

FSC National Risk Assessment

For China, Guangxi Zhuang Autonomous Region, China

DEVELOPED ACCORDING TO PROCEDURE FSC-PRO-60-002 V3-0

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International contact	Name: Wang Yanyan Email address: w.yanyan@fsc.org
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Risk designations in finalized risk assessments for Guangxi Zhuang Autonomous Region (hereafter Guangxi), China

Indicator	Risk designation (including functional scale when relevant)
Controlled wood category 1: Illegally harvested wood	
1.1	Contracted/leased land and state forest land: Specified risk; Household and individual forest land: Low risk.
1.2	N/A
1.3	State owned forest entities: Specified risk; Other forest entities: Not applicable
1.4	Low risk
1.5	Low risk
1.6	Low risk
1.7	Low risk
1.8	Low risk
1.9	Specified risk
1.10	Low risk
1.11	Specified risk
1.12	Specified risk
1.13	Low risk
1.14	N/A
1.15	N/A
1.16	Low risk
1.17	Low risk
1.18	Low risk
1.19	Low risk
1.20	Low risk
1.21	N/A
Controlled wood category 2: Wood harvested in violation of traditional and human rights	
2.1	Low risk
2.2	Alien workers: Specified risk on all labor rights. Domestic workers: Specified risk on gender equality and equal remuneration; Low risk on forced labor, freedom of association and child labor.
2.3	Low risk
Controlled wood category 3: Wood from forests where high conservation values are threatened by management activities	
3.0	Low Risk
3.1	Specified risk
3.2	Low risk
3.3	Specified risk

3.4	Low risk
3.5	Eucalyptus plantation area: Specified risk Other area: Low risk
3.6	Low risk
Controlled wood category 4: Wood from forests being converted to plantations or non-forest use	
4.1	Specified Risk
Controlled wood category 5: Wood from forests in which genetically modified trees are planted	
5.1	Low risk

Background information

The scope of the NRA and background information

Assessing risk for harvesting wood from all FSC Controlled Wood Categories in Guangxi Zhuang autonomous region, according to the risk assessment requirements specified in FSC-PRO-60-002a FSC National Risk Assessment Framework.

There are 31 provinces and autonomous regions (excluding Hong Kong, Macao and Taiwan) in China, with the average province size comparable to the country Italy. In 2014, the State Forestry Administration issued the logging ban. Commercial logging on natural forests was forbidden in China by the end of 2017, although it remains unclear how the policy will affect community forests. In the next ten years, wood supply within China will be mainly from plantations. For such reason, plantation provinces will be prioritized in this project. Guangxi province has the largest plantation area. Indicators, risk designation and control measures will be applied to Guangxi province.

Timeline of NRA development

Main activities	Date (Month, Year)	Comments
Start of the process	2015.12	Launch meeting and collect the comments of CNRA draft 1
Materials preparation	2015.12	Procedure and framework documents translation
Project Preparation	2016.01-03	Communicate with PSU Contact with CNRA experts Negotiate with local experts
Do research and consultation with 2 provinces' local stakeholders to develop the draft 0 of the risk assessment and control measures.	2016.04-08	Define the threshold of low risk and specified risk. Collect the information. Draft the risk designation and control measures. Some consultants, experts and researches are needed.
First working group meeting First stakeholder meeting.	2016.09	Hold the first stakeholder meeting to take the feedback from the stakeholders.

		WG review and evaluate the thresholds, risk designation and control measures. Considering the feedback from stakeholders, and give their comments, suggestions and the solutions.
NRA first draft development	2016.11	Revise draft 0 to draft 1 and be signed off by WG.
First draft submission to CNRA consultants	2017.01-2017.06	Translate and submit the first draft to CNRA consultants for reviewing
First draft submission to PSU	end-June to mid-October, 2017	Submit the adjusted draft (revised after the CNRA consultants review) to PSU
Public consultation on 1 st draft	mid- Nov 2017 – mid-Jan 2018	60 days since publication
Verify the risk assessment.	mid- Nov 2017 to mid- Jan 2018	Choose 2 companies which supply chain based in Guangxi and Shandong provinces
Feedback analysis	2018.02	
Final working group meeting Final stakeholder meeting	2018.03	Hold the final stakeholder meeting to take the feedback from the stakeholders. Discuss the feedback analysis among WG. WG give the solutions about the comments from the public consultation.
Final draft development	2018.03	Revise draft 1 to final and be signed off by WG.
Final draft submission to PSU	2018.04	Submit the adjusted draft to PSU
Implementation of required amendments (if any)	2018.07	
Expected approval of the NRA	2018.08	

National Risk Assessment Working Group

Environmental	Economic	Social
1) Name: Zhang Xiaoquan	1) Name: Alan Wu	1) Name: Zhao Minglong
Organization: The Nature Conservancy	Organization: Stora Enso (Guangxi) Forestry Co., Ltd	Organization: Guangxi Academy of Social Sciences
2) Name: Chen Junqi	2) Name: Stone Sun	2) Name: Wang Aimin
Organization: Beijing Forestry Society	Organization: IKEA Trading Service(China)Co., Ltd	Organization: The Wildlife Conservation Society (WCS)
3) Name: Wang Lei	3) Name: Zhai Hongguang	
Organization: World Wild Fund (WWF)	Organization: China saintywood forest Company	

Consultation conducted on drafts of the NRA (including main issues raised and how they were addressed.

During the FSC Controlled Wood National Risk Assessment process, 3 face-to-face key stakeholder consultations, one public consultation and two supplier chain verifications were held:

- First face-to-face consultation, 4th December, 2015
- Second face-to-face consultation, 21th September, 2016
- Public consultation, from 23th November, 2017 to 24th January, 2018
- Supplier Chain verification in Shandong, 12th January, 2018
- Supplier China verification in Guangxi, 16th and 17th January, 2018
- Third face-to-face consultation, 6th March, 2018

Main issues and concerns in the Controlled Wood National Risk Assessment and the solutions as below:

Category 1 Illegal Harvested Wood

Corruption Perception Index (CPI)

Background: In NRA framework, CPI is an important indicator for identifying the risk, such as indicator 1.2, 1.4, 1.16, 1.17. The level of corruption in the country or sub-national region is considered to play an important role therefore be considered when evaluating risks. The CPI indicator in China is 40, lower than 50, which indicates high levels of corruption. And corruption indicators should therefore be considered when evaluating risks. During the face to face stakeholder meeting, a group member of stakeholders complained to designate the related indicator as specified risk only because of the low CPI.

Solution: FSC Controlled Wood working group suggest investigating the detailed corruption cases that happened in Guangxi and Shandong. To understand whether the corruptions are related to the issuing harvesting related permits, avoid payment of legally prescribed taxes or Trade and transport. Through interview with the experts and read related report, it is indicated that the corruptions are mainly on the bribe-taking for position promotion and construction projects in Guangxi and Shandong. So it is not necessary to designate specific risk for indicator 1.2, 1.4, 1.16 and 1.17 only because CPI is low. The risk assessment should be designated based on the law enforcement effect.

Category 2 Wood harvested in violation of traditional and human rights

Indicator 2.3 The rights of Indigenous and Traditional Peoples are upheld.

Background: Chinese government signed the declaration of the United Nations "Declaration on the rights of indigenous peoples". But the government announced that there are no indigenous people in China. ILO169 Convention also was not signed by the government. It has been debated for many years on the issue of whether or not there are indigenous peoples existing in China. But the answers are different, even among the scientists.

During the development of China national FSC forest management standard, the social members of the SDG (standard development group) analysed the intention of principle 3 INDIGENOUS PEOPLES' RIGHTS. In their opinions, protect the target groups and their traditional rights and culture should be the core requirements other than focus on the existence of indigenous people in China. If IP existed in China, Chinese government does not grant privilege to IP in terms of land tenure. That is IP have the same right as local communities, in terms of land ownership and land use right. Statutory laws normally do not prevent IP from their traditional use of land or resources related to forests but can confine or restrict such activities by licensing exclusive or partial use rights to certain people and

entities. For example, logging of trees or hunting should be licensed; collecting of NFTP may need to be agreed with the land lessee. This is the area that China indicators for P3 address to.

SDG developed a new definition of Indigenous people which only be used in FSC standard to protect the target group. The new definition is easy to judge. There are 55 minorities in China. Their distributions could be easily known by reading the minority map issued by the government. Although this might lead to quite a high number of Indigenous People in China, but most of them have been assimilated by Han and have the same right with the local communities. The new definition was also discussed during the face to face stakeholder workshop and be assessed during the field test. The feedbacks are positive. The new definition was considered to be creative and use-friendly.

“indigenous people” refers to:

- 1) officially recognized or self-identified as group different from the Han; and
- 2) The earliest settlements and migrating before 1949.

China SDG agree to set the year 1949 as the bar for deciding if certain group are indigenous to a particular area, due to several reasons:

- 1) from 1949 the country has a central government and a legal system prevailing all social and economic rules in China;
- 2) Government starts to have a clear and stable policy for ethnic minorities, which are normally considered as one essential feature of IP;
- 3) After 1949, most minority group stopped shrinking and started expansion in both size and area. They expand into area of original place and of new settlements. it can be very contentious if FSC consider those new settlements after 1949 as traditional place of IP;

When judging the right of indigenous people, what kind of criterions shall we based on? If according to the definition of NFSS, the ethnic groups that could meet the definition regarded as IP, but in China’s law framework there is no IP but ethnic groups.

Solution: Through the discussion between NRA working group members and the feedback from the stakeholder meeting, the agreement was attained that, although there is no IP based on the law, there are some groups that could meet the SDG’s definition developed based on FSC principles. The definition of China National Forest management standard is used to judge the indicator 2.3.

Category 4 Wood from forests being converted to plantations or non-forest use

The definition of natural forest is different between FSC and China

Background: The indicator of 4.1 is that conversion of natural forests to plantations or non-forest use in the area under assessment is less than 0.02% or 5000 hectares average net annual loss for the past 5 years (whichever is less). But the definition of natural forest in

China is that the forest which originated from nature forest. In FSC certification scheme, some plantations in China could be defined as natural forest if they complied with FSC'S definition. Which definition should be used to judge the risk?

Solution: As all of the data related to nature forest and plantation area we collected are from China official channel, it is impossible to gain any information and data based on FSC's nature forest definition. NRAWG agrees to use the definition of nature forest under China's law framework.

List of experts involved in the risk assessment and their contact details

Name	Contact details	Title	Qualification
XU Bin	Research Institute of Forestry Policy and Information, Chinese Academy of Forestry (RIFPI, CAF), Tel/Fax: (00) 86 10 6288 9754 Email: binxu@vip.sina.com	Professor, PHD, Division Director	20 years' research and field experience regarding sustainable forest management, forest product market and forest policy. He has led 30+ projects cooperated with SFA, FAO, WWF, IKEA, IIED, TNC, RA as project director. As one of the pioneer in Forest Certification in China, He was the main drafter of China National Forest Certification Standards and one of the main technique experts both for national scheme and FSC China. Now he mainly addresses the wood legality issue in the world and China including developing Due Diligence System tools and country-specific guidelines to mitigate the risks on illegal logging for the industry. He is the leading expert to conduct the risk assessment for the first draft of FSC CW in China and the NRA working with NEPCon, and he also conducted the risk assessment for 60+IKEA sourcing counties in China on IWAY standards and FSC CW in China. Excel at category 1-5.
CHEN Jie	Research Institute of Forestry Policy and Information, Chinese Academy of Forestry (RIFPI, CAF), Tel/Fax: 86-10 62889733	Associate Professor	She has been working on the certification and verification for 7 years since 2010, with great expertise and experiences in related research and practices. She has participated in a number of research projects on timber legality verification, control

	Email: jie_chen2007@163.com		wood, EUTR implementation, VPA and FLEGT Action Plan process, CFCC certification, etc. and also conducted practical verification and guidance of due diligence exercise of Chinese enterprises. Since 2014, she participated in the international collaboration projects on control wood and due diligence, including the drafting of the Category 1, 4 and 5 of CNRA entrusted by NEPCo, the review and analysis of forestry-related laws and regulations in China and its main trading partners, the due diligence and control wood training, which helped her to gain the insight on the control wood requirements and how to meet the requirement. Excel at category 1, 2, 4, 5.
LI Yan	Research Institute of Forestry Policy and Information, Chinese Academy of Forestry (RIFPI, CAF), Tel/Fax: 18612561196 Email: 18701643606@163.com	Assistant Professor	She specializes in Forest Certification who is responsible for providing FSC COC training and technical guidance to IKEA suppliers and helping them with control systems and maintain procedures and has gained a high level of knowledge in Controlled Wood Risk Assessment. Excel at category 1, 2, 5.
ZHAO Linxuan	Research Institute of Forestry Policy and Information, Chinese Academy of Forestry (RIFPI, CAF), Tel/Fax: 86-13501307907 Email: lxzhao4203@163.com	Assistant Professor	She has been focusing on forest certification since 2014, and has participated in various projects regarding to CFCC certification tools/template development, FM certification training and technique assistant and also FSC Controlled Wood Risk Assessment etc. Excel at category 1, 3, 4.
LIU Xiaoli	Research Institute of Forestry Policy and Information, Chinese	Assistant Professor	She has eight years' research experience on sustainable forest management and has

	Academy of Forestry (RIFPI, CAF) Tel/Fax: 86-13811438189 Email: happyrainly@163.com		joined CNRA China controlled wood evaluation project. Excel at category 1, 3, 4, 5.
LI Hui	Research Institute of Forestry Policy and Information, Chinese Academy of Forestry (RIFPI, CAF), Tel/Fax: (00) 86 10 6288 8981 Email: lihui09610@163.com	Assistant Professor	Her research interests include Forestry Certification and International Forestry. Since 2016, she has played an active role in projects including <i>FSC Controlled Wood Risk Assessment, Forestry International Strategic Cooperation Scheme, and International Forestry Technology Dynamics Tracking etc.</i> Excel at category 1 and 2.

National Risk Assessment maintenance

FSC China is the responsible body to maintain the National Risk Assessment.

The rules for review and revision of a National Risk Assessment are as follows:

1. Update the NRA according to needs and at least every 5 years. In case of an update, the NRA shall be given a new, 2nd level version number (e.g., V1-1, V1-2):
2. The updated NRA shall be sent to FSC for approval, along with an application letter including a description and justification for changes made.
3. The revision process shall be conducted in accordance with the requirements for NRA development outlined in Part I of FSC-PRO-60-002, except for urgent revision.
4. In cases when there is clear and undisputable evidence requiring a change of risk determination and/or change of mandatory risk mitigation means, the responsible body shall amend the NRA accordingly.

5. An NRA amended under urgent revision shall be sent to FSC for approval, along with an application letter, which includes a description of evidence and justification for changes made. The application letter shall include information about the urgent mode of the review.
6. By no later than 6 months prior to the end of the validity period of the NRA, the body responsible for NRA maintenance shall submit a report summarizing the results and conclusions of the ongoing review process to FSC. The report shall include a recommendation as to whether the NRA merits re-approval by FSC.

Complaints and disputes regarding the approved National Risk Assessment

Complaints related to the results of approved National Risk Assessment are responded to by the responsible body, by providing an explanation, of why a particular point of view was not incorporated and how the point may be raised during future revision(s).

If the complainant is not satisfied with the explanation, the complaint may be raised via the official FSC Dispute Resolution System. The rules as below:

1. The requirement of lodging a complaint

The complaint shall:

- 1.1 contain the name and contact information of the Complainant;
- 1.2 be written in one of the official FSC languages;
- 1.3 specify against which organization the complaint is submitted;
- 1.4 specify the events and issues that lead to the complaint;
- 1.5 specify which specific requirements have not been complied;
- 1.6 contain evidence to support each element or aspect of the complaint;
- 1.7 indicate whether and in what form the issues have been raised with the Defendant prior to lodging the complaint and what response was provided;
- 1.8 contain an agreement to share the complaint with the Defendant and other Parties to the Complaint;
- 1.9 contain an agreement to adhere to the terms and provisions of this procedure.

Only complaints that meet all conditions indicated in Clauses 1.1 –1.9 above shall be evaluated.

The Complainant may withdraw the complaint at any point in time of the process, at the Complainant's sole discretion.

2. Processing a complaint

2.1 Within ten (10) days of receipt of the complaint, an assigned staff member shall acknowledge receipt of the complaint and analyze by which process the complaint shall be dealt with and inform the related complaint handling body and the Complainant.

2.2 For complaints handled by FSC this procedure and the following process will be applied:

2.2.1 Within thirty (30) days of the receipt of the complaint, an assigned staff member shall contact the Parties to the Complaint by e-mail or phone to attempt to informally resolve the issue in direct communication. The assigned staff member shall keep a record of the conversations, including date, time and a summary of issues discussed, as well as a copy of all hardcopy and electronic communication.

2.2.2 If an informal resolution is not possible, the assigned staff member will investigate the issue and provide the FSC Director General with a recommendation on the complaint.

2.2.3 Additional information may be requested from the Complainant, the Defendant, third parties named as sources of information in the complaint or other Parties likely to have information relevant to the investigation.

2.2.4 The FSC Director General shall provide the Parties to the Complaint with a response within sixty (60) days from receiving the complaint. The response shall include a conclusion on the complaint, the rationale for the decision and, if applicable, any follow up measures to be taken.

2.2.5 If no further issue arises, the complaint is considered resolved and the respective case file closed.

2.2.6 The lack of cooperation by the Complainant may be considered as grounds for discontinuation of the process. The FSC Director General shall decide if a complaint process shall be discontinued.

2.2.7 If the Complainant is not satisfied with the outcome of the process, he/she may appeal the decision according to FSC-PRO-01-005.

FSC China will register, record and fill out all complaints received, actions taken and results of complaint evaluations.

List of key stakeholders for consultation

Name list of all stakeholders that attending face-to-face consultation meeting and interviewed

No.	Name	Organization
1	Junzuo Zhang	Team Leader (China-UK Collaboration on International Forest Investment & Trade Programme)
2	Jin Hong Man	Director, General Administration of Customs, PRC
3	Lu Meng Zhu	Researcher, CAF
4	Yang Jiaming	BV
5	Chen Xiaoqian	Director of China Office EFI
6	Wang Xinmin	SGS
7	Cui Wushe	Division Director, SFA
8	Jin Jiamin	Executive Director Global Environmental Institute (China)
9		Customs official (offices of GEI) Officer Tianjin Customs
10	Zhao Gaojun	BV
11	Xu Jintao	Professor Beijing University
12	Cheng Boadong	Beijing Forestry University
13	Sun Xiufang	Program Analyst, Forest Trade and Finance, China, Forest Trends
14	Sofia Ryder	Director, Source Responsible Consulting Ltd
15	LI Changrong	Academy of Forestry of Guangxi Zhuang Autonomous Region

16	TAN Youqing	Forestry Reform Division of Department of Forestry of Guangxi Zhuang Autonomous Region
17	LI Zhen	Forestry Ecology Monitoring Center of Guangxi Zhuang Autonomous Region
18	TAN Weifu	Surveying and Designing Institute of Guangxi Zhuang Autonomous Region
19	XU Ming	Policy and Law Division of Department of Forestry of Guangxi Zhuang Autonomous Region
20	WU Guoxin	Forestry Reform Division of Department of Forestry of Guangxi Zhuang Autonomous Region
21	Zhang Xinxin	RA
22	CHEN Yongfeng	Forestry Police Station of Guangxi Zhuang Autonomous Region
23	CAI Huide	Forestry Ecology Monitoring Center of Guangxi Zhuang Autonomous Region
24	LI Xingping	Pest Prevention Station of Guangxi Zhuang Autonomous Region
25	CEN Juyan	Surveying and Designing Institute of Guangxi Zhuang Autonomous Region
26	FU Taihua	Finance Division of Department of Forestry of Guangxi Zhuang Autonomous Region
27	QIU Chenggang	Silviculture Division Department of Forestry of Guangxi Zhuang Autonomous Region
28	HUANG Kaiyong	Academy of Forestry of Guangxi Zhuang Autonomous Region
29	LIU Jian	Protection Division of Department of Forestry of Guangxi Zhuang Autonomous Region
30	MO Yaofu	Fire Prevention Office of Department of Forestry of Guangxi Zhuang Autonomous Region
31	HOU Shuishi	Industry Division of Department of Forestry of Guangxi Zhuang Autonomous Region
32	WU Yongzhen	Forestry Policy Division of Department of Forestry of Guangxi Zhuang Autonomous Region

33	LI Fuda	Qipo Forestry Farm of Guangxi Zhuang Autonomous Region
34	HE Rong	Qipo Forestry Farm of Guangxi Zhuang Autonomous Region
35	Chen Guanghui	Hunan Forestry Survey Planning and Design Institute
36	WANG Li	Afforestation Division of Department of Forestry of Shandong Province
37	LI Jinfeng	Resource and Forestry Policy Division of Department of Forestry of Shandong Province
38	SHI Dalin	Resource and Forestry Policy Division of Department of Forestry of Shandong Province
39	WANG Yan	Planning and Finance Division of Department of Forestry of Shandong Province
40	YANG Tao	Office of Collective Forest Tenure Reform of Shandong Province
41	FU Degang	National Forest Farm Management Station of Shandong Province
42	GENG Dejiang	Wild Animals and Plants Protection Station of Shandong Province
43	YANG Chuanqiang	Forestry Inspection and Planning Institute of Shandong Province
44	YAN Liping	Academy of Forestry of Shandong Province
45	WANG Lei	SGS
46	CHANG Jiansong	SGS
47	WANG Xinmin	SGS
48	FAN Yanrong	BV
49	ZHOU Peiying	EFI
50	ZHANG Haiqing	GFA
51	WU Lei	GFA
52	LI ANG	RA
53	WU Shengfu	SCS
54	HE Zhaorui	SCS
55	LI Xiaojuan	SCS
56	TIAN Lili	SCS
57	LI Pengyu	WWF
58	LI Hongping	BV
59	HU Yanjie	Chinese Academy of forestry
60	LI Weichang	Chinese Academy of forestry
61	LI Yejing	Chinese Academy of forestry
62	HE Hongbing	Guangxi Sanwei forest industry company limited

63	CHEN Jiagan	Guangxi forest industry association
64	HE Lirong	Guangxi forest industry association
65	LI Shide	Guangxi forest industry association
66	LUO Yihan	Guangxi Bobai forest farm
67	CHEN Sheng	Guangxi Bobai forest farm
68	CHEN Zongfu	Guangxi Qinglian Forest Farm
69	Mo Yunshan	Guangxi Qinglian Forest Farm
70	ZHOU Jun	Guangxi Qinglian Forest Farm
71	HE Deliang	Guangxi Sanmenjiang Forest Farm
72	ZENG Kui	Guangxi Liuzhou Liangmianzhen Group
73	NING Chunying	Guangxi Liuzhou Liangmianzhen paper company limited
74	LONG Shengqiu	Guangxi Liuzhou Liangmianzhen paper company limited
75	LU Guirong	Guangxi Liuzhou Liangmianzhen paper company limited
76	YUAN Jianglan	Guangxi Liuzhou Liangmianzhen paper company limited
77	ZOU Hongxia	Guangxi Liuzhou Liangmianzhen paper company limited
78	LEI Xunlin	Guangxi Fenglin Forestry company limited
79	MING Li	APP
80	LU Zongbing	APP
81	YANG Jianji	APP
82	MAO Kaiyuan	APP
83	ZHAO Gaojun	BV
84	LIU Yan	BV
85	TANG Shuyao	BV
86	ZHENG Xiaoxian	Beijing Forestry University
87	WAN Jian	TFT
88	ZHANG Xia	TUV NORD

Risk assessments

Controlled wood category 1: Illegally harvested wood

Overview

1. INTRODUCTION

The 8th national forest resources inventory revealed that in 2013 forest cover in China was 207.69 million ha, 21.63% of the national territory, with a standing stock volume of 15.14 billion m³. Within the stated forest cover, natural forests made up 64% of the area at 122 million ha and 83% of the standing stock at 12.3 billion m³, while plantations made up 36% of the area at 69 million ha and 17% of the standing stock at 2.48 billion m³. These figures are a reflection of five key trends within Chinese forests comparing to the status in 2009: i. Gross forest resources in China are growing; ii. forest quality is steadily improving; iii. Natural forests are steadily growing in total area; iv. total plantation area has increased rapidly in recent decades; v. more timber has been produced from plantations.

2. OWNERSHIP AND USE OF THE FOREST RESOURCE

According to China's Constitution and Forestry Law, forest ownership refers to the ownership or use-rights to forest, timber and forest land, including 3 types of ownership:

- i. state owned forest, timber and forest land,
- ii. collectively owned forest, timber and forest land,
- iii. Individually owned timber and use rights to forest land.

Note: The definition of forest and forest land differs in the context of China's legislation, in principle all lands belong to the State.

Ownership can be separated from use-rights. According to China's Constitution, General Principle of Civil Law, Land Management Law and Forest Law, use rights can be split in four different ways, including:

- i. State-owned forest, timber and forest land - used by state-owned organizations (which only own the use-right to forest instead of ownership);
- ii. State-owned forest, timber and forest land - use right with collectives via such legal mechanisms as joint management, contracting, renting agreements, etc.;
- iii. Collective-owned forest, timber and forest land - used by state-owned organizations (which only own the use-right to forest instead of ownership);
- iv. State or Collective-owned forest land - with use-rights belonging to citizens, entities or other organizations (instead of ownership) via contracting or renting agreements, transferring, etc.

The State Forestry and Grassland Administration (SFGA) (before April 2018, the name of SFGA was State Forestry Administration, SFA) is an administration of the People's Republic of China, in charge of the national forestry affairs. SFGA uses the forest tenure certificate with a nationally unified format and serial number to register: owners of

forest land; use-right owners of forest land, owners of forest or timber and use-right owners of forest or timber. The legal right of forest, timber and forest land owners - and use right owners - are legally protected and shall not be infringed. Forest transfers, as well as forest land acquisition and conversion, are required to be reviewed and approved by the forestry authorities at the county level or above after going through legally required procedures.

3. FOREST CLASSIFICATION TYPES

Forests are managed in line with the classification management method. According to Forestry of Law of China, there are 5 main forest classifications in China:

- Protective forest, 66.73%;
- Special-purpose forest, 0.45%;
- Commercial timber forest, 13.70%;
- Fuel wood forest, 0.32%;
- Economic forest, 18.80%.

To better manage China's forest resources, the No. 10 file was issued by the CPC Commission in 2008, which proposed the classification management for forest resources, and classified forest in China into ecological forest and commercial forest. Forests which grow on sites with good conditions and whose harvesting and utilization will not lead to the harmful effects in relation to eco-balance and biodiversity could be classified as commercial forest; whilst forest growing in ecologically fragile areas could be classified into ecological forest. With this proposal, China classified forests into ecological and commercial forest in line with ecological niche and leading utilization method, and has adopted different management regimes, mechanisms and policy measures for the two classifications. Ecological forest is managed as a public resource, which is funded by government with introduced social investments, while commercial forest is managed as the primary industry with market resources. Forest which is classified into ecological forest will be reasonably compensated in subsidies by the government at different administrative levels.

In line with technical indicators for Classification of Ecological Forest and Commercial Forest, ecological forest generally includes the protective forest and special-purpose forests, while commercial forest is generally composed of commercial timber forest, economic forest and fuelwood forest. Ecological forest can be further classified into specially protected forest, key protected forest and general protected forest, which shall be 30%-40% of the overall forest area. Special-purpose and key ecological forest is forbidden to be harvested, and only general ecological forest can be thinned with a harvesting permit issued by the provincial forest department.

4. FOREST MANAGEMENT PERMIT OR LICENSE TYPES (LEGAL SOURCES OF TIMBER)

Since 2014, the commercial harvesting of natural forest is in the process of being phased-out completely. The schedule for the progression of this policy, which comes under the prohibition of natural forest under the National Forest Protection Programme (NFPP) was such that this was to be accomplished by 2017. The harvesting of commercial forest - and of natural forests while that option still exists - needs to be conducted with the harvesting permit issued by forestry authorities at and above the county level in accordance with the harvest quota.

5. HOW TIMBER HARVESTING IS REGULATED

China has designed and implemented a system to govern the harvesting, transportation and processing of wood. The system is composed of five important elements, including:

- **HARVEST QUOTA AND ANNUAL TIMBER PRODUCTION PLAN:** The Forestry law of China provides that the central government controls the annual harvest of forest in line with the principle that forest consumption should be less than the growth. State-owned forest organizations managing state-owned forest as well as the forestry bureau at county level, where collectives and individuals manage their forest, develop the annual forest harvest quota, which are reviewed and approved by the State Council after being pooled and leveraged by provincial forestry authorities and reviewed by the provincial government. The harvest quota is reviewed and approved every 5 years. With the approved quota, an annual timber production plan will be developed and approved by the state, which should not surpass the approved annual harvest quota.
- **FOREST HARVESTING PERMISSION SYSTEM.** Article 32 Forestry law of China provides that a harvesting permit shall be applied for forest harvesting and that harvesting activities shall follow the terms and condition on the permit. Farmers may be exempted from this requirement when they cut their own forest on their family land and around their houses. The harvesting of forest by state-owned forest management enterprises or other organizations must be approved and issued with harvesting permit by county forest authorities or above; the harvesting of forest by rural collective economic organizations must be approved and issued with harvesting permit by county forest authorities and the harvesting of forest by farmers from their family hill or contracted forest is approved and issued with harvesting permit by country forest authorities or the township government which gains the authorization of country forest authorities. As for the bamboo forest, SFA Opinion on Further Reforming and Improving the management over the harvesting of collectively-owned Forest in 2014 provides that the forest harvesting permission system will not be implemented for the harvesting of bamboo forest, which means no harvesting permit is required for bamboo forest harvest.
- **TIMBER TRANSPORTATION PERMISSION SYSTEM.** Forestry Law of China and the Regulation of the Implementation of Forestry Law state that timber transportation shall require a permit. Timber harvested in accordance with the harvesting permit can be transported out from the forest only after applying for, and holding, a transportation permit issued by forestry authorities. The total volume of timber that is allowed to be transported out of forest with the approval of the legally issued timber transportation permit cannot surpass the total volume that the local annual timber production plan allows for the sales and transportation. Timber check points are responsible for checking timber transportation to ensure the implementation of the permission system. Timber that needs to be transported shall have the transportation permit issued by forestry authorities at county level or above. When applying for the transportation permit, it is required to submit the harvesting permit or other legality documentation for legal origin, phytosanitary certificate and other documents required by local forestry authorities. As for bamboo timber, SFA Opinion on Further Reforming and improving the management over the harvesting of Collectively-owned Forest in 2014 provide that bamboo timber and its products can be transported without a transportation permit.
- **TIMBER TRADING AND PROCESSING PERMISSION SYSTEM.** The State Council requires that forestry authorities shall check the origin of wood materials used by timber traders and processing facilities, and it is forbidden to procure and use the wood materials without a harvesting permit or other legality documents for legal origin. The Regulation of the Implementation of Forestry Law of China provides that trading and processing timber in forest areas (which mainly refers to log, sawn timber, bamboo timber and wood chips) requires approval and issuance with a processing permit by forestry authorities at county level or above. Based on the public announcement No. 17, 2017 issued by SFA, the approval of wood processing in the forest area was in the cancel list of the designated Administrative License issued by the local government, i.e. the wood processing permit is not needed since October 2017.

- **HARVESTING INSPECTION AND OVERSIGHT SYSTEM.** National and local forestry authorities and township forestry stations are responsible for the inspection and oversight of the implementation of harvesting system. County-level forestry authorities sample check harvesting permits, transportation permits and processing permits relevant to their jurisdiction. Forestry stations set up points to check transportation permits; forestry authorities at different levels and business and commerce authorities check the number of processors and their size in combination with registration and business license changes, which are permitted in line with the relevant laws and regulation, local forest resources and harvest quota. The SFA also sends task forces to check the three overall volumes (i.e., harvest volume, transportation volume and sale volume) for state-owned forest areas.

Sources of legal timber in China

Forest classification type	Permit/license type	Main license requirements (forest management plan, harvest plan or similar?)	Clarification
National ecological forest - including nature and planted forest, which refers to the forest in the scope of special and key protected forest.	Harvesting permit	logging permit application, forest management plan, logging plan, forest tenure certificate, the approval of local, provincial and state governments	The national ecological forest can be classified into three classes as indicated above. Generally, no cutting is allowed unless for scientific research or teaching use or special cases such as for sanitation (removal of burned or diseased trees) and after the approval of county forestry authorities or above for Class I and II ecological forest. However, tending cutting is allowed for Class II forest while Class III ecological forest will be more the responsibility of the provincial forestry authorities for scientific use. The forest resource should be improved via scientific management and reasonable utilization in order to increase forest vegetation and improve forest quality.
Local ecological forest -including nature and planted forest, which refers to the forest in the scope of special and key protective forest.	Harvesting permit	logging permit application, forest management plan, logging plan, forest tenure certificate, the approval of local or provincial governments	Local ecological forest can be classified into three classes as indicated in the above. Generally, no cutting is allowed unless for scientific research or teaching use or in special cases such as remove of burned or diseased trees - and after the approval of county forestry authorities or above for key protected forest. However, tending cutting is allowed for Class II and III ecological forest. Generally protected ecological forest will be managed with the objective of improving the resource via scientific management and reasonable utilization in order to increase forest vegetation and improve forest quality.

Commercial Timber (Natural) Forest	Harvesting permit	logging permit application, forest management plan, logging plan, forest tenure certificate	<p>Natural Forest supplying wood for industrial use as timber or fiber. Since 1998, China has implemented the first phase of the national Natural Forest Protection Program (NFPP) Protection, in which the commercial logging in forests in upper reach of Yangtze River as well as upper and middle reaches of Yellow River was prohibited. Geographically, upper Yangtze River include 6 provinces, Sichuan, Yunnan, Guizhou, Chongqing, Hubei, Tibet. Upper and middle reaches of Yellow river include 7 provinces, Shaanxi, Gansu, Qinghai, Ningxia, Inner Mongolia Autonomous Region, Shanxi, Henan. The 1998 Natural Protection Project has reduced the quota of timber production in state owned forests in Heilongjiang, jilin, Inner Mongolia Autonomous Region, Hainan and Xinjiang province. In this phase, 61million ha natural forests have been included in the program area Protection, accounting for 50.2% of the natural forests in China. The Second phase of Protection NFPP has been implemented since 2011, which covers more area of natural forest for protection and the timber production further reduced. In 2014, SFA announced to completely stop the logging in natural forest nationwide by 2017, which will be achieved via a stepwise process. The calendar for the progression of this policy, which comes under the Protection NFPP looks as follows:</p> <ul style="list-style-type: none"> - April 2014: Trial of Natural Forest Logging ban in key state-owned forests in Heilongjiang. - April 1st, 2015: Trial of Natural Forest Logging ban in major state owned forests in Heilongjiang extended to include Jilin & Inner Mongolia Autonomous Regions. - 2016: Natural Forest Logging ban extended to all state-owned forest farms in China. - By end 2017: Natural Forest Logging ban extended to collectively-owned and private forest farms owned land.
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All other classifications - Plantations (planted forest)	Harvesting permit	logging permit application	Plantations (planted forest) provide the main source of timber and are managed and harvested in accordance with national law and regulations as the general timber forest and industrial fiber forest.
All other classifications - Economic forest	Harvesting permit	logging permit application, forest tenure certificate	Economic forest refers to fruit forest, oil wood, chemic material forest and other forest such as beverage, medicine, spice, fodder, flowers. When the forest has no yield, they might be cut as materials for forest products.

6. SPECIFIC INFORMATION IN GUANGXI

Guangxi is located in the southern part of China. It belongs to the northern tropical and subtropical monsoon climate. It is very suitable for forest growth. The total area is 236,700 square kilometers, the forestland area is 15.27 million hectares, the forest area is 13.4 million hectares, is the sixth of China, the forest stock volume is 602 million cubic meters, is seventh of the country. China has the largest plantation area in the world. Guangxi has the largest plantation area in China, the area of plantation is 8.33 million hectares, accounting for 1/7 of the whole country. It is one of the key collective forest areas in southern China. In the overall layout of China's forestry development, Guangxi has been listed as a key strategic area to safeguard national ecological security and timber security.

The main objectives of Guangxi in 2016 -2020 were:

1. strengthen the ecological protection and development of forestry
2. strengthen the cultivation of high quality forest resources
3. improve the level of forest resources management and protection
4. make the forestry industry bigger and stronger
5. promote the development of forestry ecological

6. Improve the forestry infrastructure
7. enhance the forestry support and guarantee function
8. deepen the system and mechanism reform of the forestry

Commercial loggings on natural forests had been forbidden in China by the end of 2017. So the wood supply within China will be mainly from plantations. Eucalyptus is the popular plantation that grows in Guangxi, and eucalyptus industry has become the one of the dominant and specialized industries of the province, and serves as a source of livelihood for rural people living in Guangxi. Currently, Eucalyptus plantations in Guangxi are widely distributed, cover a large area, exhibit high yield, are effective in providing timber and afforestation, and make great contributions to local economies; these give Eucalyptus a prominent position in forestry of the region. Eucalyptus plantations and forests in Guangxi are distributed in almost all regions with hills and mountains, or near villages and streets. Eucalyptus plantings have many positive ecological effects, such as carbon sequestration and oxygen release providing for e.g. a cleaner environment, forest protection, and climate regulation. The ecological benefits of planting Eucalyptus are significant. In other respects, the massive planting of Eucalyptus in Guangxi inevitably brings negative impacts on the environment. Eucalyptus plantations have created an important industry that is characteristic of Guangxi, and currently provide a source of livelihood for local people. Currently, Guangxi set the policy to develop Eucalyptus industry based on three principles, the principles of enabling sustainable development, adapting to local conditions and developing the process gradually.

Terrain of Guangxi is consisted by 80% of mountains. The forest land use of Guangxi is mainly located in the mountainous and rural area, with juxtaposition of agricultural land and watercourses. The forestry land, and agricultural land and water area are spatially adjacent and distributed in mosaic of the whole landscape. Deforestation was serious from the 1950s, however, Guangxi has implemented enormous afforestation campaign in the past decades, which placed significant impact to this risk assessment.

Risk assessment

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records Source of information (linked with Annex C2)	Indication of risk, evidence used Sources of Information (Linked with Annex C1)	Risk designation and determination
Legal rights to harvest			
1.1 Land tenure and management rights	<p>Applicable laws and regulations</p> <p>1. Constitution of the People's Republic of China 1982-Article 5-23, 26 http://www.npc.gov.cn/npc/xinwen/2018-03/22/content_2052621.htm</p> <p>2. General Principle of Civil Law of the People's Republic of China 1986-Article 80-83 http://www.npc.gov.cn/wxzl/wxzl/2000-12/06/content_4470.htm</p> <p>3. Law of the People's Republic of China on the Contracting of Rural Land 2002 - Article 2, 23 http://en.pkulaw.cn/display.aspx?cgid=41762&lib=law</p> <p>4. Property Law of the People's Republic of China 2007 - Article 124,125 and 127</p>	<p>Government sources</p> <p>1. China Forestry Development Report. 2013, 2014 and 2015. State Forestry Administration.</p> <p>2. 92% forest land nationwide registered and issued with tenure certificate. 2012-12-27 Accessed 20 December 2015 at http://native.cnr.cn/list/201212/t20121227_511660083.html</p> <p>3. State Forestry Administration Opinions on Effectively Strengthening Management of Transferring of Collective Forest land Rights, Sec. 11 (issued on October 16, 2009): Accessed at http://www.forestry.gov.cn/portal/lgs/s/831/content-339029.html</p> <p>4. Guangxi Zhuang Autonomous Region collective forest tenure system</p>	<p>OVERVIEW OF LEGAL REQUIREMENTS</p> <ul style="list-style-type: none"> The Constitution, General Principle of Civil Law, as well as the Forestry Law of China provide that forest land are owned by the state except for those owned by collectives according to laws. State forestry enterprises, state-owned forest farms, collective owned forest farms, private sector or individuals all can own the use rights. The Regulation of the Implementation of Forestry Law provides that the state implements the registration and certificate issuance system for forest, timber and forestland. Since 18 April 2000, the SFA has begun to use the tenure certificate with a nationally unified format and series number to register the owner of forestland, use right owner of forestland, owner of forest or timber as well as use right owner of forest or timber. In accordance with the Opinion of the State Council on Completely Deepening Collective Forest Tenure Reform, China is implementing a reform to further clarify the ownership of forest trees and use rights of forestland and develop the collective forest management system. Subsequently, forest tenure is registered, and the forest tenure certificate issued with the nationally uniformed format in line with the Administration Measures for Forest and Forestland Tenure Registration. In line with the principle of separation of forestland ownership from use rights, and on the condition that the collective ownership of forestland and forest land use remain unchanged, the transfer of forest ownership and forestland use rights is being encouraged to guide the reasonable

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records Source of information (linked with Annex C2)	Indication of risk, evidence used Sources of Information (Linked with Annex C1)	Risk designation and determination
	<p>http://en.pkulaw.cn/display.aspx?cgid=89386&lib=law</p> <p>5. Forest Law of the People's Republic of China 2009 - Article 3, http://www.forestry.gov.cn/main/3949/content-204780.html</p> <p>6. Regulation on the Implementation of the Forestry Law of the People's Republic of China 2000- Article 15, 34 http://www.forestry.gov.cn/main/3950/content-459869.htm</p> <p>7. Processing Measures for the Disputes of Forest Trees and Forest Land Tenure and Ownership 1996 - Article 2 http://www.forestry.gov.cn/main/3951/content-204759.html</p> <p>8. Administration Measures for Forest and Forestland Tenure Registration 2000 - Article 3-9</p>	<p>reform and tenure certificates distribution methods (on trial basis) 2015-8-2 http://www.tuyinet.com/tdfg/20969.html</p> <p>5. The notice of working on Guangxi Zhuang Autonomous Region collective forest tenure certificates distribution problems. (2017.07.24) http://www.gx.xinhuanet.com/newscenter/2017-08/14/c_1121477956.htm</p> <p>Non-Government sources</p> <p>1. China Web Report "Collective Forest Tenure Reform and Forest Crisis", AUTHOR, Accessed 15 July 2015 (now unavailable) at http://www.china.com.cn/news/zhuantihblps/2009-05/08/content_17745715.htm</p> <p>2. Greenpeace, 25th May 2005 Report "Investigation on APP's Hainan Project", Accessed 22nd September 2015 at</p>	<p>distribution of forest resources and to promote scaled and intensive forest management by realizing the optimal configuration of forest resources. After the transfer, the both parties must apply for the change in registration of tenure at the county forestry authorities or above and the county government or above must register the change in accordance with laws.</p> <ul style="list-style-type: none"> ● China implements a control system for forest land acquisition. According to Regulations Governing Examination and Approval of Occupation and Requisition of Forest Land, exploration and extraction by mines and other projects shall avoid where possible acquiring forestland. If necessary, the acquisition shall be reviewed and approved by forestry authorities and then go through an approval process in accordance with laws and regulation in relation to land management. ● If there is a dispute regarding ownership, the forest tenure certificate will be issued after the disputes are settled, according to Processing Measures for the Disputes of Forest Trees and Forest Land Tenure and Ownership. In addition, other national laws make related regulations on resolving forest tenure disputes, including: The Forest Law; Land Reform Law and Land Contract Law in Rural Areas. Guangxi Autonomous Region released the Regulation on tenure disputes settlement for land, forest and water, against which the forest tenure disputes are addressed. ● The Company Law of China requires that an established company be issued a Business Registration Certificate by the local Industry and Commerce Bureau at the county level or above. ● In 2016, China consolidates the Business Registration Certificate by incorporating Tax Registration Certificate in it, with the tax account number

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records Source of information (linked with Annex C2)	Indication of risk, evidence used Sources of Information (Linked with Annex C1)	Risk designation and determination
	<p>http://www.forestry.gov.cn/main/3951/content-204744.html</p> <p>9. Law of the People's Republic of China on the Mediation and Arbitration of Rural Land Contract Disputes 2010 - Article 2-6 http://www.forestry.gov.cn/main/24/content-204668.html</p> <p>10. Company Law of the People's Republic of China (2005 Revision) 2006 - Article 6-9 http://wenku.baidu.com/link?url=rklYkWRxwQBLXhGrPRie6g73Ns0fxTfa8Ed6YpN3ujSiDO5pRXKD3WAqNe3nHCtvkx-V4rMQ95qpywjBanHwewDrrFSs67bAffZWpGPh17</p> <p>11. Taxation Registration Administration Measure 2003 - Chapter 1 and 2</p>	<p>http://www.greenpeace.org/eastasia/Globaleastasia/publications/reports/forests/2005/investigation-app-hainan-project.pdf</p> <p>3. Chu Ren, Report on Foreign Forest Companies: Accessed 15 July 2015 at http://blog.sina.com.cn/s/blog_436698a40100f0p6.html ; (No English version available)</p> <p>4. Ping, Li. 2014. Large-Scale Land Acquisition: Field Findings and Recommendations. Washington, DC: Rights and Resources Initiative. Accessed 03 November 2015 at http://www.rightsandresources.org/publication/large-scale-land-acquisition-for-app-forest-plantations-field-findings-and-recommendations/</p> <p>5. Ping, Li, and Wang Xiaobei. 2014. Forest Land Acquisition by Stora Enso in South China: Status, Issues, and Recommendations. Washington, DC:</p>	<p>indicated on the same certificate. Guangxi Business and Commerce Department and local Business and Commerce Bureaus are responsible for the certificate issuance and check.</p> <ul style="list-style-type: none"> Guangxi follows the requirements from relevant laws and regulations to manage the forest tenure issues and piloted in August 2015 the implementation of Guangxi's Measures on Collective Forest Tenure Reform, Tenure Identification and Certificate Issuance, which identified the entity and object to hold tenure certificates, formalized the procedure to issue the certificate and enhanced the administration over the tenure identification and certificate issuance for collective forests. <p>DESCRIPTION OF RISK</p> <p>In China, land tenure and management rights are clearly defined after the collective forest tenure reform is taking place since 2008.</p> <ul style="list-style-type: none"> Forest tenure reform has been carried out in a stepwise fashion in China, with the core thrust of recent reforms being the decentralization of forest/forest land use rights and management rights. Since 2008, forest land tenure has been decentralized to farmers and Forest Land Tenure Certificates have been issued to farmers, forest management enterprises and forest farms by the People's Government at county level or above or by the forestry authority entitled by the State Council. According to Green Times.com, up to 2012, the tenure identification rate (which refers to the proportion of forests with clearly defined ownership and tenure), reached 92%, with the land boundary and tenure right clearly defined for farmers and FMEs. However, there is still some forest land that fails to be registered and issued with a certificate, which

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records Source of information (linked with Annex C2)	Indication of risk, evidence used Sources of Information (Linked with Annex C1)	Risk designation and determination
	<p>http://www.gov.cn/gongbao/content/2004/content_62924.htm</p> <p>12. Regulations Governing Examination and Approval of Occupation and Requisition of Forest Land 2001 http://www.gov.cn/gongbao/content/2002/content_61894.htm</p> <p>13. Land management law of P. R. China (1986,2004 revised) http://www.china.com.cn/chinese/law/647616.htm</p> <p>All the provinces shall apply the laws listed above but still may take different approaches to ensure the right of land tenure and management.</p> <p>Legal Authority State Forestry Administration responsible for the laws about forest, forest trees and forestland</p>	<p>Rights and Resources Initiative. Accessed 03 November 2015 at http://www.rightsandresources.org/publication/forest-land-acquisition-by-storage-in-south-china-status-issues-and-recommendations/</p> <p>6. Kram, M., Bedford, C., Durnin, M., Luo, Y., Rokpelnis, K., Roth, B., Smith, N., Wang, Y., Yu, G., Yu, Q., and Zhao, X. (2012) Protecting China's Biodiversity: A Guide to Land Use, Land Tenure, and Land Protection Tools. (N. Smith, Ed.) Beijing: The Nature Conservancy.</p> <p>7. Forest tenure disputes and its reasons during collective forest tenure reform: www.zgxcfx.com/Article/53458.html</p> <p>8. China Forestry Website. Forest tenure certificate issued for forest on non-forestry land in Sinan County, Guizhou. 2012-10-23 at</p>	<p>will pose some potential risk of tenure disputes. In 2017, the government issued a notice to correct the problems during the forest tenure certificates distribution. It indicates that some problems regarding the demarcation of boundary, certificate issuance procedure and inaccurate area may exist. But not all the tenure identified forestland has been issued with <i>Forest Land Tenure Certificate</i> due to the slow process of the certificate issuance. Therefore, the <i>tenure certificate issuance rate</i> is used to refer to the percentage of land with tenure certificate issued</p> <ul style="list-style-type: none"> There is no tenure certificate for the non-forestry land, which includes the lands located at the edge of villages, roads, waters and farmland as well as barren flats outside of the category of forest land in local government land use planning. But these lands have the land use certificate to evidence the ownership of forest resources on the land. In recent years, the central government allows to issue forest tenure certificate for forest resources on this category of land in order to protect farmers' rights. Processing Measures for the Disputes of Forest Trees and Forest Land Tenure and Ownership is a regulation on how to deal with forest tenure disputes, issued 14th October 1996 and for which subsequent related procedures have since been developed. In addition, other national laws make related regulations on resolving forest tenure disputes (Forest Law 2009, Rural Land Contracting Law 2002, etc.). Guangxi Zhuang Autonomous Region released the Regulation on tenure disputes settlement for land, forest and water, against which the forest tenure disputes are addressed. In the past, some civil society organizations (e.g. Greenpeace, RRI) and other media have reported conflicts in relation to land rent and timber purchasing

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records Source of information (linked with Annex C2)	Indication of risk, evidence used Sources of Information (Linked with Annex C1)	Risk designation and determination
	<p>State Administration of Taxation responsible for Taxation Registration Administration Measure</p> <p>State Administration for Industry and Commerce responsible for Company Law</p> <p>Legally required documents or records</p> <p>1. Administration Measures for Forest and Forestland Tenure Registration 2000 - Article 3-9</p> <ul style="list-style-type: none"> • <i>Forest Tree and Forest Land Tenure Certificate.</i> <p>2. Company Law of the People's Republic of China (2005 Revision) 2006 - Article 6-9</p> <ul style="list-style-type: none"> • For companies renting forest land for forest management: <i>Forest land contract</i> in addition to the above certificate. • <i>Business Registration Certificate</i> 	<p>http://www.forestry.gov.cn/portal/main/s/102/content-567294.html</p> <p>9. Transparency International Corruption Perception Index 2017 for China: http://www.transparency.org/country/#CHN</p> <p>10. World bank Governance Indicators for China: http://info.worldbank.org/governance/wgi/index.aspx#countryReports</p> <p>11.Xinhua News: the ownership of 99.05% of collective forest lands has been defined (2013-6-21)</p> <p>12. Forestry Department of Guangxi University. Resolving mechanism of forest management conflicts and strategy of land renting and in national forest farm (2011-6)</p> <p>13. SHENG Lingke. The cause of forest conflicts in border of forest areas</p>	<p>between private forest companies and local communities, occurring mainly in Hainan, Guangxi, Guangdong and Yunnan Provinces. These conflicts focused on unfair rent, insufficient transparency in land tenure lease procedures and low timber prices. There were also related reports for Fujian, Jiangxi and Henan Provinces. Reports on Foreign Forest Companies (3) and reports on APP by Greenpeace (2) and RRI (4) and Stora Enso (5) revealed the fact that foreign forest companies have secured forest land tenure by inappropriate means, which often violated (or at least insufficiently protected) individual farmers' land rights. However, after the implementation of the tenure reform and forest land tenure transfer mechanism (2008 onwards) such reports on land tenure conflicts have appeared more seldom in recent years. According to RRI (4) the central government has also issued a set of rules in 2009 requiring a comprehensive review of historical problems associated with large-scale transactions of collective forest land rights that occurred prior to the forest</p> <ul style="list-style-type: none"> • According to the People's High Court of Guangxi, some conflicts existed between some large companies (e.g. Stora-Enso), and original forest farmers and state-owned forest farms. The interviews with some experts in Guangxi and report reviews indicated that there occur disputes over tenure for the two principal reasons: one is the various transformation and changes in tenure policies, which makes the tenure conflicts arising; the other is the forest land price rising during the forest land transfer leads to the contract disputes. Furthermore, some disputes arise due to the incomplete agreement in the local community to contract forest land to some big companies. Now the local

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records Source of information (linked with Annex C2)	Indication of risk, evidence used Sources of Information (Linked with Annex C1)	Risk designation and determination
	<p>3. Taxation Registration Administration Measure 2003 - Chapter 1 and 2</p> <ul style="list-style-type: none"> • <i>Tax Registration Certificate</i> 	<p>and its corresponding solutions (2014-6)</p> <p>14. WEI Zhensheng. Problems of Huangmian forest farm and discussion about the solution (2012-8)</p> <p>15. Interview with APP</p> <p>16. Guangxi daily regarding rule of legal (2015-2-3) http://www.pagx.cn/html/2015/catt_0203/30079.html</p> <p>The following organizations and their experts are interviewed:</p> <ol style="list-style-type: none"> 1. Guangxi Forestry Bureau 2. Guangxi Forestry Industry Association 3. IKEA 4. Stora Enso Guangxi 5. Guangxi Academy of Social Science 6. Guangxi University 7. Fenglin Corp. Ltd, a local plantation manager 	<p>government has established the forest tenure trade center to regulate and guide the transition of forest tenure.</p> <ul style="list-style-type: none"> ● Guangxi developed its regulation to settle such disputes in line with national regulation. It is regulated that legally issued tenure certificate shall be provided when applying for harvesting permit, and public notification shall be made before cutting. Through interview with the local expert, it shows that no harvesting permit is allowed to be issued to forest land with disputes in tenure and the permit should be public notification before it is issued. In this sense, few timbers come from forest land with tenure disputes. <p>RISK CONCLUSION</p> <p>Overall, there are still forest lands that fails to be registered and issued with a certificate. And disputes of forest tenure transfer contract still exist between large plantation companies and local community. To this end, the risk of this indicator is assessed as:</p> <p>Specified risk for contracted/leased land and state forest land; Low risk for household and individual forest land.</p> <p>'Specified risk' thresholds: (2) Identified laws are not upheld consistently by all entities and/or are often ignored, and/or are not enforced by relevant authorities.</p> <p>Low risk' thresholds: (1) Identified laws are upheld. Cases where law/regulations are violated are efficiently followed up via preventive actions taken by the authorities and/or by the relevant entities.</p>

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records Source of information (linked with Annex C2)	Indication of risk, evidence used Sources of Information (Linked with Annex C1)	Risk designation and determination
1.2 Concessions licenses	Applicable laws and regulations N/A Legal Authority N/A Legally required documents or records N/A	Government sources N/A Non-Government sources N/A	N/A In China, there is no facility or legal instrument similar to a concession: <ul style="list-style-type: none"> There are state-owned and collectively-owned forest lands in China. The former is owned and managed by state-owned forest management enterprises or state-owned forest farms. The latter are owned by local village. Since the forest tenure reforms which begun in 1983 and 2008 respectively, collectively-owned forests have been decentralized to individual farmers, who enjoy the forest management and disposal rights and can decide whether to manage the forests by themselves or transfer or lease forest land for others to manage. This transfer is different from a forest concession which is characterized by the conceding of use rights of natural resources owned or possessed by government. In this sense, there are no practices or instruments similar to a concession.
1.3 Management and harvesting planning	Applicable laws and regulations 1. Regulation on the Implementation of Forestry Law of People's Republic of China 2011 - Article 11,12,13,14,28,33	Government sources 1. Explanation of Forest Law, http://www.npc.gov.cn/npc/flsyywd/xingzheng/node_2169.htm Non-Government sources 1. Comment on the Issues about	OVERVIEW OF LEGAL REQUIREMENTS <ul style="list-style-type: none"> According to Forestry Law and the Regulation of the Implementation of Forestry law, governments at different levels must develop long-term planning for forest. State-owned forest enterprises or organization as well as nature reserves shall prepare forest management plans in line with the long-term planning and submit the plan to higher authorities for approval,

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records Source of information (linked with Annex C2)	Indication of risk, evidence used Sources of Information (Linked with Annex C1)	Risk designation and determination
	<p>http://www.forestry.gov.cn/main/3950/content-459869.html</p> <p>2. Outlines for Development and Implementation of Forest Management Plan (Pilot) 2006 http://www.forestry.gov.cn/portal/xbys/1277/content-126980.html</p> <p>3. Forest Law of People's Republic of China 2009, http://en.pkulaw.cn/display.aspx?cgid=20095&lib=law_article_29_30_31_and_34</p> <p>4. SFA Opinion on Further Reform and Improve Harvesting Governance on Collective Forest 2014 - Article 3 http://www.forestry.gov.cn/portal/main/govfile/13/govfile_2086.htm</p> <p>Legal Authority State Forestry Administration</p>	<p>Forest Management Plan in China, WEI Xi-qin (East China Institute of Forest Inventory and Planning, SFA, Jinhua 321001 Zhejiang, China). Accessed 23 September 2015 at http://cnki.lknet.ac.cn/kcms/detail/detail.aspx?recid=&FileName=LDGH200705025&DbName=CJFD0608&DbCode=CJFQ&uid=MjVZUFluTFVQMxhYd0MxOEIKTm53ZmZmemtHcDV4d0phYnFFYXVGMG1NVjR4VGZZ</p> <p>2. MU Xiao-jie, GU-Bin, ER Ji-hui, WANG Jiao-yang, GU Jian-cai. Problems and suggests of forest cutting quota. HEBEI JOURNAL OF FORESTRY AND ORCHARD RESEARCH Vol 26 No 1, 2011 3, http://wenku.baidu.com/link?url=X1xHp5Ke53ZyJ_RmdAmnF1-0bz-xBjStndegsBB9YqEZ1hEf5WwohfOqbQDKAy179IQPywefcwoWljsZewpVcFXLaXhRVa91-TEExp0yixW</p> <p>3. An empirical analysis of China's</p>	<p>while the others are encouraged to develop forest management plans under the guidance of forestry authorities.</p> <ul style="list-style-type: none"> ● The forest management plan covers 10 years and the industrial forest management plan is for 5 years. Only Forest management plan development organization is qualified to prepare the management plan for forestry enterprises. ● Harvesting Quota management is a basic practice adopted in China's forest governance system based on the principle that timber production volumes shall not be more than forest's growth volume. To achieve the objective, annual timber harvest quotas are decided every five years by the State Council, and a timber production plan is required based on the approved harvesting quota. ● It is a legal requirement for state-owned forest management enterprises and forest farms to develop a management plan and a harvesting plan based on the forest resources inventory, which shall be reviewed and approved by higher authorities. Collective forest and the forest managed by farmers, pasture farms and mines could develop simple forest management plans under the guidance of forestry authorities at county or provincial levels - as well as the harvesting plan for the harvesting of more than 5 m³. ● The Forest Management Measures in Guangxi provides that state-owned forests and nature reserves shall prepare forest management plan in line with the long-term forestry planning and submitted it to higher authorities for approval. Forestry authority should provide guidance to collective forest farmer and state-owned agricultural farms to prepare forest management plan for the purpose of improving forest management and forest quality.

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	<p>Legally required documents or records</p> <p>1. Forest Law of People's Republic of China 2009 - Article 29, 30, 31 and 34</p> <ul style="list-style-type: none"> • <i>Approved Forest Management Plan</i> <p>Note: The forest management plan developed by state-owned forestry enterprises and nature reserves shall receive approved by related forestry authorities.</p> <ul style="list-style-type: none"> • <i>Approved Harvesting Plan</i> • (State Council approved) <i>Annual Allowable Logging Quota</i> 	<p>state-owned forests - Jintao Xu, Ran Tao, Gregory S. Amacher. Forest Policy and Economics 6 (2004) 379–390.</p> <p>4. Transparency International Corruption Perception Index 2017 for China: http://www.transparency.org/country/#CHN</p> <p>5. World bank Governance Indicators for China: http://info.worldbank.org/governance/wgi/index.aspx#countryReports</p> <p>6. WEI Xiqin. Commentary on the research of problems regarding China forest management plan- forest survey planning, 2007(5)</p> <p>7. HEBEI JOURNAL OF FORESTRY AND ORCHARD RESEARCH Vol 26 No 1, 2011 3, Problems and suggests of forest cutting quota, MU Xiao-jie,</p>	<p>DESCRIPTION OF RISK</p> <ul style="list-style-type: none"> ● Although China requires state-owned forest management units to develop forest management plan, there is no administration or monitoring system in place and, therefore, oversight of the management plan and planning process is not strongly regulated nor enforced. The interviews with relevant experts in Guangxi indicated that only parts of state-owned forest farms have prepared forest management plan, and even with the plan, it is too simple to be implemented and cannot meet the actual requirements. Besides, due to the state-owned forest farm reform, this work has been under stagnant state. ● Additionally, for collectively owned forests, there is no compulsory legal requirement to make develop forest management plan. They are only encouraged to develop the simple forest management plan. The simple section logging plan for forests with the area more than 5 m³ are prepared, which is also required for the harvesting permit application. The interviews with experts showed that the requirements over section logging plan have been followed. ● The interviews with experts showed that all state- and collectively owned forest in Guangxi have the corresponding harvesting operation plans as it's part of the procedure to apply for a harvesting permit. <p>RISK CONCLUSION</p> <p>Based on the risk description, the risk of this indicator is assessed as: Specified risk for state-owned forests - the management plan is not prepared or not enforced;</p>

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records Source of information (linked with Annex C2)	Indication of risk, evidence used Sources of Information (Linked with Annex C1)	Risk designation and determination
		<p>GU-Bin, ER Ji-hui, WANG Jiao-yang, GU Jian-cai</p> <p>http://wenku.baidu.com/link?url=X1xHp5Ke53ZyJ_RmdAmnF1-0bz-xBjStndegsBB9YqEZ1hEf5WwohfOqbQDKAy179IQPywefcwoWljsZewpVcFXLaXhRVa91-TEExp0yixW</p> <p>The following organizations and their experts are interviewed:</p> <ol style="list-style-type: none"> 1. Guangxi Forestry Bureau 2. Guangxi Forestry Industry Association 3. IKEA 4. Stora Enso Guangxi 5. Guangxi Academy of Social Science 6. Guangxi University 7. Fenglin Corp. Ltd, a local plantation manager 	<p>Not applicable for other forest entities in Guangxi.</p> <p>Specified (Threshold 2):</p> <p>(2) Identified laws are not upheld consistently by all entities and/or are often ignored, and/or are not enforced by relevant authorities.</p>
1.4 Harvesting permits	<p>Applicable laws and regulations</p> <p>1. Forest Law of People's Republic of China 2009 - Article 32 and 33;</p>	<p>Government sources</p> <p>1. SFA Website, China's intention to phase out commercial logging of natural forests by 2017:</p> <p>http://english.forestry.gov.cn/index.php</p>	<p>OVERVIEW OF LEGAL REQUIREMENTS</p> <p>In China, harvesting permits are legally required before the harvesting operation.</p> <ul style="list-style-type: none"> ● China's Harvest Quota system is carried out with the intention of limiting harvests to volumes at or below annual incremental growth. As a part of 5-year development planning, the SFA prepares a 5-year harvesting quota.

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records Source of information (linked with Annex C2)	Indication of risk, evidence used Sources of Information (Linked with Annex C1)	Risk designation and determination
	<p>http://en.pkulaw.cn/display.aspx?cgid=20095&lib=law</p> <p>2. Regulation on the Implementation of Forestry Law of People's Republic of China 2011 - Article 30, 31 and 32; http://www.forestry.gov.cn/main/3950/content-459869.html</p> <p>3. Measures for the Administration of Forest Logging and Regeneration 2011 - Article 5 and 6; http://www.gov.cn/gongbao/content/2011/content_1860813.htm</p> <p>4. Technical Code for Forest Logging Operation 2005 - Article 5 (1) http://www.hsly.gov.cn/DocHtml/1/2010/10/11/975634545394.html</p> <p>5. SFA Opinion on Further Reforming and Improving the</p>	<p>/key-program/683-china-to-phase-out-commercial-logging-of-natural-forests-by-2017</p> <p>2. Technical Regulation on Reconstruction of Low-Function Forest: http://www.chinadaily.com.cn/china/2015-10/23/content_22262635.htm</p> <p>3. SFA Website, Check of over quota harvesting indicate harvesting beyond quota basically curbed. 2008-04-23 at http://www.forestry.gov.cn/portal/main/s/72/content-203941.html</p> <p>4. China Forestry Statistical Book 2007-2009, P283, p257, p228;</p> <p>5. Chinese Forestry Development Report 2005-2009;</p> <p>Non-Government sources</p> <p>1. Zhao Sai, Thesis of Master in Hunan Teacher's University, Problem and</p>	<p>Based on the quota, national unified annual timber production plans must be developed, which cannot surpass the annual harvesting quota approved in line with the Forestry Law.</p> <ul style="list-style-type: none"> ● When applying for a harvesting permit, the applicant must submit a series of documents. The issuance of the harvesting permit must follow the logging quota approved by the State Council. ● Harvesting Permits are issued by forest authorities at different levels. And Harvesting activity must also follow the conditions indicated on the permit relating to harvest area, plants, species, harvesting method, etc. ● According to Forestry Law, organizations and individuals holding harvesting permits must carry out the forest operation in accordance with harvesting area operation rules, and authorities issuing harvesting permit are empowered to check the operation carried out. ● Any harvesting activities must carry out an inventory and harvest design before the harvesting operation commences and harvesters can only enter the harvesting area after applying for, delivering the inventory, design and harvesting area for approval. ● The SFA Opinion on Improving the Planted Commercial Forest Harvesting Administration provides that harvesting permits should be issued for the commercial forest established on non-forestry land by forest authorities at county level or above after the application by owners of the forest trees. The harvesting volume shall be included into the annual harvest quota and annual timber production plan. ● The Criminal Law makes a detailed stipulation on penalties in terms of illegal timber harvesting. The document, Explanation of Several Issues of The

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	<p>management over the harvesting of Collectively-owned Forest 2014 - Article 6 http://www.forestry.gov.cn/main/72/content-676455.html</p> <p>6. Circular on Carefully Implementing Pilot Complete Commercial Logging Ban 2014 http://www.jxlytech.cn/sf_A9AE3F6FA454409F92B334D2604C4F1C250_ijszdz.html</p> <p>Legal Authority State Forestry Administration</p> <p>Legally required documents or records</p> <ul style="list-style-type: none"> • <i>Forest Harvesting Permit</i> issued by the relevant forestry authority at or above county level according to Forest Law and Regulation of the Implementation of Forestry Law <p>State-owned forestry enterprises</p>	<p>countermeasures on Forest Harvesting Permit System in China, Accessed on 15th July 2015 at http://www.docin.com/p-605109205.html</p> <p>2. Wang Wei, Zhang Xiufeng, Feng Shuangxia, et al. Issuance and administration of harvesting permit, Forestry Inventory and Design, accessed on 15th July 2015 at http://wenku.baidu.com/link?url=xBI30giLGFZ516xWYik-lheLz6WIFj75uZGXjcheFZ-9wWPJXi9HAAXE-RLRmiStCQrza52dMz9ALSBizW8o5d3f-QTjC7d2Z2Yhvyxv_C</p> <p>3. Revision of NFPP: http://english.caixin.com/2015-06-10/100817889.html and http://m.chinadaily.com.cn/en/2015-06/10/content_20962885.htm.</p> <p>4. Xia Changzheng, Chen Yeliang.</p>	<p>Supreme People's Court on Specific Application of Laws for Hearing the Criminal Case in Forest Resources Damages specifically stipulates the basis for determining a penalty in terms of species, quantity of timber illegally harvested as well as corresponding charges and penalty. Guangxi released in 2013 <i>Guangxi Forest and Tree Harvesting Administration Measures</i>, developed in line with national forestry law and regulations. It provides that quota system shall be implemented for forest harvesting, and only forest and trees with DBH at 5 cm and above could be included into the quota management system. The trees on non-forestry land, around farmers houses and on family hills are not included into quota management. The Forest Department of Guangxi reserves the 5% of the quota approved to the region for the purpose of the harvesting after nature disasters, forest land acquisition and forest protection. The quota cannot be transferred between forest organizations or farms. The plantation harvesting could use the quota for nature forest, but not visa verse. The quota surplus from ecological forest cannot be used in the next quota period but the quota surplus from commercial forest could be transferred to the next year. The maximum harvesting area for the continuous timber forest is no more than 20 ha, while the harvesting area for short-rotation industrial forest could be determined by forest owners.</p> <p>DESCRIPTION OF RISK</p> <ul style="list-style-type: none"> • Overall, firm implementation and enforcement of the forest harvesting quota system, permission mechanism for forest harvesting, annual timber production plan, timber transportation license and timber management &

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	<p>need to submit:</p> <ul style="list-style-type: none"> • <i>Logging Operation Design</i> (developed by State-owned forestry enterprise) • <i>Inspection and acceptance Certificate</i> of last-year's forest regeneration <p>Other types of forest management units:</p> <ul style="list-style-type: none"> • Relevant documents that can indicate the purpose of harvesting, location, tree species, forest condition, area, stocking volume, methods and regeneration measures. 	<p>Over quota harvesting illegal even with harvesting permit. Jiancha Times. 2015-05-20. at http://www.doc88.com/p-9748234705316.html</p> <p>5. Addressing Legality in China Wood Supply Chains (Presentation to the Chatham House/IUCN Update Meeting on Illegal Logging & Associated Trade) - Matthew Brady, TFT China Project Manager (April 26th, 2007; Beijing, China), downloaded from: http://www.illegal-logging.info/presentations/26-270407/English/April%2026/4%20Matt%20Brady%20TFTChatham_April07%20Eng.ppt on 08/01/16.</p> <p>6. China green times: News article recuperated from http://www.greentimes.com/green/news/dzbh/bhdt/content/2010-01/22/content_76826.htm on 08/01/16.</p>	<p>processing licensing system, plays a leading role in combating illegal harvesting and related trade in China.</p> <ul style="list-style-type: none"> • The Corruption Perceptions Index 2016 of China is scored 40 which is ranked 79 in 176 countries issued by Transparency International. There are some reports on corruptions in forestry sector in Guangxi. But the corruption is more related to the bribe-taking for position promotion and construction projects instead of being relevant to forest harvesting and harvesting permit issuance. • Though there have been various reports of over-quota production, which appeared to be prevalent throughout the country in 1980s and 1990s, China has conducted annual checks on whether the actual harvesting goes beyond the timber harvest quota. Guangxi has also conducted checks which are taken as routine work. As a result, the over-quota harvesting has been restrained over time. Up to now, Guangxi has a quota surplus every year and nearly all the natural forests have been protected under ecological forest system. • Discussions with various experts highlighted the case that more timber now comes from planted forests and that the timber from natural forest accounts for less than 25% of total domestic production. Also, a very significant proportion of over-quota harvesting is a result of technical issues relating to how forest classifications are made and the inventory process (and not a reflection of illegality) such as: irrational quota development, more macro than micro investigation on forest resources for quota development without considering the specific forest resources in certain forest management units. It was pointed out that the quota based harvesting system might be withdrawn (or at least reduced) as a primary administrative measure for forestry in China, as a forest management plan system is put into place and implemented.

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		<p>7. Transparency International Corruption Perception Index 2017 for China: http://www.transparency.org/country/#CHN</p> <p>8. World bank Governance Indicators for China: http://info.worldbank.org/governance/wgi/index.aspx#countryReports</p> <p>The following organizations and their experts are interviewed:</p> <ol style="list-style-type: none"> 1. Guangxi Forestry Bureau 2. Guangxi Forestry Industry Association 3. IKEA 4. Stora Enso Guangxi 5. Guangxi Academy of Social Science 6. Guangxi University 9. Fenglin Corp. Ltd, a local plantation manager 	<ul style="list-style-type: none"> ● According to SFA news on the phase-out the commercial logging in natural forests, commercial harvesting will be forbidden in all natural forests at the end of 2017. Only plantations will be allowed to be cut in the future, and the problems of overcutting beyond quota will be, more or less, consigned to history. For collective plantation forest, since tenure has been identified and protected, managers can apply for harvesting permits with their tenure certification with a simplified procedure. ● Guangxi Forest Department reported that the quota surplus in 2015 could reach 25.228 million m³, the actual harvesting volume was below the annual allowed quota. There were 905 cases in theft, excessive cutting and deforestation, with 895 or 98.9% cases investigated and given penalty. The involved timber in these cases amounted to 160 000m³. The total annual harvesting volume in Guangxi in 2015 was 19 125 000m³. Therefore 160 000m³ of illegally harvested timber accounts for about 0.84% of the total harvest volume in 2015. ● Guangxi has enhanced its supervision over the information release and management in harvesting permit issuance. The National Forest Harvesting Management System has officially operated since 2015, which runs as the online national network for harvesting permit issuance and monitoring, and it also supports to verify the harvesting permit. However, it only provides an internal enquiry system, which is unavailable for the public up to now. The public available one was estimated to be online by the end of 2017. <p>RISK CONCLUSION</p>

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			<p>According to the available information, the risk of this indicator is assessed as low in Guangxi.</p> <p>Low (Threshold 1): Identified laws are upheld. Cases where regulations are violated are efficiently followed up via preventive actions taken by the authorities.</p>
Taxes and fees			
1.5 Payment of royalties and harvesting fees	<p>Applicable laws and regulations</p> <p>1. Law of People's Republic of China on the Administration of Tax Collection 2013 - Article 1, 2, 4 http://en.pkulaw.cn/display.aspx?cgid=206072&lib=law</p> <p>2. Forest Law of People's Republic of China 2009 - Article 8. http://en.pkulaw.cn/display.aspx?cgid=20095&lib=law</p> <p>3. Regulation on Plant Quarantine 1994 - Article 26 http://www.forestry.gov.cn/main/3951/content-204766.html</p>	<p>Government sources</p> <p>1. Forestry Fund Management Center. Inspection of the usage of afforestation fund (2011-04-17) http://www.forestry.gov.cn/portal/lyjj/s/2414/content-473642.html</p> <p>2. Forestry Fund Management Center. The amount of afforestation fund levied in Guangxi has broken the historical record, exceeding 100 million yuan (2012-01-09). http://www.forestry.gov.cn/portal/lyjj/s/2414/content-521842.html</p> <p>3. Department of Forestry of Guangxi Zhuang Autonomous Region. Guangxi</p>	<p>OVERVIEW OF LEGAL REQUIREMENTS</p> <ul style="list-style-type: none"> China exempts forest management enterprises and forest managers from forestry taxes in order to lessen their burden of taxation. Up to now, only afforestation fee are collected for forest harvesting. In 2016, The Notice on Abolishing, Ceasing and Consolidating the Collection of Parts of Government Fees states that the standard collection for afforestation fee is zero. And more efforts will be made to source the fund for afforestation, including central budget transfer payment, local subsidy funds, etc. <p>DESCRIPTION OF RISK</p> <ul style="list-style-type: none"> Via the academic study report on payment of royalties and harvesting fees (1), it can be observed that most fee collection including afforestation fee has been cancelled or stopped to lessen the financial and administrative burden on forest farmers and to encourage the planting of trees. Guangxi established the forest fee management station to be responsible for the collection, management and use of forest fee. Since 2016, no fee has

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	<p>4. Notice on cancelling, exempting and stopping a batch of administration business fees 2015 - Annex 2 http://szs.mof.gov.cn/zhengwuxinxi/zhengcefabu/201412/t201412291173518.html</p> <p>5. Measures for Plant Quarantine Fee Collection of People's Republic of China 1992 - Article 2,3 and 5 http://www.moa.gov.cn/ztzl/gjzwbhgy/filfg/201205/t20120507_2618504.htm</p> <p>Legal Authority State Forestry Administration</p> <p>Legally required documents or records</p> <ul style="list-style-type: none"> • <i>Payment receipt</i> for afforestation funds • <i>Payment receipt</i> for plant quarantine fee (small and tiny 	<p>Zhuang Autonomous Region Forestry Fund Management Center (Major project fund inspection office of the Department of Forestry of Guangxi Zhuang Autonomous Region) (2014-11-26) http://www.gxly.cn/site/gxly/534/info/2014/3008.html</p> <p>4. Department of Forestry of Guangxi Zhuang Autonomous Region. Levying forest vegetation recovery fee (2015-10-22) http://www.gxly.cn/site/gxly/3043/info/2015/19360.html</p> <p>5. Official website of State Forestry Administration. A series of forest related fees including forest vegetation recovery fee are approved (2006-10-31). http://www.forestry.gov.cn/portal/main/s/72/content-363454.html</p> <p>Non-Government sources</p> <p>1. Zhu Yongjie. Forestry tax and fees</p>	<p>collected according to the Notice of Abolishing, Ceasing and Consolidating the Collection of Parts of Administration Fees.</p> <p>RISK CONCLUSION</p> <p>Guangxi has stopped to collect afforestation fee, the risk for this indicator is assessed as low risk in Guangxi.</p> <p>Low (Threshold 1):</p> <p>Identified laws are upheld. Cases where regulations are violated are efficiently followed up via preventive actions taken by the authorities.</p>

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	companies are exempt from the fee)	<p>in face of lessening burden on agriculture. China Science and Technology Thesis Online. Accessed at 27th Dec. 2015 at http://www.doc88.com/p-018966758363.html</p> <p>2. Liu Xia, Forestry-related tax and fee reform in China, Rural Finance and Fiscal, accessed on 2nd August 2015 at http://doc.mbalib.com/view/599fa18f96cd06d8e3e86c2ea7337403.html (no English translation found)</p> <p>3. Transparency International Corruption Perception Index 2017 for China: http://www.transparency.org/country/#CHN</p> <p>4. World bank Governance Indicators for China: http://info.worldbank.org/governance/wgi/index.aspx#countryReports</p>	

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records Source of information (linked with Annex C2)	Indication of risk, evidence used Sources of Information (Linked with Annex C1)	Risk designation and determination
		<p>5. Maoming Daily. The cancellation of commercial forest afforestation fees (2015-03-10), http://economy.gmw.cn/newspaper/2015-03/10/content_105027756.htm</p> <p>The following organizations and their experts are interviewed:</p> <ol style="list-style-type: none"> 1. Guangxi Forestry Bureau 2. Guangxi Forestry Industry Association 3. IKEA 4. Stora Enso Guangxi 5. Guangxi Academy of Social Science 6. Guangxi University 7. Fenglin Corp. Ltd, a local plantation manager 	
1.6 Value added taxes and other sales taxes	Applicable laws and regulations 1. Law of People's Republic of China on the Administration of Tax Collection 2013 - Article 1, 2 and 4; http://www.gov.cn/banshi/2005-08/31/content_146791.htm	Government sources 1. Official website of State Forestry Administration. The comprehensive use of forest resource was supported by policies again, with tax return policy	OVERVIEW OF LEGAL REQUIREMENTS <ul style="list-style-type: none"> Any invoice provides evidence for a goods transaction. In China, taxation is closely linked with an invoice (including VAT invoice or Fapiaos) and is controlled such that these demonstrate that a company pays tax and is evidence for tax reimbursement. Taxpayers who engage in production and trading must apply for a Tax Registration Certificate with a business license

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	<p>2. Notice of the Ministry of Finance and the State Administration of Taxation on Immediate Reimbursement of VAT after Collection Levied on Comprehensive Utilization Product Manufactured by Three Surplus ages and inferior log, 3rd August 2006 http://www.mof.gov.cn/zhengwuxin/xi/caizhengwengao/caizhengbuwengao2006/caizhengbu20069/200805/t20080519_24448.html</p> <p>3. Interim VAT Regulation of People's Republic of China, 2008 - Article 15, 20 and 21 http://www.gov.cn/zxft/ft162/content_1171395.htm</p> <p>4. Regulation Bylaw of Interim VAT Regulation of People's Republic of China, 2008-Article 35</p>	<p>implemented on 8 kinds of forest related products (2009-12-23). http://www.forestry.gov.cn/portal/sbj/s/2652/content-417886.html</p> <p>2. Department of Forestry of Guangxi Zhuang Autonomous Region. Notice on further strengthening the supervision of timber processing industry released by Forestry Administration in district level (2006-04-10). http://www.gxly.cn/site/gxly/304104/info/2006/10796.html</p> <p>3. Department of Forestry of Guangxi Zhuang Autonomous Region. The tax levied from wood processing industry in Pubei country in 2014 has increased 32.5% comparing with that of 2013 (2015-02-04) http://www.gxly.cn/site/gxly/lyxw/info/2015/12698.html</p>	<p>and other required documents within 30 days of obtaining the business license. According to Fapiao Administration Measure of PRC and relevant rules by Taxation authorities, VAT invoices used by VAT tax payers are administered by State Administration of Taxation and must be purchased from local taxation authorities.</p> <ul style="list-style-type: none"> Up to now, the Chinese government has issued some notices on the exemption or reduction of taxes on forest enterprises. Currently, there are only three relevant taxes, including: i. Value Added Tax (VAT); ii. City maintenance and construction tax; and iii. Income tax. However, VAT tax exemptions exist in a number of cases; <ul style="list-style-type: none"> Companies using residues to produce products Forest management companies or individuals who sell their own products, for example, sales of round wood are exempt from VAT tax where the forest management unit sells the logs it produces. Individuals who don't register as a legal entity but are allowed to sell individual trees scattered or distributed on their land are not required to issue invoices. They are also not required to pay VAT according to the Interim VAT Regulation. <p>DESCRIPTION OF RISK</p> <ul style="list-style-type: none"> The incorporation of sales tax into the VAT reduces the roundabout payment of various taxes From the academic, policy and case study on VAT and other sale taxes (1), it can be seen that forestry management enterprises need to pay limited

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records Source of information (linked with Annex C2)	Indication of risk, evidence used Sources of Information (Linked with Annex C1)	Risk designation and determination
	<p>http://www.gov.cn/flfg/2008-12/18/content_1181744.htm</p> <p>5. Invoice Management Measure of People's Republic of China (2010 revised) , 1993 http://www.chinanews.com/fz/2010/12-27/2748437.shtml</p> <p>Legal Authority State Administration of Taxation and taxation authorities at different levels</p> <p>Legally required documents or records</p> <ul style="list-style-type: none"> • VAT <i>invoice</i> issued by companies - 13% VAT levied on logs, forest products produced and sold by the same forest producer exempt from this VAT; - 4% VAT for small commercial businesses • <i>Invoice</i> 	<p>Non-Government sources</p> <p>1. Liu Xia, Forestry-related tax and fee reform in China, Rural Finance and Fiscal, accessed on 2nd August 2015 at http://doc.mbalib.com/view/599fa18f96cd06d8e3e86c2ea7337403.html</p> <p>2. Zhang Li. 2012. Forestry Law and Regulation and Enforcement. China Forestry Publisher.</p> <p>3. Transparency International Corruption Perception Index 2017 for China: http://www.transparency.org/country/#CHN</p> <p>4. World bank Governance Indicators for China: http://info.worldbank.org/governance/wgi/index.aspx#countryReports</p> <p>5. Business tax has been substituted by added-value tax.</p>	<p>taxes, which is taken as an incentive to encourage forest management activities.</p> <ul style="list-style-type: none"> • Guangxi State-owned forest farms pay the VAT by issuing the VAT invoice. Further, online checks are provided in Guangxi for verifying if the VAT invoice is fake or not, with which the tax avoidance could be stopped. • Individual farmers who cut their own scattered distributed trees around their houses and on their farmland are not required to give invoice since they are not a legal entity. And farmers therefore are not required to pay VAT. The downstream entities who purchase raw material from farmer issue self-billing invoices of primary forest products, the VAT is paid by those buyers. • Through interviews during the field verifications, it indicates that after the tax collection reform in China, tax authorities have a better control for taxation, which eliminates the possible ways of tax avoidance. <p>RISK CONCLUSION</p> <p>Based on the risk description above, the risk of this indicator is assessed as low in Guangxi.</p> <p>Low (Threshold 1): Identified laws are upheld. Cases where regulations are violated are efficiently followed up via preventive actions taken by the authorities.</p>

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records Source of information (linked with Annex C2)	Indication of risk, evidence used Sources of Information (Linked with Annex C1)	Risk designation and determination
		<p>http://baike.baidu.com/link?url=h7A7FL2e2vTtjwrPVdL2vE39r5is-oeZEK1I9OCueg6w31ZE3stPfkKMcqTMDgwbOwuv2ut8tnmcJAb8E5ucuV8HSZHP-6Cz-jAwogOC8gpFN_pFNvhqFTqMq1YIHWc40diuSDGj8jurL0KtABiq7kmAawC2O0bu8GsjG0v0eGe</p> <p>6. Questions frequently asked regarding agricultural product invoices (2014-06-11). http://www.kuaiji.com/shiwu/1637566</p> <p>The following organizations and their experts are interviewed:</p> <ol style="list-style-type: none"> 1. Guangxi Forestry Bureau 2. Guangxi Forestry Industry Association 3. IKEA 4. Stora Enso Guangxi 5. Guangxi Academy of Social Science 6. Guangxi University 7. Fenglin Corp. Ltd, a local plantation manager 	

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records Source of information (linked with Annex C2)	Indication of risk, evidence used Sources of Information (Linked with Annex C1)	Risk designation and determination
1.7 Income and profit taxes	<p>Applicable laws and regulations</p> <p>1. Law of People's Republic of China on the Administration of Tax Collection 2013 - Article 1, 2 and 4 http://en.pkulaw.cn/display.aspx?cgid=206072&lib=law</p> <p>2. Notice of Ministry of Finance and State Administration of Taxation on Forestry Taxation Policy 2001 - Article 2 http://wenku.baidu.com/link?url=ftcih8V9O-GV82mhzm5p9BPCOLMOqyVmrBKJrYiFXp3F_g97efoueFylcvA4Q8kYmD8LRvaZiYb5o4Wz7G8HeO5ek-cQjAfYmVJi8hUSGgu</p> <p>3. Notice of the Ministry of Finance and the State Administration of Taxation on Company Income Tax Collection by State-owned agriculture enterprises 1997 - Article 2 and Annex 1, 3 and 4</p>	<p>Government sources</p> <p>1. The People's Government of Xinshao County. Preferential policy regarding the examination and approval of business income tax of forestry enterprises. http://www.xinshao.gov.cn/articles/199/2014-11/18074.html</p> <p>2. News regarding three issues of agriculture. (2015-4-16) http://www.snkx.org/Article/news/201504/2396.html</p> <p>3. Beijing Municipal Office, State Administration of Tax. Hot issues regarding business income tax (2010-09-17). http://www.bjtax.gov.cn/bjsat/bsfw/rx/rdwt/201403/t20140326_129977.html</p> <p>Non-Government sources</p> <p>1. Liu Xia, Forestry-related tax and fee reform in China, Rural Finance and</p>	<p>OVERVIEW OF LEGAL REQUIREMENTS</p> <p>In China, income and profit tax payments are under strict control.</p> <ul style="list-style-type: none"> According to the law on Enterprise Income Tax, companies must pay the income tax at 25% of their taxable income. The law also provides for income tax exemptions and reductions. There are two related to forestry companies: i.e. forestry, agriculture, farming, fishery business activities may be exempted from income tax requirements; and ii. small and micro-enterprises may pay the income tax at 20% of their income. Furthermore, according to the notices issued by the Ministry of Finance and State Administration of Taxation, income tax and profit tax exemptions may apply in two cases: <ul style="list-style-type: none"> Enterprises engaged in forest management, seedling breeding and primary timber processing are exempt from income tax and profit taxes. Secondary processing companies that use small-diameter logs, logging residues or processing residues of materials to process wood-based panel, chips, fodders, pulp, charcoal, particles, etc. are also exempted from income tax. Additionally, income tax exemption is also permitted in the case of some state-owned forest farms at the border areas with other countries. All other companies shall pay the income tax. If a company is also engaged in other business activities other than forest management, seedling production and primary processing (which are exempt from income tax) it shall account the business separately from the

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records Source of information (linked with Annex C2)	Indication of risk, evidence used Sources of Information (Linked with Annex C1)	Risk designation and determination
	<p>http://www.chinaacc.com/new/63/67/88/1997/5/ad25921610111857991992.htm</p> <p>4. Law of the People's Republic of China on Enterprise Income Tax 2007-Article 1, 4, 27, 28 http://wenku.baidu.com/link?url=RYJptti2iMZ-o-8xJUz5IDPY7WNsJQCDIJDRayOu7xInjP42SOizqDA3R39rWhaFWMGcFXT5B956LeTsmjJPAvCLbjMkMHKIJOXzWU5yzES</p> <p>5. Invoice Management Measure of People's Republic of China (2010 revised) , 1993 http://www.chinanews.com/fz/2010/12-27/2748437.shtml</p> <p>Legal Authority State Administration of Taxation</p>	<p>Fiscal, accessed on 2nd August 2015 at http://doc.mbalib.com/view/599fa18f96cd06d8e3e86c2ea7337403.html</p> <p>2. Docin library, Forestry taxes and fees, accessed on 2nd August 2015 at http://www.docin.com/p-747196452.html</p> <p>3. Transparency International Corruption Perception Index 2017 for China: http://www.transparency.org/country/#CHN</p> <p>4. World bank Governance Indicators for China: http://info.worldbank.org/governance/wgi/index.aspx#countryReports</p> <p>5. Conditions for enjoying the preferential policies regarding business income tax by forestry enterprises.</p>	<p>tax exempted business. If mixed together, all income tax shall be collected for the entire business.</p> <p>DESCRIPTION OF RISK</p> <ul style="list-style-type: none"> According to the laws and notices, zero tax is now implemented in China for many forest-related enterprises and individual farmers. This analysis is supported by the thesis of Liu Xia (1) and Docin library (2) which also highlight the fact that after the issuing by central government of a series of notices to lessen the tax burden on forestry companies, most forest-related companies are exempted from income tax, especially forest management units and primary processors. <p>RISK CONCLUSION</p> <p>Based on the risk description above and information available, the risk of this indicator is assessed as low in Guangxi.</p> <p>Low (Threshold 1): Identified laws are upheld. Cases where regulations are violated are efficiently followed up via preventive actions taken by the authorities.</p>

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records Source of information (linked with Annex C2)	Indication of risk, evidence used Sources of Information (Linked with Annex C1)	Risk designation and determination
	Legally required documents or records <ul style="list-style-type: none"> • <i>Annual income tax declaration form</i> • <i>Invoice and other evidences</i> 	http://www.jisiedu.com/shuifa/qys/c81912f7b.html The following organizations and their experts are interviewed: <ol style="list-style-type: none"> 1. Guangxi Forestry Bureau 2. Guangxi Forestry Industry Association 3. IKEA 4. Stora Enso Guangxi 5. Guangxi Academy of Social Science 6. Guangxi University 7. Fenglin Corp. Ltd, a local plantation manager 	
Timber harvesting activities			
1.8 Timber harvesting regulations	Applicable laws and regulations <ol style="list-style-type: none"> 1. Measures for the Administration of Forest Logging and Regeneration 2011; http://www.gov.cn/gongbao/content/2011/content_1860813.htm 2. Technical Code for Forest Logging Operations 2005 	Government sources <ol style="list-style-type: none"> 1. Official website of State Forestry Administration. Strengthening the management of annual timber production plan in Guangxi (2006-11-15) http://www.forestry.gov.cn/portal/main/s/72/content-362748.html 	OVERVIEW OF LEGAL REQUIREMENTS In China, there is a number of forest harvesting regulations to regulate the harvesting operations. <ul style="list-style-type: none"> ● The Forest Law and other laws and regulations in China make specific stipulations on timber harvesting. The Forest Law provides that companies/individuals must apply to the county-level forestry authority where forest land is located in order to obtain a timber Harvesting Permit in accordance with annual harvesting quota, and the operation must follow the requirements of operation design, harvesting operation practices, forest regeneration, health and safety, post-harvesting checks etc.

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records Source of information (linked with Annex C2)	Indication of risk, evidence used Sources of Information (Linked with Annex C1)	Risk designation and determination
	<p>http://www.hsly.gov.cn/DocHtml/1/2010/10/11/975634545394.html</p> <p>3. Forest Law of People's Republic of China 2009 - Article 31, 34 and 35; http://en.pkulaw.cn/display.aspx?cgid=20095&lib=law</p> <p>4. Criminal Law 2011 - Article 344,345,407 http://www.lawtime.cn/faguizt/23.html</p> <p>5. Explanation of Several Issues of The Supreme People's Court on Specific Application of Laws for Hearing the Criminal Case in Forest Resources Damages 2000 http://www.forestry.gov.cn/portal/zf/s/s/809/content-105803.html</p> <p>6. SFA Opinion on Improvement of Harvesting Administration for</p>	<p>2.Department of Forestry of Guangxi Zhuang Autonomous Region. A table of surplus of collective forest logging quota in Guangxi Zhuang Autonomous Region in 2015(2015-5-29) http://www.gxly.gov.cn/site/gxly/tzgg/info/2015/15663.html</p> <p>3. Department of Forestry of Guangxi Zhuang Autonomous Region. Report of the implementation of Guangxi forest logging quota in 2015 (2016).</p> <p>Non-Government sources</p> <p>1. Yuanan Forest Bureau website, type and method for forest harvesting, accessed on 30st September 2015 at http://www.yuanan.gov.cn/art/2014/12/3/art_63_316942.html</p> <p>2. Wang Zhigao. 2013. Working manner for forest resources supervision and governance. China Forestry Press.</p>	<ul style="list-style-type: none"> ● All harvesters must meet the relevant technical requirements. Four types of forest harvesting are adopted in China: i. mainstay cutting, ii. tending cutting, iii. regeneration cutting and iv. low-efficiency forest cutting for improvement. Forest companies must choose the right method based on the condition of forest to be harvested. Natural forest is not allowed to be clear cut. ● Before the harvesting operation, forest management units must prepare the cutting area inventory. Based on the inventory results, the harvesting methods and harvesting preparation plan will be designed, which finally results in the formation of harvesting plan, which should be approved by higher forestry authorities. The design plan is valid for two years. ● The harvesting operation must follow the design plan strictly and the conditions on the harvesting permit, which are required to be held at the site of harvesting. The area, volume and timber produced must not surpass the allowed error of the design plan. Additionally, harvesting must not cause significant damage on remaining forest resource and young trees must be well protected. ● Also, after harvesting, the harvesting operation shall be inspected. State-owned forest bureau or forest management bureau will inspect and accept the harvesting operation by their forest farms, while operations by locally owned forest farms will be inspected for approval by higher forestry bureau. ● National Forest Harvesting Management System was applied nationwide since 2015, which provides the enabling condition for online issuance of the permit and verification of relevant documents required for the permit application. This IT-based management system could improve the efficiency of harvesting, regulate the procedures of application, and establish the

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records Source of information (linked with Annex C2)	Indication of risk, evidence used Sources of Information (Linked with Annex C1)	Risk designation and determination
	<p>Commercial Plantations 2003 - Article 2,3 and 5 http://www.forestry.gov.cn/portal/main/govfile/13/govfile_1130.html</p> <p>Legal Authority State Forestry Administration</p> <p>Legally required documents or records</p> <ul style="list-style-type: none"> • <i>Logging records and harvest volume records</i> (consistent with <i>Logging Operation Design and Harvesting Permit</i>); • <i>(Harvest area) Inspection and acceptance Certificate</i> for state or locally owned forest farms 	<p>3. Chinese Academy of Forestry, FSC Controlled Wood field investigation report. Internal use.</p> <p>4. Transparency International Corruption Perception Index 2017 for China: http://www.transparency.org/country/#CHN</p> <p>5. World bank Governance Indicators for China: http://info.worldbank.org/governance/wgi/index.aspx#countryReports</p> <p>The following organizations and their experts are interviewed:</p> <ol style="list-style-type: none"> 1. Guangxi Forestry Bureau 2. Guangxi Forestry Industry Association 3. IKEA 4. Stora Enso Guangxi 5. Guangxi Academy of Social Science 6. Guangxi University 	<p>supervisory platform for the permit. But, this system is only for internal use among forestry authorities at different levels.</p> <ul style="list-style-type: none"> • Guangxi developed the forest management measures and forest harvesting management measures to carry out quota-based harvesting with permit and post-harvesting inspection should be conducted. According to Guangxi forest harvesting management measures, all the forest trees at 5 cm DBH or above shall be included into quota management system. The trees planted around farmers' houses and family hills could not be included. The Forest Department of Guangxi reserves the 5% of the quota distributed to the region for the purpose of nature disasters, forest land acquisition and forest protection. The quota cannot be transferred between forest organizations or farms. The plantation harvesting could use the quota for nature forest, but not visa verse. The quota surplus from ecological forest cannot be used in the next quota period but the quota surplus could be reserved for the use. The maximum harvesting area for the continuous timber forest is no more than 20 ha, while the harvesting area for short-rotation industrial forest should be determined by forest owners. • Guangxi River Course Management Rules forbids the encroachment, harvesting or damage of the river banks and associated forest and trees. No farming, mining, quarry, exclusive activities shall be conducted in these areas. Guangxi Forestry Department issued the Notice on Afforestation Work in 2014, which provided that all the coastal and river bank protective program should adopt the native or rare species to establish mixed forest and forbids the establishment of intensive short-rotation fast-growing and high-yield forest and pure forest.

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		7. Fenglin Corp. Ltd, a local plantation manager	<p>DESCRIPTION OF RISK</p> <ul style="list-style-type: none"> ● According to the CAF investigation on FSC Controlled Wood (3) in different counties nationwide, state- or locally owned- forest farms broadly follow the legislative requirements on harvesting plan design, publicizing of the harvesting operation, and also follow the technical requirements on harvesting. Also, local forest authorities implement properly their duty to inspect and accept the quality of harvesting operation with the priority concerns being the protection of young trees and minimizing waste during harvesting. For the issue of over-harvest of quota, see indicator 1.4. ● Forest farms or entities develop and publicize harvesting plan and apply for harvesting permits in line with the national and regional regulations. Furthermore, local forest authorities fulfill their responsibilities in various harvesting inspection and are concerned about the protection of middle-aged and young trees as well as the principle of minimum residues. ● According to the internal documents of year 2016 obtained from Guangxi Forestry Department, there were 905 cases of theft and excessive logging as well as deforestation, among which 895 cases were investigated and given penalty, or 98.9%. About 160 000m³ were involved in these cases. The total annual harvesting volume in Guangxi in 2015 was 19 125 000m³. Therefore 160 000m³ of illegally harvested timber accounts for about 0.84% of the total harvest volume in 2015.

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records Source of information (linked with Annex C2)	Indication of risk, evidence used Sources of Information (Linked with Annex C1)	Risk designation and determination
			RISK CONCLUSION Based on the available information, the risk of this indicator is assessed as low in Guangxi. Low (Threshold 1): Identified laws are upheld. Cases where regulations are violated are efficiently followed up via preventive actions taken by the authorities.
1.9 Protected sites and species	Applicable laws and regulations 1. Forest Law of People's Republic of China 2009 - Article 4, 24, 25 and 38 ; http://en.pkulaw.cn/display.aspx?cgid=20095&lib=law 2. Technical Code for Ecological Forest Establishment 2001-Article 5(1)B and C; http://www.forestry.gov.cn/portal/xby/s/1312/content-127443.html 3. Measures for Demarcating National-Level Ecological Forests 2010 - Article 7.	Government sources 1. Official website of State Forestry Administration. Notification about distributing the Six bans for protecting wild animals and plants issued by Department of Forestry of Guangxi Zhuang Autonomous Region (2012-12-6). http://www.gxly.gov.cn/site/gxly/tzgg/info/2012/2431.html 2. Official website of State Forestry Administration. Inspection of illegal trading of endangered species in Guangxi border areas implemented by Guangzhou Commissioner Office (2016-6-3).	OVERVIEW OF LEGAL REQUIREMENTS <ul style="list-style-type: none"> The forests that cover the protected areas and the areas inhabited by protected species are classified as ecological forests. Those forests are classified into three types, including national level ecological forests, provincial level ecological forests, and district level ecological forests, which are well protected according to the laws and regulations. Logging in ecological forests is strictly prohibited unless it is approved by corresponding authorities. Forests are divided into commercial forest and ecological forest based on their principal function. Ecological forests are located in key ecological areas as protected forests, conserved for special uses in some cases. <i>The Technical Code for Ecological Forest Establishment</i> defines the method, mode and species selection for ecological forest establishment of different types, as well as the management and tending of these forests. According to <i>The Wild Plant Protection Regulation</i>, the government shall enhance the protection of wild plant resources, and actively develop and reasonably use the wild plant resources. The State Council released the <i>National Key Protected Wild Plant List</i> (First batch), and the local key

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	<p>http://www.forestry.gov.cn/portal/xby/s/1277/content-126974.html</p> <p>4. Nature Reserve Regulation of P.R. China 1994 - Article 2,3,10,11,12,14,15,18,26,27,28,29, 32 http://www.gov.cn/ziliao/flfg/2005-09/27/content_70636.htm</p> <p>5. Measures for National-level Nature Reserve Monitoring and Check 2006 - Article 3,7,10,13,14,18,19 http://www.fdi.gov.cn/1800000121_23_61805_0_7.html</p> <p>6. Wild Plant Protection Regulation 1996 - Chapter 3 http://www.forestry.gov.cn/portal/jsxh/s/3477/content-537529.html</p> <p>7. Administration Measures for National-level Ecological Forestry 2013-Chapter 2.3 and 4</p>	<p>http://www.forestry.gov.cn/main/586/content-877303.html</p> <p>Non-Government sources</p> <p>1. Protection countermeasures for endangered wildlife, accessed on 4 August 2015 at http://www.xzbu.com/3/view-4413243.htm</p> <p>2. National synthesis analysis on forest ecosystem to indicate the improved management of protected area networking, accessed on 4 August 2015 at https://www.cbd.int/doc/world/cn/cn-nr-fe-en.pdf</p> <p>3. China's Fifth National Report on the Implementation of the Convention on Biological Diversity, accessed on 4 August 2015 at https://www.biodiv.org/world/parties.asp and</p>	<ul style="list-style-type: none"> Protected wild life lists are developed by provinces. There is a well-established system of natural reserves in China and corresponding laws and regulations have come out to support the implementation. According to laws regarding nature reserves, the government is required to implement policies that is beneficiary to the protection of nature reserves, and to integrate the sustainable development of nature reserves into the plan of national economic development. Harvesting, hunting, livestock grazing, fishing, land-reclaiming, mining and quarrying are not permitted in nature reserves unless in the ones with lower protection levels (e.g. class 3, generally protected forest). In the core and buffer areas of nature reserves, no production facilities shall be constructed. It is also not permitted to enter the core area. No tourism or production activities are permitted in the buffer zone of nature reserves. Anyone wishing to conduct scientific investigation or study must apply for entrance approval from the administration departments of the nature reserve by submitting an activities plan. In the area where national- or local-level key protected species are distributed, a nature reserve must be set up to protect the species, and protection signage will be established accordingly, which is forbidden to be destroyed. Wildlife growth shall be monitored to protect the species and its habitats. If projects have negative impacts on the growth environment of wildlife, an evaluation must be carried out by the project implementer and be reviewed and approved by environment protection authorities after consulting the comments of other relevant organizations.

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	<p>http://www.gov.cn/gzdt/2013-06/09/content_2423499.htm</p> <p>8. Regulations on the protection and management of terrestrial wildlife in the Guangxi Zhuang Autonomous Region http://law.npc.gov.cn/FLFG/flfgBylD.action?flfgID=88291&zlsxid=03&showDetailType=QW</p> <p>9. Management measures for Guangxi shankou mangrove ecological nature reserve and Beilun hekou National Nature Reserve http://www.gxzf.gov.cn/zwgk/zfwj/zqrmzfl/20180208-679911.shtml</p> <p>Legal Authority State Forestry Administration Ministry of Environment Protection for Nature Reserve Regulation</p>	<p>https://www.cbd.int/doc/world/cn/cn-nr-05-en.pdf</p> <p>4. Technical Regulation on Reconstruction of Low-Function Forest and: http://www.chinadaily.com.cn/china/2015-10/23/content_22262635.htm and http://www.greenpeace.org/eastasia/publications/reports/forests/2015/report-illegal-logging-sichuan/</p> <p>5. Transparency International Corruption Perception Index 2017 for China: http://www.transparency.org/country/#CHN</p> <p>6. World bank Governance Indicators for China: http://info.worldbank.org/governance/wgi/index.aspx#countryReports</p> <p>7. RUAN Guiwen & HUANG Zhaoyu. Preliminary Study on Population</p>	<ul style="list-style-type: none"> According to relevant laws and regulations on the establishment of non-commercial forest, commercial harvesting is not permitted in Ecological Forest --- logging is solely for the purposes of encouraging natural regeneration and forest tending. An integrated system of protection and management relating to wildlife, NTFP resource exploration and utilization, road and other construction and other related matters, has been established. Guangxi has enforced the laws and regulations on wildlife, with corresponding authorities established. <i>Guangxi Wild Plant Protection Measure</i> came into force on Feb.1 2009, followed by Guangxi First Batch Inventory of Key Protected Wild Plant, which provides a solid basis for sound protection of wildlife. <p>DESCRIPTION OF RISK</p> <ul style="list-style-type: none"> China and Guangxi have set up authorities for nature reserves management. There are well established relevant administrative organizations in charge of natural reserve protection. The State Council environment administrative responsible department is responsible for national reserves' management. And forestry, agriculture, mining, water conservation, marine (and related administrative departments) manage natural reserves in their own areas of responsibility. The local governments at different levels in Guangxi set up the bodies responsible for wildlife protection and set their terms of references. In protected sites, only thinning and intermediate harvesting approved by forestry authorities at provincial level and above is allowed. Complete forest closure without harvesting is practiced in areas with fragile ecological

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	<p>Legally required documents or records</p> <ul style="list-style-type: none"> • <i>Forest Harvesting Permit</i> issued by the relevant forestry authority at or above county level (with description of species, location, logging method and logging prohibition area); • <i>List of local rare and endangered species</i> - provided by state-owned forest farms • <i>Ecological forest distribution map</i> - provided by local forestry bureau or state-owned forest farms 	<p>Ecology of <i>Macaca arctoides</i> in Tiantang Mountain Nature Reserve Yulin Guangxi. (2014)</p> <p>8. Guangxi News. Bird poaching is rampant in Guangxi, forestry sectors all upon the whole society to care about birds. (2015-3-20) (2015-3-20) http://www.bbrtv.com/2015/0320/194966.html</p> <p>9. JIANG Aiwu etc. An Analysis of Landscape Fragmentation of Jinzhongshan National Nature Reserve (2014-4).</p> <p>10. Guangxi nature museum. Black Bear (<i>Selenarctos thibetanus</i>) Resources and Conservation Strategies in Guangxi Zhuang Autonomous Region (2011).</p> <p>11. FENG Changlin etc. Current Status and Conservation Strategies of Wild</p>	<p>environments, core areas and buffer areas of nature reserves, and ecological forest which is hard to regenerate after harvesting, etc.</p> <ul style="list-style-type: none"> • As the contracting party of the Convention on Biological Diversity, China has developed a bio-diversity protection activity plan and has submitted national reports on the implementation of the Convention. China also has established biological diversity protection system. • Guangxi has established 78 nature reserves, covering the area of nearly 1.42 million ha, among which 63 nature reserves are managed by forestry sector. Forest nature reserves accounts for 80.8% of the total number of nature reserves of Guangxi, and 98% of the total area of nature reserves in Guangxi. The nature reserve system plays a critical role in the protection of biological diversity and natural resources in Guangxi. According to relevant laws and regulation at national and regional levels, it is strictly prohibited to harvest, collect, purchase, process, sell, poaching, or to harm endangered wildlife outside nature reserves. Wild plants and animals including endangered species in Guangxi are threatened by management activities, although there are laws and nature reserve system established in Guangxi. • Researches indicate that key protected species in Guangxi are threatened by agriculture and forest activities, although there is a number of laws at national and regional levels regarding wild animals and plants protection. Research indicates that habitat fragmentation occurs in several natural reserves as well as their neighboring forests in Guangxi Zhuang Autonomous Region. Species in those areas are also threatened by illegal logging and poaching. Habitat reduction, habitat fragmentation, or even habitat loss of those natural reserves is directly or indirectly related to management activities. For

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records Source of information (linked with Annex C2)	Indication of risk, evidence used Sources of Information (Linked with Annex C1)	Risk designation and determination
		<p>Orchid Resources in Guangxi Yachang Forests. (2012)</p> <p>12. WANG Shuangling. Analysis on in situ conservation of important species in Guangxi (2011-12)</p> <p>13. LIU Huiming etc. Distribution patterns, preserve situations and countermeasures of the national key protected plants of biodiversity conservation priority area in western Guangxi and southern Guizhou (2013-3).</p> <p>14. Lu Zhou, etc. The distribution and conservation status of <i>Gorsachius magnificus</i> in Guangxi (2016)</p> <p>15. TAN Weifu. Analysis of conservation gap of <i>Camellia chrysantha</i> (2010)</p> <p>16. GAN Jinjia etc. Current Situation of Wild Resources and Protection</p>	<p>instance, agricultural and forest management activities in Yachang Nature Reserve lead to habitat loss. The reduction of primary vegetation and the excessive expansion of eucalyptus in Tiantangshan Natural Reserve result in the fragmentation of the habitats of <i>Macaca speciosa</i>.</p> <p>RISK CONCLUSION</p> <p>Based on the available information, the risk of this indicator is assessed as specified in Guangxi. There is a risk that protected species are threatened and endangered by forest management activities.</p> <p>Specified (Threshold 2):</p> <p>Threshold (2) is met:</p> <p>Identified laws are not upheld consistently by all entities and/or are often ignored, and/or are not enforced by relevant authorities.</p>

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records Source of information (linked with Annex C2)	Indication of risk, evidence used Sources of Information (Linked with Annex C1)	Risk designation and determination
		<p>Strategy of Anoectochilus roxburghii in Guangxi. (2016-9)</p> <p>The following organizations and their experts are interviewed:</p> <ol style="list-style-type: none"> 1. Guangxi Forestry Bureau 2. Guangxi Forestry Industry Association 3. IKEA 4. Stora Enso Guangxi 5. Guangxi Academy of Social Science 6. Guangxi University 7. Fenglin Corp. Ltd, a local plantation manager 	
1.10 Environmental requirements	<p>Applicable laws and regulations</p> <ol style="list-style-type: none"> 1. Technical Code for Ecological Forest Establishment 2001 - Article 4(2): http://www.forestry.gov.cn/portal/xb/y/s/1312/content-127443.html 2. SFA Opinion on Improvement of Harvesting Administration for 	<p>Government sources</p> <ol style="list-style-type: none"> 1. Fengjie County Government website, Twelfth Five Year Plan making new requirement on forestry ecological environment, accessed on 8th October 2015 at http://fj.cq.gov.cn/zfxx/news/2010-10/939_20468.shtml 	<p>OVERVIEW OF LEGAL REQUIREMENTS</p> <p>China has the following laws in terms of environment requirements:</p> <ul style="list-style-type: none"> ● SFA Opinion on Improvement of Harvesting Administration for Commercial Plantations states that the harvesting of commercial plantations shall consider its impact on ecological environment and land and water conservation, and that clear-cutting areas on slopes above 15 degrees shall not be more than 5 ha in size. ● The Law on Environmental Impact Assessments applies to land use planning and architecture/infrastructure projects by governments and relevant agencies. The EIA is required during the preparation of construction,

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	<p>Commercial Plantations 2003 - Article 14 http://www.forestry.gov.cn/portal/main/govfile/13/govfile_1130.html</p> <p>3. Technical Code for Forest Logging Operations 2005 - Article 4 (2) http://www.hsly.gov.cn/DocHtml/1/2010/10/11/975634545394.html</p> <p>4. Law of the People's Republic of China on Environmental Impact Assessment 2003- Chapter 1 and 2 http://www.china-eia.com/en/policiesregulations/lawregulations/4659.htm</p> <p>5. Forest Law of People's Republic of China 2009 - Article 21 http://en.pkulaw.cn/display.aspx?cgid=20095&lib=law</p>	<p>2. China Forestry website, Yongchuan in Chongqing Green for Grain Program beautifying environment, accessed on 8th October 2015 at www.forestry.gov.cn/portal/main/s/435/content-653193.html</p> <p>3. China.com. Advices on the formation of the twelfth five-year planning for the national economy and social development by the Central Committee of China's Communist Party (2010-10-28) http://www.china.com.cn/policy/txt/2010-10/28/content_21216295_5.htm</p> <p>4. Department of environment of Guangxi Zhuang Autonomous Region. Rules for the implementation of the management methods of construction projects in Guangxi Zhuang Autonomous Region (1987-10-3). http://www.gxepb.gov.cn/xxgkml/ztf/zc/fq/gz/201010/t20101030_980784.html</p>	<p>development and utilization planning for land uses, and the text of planning also shall have a specific chapter or explanation for the EIA.</p> <ul style="list-style-type: none"> ● The Forestry Law provides that efforts shall be taken to prevent and control forest fires by government at different levels. The Forest Fire Prevention Regulation states that local government shall define a forest fire responsibility zone, in which a system for regular checking of the potential factors relevant to forest fires is established - and to prevent their potential occurrence. At the same time, government at county level or above shall define a forest fire prevention period based on forest conditions and fire occurrence rules. During the period, no entrance is allowed into forest unless with approval from government. ● The Soil and Water Retention Law provides that plants and vegetation be protected from soil and water loss in ecologically fragile areas. Deforestation is forbidden within soil and water loss designated areas and forest harvesting must be conducted in a responsible manner, while clear cutting is forbidden. Only thinning and regeneration cutting are allowed for water conservancy forest, windbreak forest or other protective forest types. Measures must be adopted to prevent soil and water loss in harvesting areas and skidding roads. ● If forests are harvested in forest regions, the harvesting plan must include soil and water retention measures. When approved by forestry authorities, the plan shall be implemented under the oversight of forestry and water authorities. ● Soil and water retention measures shall be also adopted for the planting, young forest thinning on slopes more than 5 degrees.

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	<p>6. Forest Fire Prevention Regulation 2009 http://www.gov.cn/flfg/2008-12/05/content_1171407.htm</p> <p>7. Forest Disease and Pest Control Regulation 1989 http://www.gov.cn/flfg/2005-09/27/content_70642.htm</p> <p>8. Soil and Water Retention Law 2010 revised - Article 18-23 http://www.gov.cn/flfg/2010-12/25/content_1773571.htm</p> <p>Legal Authority State Forestry Administration</p> <p>Ministry of Environment Protection for the Law on Environment Impact Assessment</p> <p>Legally required documents or records</p>	<p>5. The People's Government of Guangxi Zhuang Autonomous Region. Riverways management regulations in Guangxi Zhuang Autonomous Region (2000). http://www.gxzf.gov.cn/zwgk/flfg/dfxfq/201407/t20140710_432308.htm</p> <p>6. Regulations for the protection of drinking water sources in the Guangxi Zhuang Autonomous Region (2017) http://www.gxzf.gov.cn/html/31105/20170125-634498.shtml</p> <p>Non-Government sources</p> <p>1. Pheonix News, 2015=09-16. Eulogy to Tianshan: Xinjiang towards new chapter of ecological civilization. Accessed on 8th October 2015 at http://news.ifeng.com/a/20150918/44682403_0.shtml</p> <p>2. gscn.com.cn, Department of Environment Protection and State</p>	<ul style="list-style-type: none"> Forestry Law and Forest Disease and Pest Prevention Regulation requires that measures be taken to prevent the occurrence of forest diseases and pests in forest management activities, to prevent the introduction of overseas diseases and pests and to protect healthy specimens in the forest. Severe forest diseases and pest outbreaks must be reported to forestry authorities at different levels depending to the extent of severity, for immediate control. According to Guangxi River Course Management Rule (2000), no organizations shall encroach, harvest or damage the forest and trees along river bank. Any cutting shall apply for the harvesting permit after approval from forestry authorities. According to the Circular on Implementation Plan of Further Optimizing the Forest Species Structure, no eucalyptus shall be planted at where there are slope at one side and water at the other side within the 200 m along nature reserve, ecological forest, express, etc., and no short-rotation eucalyptus shall be planted for key forestry programs. Related laws in China encourage the production and reasonable use of safe and effective pesticides without destroying the environment and natural resources. According to <i>Pesticide Management Regulation of the People's Republic of China</i>, the use of pesticide shall not cause environmental damages or pollution. A new local regulation effective on May 1 2017, Drinking Water Source Protection Regulations of Guangxi Zhuang Autonomous Region. Eucalyptus plantation on the water source area is not allowed from 2017. <p>DESCRIPTION OF RISK</p>

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records Source of information (linked with Annex C2)	Indication of risk, evidence used Sources of Information (Linked with Annex C1)	Risk designation and determination
	<ul style="list-style-type: none"> • Approved Forest Management Plan • Approved Forest Harvesting Plan 	<p>Forestry Administration giving a verbal warning to Zhangye Government agencies on Qilian Mount ecological environment, accessed on 8th October 2015 at http://gansu.gscn.com.cn/system/2015/10/08/011129431.shtml</p> <p>3. Transparency International Corruption Perception Index 2017 for China: http://www.transparency.org/country/#CHN</p> <p>4. World bank Governance Indicators for China: http://info.worldbank.org/governance/wgi/index.aspx#countryReports</p> <p>5. LUO Lianxi. Afforestation management and prospect of eucalyptus in Guangxi (2013).</p>	<ul style="list-style-type: none"> ● Environmental protection practices, as required in the Technical Code for Forest Logging Operations, often fail to be followed. This is especially the case in collective-managed forests, found in abundance in the southern region of China. However, this code is not mandatory, but provides recommended requirements only for all types of forests. ● According to the news on China's 12th Five-Year Plan (2011-2015) (Government sources 1) which includes new requirements on ecological and environmental forestry, the government has requested the improvement of ecological values by implementing ecological restoration projects and strengthening the implementation of projects such as: natural forest protection; conversion of agriculture land to forest so as to conserve water; retention of water and soil; preventing sand-loss and wind breaks implementation, as well as protecting biodiversity. ● The news found on China Forestry website (2) and Phoenix News (1) indicate that ecological values has improved after government has taken measures to improve the environment. Projects such as green for grain program have made significant contributions to local water conservation, air purification, and environment improvement. ● News from gscn.com.cn demonstrate that environment protection related government departments have strengthened their inspection, supervision and monitoring of environmental protection to ensure forest management, harvesting and protection meet environment requirements. ● According to the research done by LI Yong, a researcher from Guangxi Center for Disease Prevention and Control, only unreasonable management of eucalyptus plantations cause negative environment effects in Guangxi.

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records Source of information (linked with Annex C2)	Indication of risk, evidence used Sources of Information (Linked with Annex C1)	Risk designation and determination
		<p>6. YANG Qijun. The development of artificial fertilizers for eucalyptus in (2013-6)</p> <p>7. YANG Difeng. The history, status, ecological problems and solutions of eucalyptus in Guangxi (2015-9).</p> <p>8. Guangxi News. Unveiling eucalyptus (2015-4-22). http://news.163.com/15/0422/08/ANPTUH3L00014AED.html</p> <p>9. DENG Biyu etc. Analysis of the problems caused by the construction of ecological forests in Guangxi and a discussion on the corresponding solutions (2016-1).</p> <p>The following organizations and their experts are interviewed:</p> <ol style="list-style-type: none"> 1. Guangxi Forestry Bureau 2. Guangxi Forestry Industry Association 3. IKEA 	<p>Eucalyptus plantations in East Gate Forest Farm of Guangxi play a positive role in soil and water protection. Therefore, laws and regulations do not specify the types of pesticide or herbicide prohibited to use in agriculture or forest activities. Based on the information above, negative environmental effects that might be caused by improper management of eucalyptus does not indicate that eucalyptus plantations violate the law. The new local regulation effective May 1 2017, Drinking Water Source Protection Regulations of Guangxi Zhuang Autonomous Region prohibits new Eucalyptus plantation establishment in water source area, replacement or succession of existing Eucalyptus plantation is in progress. The regulation is enforced by local forestry authorities.</p> <p>RISK CONCLUSION</p> <p>The risk of this indicator is assessed as low in Guangxi.</p> <p>Low (Threshold 1):</p> <p>Identified laws are upheld. Cases where regulations are violated are efficiently followed up via preventive actions taken by the authorities.</p>

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records Source of information (linked with Annex C2)	Indication of risk, evidence used Sources of Information (Linked with Annex C1)	Risk designation and determination
		4. Stora Enso Guangxi 5. Guangxi Academy of Social Science 6. Guangxi University 7. Fenglin Corp. Ltd, a local plantation manager	
1.11 Health and safety	Applicable laws and regulations 1. Law of People's Republic of China on Prevention and Control of Occupational Disease 2011; http://www.lawinfochina.com/display.aspx?lib=law&id=9208&CGid= 2. Labor Law of People's Republic of China 2009-Chapter 6-7 http://www.btophr.com/s_arb/71.shtml 3. Women Labor Protection Law 2012 http://www.66law.cn/tiaoli/465.aspx 4. Work Safety Law of the People's Republic of China (amended) 2014 - Chapter 2 – 4	Government sources 1. Subsidies policy for employers' housing of forest management enterprises in natural forest protection program area, http://www.forestry.gov.cn/portal/main/s/4045/content-637137.html 2. Subsidies policy for employers' social security account of forest management enterprises in nature forest protection program area, http://www.forestry.gov.cn/portal/main/s/4045/content-637138.html 3. How to refine the state-owned forest region reform plan, http://www.forestry.gov.cn/portal/main/s/4044/content-749948.html	OVERVIEW OF LEGAL REQUIREMENTS <ul style="list-style-type: none"> Guangxi has formulated and implemented a legal system to ensure and protect the safety and health of laborers in light of national relevant laws and regulations, including the safety and health of employees from forest management enterprises. Organizations are required to establish a sound labor health and safety system and comply with requirements in this regard against accidents in the workplace and in reducing occupational hazards. Organizations must ensure adequate health and safety conditions exist and necessary appliances and equipment for employees is provided in line with national requirements. Regular health checks must be provided to those who engage in dangerous work. Employees engaging in special operations must be specially trained and qualified. The Chinese government has also placed special emphasis on protecting workers' basic interests and rights, to improve employment conditions and to promote social equality. <i>Work Safety Law of the People's Republic of China</i> provides that employees of a business entity shall be protected against unsafe condition and practices and be able to perform safety practices. It also requires the trade union of a business entity to help

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	<p>http://www.safahoo.com/Laws/Interpretation/201502/384140.shtml</p> <p>5. Technical Code for Forest Logging Operations 2005 -Article 11.1.2, Appendix C. http://www.hsly.gov.cn/DocHtml/1/2010/10/11/975634545394.html</p> <p>Legal Authority Ministry of Human Resources and Social Security</p> <p>Legally required documents or records</p> <ul style="list-style-type: none"> • Training Records for safe operation; • Accident Insurance; • Work permit for special occupations. E.g. chainsaw operator; • Outsourcing agreement; • Accident records and related administration procedures and measures 	<p>4. Notification regarding how to properly give publicity to Guangxi's employment injury insurance in 2014 issued by Department of Human Resources and Social Security of Guangxi Zhuang Autonomous Region (2014-04-23) http://www.gxhrrss.gov.cn/xxgk/zxgg/201405/t20140508_53577.html</p> <p>5. Deepening the supervision of employee health interviewing the director of Department of Occupational Safety and Health, State Administration of Work Safety. (2010-6-22)</p> <p>6. Guangxi Human Resource. (2016-8-3). http://www.gxrlzy.com/zcfg2015/</p> <p>Non-Government sources</p> <p>1. World Social Protection Report 2014-15: Building economic recovery, inclusive development and social</p>	<p>develop or amend work safety policy and rules and play a role as supervisor. Also, the legitimate rights and interests of employees should be protected to ensure work safety.</p> <ul style="list-style-type: none"> • Organizations which hire workers must create an enabling working environment congruent with occupational sanitary requirements and adopt measures to ensure the health and safety protection. Trade unions must monitor the prevention of occupational diseases to safeguard the legal rights of employees. Organizations must listen to the recommendations of Labor Unions when developing or revising the occupational disease prevention. At the national level, the labor authorities shall establish a treatment system for accidents and occupational diseases - and monitor/gather data on these to pool, report on and address accidents, deaths and occupational diseases. Organizations should set up the system regarding occupational disease prevention and control, improve the management of the disease, enhance the protection level, and undertake the due obligations. Organization also must pay employment injury insurance. People's government is required to ensure the oversight and governance of employment-related injuries to ensure employees to get compensation in accordance with laws. • China provides special labor protection to women by forbidding or not recommending women to engage in jobs with a certain level of work intensity. Women enjoy no less than 90 days for maternal leave. Women who are breast feeding shall not engage in work with a certain level of intensity or which is unsuitable for breast breeding, or to work overtime or night shift.

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records Source of information (linked with Annex C2)	Indication of risk, evidence used Sources of Information (Linked with Annex C1)	Risk designation and determination
		<p>justice, http://www.ilo.org/global/research/global-reports/world-social-security-report/2014/WCMS_245201/lang-en/index.htm</p> <p>2. Transparency International Corruption Perception Index 2017 for China: http://www.transparency.org/country/#CHN</p> <p>3. World bank Governance Indicators for China: http://info.worldbank.org/governance/wgi/index.aspx#countryReports</p> <p>4. Mo Yiming. Current state of employee welfare in Guangxi forestry - related enterprises. China Science and Technology, (8): 214-214.</p> <p>5. Chinese Academy of Forestry. A survey of FSC controlled wood (for internal use only).</p>	<ul style="list-style-type: none"> China also has issued to protect female workers' work safety conditions and requires business entities to adopt measures to improve health and safety and working conditions and provide training to female workers. <p>DESCRIPTION OF RISK</p> <ul style="list-style-type: none"> China has made progress to improve the health and safety of workers and has also worked with the Beijing Regional Office of ILO, which has carried out some programs in close cooperation with the Ministry of Human Resources and Social Security, such as Decent Work Program, Green Job Program and Sustainable Enterprise Development Program etc. Significant progress has also been made in social protection of workers according to related reports by ILO. Yet problems regarding labor rights are still prominent, especially for the health and safety, including occupational diseases and safety facilities in SMEs. There is no mandatory requirement on the safety clothes and devices wearing but one voluntary code, e.g. <i>Technical Code for Forest Logging Operation</i>, which recommended the safety devices and clothes for each types of operation. But according to the <i>Labor Law</i>, organizations shall provide the necessary safety facilities and devices for their labors and training concerned. According to expert interviews, workers engaged in low intensity operation as well as FMEs employing them have little awareness of wearing the necessary devices, such as glove, helmet, special trousers and boots for safety consideration. Some FMUs even have no safety rules in place and they don't prepare and provide the safety devices for their worker's labor.

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records Source of information (linked with Annex C2)	Indication of risk, evidence used Sources of Information (Linked with Annex C1)	Risk designation and determination
		<p>The following organizations and their experts are interviewed:</p> <ol style="list-style-type: none"> 1. Guangxi Forestry Bureau 2. Guangxi Forestry Industry Association 3. IKEA 4. Stora Enso Guangxi 5. Guangxi Academy of Social Science 6. Guangxi University 7. Fenglin Corp. Ltd, a local plantation manager 	<p>Most workers, especially older or skilled ones, are often reluctant to use the safety equipment. Meanwhile, the training concerning safety is insufficient.</p> <ul style="list-style-type: none"> ● According to the on-site interviews and expert interviews, FMUs, especially the small and medium ones, pay little attention to the safety training. Few of them developed the training procedure and little training have been provided to workers, who are also oblivious of training. <p>RISK CONCLUSION</p> <p>Based on the available information, the risk of this indicator is assessed as specified in Guangxi. Currently there are clear risks of lack of training and awareness of personal protective equipment of the workers; the health and safety of forest workers are at risk in forest operations.</p> <p>Specified (Threshold 2):</p> <p>Identified laws are not upheld consistently by all entities and/or are often ignored, and/or are not enforced by relevant authorities.</p>
1.12 Legal employment	<p>Applicable laws and regulations</p> <p>1. Labor Law of People's Republic of China 2009- Chapter 3,4,6,7 and 9: http://www.btophr.com/s_arb/71.shtml</p>	<p>Government sources</p> <p>1. Official website of State Forestry Administration. The amount of employee accident insurance purchased by Weidu in 2016 increased two times of that of the last year (2016-4-6)</p>	<p>OVERVIEW OF LEGAL REQUIREMENTS</p> <p>China has paid great attention to legal employment issues in recent years, and the revised Labor Law makes detailed provision on many aspects of legal employment, mainly including the following:</p> <ul style="list-style-type: none"> ● Laborers enjoy the right to be equally employed, choose their own occupations, receive payment, enjoy leave, get health and safety protection, receive professional and work-related training, have social security and

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records Source of information (linked with Annex C2)	Indication of risk, evidence used Sources of Information (Linked with Annex C1)	Risk designation and determination
	<p>2. Labor Contract Law 2012-Chapter 3-5, 8-9: http://en.pkulaw.cn/display.aspx?cgid=199310&lib=law</p> <p>3. Labor Protection Law of People's Republic of China 1994-Article 16, 17, 19, 25, 26, 28: http://www.doc88.com/p-212659327962.html</p> <p>4. Trade Union Law 2009 - Article 9, 10, 12, 19, 20, 21 http://en.pkulaw.cn/display.aspx?cgid=37083&lib=law</p> <p>5. Women Rights Protection Law 2005 -Chapter 4 http://en.pkulaw.cn/display.aspx?cgid=59781&lib=law</p> <p>6. Regulation of Labor Security Supervision 2004: http://en.pkulaw.cn/display.aspx?cgid=55940&lib=law</p>	<p>http://www.gxly.gov.cn/site/gxly/lyxw/info/2016/20204.html</p> <p>2. Official website of State Forestry Administration. Over 80 female employees from Gaofeng forest farms were trained to safeguard their legal rights by Weidu (2015-3-10) http://www.gxly.gov.cn/site/gxly/lyxw/info/2015/13350.html</p> <p>3. Department of Human Resources and Social Security of Guangxi Zhuang Autonomous Region. Announcement about Guangxi social insurance of 2013 (2014-11-7) http://www.gxhrrs.gov.cn/xxgk/ywfl/shbz/ylibx/201411/t20141117_52710.html</p> <p>4. China Changan.com. The police have curbed illegal recruitment of foreign workers in Guangxi Zhuang Autonomous Region (2012-12-21). http://www.chinapeace.gov.cn/2012-12/21/content_6097892.htm</p>	<p>other welfare, apply for settlement of labor disputes and other labor rights in line with laws and regulations.</p> <ul style="list-style-type: none"> • Laborers enjoy the right to participate or organize labor unions which represent and safeguard the legal rights of laborers and can carry out activities independently. Laborers can also participate in the management of an organization or carry out negotiations with regards the protection of legal rights by participating in employer meetings, employer representative meeting and others. • The government at different levels has the obligation to promote the legal employment by providing different employment-related services. Laborers' rights to be employed are protected from any bias based on nationality, ethnicity, gender and religion. Employment of juveniles (under 16 years old) is forbidden. • Organizations have the obligation to sign labor contracts with labors to establish the labor relationship and clarify the right and obligation of both parties. In addition, employees are empowered to engage in collective bargaining with their employers for issues relating to payment, working time, leaves and rest, work-related health and safety, insurance and welfare issues, and then sign a collective labor contract. • Guangxi requires that laborers' working hours per day cannot be more than 8 hours and that the working time per week cannot be more than 44 hours in line with national relevant law. China implements a minimal pay (minimum wage) system. Minimal pay is defined by provincial governments and submitted to the State Council for record.

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records Source of information (linked with Annex C2)	Indication of risk, evidence used Sources of Information (Linked with Annex C1)	Risk designation and determination
	<p>Legal Authority Ministry of Human Resources and Social Security State Forestry Administration</p> <p>Legally required documents or records</p> <ul style="list-style-type: none"> • Name lists for staff and contractors; • Salary payment records; • Employment contracts for permanent and temporary staff <p>NOTE: Social Security card of each worker provides evidence of social security and other insurances paid.</p>	<p>5. Guangxi News. Guangxi News Website, a batch of new provisions to be enforced on July 1st stipulate that formal staff and temporary staff must be given equal payment for doing equal work. (2013-7-1) http://news.gxnews.com.cn/staticpages/20130701/newgx51d0b473-7925334.shtml?pcview=1</p> <p>Non-Government sources</p> <p>1. Chinese Academy of Forestry, FSC Controlled Wood field investigation report. Internal use.</p> <p>2. Transparency International Corruption Perception Index 2017 for China: http://www.transparency.org/country/#CHN</p> <p>3. World bank Governance Indicators for China: http://info.worldbank.org/governance/wgi/index.aspx#countryReports</p>	<ul style="list-style-type: none"> • Organization should establish work-related training systems for the benefit of laborers in light of a training plan developed based on the actual needs. Laborers engaging in technical work shall be trained before conducting such work. • China has established and is further developing its social security system to enable laborers to have assistance and compensation when retired, falling ill, becoming unemployed or for reasons of maternity. • Labor Forest management enterprises, as legal entities, need to comply with all the above general laws and regulations, including to sign labor contracts, pay social security and insurance on the behalf of their staff, provide vocational training, respect the right of staff to be employed, etc. • Guangxi strictly follow the Labor Law and released the Labor Registration Implementation Measures, Guangxi Implementation Measure of Labor Law and Guangxi Supervision Measures on Labor Law Enforcement, which set numerous detailed provisions on welfare, labor contract, disputes settlement, women rights and labor security. <p>DESCRIPTION OF RISK</p> <ul style="list-style-type: none"> • The CAF investigation on FSC Controlled Wood (1) showed that legal employment has been much improved in China. State-owned forest farms or forest enterprises follow legal employment laws and regulations strictly by signing employment contracts, paying workers with wages above the locally-required minimum wage, paying social security insurance and pension insurance, and providing training to workers, etc. They also sign an employment contract with temporary workers and pay required insurances.

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records Source of information (linked with Annex C2)	Indication of risk, evidence used Sources of Information (Linked with Annex C1)	Risk designation and determination
		<p>4. Mo Yiming. A study of the welfare of employees in Guangxi forestry enterprises (2013).</p> <p>5. Chinaqw.com. Overseas Chinese in Guangxi held a meeting solving the problems of endowment insurance arrears (2015-6-9). http://www.chinaqw.com/ggqj/2015/06-09/52606.shtml</p> <p>6. Mo Yiming. Current state of employee welfare in Guangxi forestry - related enterprises. China Science and Technology, (8): 214-214.</p> <p>The following organizations and their experts are interviewed:</p> <ol style="list-style-type: none"> 1. Guangxi Forestry Bureau 2. Guangxi Forestry Industry Association 3. IKEA 4. Stora Enso Guangxi 5. Guangxi Academy of Social Science 	<ul style="list-style-type: none"> ● The state-owned forest farms follow the legal requirements to establish their Labor Unions and develop the collective payment negotiation system. Almost all the worker are the members of Labor Unions and could select their representatives for the collective negotiation for payment if they think it necessary. This was proved through the CFCC pilot projects. There are a lot of migrant labors working in the collective owned forest management and processors. Generally, large companies employing these workers sign labor contracts with them and pay their basic social security. Also, these companies comply with national requirements in terms of work hour, professional training, labor union establishment, etc. ● The discussion with experts found that forest management companies in Guangxi often outsource harvesting operation. Though there are contracts between these companies and contractors, there is no contract between contractors and labors, let alone insurance. Further, a significant number of small and medium companies fail to sign labor contracts and pay social security. Nevertheless, they would like to pay the injury insurance since they have to pay high compensation for any injury. <p>In recent years, there are increasing number of foreign workers working in forest management farms, although it is difficult to acquire the exact percentage or number, the case investigated in 2012 (government source 4) found there are foreign workers without the legally required permission. The interview with experts revealed that most of foreign works from Vietnamese are illegal immigrants. For this sort of issues, Guangxi government has taken relevant measures. For instance, the pilot projects have been implemented in Fangcheng and Chongzuo cities to include the</p>

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records Source of information (linked with Annex C2)	Indication of risk, evidence used Sources of Information (Linked with Annex C1)	Risk designation and determination
		<p>6. Guangxi University</p> <p>7. Fenglin Corp. Ltd, a local plantation manager</p>	<p>foreign worker in the governance system through official procedure so as to make their illegal status turn into legal. However, there is no further information to confirm the effect of that.</p> <ul style="list-style-type: none"> Also, in private forest management enterprises, it is common that forestry workers commonly work overtime, cannot take legally required leave and payments for overtime working are slow to be received. Furthermore, the delayed payment of social insurance often occurs in forest farms in Guangxi. According to the research done by MO Yiming, social welfare enjoyed by workers in forestry sector is generally below other sectors. The overworking is common in the forest sector. 90% of forestry technician or workers cannot be approved for a paid annual leave, which does not comply with labor law. According to the discussion with experts, there is no employment of child labor since the forest operation is labor intensity work with comparatively low payment. Even if some children drop out school, they would like to find job in service sector and factories in cities instead of working in forests. There is no enforced labor found in forestry sector, and experts said that as forest is large open area, if there are enforced labors, it could be easily found by villagers and the labor could easily escape. And the collection of news from 2010-2016 by the CAF team also showed that there had no report on children labor and enforced labor in forestry sector in Guangxi. This news also showed the companies employing children labor has been heavily punished. <p>RISK CONCLUSION</p> <p>Based on the available information, the risk of this indicator is assessed as</p>

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			<p>specified in Guangxi. There is systematic violation of legal employment related to overtime work; illegal migrant labor and failure to pay social insurance.</p> <p>Specified (Threshold 2) Identified laws are not upheld consistently by all entities and/or are often ignored, and/or are not enforced by relevant authorities.</p>
Third parties' rights			
1.13 Customary rights	<p>Applicable laws and regulations</p> <p>1. Villager Committee Organization Law of P.R. China 1998 - Article 3, 8 and 10 http://baike.baidu.com/view/27973.htm</p> <p>2. People's Mediation Committee Organization Regulation 1989 - Article 3 and 6 http://www.china.com.cn/law/flfg/txt/2006-08/08/content_7060246.htm</p> <p>Legal Authority State Ethnic Affairs Commission State Forestry Administration</p>	<p>Government sources</p> <p>1. State Ethnic Affairs Commission: http://www.seac.gov.cn (general source of information)</p> <p>2. The Central People's Government of the People's Republic of China): www.gov.cn/test/2005-07/29/content_18338.htm</p> <p>3. Ethnic Affairs Committee of Guangxi Zhuang Autonomous Region. About the advices on strengthening the inspection of the enforcement of minority laws and the implementation of minority policies (2010-08-15).</p>	<p>OVERVIEW OF LEGAL REQUIREMENTS</p> <ul style="list-style-type: none"> China is a multi-ethnic country since ancient times and the rights and interests of ethnic groups are addressed within Chinese law and society. Ethnic Affairs and Religion Committee of Guangxi Zhuang Autonomous Region was specially set up to be responsible for dealing with minorities' and religion' affairs, including harmonizing ethnic relationships, ensuring the traditional rights of minorities, improving the economic and social development and religious affairs in minorities region. As mentioned in 1.1, the regulation on resolving forest tenure disputes was issued and related procedure has been developed. In some areas, especially in Minority Autonomous Regions, some local unwritten-laws regulate the detailed procedure to resolve conflicts on forest land borders and use-rights of forest resources. Conflicts in relation to community traditional rights are resolved according to Organic Law of the Villagers Committees of the People's Republic of China and Organic Statute of People's Mediation Committee. The villager

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	<p>Legally required documents or records</p> <p>N/A</p>	<p>http://www.gxmw.gov.cn/mzzc/BT/510.html</p> <p>Non-Government sources</p> <p>1. China Rural Villagers Self-Governing Network: http://www.chinarural.org/</p> <p>2. Chinese Academy of Forestry, FSC Controlled Wood field investigation report. Internal use.</p> <p>3. Department of Law of Minzu University of China. Villagers' autonomy system in the perspective of safeguarding minorities' rights—— empirical study of Hezhai village in Guangxi Zhuang Autonomous Region (2011)</p> <p>The following organizations and their experts are interviewed:</p> <p>1. Guangxi Forestry Bureau 2. Guangxi Forestry Industry Association</p>	<p>committee, which is a self-government organization in the countryside, is responsible for administering affairs concerning traditional rights disputes according to mediation regulations. If mediation fails, the parties concerned can apply for administrative mediation to government or apply for a judicial procedure to the people's court.</p> <ul style="list-style-type: none"> Guangxi is an autonomous region, with largest ethnic population. With the administration setup, the ethnic groups govern themselves, and the customs and traditional living and work are respected. Guangxi also developed some policies and regimes to promote the ethnic culture development and also settle down the disputes and conflicts in traditional rights. <p>DESCRIPTION OF RISK</p> <ul style="list-style-type: none"> Experts from some international organizations such as World Bank have spoken highly of the autonomous regions system in China (2). Guangxi stresses the protection of ethnic culture and customs as an autonomous region. With recognized and equitable processes through the regional autonomous systems - the villagers' self-government system and the court system in China - there is a legal framework for protecting traditional rights, for which there is little evidence to suggest it is not working well. In terms of natural resources, ethnic groups get the forest land use rights and ownership and use right of forest resources in line with national laws and policy. The state-owned forest farm in Guangxi where various ethnic minority groups live around often allocate some forest with good condition to ethnic groups consciously.

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		3. IKEA 4. Stora Enso Guangxi 5. Guangxi Academy of Social Science 6. Guangxi University 7. Fenglin Corp. Ltd, a local plantation manager	<ul style="list-style-type: none"> Expert interviews confirmed that local ethnic groups intermingle with Han people. Mutual respect and trust among all the nationalities has been established, and they consciously accept and have adopted the lifestyle and culture of Han Nationality. In some cases, it is hard to distinguish them from Han people. They enjoy the same rights to forest land and forest resources with Han people but in some cases, they could enjoy extra care compared to Han people because of the ethnic policy. Some state-owned forest farms allow them to access to and use the NTFPs, and if it is possible, these farms also allocate some stands in good condition for ethnic groups to manage. <p>RISK CONCLUSION Based on available information, the risk in this indicator is assessed as Low in Guangxi.</p> <p>Low (Threshold 1): Identified laws are upheld. Cases where regulations are violated are efficiently followed up via preventive actions taken by the authorities.</p>
1.14 Free prior and informed consent	Applicable laws and regulations N/A Legal Authority N/A Legally required documents or records	Government sources N/A Non-Government sources N/A	N/A <ul style="list-style-type: none"> FPIC is not required under China's legal framework. It is the agreement opinion of WGs. As the FPIC is cited from the IP. AND China does not formally recognize the presence of IP within China. ILO 169 is not signed by government. FPIC is not existed under China's legal framework. Although third parties' rights are respected in the villagers committee law, the context and requirement on informed consent are different which are not applicable for FPIC.

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	N/A		
1.15 Indigenous people's rights	<p>Applicable laws and regulations</p> <p>1. Villager Committee Organization Law of P.R. China 1998 - Articles 3, 8 and 10 http://baike.baidu.com/view/27973.htm</p> <p>2. People's Mediation Committee Organization Regulation 1989 - Articles 3 and 6 http://www.china.com.cn/law/flfg/txt/2006-08/08/content_7060246.htm</p> <p>3. Constitution of the People's Republic of China (1982) http://www.npc.gov.cn/npc/xinwen/node_505.htm</p> <p>4. Regional Ethnic Autonomy Law of P. R. China (1984,2001 revised) http://www.gov.cn/ziliao/flfg/2005-09/12/content_31168.htm</p>	<p>Government sources</p> <p>The People's Republic of China does not formally recognize the presence of INDIGENOUS peoples within China.</p> <p>Non-Government sources</p> <p>1. Human Right Magazine. An interview with Mr. Li Dezhu, Director of State Ethnic Affairs Commission: http://www.humanrights-china.org/china/magezine/2003.5/p2-p6.htm</p> <p>2. News.163.com.2009-07-21. Guangxi's protection of ethnic culture promotes ethnic unity. http://news.163.com/09/0821/10/5H7VM4EJ000120GU.html</p> <p>3. Liuzhou Daily. 2015-10-21. Analysis of the feature of architecture of "Four Major" minority nationalities in Liuzhou - preserving nationalities' architecture</p>	<p>OVERVIEW OF LEGAL REQUIREMENTS</p> <p>INDIGENOUS PEOPLES: People and groups of people that can be identified or characterized as follows:</p> <ul style="list-style-type: none"> • The key characteristic or criterion is self-identification as Indigenous Peoples at the individual level and acceptance by the community as their member • Historical continuity with pre-colonial and/or pre-settler societies • Strong link to territories and surrounding natural resources • Distinct social, economic or political systems • Distinct language, culture and beliefs • Form non-dominant groups of society • Resolve to maintain and reproduce their ancestral environments and systems as distinctive peoples and communities. <p>(Source: Adapted from United Nations Permanent Forum on Indigenous Issues, Factsheet 'Who are Indigenous Peoples' October 2007; United Nations Development Group, 'Guidelines on Indigenous Peoples' Issues' United Nations 2009, United Nations Declaration on the Rights of Indigenous Peoples, 13 September 2007)</p> <ul style="list-style-type: none"> • There is no special law formulated and implemented for the right to nature resources for ethnic groups in China or in Guangxi. The Constitution provides that all land are owned by the state, and ethnic groups have the same right as Han People do for the forest land and forest growing. But for the traditional culture, government established related laws to protect them.

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	<p>Legal Authority State Ethnic Affairs Commission State Forestry Administration</p> <p>Legally required documents or records N/A</p>	<p>to continues the historical context. http://www.gxcounty.com/tour/msfq/20151021/113619.htm</p> <p>The following organizations and their experts are interviewed: 1. Guangxi Forestry Bureau 2. Guangxi Forestry Industry Association 3. IKEA 4. Stora Enso Guangxi 5. Guangxi Academy of Social Science 6. Guangxi University 7. Fenglin Corp. Ltd, a local plantation manager</p>	<ul style="list-style-type: none"> ● The 55 ethnic minorities (excepting Han people) together make up a smaller proportion of the total population of Han people in China, so they were called minorities. Each has identifying characteristics, languages and customs of their own. ● In order to promote social and economic development of ethnic groups, a special minority policy has been developed, which focuses on the following five aspects: equal political right, economic development right, equal education, culture and hygiene development right, religion belief and customs and habit. ● To implement the policy, some laws and regulations had been developed, such as the Law on Regional Ethnic Autonomy. In national autonomous areas, autonomous rules and specific regulations may be worked out according to local political, economic and cultural characteristics. The Law of the People's Republic of China on Regional National Autonomy has been issued to ensure the minority nationalities can practice regional autonomy in areas where they live in concentrated communities and set up organs of self-government for the exercise of the power of autonomy. The system of regional national autonomy is well implemented and practices in ethnic group settlement areas according to the Constitution. Regional national autonomy is implemented in concentrated regions of minority, which ensure the right of the minority nationalities to administer their internal affairs. According to Article 4.4 of the Constitution, all ethnic groups "have the right to preserve and reform their own folkways and customs". Based on that principle, there are corresponding regulations in other laws: (1) Article 10 of the <i>Law on Regional Ethnic Autonomy</i>: "The organs of self-government of national autonomous

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			<p>areas shall guarantee the freedom of the nationalities in these areas to use and develop their own spoken and written languages and their freedom to preserve or reform their own folkways and customs.”; (2) Article 251 of <i>Criminal Law of the People's Republic of China</i> : “Workers of state organs who illegally deprive citizens' right to religious beliefs or who encroach on minority nationalities' customs or habits, if the case is serious, are to be sentenced to two years or fewer in prison or put under criminal detention.”; (3) Article 50 of <i>Marriage Law of the People's Republic of China</i>: “The people's congresses of autonomous areas and their standing committees may formulate certain adaptations or supplementary provisions in keeping with the principles of this Law and in the light of the specific conditions of the local nationalities in regard to marriage and family.”; (4) Article 2.5 of <i>Law of the People's Republic of China on Assemblies, Processions and Demonstrations</i>: “This Law shall not apply to recreational or sports activities. normal religious activities or traditional folk events.”; (5) Article 14.2 of <i>City Planning Law of the People's Republic of China</i>: “In developing the plan for a city in a national autonomous area, attention shall be paid to the preservation of ethnic traditions and local characteristics.”.</p> <p>DESCRIPTION OF RISK</p> <ul style="list-style-type: none"> ● Forest regions in Guangxi are also where ethnic population live together. The governments at different levels in Guangxi respect and protect the customs as well as customary law of local minorities. ● The expert interviews showed that local ethnic groups recognize Han culture to larger extent. They enjoy the same rights to forest land and forest

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			<p>resources. Some state-owned forest farms allow them to access to and use the NTFPs, and if it is possible, these farms also allocate some stand in good condition to ethnic group for management.</p> <ul style="list-style-type: none"> ● The interview with stakeholders demonstrated that traditional rights sometimes conflict with local laws or regulations. In Guangxi, traditional residents often build the tombs on forest land or mountain. Sometimes state-owned forest farms would be occupied by residents. However, according to the nationality policy, this situation would not trigger conflicts. ● Additionally, Guangxi take great efforts to protect ethnic groups' traditional culture and custom. In 2014, Guangxi released the Measures for Traditional Holiday for the Ethnic Groups in Guangxi Zhuang Autonomous Region. It states that March 3rd in Zhuang calendar is the holiday for Zhuang people, in which all residents in Guangxi would enjoy 2-day holiday. The effect time starts at 1st March 2014. ● Guangxi also pays great emphasis on ancient book restoration. The Office of Ancient Book for Ethnic Groups in Guangxi was established in 1986. In the past 3 decades, over 5000 ancient books from 11 ethnic groups have been rescued. The Office also set up the team for collation of ancient books, which establish the basis for further work. In 2009, Guangxi government set up the coordinating organization for ethnic groups' ancient book, which lays the working mechanism as "government-leading, society-participating and policy-supporting". ● The population of Zhuang ethnic groups account for 88.5% in Chongzuo city. Local nationality culture has been protected and explored well. With the

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			<p>support from governmental finance and policy, the Duanyi Zhuang culture in Banyitun has been gradually known by the world.</p> <ul style="list-style-type: none"> In 2015, the planning department of Liuzhou city compiled the “Liuzhou traditional architectural elements research” and “Liuzhou local-style dwelling buildings collection and planning”, which deeply explored the connotation of ethnic architecture, and fully study, protect and utilize the local traditional building elements, especially the regional ethnic buildings of Zhuang, Dong, Miao, and Yao. <p>RISK CONCLUSION</p> <p>The People's Republic of China does not formally recognize the presence of INDIGENOUS peoples within China. So, there is no laws related to IPs, it is not applicable for this indicator.</p>
Trade and transport			
1.16 Classificat ion of species, quantities, qualities	<p>Applicable laws and regulations</p> <p>1. Customs Law of People's Republic of China 2005 - Article 42 http://www.customs.gov.cn/tabid/2433/InfoID/3420/ftid/399/Default.aspx</p> <p>2. Administration Provision of General Customs Administration on Classification of</p>	<p>Government sources</p> <p>1. Official website of State Forestry Administration. Further strengthening the management of timber transportation in Guangxi (2006-07-18) http://www.forestry.gov.cn/portal/main/s/72/content-371040.html</p> <p>2. Official website of State Forestry Administration. Implementation of</p>	<p>OVERVIEW OF LEGAL REQUIREMENTS</p> <p>China has the following requirements on the classification on species, quality and quantity.</p> <ul style="list-style-type: none"> The transportation permit for raw materials has a format to require information on species, quality and quantity in addition to the essential information on transportation method, way, starting and ending point. The information on species, quality and quantity will be checked at check points in its journey. If there is a gap between the information on the transport permit, the commodity will be fined or seized at the check points.

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	<p>Import/Exported Goods 2007 - Article 6 http://www.customs.gov.cn/publish/portal121/tab35214/module81104/info190910.htm</p> <p>3. Forest Law of People's Republic of China 2009 - Article 22, 37 and 38; http://en.pkulaw.cn/display.aspx?cgid=20095&lib=law</p> <p>4. Regulation of the Implementation of Forestry Law of People's Republic of China 2011 - Article 35 and 36 http://en.pkulaw.cn/display.aspx?cgid=26935&lib=law</p> <p>5. Administration measures of Wildlife Import and Export License 2014-Article 34 http://www.law-lib.com/law/law_view.asp?id=445636</p>	<p>China timber transportation management system in Guangxi. (2010-12-31) http://www.forestry.gov.cn/portal/main/s/102/content-457410.html</p> <p>3. Official website of State Forestry Administration. Adjusting the distribution of timber transportation inspection station in Guangxi, further strengthening the inspection and management of timber transportation (2013-02-08) http://www.forestry.gov.cn/portal/main/s/449/content-584878.html</p> <p>4. Authenticity verification of timber transportation certificate, http://slzy.forestry.gov.cn/</p> <p>Non-Government sources 1. Transparency International Corruption Perception Index 2017 for China:</p>	<ul style="list-style-type: none"> ● Customs Law of People's Republic of China 2005 - Article 42 requires the correct goods classification. The HS code is adopted for good imports and exports, when exporting or importing commodities, the consigner or consignee must provide the correct species, specification and quantity for the duty or tariff payment. Customs Law also provides that Customs could require consigner and consignee of imported/exported commodity to provide the document for the commodity classification in the declaration form. If necessary, Customs could organize an inspection or testing, and use the results as the basis for commodity classification. ● Article 6 requires that importers shall declare correctly the name, specification, quantity, etc. of imported or exported goods. ● Article 34 of Administration Regulation on Wildlife Import and Export License requires that the import or export of wildlife and its products which are listed on the import and export catalog shall declare to Customs and submit the import or export permission certificate or species certificate, and complete the import and export in accordance the species, volume, port and period indicated on the permission certificate or species certificate. See also indicator 1.19. <p>DESCRIPTION OF RISK</p> <ul style="list-style-type: none"> ● Timber transport certificate provided by law can deliver information of tree species, qualities and quantity. In fact, to ensure the legitimate source of timber, the law requires relevant information to be provided by timber transport certificate for the convenience of inspection of timber checkpoints.

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records Source of information (linked with Annex C2)	Indication of risk, evidence used Sources of Information (Linked with Annex C1)	Risk designation and determination
	<p>Legal Authority China Administration of Customs State Forestry Administration</p> <p>Legally required documents or records</p> <ul style="list-style-type: none"> • Transportation permit; • Declaration form for import or export (not publicly available). • wildlife import and export license 	<p>http://www.transparency.org/country/#CHN</p> <p>2. World bank Governance Indicators for China: http://info.worldbank.org/governance/wgi/index.aspx#countryReports</p> <p>The following organizations and their experts are interviewed:</p> <ol style="list-style-type: none"> 1. Guangxi Forestry Bureau 2. Guangxi Forestry Industry Association 3. IKEA 4. Stora Enso Guangxi 5. Guangxi Academy of Social Science 6. Guangxi University 7. Fenglin Corp. Ltd, a local plantation manager 	<p>Moreover, to impose tariffs correctly, China Customs classifies the tree species, qualities and quantity.</p> <ul style="list-style-type: none"> • Guangxi hosted timber transportation information management system training workshop as the first province to set up and pilot the system. The training is aimed at developing the skilled operators for the system who will be in charge of system updating and data storage and copying. • Guangxi has set up timber check points at every county to check the transportation of timber against the transportation permit for quantity, species and quality. There are 376 check points in Guangxi. <p>RISK CONCLUSION</p> <p>Based on the above information, the risk of this indicator is assessed as low in Guangxi.</p> <p>Low (Threshold 1):</p> <p>Identified laws are upheld. Cases where regulations are violated are efficiently followed up via preventive actions taken by the authorities.</p>
1.17 Trade and transport	<p>Applicable laws and regulations</p> <p>1. Forest Law of People's Republic of China 2009 - Article 22, 37 and 38;</p>	<p>Government sources</p> <p>1. Official website of State Forestry Administration. Further strengthening the management of timber transportation in Guangxi (2006-07-18)</p>	<p>OVERVIEW OF LEGAL REQUIREMENTS</p> <p>China has implemented a governance system for wood timber processing, trade and transport.</p>

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records Source of information (linked with Annex C2)	Indication of risk, evidence used Sources of Information (Linked with Annex C1)	Risk designation and determination
	<p>http://en.pkulaw.cn/display.aspx?cgid=20095&lib=law</p> <p>2. Regulation of the Implementation of Forestry Law of People's Republic of China 2011 - Article 35 and 36 http://en.pkulaw.cn/display.aspx?cgid=26935&lib=law</p> <p>3. Bylaw of the Implementation of Plant Quarantine (Forestry Part) 1994 - Article 14 http://www.btly.gov.cn/web/show.asp?id=684</p> <p>4. Regulations for the Implementation of the Law of the People's Republic of China on the Entry and Exit Animal and Plant Quarantine 1997 -Chapter 1-4 http://www.lnciq.gov.cn/ywpd/spjy/ywcs/201201/t20120109_66987.htm</p>	<p>http://www.forestry.gov.cn/portal/main/s/72/content-371040.html</p> <p>2. Department of Forestry of Guangxi Zhuang Autonomous Region. Training program of timber transportation management was held in Nanning (2015-12-18). http://www.gxly.cn/site/gxly/lyxw/info/2015/19200.html</p> <p>Non-Government sources</p> <p>1. Jiuzheng Decorative Materials Website, no transportation permit needed for 24 kinds of timber, accessed on 9th October 2015 at http://news.jc001.cn/13/0903/753398.html</p> <p>2. Tsinghua University - FOREST GOVERNANCE INTEGRITY REPORT CHINA - 2011 (High risk corruption area 4: Bribery to undermine sustainable logging operations)</p> <p>3. Transparency International</p>	<ul style="list-style-type: none"> Timber transported from one forest region to another shall require a Transportation License to travel with timber goods from the start point to end point of their journey. As per the SFA "Circular on Further Strengthening the Administration of Wood Transportation" issued by the State Forestry Administration in 2013, transportation licenses are now only required for primary forest products, including logs, sawn-timber, bamboo timber and wood chips. Secondary forest products are largely exempt from applying for the permit. Transportation permits apply to both Chinese and imported materials for primary forest products. However, transportation directly from ports to mill/factory does not require the permit. Bamboo and bamboo products (excluding timber) are allowed to be transported without a transportation permit. Trading or processing of timber (including logs, sawn timber, bamboo timber and chips) at forest region requires to be approved by county forestry authorities or above. Timber procurement organizations or individuals shall not procure the timber without harvesting permit or another certificate for legal source. Quarantine inspection shall be carried out for imported/exported timber or timber products as well as for the carriers and packages. Consignees shall declare for quarantine by submitting the phytosanitary certificate issued by exporting countries when importing or exporting timber or timber products. Guangxi Timber Transportation Administration Rules provides that timber transportation (mainly rough log, fuel wood, charcoals) needs to apply for the permit at country forestry bureau and the transportation out of Guangxi

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records Source of information (linked with Annex C2)	Indication of risk, evidence used Sources of Information (Linked with Annex C1)	Risk designation and determination
	<p>5. SFA Circular on Relative Issues of Regulating the Supervision and Management of Wood transportation 2013 – http://www.forestry.gov.cn/portal/main/s/72/content-610448.html</p> <p>6. SFA Circular on Further Strengthening the Administration of Wood Transportation 2009 http://www.forestry.gov.cn/portal/lycy/s/2883/content-441724.html</p> <p>7. SFA Opinion on Improvement of Harvesting Administration for Commercial Plantations 2003 - Article 2,3 and 5 http://www.forestry.gov.cn/portal/main/govfile/13/govfile_1130.html</p> <p>Legal Authority State Forestry Administration General Administration of Customs</p>	<p>Corruption Perception Index 2017 for China: http://www.transparency.org/country/#CHN</p> <p>4. World bank Governance Indicators for China: http://info.worldbank.org/governance/wgi/index.aspx#countryReports</p> <p>The following organizations and their experts are interviewed:</p> <ol style="list-style-type: none"> 1. Guangxi Forestry Bureau 2. Guangxi Forestry Industry Association 3. IKEA 4. Stora Enso Guangxi 5. Guangxi Academy of Social Science 6. Guangxi University 7. Fenglin Corp. Ltd, a local plantation manager 	<p>shall apply for the permit to Guangxi Forestry Department or prefecture forestry bureau. According to the Circular on defining the scope of other timber products in Guangxi Timber Transportation Administration Rules, the scope covers tree length strips, charcoal, veneer, core board, wooden frame and packaging box, which requires the permit for transportation.</p> <ul style="list-style-type: none"> ● Transportation permits are still required in China for primary forest product including logs, sawn timber and chips even though control over transportation of controlled wood is loosened. <i>SFA Circular on Relative Issues of Regulating the Supervision and Management of Wood Transportation</i> (2) still highlights the importance of wood transportation checking by check points installed in forest regions and requires forestry authorities at different levels to enhance the printing, issuance and management of timber transportation permits. Applicants ought to provide valid documents for wood source to apply transportation permit, such as harvesting permit. The transportation permit is required for first transportation, and when the same batch of wood is then transported for the second time to the third place, the original invoice should be provided to apply new transportation permit. After that only the approved new transportation permit is valid while the previously applied permit is invalid. ● The National Timber Transportation Management System began to operate in 2010, functioning a platform that could issue permit, check the submitted supporting documents, track the wood transportation, etc., which provide the technical support for national timber transportation and the technological base for unified management of transportation permit. External users could

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	<p>Legally required documents or records</p> <p>1. Forest Law of People's Republic of China 2009 - Article 22, 37 and 38;</p> <p>2. Regulation of the Implementation of Forestry Law of People's Republic of China 2011 - Article 35 and 36</p> <ul style="list-style-type: none"> • Transportation permit <p>3. Bylaw of the Implementation of Plant Quarantine (Forestry Part) 1994 - Article 14</p> <p>4. Regulations for the Implementation of the Law of the People's Republic of China on the Entry and Exit Animal and Plant Quarantine 1991 -Chapter 1-4</p> <ul style="list-style-type: none"> • Phytosanitary Certificate • Processing Certificate 		<p>log on this system by the website (http://slzy.forestry.gov.cn/) to verify the authenticity of transportation permit.</p> <ul style="list-style-type: none"> • Guangxi strictly follow the national law and regulations to issue timber transportation permit and set up timber check points to stop the transportation of illegally harvested timber. In 2015, there were 376 check points in Guangxi. <p>DESCRIPTION OF RISK</p> <p>Overall, firm implementation and enforcement of the forest harvesting quota system, permission mechanism for forest harvesting, annual timber production plan, timber transportation license and timber management & processing licensing system, plays a leading role in combating illegal harvesting and related trade in China</p> <ul style="list-style-type: none"> • The Corruption Perceptions Index 2017 of China is scored 40 which is ranked 79 in 176 countries issued by Transparency International. However, through investigation and interviewing, the corruption is more related to the bribe-taking for position promotion and construction projects no cases of corruption concerning transportation permit have been found. There is no such thing that by bribing Guangxi local officials to obtain timber transportation permit, because getting the timber transportation permit is convenient, easy and inexpensive. • There is no report that there are misconducts in the transportation permit issuance and check. There is also no report that illegally logged timber or timber products is often spotted in Guangxi. The harvest quota ratified to Guangxi which is used for granting harvest license and transportation

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records Source of information (linked with Annex C2)	Indication of risk, evidence used Sources of Information (Linked with Annex C1)	Risk designation and determination
			<p>certificate has increased from 1/7 to 1/5 of the whole china, there is no incentive to misconduct illegal logging. In addition, the national timber transportation certificate verification system is in place, which ensured the law enforcement for wood transportation.</p> <p>RISK CONCLUSION Based on the available information, the risk of this indicator is assessed as Low in Guangxi. Low (Threshold 1): Identified laws are upheld. Cases where regulations are violated are efficiently followed up via preventive actions taken by the authorities.</p>
1.18 Offshore trading and transfer pricing	<p>Applicable laws and regulations</p> <p>1. State Administration of Taxation Circular on Issues Dealing with Taxation on Foreign Invested Companies Providing Their Subsidiaries, 2002 http://www.law-lib.com/law/law_view.asp?id=42261</p> <p>2. Income Tax Law of The People's Republic of China for Enterprises with Foreign Investment and</p>	<p>Government sources</p> <p>1. Customs law of the People's Republic of China (2007-12-03). http://www.customs.gov.cn/publish/portals/121/tab35214/module81104/info190906.htm</p> <p>2. The income tax law of foreign-invested enterprises and foreign enterprises (1991-04-09). http://www.china.com.cn/chinese/zhuan/241023.htm</p> <p>Non-Government sources</p>	<p>OVERVIEW OF LEGAL REQUIREMENTS</p> <ul style="list-style-type: none"> • The State Administration of Taxation Circular on Issues Dealing with Taxation on Foreign Invested Companies Providing Their Subsidiaries, 2002 requires that foreign invested companies which provide services to its subsidiary companies shall sign a service contract to define the service to be provided and payment criteria. The income from the service provision shall be included into the taxation base for income tax and operation tax. The investment cost and the loss shall not be deducted from the base for income taxation and also not be shared with its subsidiary companies. In other words, foreign invested companies cannot collect fees from their subsidiary companies nor ask its subsidiary companies to share its operation costs. • Income Tax Law of The People's Republic of China for Enterprises with Foreign Investment and Foreign Enterprises (which refers to enterprises established by foreign investment and registered as foreign companies with

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records Source of information (linked with Annex C2)	Indication of risk, evidence used Sources of Information (Linked with Annex C1)	Risk designation and determination
	<p>Foreign Enterprises 1991 - Article 13 http://www.lawtime.cn/info/shuifa/sfl/2011022825669.html</p> <p>Legal Authority State Administration of Taxation</p> <p>Legally required documents or records</p> <ul style="list-style-type: none"> • <i>Contract between parent companies and their subsidiaries</i> with the service content and payment for services indicated clearly 	<p>1. Nathan Commercial Center, Tax avoidance means by offshore companies and related laws and regulation, accessed on 2nd August 2015 at http://www.miduncpa.com.cn/baikearticle/article_603.html</p> <p>2. Lawtime.cn, Discussions on China's laws on transfer pricing, accessed on 2nd August 2015 at http://www.lawtime.cn/info/shuifa/sflw/2010122521158.html</p> <p>3. Transparency International Corruption Perception Index 2017 for China: http://www.transparency.org/country/#CHN</p> <p>4. World bank Governance Indicators for China: http://info.worldbank.org/governance/wgi/index.aspx#countryReports</p>	<p>some preferential policy) requires that foreign invested companies shall pay or collect fees from their subsidiary companies as similarly as between two separate independent companies for the same service or goods. If payment is less than what is considered a normal level by tax authorities, they have the right to raise it for the tax collection purposes.</p> <p>DESCRIPTION OF RISK</p> <ul style="list-style-type: none"> • The report (1) on China's laws on transfer pricing shows that foreign enterprises use transfer pricing to evade or avoid taxes and generate a tax loss at 24 billion yuan every year. China has made some progress in laws on transfer pricing, but there are many problems. In terms of legislation, China does not have a strong legislative system for parent and subsidiaries companies, nor for labor and intangible goods, including services and technology. Even though China requires tax payers to report and provide evidence for transfer pricing, the requirement is often hard to be enforced in practice due to lack of enough mandatory power. • In terms of enforcement, tax collection is poor in tracking transfer pricing because of less experience of tax authorities and poor foreign language skills. Besides, law enforcers only have very limited sources of information and have little chance to conduct investigations in other countries for transfer pricing. It is very difficult for them to investigate transfer pricing. • Chinese tax laws are minimal with regards to offshore trading. Furthermore, laws with regards to transfer pricing and regulation on anti-tax-avoidance are not extensively developed, in order to encourage foreign investment, but China has strengthened the international cooperation in this regard.

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records Source of information (linked with Annex C2)	Indication of risk, evidence used Sources of Information (Linked with Annex C1)	Risk designation and determination
		<p>The following organizations and their experts are interviewed:</p> <ol style="list-style-type: none"> 1. Guangxi Forestry Bureau 2. Guangxi Forestry Industry Association 3. IKEA 4. Stora Enso Guangxi 5. Guangxi Academy of Social Science 6. Guangxi University 7. Fenglin Corp. Ltd, a local plantation manager 	<ul style="list-style-type: none"> ● Expert consultations confirmed that there is minimal tax law on off-shore trading in China and raised the issue that efforts by Chinese companies (such as the use of tax havens in China) relate - in the main - to profit tax avoidance and not evasion. Tax avoidance does not violate national laws and is not related to forestry. ● The Common Reporting Standard (CRS), developed in response to the G20 request and approved by the OECD Council on 15 July 2014, calls on jurisdictions to obtain information from their financial institutions and automatically exchange that information with other jurisdictions on an annual basis. It sets out the financial account information to be exchanged, the financial institutions required to report, the different types of accounts and taxpayers covered, as well as common due diligence procedures to be followed by financial institutions. The enforcement of CRS between mainland China and Hong Kong significantly reduced the activities of transfer-pricing. <p>RISK CONCLUSION</p> <p>Based on the available information, the risk of this indicator is assessed as low in Guangxi.</p> <p>Low (Threshold 1):</p> <p>Offshore trading and transfer pricing are clearly defined in legislation. Sources confirm enforcement of these laws.</p>
1.19 Custom	Applicable laws and regulations	<p>Government sources</p> <ol style="list-style-type: none"> 1. Customs website, Mengla Customs Office strengthen the administration of 	<p>OVERVIEW OF LEGAL REQUIREMENTS</p> <p>In China, no import or export license is legally required for the import and export of wood or wood products.</p>

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regulations	<p>1. Customs Law of People's Republic of China 2005 - Article 9, 10, 11, 24 and 42 http://www.customs.gov.cn/tabid/2433/Infoid/3420/rtid/399/Default.aspx</p> <p>2. Administration Provision of General Customs Administration on Classification of Import/Exported Goods 2007 - Article 2, 11 and 12 http://shijiaZhuang.customs.gov.cn/publish/portal171/tab2315/module61454/info124780.htm</p> <p>3. Company Law of the People's Republic of China (2005 Revision) - Articles 23, 24, 27, 77 & 79 http://wenku.baidu.com/link?url=rklYkWRxwQBLXhGrPRie6g73Ns0fxTfa8Ed6YpN3ujSiDO5pRXKD3WAqNe3nHCtkkx-V4rMQ95qpywjBanHwewDrrFSs67</p>	<p>added tree species in CITES appendix, http://www.customs.gov.cn/publish/portal174/tab61586/info641251.htm</p> <p>2. State Administration of Forestry Website, Guangzhou Office of Endangered Species Import and Export Strengthening the management of rosewood import and export in Guangxi, http://www.forestry.gov.cn/portal/bhxx/s/651/content-658332.html</p> <p>3. Official website of State Forestry Administration. Strengthening the protection of endangered wild animals and plants, ensuring the steady development of export and import trades (2006-09-04). http://www.forestry.gov.cn/portal/main/s/72/content-367044.html</p> <p>4. Official website of Kunming custom. 2013-09-09. Strengthening the</p>	<ul style="list-style-type: none"> ● In China, only the person or companies registered with the General Administration of Customs are qualified to declare for the import or export goods. The Custom Law provides that the customs declaration must be submitted by registered companies or individuals as consigner or consignee to ensure the correct declaration of import/export goods. Companies which entrust customs declaration companies to declare or pay duties must provide true information related to commodity import/export declaration to its customs declaration company, which shall check the information for the authenticity. ● HS codes require to be correctly provided according to related Customs and Taxation regulation. Customs could ask consignee and consigner to provide the information that could help identify the classification. ● The Entry/Exit Animal and Plant Quarantine Law requires that animal or plants and their products shall be inspected and quarantined to prevent any bacteria and other harmful organisms when imported, transit exported and general exported. When applying for quarantine at port, applicants shall submit the quarantine application form and the phytosanitary certificate, certificate of origin, commercial invoice and another relevant certificate. ● Wildlife Import and Export Licensing system is implemented for importing or exporting wildlife and their products including CITES species, which includes the import or export permission certificate and species certificate. See indicator 1.16. These certificates are issued by National Endangered Species Import and Export administration Office and its subordinates. The format of these certificates is nationally unified and printed by the National Endangered Species Import and Export Administration Office. When importing or exporting wildlife or their products which are listed on the wildlife commodity

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	<p>bAffZWpGPh17</p> <p>4. Notice of the State Administration of Taxation on Reimbursement of Tax Levied on Exported Wood Compound Parquet (National Taxation No. 2006-1263) 2006 http://www.chinatax.gov.cn/2013/n1586/n1593/n1620/n1622/c267864/content.html</p> <p>5. Convention on International Trade in Endangered Species of Wild Fauna and Flora http://www.fws.gov/le/pdf/CITESTreaty.pdf</p> <p>6. Regulation of Administating Import and Export of Endangered Fauna and Flora of People's Republic of China 2006 - Article 2, 4, 6, 7, 8, 12, 17 and 18. http://eia-international.org/wp-content/uploads/Regulation-of-the-</p>	<p>management of importing timber species newly listed by CITE. http://www.customs.gov.cn/publish/porta1174/tab61586/info641251.html</p> <p>5. Official website of State Forestry Administration. Training program of Implementing Management regulations regarding importing endangered wild animals and plants was held in Guangxi (2006-10-29). http://www.forestry.gov.cn/portal/bhxs/s/640/content-86784.html</p> <p>Non-Government sources</p> <p>1. Transparency International Corruption Perception Index 2017 for China: http://www.transparency.org/country/#CHN</p> <p>2. World bank Governance Indicators for China: http://info.worldbank.org/governance/wgi/index.aspx#countryReports</p>	<p>catalogue, importers or exporters shall declare this to Customs and present the certificates and complete the import or export in accordance with the requirements of the certificate on species, volume, port and period.</p> <ul style="list-style-type: none"> China is now strengthening the administration over wildlife import and exports. An import and export licensing system is now established since 2014 to enhance the supervision over protected wildlife and their products import and export, which requires that only with the import/export allowance certificate and species certificate issued by endangered species import and export administration offices, can wildlife and their products be allowed to be imported or exported. <p>DESCRIPTION OF RISK</p> <ul style="list-style-type: none"> Expert consultations highlighted the potential for market-stresses (extreme demand for some species) to create stresses in compliance levels, such that risk of mis-reporting in imports may occur, including possibly: under reporting (for the purposes of tariff/tax evasion); mis-reporting (effectively smuggling) and sending goods as 'personal items' (as a method of avoidance of Customs requirements). However, such risks likely to be with regards to imports, and specific species, rather than with exports. So, it's not relevant with the domestic wood from China. Most of domestic wood originated from China are the industrial plantations with low value. There is not benefit for mis-reporting the classification and assortment with higher value. China's customs law clearly defined the import and export license and product category. China customs carried out training to improve the ability of law

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	<p>People%E2%80%99s-Republic-of-China-on-the-Administration-of-the-Import-and-Export-of-Endangered-Wild-Fauna-and-Flora_2006_ENG1.pdf</p> <p>7. Entry/Exist Animal and Plant Quarantine Law 1992 http://www.npc.gov.cn/wxzl/gongbao/2000-12/05/content_5004560.htm</p> <p>8. Administration measures of Wildlife Import and Export License 2014 http://www.law-lib.com/law/law_view.asp?id=445636</p> <p>Legal Authority General Administration of Customs National Entry and Exit Quarantine Bureau</p>	<p>3. Liquidating the Forest, EIA 2013, accessed on 4th November 2015 at: http://eia-global.org/images/uploads/EIA_Liquidating_the_Forest_2013_Chinese.pdf</p> <p>4. Rosewood crisis: CITES will strengthen the control of precious timber species in September, and Siam Rosewood will be put in surveillance. http://www.vccoo.com/v/819967</p> <p>The following organizations and their experts are interviewed:</p> <ol style="list-style-type: none"> 1. Guangxi Forestry Bureau 2. Guangxi Forestry Industry Association 3. IKEA 4. Stora Enso Guangxi 5. Guangxi Academy of Social Science 6. Guangxi University 7. Fenglin Corp. Ltd, a local plantation manager 	<p>enforcement to work with the endangered species import and export administration offices.</p> <ul style="list-style-type: none"> ● China usually does not export logs, but exports wood processing products. Through investigation and interviewing, no illegal incidents have been heard. <p>RISK CONCLUSION Based on the risk description, the risk of the indicator is assessed as low in Guangxi.</p> <p>Low (Threshold 1): Identified laws are upheld. Cases where regulations are violated are efficiently followed up via preventive actions taken by the authorities.</p>

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records Source of information (linked with Annex C2)	Indication of risk, evidence used Sources of Information (Linked with Annex C1)	Risk designation and determination
	<p>Endangered Species Import and Export Administration Office under the State Forestry Administration Species certificate</p> <p>Legally required documents or records</p> <ul style="list-style-type: none"> • Customs Declaration Registration Approval Certificate for Customs Declaration Company • Customs Declaration Registration Approval Certificate for Consigner and Consignee of Import/Export Goods • Phytosanitary certificate 		
1.20 CITES	<p>Applicable laws and regulations</p> <p>1. Forest Law of People' Republic of China 2009 - Article 21 http://en.pkulaw.cn/display.aspx?cgid=20095&lib=law</p> <p>2. Wild Plant Protection Regulation of People's Republic of China,2007</p>	<p>Government sources</p> <p>1. Biennial report for total number of seizures and prosecutions for all CITES species: https://cites.org/sites/default/files/report/s/11-12China.pdf</p> <p>2. China net. 2015-03-12. China land greening report 2014.Accessed on</p>	<p>OVERVIEW OF LEGAL REQUIREMENTS</p> <ul style="list-style-type: none"> • The Forestry Law and the Wild Plant Protection Regulation cover provisions on the protection of rare and endangered wildlife species. As one of the parties to CITES Convention, China also applies these laws for CITES species protection. • Forestry Law provides that forestry authorities at provincial or above level shall set up nature reserves at typical forest ecosystems distributed in different natural belt, at the forest area where rare wildlife grow, at the nature

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records Source of information (linked with Annex C2)	Indication of risk, evidence used Sources of Information (Linked with Annex C1)	Risk designation and determination
	<p>http://www.cites.gov.cn/ShowIndex/ShowNews.aspx?sort=t4&id=20</p> <p>3. Convention on International Trade in Endangered Species of Wild Fauna and Flora http://www.fws.gov/le/pdf/CITESTreaty.pdf</p> <p>Legal Authority Administration Office of Endangered Species Import and Export under State Forestry Administration</p> <p>Legally required documents or records</p> <ul style="list-style-type: none"> • Collective permit for national or local key protected plants • CITES import/export permission certificate <p>NOTE: Indicator 1.20 relates to legislation existing in relation to China sourced CITES-listed trees</p>	<p>27th Nov. 2015 at http://money.163.com/15/0312/11/AKGMC2VJ00254TI5_all.html</p> <p>3. Official website State Forestry Administration. Beijing office of Commissioner for Forest resource supervision, State Forestry Administration has held the opening ceremony (2013-10-12) http://www.forestry.gov.cn/portal/main/s/586/content-633647.html</p> <p>4. Official website State Forestry Administration. Endangered species import and export management office of The People's Republic of China (2010-09-11). http://www.forestry.gov.cn/bwwz/2782/content-440752.html</p> <p>5. Report of China's protection of species listed in CITES. https://cites.org/sites/default/files/report/s/11-12China.pdf</p>	<p>rainforest and at the nature forest area with special protection value, to enhance the protection of wildlife.</p> <ul style="list-style-type: none"> • Wild Plant Protection Regulation requires protection of wild plants and their habitats. No organization and individual is allowed to engage in illegal collection of wild plants or damage their growing environment. Wildlife under national class I protection shall not be traded. The trading of wildlife under national class II protection shall be approved by provincial level wildlife authorities or their designated bodies, while the trading is also supervised and checked by provincial wildlife authorities. • The export of national key protected wild plants or import/export CITES species shall be reviewed by provincial wildlife authorities and then submitted to national wildlife authorities for approval, and with the approval, the import/export permission certificate shall be applied for from national endangered species import and export office. Customs shall clear the import/export against the certificate. Information about wild plant import/exports shall be copied to the national environment protection authority. In addition, unnamed or newly found species with important value are forbidden to be exported. • As a signatory party of CITES, China formulated relevant laws and regulation applicable for CITES. The Administration Office of Endangered Species Import and Export is set up under State Forestry Administration to take charge of the administration and governance of wild fauna and flora. Its main functions are to participate in the formulation of policies, laws, regulation and directives in terms of wildlife nationwide, represent the Chinese Government to be responsible for the management of CITES species and other CITES

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records Source of information (linked with Annex C2)	Indication of risk, evidence used Sources of Information (Linked with Annex C1)	Risk designation and determination
	species and their potential export (including the usual CITES Export Approval license). CITES import/re-export legal requirements should be covered but may be included under the customs indicator (1.19 Custom regulations).	<p>6. Department of Forestry of Guangxi Zhuang Autonomous Region. Wild animals and plants protection and nature reserve management office of Department of Forestry of Guangxi Zhuang Autonomous Region (2014-11-26) http://www.gxly.gov.cn/site/gxly/533/info/2014/2992.html</p> <p>Non-Government sources</p> <p>1. Expert advocates the increase of cultivation of rare and valued species in response to more Hongmu species included in the CITES appendix, http://www.chinadaily.com.cn/hqci/xfly/2013-06-13/content_9303199.html</p> <p>2. Endangered Species Scientific Commission of PRC. 2013-9-4. China CITES Annexed Species Database going online. Accessed on 27th Nov. 2015 at http://www.cites.org.cn/article/show.php?itemid=848</p>	<p>affairs, prepare the import/export quota plan based on the overall annual quota for wildlife hunting, collection and utilization approved by the State Council, review and approve the import/export allowance certificate, register the organization and individuals importing or exporting wildlife, etc.</p> <p>DESCRIPTION OF RISK</p> <p>China appears to carry out reasonably strict control over the import and export of endangered species, particularly CITES species.</p> <ul style="list-style-type: none"> ● The volume of international trade of wild animals and plants in China has been growing while the protection and utilization present more prominent challenges. In this sense, China is facing pressure to protect rare and endangered wildlife. China put a lot of focus on the protection of CITES species. In line with the laws, key protected wildlife is not allowed to be cut or collected unless with permission by forestry authorities. Trading of CITES species is also not allowed unless this occurs with the certificate issued by endangered species import and export office. At the same time, nature reserves have been set up to protect endangered species. Now there are 2174 nature reserves at different levels within China and for different functions and services by forestry authorities, covering 125 million ha or 13% of the national territory. Greater efforts have also continued to be taken to patrol, protect and cultivate more than 100 national key protected species and measures have been also taken to improve their habitat. ● Guangxi endangered species import, and export office has sought to ensure strict supervision over the implementation of CITES related laws and regulations. Through interviewed with the responsible person, it is known that

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records Source of information (linked with Annex C2)	Indication of risk, evidence used Sources of Information (Linked with Annex C1)	Risk designation and determination
		<p>3. Xihai Urban Post.2012-06-14. CITES Protected endangered wildlife coordination group set up to protect endangered species and maintain ecological balance, accessed on 27th Nov. 2015 at http://www.qhnews.com/newscenter/sytem/2012/06/14/010798777.shtml</p> <p>4. World bank Governance Indicators for China: http://info.worldbank.org/governance/wgi/index.aspx#countryReports</p> <p>The following organizations and their experts are interviewed:</p> <ol style="list-style-type: none"> 1. Guangxi Forestry Bureau 2. Guangxi Forestry Industry Association 3. IKEA 4. Stora Enso Guangxi 5. Guangxi Academy of Social Science 6. Guangxi University 	<p>there is no CITES licenses are issued to domestic timber from Guangxi endangered species import and export office recent years.</p> <p>RISK CONCLUSION Based on the available information, the risk of this indicator is assessed as Low in Guangxi.</p> <p>Low (Threshold 1): Identified laws are upheld. Cases where regulations are violated are efficiently followed up via preventive actions taken by the authorities.</p>

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records Source of information (linked with Annex C2)	Indication of risk, evidence used Sources of Information (Linked with Annex C1)	Risk designation and determination
		7. Fenglin Corp. Ltd, a local plantation manager	
Diligence/due care procedures			
1.21 Legislation requiring due diligence/due care procedures	Applicable laws and regulations N/A Legal Authority N/A Legally required documents or records N/A	N/A	N/A China has no relevant laws and regulations. China has working on international negotiation and guidance of legal timber from overseas. it is under discussion, not legislative process yet.

Recommended control measures

Indicator	Recommended control measures
1.1 Land tenure and management rights	Legal tenure certificate or relevant evidence shall be granted by a legal competent authority according to legally prescribed processes. In areas with land ownership conflicts, consultation with local communities and others provides evidence that land tenure rights are clear, including reconciliation agreement, written judgement, etc.
1.2 Concession licenses	N/A
1.3 Management and harvesting planning	<ul style="list-style-type: none"> Visit the website of county forestry authorities looking for county-level forest management plan and match the individual forest management enterprises against the plan. Ask forest management enterprises to provide their approved management plan and harvesting plan Visit the website of the county forestry authorities to see whether there is a specific regulation on the management plan on individual, companies and collectives. Determine what measures have been adopted to encourage them to develop their management plan
1.4 Harvesting permits	N/A

Indicator	Recommended control measures
1.5 Payment of royalties and harvesting fees	N/A
1.6 Value added taxes and other sales taxes	N/A
1.7 Income and profit taxes	N/A
1.8 Timber harvesting regulations	N/A
1.9 Protected sites and species	For state-owned forest farm: <ul style="list-style-type: none"> • Ask for approved management and harvesting planning from state-owned forest farm. • Visit website for the nature reserves protection regulation and related case investigations. • Ask for the harvest permit and special approval documents if there is harvesting in or around the forest reserve area
1.10 Environmental requirements	<ul style="list-style-type: none"> • N/A
1.11 Health and safety	<ul style="list-style-type: none"> • Require the provision by the Organization of a health and safety procedures document to ensure it meets the national law and regulation; • Visit the Organization to see the implementation of safety training and implementation of health and safety procedures. Interview relevant staff to ensure they are aware of procedures and have participated in trainings; • Interview with staff engaged in special areas of work to see if they attend the relevant training and have secured the relevant qualification certificate for the work; • Field-visit or interview to observe and understand the use by workers of the safety equipment.
1.12 Legal employment	<ul style="list-style-type: none"> • Visit local social security authorities to see if the company pays the social insurance for its staff or if there are any disputes over employment/social security payments; • Visit the company to see the name list of laborers and their contracts with company; • Interview with contractors, labors and stakeholders to determine whether there are contract and payment for social security between labors and contractors and if there any illegal hiring of foreign workers. • Interview with staff to determine there is no illegality in terms of overtime work, social insurance, contract, etc.
1.13 Customary rights	N/A
1.14 Free prior and informed consent	N/A
1.15 Indigenous peoples rights	N/A
1.16 Classification of species, quantities, qualities	N/A
1.17 Trade and transport	N/A
1.18 Offshore trading and transfer pricing	N/A
1.19 Custom regulations	N/A

Indicator	Recommended control measures
1.20 CITES	N/A
1.21 Legislation requiring due diligence/due care procedures	N/A

Controlled wood category 2: Wood harvested in violation of traditional and human rights

Risk assessment

Indicator	Sources of Information	Functional scale	Risk designation and determination
2.1. The forest sector is not associated with violent armed conflict, including that which threatens national or regional security and/or linked to military control.	<p>1. Chatham House. Trade in illegal logging: The response in China. 2014. http://indicators.chathamhouse.org/sites/files/reports/CHHJ2361_China_Looging_Research_Paper_FINAL.pdf</p> <p>2. Compendium of United Nations Security Council Sanctions Lists https://www.un.org/sc/suborg/sites/www.un.org.sc.suborg/files/consolidated.pdf</p> <p>3. US AID: www.usaid.gov</p> <p>4. Global Witness: www.globalwitness.org</p> <p>5. Human Rights Watch: http://www.hrw.org/</p> <p>6. World Resources Institute: Governance of Forests Initiative Indicator Framework (Version 1)</p>	N/A	<p>DESCRIPTION OF RISK</p> <p>Through checking with Compendium of United Nations Security Council Sanctions Lists, US AID and Global witness, found that:</p> <p>There is no UN Security Council ban on timber exports from China. China is not covered by any other international ban on timber export. There are no individuals or entities involved in the forest sector in China that are facing UN sanctions. Though check sources at left 3,5,6,7,8 and 9, no information was found on China as a source of conflict timber and the forest sector is not associated with any violent armed conflict. Through interview with related experts and stakeholder, no other report or evidence could challenge low risk designation.</p> <p>RISK CONCLUSION</p> <p>Based on the risk description, the risk of this indicator is assessed as low in Guangxi <i>Low (Threshold 1,2,3,4,5):</i> <i>Justification:</i> <i>All low risk thresholds (1, 2, 3, 4 and 5) are met. None of the 'specified risk thresholds' are met.</i> <i>(1) The area under assessment is not a source of conflict timber.</i> <i>(2) The country is not covered by a UN security ban on exporting timber.</i> <i>(3) The country is not covered by any other international ban on timber export.</i> <i>(4) Operators in the area underassessment are not involved in conflict timber supply/trade.</i> <i>(5) Other available evidence does not challenge low risk designation.</i></p>

	<p>http://pdf.wri.org/working_papers/gfi_tenure_indicators_sep09.pdf</p> <p>Now: PROFOR http://www.profor.info/node/1998</p> <p>7. Amnesty International Annual Report: The state of the world's human rights -information on key human rights issues, including: freedom of expression; international justice; corporate accountability; the death penalty; and reproductive rights http://www.amnesty.org</p> <p>8. World Bank: Worldwide Governance Indicators - the WGI report aggregate and individual governance indicators for 213 economies (most recently for 1996–2012), for six dimensions of governance: Voice and Accountability; Political Stability and Absence of Violence; Government Effectiveness; Regulatory Quality; Rule of Law; Control of Corruption http://info.worldbank.org/governance/wgi/index.aspx#home</p> <p>9.Greenpeace: www.greenpeace.org</p>		
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	Search for 'conflict timber [China]'		
2.2. Labor rights are upheld including rights as specified in ILO Fundamental Principles and Rights at work.	<p>Government sources</p> <p>1. Notification regarding how to properly give publicity to Guangxi's employment injury insurance in 2014 issued by Department of Human Resources and Social Security of Guangxi Zhuang autonomous Region (2014-04-23) http://www.gxhrrss.gov.cn/xxgk/zxgg/201405/t20140508_53577.html</p> <p>2. Deepening the supervision of employee health interviewing the director of Department of Occupational Safety and Health, State Administration of Work Safety. (2010-6-22)</p> <p>3. Guangxi Human Resource. (2016-8-3). http://www.gxrlzy.com/zcfg2015/</p> <p>4. Guangxi Educational Department. 2008-09-02. Guangxi will exempt the urban students in compulsory schooling state from the schooling fees. available from http://www.gxedu.gov.cn/Item/308.aspx</p>	N/A	<p>OVERVIEW OF LEGAL REQUIREMENTS</p> <p>China has approved 4 of 8 provisions of ILO core conventions. They are:</p> <p>Equal Remuneration Convention, 1951 (No. 100)</p> <p>Discrimination (Employment and Occupation) Convention, 1958 (No. 111)</p> <p>Minimum Age Convention, 1973 (No. 138)</p> <p>Worst Forms of Child Labor Convention, 1999 (No. 182)</p> <p>These conventions have been incorporated into national laws. The constitution and related laws prohibit compulsory labor, protecting works' right to establish labor unions. Also China has paid great attention to legal employment issues in recent years, and the revised Labor Law makes detailed provision on many aspects of legal employment, mainly including the following:</p> <ul style="list-style-type: none"> ● Laborers enjoy the right to participate or organize labor unions which represent and safeguard the legal rights of laborers and can carry out activities independently. Laborers can also participate in the management of an organization or carry out negotiations with regards the protection of legal rights by participating in employer meetings, employer representative meeting and others. Organizations have the obligation to sign labor contracts with laborers to establish the labor relationship and clarify the right and obligation of both parties. In addition, employees are empowered to engage in collective bargaining with their employers for issues relating to payment, working time, leaves and rest, work-related health and safety, insurance and welfare issues, and then sign a collective labor contract. ● China issued laws such as Forbidden the Use of Children Labor (Under the age of 16 years), the Labor Law (revised in 2013) to protect children. China implements a minimal pay (minimum wage) system. Minimal pay is defined by provincial governments and submitted to the State Council for record. The Chinese government has also placed special emphasis on protecting workers' basic interests and rights, to improve employment conditions and to promote social equality. The law on work safety provides that employees of a business entity shall be safeguarded against unsafe work practices and be able to perform safe work practices according to the law. It also requires the labor union of a business entity to help develop or amend work safety policy and rules, protect the lawful

<p>5. Guangxi Educational Department. 2008-06-26. Guangxi cancel the fees for text books and exercise books for the rural students in compulsory schooling. Available from http://www.gxedu.gov.cn/Item/4794.aspx</p> <p>6. Guangxi Bureau of Statistics. 2014-09-26. Analysis on the 9-year compulsory schooling in Guangxi since the 12th Five-Year Period. Available from http://www.gxtj.gov.cn/tjxx/yjbg/qq_267/201409/t20140926_45363.html</p> <p>7. National Statistics Bureau. 2015. Statistic report on the implementation of China Women Development Outlines (2011-2020) in 2014. Available from http://www.stats.gov.cn</p> <p>8. Guangxi Bureau of Statistics. 2015-09-13. Monitoring report on Guangxi Women Development in 2014. Available from: http://www.gxtj.gov.cn/tjxx/yjbg/qq_267/201509/t20150913_56240.html</p>	<p>rights and interests of employees in terms of work safety. Organizations which hire workers must have in place an enabling working environment congruent with occupational sanitary requirements and adopt measures to ensure the health and safety protection. Trade unions must monitor the prevention of occupational diseases to safeguard the legal rights of employees. Organizations must listen to the recommendations of Labor Unions when developing or revising the occupational disease prevention. At the national level, the labor authorities shall establish a treatment system for accidents and occupational diseases - and monitor/gather data on these to pool, report on and address accidents, deaths and occupational diseases. Organizations are required by laws to establish a sound labor health and safety system and comply with requirements in this regard against accidents in the workplace and in reducing occupational hazards. Organizations must ensure adequate health and safety conditions exist and necessary appliances and equipment for employees is provided in line with national requirements. Regular health checks must be provided to those who engage in dangerous work. Employees engaging in special operations must be specially trained and qualified. Moreover, Organizations must pay employment injury insurance. People's government is required to ensure the oversight and governance of employment-related injuries to ensure employees to get compensation in accordance with laws.</p> <ul style="list-style-type: none"> ● China provides special labor protection to women by forbidding or not recommending women to engage in jobs with a certain level of work intensity. Women enjoy no less than 90 days for maternal leave. Women who are breast feeding shall not engage in work with a certain level of intensity or which is unsuitable for breast breeding, or to work overtime or night shift. China also has issued to protect female workers' work safety conditions and requires business entities to adopt measures to improve health and safety and working conditions and provide training to female workers. According to the new Labor Law, women enjoy the right to be equally employed, choose their own occupations, equally paid, enjoy leave, get health and safety protection, receive professional and work-related training, have social security and other welfare, apply for settlement of labor disputes and other labor rights in line with laws and regulations. ● China has established and is further developing its social security system to enable laborers to have assistance and compensation when retired, falling ill, becoming unemployed or for reasons of maternity. Organization should establish work-related training systems for the benefit of laborers in light of a training plan developed based on the actual needs. Laborers engaging in technical work shall be trained before conducting such work.
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<p>Non-Government sources</p> <p>1. Guangxi News Website, a batch of new provisions to be enforced on July 1st stipulated that formal staff and temporary staff must be given equal payment for doing equal work. (2013-7-1) http://news.gxnews.com.cn/staticpages/20130701/newgx51d0b473-7925334.shtml?pcview=1</p> <p>2. Mo Yiming. A study of the welfare of employees in Guangxi forestry enterprises (2013).</p> <p>3. Chinese Academy of Forestry. A survey of FSC controlled wood (for internal use only). http://wenku.baidu.com/link?url=I7KW-M6c8sVjk68Zk_iwFxVpHLALyIZ927I0AlrDsmNoovCG1j2outTDUdQUZp2F7hmqrmyjoK7WwHJbGyFNiA-oA7s68fQDSXnhTL03AvCgF7nWvUVjMXVJXamaLKGjc</p> <p>4. Compulsory education status in 2015 of China. 2016. Available from: http://wenku.baidu.com/link?url=I7KW-M6c8sVjk68Zk_iwFxVpHLALyIZ927I0AlrDsmNoovCG1j2outTDUdQUZp2F7hmqrmyjoK7WwHJbGyFNiA-</p>	<ul style="list-style-type: none"> ● Labor Security Supervision Regulation requires that the national labor security supervision authorities are responsible of the overall supervision nationwide of labor laws while local supervision authorities are responsible for the work in their jurisdiction and supervise the implementation of labor law. During any dispute between an employer and employee, the worker has the right to apply for mediation, arbitration and even lawsuit. The employer may set up a labor dispute mediation committee, which is composed of employee representative, representative of organization and labor union representative who also chairs the committee. According to the National Bureau of Statistics, there were 813 859 cases of labor disputes received by the labor security supervision in 2015, while 812 461 cases were judged and concluded, among which there were 287 544 cases that the labors won, 90 785 cases that the enterprises won and 434132 cases that both sides have partially protected their own rights. These figures proved the interview results of experts and organizations that the labor supervision authorities tend to protect the rights and interests of workers and employees if there arise a labor disputes. <p>DESCRIPTION OF RISK</p> <ul style="list-style-type: none"> ● According to the China National Statistic Bureau, the children between 6-15 years old who are compulsory to schooling are 149.08 million (Noting: this is from the Sixth Population Census in 2011, and considering the continuing shrinking birth rate, the figure could be lower in 2016), while the students in primary schools and junior high schools are 142.89 million in 2016, which means that 96% of children are studying in school. According to the national policy, all the fees for schooling, including textbooks and exercise books, are exempted for students in rural and urban areas, which guarantees the high schooling rate of children. Though there is potential for the rest 4% to go to labor market, there are some children who go to international school or some school for special children or leave school for some physical reasons or even the gap between the population between 2011 and 2016. ● Guangxi strictly follows the Labor Law and released the Labor Registration Implementation Measures Guangxi of Labor Law and Guangxi Supervision Measures on Labor Law Enforcement, which set numerous detailed provisions on welfare, labor contract disputes settlement, women rights and labor security, according to the expert interview. ● According to the expert interviews, the minimal pay is well enforced in FMUs. There are two reasons: (1) the new Labor Law is very strictly enforced, and checks have been often conducted by the
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<p>oA7s68fQDSXnhTL03AvCgF7nWvU VjMXVJXamaLKGjc</p> <p>5. Number of students in primary school, secondary school, higher secondary school, university and graduate program in 2016. 2016-9-26. Available from: http://wenku.baidu.com/link?url=U7Q8HGD01dkdbi1NyspVF6sNX5V3AIT3btyx0GnRHNSeAi0R-LJK3ozPrarPvBOV4Ge3IG_sHg877gpQfYB90WmCEx2d2IK9IQbGj2o59EG</p> <p>6. Bohong Liu, Ling Li, Chunyu Yang. 2014. Gender Equality in China's Economic Transformation. United Nations. Available from: http://106.2.184.233:9999/www.un.org.cn/uploads/kindeditor/file/20160311/20160311114613_1571.pdf</p> <p>7. China daily. 2012-07-31. Release of the third investigation report on China Women Social Status (Guangxi). Available from http://www.chinadaily.com.cn/dfpd/2012-07/31/content_15635885.htm</p>	<p>supervision authorities. The minimal pay is one of the important indicators to be checked. (2) The low payment has no attraction to workers. Even in Guangxi, there is badly shortage of young and strong labors for forestry operations. If the pay is less than expected, no one wants to take the job. Actually, the pay in forestry sector is at the middle niche compared with other sectors.</p> <ul style="list-style-type: none"> ● China attached great importance to the gender equality and make great efforts to improve the social status of women. According to the National Statistic Bureau (NSB), the goals under China Women Development Outlines (2011-2020) have been achieved great in 2011-2014: the healthcare for women continues to be improved, the education level of women has been increased, women have been more widely employed and better protected by laws and regulations, but there are some gaps between different regions in China. In education, 99.83% of girls at the age of beginning schooling are enrolled in primary school in 2014, which slightly higher than boys. 92.6% of girls complete their compulsory schooling, three percentage points higher than prior to the Outlines implementation. More women receive the higher education, the women students in postgraduate and graduate stages account for 49.2% respectively of the total students. Women employees account for the 44.8% of the total laborers, and the women intellectuals and technicians continue to grow in number to 14.23 million, taking up 46.5% of the total. At the same time, more women are engaged in the decision-making at different levels. Though with such high participation of girl and women for education and work, the non-government source 7# pointed out that recently years there are increasing disparities between women and men in employment opportunity and incomes, and the unpaid family or care work by women have commonly been unrecognized. The NSB report also pointed out that some private enterprises fail to meet the legal or policy requirements by extending the work time, refusing to pay the overtime work and setting low standard for women's health care. ● Through interviewed with social experts in Guangxi, there are no religion, culture, ancestral origin or occupation discrimination in Guangxi. In China, all enterprises are profit/competition oriented, this incentivize that only the most competent or most productive employee will be hired, in spite of the religion, culture, the ancestral origin or occupation of the staff. ● The CAF have carried out some investigations among FMUs and processors and found that almost all of the state-owned FMUs has established the Congress of Worker Representatives and labor union, and sign the contracts with its workers, even the outsourced labors. In the processors, it is common to have labor union even in some private SMEs and the contracts are also signed with workers. It is said that the New Labor Law is strictly enforced and if there is no contract, there will be
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	<p>The following organizations and their experts are interviewed:</p> <ol style="list-style-type: none"> 1. Guangxi Forestry Bureau 2. Guangxi Forestry Industry Association 3. IKEA 4. Stora Enso Guangxi 5. Guangxi Academy of Social Science 6. Guangxi University 7. Fenglin Corp. Ltd, a local plantation manager 	<p>a great risk to be punished. The local laboring authorities are said to be prone to protecting labors' rights once there is a conflict between labor and enterprises. In Guangxi, the interviews with some experts and managers from FMEs also indicated that the new labor law is strictly enforced there, and contracts are signed in most cases but in some cases where the FMUs outsourced some worker to contractor, only contracts are signed with contractors, no labor contracts are signed directly with workers who are organized by contractors for the outsourcing work. In these cases, no social insurance will be bought for workers. But the accident insurance will be bought since few enterprises can afford the compensation of an accident, especially the labor injury or death.</p> <ul style="list-style-type: none"> ● Guangxi requires that laborers' working hours per day cannot be more than 8 hours and that the working time per week cannot be more than 44 hours in line with national relevant law. But actually, the processor and FMUs are willing to have their workers to work overtime by paying 3 times wages. According to the expert interviews, there is no forced labor in forestry sector, and there are no reports about forced labor there. ● Some reports showed that there are a very large number of foreign worker in Guangxi forestry enterprises, especially in processors. These workers mostly come from Vietnam, Thailand and the other Southeastern countries. Since they have no official approval for work in China, the enterprises don't have any formal contracts with them, and fail to buy any insurance for them. Though there is seldom forced labor according to experts, these workers cannot have their right well protected. and related reports indicates that, these workers cannot have their right well protected. Since these foreign workers have no official permission and it is relatively easy for them to enter Guangxi (their countries border with Guangxi), it is hard to figure out their number. The interview with experts revealed that most of foreign workers from Vietnamese are illegal immigrants. For this sort of issues, Guangxi government has taken relevant measures. For instance, the pilot projects have been implemented in Fangcheng and Chongzuo cities to include the foreign worker in the governance system through official procedure so as to make their illegal status turn into legal. However, illegal foreign workers are believed to still exists. ● Delayed payment for endowment insurance is another problem in agricultural and forestry sectors. But in recent years, Guangxi Zhuang Autonomous Region improved significantly regarding the payment of forestry insurance, having covered all kinds of insurances for employees in national forest farms. Yet, employees in social forest sectors do not have all legally defined insurances covered. During 2010 to 2013, the sum insured of personal accident insurance in forestry sector
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			<p>increased rapidly, which improved the health and safety of temporary workers to a certain degree. But other security insurance failed to be paid for temporary workers.</p> <ul style="list-style-type: none"> ● From the statistic of population and schooling students from The Guangxi Statistic Bureau, in Guangxi, the population of Primary School student and Middle School student is 4.5137 million and 1.9875 million, respectively. Total is 6.5012 million students, which account for 53% of the children at the age of 0-14, and 97% of the children supposed to be in school. ● The expert interviews indicated that everybody knows that the use of children labor is the violation of law, and in FMUs, there is almost no cases of children labor since the work is too heavy to be done by children, but in processors, there may be some children labors out of reasons that the children lie their age or some relatives asks for some odd work. ● By the end of 2016, there are 26.36 million women in Guangxi, accounting for 47.2% of the total. Women in Guangxi also haven their right to education guaranteed. In 2014, girls in compulsory schooling took up 46.9% of the total, 99.6% of girls at the age of 6 were enrolled in primary schools, 91.8% of girls completed their primary schooling and 95.5% of girls completed their secondary schooling. The average schooling years were 8.6 years. And more girls were studying in higher junior high school and university, accounting for 53.3% and 55%. Also, women enjoyed better employment right protection: 12.73 million were employed, accounting for 45.6% of the total labor force, and the women professionals and technicians took up 38.4% of the total in public sector. Women also enjoyed the same social insurance with man, and more women were paid for the birth-giving insurance, unemployment insurance and labor injury insurance, up by 8.6%, 9.2% and 7.1% respectively compared to the year of 2013. The offenses against women were investigated to better protect the rights and interests of women, and free lawsuit assistance was delivered to women, which is sufficient to safeguard women right. The 7# of non-government sources showed that though women in Guangxi embraced the progress and achievement in health, education, policy support, participation in decision-making, equal share of family chores, lifestyle, self-choice, etc., they still face a number bottleneck in development, among which the unequal remuneration, unequal chance to be promoted and unequal education opportunities for rural women and unrecognized unpaid family work are the outstanding ones. ● Guangxi also enforce the national law to protect the legal rights of labors. Though there is no release of report on labor and social insurance since 2007, the report in 2007 could help understand the degree of law enforcement. In 2007, the labor supervision authority carried out the special actions
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for wage payment to immigrant workers, labor market streamlining, labor contracts and illegal laborers. During the actions, 609 000 enterprises were investigated, involving 2.11 million workers; 46400 enterprises were requested to sign the laboring contracts with employees and workers, and additionally pay 217million yuan salary to laborers and 186 million of social insurance for their labors. By strengthened law enforcement, the condition of endowment insurance, unemployment insurance, and medical insurance in Guangxi has achieved great promotion. By the end of September 2017, in Guangxi, the people who are covered by basic pension insurance for enterprise employees and Basic pension insurance for urban and rural residents is 6.0774 million and 17.7902 million, respectively, while the rate of endowment insurance is 43%. There are 5.5267 million people enrolled in the system of medical insurance for urban workers and 46.1028 million people enrolled in the basic medical insurance for urban and rural residents (including urban and rural residents' basic medical insurance, basic medical insurance for urban residents, the new rural cooperative medical insurance), while the medical insurance coverage in Guangxi is 93%.

RISK CONCLUSION

Alien workers:

Specified risk on all labor rights.

Domestic workers:

Specified risk on gender equality and equal remuneration;

Low risk on forced labor, freedom of association and child labor.

Low risk threshold

(11) Applicable legislation for the area under assessment does not cover all ILO Fundamental Principles and Rights at Work but other regulations and/or evidence of their implementation exist. Reports do not lead to conclusions of systematic violations of rights. When labor laws are broken, cases are efficiently followed up via preventive actions taken by the authorities and/or by the relevant entities.

(12) Other available evidences do not challenge a 'low risk' designation.

Specified risk (threshold 15)

(15) There is substantial evidence of widespread violation of the ILO Fundamental Principles and Rights at Work.

2.3. The rights of Indigenous and Traditional Peoples are upheld.	<p>Government sources</p> <p>1. Notification regarding how to properly give publicity to Guangxi's employment injury insurance in 2014 issued by Department of Human Resources and Social Security of Guangxi Zhuang Autonomous Region (2014-04-23) http://www.gxhrrss.gov.cn/xxgk/zxgg/201405/20140508_53577.html</p> <p>2. Deepening the supervision of employee health interviewing the director of Department of Occupational Safety and Health, State Administration of Work Safety. (2010-6-22)</p> <p>3. Guangxi Human Resource. (2016-8-3). http://www.gxrlzy.com/zcfg2015/</p> <p>4. State Ethnic Affairs Commission: http://www.seac.gov.cn (general source of information)</p> <p>5. The Central People's Government of the People's Republic of China):</p>	N/A	<p>OVERVIEW OF LEGAL REQUIREMENTS</p> <ul style="list-style-type: none"> Chinese government signed the declaration of the United Nations "Declaration on the rights of indigenous peoples". But the government announced that there are no indigenous people in China. ILO169 Convention also was not signed by the government. It has been debated for many years on the issue of whether or not there are indigenous peoples existing in China. But the answers are different, even among the scientists. During the development of China national FSC forest management standard, the social members of the SDG (standard development group) analysed the intention of principle 3 INDIGENOUS PEOPLES' RIGHTS. In their opinions, protect the target groups and their traditional rights and culture should be the core requirements other than focus on the existence of indigenous people in China. If IP existed in China, Chinese government does not grant privilege to IP in terms of land tenure. That is IP have the same right as local communities, in terms of land ownership and land use right. Statutory laws normally do not prevent IP from their traditional use of land or resources related to forests but can confine or restrict such activities by licensing exclusive or partial use rights to certain people and entities. For example, logging of trees or hunting should be licensed; collecting of NFTP may need to be agreed with the land lessee. This is the area that China indicators for P3 address to. SDG developed a new definition of Indigenous people which only be used in FSC standard to protect the target group. The new definition is easy to judge. There are 55 minorities in China. Their distributions could be easily known by reading the minority map issued by the government. Although this might lead to quite a high number of Indigenous People in China, but most of them have been assimilated by Han and have the same right with the local communities. The new definition was also discussed during the face to face stakeholder workshop and be assessed during the field test. The feedbacks are positive. The new definition was considered to be creative and use-friendly. Through the discussion between NRA working group members and the feedbacks from stakeholder meeting, the agreement was attained that, although there is no IP based on the law, while in reality there are some groups that could meet the SDG's definition developed based

<p>www.gov.cn/test/2005-07/29/content_18338.htm</p> <p>6. Ethnic Affairs Committee of Guangxi Zhuang Autonomous Region. About the advices on strengthening the inspection of the enforcement of minority laws and the implementation of minority policies (2010-08-15). http://www.gxmw.gov.cn/mzzc/BT/510.html</p> <p>7. State Ethnic Affairs Commission of China. 1952. Decision of State Council on the Equal Rights of All Ethnic People away from Traditional Residence. Available from: http://www.seac.gov.cn/art/2011/8/12/art_58_133768.html</p> <p>8. State Ethnic Affairs Commission of China. 2017-03-21. Guangxi take measures to disseminate the ethnic policy. http://www.seac.gov.cn/art/2017/3/1/art_36_276327.html</p> <p>9. State Ethnic Affairs Commission of China. 2011-01-17. Chinese Character Reform Commission</p>	<p>on FSC principles. The definition of China National Forest management standard is used to judge the indicator 2.3. The definition of IP as below:</p> <p>“Indigenous people” refers to:</p> <ol style="list-style-type: none"> 1) officially recognized or self-identified as group different from the Han; and 2) The earliest settlements and migrating before 1949. <p>China SDG agree to set the year 1949 as the bar for deciding if certain group are indigenous to a particular area, due to several reasons:</p> <ol style="list-style-type: none"> 1) from 1949 the country has a central government and a legal system prevailing all social and economic rules in China; 2) Government starts to have a clear and stable policy for ethnic minorities, which are normally considered as one essential feature of IP; 3) After 1949, most minority group stopped shrinking and started expansion in both size and area. They expand into area of original place and of new settlements. it can be very contentious if FSC consider those new settlements after 1949 as traditional place of IP. Nonetheless, the moving resettlement encouraged by the state and migration from reservoir area, diggings and forest region should be excluded. <ul style="list-style-type: none"> ● Based on the agreement, the ethnic groups that could meet this definition and be regarded as IP, but in China’s law framework there is no IP but ethnic groups. So, it could be concluded that there is no IP based on the law while in reality there are ethnic groups that could meet the SDG’s definition developed based on FSC principles. NRA WG reached consensus to regard these ethnic groups which fit the conditions listed above as indigenous peoples. ● China is a multi-ethnic country since ancient times and the rights and interests of ethnic groups are addressed within Chinese law and society. ● Ethnic people are the peoples different from Han, part of them could be regarded as traditional peoples, and some could meet the definition of IP according to NFSS framework. During long history, they have migrated to different places like Han People and are mixed living with Han. In strict sense, there is only a small part of them could be really regarded as IP. As the result, they enjoy the equal rights with the Han people which clearly set in the Constitution of China. Based on the principle, ethnic people’s rights for education, politics, culture, religion belief, customs and
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<p>Discussion of the written character or words for ethnic groups. http://www.seac.gov.cn/art/2011/1/17/art_58_106830.html</p> <p>10. State Ethnic Affairs Commission of China. Notice of the State Council on the festival celebration by Muslim People. http://www.seac.gov.cn/art/2011/1/17/art_58_106814.html</p> <p>Non-Government sources</p> <p>1. Guangxi News Website, a batch of new provisions to be enforced on July 1st stipulate that formal staff and temporary staff must be given equal payment for doing equal work. (2013-7-1) http://news.gxnews.com.cn/staticpages/20130701/newgx51d0b473-7925334.shtml?pcview=1</p> <p>2. Mo Yiming. A study of the welfare of employees in Guangxi forestry enterprises (2013) .</p> <p>3. Chinese Academy of Forestry. A survey of FSC controlled wood (for internal use only).</p>	<p>habits are well protected. According to government information 7, 9 and 10, the ethnic group are encouraged to keep their own language, and ethnic schools are set up to teach their own language and Chinese Character Reform Commission has been requested to create written language for ethnic groups which only have the oral language in order to keep their own language and culture; ethnic groups are encouraged to celebrate their own ethnic festival or religious festival, and local governments have been asked to give the convenience to them for better celebration; even the ethnic people leave their original living place, their rights as ethnic people are also protected according to policy, including the education, religious belief, employment, keeping their own language, lifestyle and customary rights. The single child policy even stipulated that ethnic people that population less than 10 million are entitled to have the second baby to continue their nationality considering their small number of population.</p> <ul style="list-style-type: none"> ● State Ethnic Affairs Commission was specially set up to be responsible for dealing with minorities' affairs, including harmonizing ethnic relationships and ensuring the traditional rights of minorities. In the province, cities, counties and townships where ethnic people have larger population, the autonomous regions/city/county/township shall be established to let ethnic people govern and handle their own affairs, which is designed to better protect their own rights. ● As mentioned in 1.1, the regulation on resolving forest tenure disputes was issued and related procedure has been developed. In some areas, especially in Minority Autonomous Regions, some local unwritten-laws regulate the detailed procedure to resolve conflicts on forest land borders and use-rights of forest resources. Conflicts in relation to community traditional rights are resolved according to Organic Law of the Villagers Committees of the People's Republic of China and Organic Statute of People's Mediation Committee. The villager committee, which is a self-government organization in the countryside, is responsible for administering affairs concerning traditional rights disputes according to mediation regulations. If mediation fails, the parties concerned can apply for administrative mediation to government, or apply for a judicial procedure to the people's court. ● According to Law of the People's Republic of China on Regional National Autonomy, and some Regulations on Law of the People's Republic of China on Regional National Autonomy enacted by the State Council, Guangxi government fully respects minorities' cultures, and establishes autonomous agencies in charge of minority affairs. Places where minorities gather together enjoy high level of autonomy, and autonomous agency are empowered to formulate policies and
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<p>4. Human Right Magazine. An interview with Mr. Li Dezhu, Director of State Ethnic Affairs Commission: http://www.humanrights-china.org/china/magezine/2003.5/p2-p6.htm</p> <p>5. China Rural Villagers Self-Governing Network: http://www.chinarural.org/</p> <p>6. Department of Law of Minzu University of China. Villagers' autonomy system in the perspective of safeguarding minorities' rights empirical study of Hezhai village in Guangxi Zhuang Autonomous Region (2011)</p> <p>The following organizations and their experts are interviewed:</p> <p>8. Guangxi Forestry Bureau</p> <p>9. Guangxi Forestry Industry Association</p> <p>10. IKEA</p> <p>11. Stora Enso Guangxi</p> <p>12. Guangxi Academy of Social Science</p> <p>13. Guangxi University</p> <p>14. Fenglin Corp. Ltd, a local plantation manager</p>	<p>regulations regarding traditional rights and national cultures according to the need of local minorities. Conflict resolving mechanism is established to tackle issues regarding traditional rights of minorities.</p> <ul style="list-style-type: none"> ● Guangxi is an autonomous region, with largest ethnic population. With the administration setup, the ethnic groups govern themselves, and the customs and traditional living and work habits are respected. Guangxi also developed some policies and regimes to promote the ethnic culture development and also settle down the disputes and conflicts in traditional rights. ● NRA category 1 considers that minorities' rights are well protected by laws, and their traditional rights are fully respected via minority autonomous system. Forest areas in Guangxi are minority inhabited regions. Minorities' traditional rights regarding forest resources are protected. Laws clearly define the penalties of illegal behaviours that violate minorities' traditional rights. ● Conflicts in relation to community traditional rights are resolved according to Organic Law of the Villagers Committees of the People's Republic of China and Organic Statute of People's Mediation Committee. The villager committee, which is a self-government organization in the countryside, is responsible for administering affairs concerning traditional rights disputes according to mediation regulations. If mediation fails, the parties concerned can apply for administrative mediation to government or apply for a judicial procedure to the people's court. <p>DESCRIPTION OF RISK</p> <ul style="list-style-type: none"> ● The expert interviews showed that the ethnic groups in Guangxi have been living mixed with Han People for a long time and gradually accepted the lifestyle and culture of Han People since Han People brought advanced technology and farming practices in some respects. Up to now, more and more ethnic people has learned and accepted some Han culture and lifestyle and at the same time keep their own customary habits and festivals. ● There is no report about the ethnic conflicts between Han and other ethnic people, and there are no repression and protests since the founding of the People's Republic in 1949. There are really conflicts on land ownership in Guangxi during the forest land tenure reform, but there are not out of depression and ethnic hatred, but out of the economic concerns. And these conflicts and disputes have been properly solved by local government, according to the interviews of experts including scholars, FMU managers, local growing association and officials. ● Through field verification in Guangxi Forest management and interviewed with local people, there are little conflict regarding to their traditional rights, they have the right to collect NTFP and
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			<p>brushwood. They also understand that the villager committee, is the organization to help them solve these affairs if have any problems.</p> <p>RISK CONCLUSION Based on the risk description, the risk of this indicator is assessed as low in Guangxi Province. Low thresholds (18,19,21) (18) The presence of indigenous and/or traditional peoples is confirmed or likely within the area under assessment. The applicable legislation for the area where indigenous or traditional peoples are present does not cover all basic principles of ILO governing identification and rights of indigenous and/or traditional peoples and UNDRIP but other regulations and/or evidence of their implementation exist. Cases when rights are broken are efficiently followed up via preventive actions taken by the authorities and/or by the relevant entities; (19) There is no evidence of conflict(s) of substantial magnitude pertaining to rights of indigenous and/or traditional peoples; (21) Other available evidence do not challenge a 'low risk' designation. (21) Other available evidence does not challenge a 'low risk' designation.</p>
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Recommended control measures

Indicator	Recommended control measures
2.1	N/A
2.2	<p>Clear evidence that the Organization has policies in place that guarantee core labor rights.</p> <p>The evidence could be:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Employment contract <input type="checkbox"/> Pay records <input type="checkbox"/> Records of labor inspectorate <input type="checkbox"/> Adverts <input type="checkbox"/> Job application records <input type="checkbox"/> Grievances/ complaints register <input type="checkbox"/> Job evaluation(appraisals) <input type="checkbox"/> Affirmative action*program <input type="checkbox"/> Policies and procedures

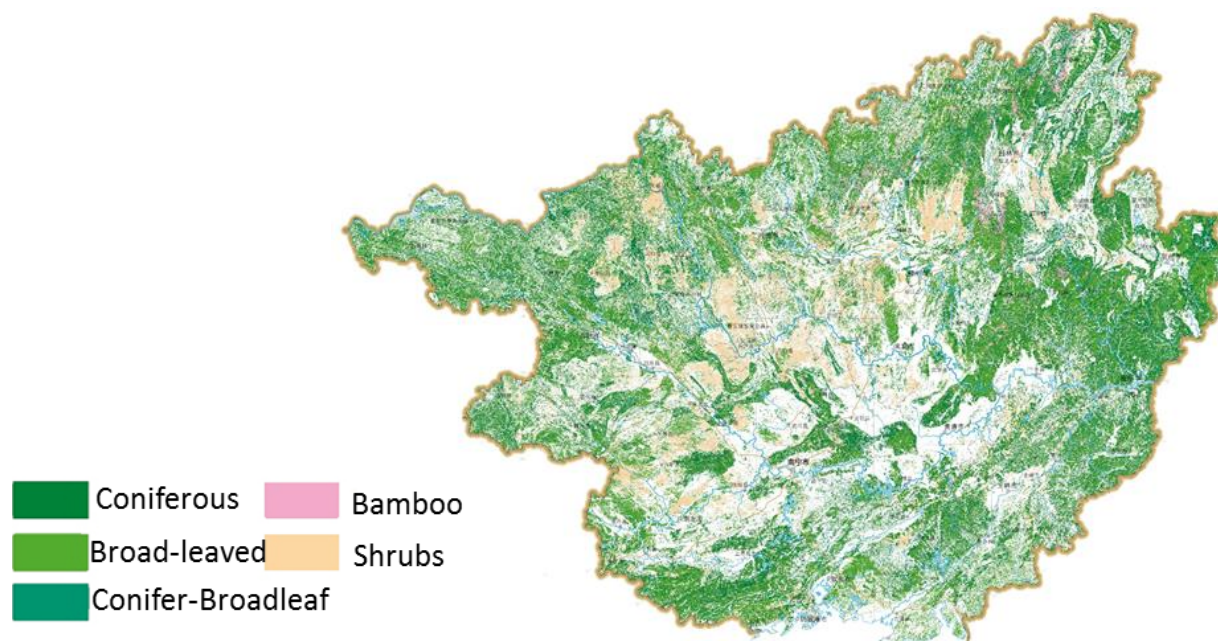
Indicator	Recommended control measures
	<input type="checkbox"/> Employment demographic/ gender ratio in job types <input type="checkbox"/> Discriminatory reports/Social responsibility reports <input type="checkbox"/> Interviews Representatives of employer <input type="checkbox"/> Sample of workers* Representatives of workers* and unions
2.3	N/A

Controlled wood category 3: Wood from forests in which high conservation values are threatened by management activities

Overview

Historical land use and forestry practices led to most of present forests in Guangxi Zhuang Autonomous Region (here we call it Guangxi province for short) in China, being semi-natural ecosystems, with small insertions of close to natural forests stands. Surveys show that in the last centuries all forests in Guangxi were, depending on different management activities, varying from extensive to very intensive forestry with land use change. Forest area in Guangxi decreased in the last 300 years and started to increase after 1985. In 1979, China issued the first forest law, which stated clearly the forest use policy, forest right and others. According to the latest forest survey, there is 15.27 million ha forest area in Guangxi province, from which 8.33 million ha is planted forest, almost 54.55% of the total forest. There are 78 protected areas in Guangxi province in 2017, which protecting around 1.42 million ha and contain nature reserves.

Figure 1 forest type and distribution in Guangxi



China ratified the Convention on Biological Diversity in 1992. In 2014, 6.02% of terrestrial land in Guangxi province were protected. Forests in China are surveyed every 5 years, which include the forest types (coniferous forest, broad-leaved forest, conifer-broadleaf forest, bamboo forest, and shrubs), area, quality, and other properties. Forest in China are classified as protective forest, timber forest, economic forest, firewood forest and forest for special purpose. Data about biodiversity is updated regularly. There are areas of UNESCO world heritage and Ramsar convention in Guangxi province of China. Other important areas for a large biodiversity landscape include valuable forests in national parks, regional parks and biosphere reserves. The forest management types in China are state-managed forests, collective-owned forests and privately-owned and managed forests.

In China, currently defined ecological forests have covered most of the forests with high conservation values. In terms of function, forests in China are classified into two types, ecological forests and commercial forests. The former contributes greatly to the ecological safety, bio-diversity protection, as well as socio-economic development of China. Ecological forests include nature protection forests, national defense forests, the environmental protection forests, scenic forests, memorial forests, water conservation forests, soil and water fixation forests, road protection forests, river bank protection forests, windbreak and sand-fixing forests, farmland protection forests, etc. Those types of forests almost cover all forests classified by FSC high conservation value standard 1-6. According to related documents, ecological forests are classified into three types, special ecological forests, major ecological forests, and general ecological forests. It is regulated that ecological forests must account for about 30% to 40% of all types of forests in China. State Forestry Administration has redefined the major ecological forests in national level into three types, the first-class ecological forests, the second-class ecological forests, the third-class ecological forests. This new way of classification is closer to High Conservation Value Forest (HCVF) criterion in ecological sense (local ecological forests include major ecological forests and general ecological forests. The management methods of those types of forests are as same as the second and third class national ecological forests).

China has established mature nature reserve system. In terms of protected object, nature reserves are classified into three types, ecological system reserve, species reserve, and nature relic reserve. In terms of the organizational nature, nature reserves are classified into four types, scientific reserve, national garden, management reserve, resource management reserve. Those types of nature reserves almost cover HCVF in ecological sense. According to the *5th report of China fulfilling Bio-diversity Convention*, China has established a mature protection system, centered on nature reserve, complemented by scenic regions, forest garden, agricultural wild plants protection site, wetland park, desert park, geopark, special ocean park, germplasm resource conservation zone. Up to 2013, China has established 2697 nature reserves covering an area of 1.463 million hectares, 2855 forest gardens covering an area of 0.194 million hectares. 962 scenic regions covering 0.194 million hectares, and more than 50 thousand protection districts covering over 0.015 million hectares.

China has established mature legal system for managing nature reserves, formulating strict technical guidance and standards for managing nature reserves. According to *Regulations of the People's Republic of China on nature reserves*, it is prohibited to fell trees, to dig sand, to collect medical herbs, to pasture, to hunt, to crop, to fish, reclaim

land from lakes, to burn, to collect stones within nature reserves, unless laws or regulations stipulate otherwise. Nature reserves are classified into core areas, buffering areas, and experimental areas, and each is strictly managed.

China has established mature management system for nature reserves. The Ministry of Environment of the State Council is in charge of the management of all nature reserves in China. The Ministry of Forestry, Ministry of Agriculture, Ministry of Geology and Mineral Resources, Ministry of Water Resource, and Marine Department take charge of the nature reserves of corresponding field. China has established mature protection system and law enforcement mechanism regarding nature reserve, and no evidence indicates that forest management activities have threatened nature reserves.

Outside nature reserve system, other ecological forests and forests with high conservation value are protected by related laws. According to *Construction Guidance of Ecological Forests*, and *Management Methods of National Ecological Forests*, production and management activities are prohibited in the first-class ecological forests. Among all forest management activities, only forest tending and logging for regeneration purpose is allowed in the second-class ecological forests. The management of the third-class forests is aimed at increasing vegetation cover and improving forest quality, and it is encouraged to scientifically utilize the forest resources in third class ecological forests. Protection and management system for wild animals and plants, non-wood resource utilization, construction, road and other infrastructure construction is established. Logging is strictly prohibited in core areas, buffering areas, protected small areas, scenic regions, revolution holy lands and ecologically fragile forests (forests that are difficult to be renewed after logging) in nature reserves. In ecological forests outside nature reserves, under the condition of ensuring the ecological function of forests, logging for regeneration purpose is allowed, and it is allowed to interplant understory shrubs or non-woody associated tree species.

Based on the 8th national forest inventory, in Guangxi province, 56.51% of the terrestrial area is covered by forest. The natural forests account for 43.10% and plantations 56.90% of total forest area. The forest for commercial use are 61.75%, compared to 38.25% for ecological protection.

According to the statistics of year 2014, the ecological forests officially defined in Guangxi Zhuang Autonomous Region cover about 5.4467 million ha. Ecological forests are mainly distributed at the sources of important rivers and lakes, along important rivers, near huge reservoir and natural reserves. Up to 2015, there are 79 monitoring sites distributed in ecological forests, covering large area of natural reserves, forest gardens, rocky desert areas, and other important ecological areas.

As the contracting party of Bio-diversity Protection Convention, China formulated China bio-diversity protection strategy and action plan (2011-2030), and submitted the report, China fulfilling Bio-diversity Protection Convention. Based on that report, China has made great achievements regarding bio-diversity protection and has basically established its own bio-diversity protection and management system.

Experts consulted

The consulted experts are documented and archived at FSC IC, due to data protection reason, the details are not listed in this NRA.

Risk assessment

Indicator	Sources of Information	HCV occurrence and threat assessment	Functional scale	Risk designation and determination
3.0 Data available are sufficient for: a) Determination of HCV presence for each HCV, AND b) The assessment of the threats to HCVs from forest management	Government sources 1. China bio-diversity protection strategy and action plan (2011-2030) https://www.cbd.int/doc/world/cn/cn-nbsap-v2-zh.pdf 2. The 5th report of China fulfilling Bio-diversity Convention. https://www.cbd.int/doc/world/cn/cn-nr-05-zh.pdf 3. Guigang Forestry Administration. Guangxi Zhuang Autonomous Region Ecological Forests Management Methods. http://www.gxgg.gov.cn/news/2011-12/20970.htm 4. State Forestry Administration. Guangxi released the list of the first batch of key protected wild animals and plants (2010-4-20) http://www.forestry.gov.cn/portal/zrbh/s/2421/content-399060.html 5. Official website of The People's Government of Guangxi Zhuang Autonomous. Guangxi defined over 30% of its forests as ecological forests. http://www.gxzf.gov.cn/zjgx/jrgx/201601/t20160119_483194.htm	<ul style="list-style-type: none"> The sufficient data of ecological forest and current protection situation could be available from the local government which could be taken as the basis to identify the HCVs and their threats in Guangxi. Many NGOs like WWF, WRI, Greenpeace etc. have identified the key regions or regional unique ecological area or untapped intact forests at the landscape level and the data could be available from their website. WWF has promoted the application of HCVF in China and identify HCV1 to HCV3 for China. Many tools have been developed to identify and manage the HCVs in China, which could be available from their website and their relevant responsible project officials. Some researchers from CAF has conducted the study of comparison of ecological forest and HCVF in China as well as the gaps and threats, and the reports or theses could be available from the authors directly. Some NGOs or researchers also conducted the research on the gaps and key threats in protection, which faced the key protection area and species. Relevant paper/report could be available from the website. 	N/A	RISK CONCLUSION There are sufficient data available for the determination of the presence of HCV and the assessment of the threats to HCVs from forest management activities. So the risk of this indicator is assessed as low in Guangxi. Low (Threshold 1,2): (1) Data available are sufficient for determining HCV presence within the area under assessment; AND (2) Data available are sufficient for assessing threats to HCVs caused by forest management activities.

ment activities.	Non-Government sources <ol style="list-style-type: none"> 1. Key regions regarding bio-diversity identified by WWF. http://www.worldwildlife.org/science/ecoregions.cfm 2. Regionally unique ecological areas identified by Wiki http://simple.wikipedia.org/wiki/Endemism 3. Untapped intact forests identified by World Resource Institute or Green Peace, http://www.intactforests.org/world.map.htm 			
3.1 HCV 1	Government sources <ol style="list-style-type: none"> 1. State Forestry Administration. Guangxi ecological forest management methods has been released. (2011-6-20) http://www.forestry.gov.cn/portal/lyji/s/2414/content-486569.html 2. The official website of State Forestry Administration. Commercial forests became an effective way for increasing farmers' incomes in Guangxi. (2004-4-7) http://www.forestry.gov.cn/portal/lxh/s/1405/content-128894.html 3. The People's Government of Guangxi Zhuang Autonomous Region. Guangxi Autonomous Region Riverway management regulations. 2000) http://www.gxzf.gov.cn/zwgk/flfg/dfxfg/201407/t20140710_432308.htm 	Identification of HCV1 <ul style="list-style-type: none"> ● According to the list of the first batch of key protected wild animal and plants of Guangxi (governmental sources 4), there are 83 key protected species in Guangxi. 8354 species of vascular plants are known within Guangxi, constituting 29% of all vascular plants known in China. Guangxi owns a large number of wild animals with high conservation value, including <i>Syramticus humiae</i>. ● Through the field verification and expert interview, there are also several sources could be used to identify the existence of HCV1. For example, source 5 list the Guangxi natural conservation area, which contain species that are rare, threatened or endangered. During the NFSS development process, China Biodiversity Red List is defined as the best available information to identify if HCV1 is existed. ● Through interviewed with responsible person from FMU, as the confidential reasons, some information is not allowed to publish. But the manager of FME understand where and which kind of species should be protected. 	N/A	RISK CONCLUSION <p>HCV1 is identified in Guangxi Zhuang Autonomous Region, which located in the natural reserve and adjacencies, it is threatened by forestry activities relates to landscape fragmentation and habitat loss. Therefore, the risk of this indicator is assessed as specified risk.</p> <p>Specified (Threshold 8): HCV1 is identified, and/or its occurrence is</p>

	<p>4. State Forestry Administration. Guangxi released the list of the first batch of key protected wild animals and plants (2010-4-20) http://www.forestry.gov.cn/portal/zrbh/s/2421/content-399060.html</p> <p>5. Guangxi natural conservation area list http://sts.mep.gov.cn/zrbhq/zrbhq/201309/t20130926260912.shtml</p> <p>6. China Biodiversity Red List - higher plant volume: http://www.mep.gov.cn/gkml/hbb/bgg/201309/W020130917614244055331.pdf</p> <p>7. China Biodiversity Red List – vertebrate volume: http://www.mep.gov.cn/gkml/hbb/bgg/201505/W020150526581939212392.pdf</p> <p>Non-Government sources</p> <p>1. Guangxi Science and Technology Department. Assessment report of forest ecological service and its value in Guangxi Zhuang Autonomous Region. (2012-3-23) http://www.gxsti.net.cn/kjfw/cxfw/cgcx/cgdj/638696.shtml</p> <p>2. People's Daily Online. The total value of forest ecological service in Guangxi Zhuang Autonomous Region reached over one trillion yuan for the first time. (2013-6-13)</p>	<ul style="list-style-type: none"> Guangxi has set up 78 natural reserves at national, provincial, municipal and county level, these reserves covers majority of species diversity in the geographical region including plants, mammals, avifauna and amphibian etc. Although it is very difficult to depict on map where exactly are the HCV1 occurrence, the natural reserves and the neighboring adjacencies in Guangxi as a proxy is a good reference to identify HCV1. <p>Threat Assessment</p> <ul style="list-style-type: none"> In China, there are a number of specific laws protecting wild animals and plants, including <i>Wild Animal Conservation Law of the People's Republic of China</i>. Based on related laws and regulations, China protects the wildlife and their habitats, strictly forbid any person or institution to illegally collect, destroy or hunt wild animals and plants. According to related laws, natural reserve shall be established in places where wild animals and plants are mainly distributed according to related laws and regulations. Through interview, Guangxi has strictly implemented laws and regulations regarding the protection of wild animals and plants and has established management institutions at all levels. Penalties of crimes regarding wild animals and plants are clearly defined by local laws. So far, Guangxi has established 78 natural reserves at different levels, covering an area of 1.42 million ha which account for 6.17% of the total area. In which many natural reserves were set for protecting the rare, threatened or endangered species. Guangxi has also established well-operating protection system and law enforcement mechanism regarding nature reserve. <i>Macaca speciose</i> Yet, through interviewed with experts, conservation gap is one big challenge Guangxi is faced up with. Plants beyond natural reserves include <i>Bhesa sinica</i>, <i>Vatica</i> 	<p>likely in the area under assessment and it is threatened by management activities.</p>
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	http://politics.people.com.cn/n/2013/0613/c70731-21826396.html 3. Guangxi Forestry Department. Notification regarding releasing the key points of afforestation of Guangxi Zhuang Autonomous Region (2014) (2014-2) http://www.gxly.cn/site/gxly/303202/info/2014/10697.html	<i>guangxiensis</i> , <i>Loropetalum subcordatum</i> , <i>Erythropsis kwangsiensis</i> , <i>Cycas acuminatissima</i> , etc. The main distribution areas of some endangered species are beyond natural reserves system. In addition, habitat fragmentation caused by management activities is another problem in Guangxi. This is detrimental to the communication and population growth of some species. Some of the habitats are of poor quality, which curbs population growth. <ul style="list-style-type: none"> Researches indicate that existence of habitat fragmentation in several natural reserves as well as their neighboring forests in Guangxi Zhuang Autonomous Region. Species in those areas are also threatened by illegal poaching and logging. Habitat reduction, habitat fragmentation, or even habitat loss of those natural reserves is all directly or indirectly related to management activities. For instance, agricultural and forest management activities in Yachang nature reserve lead to habitat loss. The reduction of primary vegetation and excessive expansion of eucalyptus in Tiantangshan natural reserve result in the fragmentation of the habitats of <i>Macaca speciosa</i>. 		
3.2 HCV 2	Non-Government sources 1. Intact Forest Landscapes worldwide: http://intactforests.org 2. Green peace nature Guardian http://ngmap.org.cn/	Identification of HCV2 Greenpeace China developed a platform through RS, GIZ and GPS, use the data from the 8th national forest resources inventory between 2009 and 2013. The platform was public available since March 2017. The user could search the sizable natural forest in good condition in China based on provincial level. According to Greenpeace's research, there is no intact forest landscapes and large landscape-level ecosystems and ecosystem mosaics in Guangxi, local expert also confirmed that HCV2 does not exist in the region due to the complete forest devastating campaign in the 1950s used for steel production.	N/A	RISK CONCLUSION There is no HCV2 identified in Guangxi Zhuang Autonomous Region, and the risk of this indicator is assessed as low. Low (Threshold 9): There is no HCV2 identified and its occurrence is unlikely in

				the area under assessment.
3.3 HCV 3	<p>Government sources</p> <p>1. State Forestry Administration. Guangxi ecological forest management methods has been released. (2011-6-20) http://www.forestry.gov.cn/portal/lyjj/s/2414/content-486569.html</p> <p>2. The official website of State Forestry Administration. Commercial forests became an effective way for increasing farmers' incomes in Guangxi. (2004-4-7) http://www.forestry.gov.cn/portal/lxh/s/1405/content-128894.html</p> <p>3. The People's Government of Guangxi Zhuang Autonomous Region. Guangxi Autonomous Region River way management regulations (2000). http://www.gxzf.gov.cn/zwgk/flfg/dfxfg/201407/t20140710_432308.htm</p> <p>4. State Forestry Administration. Guangxi released the list of the first batch of key protected wild animals and plants (2010-4-20) http://www.forestry.gov.cn/portal/zrbh/s/2421/content-399060.html</p> <p>5. Guangxi natural conservation area list</p>	<p>Identification of HCV3</p> <ul style="list-style-type: none"> Guangxi is rich in natural landscape, wild animal and plant resources and typical forest ecosystems, with about 100 000 karst caves and ten mountains of over 1500 meters above sea level. Typical karst caves include Seven-Star Cave, Reed-Flute Cave, etc. Mountains of great scientific value include Dayao, Daming, Yuanbao, etc. The typical ecosystem includes Evergreen broad-leaved forest zone of forest ecosystem, Karst area tropical monsoon forest, Mangrove ecosystem etc. As mentioned in indicator 3.1, there are also key habitats for some key endangered species. The area is normally found in Guangxi Conservation area list. There is HCV3 presence in Guangxi. The distribution of HCV3 is within the national, provincial, municipal and county level natural reserves and adjacencies, high altitude area of state forest farms and remote forest area with scarce human interventions etc. <p>Threat Assessment</p> <ul style="list-style-type: none"> As described distribution, the HCV3 presence can be described as proxies such as the national, provincial, municipal and county level natural reserves and adjacencies, high altitude area of state forest farms and remote forest area with scarce human interventions etc. So far, Guangxi has established 78 natural reserves, covering an area of 1.42 million ha, in which 16 national natural reserves were established mainly for the ecosystem protection and rare species' habitat. Generally, Guangxi has strictly follow the laws and regulations on the natural reserve protection. Forest management activities are 	N/A	<p>RISK CONCLUSION</p> <p>There is HCV3 identified in Guangxi, and it is threatened by forest management activities, species in those areas are also threatened by illegal logging and poaching. Habitat reduction and fragmentation. Therefore, This indicator is assessed as specified. Specified (Threshold 17): HCV3 is identified, and/or its occurrence is likely in the area under assessment and it is threatened by management activities.</p>

	<p>http://sts.mep.gov.cn/zrbhq/zrbhq/201309/t20130926260912.shtml</p> <p>Non-Government sources</p> <p>1. Mark News. Guangxi has established 50 forest gardens, which form perfect places for recreation. (2015-3-11) http://news.makepolo.com/11025.html</p> <p>2. Phoenix finance and Economic. Zuojiang Huashan cliff paintings has been inscribed in World's Heritage List. (2016-7-15) http://finance.ifeng.com/a/20160715/14602686_0.shtml</p> <p>3. Liu Huiming, etc. The geographical distribution, conservation status and strategy of national key protected plants in west part of Guangxi and south part of Guizhou. (2013-3)</p> <p>4. Lu Zhou, etc. The distribution and conservation status of <i>Gorsachius magnificus</i> in Guangxi (2016).</p> <p>5. TAN Weifu. Analysis of conservation gap of <i>Camellia chrysantha</i> (2010)</p> <p>6. ZHANG Mengmeng. Analysis of the conservation gap and protection strategy of China's nature relics reserves (2015-10).</p>	<p>prohibited in the core area of the reserves. A well-operating protection system and law enforcement mechanism regarding nature reserve has been established in Guangxi.</p> <ul style="list-style-type: none"> ● However, research indicates habitat fragmentation is found in several natural reserves as well as their neighboring forests in Guangxi Zhuang Autonomous Region. Species in those areas are also threatened by illegal logging and poaching. Habitat reduction, habitat fragmentation, or even habitat loss of those natural reserves is all directly or indirectly related to management activities. For instance, agricultural and forest management activities in Yachang Nature Reserve lead to habitat loss. The reduction of primary vegetation and the excessive expansion of eucalyptus in Tiantangshan Natural Reserve result in the fragmentation of the habitats of <i>Macaca speciosa</i>. 		
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	<p>7. GAN Jinjia etc. Current Situation of Wild Resources and Protection Strategy of <i>Anoetochilus roxburghii</i> in Guangxi (2016-9).</p> <p>8. RUAN Guiwen, HUANG Zhaoyu. Preliminary Study on Population Ecology of <i>Macaca arctoides</i> in Tiantang Mountain Nature Reserve Yulin Guangxi. (2014)</p> <p>9. JIANG Aiwu etc. An Analysis of Landscape Fragmentation of Jinzhongshan National Nature Reserve (2014)</p> <p>10. Guangxi Nature Museum, Guangxi Zhuang Autonomous Region Forestry Administration. Black Bear (<i>Selenarctos thibetanus</i>) Resources and Conservation Strategies in Guangxi Zhuang Autonomous Region. (2011)</p> <p>11. FENG Changlin. Current Status and Conservation Strategies of Wild Orchid Resources in Guangxi Yachang Forests. (2012)</p> <p>12. WANG Shuangling. Analysis on in situ conservation of important species in Guangxi (2011).</p> <p>13. Guangxi News Bird poaching is rampant in Guangxi, forestry sectors all upon the whole society to care about birds. (2015-3-20) http://www.bbtrv.com/2015/0320/194966.html</p>			
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	14. The national natural reserves in Guangxi (2014-05011) http://wenda.so.com/q/1399944116066635			
3.4 HCV 4	<p>Government sources</p> <p>1. State Forestry Administration. Guangxi ecological forest management methods has been released. (2011-6-20) http://www.forestry.gov.cn/portal/lyjj/s/2414/content-486569.html</p> <p>2. The official website of State Forestry Administration. Commercial forests became an effective way for increasing farmers' incomes in Guangxi. (2004-4-7) http://www.forestry.gov.cn/portal/lxh/s/1405/content-128894.html</p> <p>3. The People's Government of Guangxi Zhuang Autonomous Region. Guangxi Autonomous Region Riverway management regulations (2000). http://www.gxzf.gov.cn/zwgk/flfg/dfxfg/201407/t20140710_432308.htm</p> <p>Non-Government sources</p> <p>1. DENG Biyu etc. Analysis on the Major Problems and Management Countermeasures of Ecological Non-commercial Forest in Guangxi. (2016-1)</p> <p>2. ZHENG Xiuwenetc. Analyzing the status and protection strategy of the cultural landscape in Xingping ancient town (2012).</p>	<p>Identification of HCV4</p> <ul style="list-style-type: none"> In Guangxi, forests are critical for flood control, soil and water conservation, air purification, carbon fixation and biodiversity conservation. The ecological forests officially defined in Guangxi Zhuang Autonomous Region cover about 5.4467 million ha. Ecological forests are mainly distributed at the sources of important rivers and lakes, along important rivers, near huge reservoir and natural reserves. According to government public reports in 2012, the total value of forest ecological service in Guangxi was quantified to be more than 1 trillion yuan. In 2014, the total value of forest ecological service (soil and water protection, biodiversity conservation, carbon fixation, soil fixation, air purification, nutrients accumulation, and recreation) reached 471.46 billion yuan. Based on the report on Guangxi forest ecological service and its value, carbon dioxide emission from Guangxi could all be fixed by local forests. And Guangxi is the rich in rivers. There are more than 1210 rivers which are over 50 km², which is a part of the Guangxi pearl river basin, Yangtze River Basin and Red River Basin, the amount of water conserved by forests in Guangxi accounted for 19.56% of the annual runoff of Xi River. Forests in Guangxi thus contribute greatly to the water conservation of the whole pearl river basin. Base on China's laws, all the forests with key ecological service including protecting these rivers from flooding, erosion, clean water etc. have been identified as key ecological forests in Guangxi. The ecological forests officially defined in Guangxi Zhuang Autonomous Region cover about 5.4467 million ha which include the natural forest and plantation. Ecological forests are 	N/A	<p>RISK CONCLUSION</p> <p>HCV4 is identified in Guangxi Zhuang Autonomous Region, and there is negligible threat to HCV4 caused by forest management activities.</p> <p>Therefore, the risk of this indicator is assessed as low.</p> <p>Low (Threshold 21): HCV4 is identified, and/or its occurrence is likely in the area under assessment, but it is effectively protected from threats caused by management activities.</p>

	<p>3. CHEN YIjing. Study on Minority Rural Landscape Organic Renewal Strategy in Guangxi (2015).</p> <p>4. CHEN Shulin. Estimating Forest Ecosystem Service Function of Carbon Sequestration and Oxygen Release in Guangxi Province, <i>Journal of Agro-Forestry Economics and Management</i>, 2016 (15).</p>	<p>mainly distributed at the sources of important rivers and lakes, along important rivers, near huge reservoir and natural reserves. These ecological forests play important role for the local communities for the subsistence in terms of local drinking water catchment, irrigation supply system, the regulation of water flow guarantees the existence of fishing grounds or agricultural land or protects downstream communities from flooding.</p> <ul style="list-style-type: none"> ● According to the interview with experts. the ecological forests and plantations along important rivers, wetlands, reservoirs and coastlines could be used as the best proxies for HCV4 <p>Threat assessment</p> <ul style="list-style-type: none"> ● Ecological forests in Guangxi are protected according to corresponding laws. Guangxi Zhuang Autonomous Region Ecological Management Methods clearly defines the issues regarding forest classified management system, asset management, and monitoring system, etc. According to Guangxi Zhuang Autonomous Region Riverway Management Regulation, it is prohibited to occupy, to destroy or to fell protective trees along banks and embankments without the approval from authoritative forestry departments. The regulation prohibits cropping, mining, drilling, blasting, or building within or near banks and embankment. Department of Forestry of Guangxi Autonomous Region implemented Pearl River Protection Forest Project and Costal Protection Forest Project, constructing high quality mixed forests which are mainly composed of local trees and precious trees, prohibiting the expansion of short period fast-growing trees along costal area and Pearl River. So, all the ecological forests are under strict protection by the government and no management activities are allowed and happen in the area. 		
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		<ul style="list-style-type: none"> Through interview with expert, up to 2015, there are 79 monitoring sites distributed in ecological forests, covering large area of natural reserves, forest gardens, rocky desert areas, and other important ecological areas. From the forest monitoring data, only 0.1% of the ecological forests were disturbed by illegal logging and natural disaster. Since 2015, 93% of the ecological forests in Guangxi have been managed via formal contract, with the remaining 7% strictly restricted by logging quota. 		
3.5 HCV 5	Non-Government sources 1. DENG Biyu etc. Analysis on the Major Problems and Management Countermeasures of Ecological Non-commercial Forest in Guangxi. (2016-1)	Identification of HCV5 <ul style="list-style-type: none"> Communities live in Guangxi Zhuang Autonomous Region and hence there is an overlap of their territories with forestry. The local people who live in the West of Guangxi suffer from poverty, they may take natural resources as a means of securing fuel, grazing, water, food and traditional medicines. According to the interview with the specialist from Guangxi Forestry Industrial Association, in recent years, the number of people who stay in mountains in Guangxi has increasingly decreased. The small numbers of people who stay in the community near mountains receive government subsidies. There are few people who are still dependent on forest resources for living. So, HCV5 occurrence is likely in Guangxi provinces. The HCV5 distribution is scattered in rural area of western part of Guangxi, which in certain cases fulfills the local community basic needs. Threat Assessment <ul style="list-style-type: none"> Generally, the forests where local community collect natural resources for life have been identified as ecological forest and well protected according to related laws. However, according to stakeholder interview, some farmers in Guangxi consider that 	Eucalyptus and Other species	RISK CONCLUSION HCV5's occurrence is likely in Guangxi under assessment, the risk of this indicator is assessed as specified in Eucalyptus plantation area due to negative environmental impact and low risk for the other species area. Low (Threshold 25) HCV5 is identified, and/or its occurrence is likely in the area under assessment, but it is effectively protected from threats caused by management activities.

		<p>eucalyptus plantation affects water quality. Besides, the logging of eucalyptus might cause the loss of water and soil.</p> <ul style="list-style-type: none"> ● Through interviewed with related experts, it confirmed that the negative impact may be occur as the high intensive management of Eucalyptus. ● Therefore, HCV5 is likely threatened by forest management activities in Guangxi. 		<p>Specified (Threshold 26):</p> <p>HCV5 is identified, and/or its occurrence is likely in the area under assessment and it is threatened by management activities.</p>
3.6 HCV 6	<p>Non-Government sources</p> <ol style="list-style-type: none"> 1. Phoenix finance and Economic. Zuojiang Huashan cliff paintings has been inscribed in World's Heritage List. (2016-7-15) http://finance.ifeng.com/a/20160715/14602686_0.shtml 2. ZHENG Xiuwenetc. Analyzing the status and protection strategy of the cultural landscape in Xingping ancient town (2012). 3. CHEN Yljing. Study on Minority Rural Landscape Organic Renewal Strategy in Guangxi (2015). 4. Cultural Department of Guangxi Zhuang Autonomous Region, list of key protected cultural heritages in national level in Guangxi (2016). http://www.gxwht.gov.cn/affairs/show/15652.html 5. Notice from the Government of Guangxi Zhuang Autonomous Region regarding the release of 	<p>Identification of HCV6</p> <ul style="list-style-type: none"> ● Guangxi is rich in cultural heritages. There are two world heritages in Guangxi, Guilin and Huanjiang karst landscape and Huashan rock paintings. According to the Cultural Department of Guangxi Zhuang Autonomous Region, there are 66 key protected cultural heritage at national level in Guangxi. Based on the government notices regarding the 7th batch of protected cultural heritages in autonomous regional level, Guangxi has 28 key protected ancient sites in autonomous regional level, 100 ancient buildings, and other ancient bombs and temples that are of great cultural value to local people and to Chinese as a whole. Those cultural heritages are widely distributed in different cities, counties and villages in Guangxi. According to interview with local community, people generally feel proud of those cultural heritages, and consider them critical to the formation of their cultural identity. ● In addition, local temples and tombs are also regarding as the important culture sites by local people. Though, these sites are not official classified by authorities to be cultural heritages. ● Therefore, HCV6 exists in Guangxi. The best available HCV6 proxies are the forests with cultural heritages listed by authorities; 	N/A	<p>RISK CONCLUSION</p> <p>HCV6 is identified in Guangxi Zhuang Autonomous Region. There is negligible threat to HCV6 caused by management activities. Therefore, the risk of this indicator is assessed as low.</p> <p>Low (Threshold 29):</p> <p>HCV6 is identified, and/or its occurrence is likely in the area under assessment, but it is effectively protected from threats caused by management activities.</p>

	<p>Guangxi's 7th batch of protected cultural heritages in autonomous regional level. http://www.gxzf.gov.cn/html/31062/20171229-670922.shtml</p> <p>6. Bureau of Cultural Heritages of Hepu County. Report of the protection and environmental improvement of Sifangling and Jinjiling tomb in Hepu Han tomb groups (2016). http://www.hepu.gov.cn/html/organ/gzdt2-article-31-38753.aspx</p> <p>7. Survey of the protection and development of Guangxi traditional villages, Urban Construction Archive (2016)</p> <p>8. Liu Susu, Thoughts on the protection of Historical and cultural heritages in Yongfu County, Artistic life Midmonth Journal (2017)</p> <p>9. Guo Jianjun. The Protection status and thoughts on the architecture groups in ancient villages in Hezhou, Research of heritage conservation (2017) .</p> <p>Experts interviewed:</p> <p>1. experts from Forestry Department of Guangxi Zhuang Autonomous Region</p> <p>2. Director of Guangxi Forestry Industrial Association</p>	<p>forest areas in vicinity of local temples and tombs of the communities.</p> <p>Threat Assessment</p> <ul style="list-style-type: none"> ● Generally, cultural heritages in Guangxi have been well protected by the government and related organizations. The government has set up several protected districts in major mountain areas where historical sites are located, and logging in those districts is strictly prohibited. Since 2014, with the financial support of the central government of China, 69 traditional villages in Guangxi have been effectively renovated. ● Forest management activities do not threaten HCV6 in Guangxi. ● Through interview with local people and experts regarding the culture sits like temples and tombs, these non-official sites are also protected by the local communities who live there and supported by authorities. 		
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Recommended control measures

Indicator	Recommended control measures
3.0	N/A
3.1 HCV 1	<p>Establishes written rules to prohibit workers, local communities and others from hunting, fishing, trapping, collecting and selling rare or endangered species.</p> <p>Establishes education and patrolling programs for the protection of rare and threatened species.</p> <p>Cooperates with local forestry administration and reports incidences of hunting, fishing, trapping or gathering of rare or threatened species. In case the organization has legal authority, it may take legal action based on applicable legislation.</p> <p>Maintains records about incidences of hunting fishing, trapping or gathering of rare or threatened species.</p> <p>Increases education and patrolling efforts or establishes other relevant measures when incidences of hunting, fishing, trapping or gathering of rare or threatened species increase.</p> <p>Harvesting does not take place where species concentrations are likely to occur.</p> <p>Tree species protected under HCV category 1 are not harvested.</p> <p>Consultation with experts</p>
3.2 HCV 2	N/A
3.3 HCV 3	<p>Consultation with experts confirms the protection of endangered ecosystems within the sourcing area.</p> <p>Consultation with experts relevant for the sourcing area confirms that forest management practices implemented in the sourcing area do not threaten HCVs.</p> <p>Forest management plans exist and include a professional review of endangered ecosystems along with relevant management measures to ensure that forest management activities do not threaten species survival</p>
3.4 HCV 4	N/A
3.5 HCV 5	<p>Consultation with local community in key mountain areas before forest management operations, and eucalyptus plantation projects shall not be approved without the consent of local community.</p> <p>Government shall not approve any eucalyptus plantation projects in key water sources in Guangxi.</p> <p>Third party assessment of the feasibility of logging in key mountains shall be done before issuing felling licenses to ensure that logging will not cause soil and water loss.</p>
3.6 HCV 6	N/A

Controlled wood category 4: Wood from forests being converted to plantations or non-forest use

Risk assessment

Indicator	Source of information	Functional scale	Risk designation and determination
4.1	<p>Applicable pieces of legislation or policies</p> <p>1. Forest Law dated 27th August 2009 - http://en.pkulaw.cn/display.aspx?cgid=20095&lib=law</p> <p>2. Regulation for Implementation of Forest Law 2005 (Article 16-18) - http://www.forestry.gov.cn/main/3950/content-459869.html</p> <p>3. Circular of State Council Office on Strengthening Forest Resources Protection and Management 1994 (Article 3) http://www.greentimes.com/green/index/zqslmhl/zcfg/2010-09/29/content_105047.htm</p>	N/A	<p>Content of law</p> <p>NOTE: Definitions employed in this analysis are as per FSC-PRO-60-002a V1-0 EN:</p> <p>"4.1 Conversion of natural forests to plantations or non-forest use in the area under assessment is less than 0.02% or 5000 hectares average net annual loss for the past 5 years (whichever is less), OR Conversion is illegal at the national or regional level on public and private land."</p> <ul style="list-style-type: none"> ● China places strict governance in place for forest land conversion with a set of procedures for the conversion application, conversion and forest vegetation restoration. The conversion and vegetation restoration are also under the supervision by the designated central government officials. ● Article 18 of Forest Law provides that prospecting, mining and construction projects shall not occupy - or occupy as little as possible - forest land. If it is necessary to acquire and convert forest land for other land use, the conversion shall be reviewed and approved by forestry authorities at county level or higher level and go through required procedure for approval documents Audit Agreement of using forest lands issued by the forestry authorities in accordance with relevant laws, directives or circulars, while the organization acquiring forest land shall pay the forest rehabilitation fee as per the relevant rules issued by State Councils. These fees shall be managed and used for vegetation rehabilitation by forestry authorities and the rehabilitated forest shall not be less than the acquired forest land area. And Article 16-18 of Regulation for Implementation of Forest Law specifies the area of different forest types that needs the approval of forestry authorities of different level. ● Article 3 of the Circular of State Council Office on Strengthening Forest Resources Protection and Management 1994, specifies that forest land governance and monitoring shall be reinforced, and compensated use of forest land shall be implemented. The legal framework and mechanism for forest land acquisition has been developed and established to protect the legal rights and interests of state-owned forest enterprises. Any organization that fails to get approved shall not acquire the forest land owned by state-owned forest enterprises with any reason and without any compensation. The forest tenure certificate is the only certificate to evidence the legal ownership of forest land.

<p>4. Measures for review and approval of acquisition of forest land 2001 (Article 2-20) - http://www.forestry.gov.cn/porta/hdy/s/1773/content-689948.html</p> <p>5. Measures for Review and Approval of Forestland Conversion for Building Projects 2015 http://www.forestry.gov.cn/main/195/content-753013.html</p> <p>6. Opinion of State Forestry Administration on Further Strengthening Forest Resources Governance 2003 (Article 8)- http://www.ahnw.gov.cn/2006zcfg/html/200509/%7BF05283A2-2EC0-418C-BF61-0F557F98CB3F%7D.shtml</p> <p>7. Circular of State Forestry Administration on Further Strengthening Forest Resources Protection and management 2013</p>		<ul style="list-style-type: none"> Measures for Review and Approval of Acquisition of Forest Land 2001 (Articles 2-20) make a detailed statement on forest land acquisition by defining the scope of forest land acquisition and the procedure of forest land acquisition. The measure is applicable for review and approval of forest land acquisition by mine exploration, mining activities and building projects, by temporary projects and by forest facility constructions. And the acquisition of different types of forest land shall be approved by corresponding forestry authorities, while the application, review and approval procedure are also specified in the Measure. Article 8 of Measures for Review and Approval of Forestland Conversion for Building Projects states that forest land protection shall be enhanced with the strictest protection system and measures to ensure forest replanted in area. Additionally, the forest land acquisition review and approval system required improvements to control and monitor the acquisition of forest land for projects. Stringent actions are adopted to prevent the illegal loss of forest land. Furthermore, Article 4 of the Measures for Review and Approval of Forest Land Acquisition by Construction Projects specifies the allowed acquisition of forest land under different levels of protection by different types of construction projects and the procedure that needs to be gone through. Forest land under Class I Protection shall not be acquired by any projects, and only construction projects consistent with national and societal demand can be allowed to acquire the forest land under Class II Protection or below. The SFA Circular on Strictly Protecting Nature Forest provides that no commercial nature forest harvesting is allowed in the Tenth Five-Year Plan period. The Circular requires the rigorous control of low-yield nature forest transformation, strict control of digging of nature forest trees and combat all illegal activities in nature forest. Guangxi issues a series of circulars and measures to enhance the forest land management to achieve sustainable management. <p>1) Is it possible to conclude that the spatial threshold can be met by assessing the enforcement of legislation?</p> <p>No. There has related policies or regulations but could not confirm the laws and regulations have effective enforcement.</p> <p>Guangxi forestry survey and design institute conducted a survey on the change of forest land in Guangxi in 2011-2013. The survey results show that the ecological non-commercial forest was occupied by 601.91 ha in 2011-2013. The key ecological non-commercial forest was occupied by 544.42 ha. Nature reserves, forest parks, scenic spots, geological parks, could not been expropriated for development. In China, all the natural forests are included in</p>
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<p>(Article1) - http://www.forestry.gov.cn/main/446/content-616165.html</p> <p>Sources used to make statements regarding the enforcement of legislation (risk)</p> <p>1. State Forestry Administration held a news conference to announce 18 serious illegal occupation of forest land projects, State Forestry Administration December 25, 2013:</p> <p>http://www.gov.cn/gzdt/2013-12/26/content_2554649.htm</p> <p>2. Main results of the 8th national forest inventory, State Forestry Administration, March 11, 2015:</p> <p>http://wenku.baidu.com/link?url=tK4MrsR6So-HTorW2ZX6Tw35YrO1CZI</p>		<p>ecological non-commercial forest. Through the data can be learned, in Guangxi, the average annual occupation of natural forests is about 382.11 ha, this number does not contain the conversion from natural forests to plantations. In recent years, Guangxi has afforested a large area of fast-growing plantation or industry forests with the main species being eucalyptus, poplars, acacia, bamboo, pine and spruce etc. Although most of these forests were afforested from non-forest land, open forest land or plantation. Still some of them were converted from native pine forest and shrub or through National Low-Quality Forest Land Improving Project. The detailed area is difficult to statistic. Through interview with stakeholders and field verification, it was understood that these conversions (employing eucalyptus, acacia and other non-native species) normally have not happened in ecological forest area, but some disputes still arose in China as a result of concerns raised by some NGOs and FSC Certification Bodies which relate to the conversion of semi-nature forest to plantation.</p> <p>2) Is the applicable legislation enforced?</p> <p>In recent years, Guangxi has afforested a large area of fast-growing plantation or industry forests with the main species being eucalyptus, poplars, acacia, bamboo, pine and spruce etc. Although most of these forests were afforested from non-forest land, open forest land or plantation. Still some of them were converted from native pine forest and shrub or through National Low-Quality Forest Land Improving Project. The detailed area is difficult to statistic. And it is also difficult to judge whether it is legal or illegal. Forestry authorities in Guangxi are responsible for the application of forest land acquisition and also organized rigorous actions against illegal forest land conversion.</p> <ul style="list-style-type: none"> ● No reports have been found relating to the non-implementation of the relevant legislations. ● No reports have been found indicating the non-enforcement of the relevant legislations, which are not addressed. In 2011-2013, Guangxi investigated 973 cases involved in illegal use and conversion of forest land; from 2013 to 2014, dealt with 7886 cases in relation to illegal forest land use or conversion, with 7834 cases given penalties and 7100 mu or 473ha forest land are restored after taken back. ● Forest land conversion for construction projects are governed and monitored, not only covering natural forest but also including plantations owned by farmers, companies and village committees. According to an Annual Report of Forest in China by State Forestry Administration, conversion is well under control even though there is a strong impetus for forest land acquisition for different infrastructure construction projects and illegal conversion presents a rising trend (see Question 3). Guangxi acquired forest land at 4290.83 ha in 2014 for 574 projects. Most of them are planted forest, shrub forest and non-forestry land. ● The 7th national forest inventory (2004-2008) showed that the forest land is 14.97 million ha with forested area at 12.53 million ha in Guangxi. The plantation is 5.16 million ha in area while the area of nature forest is 6.35 million
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<p>ZZ2tbjYX-FBknp0gEOuEu-LX6fayZVQLNFGewL1t-JEbRHd6jddVniD4tsAl8yfC-Spo5il9kOS</p> <p>3. Bai Xinting. Difficulties and countermeasures for illegal forest land acquisition case investigation. Forest Public Security 2011, (4): http://www.360doc.com/content/12/0706/19/6918284_22669059.shtml</p> <p>4. Capacity of forest land acquisition law enforcement improved nationwide, January 10, 2011, State Forestry Administration: http://www.mlr.gov.cn/xwdt/bmdt/201101/t20110110_810735.htm</p> <p>5. Forest conversion against regulations increased by 7.1% in 2014 than in 2013, China Green Times, January 12, 2015: http://www.forestry.gov.cn/</p>		<p>ha, with the forest coverage at 52.71%. The 8th national forest inventory (2009-2013) showed that the forest land is 15.27 million ha with forested area at 13.43 million ha in Guangxi. The plantation is 6.35 million ha in area while the area of nature forest is 6.64 million ha, with the forest coverage at 56.51%. The above statistics showed that forest area both for natural forest and plantation in Guangxi is growing.</p> <ul style="list-style-type: none"> • The reports (source 4,5 and 7) have been published on the forest tenure disputes, and farmers transfer of their forest land to other land use without any approval. But overall, the conversion is small scale and has a small impact on forests. • China launched the Natural Forest Protection Programme (NFPP) in 1998, which has gone some way to protect China's natural forest effectively. This project aims to solve the conservation and development of natural forest through prohibiting logging and reducing the production of commercial timber and resettling the forest workers in stepwise processes. China also launched the Grain for Green Project which converted some farmland in slope to forests and issued special regulations. Based on the report of Beijing Forestry University on the key area of Grain for Green project in 7 provinces and 7 counties, implementation of the project is commendable and has achieved significant economic and social benefits, besides the improvement forest resources in the area. From 2014, a complete commercial logging ban of natural forest is being progressively implemented with the target that all-natural forest in China will be banned from commercial logging by 2017. In this sense, within the next few years there will be little, or no room left for illegal conversion to plantation or other land use. • The field survey and interviews indicated that natural forests are mainly distributed in the high-altitude of Guangxi. And Guangxi also issued the circular to restrict the planting of eucalyptus in the original area and there is no risk to further expand the area of eucalyptus. <p>3) Is other data available to conclude or support a low risk or specified risk designation?</p> <p>Yes, other data exists to conclude or support a specified risk designation:</p> <p>Even with robust legal requirements and strict enforcement, illegal conversion is still increasing because of the impetus for economic development, and the 8th national forest inventory indicates that forest conversion against regulation increased by 7.1% compared to the 7th national forest inventory 5 years ago. (SFA, 2014 at http://202.99.63.178/main/3958/content-732371.html). Through interview with stakeholder, it is also the situation to convert the forest to sugarcane for the economic drive.</p> <p>4) Is it possible to conclude that the spatial threshold (0.02% or 5000 ha) is met?</p> <p>No.</p>
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	<p>main/195/content-732092.html</p> <p>6. Daxinganling special officer in special check on the forest conversion approval holders, State Forestry Administration, August 02, 2011 http://www.forestry.gov.cn/porta/main/s/451/content-494727.html</p> <p>7. Zhu Dongliang Cheng Yue. Forest tenure disputes and its reasons during collective forest tenure reform, The Journal of Gansu Administration Institute, 2009 (3): 4-16.</p> <p>8. August 2015, Guangxi forestry survey and design institute, Report on forest change survey of Guangxi Zhuang autonomous region (2011-2013), 49-53.</p>		<p>Risk conclusion</p> <p>There is no clearly policy or regulation to forbid the conversion from nature forest to plantation or other land use. Nature forest may be converted through national Low-Quality Forest Land Improving Project. Due to the access to reliable data of forest area changes in the past 5 years, it cannot be concluded that the spatial threshold is met by assessing the enforcement of legislation. Precautionary approach is used for the risk designation of indicator 4.1.</p> <p>Specified risk (thresholds 7):</p> <p>There are significant economic drivers for conversion and there is no clearly policy or regulation to forbid the conversion from nature forest to plantation or other land use.</p>
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Recommended control measures

Indicator	Recommended control measures
4.1	<p>The organization's sourcing policy commits to no conversion from natural forests to plantations or non-forest use exists and is communicated to suppliers.</p> <p>Stakeholder consultation provides evidence that suppliers are not engaged in forest conversion.</p>

Controlled wood category 5: Wood from forests in which genetically modified trees are planted

Risk assessment

Indicator	Sources of information	Functional scale	Risk designation and determination
5.1	<p>Government sources</p> <p>1. Administrative measures for approving GM forest engineering activities effective at 1st July 2006 by SFA: http://gtlh.forestry.gov.cn/portal/main/s/26/content-204704.html</p> <p>2. Technical codes for bio-safety assessment of genetically modified forest plants and products ma effective 1st October 2007 by State Forestry Administration of China: http://www.docin.com/p-334503525.html</p> <p>Non-Government sources</p> <p>1. New achievement: Insects resistance poplar-741: http://www.tnforestry.cn/105/show.php?itemid=24</p> <p>2. Variety list of fine forest trees, SFA, 8th February 2007 http://www.forestry.gov.cn/portal/trlbh/s/1858/content-148961.html;</p> <p>3. Variety list of fine forest trees, SFA, 2003: http://www.forestry.gov.cn/portal/lmzm/s/1389/content-145006.html</p> <p>4. Forest Resources Division FAO. Preliminary review of biotechnology in forestry, including genetic modification.</p>	N/A	<p>Description, threshold and justification</p> <ul style="list-style-type: none"> China has gradually prepared and improved the laws and regulations on the GM since its onset study in the field. The major laws and regulations include Genetic Modification Engineering Management Measure (1993), Agriculture Genetic Modification Bio-Security Management Rule (2001), and the others. Administrative measures for approving GM forest engineering activities issued by State Forestry Administration in 2006 (http://gtlh.forestry.gov.cn/portal/main/s/26/content-204704.html) makes special provisions for organizations engaging in GM forest research and experimentation, requiring them to have necessary technical professionals and appropriate equipment and facilities. According to the Administration Measures on Approving the Forest Genetic Modification Engineering Activities, before carrying out GM forest research, an organization shall apply for approval by submitting reports to explain the security class and provide evidences and references for identifying the security class as well as safety management and control measures. GM Forest Tree Security Certificate must be obtained for the production and management of GM forest trees, and any organizations or individuals shall engage in production and management activities according to the conditions on the certificate. The sale of the GM forest tree seeds shall use the obvious words to illustrate the GM status and give tips on security control measures for the use of GM trees. China is the only country that commercializes the use of GM poplar to resist diseases and pests. In 2002, after the approval by the Gene Security

<p>December 2004 at http://www.fao.org/docrep/008/ae574e/AE574E00.HTM</p> <p>5. Lu Mengzhu, Hu Jianjun. GM Poplar Research and Application in China. Forestry Science and Technology Development, 2006, 20(6):1-3, at http://wenku.baidu.com/link?url=NQN3ZKhDCeV9sfaocqjtr711KlIrpOMPTr4XXHhy19EI7M4ALb9nKyeMC8bK-SznnliQZHlp-l0g4jOApTvQmyr_Nu730GfVvKzIRpO</p> <p>6. James, Clive. Global Status of Commercialized Biotech/GM Crops: 2014. ISAAA Brief No. 49. ISAAA: Ithaca, NY, downloaded on 31/01/16 at http://www.isaaa.org/resources/publications/briefs/49/executivesummary/pdf/b49-execsum-english.pdf</p> <p>7. CHENG Wen-jing. The research status, risk assessment and management strategies of genetically modified trees in China. Science Technology Innovations and Brands, 2008 (11): 49-51. http://xueshu.baidu.com/s?wd=paperuri:(8904d2fd4b27886047b0e359833d80a5)&filter=sc_long_sign&sc_ks_para=q%3D</p> <p>8. YANG Liyan, Sun Yi, Xie Liqin. Genetically modified poplars and their bio-safety assessment; molecular plant breeding, 2008 6(1)</p> <p>9. Xu Zhihong. The dilemma of promoting genetically modified trees in China, 15/10/2014, http://www.chem17.com/news_People/Detail/1460.html</p>	<p>Commission of SFA, Bt transgenic <i>Populus nigra</i> was allowed to be commercially used after the experiments in Xinjiang, Beijing, Jilin, Shandong, Henan, Jiangsu and Shangxi, while <i>Populus aldatomentosa</i> cv.741 was approved for commercial use at end of 2002. Other trees are in different stages of research or testing phase and, with time, will be subject to review and possible approval.</p> <ul style="list-style-type: none"> ● In 2000, China signed and ratified the Cartagena Protocol on Bio-safety and expressed its concerns and willingness to ensure the safety of modern biological technology by putting appropriate procedure in place and avoid the damages on the environment and human health. ● Some NGO have doubted that the GM slash pine and Italian poplar and GM eucalyptus are commercially planted in some places of China. But this saying has not been evidenced and according to the interview with Guangxi Forest Academy, no GM eucalyptus planted in the area. In the ISAAA GM Approval Database, in China can only found two species of GM poplar, the other transgenic species are all agricultural crops ● The UN Official website publicized the distribution map of GMO's global activities, and China is listed as the implementing country of GMO. ● In China, GM poplar trees are the only genetically modified species, Guangxi is not in the promoting region nor in the planting region for the GM poplar, and no GM species have ever been found there. <p>Risk conclusion</p> <p>China has formulated a strict examination and approval system for the commercial use of genetically modified tree species. In Guangxi Province, there is no poplar plantations because of the climate, and other GM tree planting has not been found in the region. So, there is no commercial use of GMO (tree) species in the area. The risk of this indicator is assessed as Low in Guangxi.</p> <p>Low risk. Threshold (1), (2) and (3) are met:</p>
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<p>10. Shen Yang. China's plantation of genetically modified trees ranked the 6th, which is seen as shame by specialists, 25/02/2014 at http://www.china.com.cn/food/2014-02/25/content_31588252.htm</p> <p>11. ISAAA: GM Approval Database-China-Cultivation. http://www.isaaa.org/gmapprovaldatabase/advsearch/default.asp?CropID=Any&TraitTypeID=Any&DeveloperID=Any&CountryID=CN&ApprovalTypeID=3</p>	<p>(1) GMO (trees) use is illegal according to applicable legislation of the area under assessment AND the risk assessment for relevant indicators of Category 1 confirms that applicable legislation is enforced ('low risk'),</p> <p>OR</p> <p>(2) There is no commercial use of GMO (tree) species in the area under assessment,</p> <p>AND</p> <p>(3) Other available evidence does not challenge a 'low risk' designation.</p>
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	GMO Context Question	Answer	Sources of Information (list sources if different types of information, such as reports, laws, regulations, articles, web pages news articles etc.).
1	Is there any legislation covering GMO (trees)?	YES	<p>1. Administrative measures for approving GM forest engineering activities effective at 1st July 2006 by SFA. http://gtlh.forestry.gov.cn/portal/main/s/26/content-204704.html</p> <p>2. Technical codes for bio-safety assessment of genetically modified forest plants and products ma effective 1st October 2007 by State Forestry Administration of China. http://www.docin.com/p-334503525.html</p>
2	Does applicable legislation for the area under assessment include a ban for commercial use of GMO (trees)?	NO	
3	Is there evidence of unauthorized use of GM trees?	NO. There is no commercial use of GM trees in Guangxi.	<p>Lu Mengzhu, Hu Jianjun. GM Poplar Research and Application in China. Forestry Science and Technology Development, 2006, 20(6):1-3, at http://wenku.baidu.com/link?url=NQN3ZKhDCegeV9sfaocqjr711KllrpOMPTr4XXHhy19EI7M4ALb9nKyeMC8bK-SznnliQZHlp-l0g4jOApTvQmyr_Nu730GfVvKzIRpO</p>
4	Is there any commercial use of GM trees in the country or region?	NO. There is no commercial use of GM trees in Guangxi.	<p>Lu Mengzhu, Hu Jianjun. GM Poplar Research and Application in China. Forestry Science and Technology Development, 2006, 20(6):1-3, at http://wenku.baidu.com/link?url=NQN3ZKhDCegeV9sfaocqjr711KllrpOMPTr4XXHhy19EI7M4ALb9nKyeMC8bK-SznnliQZHlp-l0g4jOApTvQmyr_Nu730GfVvKzIRpO</p>

5	Are there any trials of GM trees in the country or region?	No, there are no trails of GM trees in Guangxi,	GM Poplar, 26th June 2013 at http://www.agrogene.cn/info-153.shtml
6	Are licenses required for commercial use of GM trees?	Yes, the administrative measures require the licenses for commercial use of GM trees.	Administrative measures for approving GM forest engineering activities effective at 1st July 2006 by SFA. http://gtlh.forestry.gov.cn/portal/main/s/26/content-204704.html
7	Are there any licenses issued for GM trees relevant for the area under assessment? (If so, in what regions, for what species and to which entities?)	No, GM poplar trees are the only genetically modified species, Guangxi is not the promoting region nor in the planting region for the GM poplar.	Variety list of fine forest trees, SFA, 8th February 2007 http://www.forestry.gov.cn/portal/trlbh/s/1858/content-148961.html ; Variety list of fine forest trees, SFA, 2003: http://www.forestry.gov.cn/portal/lmzm/s/1389/content-145006.html Through interviewed with expert, it shows that, in China, GM poplar trees are the only genetically modified species, Guangxi is not the promoting region nor in the planting region for the GM poplar.
8	What GM 'species' are used?	There are no GM trees used in Guangxi GM poplar trees are the only genetically modified species, Guangxi is not the promoting region nor in the planting region for the GM poplar.	Variety list of fine forest trees, SFA, 8th February 2007 http://www.forestry.gov.cn/portal/trlbh/s/1858/content-148961.html ; Variety list of fine forest trees, SFA, 2003: http://www.forestry.gov.cn/portal/lmzm/s/1389/content-145006.html Through interviewed with expert, it shows that, in China, GM poplar trees are the only genetically modified species, Guangxi is not the promoting region nor in the planting region for the GM poplar.
9	Can it be clearly determined in which FMUs the GM trees are used?	Approximately. While a full list of locations is not available, some	Through interviews with expert, it shows that, in China, GM poplar trees are the only genetically modified species, Guangxi is not the promoting region nor in the planting region for the GM poplar.

		<p>FMUs planting areas are known.</p> <p>Established as protective forest and fiber production forest in Beijing, Hebei, Xinjiang, mainly cultivated by forest farmers and companies according to an expert on this regard.</p> <p>No FMUs in Guangxi</p>	
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Recommended control measures

N/A

Annex C1: Information sources list

NO.	Information Sources	Indicators
1	China Forestry Development Report. 2013, 2014 and 2015. State Forestry Administration.	1.1
2	92% forest land nationwide registered and issued with tenure certificate. 2012-12-27 Accessed 20 December 2015 at http://native.cnr.cn/list/201212/t20121227_511660083.html	1.1
3	Ping, Li. 2014. Large-Scale Land Acquisition: Field Findings and Recommendations. Washington, DC: Rights and Resources Initiative. Accessed 03 November 2015 at http://www.rightsandresources.org/publication/large-scale-land-acquisition-for-app-forest-plantations-field-findings-and-recommendations/	1.1
4	Ping, Li, and Wang Xiaobei. 2014. Forest Land Acquisition by Stora Enso in South China: Status, Issues, and Recommendations. Washington, DC: Rights and Resources Initiative. Accessed 03 November 2015 at http://www.rightsandresources.org/publication/forest-land-acquisition-by-stora-enso-in-south-china-status-issues-and-recommendations/	1.1
5	Guangxi Zhuang Autonomous Region collective forest tenure system reform and tenure certificates distribution methods (on trial basis) (2015-8-2) http://www.tuyinet.com/tdfg/20969.jhtml	1.1
6	China Web Report "Collective Forest Tenure Reform and Forest Crisis", AUTHOR, Accessed 15 July 2015 (now unavailable) at http://www.china.com.cn/news/zhuanli/hblps/2009-05/08/content_17745715.htm	1.1
7	Transparency International Corruption Perception Index 2015 for China: http://www.transparency.org/country/#CHN	1.1
8	World bank Governance Indicators for China: http://info.worldbank.org/governance/wgi/index.aspx#countryReports	1.1
9	State Forestry Administration Opinions on Effectively Strengthening Management of Transferring of Collective Forest land Rights, Sec. 11 (issued on October 16, 2009): Accessed at http://www.forestry.gov.cn/portal/lqs/s/831/content-339029.html	1.1
10	Chu Ren, Report on Foreign Forest Companies: Accessed 15 July 2015 at http://blog.sina.com.cn/s/blog_436698a40100f0p6.html ; (No English version available)	1.1
11	Greenpeace, 25th May 2005 Report "Investigation on APP's Hainan Project", Accessed 22nd September 2015 at http://www.greenpeace.org/eastasia/Global/eastasia/publications/reports/forests/2005/investigation-app-hainan-project.pdf	1.1
12	Kram, M., Bedford, C., Durnin, M., Luo, Y., Rokpelnis, K., Roth, B., Smith, N., Wang, Y., Yu, G., Yu, Q., and Zhao, X. (2012) Protecting China's Biodiversity: A Guide to Land Use, Land Tenure, and Land Protection Tools. (N. Smith, Ed.) Beijing: The Nature Conservancy.	1.1
13	Forest tenure disputes and its reasons during collective forest tenure reform: www.zqxcfx.com/Article/53458.html	1.1

14	China Forestry Website. Forest tenure certificate issued for forest on non-forestry land in Sinan County, Guizhou. 2012-10-23 at http://www.forestry.gov.cn/portal/main/s/102/content-567294.html	1.1
15	Explanation of Forest Law, http://www.npc.gov.cn/npc/flsyywd/xingzheng/node_2169.htm	1.3
16	HEBEI JOURNAL OF FORESTRY AND ORCHARD RESEARCH Vol 26 No 1, 2011 3, Problems and suggests of forest cutting quota, MU Xiao-jie, GU-Bin, ER Ji-hui, WANG Jiao-yang, GU Jian-cai http://wenku.baidu.com/link?url=X1xHp5Ke53ZyJ_RmdAmnF1-0bz-xBjStndegsBB9YqEZ1hEf5WwohfOqbQDKAy179IQPywefcwoWljsZewpVcFXLaXhRVa91-TEExp0yixW	1.3
17	An empirical analysis of China's state-owned forests -Jintao Xua , Ran Taoa, b,* , Gregory S. Amacher (Forest Policy and Economics 6 (2004) 379– 390) https://www.researchgate.net/publication/223059551_An_empirical_analysis_of_China%27s_state-owned_forests	1.3
18	SFA Website, China's intention to phase out commercial logging of natural forests by 2017: http://english.forestry.gov.cn/index.php/key-program/683-china-to-phase-out-commercial-logging-of-natural-forests-by-2017	1.4
19	Technical Regulation on Reconstruction of Low-Function Forest: http://www.chinadaily.com.cn/china/2015-10/23/content_22262635.htm	1.4
20	SFA Website, Check of over quota harvesting indicate harvesting beyond quota basically curbed. 2008-04-23 at http://www.forestry.gov.cn/portal/main/s/72/content-203941.html	1.4
21	China Forestry Statistical Book 2007-2009, P283,p257,p228	1.4
22	Chinese Forestry Development Report 2005-2009	1.4
23	Zhao Sai, Thesis of Master in Hunan Teacher's University, Problem and countermeasures on Forest Harvesting Permit System in China, Accessed on 15th July 2015 at http://www.docin.com/p-605109205.html	1.4
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Conversations with Experts

Discussions with different experts has helped the authors of this report to better understand the applicable laws and risks associated with each category of legislation. The experts' details are documented at FSC IC, due to data protection, in this NRA report the personal information is not available.

Annex C2: Applicable legislation

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