Xuất Xuất Nhập Khẩu Hồng Phước	311354629 CÔNG TY CỔ PHẦN ĐẦU TƯ XÂY DỰNG VÀ PHÁT TRIỂN TÂN PHÚC THỊNH
303390503	Công Ty TNHH Xuất Nhập Khẩu Sang Trọng Deluxe Import Export Co., Ltd Export Company Limited Deluxe IMPORT EXPORT COMPANY LIMITED DELUXE	311941225 Công Ty TNHH Thương Mại Dịch Vụ Xuất Nhập Khẩu Phương Thủy
304045362	Công Ty TNHH Thiên Lộc	312108979 Công Ty TNHH Sản Xuất Thương Mại Dịch Vụ Xuất Nhập Khẩu Tân Thái Ngọc
304314287	Tinh Phuong Trading Co., Ltd Tinh Trading Co. Four Methods Cty TNHH Thương Mại Công Nghệ Chiến Thắng	312169918 Công Ty TNHH Sản Xuất Thương Mại Xuất Nhập Khẩu Vina Wood
305169314	Công Ty TNHH Dịch Vụ Thương Mại Bích Quỳnh	312170920 Công Ty TNHH Xuất Nhập Khẩu Quốc Tế Thịnh Phát
305228111	Công Ty TNHH Xuất Nhập Khẩu Gỗ Việt Mỹ IMPORT EXPORT CO., VIETNAM AMERICAN WOOD Ltd Vietnamese American Import Export Wood Viet My Timber Import Export Company Limited	312237357 Công Ty TNHH Thương Mại Dịch Vụ Hoàng Dương Sài Gòn
309247436	Công Ty TNHH Hoàng Phú Long	312359274 Công Ty TNHH Một Thành Viên Xuất Nhập Khẩu Phương Thủy Company Limited Import Export Phuong Thuy
309259375	Công Ty TNHH Thương Mại Đồ Khoa Công Ty TNHH Sản Xuất - Xây Dựng - Thương Mại Dịch Vụ Đồng Tiến	312715042 Công Ty TNHH Thương Mại Đại Quốc Khánh Công Ty TNHH Sản Xuất Kinh Doanh Thương Mại Dịch Vụ Lê Vũ
309560504	Công Ty TNHH Sản Xuất - Thương Mại - Dịch Vụ - Giao Nhận - Xuất Nhập Khẩu Quang Minh MANUFACTURING COMPANY LIMITED - TRADING - SERVICE - FORWARDERS - EXPORT IMPORT QUANG MINH Quang Minh Trade - Service - Import - Export Co., Ltd	312964070 Công Ty TNHH Lộc Thiện
309576399	Công Ty TNHH Tiếp Vận Tân Quốc	313024873 Công Ty TNHH Thương Mại Sản Xuất Xuất Nhập Khẩu Nguyễn Lê
309758945	Anh Duc Trading Import Export Co., Ltd COMPANY LIMITED UK TRADE EXPORT IMPORT GERMANY Công Ty TNHH Thương Mại Xuất Nhập Khẩu Anh Đức	313134160 Công Ty TNHH Vật Liệu Xây Dựng Thiên Phú Lộc
310502560	Công Ty TNHH Sản Xuất Và Kinh Doanh Tổng Hợp Quốc Tế Năm Sao Five Star International Manufacturing And Trading Co., Ltd	313141520 Co. Building Materials Thien Phu Loc Thien Phu Loc Building Materials Co., Ltd
		313373842 Công Ty Cổ Phần Thương Mại & Xuất Nhập Khẩu Thiên Hùng Phúc Công Ty Cổ Phần Xuất Nhập Khẩu Casa Casa Import Export Joint Stock Company CORPORATION IMPORT EXPORT CASA
		313477665 Công Ty TNHH Vận Tải Quốc Tế Tuấn Phong Công Ty TNHH Thương Mại Dịch Vụ Và Xuất Nhập Khẩu Tùng Lâm Company Limited Trading Service Import Export And Tung Lam Tung Lam Trade And Service Import Export Co., Ltd Tung Lam Trading And Import Export Co., Ltd
		313568538 CÔNG TY TNHH SẢN XUẤT THƯƠNG MẠI XUẤT NHẬP KHẨU THỦY ANH Company Limited Production Trading Import Export Thuy Anh VIETNAM BRIEFS TRADING COMPANY LIMITED

58. Annex V to the Voluntary Partnership Agreement between the European Union and the Socialist Republic of Vietnam on Forest Law Enforcement, Governance and Trade, as initialised by Vietnam and the EU on 11 May 2017, and assessed at: http://ec.europa.eu/environment/forests/pdf/11_05_2017_EU_Vietnam_VPA.pdf

314119373	CÔNG TY TNHH THƯƠNG MẠI DỊCH VỤ XUẤT NHẬP KHẨU PHÚC HƯNG VIỆT SG Company Limited Trading Service Import Export revival VIET SG VIET PHAT PHAT TRADING SERVICE CO., LTD. VIET PHONG HUNG VIETNAM TRADING SERVICE CO., LTD
314119373	VIET PHAT HONG PHAT TRADING SERVICE CO., LTD
314289632	CÔNG TY TNHH DỊCH VỤ SẢN XUẤT XUẤT NHẬP KHẨU TRƯỜNG PHÁT
314460946	CÔNG TY TNHH THƯƠNG MẠI DỊCH VỤ THOẠI NGUYỄN
401215651	Công Ty TNHH Một Thành Viên Sản Xuất & Thương Mại Phúc Hưng Việt
1400519144	Công Ty TNHH Thành Phước
1401604988	Công Ty TNHH Một Thành Viên Tiền Quốc Thái
1402033617	Vũ Bằng Giang
1402034628	Ngọc Thai Wood Products Enterprise Business TN Wood Ngọc Thai
1402052659	CÔNG TY TNHH XUẤT NHẬP KHẨU PHAN ANH ĐỒNG THÁP Import and Export Co., Ltd. Dong Thap PHAN ANH PHAN ANH TRADING CO., LTD
1402069444	CÔNG TY TNHH CỬA XE GỖ ANH VINH
1601961881	Công Ty TNHH Tm-Dv Thanh Dũng Châu Đốc
1601971304	Công Ty CP Thương Mại Dịch Vụ Xuất Nhập Khẩu Acacia Wood
1602010550	Doanh Nghiệp TN Trang Trí Nội Thất Kim Thảo
1602036083	VIETNAM SECURITY SERVICE CO., LTD
1602047448	CÔNG TY TNHH MỘT THÀNH VIÊN TM & SX QUANG THẢO
1701361528	Công Ty TNHH Trung Linh TRUNG LINH COMPANY LIMITED
1701973545	Doanh Nghiệp Tư Nhân Chế Biến Xuất Nhập Khẩu Gỗ Đại Lâm
1702019363	Limited liability company Anshun Kien Giang
1702027396	Doanh Nghiệp Tư Nhân Huỳnh Lộc Thọ
2300884579	Công Ty TNHH Biển Đông Dương 68
2700267228	Công Ty TNHH Xuất Nhập Khẩu Tài Anh
3001791423	CÔNG TY TNHH DỊCH VỤ ĐỨC HUY HOÀNG Business TN Hoang Duc Huy DANG HUY HOANG SERVICE CO., LTD DUY HUY HOANG SERVICE CO., LTD Services Molding Company Limited Huy Hoang
3100478116	Công Ty TNHH Một Thành Viên Hưng Vượng
3502268694	Công Ty TNHH Thương Mại-Dịch Vụ-Xuất Nhập Khẩu Thiên Lâm Hải COMPANY LIMITED TRADING SERVICE IMPORT EXPORT THIEN-LINHAI Thien Lam Hai Trading - Service - Import - Export Co., Ltd
3602495041	CÔNG TY TNHH HUỆ NHÀN PUBLIC COMPANY LIMITED Hue

3602993142	Công Ty TNHH Một Thành Viên Chương Phát
3700303157	Công ty TNHH Hiệp Thành
3700380056	Công Ty TNHH Dịch Vụ Thương Mại Tổng Hợp Hưng Hoàng
3700709037	Công Ty TNHH Chế Biến Gỗ Hải Thành Hai Thanh Wood Processing Co., Ltd LTD HAI THANH WOOD PROCESSING Wood Processing Co. Haicheng
3701015049	Công ty TNHH Gỗ Tân Vinh Nghĩa Tan Vinh Nghia Wood Co., Ltd TIMBER CO. LTD. TAN VINH NGHIA
3800445701	Công Ty TNHH Một Thành Viên Thương Mại Xuất Nhập Khẩu Thủy Hằng Company Limited Trading Import Export Thuy Hang Thuy Hang Trading Import Export Company Limited
3800552358	Doanh Nghiệp Tư Nhân Đại Phúc Thành
3801021977	Công Ty TNHH Thịnh Phát Bp PUBLIC COMPANY LIMITED Aquarium
3801145669	NHI COMPANY LIMITED TRADING - IMPORT EXPORT TAN HUNG
3900365312	Công Ty Trách Nhiệm Hữu Hạn Thương Mại - Xuất Nhập Khẩu Tân Hưng Company Limited Trade - Export Import Tan Hung
3900365312	Công Ty Trách Nhiệm Hữu Hạn Thương Mại - Xuất Nhập Khẩu Tân Hưng Company Limited Trade - Export Import Tan Hung Tan Hung Export-Import Trade Co., Ltd
3900620058	Công Ty Trách Nhiệm Hữu Hạn Một Thành Viên Thương Mại-Dịch Vụ-Xuất Nhập Khẩu P&D Company Limited A Member Trading Services-export and import P & A P & D Import-Export Trade Co., Ltd
3900770857	Doanh Nghiệp Tư Nhân Bảo Toàn Doanh Nghiệp Tư Nhân Quốc Toàn Thăng
3901120033	Công Ty Trách Nhiệm Hữu Hạn Đặng Kiều Vy
3901161181	COMPANY LIMITED KIEU VY DANG Dang Kieu Vy Company Limited
3901163894	Công Ty TNHH Một Thành Viên Thương Mại Xuất Nhập Khẩu Gỗ Lê Hiền
3901171535	Công Ty Trách Nhiệm Hữu Hạn Một Thành Viên Tâm Hồng Điệp COMPANY LIMITED A MEMBER TAM HONG DIEP
3901180522	Công Ty Trách Nhiệm Hữu Hạn Thương Mại Dịch Vụ Xuất Nhập Khẩu Dương Phát
3901184566	Công Ty TNHH Một Thành Viên Xuất Nhập Khẩu Gỗ Hùng Lộc Phát Hung Phat Timber Import Export Company Limited
3901190792	Công Ty Trách Nhiệm Hữu Hạn Quỳnh Anh Khoa
3901192849	Công Ty TNHH Một Thành Viên Xuất Nhập Khẩu Gỗ Khánh Vinh
3901194902	Công Ty TNHH Một Thành Viên Lộc Sông Bé
3901199876	Công Ty TNHH Một Thành Viên Nông Sản Hồng Thiên Phát
3901200715	Công Ty Cổ Phần Sản Xuất Thương Mại Dịch Vụ Ấn Trà CORPORATION SERVICE TRADING PRODUCTION PRINTING TEA

3901202014	Công Ty TNHH Mtv Hùng Thành Danh
3901204879	Công Ty TNHH Mtv Hùng Hùng Anh
3901205287	Công Ty TNHH Một Thành Viên Sang Thuận Anh
3901205632	Công Ty TNHH Mtv Xnk Gỗ Nguyễn Gia
3901209588	Công Ty Trách Nhiệm Hữu Hạn Nguyễn Minh Uyên Nguyen Minh Uyen Limited Liability Company
3901210142	Công Ty TNHH Mtv Tm-Dv-Xnk Thiên Thiên Lạc Company Limited Import Export Service Tm Lac Thien Thien Thien Thien Lac Tm-Dv-Xnk Company Limited
3901215905	Công Ty TNHH Mtv Xnk Nông Lâm Sản Mekong
3901217331	Công Ty TNHH Mtv Thanh Phú Lan
3901221673	Doanh Nghiệp TN Khánh Ngọc Nguyễn Khanh Ngọc Nguyen Enterprise KHANH NGOC NGUYEN BUSINESS TN
3901223092	Công Ty Trách Nhiệm Hữu Hạn Thương Mại Thái Phúc Hưng
3901224794	Công Ty TNHH Mtv Gỗ Phúc Anh Phuc Anh Wood Co., Ltd
3901226752	Công Ty TNHH Vy Bảo Anh
3901256891	CÔNG TY TNHH HẬU TÂN HƯNG
4101460346	Công Ty TNHH Dịch Vụ Thương Mại Xuất Nhập Khẩu An Vinh An Vinh Trading Import Export Service Co., Ltd
4201577972	Công Ty TNHH Dịch Vụ Hải Hoàng Phát
4400966701	Công Ty TNHH Kinh Doanh Xuất Nhập Khẩu Phúc Thịnh
5900188152	Công Ty Trách Nhiệm Hữu Hạn 30-4 Gia Lai 30-4 Gia Lai Limited Liability Company
5900189276	Công ty cổ phần nông lâm nghiệp và xd. công trình Gia Lai Agro-Forestry Joint Stock Company project Gia Lai Company shares of agriculture and forestry and xd. works Gia Lai
5900233091	Công Ty Cổ Phần Kinh Doanh Và Phát Triển Miền Núi Gia Lai Corporation Business And Development Gia Lai Mountain CORPORATION BUSINESS AND THE MOUNTAIN DEVELOPMENT GIA LAI Gia Lai Mountain Trading and Development Joint Stock Company
5900292957	Công Ty Cổ Phần Thương Mại Tây Gia Lai Tay Gia Lai Trading Joint Stock Company
5900309368	Trading Corporation West Gia Lai Công Ty Cổ Phần Lâm Nghiệp và Xây Dựng An Khê
5900392711	Công ty TNHH MTV Công Thăng Gia Lai Cong Lai Limited Company Gia Lai
5900392870	Công Ty TNHH Nguyễn Trung Nguyen Trung Company Limited
5900422395	Công Ty TNHH Phước Thăng Gia Lai Phuoc Thang Gia Lai Co., Ltd
5900422444	Công Ty TNHH Một Thành Viên Trang Đức Trang Duc Company Limited Trang Duc One Member Co. Ltd

5900479994	Doanh Nghiệp Tư Nhân Hiếu Phát Hieu Phat Private Enterprise
5900481506	Công Ty TNHH Một Thành Viên Bảo Hoàng Bao Hoang Company Limited
5900505450	Công Ty TNHH Một Thành Viên Vân Tiến ONE MEMBER LIMITED COMPANY VAN TIEN Van Tien Company Limited
5900514310	Công Ty TNHH Sơn Đông Shandong Company Limited
5900521727	Công Ty TNHH Một Thành Viên Đại Thăng
5900781965	Limited Liability Company 10b
5900961397	Công Ty TNHH Một Thành Viên Nguyễn Hiệu Gia Lai COMPANY LIMITED NGUYEN GIA LAI PERFORMANCE Nguyen Trai Gia Lai One Member Co., Ltd
5901036931	Công Ty TNHH Một Thành Viên Nam Thanh Gia Lai One Member Limited Liability Company
6000664636	Công Ty TNHH Thương Mại - Dịch Vụ Và Sản Xuất Cao Nguyên Cao Nguyen Trading - Service And Production Co., Ltd TRADING COMPANY LIMITED - SERVICE AND MANUFACTURING HIGHLANDS
6100190267	Công Ty Cổ Phần Xuất Nhập Khẩu Và Đầu Tư Kon Tum Corporation Import Export and Investment Kontum Kon Tum Import Export And Investment Joint Stock Company
6100202610	Công Ty Trách Nhiệm Hữu Hạn An Phước
6400066574	Doanh Nghiệp Tư Nhân Thanh Loan
6400142391	Doanh Nghiệp Tư Nhân Thúy Vân Private Enterprise Thuy Van Thuy Van Private Enterprise
6400306321	Doanh Nghiệp TN Thương Mại Hải Triều Đắk Nông Dak Nong Seafood Trade Enterprise Dak Nong Trading Enterprise TN Commerce Business Dak Nong Hai Trieu
400422373008	Chi Nhánh Công Ty Cổ Phần Vinafor Đà Nẵng - Xi Nghiệp Chế Biến Gỗ Vinafor Đà Nẵng
3501857746001	Branch of Asia-Pacific Construction and Transportation Joint Stock Company BRANCH CORPORATION BUILDING AND TRAFFIC ASIA-PACIFIC
5900521727001	Chi Nhánh Công Ty TNHH Một Thành Viên Đại Thăng Branch of Dai Thang Limited Liability Company
6000467010001	Branch of Victory Limited Company THE COMPANY OF THANG THANG CORPORATION Doanh Nghiệp Tư Nhân Phát Lợi - Chi Nhánh Gia Lai Loi Private Enterprise Development - Gia Lai Branch Phuoc Loi Private Enterprise - Gia Lai Branch Pho Loi Private Enterprise - Gia Lai Branch



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