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EUDR Preparedness Check for the Coffee Sector in Viet Nam

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Abbreviations

CA	Competent Authority
CIAT	International Center for Tropical Agriculture
CoC	Chain of Custody
CPC	Commune People's Committee
DARD	Department of Agriculture and Rural Development
DOF	Department of Forestry
DONRE	Department of Natural Resources & Environment
DPC	District People's Committee
EC	European Committee
ECF	European Coffee Federation
ECS	Enterprise Classification System
EFI	European Forest Institute
EIA	Environmental impact assessment
EU	European Union
EUDR	European Union Deforestation Regulation
FAO	Food and Agriculture Organization of the United Nations
FPD	Forest Protection Department
FPIC	Principle of free, prior and informed consent
FRMS	Forest Resources Monitoring System
GAP	Good agriculture practices
GCP	Global Coffee Platform
GIZ	German Agency for International Cooperation
GOV	Government of Viet Nam
GSO	General Statistics Office
LURC	Land use right certificate
MARD	Ministry of Agriculture and Rural Development
MONRE	Ministry of Natural Resources & Environment
PPC	Provincial Peoples Committee
PUC	Product Unit Code
SME	Small- and Medium-sized Enterprise
SNV	Netherlands Development Organisation
SRD	Centre for Sustainable Rural Development
UNDP	United Nations Development Programme
USD	United States Dollars
VAT	Value-added tax
VICOFA	Vietnam Coffee Cocoa Association

1. Introduction

The European Union's (EU) regulation requiring deforestation-free and legal production (EUDR) of cattle, cocoa, coffee, palm oil, rubber, soya, and wood¹ – and relevant products² – came into force on 29 June 2023. The regulation requires that operators demonstrate deforestation-free production and compliance with the relevant legislation of the country of production before relevant commodities and products can be placed on the EU market,³ evinced in a due diligence statement. Operators⁴ (i.e. larger companies) who import relevant commodities and products into the EU will be obliged to comply with the EUDR's requirements from 30 December 2024 onwards, while small- and medium-sized enterprises (SMEs) will be obliged to do so by 30 June 2025.

The purpose of the EUDR is to address the global problem of continuing deforestation and forest degradation. However, as the EU acknowledges, the EUDR's approach is not without risks and has the potential to adversely affect some of the more vulnerable stakeholders involved in the production of the relevant commodities and products, notably smallholders and SMEs. These actors will need to respond quickly if they want to continue to sell relevant commodities and derived products to operators who import into the EU, given that such operators must be EUDR-compliant by the end of 2024.

The EUDR applies to operators who wish to place relevant commodities on the EU market, not to the Government of Viet Nam (GOV). However, the GOV recognizes that it has a vested interest in ensuring that operators who import into the EU are able to purchase wood and coffee from Vietnamese producers, with full confidence that they have been produced without causing deforestation and in compliance relevant legislation. Practically, to achieve this goal, it is essential to make all necessary information needed for establishing deforestation-free production and conducting due diligence available to operators.

2. Objective

The overall objective of the consultancy is to identify the main challenges in the coffee sector in Viet Nam, including administrative and technical gaps. In practical terms, this means assessing the extent to which information needed for establishing deforestation-free production and conducting due diligence is accessible to operators, and whether there are any significant information gaps that the GOV may need to address. This is because it is operators who have the legal obligation to conduct due diligence, which is verified by competent authorities within EU Member States. In this procedure, competent authorities in the EU Member States do not acknowledge the GOV's independently certification of deforestation-free or legal production or established risk ratings as an official evidence. This assessment can then be used by MARD and the provincial authorities of Lam Dong and Dak Nong to revise their action plans to effectively respond to the EUDR.

3. Methodology

3.1. Desk review and summary framework

A desk review of existing laws, regulations, policies, and reports related to the coffee supply chain was conducted to identify information and data sources that operators will need to establish deforestation-free production and to

¹ These are the seven 'relevant commodities' under Article 2(1) of the EUDR.

² These are part of what are known as 'relevant products', which are "the products listed in Annex I that contain, have been fed with or have been made using relevant commodities" (Article 2(2), EUDR)

³ The EUDR also applies to 'relevant commodities' produced within the EU market, which are exported. However, for the purpose of this assessment, only 'relevant commodities' that are being produced for import into the EU market will be considered.

⁴ An 'operator' is defined as "any natural or legal person who, in the course of a commercial activity, places relevant products on the market or exports them" (Article 2(15)). It should be noted that the requirements for operators also apply to 'traders', but for clarity the assessment will only refer to operators.

conduct due diligence, as per requirements under the EUDR. At the end of the review, a summary framework was produced, evaluating the extent to which the information and data sources needed to establish deforestation-free production and to conduct due diligence are publicly accessible or can be made available by the private sector, or whether the GOV needs to take further action.

3.2. Key stakeholder interviews and draft priority areas

Key stakeholders in the coffee supply chain were interviewed, and their opinions and advice on the summary framework solicited. This provided an opportunity to collect important, technically relevant information from government officials and industry insiders about the coffee supply chain, the relationships between the various stakeholders, and the challenges the EUDR presents. Interviews were conducted online and in the provinces, which provided an opportunity to collect more specific data about the supply chains in Lam Dong and Dak Nong. The interviews were conducted with the following stakeholders:

- a. Local authorities: [Departments of Agriculture and Rural Development](#) (DARDs), [Departments of Natural Resources & Environment](#) (DONREs), District People's Committees (DPCs) and Commune People's Committees (CPCs) in Lam Dong and Dak Nong
- b. Private sector representatives from coffee associations, such as VICOFA (coffee), as well as representatives from domestic and international companies: JDE Peet's, LDC, Neumann, Sucafina, Simexco, local cooperatives and collector.
- c. Smallholders and communities in Di Linh District (Lam Dong Province) and Dak G'long District (Dak Nong Province)
- d. International development organisations and research institutes: the Centre for Sustainable Rural Development (SRD) and German Agency for International Cooperation (GIZ).

At the end of the key stakeholder interviews, the draft summary framework was updated, and a set of priority areas developed, based upon analysis of the information and feedback from key stakeholders.

3.3. Evaluation of GOV action plans.

The priority areas were then used to evaluate the DRAFT Action Plan developed by the DOF, and the action plans developed by the provincial authorities of Lam Dong and Dak Nong.

3.4. Validation workshop

The draft summary framework and draft priority areas were then presented at a final, combined national validation workshop.

3.5. Finalization and submission of summary framework and priority areas

Following the combined national validation workshop, the summary framework and priority areas were updated to incorporate feedback. These are presented in this final report, and include specific recommendations, which DOF and the provincial authorities can use to develop an operational action plan, as well as appropriate tools and methodologies, to respond to the EUDR and support stakeholders in the Coffee sector.

4. Approach and structure

The first substantive section (Section 5) will provide an overview of the EUDR and the Coffee sector in Viet Nam. This will include the key requirements and what operators need to do for compliance.

The second substantive section (Section 6) will evaluate the extent to which the framework governing the Coffee sector aligns with the EUDR, and the availability of relevant data and information under the framework for purposes of demonstrating deforestation-free, legal production of coffee. This will allow the GOV to identify misalignments

between Vietnam's governing framework and the data and information requirements of the EUDR, which may need to be addressed in an operational action plan.

The third substantive section (Section 7) will evaluate the extent to which the framework governing the coffee sector requires and/or facilitates the conveyance of information and data along the supply chain. This will allow the GOV to identify gaps in the production and management of supply chain information, which may need to be addressed in an operational action plan.

The fourth substantive section (Section 8) will evaluate the extent to which the framework governing the Coffee sector is able to provide the necessary information to operators and traders to establish whether there is a risk that the relevant products intended to be placed on the EU market are non-compliant, i.e. whether all of the necessary information to conduct a risk assessment is available. This section will also include an evaluation of how identified risks, in each category listed under Article 10 of the EUDR, could be mitigated using existing systems. This will allow the GOV to identify gaps in the governing framework relating to risk analysis and risk mitigation, which may need to be addressed in an operational action plan.

The fifth and final section (Section 9) will identify 'priority areas' where actions need to be taken, and the necessary end-state (i.e. the types of information or systems needed to ensure alignment with the EUDR). This will provide the GOV with a structured set of considerations, which it can use to develop an operational action plan through the appropriate internal administrative processes.

5. Overview of the EUDR and implications for Viet Nam's Coffee sector

5.1. New requirements under the EUDR

The purpose of the EUDR, broadly⁵, is to address deforestation and forest degradation by establishing a legal prohibition on the import of relevant commodities into the EU⁶, which have been produced on land cleared of forests from 31 December 2020 onwards. At the core of EUDR are two requirements: deforestation-free and legal production. These are established under Article 3, which states that *“relevant commodities and relevant products shall not be placed or made available on the market, unless (a) they are deforestation-free; (b) they have been produced in accordance with the relevant legislation of the country of production; and (c) they are covered by a due diligence statement.”*

Operators wanting to place relevant commodities on the EU market must therefore demonstrate, with adequately conclusive and verifiable information, that these requirements have been met. This means that if all the necessary information to demonstrate deforestation-free and legal production cannot be provided, the relevant commodities cannot be imported into the EU.

Box 1 – Summary of key articles in the EUDR

Article 2 – Definitions

Article 2 contains the various definitions, which in many cases give meaning to the requirements described in the EUDR. The definitions are sometimes straightforward, such as ‘relevant commodities’ being defined as the seven commodities covered by the EUDR – cattle, cocoa, coffee, oil palm, rubber, soya, and wood. However, some of the definitions are more contentious and may conflict with legal categories and standards in other jurisdictions. It is therefore important for producing countries to review and consider EUDR definitions, especially ‘forest’, ‘deforestation’, ‘forest degradation’, ‘plantation forest’, ‘deforestation-free’, ‘plot of land’, ‘geolocation’, and ‘relevant legislation’.

Note on the definition of Forest

The definition of ‘forest’ (“land spanning more than 0,5 hectares with trees higher than 5 metres and a canopy cover of more than 10%, or trees able to reach those thresholds in situ, excluding land that is predominantly under agricultural or urban land use”) may be considered by some as setting too low a threshold for a forest, as some producer countries require at least 20-30% canopy cover before an area is categorized as ‘forest’. In other words, some producer countries would not consider the clearance of land with 10% canopy cover as deforestation. This has implications for compliance with the EUDR, given that deforestation-free production is required – i.e. no land conversion according to EUDR definitions – regardless of the legal category of forest in the country of production. If producer countries want to be able to provide data on forest coverage that can be used by operators, they will need to make sure that the data is aligned with the EUDR definitions, in the case of the forest means a land with 10% canopy cover, excluding ‘agricultural plantations’.

Article 3 – Prohibition

⁵ For a full explanation of the background to the EUDR, please refer to the preamble of the regulation.

⁶ The EUDR also applies to relevant commodities produced within the EU market, but for the purposes of this assessment only imports into the EU are relevant.

Article 3 establishes the core principles of the EUDR, which are that relevant commodities and relevant products shall not be placed or made available on the market or exported, unless they are (a) deforestation-free; (b) they have been produced in accordance with the relevant legislation of the country of production; AND (c) they are covered by a due diligence statement.

Article 8 – Due diligence

Article 8 establishes that operators must exercise due diligence “with regard to all relevant products supplied by each particular supplier”; and requires that they provide all necessary information and documentation described in Article 9, and that they conduct a risk assessment (as per Article 10) and mitigate any risks (as per Article 11).

Article 9 – Information requirements

Article 9 describes the information that needs to be collected and passed along the supply chain to the operator, who will have to submit it in a due diligence statement to the Competent Authority (CA) of the EU Member State (MS) where before import. This information includes a detailed description of the commodities / products; the quantity of the commodities / products; the country where the commodities / products were produced; the geolocation of all plots of land where the relevant commodities / products were produced, as well as the date or time range of production; the contact details of suppliers of the commodities / products; and “adequately conclusive and verifiable information” that the commodities / products are deforestation-free and that they have been produced in accordance with the relevant legislation of the country of production.

Article 10 – Risk assessment

Article 10 requires that, using the information and documentation collected in accordance with Article 9, operators carry out an assessment to establish whether there is a risk that the relevant products intended to be placed on the market or exported are non-compliant. Only when the risk assessment indicates “no or only negligible risk” that the relevant products are non-compliant, can the relevant products be imported. Specific risks that operators must consider include: the presence of forests and the prevalence of deforestation in the country of production; potential violations of indigenous peoples’ rights (linked to location and involvement in production); prevalence of corruption, human rights violations, and armed conflict; and the complexity of the supply chain and likelihood of mixing with non-compliant products.

Article 11 – Risk mitigation

Article 11 requires that any risks of non-compliance identified during the risk assessment (as per Article 10) are effectively mitigated so as to ensure “no or only negligible risk”. This should be achieved through the due diligence system established by the operator (as per Article 12).

This means that if all the necessary information to demonstrate deforestation-free and legal production cannot be provided, the relevant commodities cannot be imported into the EU. Consequently, operators will need to make sure that all ‘upstream’ actors in the supply chain – producers, processors, traders, etc. – collect and transfer the information required under Article 9 of the EUDR. The implication for upstream actors is potentially serious, because if they cannot generate the necessary information and ensure that it is ultimately conveyed to the operator, they will likely be excluded from the operator’s supply chain⁷. This is less of a concern for sophisticated, large-scale producers, who in many cases have the resources to generate and convey the necessary information. However, for smallholders and MSEs, the new information requirements may be difficult to meet without technical assistance.

Similarly, operators must be able to demonstrate to the Competent Authorities (CAs) that they have exercised due diligence by conducting a risk assessment and, where necessary, mitigated identified risks. As made clear under Article 10 of the EUDR, this requires accessing information related to a variety of issues (see Box 1). If an operator

⁷ It should be noted that some progressive operators may provide appropriate support to their suppliers to meet the new requirements under the EUDR; however, this will not be common.

cannot access the necessary information, they will not be able to effectively assess the risks of non-compliance and will be unable to determine if there are additional risks that need to be mitigated. In such cases, operators will not be able to substantively exercise due diligence and will need to source relevant commodities and products from elsewhere. It is therefore in the interests of producer country governments, and upstream actors in their jurisdictions, to make sure that all necessary information is collected and accessible.

Box 2 – What do operators need to do?

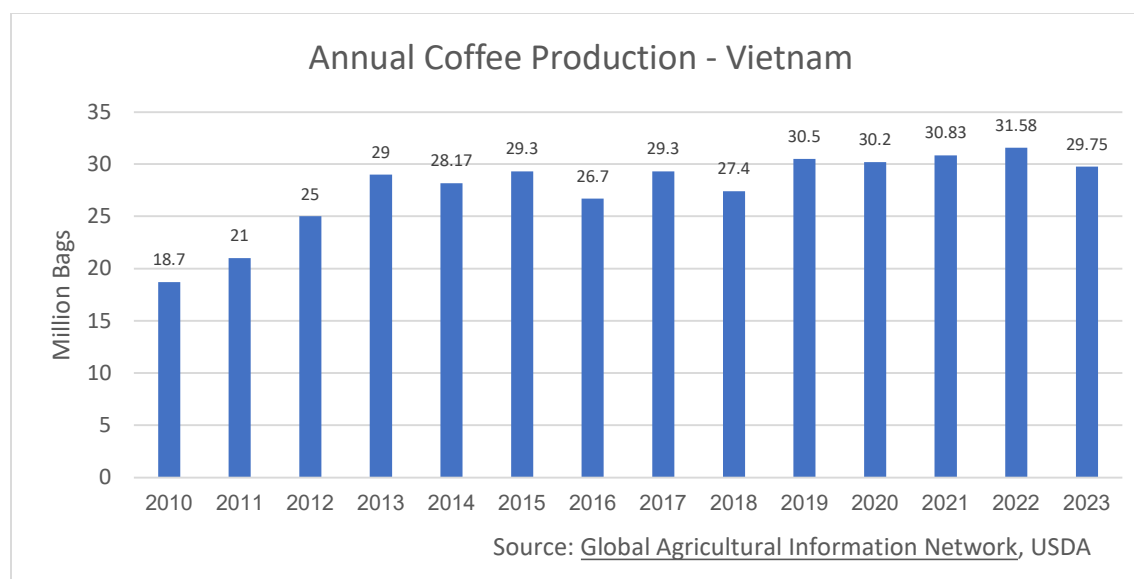
Practically, operators must do the following⁸:

- i. Collect the geolocation data (coordinates or polygons) for the plots of land used to produce the relevant commodities, as well as the date or time range of production that are being placed on the EU market.
- ii. Collect information about the legal requirements under the ‘relevant legislation’ in the country of production and ensure that the relevant commodities being placed on the EU market were produced in accordance with them.
- iii. Using the information collected under i. and ii., assess the risk that the relevant commodities were not produced in compliance with core EUDR requirements, as well as the additional risk criteria described in Article 10.
- iv. Mitigate any identified risks to a negligible level, explaining and documenting how risks were determined and effectively mitigated.
- v. Submit all of this information in a due diligence statement to the Competent Authority in the relevant EU Member State.

5.2. Implications for Viet Nam’s Coffee sector

Viet Nam is the second exporter of coffee, mainly Robusta coffee, in the world and the largest in Asia. According to VICOFA, Viet Nam’s coffee growing area is approximately of 1.7 million hectares, which produced 27.7 million bags (60 kg bag) in 2022/2023, which is a decrease of 9.8% compared with 2021/2022. Nevertheless, in the same period, the revenue increased 3.4% to 4.08 billion USD. Climate change and adverse weather conditions like El Niño affected Vietnam in the attest period.

⁸ Other Information requirements are detailed in the article 9.



Trade of coffee between Viet Nam and the European Union.

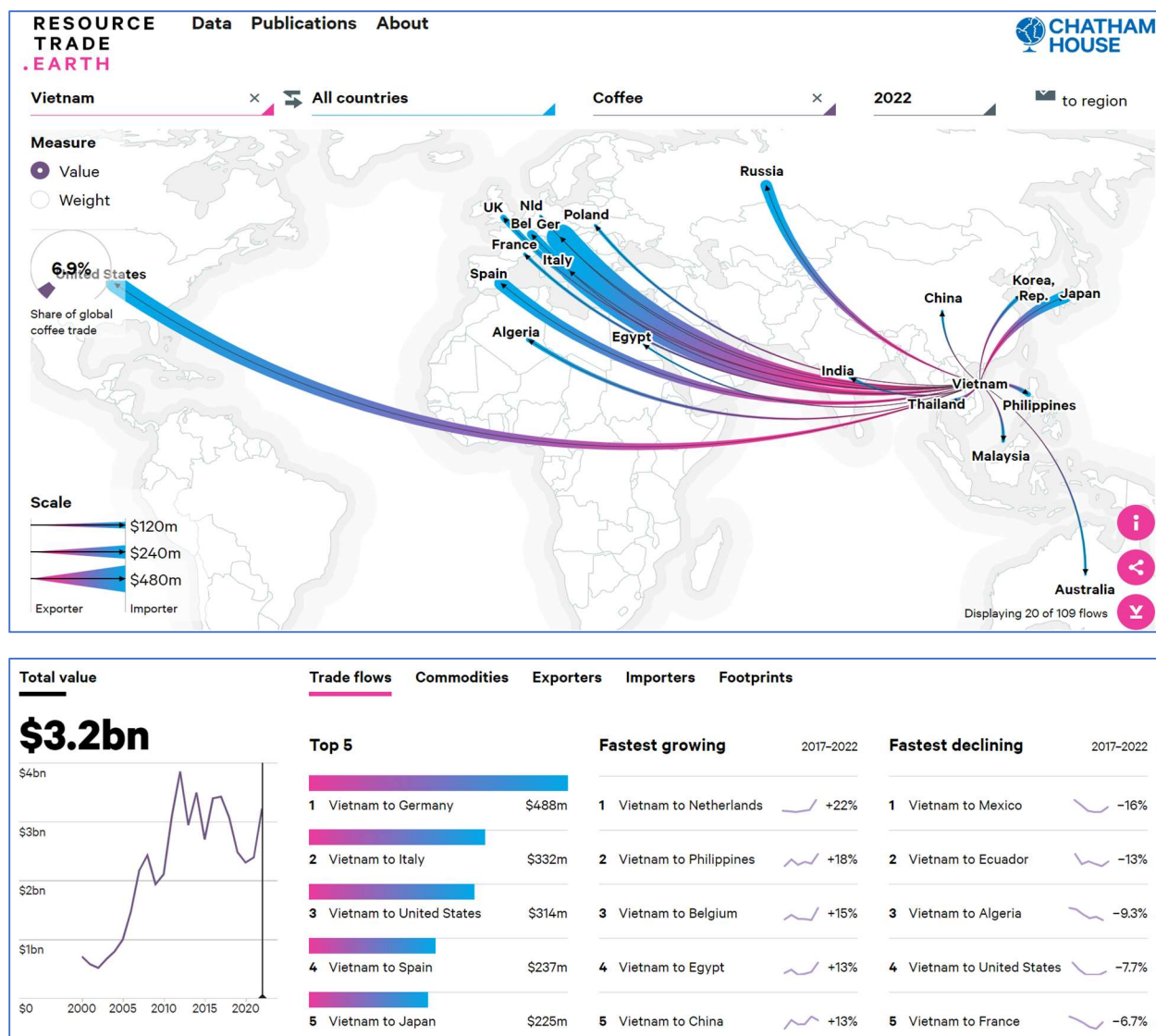
According to the European Coffee Federation (ECF), Viet Nam exported green coffee to the EU 632,449 tons in 2020 (22.8%), 533,059 tons in 2021 (19.1%) and 648,005 tons in 2022 (22.8%), being the second exporter behind Brazil⁹.

The largest green coffee export markets for Viet Nam are namely Germany (12%), Italy (9%), USA (8%), Japan (6%), Spain (6%), Russia (6%), Belgium (4%), UK (4%) and Algeria (4%). Poland, France, The Netherlands, and Portugal import together around 8%. Accordingly, the European Union (EU) remained the largest export market for Viet Nam, accounting for 37 percent of total export volume¹⁰.

In terms of Soluble coffee, Viet Nam exported 7470 tons in 2022, lower than in 2020 (7,670 tons) and 2021 (7,885 tons).

⁹ <https://www.ecf-coffee.org/wp-content/uploads/2023/05/European-Coffee-Report-2022-2023.pdf>

¹⁰ <https://fas.usda.gov/data/vietnam-coffee-semi-annual-7>



Source: <https://resourcetrade.earth/>

Key players

Since Viet Nam is one of the most important coffee markets in the world, the main coffee exporters and roasters made their presence in the country. In parallel, several important national coffee companies work along the supply chain.

International roasters and traders

- Nestle, JDE Peets, Sucafina, Neumann, LDC, ECOM, Volcafe, among others

National roasters and traders

- Simexco DakLak, Vinh Hiep, Intimex, VinaCafe, Highlands coffee, among others.

National Association

- VICOFA

Certifications

- The most common certifications found in Vietnam are 4C, Rainforest Alliance, Fairtrade, Enveritas. Companies also have their own sustainability schemes, the most common Nespresso AAA (Nescafe), C.A.F.E (Starbucks), Responsible sourcing program (LDC), SMS (ECOM).



Source: 2022 Sustainable Coffee Purchases by GCP Roaster & Retailer Members¹¹

¹¹ https://www.globalcoffeeplatform.org/wp-content/uploads/2023/09/GCP_Snapshot_22_final.pdf

6. Availability of deforestation-free and legality information

6.1. Information requirements for deforestation-free and legal production

Under Article 9(1) of the EUDR, “Operators shall collect information, documents and data which demonstrate that the relevant products comply with Article 3”, which requires that relevant commodities shall not be placed on the EU market unless they are (a) “deforestation-free”, and (b) “have been produced in accordance with the relevant legislation of the country of production”¹².

- *“Deforestation-free”* means that the relevant commodity has been produced without causing deforestation, which is defined in Article 2(3) of the EUDR as, “the conversion of forest to agricultural use, whether human-induced or not”. To demonstrate deforestation-free production, the operator must ultimately show where (geolocation) and when (date of production) the commodity was produced, and that the area of land used to produce the commodity was not deforested after 31 December 2020, using the FAO’s definition of ‘forest’ as the baseline¹³. As made clear in Article 2(28) of the EUDR, “for plots of land of more than four hectares used for the production of the relevant commodities other than cattle, this shall be provided using polygons with sufficient latitude and longitude points to describe the perimeter of each plot of land”.
- *“Produced in accordance with the relevant legislation of the country of production”*, means produced in accordance with the laws in the country of production covering “land use rights”; “environmental protection”; “forest-related rules, including forest management and biodiversity conservation, where directly related to wood harvesting”; “third parties’ rights”; “labour rights”; “human rights protected under international law”¹⁴; “the principle of free, prior and informed consent (FPIC), including as set out in the UN Declaration on the Rights of Indigenous Peoples”; and “tax, anti-corruption, trade and customs regulations”.

It is therefore essential that the necessary information to demonstrate deforestation-free and legal production is collected and accessible. Without this information there is no way for operators to conduct due diligence, which will in turn mean that relevant commodities and products cannot be placed on the EU market. The following table evaluates the extent to which information needed to conduct due diligence is collected and available.

6.2. Requirements for geolocation and date of production

6.2.1. Table of requirements for geolocation and date of production

What is the overall status of the governing framework in Viet Nam and where are the main gaps.

¹² Under Article 3, a due diligence statement is also required (Article 3(c)), but the requirements for this will be covered in the following section.

¹³ The definition of ‘forest’ under Article 2(4) is taken from FAO: “‘forest’ means land spanning more than 0,5 hectares with trees higher than 5 metres and a canopy cover of more than 10 %, or trees able to reach those thresholds in situ, excluding land that is predominantly under agricultural or urban land use”.

¹⁴ Human rights protected under international law and FPIC should only be considered to be part of the ‘relevant legislation’ if the country of production has formally integrated an instrument into its legal framework or has independently established such standards.

Requirements for geolocation and date of production			
EUDR requirement	Available information under the GOV framework related to coffee production	Available information maintained by private sector or facilitated by private sector initiative	Considerations and possible action for GOV to ensure availability of information
“Geolocation of all plots of land where the relevant commodities that the relevant product contains, or has been made using, were produced...” (Art. 9.1(d)) “...for plots of land of more than four hectares used for the production of the relevant commodities other than cattle, this shall be provided using polygons with sufficient latitude and longitude points to describe the perimeter of each plot of land” (Art. 2(28))	(1) Land statistics and inventory There is a national mandate to conduct annual land statistics and five-year land inventory.¹⁵ Article 4 of Circular 07/VBHN-BTNMT presents a set of principles for land statistics and inventory. The top 3 principles require the recording of land types and land uses as both the in-situ status-quo and the documented status. The methods for periodic land inventories include recording “boundaries” and “perpendicular coordinate grid” of land plots.¹⁶ MARD has received technical support of IDH to conduct a pilot process to geolocalize the coffee	Some ongoing initiatives - Under <i>iLandscape</i>, <i>CIAT</i> has been developing a land cover map of Lam Dong and Dak Nong region. The map called Terra-i, still in draft, identifies coffee monoculture and intercropping. - Under the <i>PPI Compact</i> project funded by JDE Peet’s, <i>IDH</i> has been developing forest boundary maps on 31 December 2020 and December 2023 in 4 pilot districts (Di Linh, Cư M’gar, Ea H’leo, Krong Nang). The maps are supposed to be available by	Considerations Most of the coffee plots in Vietnam are less than 4 ha, which implies that each operator must do the geolocalisation of thousands of plots they source. There are two types of coffee plots: Certified (20-30%) and conventional (70-80%). Certified coffee plots are the ones certified by certification bodies or managed under the internal system by exporters. Most of certified coffee plots are geolocalized, but not the conventional ones.

¹⁵ Circular 07/VBHN-BTNMT dated 28 February 2022 of MONRE on Regulations on conducting land statistics, inventory and status-quo map of land use.

¹⁶ Point 2(b) of Article 7, Circular 07 presents the required contents of a land inventory map, including “boundaries and symbols of land plots according to inventory indicators” and a “perpendicular coordinate grid”. Point 2(c) requires that the presentation of each land plot on the land inventory map shall have “the land plot’s label includes the land plot’s ordinal number; the plot’s area; code of the land type; code of the type of land use subject or land management subject”.

	plots in the Central Highlands. This pilot process includes the mapping of all the coffee plots in 4 districts (Di Linh of Lam Dong, and Cur M'gar, Ea H'leo, Krong Nang of Dak Lak) using existing plot data of the IDH-led PPI Compact program as a baseline. (2) Accessibility to geolocation data The accessibility to geolocation data of some areas/regions may be restricted by Article 2(3) of Decision 1660/QĐ-TTg dated 26 October 2020 of the Prime Minister on the promulgation of the List of State secrets in the field of natural resources and environment. (3) Production Unit Code (PUC) management MARD has set a vision with step-by-step policy-making on developing <i>a nationwide digital sharing platform for PUCs</i>. The most recent effort is Decision 3156/QĐ-BNN-TT dated 19 August 2022 of MARD on promulgating	30 June 2024. Also, IDH has been developing database and maps of coffee plots with geolocation in 4 above pilot districts. This work has been conducted with in-kind contribution by LCD, ACOM, Intimex, Sucafina, Tuan Loc and so on. • JDE Peet's and Enveritas apply AI to create the forest boundary map on 31 December 2020. However, its accuracy is not ensured. • Certification bodies collect geolocation of their own plots. Exporters also do it for non-certified coffee, but coffee from their internal management system only account for 30-40% of the whole coffee they buy. They plan to enlarge their internal management system to adapt to EUDR. However, plots of certification bodies and exporters are mainly in low- and medium-risk areas, not in high-risk ones.	Around the 70% of the certified coffee goes to the EU market. According to the Global Coffee Platform (GCP), in 2022, Vietnam sold 519,244 tons of sustainable coffee¹⁷ out of 1.73M tons of the total exported coffee,¹⁸ mostly under 4C. Possible Action 1. Develop Public-private collaboration programmes at the landscape level to build capacities on the geolocalisation collection, together with other data collection under an agricultural census. - Companies: continue expanding certification schemes with EUDR-aligned geolocalisation to conventional coffee plots that meet certification requirements in short-term. For conventional plots that cannot meet certification requirements in short-term, companies should at least
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¹⁷ GCP (2022). Sustainable Coffee Purchases Snapshot 2022.

¹⁸ <https://vietnambiz.vn/chan-dung-ba-ong-lon-xuat-khau-ca-phe-nhan-cua-viet-nam-2024314162937126.htm>

	contemporary guidelines on assigning, managing PUCs. The implementation of PUC in some localities is dependent on the needs of enterprises. Enterprises with export orientation will submit dossiers for PUC issuance procedures and will invest resources for implementation. Local governments claim not to have the resources to implement PUCs widely. Localities also have different approaches to prioritising production areas for PUC implementation. For example, some selection criteria were found to be large growing areas and areas planned for export. The PUC implementation plans was also found to focus on fruit trees rather than coffee because it depends on the export value to certain markets. In other words, there is a lack of perception to link the PUC policy with the EUDR situation. MARD's PUC management online platform is accessible yet with restrictions and ongoing function development.	Issues with the declaration in excess approach: • One influential approach currently considered is a declaration in excess of all sourcing plots, meaning to be assessed as deforestation free in a bulk. The approach of JDE Peet's epitomises this idea. • Local authorities from the provincial to commune levels perceive the risk for deforestation-free coffee not being accepted to the EU as soon as there is 1 plot of deforestation-related coffee found in the declared jurisdiction. • Advantage: decrease fragmented efforts to provide deforestation free evidence for individual plots. • Disadvantage: Must ensure that every single plot in a declared jurisdiction is deforestation-free with concrete accessible evidence.	support them to do EUDR-aligned geolocalisation. - District and commune authorities: develop an action plan and roadmap to implement MARD's policy on assigning PUCs with the incorporation of EUDR-aligned geolocations. In short-term, the priority should be given to plots with exported coffee first. Expansion should be promoted along with encouraging the collaboration from private companies in the jurisdiction. - Public-private partnership: develop a mechanism to connect anonymised information of plots done by private enterprises to MARD's PUC platform as a long-term vision. 2. Geolocation (coordinates or polygons) of all plots should be made available in a digital database. It should be stipulated in a legal document by MARD. The traceability and due diligence statement should be linked to that digital
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			database as well. This vision should be considered in the development of MARD's PUC platform. PUC information sharing systems must comply with the Decree No. 13/2023/ND-CP dated 17/4/2023 on personal data protection.
"...the date or time range of production" of the commodities (Art. 9.1(d)) According to the EUDR FAQ's (22 December 2023): "For commodities other than cattle, the date of production refers to the date of harvesting of the commodities, and the time range of production refers to the period/duration of the production process."	In MARD's current guideline for PUC issuance, the Registration form for PUC issuance includes the following information: (1) Contact information of the applicant (individual or organisation), including individual identification information. (2) Total area of the facility (3) Total cultivation area (4) Application reason (new issuance or renewal) (5) Information of the cultivation area, including a list of crops. For each crop, the following information is required: geolocation, type of crop (specifying type of the main crop – accounting for the largest area – if there are 2 or more crops –	It is not a usual practice for SMEs to record this information from their sourcing plots. For instance, a small-scaled cooperative mainly care about purchase dates. They might have information of the production time range by experience and observation yet usually not well documented. International companies already manage their controlled plots by unique ID codes. Therefore, they can well record harvest dates and production time ranges for each batch of their purchase. Most international exporters have ID codes for their batches as well. The batches' codes are scanned at each transaction stage throughout the value chain.	<u>Considerations</u> Although there is no requirement that this information be provided, it can be deduced from existing certifications. Also, existing private sector schemes capture information about the date of harvesting. <u>Possible Action</u> To ensure that clear and accurate information is available, the GOV could require that the date or time range of production included in the forms collected by groups supporting the EUDR.

	i.e., intercropping), area, tentative production (ton), cultivation form (e.g., outdoor, greenhouse, etc.), adopted standard (e.g., VietGAP, GlobalG.A.P, etc.), tentative consumption market(s). No information of tentative harvest date and tentative production time range is required.		
Availability of last supplier information “...the name, postal address and email address of any business or person from whom they have been supplied with the relevant products” (Art. 9.1(e))	Law number 30/VBHN-VPQH dated 10/12/2018 on Quality of Products, Goods: • Every producer shall “display quality information on labels, packages, documents accompanying goods in accordance with the law on labels” (Article 10(2)). • Every seller shall “check the origin of goods, goods labels, standard- or regulation-conformity stamps and documents related to goods quality” and “supply documents and information on goods subject to examination to quality controllers, and product and goods quality examination	IDH together with several partners are developing a platform for traceability https://training-eudr.ecotech2a.com/ List of existing Traceability projects/systems in Vietnam: • LDC • Rainforest • 4C • IDH • SNV Café REDD • CIAT: Terra i+ There are private companies providing technical services and digital software program to establish on-demand traceability systems with considerations of EUDR compliance: • Farmforce Origin	<u>Considerations</u> Same as before <u>Possible Action</u> Same as before.

	teams and agencies” (Article 16(2) and 16(7)). Under the Circular No. 39/2018/TT-BTC, it is specified to keep records of the documents for prior determination of origin and technical documents provided by organisations or individuals requesting pre-determination of commodity codes (Articles 2, 3, 5). VietGAP for coffee (Decision 2999/QĐ-BNN-TT dated 09/11/2010 of MARD) could be a good starting point to extend the coverage of traceability practice. To take advantage of VietGAP coverage, the following actions are needed: - Strengthening the reliability and quality control of VietGAP certification practice. - Supporting smallholders to obtain VietGAP. - Developing a mechanism to integrate traceability information from VietGAP to MARD’s PUC management system.	• Farm Connect • Smallholdr • SourceTrace • TraceX	
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6.2.2. Summary of requirements for geolocation and date of production

There is not yet a standardized requirement or single document, which must be issued to / or presented by all timber producers, containing the geolocation information of the plot of land on which coffee is produced. However, the government appears to have the capacity to collect and collate this information – for example through forest inventory requirements and the generation of high-resolution maps – and to issue LURCs with coordinates indicating geolocation. To

better support producers the GOV should ensure that existing systems are systematically applied, and that producers who were issued LURCs before they included coordinates for geolocation are able to have their LURCs updated. Such initiatives will take time to fully implement, and it will not be possible to complete them before the EUDR is enforced, but efforts should be made towards this. In the meantime, the GOV should – where possible – make geolocation information available to producers so they can share it with buyers and ultimately make it available to operators.

Regarding date of production, official documents are required by the Law on Quality of Products, Goods (2018). It is unclear making this information is available, but MARD can work with relevant ministries to capture this information into the existing forms and documentation that need to be completed for trade and exports. MARD's vision to establish the PUC management platform is a promising solution if it integrates additional elements with consideration to the EUDR requirements.

6.3. Deforestation-free production

6.3.1. Table of deforestation-free production

Requirements for deforestation-free production			
EUDR requirement	Available information under the GOV framework related to coffee production	Available information maintained by private sector or facilitated by private sector initiative	Considerations and possible action for GOV to ensure availability of information
“‘Forest’ means land spanning more than 0,5 hectares with trees higher than 5 metres and a canopy cover of more than 10 %, or trees able to reach those thresholds in situ, excluding land that is predominantly under agricultural or urban land use” (Art. 2(4))	Definition of “forest” The definition of forest in Vietnam is according to Article 2 of the Forestry Law 2017. “3. Forest is an ecosystem consisting of forest plants, forest animals, fungi, microorganisms, forest soil and other environmental factors, in which the main components are one or several species of woody	JDE Peet’s is developing a coffee and forest map with support of IDH and other private companies (Simexco, Intimex, ECOM and LDC). An artificial intelligence algorithm developed by JDE Peet’s and Enveritas shows the forest and coffee areas. According to JDE Peet’s, a first version of the 2020 map of Vietnam is finalized and has	<u>Considerations</u> Viet Nam’s definition of forest partially aligns with the definition of forest in the EUDR. However, the GOV does not necessarily need to change the legal definition of ‘forest’ in the Forest Law. <u>Possible Action</u>

	plants, bamboo, and palm trees with heights determined according to the flora on soil mountains, rocky mountains, wetlands, sandy soil or other typical flora; inter-regional area from 0.3 ha or more; canopy cover from 0.1 or more". This definition differs from the definition in the EUDR. The key differences are in the minimum area (0.3 ha in the Vietnamese definition vs. 0.5 ha in the EUDR definition) and the tree height criterion (not mentioned in the Vietnamese definition but must have trees 5 metres or higher in the EUDR definition). Besides, forests in Vietnam needs to base on the land-use plan, specifically forestry land, while EUDR does not mention this factor. The implication of the differences in the definitions is that there might be areas where Vietnam considers as forest land while the EU does not (e.g. for the area from 0.3 to 0.5 ha). And vice versa (e.g. plots with all the criteria mentioned by EUDR's forest definition is within agricultural land). Definition of "forest land"	detected around 200 ha of coffee encroached in forest areas after 2020. Also, CIAT has a regional map as part of the Terra-i+ project, which is in the development, and includes a	To ensure that maps maintained by the Vietnamese authorities can be used by operators to verify deforestation-free production, the national authority in charge of the maps can provide a forest mask (or a methodology to use filters and layers to extract the forest mask) aligned with the forest definition specified in the EUDR and Vietnam's land-use plan, ensuring that operators use standard data. Otherwise, operators will have to use maps from other providers. It is recommended to build a platform to share the forest areas, forestry land areas, that can be accessible by operators. Similarly, closely monitor high-risk areas (commodity growing areas intercropped in forests) for the commodities included in the EUDR, especially coffee, timber and rubber;
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	The Law on Forestry 2017 classifies 03 types of forest: • Protection forest • Special-use forest • Production forest The Land Law 2024 defines “types of land” “according to use purposes” with only 03 groups of land: Agricultural land, Non-agricultural land, and Un-used land. Accordingly, “forestry land”, including all types of forests, is sub-type within the overarching “agricultural land”. Vietnam’s legal system has separate definitions and sets of regulations for two parts of a forest area: the forest itself, and the land area under that forest. Especially, <i>in terms of land management, forest “land” is classified as a sub-type of “agricultural land”</i>, which is defined and presented in land use plans and land use maps.		
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“‘Deforestation’ means the conversion of forest to agricultural use, whether human-induced or not” (Art. 2(3))	There is no specific definition of ‘deforestation’ in Vietnamese laws. Nonetheless, the implication of Vietnam’s concerns about deforestation can be inferred from its regulations on monitoring forest status and transitions. Circular 33/2018/TT-BNNPTNT and its amendments in Circular 16/2023/TT-BNNPTNT provide guidance on prescribing forest survey, inventory and forest transition monitoring. Overall, the monitoring focuses on changes in forest area and forest quality. Specifically, Article 32(1) lists out the aspects when monitoring changes in forest area: • By condition • By owner • By forest use purpose • By cause		<u>Considerations</u> As explained above, the national authority in charge of the maps can provide a forest mask (or a methodology to use filters and layers to extract the forest mask) aligned with the forest definition specified in the EUDR and Vietnam’s land-use plan. This map can show areas of loss of biomass. <u>Possible Action</u> To identify areas of deforestation, the GOV can provide the land use changes maps, identifying areas of loss of biomass. This information is already available under the REDD+ programme.
“‘Forest degradation’ means structural changes to forest cover, taking the form of the conversion of: (a) primary forests or naturally regenerating forests into	‘Degradation’ is defined in Article 2 of the Forestry Law as “a decline in the forest ecosystems resulting in reduction in the function of the forest”. This is different from how degradation is defined in the EUDR. One main difference is that the EUDR considers the replacement of	Ongoing discussions in the private sector place more emphasis on the loss of forest area rather than forest degradation.	<u>Considerations</u> As explained above, the national authority in charge of the maps can provide a forest mask (or a methodology to use filters and layers to extract the forest mask) aligned with the forest definition

plantation forests or into other wooded land; or (b) primary forests into planted forests;" (Art. 2(7))	natural forest by planted forest as non-compliance area.		specified in the EUDR. This map can show areas of loss of biomass. <u>Possible Action</u> To identify areas of deforestation, the GOV can provide the land use changes maps, identifying areas of loss of biomass. In the case of the degradation, it can be the change from natural forest to planted forest. This information is already available under the REDD+ programme.
'agricultural plantation' means land with tree stands in agricultural production systems, such as [...] agroforestry systems where crops are grown under tree cover; [...] other than wood; agricultural plantations are excluded from the definition of 'forest' (Art. 2(6))			<u>Considerations</u> The land use map and the forest monitoring should consider the agricultural use, notably temporary croplands and fallow lands to avoid confusion with forest in agricultural lands. <u>Possible Actions</u> For coffee produced in forest areas, as established in the Decree 156/2018/ND-CP, the central and provincial government can support operators to obtain evidence of land use in agricultural plantations (agroforestry and intercropping) by providing, like: 1. Legal documents/map to prove the type of the land use area in

			which coffee is planted. E.g., the digital tool of Dak Nong Province to publish land use information, 2. Legal documents to prove the allocation of a land use area to a producer and to prove the forest land use right of that producer. 3. Farm-level map to prove the compliant percentage of planted forest area.
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6.3.2. Summary of deforestation-free production

Viet Nam's definition of forest is close to that in the EUDR, however the differences mean that Vietnamese maps cannot be directly used by operators to check whether deforestation occurred on a plot of land, as the map represent the forest inside legal forest lands areas and doesn't contain areas of tree canopy cover that can be considered forest in agricultural lands. To ensure that the forest maps, mainly the forest map of 2020, can be used by operators to verify deforestation-free production, the Vietnamese authorities can provide a forest mask (or a methodology to use filters and layers to extract the forest mask) aligned with the forest definition specified in the EUDR.

Likewise, for forest monitoring purposes, authorities can share maps of land use changes presenting the loss of forest biomass due to agricultural use. For degradation, additional filters / layers would need to be made available, which could identify primary forest, plantations, planted forests, and other wooded land.

Finally, the GOV can support operators to demonstrate that coffee in agroforestry plots are agricultural land by providing legal documents and maps that prove the allocation of the land for agricultural practices.

6.4. Legality

6.4.1. Table 1 – Legality

Requirements for legality			
EUDR requirement	Available information under GOV framework for coffee	Available information maintained by private sector or facilitated by private sector initiative	Considerations and possible action for GOV to ensure availability of information
“Land-use rights” (Art. 2(40)(a))	The EUDR requirement is to prove legal use rights of agricultural land to cultivate coffee. Documents that can demonstrate the type of land are listed at Article 10(1), Land Law 2024. Accordingly, a land use right certificate is the first document that is used to identify the type of land. Land use rights certificates were first introduced under the Land Law of 1993. Since then, the issuance of land use rights certificates has been progressively extended to all land users and all categories of land throughout the country. That process is still underway and there are some circumstances in which legal	Producers, both large-scale and smallholders, should be able to secure some kind of documentation evincing a land use right over the plot of land on which timber is produced. In Vietnam, there are many coffee plots within forestry land many years ago. The provincial authorities are not allowed to transfer those forestry land into agricultural land, so those plots have no LURCs. Most of the coffee plots in the agricultural land have land-use right certificates, while all the coffee plots in the forest land do not.	<u>Considerations</u> Although LURCs should be available, it is understood that a significant number of smallholders still do not have such documentation. <u>Possible Action</u> In principle, the best approach would be for the GOV to ensure that all land users who have a legitimate claim are issued a land use certificate or some other kind of document that demonstrates legal title. Ideally, this would be a national, standardised system. There are obviously difficulties with this, therefore the GOV will need to focus on those land users who have a legitimate

	forest land users have not yet been granted land use rights certificates. In this situation, alternative verifiers may apply and can be used to demonstrate land use rights such written confirmation from the Commune People's Committee. According to the Land Law of 2024, in cases where Households do not have land use rights certificates, or any other documentary evidence of land use rights, certification by the Commune People's Committee that the land is currently used and is not subject to any dispute can be used as a verifier of legal land use. The Land Law 2024 has expanded the regulations regarding land without documents before July 1, 2014. Households and individuals using land from October 15, 1993, to July 1, 2014 without documents on land use rights will be issued a Red Book if they meet the following conditions: (i)- Do not violate land laws; (ii) Not in the case of land being allocated without proper authority; (iii) Confirmed by the		claim but who do not have a formal land use right. To assist operators, the GOV could make clear which documents represent a recognised land use right (e.g. Red Book, Pink Book, decisions, etc.). For coffee produced in forest areas, as established in the Decree 156/2018/ND-CP, the central and provincial government can support operators to obtain evidence of land use in agricultural plantations (agroforestry and intercropping) by providing, like : 1. Legal documents/map to prove the type of the land use area in which coffee is planted. E.g., the digital tool of Dak Nong Province to publish land use information, 2. Legal documents to prove the allocation of a land use area to a producer and to prove the forest land use right of that producer. 3. Farm-level map to prove the compliant percentage of planted forest area.
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	People's Committee of the commune where the land is located that there is no dispute. This means that from 2025, land without use documents before July 1, 2014 increases the chance of being granted a Red Book.		
"Environmental protection" (Art. 2(40)(b))	Law on Environmental Protection: provides general obligations to protect the environment for various actors, including farmers, for example, the obligation to comply with regulations on fertiliser management (see Article 61.1, 61.3) and the obligation to collect and manage by-products produced during the plantation process (see article 61.4); Environmental Impact Assessment. Law on Water Resources: regulating the exploitation of surface water and groundwater. Law on Plant Protection and Disease Control: regulating the production, trade and use of pesticides; disease control and prevention measures; obligations of farmers and state.		<u>Considerations</u> Operators in the supply chain should be able to provide the necessary documentation to relevant authorities. <u>Possible Action</u> No further action needed by GOV.

	Law on Plantation: regulating the use of plant varieties and fertiliser, detailed by: Decree on 84/2019/NĐ-CP on Fertiliser Management: standards and approval of fertilisers. Law on Technical Standards and Regulations provides a legal framework for national technical standards and regulations on food. The Circular No. 37/2010/TT-BNNPTNT: provides National Technical Regulation on Food Safety and Hygiene for Green Coffee No. QCVN 01 – 26: 2010/BNNPTNT.		
“Third parties’ rights” (Art. 2(40)(d))	Viet Nam does not regulate the rights of third parties in the coffee sector. Therefore, operators are not required to demonstrate compliance with third parties’ rights.	NOT APPLICABLE	NOT APPLICABLE
“Labour rights” (Art. 2(40)(e))	Viet Nam’s Labor Code of 2019 establishes labour standards; rights, obligations and responsibilities of employees, employers, internal representative organizations of employees, representative	Enterprises should be able to provide evidence of compliance with requirements for labour contracts, trade union membership, health and safety, and social, health and unemployment insurance.	<u>Considerations</u> Actors in the coffee supply chain should be able to provide the necessary documentation to relevant authorities.

	organizations of employers in labour relations and other labour relations; and state management of labour. It also contains provisions on the maximum working hours, overtime work, paid leave for pregnant and nursing mothers, and safety at work.	Usually, certified coffee plots have strong requirements related to labour right, including children labours. This situation is not the same for conventional coffee. Farmers and middlemen have oral contracts with short-term workers. Besides, smallholders would not usually need to provide evidence of compliance with labour laws.	<u>Possible Action</u> Work together with private companies, including MSME's to enhanced communication with farmers, reinforcing extension activities, including seminars in its production areas on topics such as occupational health and safety, production technology and sustainability, correct use of fertilizers, use of water, among others.
"Human rights protected under international law" (Art. 2(40)(f))	The Law on International Treaties of 2016 establishes that all international agreements Viet Nam has ratified must be "internalized", i.e. transposed to Vietnamese law. As the EU has made clear, only those requirements that have been transposed into national law are applicable.		<u>Possible Action</u> It may be useful for the GOV to publish the list of all international human rights agreements it has ratified, and explain how the various requirements have been transposed to Vietnamese law so that operators can be confident they are complying with the EUDR when sourcing coffee products from Viet Nam. However, this is not strictly necessary.
"The principle of free, prior and informed consent (FPIC), including as set out in the UN Declaration on the Rights of	FPIC is not formally enshrined in Vietnamese law. Therefore, operators are not required to	NOT APPLICABLE	NOT APPLICABLE

Indigenous Peoples" (Art. 2(40)(g))	demonstrate compliance with FPIC.		
"Tax, anti-corruption, trade and customs regulations" (Art. 2(40)(f))	Viet Nam has laws requiring payment of taxes and duties, import and export procedures, and anti-corruption. The GOV maintains databases on taxation at the provincial level (not publicly accessible) and customs records (not publicly access).	Enterprises should be able to provide evidence of compliance with requirements for taxation and customs. - When enterprises or cooperatives sell coffee to other commercial enterprises or cooperatives and the credit calculation method is applied for VAT calculation, VAT is exempted; - When enterprises or cooperatives sell coffee to final consumers and tax credit method is used, the applicable VAT rate is 5%; Besides, in order to export coffee, exporters need to submit the technical and commercial documents, also called Customs dossier to the customs authority. Since the VAT and Export Tax rate applicable to exporting coffee is 0%, exporters shall be granted a clearance decision immediately after the above	<u>Considerations</u> Operators in the supply chain should be able to provide the necessary documentation s to relevant authorities <u>Possible Action</u> No further action needed by GOV.

		documents are deemed proper by the customs authority.	
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6.4.2. Summary of Legality

Regarding legality, probably the most important category of relevant legislation is land use rights. The system of land tenure in Viet Nam is complex, with various means through which producers – especially smallholders – can secure a legal right to use the land. This is reflected in the various instruments that can be used to demonstrate legality, though the clearest and safest seems to be through a LURC. To support producers to demonstrate legality, the best approach would be for the GOV to ensure that all land users who have a legitimate claim are issued a LURC or some other kind of document that demonstrates legal title. Ideally, this would be a national, standardised system. Viet Nam is moving towards this, but it will obviously take time and will not be completed before the EUDR is enforced. In the meantime, it would probably be useful if the GOV provided clear and authoritative guidance on what constitutes a legitimate land use right, so that operators can verify that producers hold one of the instruments included.

For environmental, forest-related rules, and labour and tax/import/export requirements, in most cases only large producers will need to demonstrate compliance and secure documentation, such as Environmental Impact assessments (EIAs). Smallholders, on the other hand, are rarely subject to EIA.

The categories of third parties' rights, human rights treaties, and FPIC are not relevant in the context of Viet Nam. The law does not govern third parties' rights and FPIC is not formally enshrined, while relevant protections under ratified human rights treaties have effectively been incorporated into the Vietnamese legal framework, for example in the labour law and the criminal code.

Besides, companies and their supply chain that applied sustainability certification schemas (4c, Rainforest, Fairtrade, Enveritas, LDC, organic certifications, etc) have integrated specific requirements for the legal and legitimate right to use the land.

7. Conveyance of deforestation-free information along the supply chain

7.1. Traceability requirements for deforestation-free production

As made clear under Article 3, relevant commodities shall not be placed or made available on the market unless they are deforestation-free, have been produced in accordance with the relevant legislation of the country of production, and are covered by a due diligence statement. As explained above, deforestation-free production is demonstrated by the operator showing where (geolocation) and when (date of production) the commodity was produced, and that the area of land used to produce the commodity was not deforested after 31 December 2020, using the FAO's definition of 'forest' as the baseline. This means that the information demonstrating deforestation-free production for each relevant commodity contained in a batch of products being placed on the EU market, must be included in the due diligence statement. This applies regardless of the number of sources of relevant commodities contained in a batch of products, the length and complexity

of the supply chain, or the final state of the products in the batch, i.e. whether they are composite products, such as furniture made from plywood, or bulk shipments of coffee or palm oil.¹⁹

It will be essential for the country of production to ensure that the necessary data and information to demonstrate deforestation-free and legal production that is generated is conveyed along the supply chain, from the product source (i.e. plot of land on which the relevant commodity was produced) all the way to the operator. The EUDR requires that this information be submitted by operators to CAs.

In the coffee sector, there are two type of coffee production: conventional coffee production and certified coffee production. The most common certifications found in Vietnam are 4C, Rainforest Alliance, Fairtrade, Enveritas. Companies also have their own sustainability schemes, the most common Nespresso AAA (Nescafe), C.A.F.E (Starbucks), Responsible sourcing program (LDC), SMS (ECOM).

¹⁹ According to point 3 in the *FAQ – EU deforestation Regulation* published by the European Commission, “For products traded in bulk, such as soy or palm oil, this means that the operator (or traders that are not SMEs) needs to ensure that all plots of land involved in a shipment are identified and that the commodities are not mixed at any step of the process with commodities of unknown origin or from areas deforested or degraded after the cut-off date of 31 December 2020. For relevant composite products, such as e.g. wooden furniture with different wood components, the operator needs to geolocate all the plots of land where relevant commodities (wood for example) used for the manufacturing process has been produced. The relevant commodities’ components may be neither of unknown origin nor from areas deforested or degraded after the cut-off date”.

7.1.1. Table 2 – Traceability of conventional coffee

Information	Grower	Small collector or Cooperative	Large Collector	International Trader	Roaster
Information that is COLLECTED	Grower's record for conventional coffee without exportability is mostly limited or has no documented evidence. ²⁰ For exported conventional coffee, the grower is required to keep record of basic information such as producer's ID, address, sale amount, sale date. ²¹	Mostly sale-related information such as producer's name, address, sale amount, purchase date.	As the last seller and date of purchase from the last seller (not date of farm-gate purchase). The large collector then classify and assign coffee beans into standard bags.	Date of purchase from the last seller, purchase amount, last supplier information.	Purchase date, purchase amount, last supplier information.
Information that is MISSING	Geolocation. Documented production details, including	Geolocation. No segregation	Geolocation. No segregation Production time range, harvest date, input use.	Geolocation. No Segregation	Geolocation. No segregation.

²⁰ In an report on Assessing the status of Arabica coffee development and the capacity to respond to the EUDR of Vietnam conducted by the Centre for Sustainable Rural Development (2023), 81.5% of the surveyed households in Lam Dong were able to provide information for traceability such as origin, production process, and distribution. However, they mostly just took note on scattered paper or on their family calendars without any dedicated monitoring notebook. For the purpose of due diligence in the EUDR, this is counted as no documented evidence available. Furthermore, most smallholders from ethnic minorities with a low education level find it hard to practise documentation.

²¹ Interview example: an international company provides and requires its growers to keep a sale book with a registered capped sale capacity written on the cover page. The grower is only allowed to sell with premium prices up to that cap. Excessive sale amount is counted as oversell and subjected to lower prices or refusal.

	production time range, harvest date, input use.	Production time range, harvest date, input use.		Production time range, harvest date, input use.	Production time range, harvest date, input use.
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7.1.2. Table 3 – Traceability of certified coffee

Information	Certification Body	Grower	Small collector or Cooperative	Large Collector	International Trader	Roaster
Information that is COLLECTED	Required information by certificate. Geolocation of farms is usually collected. It also include own deforestation risk assessment and legal analysis.	Information required by the adopted certificate and international trader. Usually keeping production and sale records in a registered book, e.g., a smallholder's diary. Geolocation of farms is usually collected.	All information in the grower's record book and purchase date, grower's contact information. Coffee beans are segregated and assigned into bags with a unique ID for each bag. Each bag ID includes contact and production details of its grower(s) and purchase details of the last seller.	Coffee beans are segregated and assigned into bags with a unique ID for each bag. Each bag ID includes contact and production details of its grower(s) and purchase details of the last seller.	Coffee bags are grouped into batch. Each batch has a unique batch ID which contains a list of smallholder producers and their respective production and sale details.	Lists of smallholder producers and their respective production and sale details.
Information that is MISSING	Some legality information about the production of coffee inside	Some legality information about the production of coffee inside forest protected areas can	Some certifiers like rain forest, accept mass balance as an option for traceability, where			

	forest protected areas can be missing because this information is not available.	be missing because this information is not available	certified and noncertified product can be mixed, but where no more volume of product is sold as certified than what was initially purchased as certified.			
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7.2. Summary of information conveyance

Coffee supply chains can be categorized into conventional and certified coffee. The conventional coffee, which is around to 70% of the total coffee produced in Viet Nam, is freely trade and is not fully traceable. An unknown number of plots are not georeferenced and don't have a systematic way to collect the information to ensure a fully traceability to the origin. In the other hand, certified coffee supply chain is mostly trade by large companies, who have their own internal control systems and focus mostly on low-risk coffee farms. The small-scale businesses and cooperatives surveyed mostly only knew information about EUDR but did not really understand the requirements, or even did not have the information. This group has hardly thought about the possibility of impact or what adaptive solutions are needed.

The general view of local authorities at all levels is that traceability is the responsibility and for the benefit of businesses, so it must be done by businesses themselves. However, the steps in the process of establishing and effectively operating traceability systems are related to aspects of State management. In particular, two important aspects are (1) the Production Unit Code (PUC) management system, Decision 3156/QD-BNN-TT (see the geolocalisation section) and (2) regulations on the level and mechanism for sharing information related to growing areas for the private sector.

8. Information for risk assessment

8.1. Requirements for risk assessment and risk mitigation

In addition to demonstrating deforestation-free production and compliance with the relevant legislation in the country of production, operators must also conduct a risk assessment as part of the due diligence process²². Only if the operator determines that there is “no or only a negligible risk that the relevant products are non-compliant” (Article 10(1)), can the relevant commodity or product be placed on the EU market. If risks are identified, the operator must explain how they were mitigated so as to reduce the risk factor to ‘non-negligible’ and provide supporting documentation. It will therefore be important for the country of production to make the information needed to conduct a risk assessment available to operators. This is because if operators cannot access and evaluate the necessary information, they cannot credibly conclude that there is “no or only a negligible risk” that the relevant commodities or products being placed on the EU market are non-compliant. The following table evaluates the extent to which information needed to conduct due diligence is collected and available.

8.1.1. Table 4 – Information for risk assessment

EUDR requirement	Available information under GOV framework for coffee	Available information maintained by private sector or facilitated by private sector initiative	Considerations and possible action for GOV to ensure availability of information
“the presence of forests in the country of production or parts thereof” (Art. 10(2)(b))	Information about forest cover and change are updated by forest rangers annually in FRMS, as stipulated in Decision No. 4539/QĐ-BNN-TCLN and Circular 33/2018/TT-BNNPTNT (by 31 January at the district level, by 28 February at the province level, and by 31 March at the national level). Accordingly, forest inventory maps at provincial level are produced with the remote sensing method from high-	Within Viet Nam, this information is managed by GOV. Som private initiatives includes: JAXA has developed a land use land cover map of Vietnam for the year 2020. The map integrates forest covers, classifying the forest into	Considerations Vietnam’s definition of forest partially aligns with the definition of forest in the EUDR. However, the GOV does not necessarily need to change the legal definition of ‘forest’ in the Forest Law. Possible Action

²² Beyond the requirement to submit a statement, operators are required to establish and keep up to date a framework of procedures and measures – a due diligence system – which needs to be updated annually to ensure that the relevant products they place on the market comply with Article 3. Operators who have a fixed set of producers will find it easier to conduct due diligence, as they will only have to verify deforestation-free production and legal rights to land use – the most burdensome EUDR requirements – once. Fixed arrangements are also more likely to lead to operators providing EUDR compliance support to producers, as they have a direct interest in the outcome.

	resolution remote sensing images. Those maps can indicate forest land (3 types of forests) and agricultural land and be accessible at the authorities' and FPD's offices. The forest status maps and the forest plan maps (3 types of forest) have been integrated into the plan database of provinces for the period 2021-2030 and approved by GOV. Land-use status maps and land-use planning maps are integrated in the database of the socio-economic development plan for the period 2021-2030, vision 2050 approved by GOV. Data on the state of the forest in 2020 was publicized at the decision 1558 /QĐ-BNN-TCLN and available in the Forest Resources Monitoring System (FRMS). However, the national forest cover map for 31 December 2020, as required by EUDR, has not been made available yet. That map can be produced with the current technology and database. Also, Forest Change Detection software is being piloted by Forest Protection Department (FPD) and made publicly accessible. This tool provides geospatial information on forest changes and is continuously updated at national, provincial and district levels. The tool allows vector	Evergreen, Deciduous, Mangrove and Plantation Forest. Terra-I and is a tool (map) to manage specific crops and detect land-cover changes in near real-time in different countries. In Vietnam, Terra-i is also developed by CIAT to detect forest loss in Lam Dong (Lac Duong and Di Linh) and Dak Nong (Dak Glong and Dak Rlap). However, its efficiency and accuracy are not very high. Rangers find it difficult to run the system on their computers, and several of the forest-loss points alerted are not correct.	To ensure that maps maintained by the Vietnamese authorities can be used by operators to verify deforestation-free production, the national authority in charge of the maps can provide a forest mask (or a methodology to use filters and layers to extract the forest mask) aligned with the forest definition specified in the EUDR, ensuring that operators use standard data. Otherwise, operators will have to use maps from other providers. It is recommended to build a platform to share the forest areas, forestry land areas, that can be accessible by operators. Similarly, closely monitor high-risk areas (commodity growing areas intercropped in forests) for the commodities included in the EUDR, especially coffee, timber and rubber;
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	data about areas with forest changes to be downloaded. However, there is no assessment of the accuracy of the results for areas with forest cover change. NOTE: National forest cover maps classify “forest” according to prescribed forest type codes and stipulate different display colours for each different forest type (on printed maps). For digital maps, to identify forests, specialized tools are needed for map analysis (such as Mapinfor, Qgis).		
“the presence of indigenous peoples in the country of production or parts thereof” (Art. 10(2)(c))	GOV publishes a list of Vietnamese ethnic groups and places of residence online (https://chinhphu.vn/dan-toc), but only at the province level. The GOV reports on ethnic issues, compiled for the Committee for Ethnic Minorities. The GOV also reports on the implementation of the National Target Programme for socio-economic development in ethnic minority and mountainous areas in the period 2021 - 2030 according to Decision No. 1719/QĐ-TTg dated October 14, 2021, of the Prime Minister. Vietnam’s General Statistics Office (GSO) published the census of 53 minor ethnicities in 2019 which includes socio-economic statistics of those ethnicities by		<u>Considerations</u> The information provided by the GOV seems to be sufficient, though operators may want to see more specific information regarding where indigenous peoples are vis-à-vis the plots of land where production takes place. <u>Possible Action</u> The GOV may want to consider publishing a district-layer of statistics on ethnic minorities in the next ethnic minority census.

	economic regions (Vietnam has 6 main regions).²³ The Viet Nam Population and Housing Census 2019 has statistics of ethnic minorities by province and disaggregated in urban and rural areas.²⁴		
“the consultation and cooperation in good faith with indigenous peoples in the country of production or parts thereof” (Art. 10(2)(d))	Vietnamese law requires consultation with the community and local people in a number of forest-related fields, as follows: - Law on Public Investment (Article 74) has provisions covering community investment supervision. - Law on Environmental Protection (2020) (Article 33) and Decree 08/2022/ND-CP (Article 26) requires consultations during Environmental Impact Assessments, including with local communities, and individuals directly affected by investment projects. - Circular 28/2018/TT-BNNPTNT, Appendix 1, describes Viet Nam's criteria for sustainable forest management for forest owners. Principle 2 states that forest owners must respect the rights of communities and local people regarding land use rights, and in resolving disputes		<u>Considerations</u> This requirement might not be applicable for the case of the Central Highlands as indigenous people mostly no longer cultivate in forest. Whereas, it is necessary to note that there are ethnic minority communities who are not indigenous people of the Central Highlands, they are migrants from the North. <u>Possible Action</u> In cases where it is necessary to support the change of livelihoods for indigenous people who are cultivating coffee in areas of high risk inside forest lands, consultations and negotiations should be conducted to provide support

²³ GSO (2019). Kết quả Điều tra thu thập thông tin về thực trạng kinh tế - xã hội của 53 dân tộc thiểu số năm 2019. https://www.gso.gov.vn/wp-content/uploads/2020/07/01-Bao-cao-53-dan-toc-thieu-so-2019_ban-in.pdf.

²⁴ GSO (2019). The 2019 Viet Nam Population and Housing Census. <https://www.gso.gov.vn/wp-content/uploads/2019/12/Ket-qua-toan-bo-Tong-dieu-tra-dan-so-va-nha-o-2019.pdf>.

	over land use rights with local communities and people. Circular 01/2022/TT-UBND (Article 6) on community investment supervision in National Target Programmes.		that is meaningful and suitable for the needs of those communities.
“the existence of duly reasoned claims by indigenous peoples based on objective and verifiable information regarding the use or ownership of the area used for the purpose of producing the relevant commodity” (Art. 10(2)(e))	This information is not made available by the GOV.	This information is not made available by the private sector.	<u>Considerations</u> This information is not currently available in Viet Nam. <u>Possible Action</u> The GOV could make accessible to the public claims and/or cases that have been ruled on by administrative authorities or the judiciary. These would arguably be ‘duly reasoned’, as they would have been subject to review, and a determination would have been made.
“prevalence of deforestation or forest degradation in the country of production or parts thereof” (Art. 10(2)(f))	Deforestation is not defined in Vietnamese law, however some relevant information may be accessible. According to Circular 33/2018, MARD (for the central level) and DARD (for the provincial level) shall announce the area of deforestation from non-human causes, such as forest fires, pests, droughts, floods; and from human	Within Viet Nam, this information is managed by GOV. There are other well-known sources outside of Viet Nam, but these are too numerous to cover here.	<u>Considerations</u> As explained above, the national authority in charge of the maps can provide a forest mask (or a methodology to use filters and layers to extract the forest mask) aligned with the forest definition

	causes, such as illegal encroachment of forests, conversion of forests to other purposes, and illegal logging. Since 2016, Annual data and maps on the current status of forest resources are maintained by MARD and provincial authorities (Provincial People's Committees). There are also national forest status maps (for 3 types of forests); the forest resource monitoring system (FRMS 4.0), which is being updated; and Forest Change Detection software is being piloted by FPD. These maps are only accessible by the authorities. For a list of GOV geoinformation sources, see Annex I.		specified in the EUDR. This map can show areas of loss of biomass. <u>Possible Action</u> To identify areas of deforestation, the GOV can provide the land use changes maps, identifying areas of loss of biomass. This information is already available under the REDD+ programme.
“concerns in relation to the country of production and origin or parts thereof, such as level of corruption, prevalence of document and data falsification, lack of law enforcement, violations of international human rights, armed conflict or presence of sanctions imposed by	The GOV publishes information of corruption cases on official government’s media channels. However, cases under investigation are kept confidential for the investigation purpose until the courts commence.	This information is not made available by the private sector.	

the UN Security Council or the Council of the European Union” (Art. 10(2)(h))			
“the complexity of the relevant supply chain and the stage of processing of the relevant products, in particular difficulties in connecting relevant products to the plot of land where the relevant commodities were produced” (Art. 10(2)(i))	The GOV has taken steps to establish the PUC management system.	Private sector actors should be able to provide operators with information about their own suppliers, and the source of the timber.	Possible Action To emphasise the GOV’s mitigation efforts, the GOV should accelerate the establishment of the PUC management system, beginning with a formalisation of PUC assignment locally (stronger than the current temporary guidelines) and having a clear roadmap to make the online database platform fully functioning.
“the risk of circumvention of this Regulation or of mixing with relevant products of unknown origin or produced in areas where deforestation or forest degradation has occurred or is occurring” (Art. 10(2)(j))	Despite this requirement relates more to actions by the private sector, the GOV’s process to develop the PUC management system is an effort to address this issue.	Private sector actors should be able to provide operators with information about their own suppliers, and the source of the coffee. IDH/JDE Peet’s has presented a segregation model for low and high risk as part of their support the implementation of EUDR.	Considerations The assessment of the risk of segregation is a requirement related to the private action. Possible Action MARD should accelerate the progress to develop an agricultural PUC management system based on the current temporary guidelines under Decision 3156/QĐ-BNN-TT.

8.1.2. Summary of information for risk assessment

For risks associated with the prevalence of forest, deforestation and degradation, the GOV appears to already have significant and accurate geospatial data that could use to produce relevant maps. However, issues remain regarding the production of maps for the necessary years and how often they are updated; whether the maps can be aligned to the forest definition of the EUDR (or masks produced); and whether this information (databases, layers and methodology) can be made publicly available. Overall, it should not take much for the GOV to update the existing system to support access to the necessary information needed by operators.

Regarding risks to Ethnic Minorities (i.e. indigenous peoples), the GOV broadly indicates where communities are located, which could be used as a starting point for assessing risk in this area. Detailed information about Ethnic Minorities' locations is not available, though this is not surprising or unreasonable, as publishing this information may pose risks to such communities. Where consultation with Ethnic Minorities is required, enterprises should be able to provide the necessary evidence to demonstrate community participation and approval, if given. However, it is likely difficult for operators to determine if and where Ethnic Minorities have challenged a particular enterprise development.

On the topic of corruption and fraudulent documentation, it is likely that operators will have to look to specialized sources outside of Vietnam, which focus on such issues. However, for enforcement and records of violations, operators could look to available government reports and records, though these will be somewhat general in character and may be difficult factor into a risk assessment with rigour – they would however provide a sense of the GOV's activities and commitment.

Finally, for assessing risk related to supply chain integrity and product mixing in the coffee sector, MARD can accelerate the progress to develop an agricultural PUC management system based on the current temporary guidelines under Decision 3156/QĐ-BNN-TT. By developing an action plan and roadmap to implement MARD's policy on assigning PUCs with the incorporation of EUDR-aligned geolocations. The PUC system can prioritize plots that exported coffee. The expansion of the system should be promoted along with encouraging the collaboration from private companies in the jurisdictions.

9. Conclusions

Based upon the preceding assessment, three priority areas have been identified, which the GOV needs to focus on. Using these priority areas, the DRAFT Action Plan developed by the DOF, and the provincial action plans developed by the authorities in Lam Dong and Dak Nong, can now be evaluated. The results of the evaluation will provide the GOV and provincial authorities with a structured set of considerations, which they can use to finalize their action plans.

9.1. Priority areas that need to be addressed by GOV

The EUDR clearly remarks that **it is the responsibility of operators to conduct due diligence** to ensure that the products placed on the European market have not been produced in a way that has caused deforestation or forest degradation, and in compliance with the relevant legislation in the country of production, in the area of production. **The GOV is not under any obligation** to alter its legal framework or system of governance and **cannot establish a system or scheme that certifies compliance with the EUDR**, as the responsibility for conducting due diligence always remains with the operator. However, **the GOV can support operators** by ensuring that the necessary information and data is produced, accessible, and compatible with the technical requirements of the EUDR.

Based upon the assessment conducted in the previous sections, there are three priority areas that the GOV should focus on.

9.1.1. Alignment of standards and data compatibility

As indicated above, Competent Authorities of EU Member States will only be able to accept data if they conform to the standards established in the EUDR. Operators that use national data like forest cover maps, land use and land use changes maps, and other geographical information, must check and adapt this geodata to align the forest, and forest changes to the EUDR's definition of 'forest' – the same applies to 'deforestation' and 'degradation'. If the GOV wants to ensure that the national data used by operators is used in the correct form, it will need to make available up to date geospatial information that applies the same definitions of the EUDR or develop methodologies for the operators to use the information correctly.

9.1.2. Traceability and conveyance of information

Operators must be able to provide the geolocation for the plot of land on which the coffee was produced and information demonstrating legal with relevant legislation in the country of production, in the area of production. This means that if an operator does not get directly from a producer, geolocation and information on legality will need to be transferred along the supply chain. The GOV is currently in the process of implementing its Production Unit Code (PUC) system, which supports traceability to source. However, the system does not require some information needed to comply with the EUDR – polygon geolocation for plots larger than 4 ha, date of production, date of harvest, and legality information. Apart from geolocation data which can be made aligned with the EUDR, other information needs frequent updates during the production period and hence is not suitable to be included in the PUC certificate template. However, the PUC system should at least include some legality data such as legal land use rights. Based on the basic plot information under the PUC system, other production information should be conveyed between actors in the supply chain. If the GOV would like to ensure that the system facilitates trade to the greatest extent possible, it should consider establishing traceability standards which ensure that operators have access to all requisite information for EUDR compliance.

9.1.3. Ensuring availability of information

Directly linked to the above points, the GOV will need to ensure that information needed by operators to demonstrate compliance with the EUDR is made available. This is obviously important for geospatial information, such as forest lands, but also for information relating to verification of legal compliance by the authorities and

information needed by operators to assess risks according to the defined categories in the EUDR. Regarding the risk assessment, it will be important for the GOV to provide the raw data and description of systems that track and compile information on number and whereabouts of violations, deforestation, and degradation, as well as information relating to Ethnic Minorities.

9.1.4. Support livelihood conversion

Although the policy to support smallholders with conventional deforestation-related practices to convert their livelihoods has been in place for long, there are opportunities for improvements by considering the EUDR requirements. Specifically, support for livelihood conversion should ensure the requirements of legality and FPIC.

9.2. Recommendations for provincial Action Plans

In addition to the possible actions and priority areas abovementioned, Lam Dong PPC and Dak Nong PPC may consider the following activities to update their Action Plan:

- Coordinate the involvement by DARD (for general activities, DONRE (for land use plan and land use map), DOIT (for import-export and information sharing scheme)
- Establish private-public taskforce at district level who will implement activities comprehensively (the private-public taskforce was established at province level, but related stakeholders at district level have not received synchronized information yet)
- Review and remove stable agricultural cultivation areas before 31 Dec 2020 out of forestry land planning (Lam Dong PPC already have the Document No 8535/2022 to do so from 2019 backwards)
- Classify areas with risks of deforestation caused by agricultural activities, then allocate resources for patrol, protect, and handle violations for each risk level
- Support operators to access data and implement solutions of declaration in excess
- Develop PUC for a large area with a representative in low-risk localities

1. Annex I – GOV sources of geoinformation available in Vietnam

Database and maps	Time	Level (country/province)	Approving unit	Management unit	Publishing	Accessibility	Note
Forest inventory map (2013-2016)	2013-2016	Nationwide/region/Province/district	Ministry of Agriculture and Rural Development/ Provincial People's Committee/ District People's Committee	Forest Protection Department, Department of Agriculture and Rural Development/ Forest Protection Department, Kiem Lam District	The province publishes data and maps at the provincial level	Agencies, people, and businesses have access to reporting data and paper maps	Tables describing forest boundary lines and tables of characteristic points on forest boundary lines are certified by forest owners (organizations and individuals), so information about forest boundaries is also considered official. declare to relevant parties
Forest Status Map (FRMS)	Annual (after 2016)	Province and district	People's Committee, Provincial Department of Agriculture/District People's Committee, District Department of Agriculture	Department of Agriculture and Rural Development, Forest Protection Department, Kiem Lam District	The Ministry of Agriculture publishes data on forest status nationwide/The province announces data on current status at the provincial level	Agencies, people, and businesses have access to data through the decision to announce the annual forest status	Follow Circular 33/2018 of the Ministry of Agriculture and Rural Development

Map of planning development with 3 types of forests	Review according to the program or upon request	Province	GOV	GOV, Provincial People's Committee	Integrated in the Socio-Economic Development Plan for the period 2021-2030, vision 2050 of the locality	Published on local websites	
Map of current land use status	Every 5 years	Country/region/Province/district/commune	Department of Natural Resources and Environment is responsible (Provincial People's Committee announces SL)	Department of Natural Resources and Environment/Division of Natural Resources and Environment	Saved at state land management agencies	Access at the commune-level People's Committee or state land management agency	
Cadastral maps	According to purpose, project program, according to request	Commune level only	Department of Natural Resources and Environment Approved	Department of Natural Resources and Environment, Division of Natural Resources and Environment, Commune People's Committee (regular management, serving commune land management activities)	the maps are not public	Public border confirmation forms let people know about their land plot and adjacent plots	

2. Annex II – Other sources of geoinformation available in Vietnam

Dataset	Provider	Resolution (m)	Variable	Period	Aligned with FAO definition of forest
Land cover map of Vietnam	JAXA	10	Land Cover	2020	Needs adjustments
CIAT Map of Central Highlands	CIAT	20	Land Cover	2022	Needs adjustments
EU Forest Observatory Global Forest cover 2020	JRC	10	Forest area	2020	Yes**
Forest/Non-forest	JAXA	25	Forest area	2017–2020	Yes**
Tropical Moist Forest	JRC	30 (available at 10 m for year 2022)	Forest area	1990–2022	Yes**
Tree Canopy Cover	GLAD/Hansen	30	Percentage of tree cover	2000–2022	Needs adjustments
Tree Canopy Height			Tree height	2020	Needs adjustments
Tropical Tree Cover	WRI	10	Percentage of tree cover	2020	Needs adjustments
World Cover	ESA-JRC	10	Land Cover	2020–2021	No
Global Land Cover	Copernicus	100	Land Cover	2015–2019	No
RADD	Wageningen University	10	Deforestation alert	Alerts every 14 days	No

GLAD	GLAD/Hansen	30	Deforestation alert	Alerts every 14 days	No
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** Aligned with the FAO biophysical criteria to define forests, with limitation on the representation of specific land uses (i.e. agricultural plantations)