


**Interim GFA Standards
for
Non Timber Forest Products (NTFP)
Assessments in Forest Management in
Vietnam
Version 1.0**

Date: 19.07.2018

PSP_STD_NTFFP_Vietnam_V.1.0 _s Page: 1 / 16 Updated: 19.07.2018; GK Approved: 19.07.2018; JA	Interim GFA Standards for Non Timber Forest Products (NTFP) Assessments in Forest Management in Vietnam Version 1.0	
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Introduction

Responsible forest management (based on current knowledge) includes all direct and indirect measures of forest protection, care and use to ensure its permanent conservation. A responsible forest management maintains natural plasticity and species diversity that allow forest to develop and provide benefits for humans through its ecological, economic, social and cultural functions in perpetuity.

Forest management certification is the assessment of current forest management quality regarding economic, social and environmental responsibilities in relation with defined and recognized standards.


Previous conditions for forest management assessment are the existence of norms or standards that can be used as basis and tool for comparison and also the existence of a normative and standardized process to carry out the assessment. The process shall be as objective and transparent as possible.

Decisions about assessment criteria for well managed forests are critical. General criteria shall be adapted, at least, to different major forest areas in tropical, temperate and boreal zones. Criteria shall be complemented by provable qualitative and quantitative indicators and these shall also be defined at a regional or local level. These indicators shall be grouped in individual verification list, specific for each country to facilitate audit work on offices and field inspections.

The following standards were developed in such manner that can be adapted to local situations, but maintaining its applicability to a great extent of forest situations. Standards assume that there are (i) a forest owner, (ii) a normative authority and (iii) a forest product. In many countries these represent, respectively, the country (represented by the government), the forest service and a forest management company, either through concession or license. However, legally recognized owners can also be municipal authorities or local communities and the forest producer can be the same national forest service or a specialized company of the private sector or a non-governmental organization of public interest.

The purpose of this standard is to define certification requirements/indicators regarding non timber forest products (NTFP). These requirements/indicators are a complement to FSC requirement for forest management based on FSC Principles and Criteria. Certified operations that wish to include NTFP management in their FSC Forest Management certificate scope shall prove that they agree with the additional indicator for NTFP described in this document.

The standard in this document includes specific indicators under each relevant criterion. In addition, NTFP generalities are included in each FSC Principle. This standard is designed to complement the GFA Interim Standard for Forest Stewardship in the Socialist Republic of Vietnam, V1.1. A NTFP can be considered and be sold as FSC certified product if it shall be original from a FSC certified forest that complies with these additional indicators.

PSP_STD_NTFFP_Vietnam_V.1.0 _s Page: 2 / 16 Updated: 19.07.2018; GK Approved: 19.07.2018; JA	Interim GFA Standards for Non Timber Forest Products (NTFP) Assessments in Forest Management in Vietnam Version 1.0	
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Scope

This standard/document shall be applicable for the assessment of management systems of forest management organizations (FMO) that require NTFP certification in Vietnam, such as Bamboo, Rattan, Rubber, Nuts, Fruits, Resins, Seeds, Mushrooms, Honey and others. This document shall be used together with the most recent version of FSC Standard for Vietnam.

Validity

This standard is effective from 10.10.2018 until replacement by an approved NFSS including NTFP or by a new version of this standard, based upon such NFSS.

References

- FSC-STD-01-001 FSC Principles and Criteria for Forest Management
- FSC-DIR-20-007 (FSC-ADV-20-007-05 Non Timber Forest Products)
- FSC-STD-20-002_Structure_and_content_of_Forest_Stewardship_Standards_V3-0
- GFA Certification GmbH Interim Standards for Forest Stewardship in the Socialist Republic of Vietnam

Terms and definitions

CITES: Convention on International Trade in Endangered Species of Wild Flora and Fauna.


FSC: Forest Stewardship Council

FMO: Forest Management Organization

NFSS: National Forest Stewardship Standard

NTFP: Non Timber Forest Product: All forest products except timber, including other materials obtained from trees (resin, honey, leaves and other parts of plants and animals).

GFA: GFA Certification GmbH.

PSP_STD_NTFFP_Vietnam_V.1.0 _s Page: 3 / 16 Updated: 19.07.2018; GK Approved: 19.07.2018; JA	Interim GFA Standards for Non Timber Forest Products (NTFP) Assessments in Forest Management in Vietnam Version 1.0	
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PRINCIPLE 1: COMPLIANCE WITH LAWS AND FSC PRINCIPLES

Forest management shall respect all applicable laws of the country in which they occur, and international treaties and agreements to which the country is a signatory, and comply with all FSC Principles and Criteria.

1.1 Forest management shall respect all national and local laws and administrative requirements.

Indicators:

1.1.1. NTFP. The Forest Management Organization (FMO) shall comply with national and/or local laws, regulations and regulations of environmental, labor, forest, protected areas matters, among others, during the exploitation, processing and commercialization of NTFP.

1.2 All applicable and legally prescribed fees, royalties, taxes and other charges shall be paid.

Indicators:

1.2.1. NTFP. The FMO shall keep all payments up to date, including authorization permits, licenses, state and municipal taxes, fees, forest rights, fines and any other fiscal obligation regarding NTFP.

PRINCIPLE 2: TENURE AND USE RIGHTS AND RESPONSIBILITIES

Long-term tenure and use rights to the land and forest resources shall be clearly defined, documented and legally established.

2.1 Clear evidence of long-term forest use rights to the land (e.g. land title, customary rights, or lease agreements) shall be demonstrated.

Indicators:

2.1.1. NTFP. In case of usufruct to collect NTFP, the FMO shall deal with a sponsor of the forest representative (owner, licensee or tenant). This sponsor shall be recognized by a competent authority.

2.2 Local communities with legal or customary tenure or use rights shall maintain control, to the extent necessary to protect their rights or resources, over forest operations unless they delegate control with free and informed consent to other agencies.


Indicators:

2.2.1. NTFP. Exploitation activities and commercialization of NTFP shall be planned and/or existing by consent and decision of people, groups or communities with legal or customary tenure of the area or resources to be handled.

PRINCIPLE 3: INDIGENOUS PEOPLES' RIGHTS

The legal and customary rights of indigenous peoples to own, use and manage their lands, territories, and resources shall be recognized and respected.

In the Spanish state there are no indigenous people as defined by FSC (See Glossary). However, GFA has considered convenient to maintain the Principle even though it has not been developed.

PSP_STD_NTFP_Vietnam_V.1.0 _s Page: 4 / 16 Updated: 19.07.2018; GK Approved: 19.07.2018; JA	Interim GFA Standards for Non Timber Forest Products (NTFP) Assessments in Forest Management in Vietnam Version 1.0	
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PRINCIPLE 4: COMMUNITY RELATIONS AND WORKER'S RIGHTS

Forest management operations shall maintain or enhance the long-term social and economic well-being of forest workers and local communities.

4.1 The communities within, or adjacent to, the forest management area should be given opportunities for employment, training, and other services.

Indicators:

4.1.1. NTFP. Local residents shall have preferential employment and training in activities regarding NTFP extraction, including other benefits and opportunities.

4.2 Forest management should meet or exceed all applicable laws and/or regulations covering health and safety of employees and their families.

Indicators:

4.2.1. NTFP. In case of hiring workforce and the task is not carried out directly by NTFP producers, the salary and social benefits of workers on management, exploitation and processing labor shall be consistent with standards and national and local regulations.

4.2.2. NTFP. The exploitation, methods and processing establishments of NTFP shall protect the safety and health of workers and end consumers and be consistent with standards and national and local regulations.

4.2.3. NTFP. All workers shall receive information and specific training on NTFP related works matters that they carry out.

4.4 Management planning and operations shall incorporate the results of evaluations of social impact. Consultations shall be maintained with people and groups (both men and women) directly affected by management operations.

Indicators:

4.4.1. NTFP. The FMO shall maintain an update list of communities and local residents that can be affected during or after extraction operations. In addition it shall maintain documentation that demonstrate if any complaint has been carried out properly.

Applicability Note (SLIMF): This indicator is not applicable to SLIMF.


4.4.2. NTFP. Social and cultural negative impacts of NTFP harvesters or NTFP commercialization influences on local communities shall be minimized.

4.4.3. NTFP. Social impact assessments shall consider the point of view of NTFP harvesters and local users.

4.5 Appropriate mechanisms shall be employed for resolving grievances and for providing fair compensation in the case of loss or damage affecting the legal or customary rights, property, resources, or livelihoods of local peoples. Measures shall be taken to avoid such loss or damage.

Indicators:

4.5.1. NTFP. Extraction and processing operations of NTFP shall protect legal and/or customary communal good of vital importance, such as roads, protection zones and/or

PSP_STD_NTFFP_Vietnam_V.1.0 _s Page: 5 / 16 Updated: 19.07.2018; GK Approved: 19.07.2018; JA	Interim GFA Standards for Non Timber Forest Products (NTFP) Assessments in Forest Management in Vietnam Version 1.0	
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water sources, sites of historical or cultural importance or others that can affect goods, resources or lives of local populations.

PRINCIPLE 5: BENEFITS FROM THE FOREST

Forest management operations shall encourage the efficient use of the forest's multiple products and services to ensure economic viability and a wide range of environmental and social benefits.

5.1 Forest management should strive toward economic viability, while taking into account the full environmental, social, and operational costs of production, and ensuring the investments necessary to maintain the ecological productivity of the forest.

Indicators:

5.1.1. NTFP. The FMO shall have update records of activities costs, operations and other associated costs to NTFP management. This data shall be used to improve NTFP management planning.

Applicability Note (SLIMF): This indicator is not applicable to SLIMF.

5.2 Forest management and marketing operations should encourage the optimal use and local processing of the forest's diversity of products.

Indicators:

5.2.1. NTFP. FMO promotes that communities involved in harvesting carry out preliminary selection and processing of NTFP.

5.2.2. NTFP. The FMO, harvesters, drivers and/or processing centers shall optimize their methods and equipment to minimize the residues associated with harvesting and processing.

5.6 The rate of harvest of forest products shall not exceed levels which can be permanently sustained.

Indicators:

5.6.1. NTFP. The intensity, frequency and seasonality of NTFP exploitation shall be based on a combination of scientific research, experience and/or long term local knowledge.


5.6.2. NTFP. Exploitation rates, cultivation techniques and exploitation methods of NTFP shall be appropriate to the plant area used (exude, vegetative parts, vegetative structure) and management activities shall maintain viable populations of the NTFP of interest.

5.6.3. NTFP. Appropriate prescriptions of NTFP exploitation shall be implemented in the field.

PRINCIPLE 6: ENVIRONMENTAL IMPACT

Forest management shall conserve biological diversity and its associated values, water resources, soils, and unique and fragile ecosystems and landscapes, and, by so doing, maintain the ecological functions and the integrity of the forest.

6.1 Assessment of environmental impacts shall be completed -- appropriate to the scale, intensity of forest management and the uniqueness of the affected resources -- and

PSP_STD_NTFFP_Vietnam_V.1.0 _s Page: 6 / 16 Updated: 19.07.2018; GK Approved: 19.07.2018; JA	Interim GFA Standards for Non Timber Forest Products (NTFP) Assessments in Forest Management in Vietnam Version 1.0	
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adequately integrated into management systems. Assessments shall include landscape level considerations as well as the impacts of on-site processing facilities. Environmental impacts shall be assessed prior to commencement of site-disturbing operations.

Indicators:

6.1.1. NTFP. The FMO shall evidence in the field the application of mitigation measures of impacts resulting from NTFP exploitation.

6.1.2. NTFP. Environmental impacts of NTFP processing activities, within the certificate scope, shall be controlled.

6.2 Safeguards shall exist which protect rare, threatened and endangered species and their habitats (e.g., nesting and feeding areas). Conservation zones and protection areas shall be established, appropriate to the scale and intensity of forest management and the uniqueness of the affected resources. Inappropriate hunting, fishing, trapping and collecting shall be controlled.

Indicators:

6.2.1. NTFP. NTFP of threatened or endangered species of local and/or international lists shall not be harvested (e.g., CITES Appendix I, “in critical danger” by IUCN, national lists, etc.)

6.3 Ecological functions and values shall be maintained intact, enhanced, or restored, including:

- a) Forest regeneration and succession.**
- b) Genetic, species, and ecosystem diversity.**
- c) Natural cycles that affect the productivity of the forest ecosystem.**


Indicators:

6.3.1. NTFP. NTFP exploitation and management shall minimize the impacts on forest composition and structure, and on soil structure and fertility.

6.3.2. NTFP. NTFP harvesting and management shall consider the ecological function for other associated species (e.g. food of birds and mammals, seed spread by animals, etc.)

6.3.3. NTFP. Measures shall be implemented to maintain the current natural composition and structure of NTFP populations (e.g., natural regeneration management, enrichment, selection and protection of seed trees)

6.6 Management systems shall promote the development and adoption of environmentally friendly non-chemical methods of pest management and strive to avoid the use of chemical pesticides. World Health Organization Type 1A and 1B and chlorinated hydrocarbon pesticides; pesticides that are persistent, toxic or whose derivatives remain biologically active and accumulate in the food chain beyond their intended use; as well as any pesticides banned by international agreement, shall be prohibited. If chemicals are used, proper equipment and training shall be provided to minimize health and environmental risks.

PSP_STD_NTFFP_Vietnam_V.1.0 _s Page: 7 / 16 Updated: 19.07.2018; GK Approved: 19.07.2018; JA	Interim GFA Standards for Non Timber Forest Products (NTFP) Assessments in Forest Management in Vietnam Version 1.0	
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Indicators:

- 6.6.1. NTFP. Management of plagues and diseases related with production and harvesting of NTFP is carried out through integral strive that avoid the use of chemical products. These are only used for curative purposes (never preventive) when there is no viable alternative and in case that the plague or disease will result in a greater damage than economic and environmental costs of chemical product use.
- 6.6.2. NTFP. All indicators of criterion 6.6 of FSC forest management are applicable for this region.

PRINCIPLE 7: MANAGEMENT PLAN


A management plan -- appropriate to the scale and intensity of the operations -- shall be written, implemented, and kept up to date. The long term objectives of management, and the means of achieving them, shall be clearly stated.

7.1 The management plan and supporting documents shall provide:

- a) Management objectives.
- b) Description of the forest resources to be managed, environmental limitations, land use and ownership status, socio-economic conditions, and a profile of adjacent lands.
- c) Description of silvicultural and/or other management system, based on the ecology of the forest in question and information gathered through resource inventories.
- d) Rationale for rate of annual harvest and species selection.
- e) Provisions for monitoring of forest growth and dynamics.
- f) Environmental safeguards based on environmental assessments.
- g) Plans for the identification and protection of rare, threatened and endangered species.
- h) Maps describing the forest resource base including protected areas, planned management activities and land ownership.
- i) Description and justification of harvesting techniques and equipment to be used..

Indicators:

- 7.1.1. NTFP. The FMO shall have a specific management plan of NTFP, which shall include at least the following items:
- Management objectives;
 - NTFP usage rights and socio-economic conditions of harvesters;
 - Exploitation areas (identified in a map, if possible);
 - Description of how the objectives will be reached, NTFP harvesting and processing methods and the system to ensure the management in a long term;
 - Description and justification of NTFP quantity harvested, implemented technique of exploitation and equipment used;
 - Information resources that support NTFP management activities (e.g. field data for specific site, local knowledge or published regional forest research and governmental requirements);
 - Environmental and social impacts of the plan;
 - Plan duration.
- 7.1.2. NTFP. NTFP management plan and other planning documents shall be available for employees and used in the field.

PSP_STD_NTFFP_Vietnam_V.1.0 _s Page: 8 / 16 Updated: 19.07.2018; GK Approved: 19.07.2018; JA	Interim GFA Standards for Non Timber Forest Products (NTFP) Assessments in Forest Management in Vietnam Version 1.0	
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7.3 Forest workers shall receive adequate training and supervision to ensure proper implementation of the management plan.

Indicators:

7.3.1. NTFP. It shall be exist field evidence that producers or workers implement properly the technical guidelines included in NTFP management plan.

7.4 While respecting the confidentiality of information, forest managers shall make publicly available a summary of the primary elements of the management plan, including those listed in Criterion 7.1.

Indicators:

7.4.1. NTFP. The management plan public summary shall include aspects related to NTFP aspects.

PRINCIPLE 8: MONITORING AND ASSESSMENT

Monitoring shall be conducted -- appropriate to the scale and intensity of forest management -- to assess the condition of the forest, yields of forest products, chain of custody, management activities and their social and environmental impacts.

8.2 Forest management should include the research and data collection needed to monitor, at a minimum, the following indicators:

- a) Yield of all forest products harvested.
- b) Growth rates, regeneration and condition of the forest.
- c) Composition and observed changes in the flora and fauna.
- d) Environmental and social impacts of harvesting and other operations.
- e) Costs, productivity, and efficiency of forest management.

Indicators:

8.2.1. NTFP. The FMO shall monitor and register information of the following aspects:


- Quantity of harvested products;
- Any important environmental change resulting from NTFP harvesting that affects flora, fauna or water and soil resources.
- Socio-economic aspects of NTFP harvesting and processing (changes on communities and workers' conditions, changes on use or demand of NTFP, etc.)

8.3 Documentation shall be provided by the forest manager to enable monitoring and certifying organizations to trace each forest product from its origin, a process known as the "chain of custody."

Indicators:

8.3.1. NTFP. Volumes and source data about quantities of NTFP harvested is available in the forest, transport, storage centers and distribution controlled by FMO.

8.3.2. NTFP. Sales/delivery notes and other documentation related to NTFP sales shall include the description of product groups, material category and certification code with the proper format (e.g. GFA-FM/COC-XXXXXX).

PSP_STD_NTFFP_Vietnam_V.1.0 _s Page: 9 / 16 Updated: 19.07.2018; GK Approved: 19.07.2018; JA	Interim GFA Standards for Non Timber Forest Products (NTFP) Assessments in Forest Management in Vietnam Version 1.0	
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PRINCIPLE 9: MAINTENANCE OF HIGH CONSERVATION VALUE FORESTS

Management activities in high conservation value forests shall maintain or enhance the attributes which define such forests. Decisions regarding high conservation value forests shall always be considered in the context of a precautionary approach.

9.1 Assessment to determine the presence of the attributes consistent with High Conservation Value Forests will be completed, appropriate to scale and intensity of forest management.

Indicators:

9.1.1. NTFP. Assessments to determine the High Conservation Value Forest (HCVF) status shall include specifically a NTFP as an element for social analysis including the importance of the forest for local communities.

PRINCIPLE 10: PLANTATIONS

Plantations shall be planned and managed in accordance with Principles and Criteria 1 - 9, and Principle 10 and its Criteria. While plantations can provide an array of social and economic benefits, and can contribute to satisfying the world's needs for forest products, they should complement the management of, reduce pressures on, and promote the restoration and conservation of natural forests.

10.1. The management objectives of the plantation, including natural forest conservation and restoration objectives, shall be explicitly stated in the management plan, and clearly demonstrated in the implementation of the plan.

Indicators:

10.1.1 NTFP. NTFP management plan states the objectives for NTFP production.

10.2. The design and layout of plantations should promote the protection, restoration and conservation of natural forests, and not increase pressures on natural forests. Wildlife corridors, streamside zones and a mosaic of stands of different ages and rotation periods, shall be used in the layout of the plantation, consistent with the scale of the operation. The scale and layout of plantation blocks shall be consistent with the patterns of forest stands found within the natural landscape.


Indicators:

10.2.1 NTFP. Intensive management, enrichment plantations or NTFP harvesting of undergrowth in natural forests do not affect negatively the diversity of undergrowth in the forest landscape.

10.6. Measures shall be taken to maintain or improve soil structure, fertility, and biological activity. The techniques and rate of harvesting, road and trail construction and maintenance, and the choice of species shall not result in long term soil degradation or adverse impacts on water quality, quantity or substantial deviation from stream course drainage patterns

Indicators:

10.6.1 NTFP. Intensive management or NTFP harvesting of undergrowth in natural forests do not cause erosion, reduce water quality nor affect negatively the soil structure or its fertility.


PSP_STD_NTFFP_Vietnam_V.1.0 _s Page: 10 / 16 Updated: 19.07.2018; GK Approved: 19.07.2018; JA	Interim GFA Standards for Non Timber Forest Products (NTFP) Assessments in Forest Management in Vietnam Version 1.0	
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10.8. Appropriate to the scale and diversity of the operation, monitoring of plantations shall include regular assessment of potential on-site and off-site ecological and social impacts, (e.g. natural regeneration, effects on water resources and soil fertility, and impacts on local welfare and social well-being), in addition to those elements addressed in principles 8, 6 and 4. No species should be planted on a large scale until local trials and/or experience have shown that they are ecologically well-adapted to the site, are not invasive, and do not have significant negative ecological impacts on other ecosystems. Special attention will be paid to social issues of land acquisition for plantations, especially the protection of local rights of ownership, use or access.

Indicators:

10.8.1 NTFP. NTFP plantation establishment does not affect negatively the resources or rights of local communities or residents.

10.8.2 NTFP. NTFP plantation shall not contribute to reduce the value of environmental, social and economic functions of similar NTFP in natural forests.

PSP_STD_NTFFP_Vietnam_V.1.0 _s Page: 11 / 16 Updated: 19.07.2018; GK Approved: 19.07.2018; JA	Interim GFA Standards for Non Timber Forest Products (NTFP) Assessments in Forest Management in Vietnam Version 1.0	
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ANNEX : LAWS AND REGULATIONS

NATIONAL LAWS

Land Use, Access and Tenure Rights

1. Land Law 2003.
2. Forest Protection and Development Law 2004.
3. Decree No. 181/2004/ND-CP dated 29 October 2004 issued by the Government on the enforcement of the Land Law 2003.
4. Decree No 84/NĐ-CP dated 25 May 2007 of the Government on supplementation of granting land use right certificates, land recovery, implementing land use right, procedure and orders of compensation, support, resettlement when the State recovers land and handling complains of land.
5. Decree No 23/2006/ND-CP dated 03 March 2006 issued by the Government on the enforcement of the Forest protection and Development Law 2004.
6. Decision No. 186/2006/QĐ-TTg dated 14 August 2006 issued by the Government on the Regulation of Forest Management.
7. Decision No. 40/2005/QĐ-BNN dated 07 July 2005 by the Ministry of Agriculture and Rural Development on the Regulations for Forest Harvesting.
8. Circular No. 38/2007/TT-BNN dated 25 April 2007 issued by Ministry of Agriculture and Rural Development on Guidelines for implementation, forest allocation, forest rent and forest return for organizations, households, individuals and communities.

Timber Harvesting


1. Decision No. 200/QĐ-KT dated 31 March 1993 issued by the former Ministry of Forestry (now Ministry of Agriculture and Rural Development) on the Silvicultural Technologies Applied for Wood and Bamboo Production Stands (aka QPN 14-92).
2. Decision No. 40/2005/QĐ-BNN dated 07 July 2005 by the Ministry of Agriculture and Rural Development on the Regulations for Harvesting timber and other forest products.
3. Decision No. 186/2006/QĐ-TTg dated 14 August 2006 issued by the Ministry of Agriculture and Rural Development on the Regulation of Forest Management.

Timber Products Transportation

1. Decision No. 40/2005/QĐ-BNN dated 07 July 2005 issued by the Ministry of Agriculture and Rural Development on the Regulations for Harvesting timber and other forest products.
2. Decision No. 44/2006/QĐ-BNN dated 01 June 2006 issued by the Ministry of Agriculture and Rural Development on Forest Ranger Stamping and Stamp Control.
3. Decision No. 59/2005/QĐ-BNN dated 10 October 2005 issued by the Ministry of Agriculture and Rural Development Promulgating the Regulation of Inspection and Control of Forest Products.
4. Circular No. 01/2002/TT-BCA (C11) dated 04 January 2002 issued by the Ministry of Transportation on Providing Guidance on Issuing Registration Numbers to Transportation Vehicles.
5. Decree No. 110/2006/ND-CP dated 28 September 2006 of the Government on business conditions of road transport.
6. Decree No. 21/2005/ND-CP dated 01 March 2005 of the Government on providing in detail to implement some Articles of Law on interior waterway transportation.

Timber Processing

1. Decree No. 12/2006/ND-CP dated 23 January 2006 of the Government detailing implementation of Trade Law regulations on international buying and selling of commodities and agent activities purchasing, selling, processing and transiting of commodities with foreign countries.
2. Decision No. 59/2005/QĐ-BNN dated 10 October 2005 issued by the Ministry of Agriculture and Rural Development Promulgating the Regulation of Inspection and Control of Forest Products.

PSP_STD_NTFFP_Vietnam_V.1.0 _s Page: 12 / 16 Updated: 19.07.2018; GK Approved: 19.07.2018; JA	Interim GFA Standards for Non Timber Forest Products (NTFP) Assessments in Forest Management in Vietnam Version 1.0	
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Timber Products' Import/Export


1. Decree No. 12/2006/ND-CP dated 23 January 2006 of the Government detailing implementation of Trade Law regulations on international buying and selling of commodities and agent activities purchasing, selling, processing and transiting of commodities with foreign countries.
2. Decision No. 65/1998/QĐ-TTg dated 24 March 1998 issued by the Prime Minister on wood and wood products export and import.
3. Decision No. 59/2005/QĐ-BNN dated 10 October 2005 issued by the Ministry of Agriculture and Rural Development Promulgating the Regulation of Inspection and Control of Forest Products.
4. Decree No. 160/2003/ND-CP dated 18 December 2003 issued by the Government on management of marine activities at sea port and marine zone of Viet Nam.
5. Decision No. 110/2003/QĐ-BTC dated July 25, issued by the Ministry of Finance promulgating preferential import tariffs.
6. Decision No. 54/2006/QĐ-BNN of 05 July 2006 issued by MARD publicizing a list of wild plant and animal species in Annexes to the Convention on International Trade in Endangered Species of Wild Fauna and Flora.
7. Decree No. 49/2006/ND-CP of the Government dated 18 May 2006 on ship registration, selling and buying.
8. Decree No. 82/2006/ND-CP dated 10 August, 2006 on management of the import, export, re-export, introduction from the sea, transit, breeding, rearing and artificial propagation of endangered species of precious and rare wild fauna and flora.
9. Decree No. 02/2007/ND-CP of the Government dated 5 January 2007 on plant quarantine.

Environmental and Conservation Regulations

1. Law on Environmental Protection 2006.
2. Decree No. 80/2006/ND-CP dated 09 August 2006 issued by the Government on the Implementation of the Law on Environmental Protection 2006.
3. Decree 21/2008/ND-CP dated 28/02/2008 of the Government on supplementation and amendment of some articles of Decree No. 80/2006/ND-CP dated 09 August 2006 issued by Government on the implementation of the Law on Environmental Protection
4. Decree No. 32/2006/ND-CP dated 30 March 2006 issued by the Government on the Management of Endangered and Precious Forest Fauna and Flora Species.
5. Decree No. 9/2006/ND-CP dated 16 January 2006 issued by the Government on Forest Fire Prevention and Extinguishing.
6. Decree No. 82/2006/ND-CP dated 10 August 2006 issued by the Government on management of export, import, re-export, introduction from the sea, transit, breeding, rearing and artificial propagation of endangered species of precious and rare wild fauna and flora.
7. Decision No. 54/2006/QĐ-BNN dated 05 July 2006 issued by the Ministry of Agriculture and Rural Development publicizing a list of wild plant and animal species in Annexes to the Convention on International Trade in Endangered Species of Wild Fauna and Flora.
8. Decision 74/2008/QĐ-BNN dated 20/6/2008 of MARD issuing the List of wildlife and plant in annex of CITES convention
9. Decision No. 40/2005/QĐ-BNN dated 07 July 2005 by the Ministry of Agriculture and Rural Development on the Regulations for Harvesting timber and other forest products.
10. Circular No. 08/2006/TT-BTNMT dated 08 September 2006 issued by the Ministry of Natural Resources and Environment on the Guidelines for Strategic Environmental Assessment, Environmental Impact Assessment and Environmental Protection Engagement.

Social Regulations

1. Labour Code 1994 (amended 2002).
2. Law on Social Insurance dated 29 June 2006.
3. Decree No. 200/2004/ND-CP dated 03 December 2004 issued by the Government on the Arrangement, Renovation and Development of the State Forest Company.

PSP_STD_NTFFP_Vietnam_V.1.0 _s Page: 13 / 16 Updated: 19.07.2018; GK Approved: 19.07.2018; JA	Interim GFA Standards for Non Timber Forest Products (NTFP) Assessments in Forest Management in Vietnam Version 1.0	
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4. Decree No. 135/2005/ND-CP dated 08 November 2005 issued by the Government on the Contracting of Agricultural Land and Production forest of State Agricultural Enterprises and State forest Enterprises.
5. Decree No. 93/2006/ND-CP dated 06 January 2006 issued by the Government on Regulating the Minimum Salary Rate of the Vietnamese Labourer Operating Unskilled Tasks and Working in Normal Conditions for Foreign-funded Companies.
6. Decree No. 94/2006/ND-CP dated 07 September 2006 issued by the Government on adjusting the Minimum Salary Rate.
7. Decree No. 196-CP dated 31 December 1994 of the Government stipulating detailed provisions and guidance for the implementation of a number of articles of the labour code on collective labour bargain, Decree 93/2002/ND-CP of the Government dated 11 November 2002 amending and supplementing Decree 196-CP.
8. Decree No. 06/CP of Government dated January 20,1995 which details a number of articles of the labour code on labour safety and sanitation and Article 1, Decree No 110/2002/ND-CP of 27 December 2002 amending and supplementing a numbers of Decree 06/CP
9. Decree No. 152/2006/ND-CP of the Government dated 22 December 2006 on guiding some articles of the Law on Social Insurance.
10. Decree No 44/2003/ND-CP dated 9 May 2003 of the Government providing detailed regulation and guidance for implementation of a number of Articles of the labour code on labour contracts.
11. Decree No 195/CP of 31 December 1994 which details and guides the implementation of a number of Articles of the labour code on working time and rest time.
12. Decree 109/2002/ND-CP/2002/ND-CP of 27 December amending and supplementing a number of Articles of the Decree 195/CP.
13. Decree No. 41-CP dated 6 July 1995 which details and guides the implementation of a number of articles of the labour code regarding labour disciplines and material responsibilities.
14. Decree No. 33/2003/ND-CP of 2 April 2003 amending and supplementing a number of Articles of Decree No. 41-CP
- 15.

Taxes, fees and royalty

1. Law on Agricultural Land Use Tax 1993
2. Ordinance No. 05/1998/PL-UBTVQH10 dated 16 April 1998 on Natural Resources Tax (revised)
3. Decree No. 129/2003/ND-CP dated 03 November 2003 of the Government which details the implementation of the National Assembly's Resolution No. 15/2003/QH11 of June 17, 2003 on exemption and reduction of agricultural land-use tax.
4. Decree No. 156/2005/ND-CP dated 15 December 2005 issued by the Government on amending and supplementing a number of Government Decrees on implementing the Law of special consumption and Law on VAT.
5. Decree No. 158/2003/ND-CP dated 10 December 2003 issued by the Government on detailed regulations on implementing the Law on VAT and amending and supplementing a number of articles of the Law on VAT.
6. Decree No. 149/2005/ND-CP dated 18 December 2005 issued by the Government on detailed regulations on implementing Law on import and export.
7. Circular No. 120/2003/TT-BTC dated 12 December 2003 issued by the Ministry of Finance on guidance on the implementing of Decree 158/2003/ND-CP dated 10 December 2003.
8. Circular No. 89-TC/TCT dated 09 November 1993 issued by the Ministry of Finance on providing Guidance to the implementation of Decree No. 74/CP dated 25 October 1993 issued by the Government on Specifying Regulations on the Implementation of the Agriculture Land Use Tax 1993
9. Decree No. 68/1998/ND-CP dated 03 September 1998 issued by the Government, detailing the implementation of the Ordinance on Natural Resource Tax.

10. Decree No. 147/2006/ND-CP dated 01 December 2006 amending and supplementing some Articles of the Decree 68/1998/ND-CP dated 03 September 1998 issued by the Government.
11. Circular No. 42/2007/TT-BTC dated 27 April 2007 of Ministry of Finance on regulations on implementing Decree No. 68/1998/ND-CP dated 03 September 1998 issued by the Government, detailing the implementation of the Ordinance on Natural Resource Tax.
12. Decree No. 147/2006/ND-CP amending and supplementing some Articles of Decree 68/1998/ND-CP.
13. Decree No. 24/2007/NĐ-CP issued by the Government dated 14 February, 2007 on detailed regulations on implementing Law on Enterprises' Income Tax.

Convention
C5 Minimum Age (Industry) Convention, 1919
C6 Night Work of Young Persons (Industry) Convention, 1919
C14 Weekly Rest (Industry) Convention, 1921
C27 Marking of Weight (Packages Transported by Vessels) Convention, 1929
C29 Forced Labour Convention, 1930
C45 Underground Work (Women) Convention, 1935
C80 Final Articles Revision Convention, 1946
C81 Labour Inspection Convention, 1947
C100 Equal Remuneration Convention, 1951
C111 Discrimination (Employment and Occupation) Convention, 1958
C116 Final Articles Revision Convention, 1961
C120 Hygiene (Commerce and Offices) Convention, 1964
C123 Minimum Age (Underground Work) Convention, 1965
C124 Medical Examination of Young Persons (Underground Work) Convention, 1965
C138 Minimum Age Convention, 1973
C144 Tripartite Consultation (International Labour Standards) Convention, 1976
C155 Occupational Safety and Health Convention, 1981
C182 Worst Forms of Child Labour Convention, 1999
Convention on International Trade of Endangered Species of Wild Fauna and Flora
Convention on Wetlands of International Importance Especially as Waterfowl Habitat
International Tropical Timber Agreement
International Union for the Protection of New Varieties of Plants

PSP_STD_NTFFP_Vietnam_V.1.0 _s Page: 15 / 16 Updated: 19.07.2018; GK Approved: 19.07.2018; JA	Interim GFA Standards for Non Timber Forest Products (NTFP) Assessments in Forest Management in Vietnam Version 1.0	
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United Nations Convention to Combat Desertification
United Nations Framework Convention on Climate Change
Convention on Biological Diversity
Vienna Convention on the Protection of the Ozone Layer

ANNEX 3: LIST OF ENDANGERED AND RARE SPECIES

<http://www.iucnredlist.org/>

<http://www.vncreatures.net>