GUIDEBOOK

FOR ASSESSING TIMBER LEGALITY IN MYANMAR

AND

CoC CONTROL PROCEDURE

FOR DISPLAY AT

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AND

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Digital tools were used to support language refinement, document organization and presentation. The technical judgement, selection of content and final responsibility remains with the Writer.

WRITER'S MESSAGE

This Guidebook has been prepared in my personal professional capacity as a contribution to better understanding of forest governance and timber legality in Myanmar. Although I serve as Secretary of the Myanmar Forest Certification Committee (MFCC), the views, interpretations and recommendations expressed here are my own. They should not be regarded as an official position of Myanmar Forest Certification Committee (MFCC), Ministry of Natural Resources and Environmental Conservation (MONREC), the Forest Department (FD), Myanma Timber Enterprise (MTE), or any other institution.

The purpose of the Guidebook is not to promote Myanmar timber exports, to seek automatic market acceptance, or to argue that Myanmar timber should simply be regarded as legal. Its purpose is more modest and, I believe, more useful: to provide a reality check based on the system that actually exists, the evidence it can generate, the weaknesses that still require attention, and the steps needed to strengthen assurance.

Myanmar has long-established forest-management procedures, official timber-control and sale records, Chain of Custody processes, legality requirements, traceability initiatives and certification-related frameworks. These foundations should not be treated as automatically sufficient, but neither should they be overlooked. In my professional judgment, they form a technical foundation compatible with transformation into a credible legality-assurance framework, provided that implementation, verification, transparency, risk assessment and independent assurance are strengthened progressively and phase by phase.

For that reason, this Guidebook does not offer the reader a predetermined verdict. Instead, it explains how to assess legality: identify the applicable requirement; establish the source; follow the timber supply chain and its Chain of Custody; examine the documentary and physical evidence; test consistency and material balance; identify gaps; assess and mitigate risk; and consider the level of verification achieved. The reader is then invited to form his or her own judgment on the basis of the evidence available.

I respectfully hope that this assessment can be approached without a dominant narrative, whether favourable or unfavourable. Fair assessment does not mean lowering standards. It means allowing the evidence to determine the conclusion, distinguishing proven illegality from insufficient verification, domestic legality from market-specific requirements, and technical findings from political or commercial considerations. The same discipline should also prevent unsupported claims in favour of Myanmar timber.

A responsible judgment may require additional information beyond what can reasonably be included in a short Guidebook. Where clarification, supporting documents, technical explanation or further evidence is needed, I will be pleased to provide what is available and to receive corrections where any fact or interpretation can be improved. Such dialogue is offered in the spirit of technical transparency and mutual understanding, not as a request that the reader agree with my own conclusion.

A sound technical understanding of a country's systems and institutional context is essential for a realistic, logical and fair assessment. This is particularly important for international professionals, whose judgments may depend on how accurately the national system, its procedures and its evidence are understood.

FOR FURTHER TECHNICAL INFORMATION OR CLARIFICATION

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PREFACE

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Forest governance and timber legality are often studied through separate laws, forest-management procedures, trade documents, Chain of Custody controls, legality standards, due-diligence systems, digital traceability tools and certification schemes. This Guidebook brings those functions together within one connected study pathway.

It begins with governance and forest management rather than export paperwork. It then follows timber through authorisation, harvesting, measurement, movement, sale, processing, product formation and export, asking at each stage who is responsible, what requirement applies, what evidence is generated, where custody changes and what form of verification is needed.

Myanmar is not starting from an institutional blank page. Long-established forest-management procedures, official timber-control and sale records, Chain of Custody documentation, the Myanma Timber Enterprise (MTE) Delivery Order (DO), the Forest Department Certificate of Legal Forest Products (CLFP[1]), the Myanmar Timber Legality Assurance System (MTLAS), Digitalized Timber Tracking System (DTTS) development, DDS tools and the Myanmar Forest Certification Scheme (MFCS) each contribute a distinct part of the architecture. Their existence, however, should not be confused with complete implementation or independent assurance.

For that reason, the Guidebook uses Compatibility as a transition concept. Existing forest management, documentary, traceability and legality structures are capable of being connected and strengthened toward a credible legality-assurance framework. Compatibility is a starting condition, not a claim of full legality assurance, market eligibility or international recognition.

CENTRAL PROPOSITION

Myanmar's existing forest management, documentary, traceability and legality structures should neither be regarded as automatically sufficient nor dismissed as irrelevant. They constitute a technical foundation compatible with transformation into a credible legality-assurance framework, provided that implementation, verification, transparency, risk assessment, institutional responsibility and independent assurance are progressively strengthened.

PUBLICATION STATUS, SCOPE AND CAUTION

This Guidebook is a technical study and reference guide. It is not a legal opinion, certificate, sanctions license, due-diligence statement for a specific consignment, accreditation decision, or determination that any particular Myanmar timber product is eligible for any destination market.

The Guidebook intentionally separates four questions that are often mixed in public discussion:
• whether a domestic forest or timber requirement exists;
• whether that requirement was implemented for a defined case;

[1] The CLFP is one of the most pivotal documents, as it is issued by the Forest Department and authorizes the shipment of a consignment in accordance with the prescribed regulations.

• whether implementation was sufficiently verified; and
• whether a buyer or importing market accepts the evidence under its own current requirements.

CLAIM DISCIPLINE

A claim should never exceed the assurance actually achieved. System existence is not implementation. Documentation is not independent verification. Traceability is not legality. Legal harvest is not automatically market eligibility. Certification is not a universal passport.

HOW TO USE THIS GUIDEBOOK

A progressive study pathway from governance to defensible assurance.

Study step	Reader question	Guidebook response
1. Governance	Who is responsible for what?	Map mandates, authority, operational responsibility and assurance roles.
2. Forest management	Where does legal timber begin?	Start with lawful planning, authorisation, harvesting and resource control.
3. Supply chain	How does the timber move?	Follow identity, custody, quantity and documents from source to export.
4. Evidence	What does each record prove?	Test authenticity, authority, correspondence, continuity and material balance.
5. Legality	What finding is supported?	Distinguish illegal, suspected, unknown, unverified, high-risk, non-compliant and restricted conditions.
6. MTLAS	What legality requirements apply?	Use MTLAS as the structured legality reference and verification backbone.
7. DDS	What risk remains?	Collect, link, test, assess, mitigate, conclude and review.
8. Assurance	How strong is the conclusion?	Match claims to implementation, verification, conformity assessment and market-specific duties.

THE STUDY PATHWAY

Forest Governance > Forest Management > Legal Requirements > Timber Supply Chain > Traceability & Documentation > Verification > DDS & Risk Mitigation > Legality Assurance > SFM Certification

EXECUTIVE OVERVIEW

Myanmar's forestry system is best understood neither as a complete assurance system nor as an institutional blank page. It contains long-established forest management and timber control procedures, official source and movement records, a national legality framework, Chain of Custody processes, digital traceability development and a national forest certification scheme. The central challenge is to connect these capabilities into assurance that is consistently implemented, independently reviewable and readily understandable to external users.

The Guidebook therefore adopts the principle 'sequencing, not substitution; consolidation, not reinvention.'

FD, MTE and MFCC provides the technical foundation and future plans

- Myanmar Selection System (MSS)
- DO, CLFP and Chain of Custody records provide evidence;
- MTLAS defines the legality reference;
- DTTS can strengthen linkage and retrieval;
- DDS applies risk-based decision logic; independent verification tests performance; and
- MFCS provides a higher-level sustainability pathway.

FAIRNESS THROUGH TECHNICAL PRECISION

A strict standard and a fair assessment are not opposites. Proven illegal timber should be rejected and addressed; unknown-origin timber requires source clarification; documented but unverified timber requires verification; high-risk timber requires mitigation; import-regulation non-compliance requires correction against that regulation; sanctions restrictions require sanctions compliance.

THE LONG-TERM OBJECTIVE

Demonstrable legality, not a blanket claim that "Myanmar timber is legal." A defensible conclusion must be bounded by source, product, supply chain, evidence, time period, verification scope and applicable requirement. Where evidence is insufficient, the technically sound result may be "not sufficiently verified."

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PART I - GUIDEBOOK FOR ASSESSING TIMBER LEGALITY IN MYANMAR

Section 1
Forest Governance: Understanding the System

Institutions, mandates, accountability and the distinction between governance, management, operations and assurance

1. What Forest Governance Means

Forest governance concerns the rules, institutions, decisions, accountability mechanisms and stakeholder relationships through which forests are conserved, managed, used and monitored. It is broader than forest management and broader than timber legality. A technically sound management prescription can still fail if authority is unclear, records are inaccessible, conflicts of interest are unmanaged or implementation is not reviewed.

1.1 Six dimensions of governance

Dimension	What it covers	Typical evidence
Policy	National objectives for conservation, production, communities, biodiversity and economic use.	Policies, strategies, plans, official mandates.
Regulation	Laws, rules, orders, permits, enforcement and administrative procedures.	Legal texts, authorisations, notices, enforcement records.
Forest management	Inventory, planning, AAC, silviculture, marking, harvesting prescriptions and regeneration.	Working Plans, maps, AAC records, marking and harvest records.
Trade governance	Sales, movement, processing, export, customs and market obligations.	DO, Removal Pass, mill records, CLFP, export and customs documents.
Industrial governance	Raw material, processing, material balance, quality, employment and value addition.	Factory licences, stock records, production records, yield data.
Assurance	Traceability, reconciliation, verification, accreditation, certification and grievance mechanisms.	Audit files, verifier records, corrective actions, certificates where valid.

No dimension can substitute for another. Digital tracking cannot legalise an unauthorised harvest. A valid harvest permit cannot demonstrate mill material balance. A certification standard cannot prove that a particular forest has been certified. A sanctions restriction does not establish that a tree was illegally harvested under national forest law.

READER CHECK
Before moving on, ask: What rule applies? Who is responsible? What evidence is created? Who checks performance?

2. Institutional Roles and Boundaries

Credible governance requires both cooperation and boundaries. The principal institutions are best understood as complementary actors with distinct responsibilities rather than as a single hierarchy.

Actor	Primary role	Core governance question
Forest Department (FD)	Policy, stewardship, forest management, conservation, legal authorisation and regulatory control.	Can the resource be managed and harvested lawfully and sustainably?
Myanma Timber Enterprise (MTE)	Operational utilisation of approved state timber resources, extraction, measurement, grading, depot control, sale and DO records.	How is approved timber extracted, controlled, transferred and recorded?
Myanmar Forest Certification Committee (MFCC)	Standards, legality-assurance system development, certification governance, DDS tools, training and technical coordination.	How can national requirements and evidence be translated into transparent assurance?
Private operators	Procurement, intake, segregation, processing, inventory, product identification, sales and consignment evidence.	Can controlled material flow and compliance be demonstrated within the operator's responsibility?
Verification/ certification bodies	Independent conformity assessment within an authorised scope and competence framework.	Has implementation been independently tested against defined requirements?
Buyers/ importers	Market-specific due diligence, contractual requirements and sourcing decisions.	Does the evidence and residual risk satisfy the law and policy applicable to the purchase?

BOUNDARY PRINCIPLE

The regulator should not become the commercial operator's auditor; the commercial operator should not determine the regulator's sustainability limits; the standards body should not substitute for operator due diligence; and a buyer's market decision should not be confused with a domestic harvest-law finding.

3. Historical Context: Why Today's System Looks the Way It Does

From 1962 onward, state control consolidated ownership, regulation, extraction and marketing functions. After 1988, private processing and trade expanded while natural-forest management and principal official raw-material supply remained state-centred, producing a hybrid structure. From the 1990s onward, forest law, policy, community forestry and sector planning broadened the agenda beyond timber production.

During 2011–2020, major reforms included harvesting reductions, the prohibition of round log exports, the 2016–17 nationwide harvesting moratorium, legality system development and forest certification work. The 2020–2025 period brought additional economic, transport, financial, sanctions related and international engagement constraints, reinforcing the need to distinguish domestic legality, market access conditions, sanctions compliance and independent assurance.

> **PROCEDURE IS NOT PERFORMANCE**
>
> A Working Plan, marking rule, Delivery Order or legality standard describes what should occur or records an official act. Credible assurance requires evidence that the procedure was actually implemented, connected to the physical timber, reconciled through the supply chain and independently tested where assurance is claimed.

Section 2
From Forest Management to Legal Harvest

Where timber legality begins: planning, authorisation, sustainable yield and field-level control

4. Forest Management as the Technical Foundation

Timber legality does not begin at the export counter. It begins with the legal status and management of the source area, the authority to harvest, and implementation of forest-management prescriptions. Myanmar's established technical foundation includes Working Plans, forest inventory and classification, Annual Allowable Cut (AAC) control, felling cycles or rotations, girth limits, coupe planning, tree marking, yield regulation and Forest Department procedures.

These elements should be recognised as a technical and administrative foundation, not as equivalent to independent sustainable-forest-management certification. The appropriate task is to strengthen documentation, spatial definition, implementation evidence, stakeholder safeguards, transparency and auditability.

4.1 The legal-harvest chain

Stage	Control question	Typical evidence needs
Forest status	Is the source area legally defined and under an authorised management regime?	Legal status, map, management unit, Working Plan.
Harvest level	Is the planned harvest within authorised limits?	AAC, annual harvest plan, species/volume allocation.
Tree selection	Were trees selected and marked under applicable prescriptions?	Tree-marking records, maps, identifiers, inspection.
Harvest operation	Was felling and bucking performed within the authorised area and period?	Operational records, field summaries, location and date.
Measurement / revenue	Were logs measured, marked and official dues handled as required?	Measurement records, revenue marks, fee/tax evidence as applicable.
Removal	Was movement from the forest authorised and recorded?	Removal/transport pass and receiving records.

5. Sustainable Forest Management, Legality and Certification Are Different Questions

Statement	What can legitimately be concluded?
A national standard exists	This does not mean all forests implement it or are certified.
A forest is managed under national procedures	Implementation still requires evidence.
An FMU is independently certified	Valid only where an authorised certificate exists for the defined scope and period.
Timber is documented	Documents exist; authenticity, linkage, consistency and sufficiency still require testing.
Timber is traceable	Identity and custody can be followed; traceability does not by itself establish legality or sustainability.

Section 3
Follow the Timber Supply Chain

The documentary and physical chain from source to processing, export and customs control

6. Myanmar's Six-Phase Timber Supply Chain: 30 numbered steps

The existing Myanmar Chain of Custody is set out in MONREC's publication on timber supply-chain process documents and actors. Its significance lies not in the number of steps itself, but in the way it identifies where evidence is generated, custody changes occur, and documentary correspondence, traceability and quantity reconciliation can be examined.

A PRE-HARVEST Steps 1-7	B HARVESTING Steps 8-13	C POST-HARVEST Steps 14-19	D OPEN TENDER SALE Steps 20-24	E PROCESSING Steps 25, 26, 26A	F EXPORT & CUSTOMS Steps 27-30
AAC, harvest plan, tree marking/ map, forest-entry controls, hammer registration	Exploration, felling/ bucking, summaries, skidding, measurement/ revenue mark, transport	FD inspection, depot receipt, completion, sorting/ grading and transfer	Yangon receipt, final measurement, lot specification, tender sale, DO and Removal Pass	Factory intake, cutting permission, approved outturn and stock/material reconciliation	CLFP/packing list, export approval, container inspection/ seal and customs control

(More information on Myanmar Timber Chain of Custody Process Documents and Actors in Part III)

TIMBER IDENTITY FLOW

Forest Identity > Depot & Lot Identity > Ownership & Processing Identity > Export Cargo Identity

DTTS[2] SUPPORT LAYER

Stable identifiers, responsible actor/time, transfer-receipt matching, lot (parcel) formation, input-output and stock balance, cargo allocation, retrievable audit trail

WHAT THE CURRENT CHAIN PROVIDES	WHAT MUST BE DEMONSTRATED	READING RULE
An established documentary path from forest allocation to export cargo.	Documents must correspond; material identity must be preserved; quantities must reconcile; implementation must be verified.	Treat the 30 numbered steps as an evidence map, not as an automatic assurance claim.

[2] The Digitalised Timber Tracking System(DTTS) was developed by MFCC under Project No. PP-A/56-342A, "Strengthening SFM Standards and Timber Legality Framework in Myanmar," as a complementary traceability tool to the QR Code system initiated by MTE.

7. The Evidence Spine

The Evidence Spine is the continuous set of linked source, custody, processing and consignment identifiers that allows evidence to be followed through the supply chain. Identifiers may change as logs become lots, batches, products and cargo units, but the relationship among those identifiers should remain demonstrable.

Evidence-spine test	Key question
Identity	Can the material or batch be distinguished from other material at each relevant stage?
Continuity	Can each transfer, transformation and change of identifier be linked to the previous stage?
Quantity	Do inputs, outputs, residues, losses, sales, closing stock and exports reconcile within realistic conversion rules?
Authority	Were records issued or maintained by actors with the relevant legal or operational responsibility?

> **TECHNICAL PRINCIPLE**
>
> Traceability supports legality assessment by making the object of assessment identifiable. It is not the final conclusion; it is the evidence pathway that makes a defensible conclusion possible.

8. Delivery Order, CLFP and the Dual-Key Chain of Custody

The Myanma Timber Enterprise Delivery Order (DO) and the Forest Department Certificate of Legal Forest Products (CLFP) can be understood as two important evidence anchors in the Myanmar timber supply chain. The DO anchors the official sale/lot and transfer evidence, while the CLFP provides an official legality-related document at the later product/export stage. Their value depends on linkage. A DO and a CLFP should not be treated as two independent documents whose mere presence proves the whole chain. Their evidentiary value is strengthened when both can be connected to the same source, species, quantity history, custody events, processing records and final consignment.

9. DTTS as a Digital Evidence Layer

DTTS should be understood as a digital evidence-enabling layer. QR codes, identifiers, GPS/geolocation and digital records can improve retrieval, linkage, transaction history and audit efficiency. They do not create legality by themselves. The preferred design principle is to digitize and connect evidence already required by the governance and legality system rather than create a parallel digital legality system.

Section 4
Understanding Timber Legality Fairly

Definitions, evidence, risk and proportionate findings

10. What "Legal Timber" Means

The term "illegal timber" should be reserved for situations in which evidence establishes a breach of applicable law. Many other serious conditions can make timber unacceptable, high-risk or market-ineligible without being identical to a proven illegal harvest.

> **FAIR DEFINITION PRINCIPLE**
>
> Illegal timber is not the same as unverified timber. Unverified timber is not automatically the same as timber that is illegal under the law of the country of harvest. Timber that is legal under national law may still fail a specific importing-market requirement.

11. Technical Classification of Findings

Finding	Meaning	Required response
Proven illegal timber	Evidence establishes breach of applicable harvest, transport, processing, trade or export law.	Reject; investigate; enforce and correct.
Suspected illegal timber	Indicators suggest a breach, but material facts are not yet established.	Preserve evidence; investigate; do not overstate the conclusion.
Unknown-origin timber	Source cannot be reliably identified or linked.	Clarify source; obtain corroboration; exclude if unresolved.
Documented but unverified	Documents exist, but sufficient testing or independent verification has not been completed.	Test authenticity, correspondence, material balance and implementation.
High / non-negligible risk	Material unresolved risk remains under the applicable DDS or sourcing framework.	Apply targeted mitigation; reassess residual risk.
Regulatory non-compliant	A specific importing-market or other applicable regulatory requirement is not met.	Correct against that requirement; do not automatically relabel as illegal harvest.
False-declared / circumvention-related	Evidence indicates misrepresentation of origin, product, actor, route or transaction.	Investigate, reject where appropriate and apply enforcement/compliance response.

Finding	Meaning	Required response
Sanctions-restricted transaction	The actor or transaction is prohibited or restricted under an applicable sanction.	Apply sanctions compliance; separate this finding from forest governance.
Verified legal timber	Defined applicable legality requirements have been verified within a stated scope.	State scope, verification method and limitations.
Certified sustainable timber	A valid certification claim covers the defined forest/product/scope under the applicable scheme.	Use only within certificate scope; continue separate due-diligence duties.

12. Evidence Before Conclusion

Assessment question	Why it matters
What requirement applies?	A finding has no meaning without a defined rule, criterion or obligation.
What evidence exists?	Documents, physical identifiers, records, observations and third-party information form the factual base.
What is missing or contradictory?	Gaps and inconsistencies define uncertainty and mitigation needs.
What does the evidence demonstrate?	A permit may demonstrate authorisation; a transport pass movement; a DO sale/transfer; neither alone proves the full chain.
What risk remains?	The conclusion should reflect residual uncertainty after evidence testing and mitigation.
What wording is proportionate?	Precise terminology avoids both unsupported accusation and unsupported assurance.

> **THE FOUR DISCIPLINES**
>
> Evidence before conclusion. Recognition without complacency. Criticism without generalisation. Claims proportionate to assurance.

Section 5
MTLAS: The Legality Reference and Assurance Backbone

From applicable law to criteria, indicators, verifiers and system-level assurance

13. The Role of MTLAS

The Myanmar Timber Legality Assurance System (MTLAS) provides the structured legality framework within which applicable legal requirements, criteria, indicators, verifiers and Chain of Custody

requirements can be organised. Its essential function is normative and system-level: it defines what must be examined and how legality evidence should be interpreted and verified.

MTLAS should therefore remain central even where DDS is used as the immediate operational bridge. DDS needs a stable legality reference; without one, risk assessment can become inconsistent or purely subjective.

> **MTLAS QUESTION**
>
> MTLAS asks: What legality requirements and verification controls apply?
>
> DDS asks: For this defined product, supplier, consignment or supply chain, is the evidence sufficient and what risk remains?

14. System Design Is Not the Same as System Maturity

Stage	Description	Evidence of maturity
1. System design	Standards, principles, criteria, indicators, procedures and responsibilities exist.	Approved normative documents, procedures and guidance.
2. Operational implementation	Authorities and operators apply requirements consistently.	Case files, records, training, corrective actions and implementation evidence.
3. Independent assurance	Competent and impartial bodies test implementation.	Verification reports, audit evidence, oversight, complaints and surveillance.
4. Recognition	External users accept the resulting evidence for defined purposes.	Market/regulator acceptance within a stated scope; not assumed universally.

MTLAS is therefore an important technical asset whose credibility depends on operational implementation, evidence discipline and independent assurance. Recognition should follow demonstrated performance; it should not be assumed from system design alone.

Section 6
DDS Within the Scope of MTLAS

Turning legality criteria and existing records into a risk-based decision process

15. The MTLAS-Based DDS Concept

MTLAS and DDS should not be treated as competing systems. MTLAS provides the normative legality reference; DDS provides the operational method for information gathering, document authentication, evidence testing, risk assessment, mitigation and residual-risk conclusion for a defined sourcing decision.

For working purposes, this relationship may be called an 'MTLAS-based DDS.' A more exact description is 'a DDS operated within the scope of MTLAS.' This formulation preserves the role of MTLAS while recognising that some legal, institutional and independent-assurance conditions of a mature national TLAS may require further development.

MTLAS	DDS
Defines the legality framework.	Organises product/supply-chain due diligence.
Structures legal requirements, criteria, indicators and verifiers.	Tests evidence against those requirements and identifies uncertainty.
System-level orientation.	Supplier, transaction, product or supply-chain orientation.
Can produce verified legality evidence when fully operational.	Uses available evidence and adds risk, mitigation and residual-risk logic.

> **COMPATIBILITY FOUNDATION**
>
> Existing forest-governance and timber-control procedures, MTLAS, DO-based Chain of Custody, CLFP and traceability evidence provide a foundation compatible with transformation into a credible legality-assurance framework. Compatibility is a starting condition, not a final assurance claim.

16. The Eight-Step DDS Decision Chain

Define > Collect > Link > Test > Assess > Mitigate > Conclude > Review

Step	Core output
1. Define	Scope and supply chain profile.
2. Collect	Evidence registers.
3. Link	Evidence Spine and traceability map.
4. Test	Evidence-sufficiency findings.
5. Assess	Risk register and rationale.
6. Mitigate	Targeted mitigation actions and new evidence.
7. Conclude	Residual-risk decision and DDS statement/report.
8. Review	Monitoring, triggers and revision record.

17. What "Risk" Means in a Timber DDS

Risk means the possibility of deviation from applicable law, standards, procedures or sourcing requirements; the possibility that evidence is unreliable; or the possibility that illegal or otherwise unacceptable material could enter the supply chain.

Risk category	Examples of questions
Source risk	Is the forest/plantation/source clearly defined and authorised?
Legality risk	Could an applicable legal requirement have been breached?
Document risk	Are records authentic, complete, authorised and internally consistent?
Traceability risk	Is there a break in identity or custody continuity?
Quantity / mixing risk	Do volumes reconcile and is mixing prevented or controlled?
Supplier risk	Is the supplier competent, transparent and able to provide reliable records?
Contextual risk	Do conflict, corruption, enforcement weakness or access constraints increase uncertainty?
Market-specific risk	Are there additional destination requirements such as geolocation, deforestation-free evidence, sanctions or other obligations?

18. Risk Mitigation and Residual Risk

Identified problem	Possible mitigation
Missing or unclear source evidence	Obtain maps, authorisations, source records and corroboration; conduct field or independent review where feasible.
Document inconsistency	Authenticate with issuing body; compare dates, volumes, species and identifiers across records.
Quantity discrepancy	Reconstruct material balance; verify conversion factors, residues, losses, transfers and closing stock.
Weak supplier reliability	Increase sampling, verification, contractual controls or change supplier/source.
Break in Chain of Custody	Re-establish batch/lot linkage; segregate material; exclude unsupported volume from higher-level claims.
Contextual high risk	Seek stronger independent evidence, narrow scope, suspend procurement or reject where residual risk remains unacceptable.

RESIDUAL-RISK CONCLUSION

A DDS report should identify scope, evidence used, risk findings, mitigation completed, unresolved issues, responsible decision-maker, date and review triggers. It should not permanently certify an operator, country or species as universally risk-free.

Section 7
Verification, Assurance and Certification

How claims become stronger - and where the limits remain

19. Independent Verification

System development is necessary but not sufficient. Credibility increases when competent and impartial reviewers can test implementation, examine original evidence, challenge inconsistencies, verify material balance, assess corrective action and document findings.

- competence of auditors and technical reviewers;
- independence and impartiality safeguards;
- clear audit scope and criteria; access to original records and relevant field evidence;
- corrective-action closure; complaints, appeals and grievance channels;
- oversight, accreditation or other competence assurance; and continued review where ongoing claims are made.

ASSURANCE RULE

Having a system is not enough. The system must be implemented, documented, checked and verified. Without proper documentation there can be no credible assurance; **without verification, documentation remains only part of the assurance chain.**

20. MFCS

MFCS is a long-term sustainable forest management credibility framework covering broader environmental, social, management, monitoring and continual improvement requirements than minimum legality alone. Chain of Custody certification addresses controlled product flow requirements within its defined scope. Certification remains complementary to DDS and MTLAS and is not a substitute for all destination market requirements.

Section 8
From Compatibility to Demonstrable Legality

A pragmatic transition pathway for Myanmar

21. Compatibility as the Starting Point

Compatibility recognises both existing capacity and remaining gaps. It does not claim that the system is already equivalent to a mature, independently verified and internationally recognised legality-assurance framework. It means the necessary foundations are sufficiently related that they can be connected, tested and strengthened rather than discarded and rebuilt from zero.

Existing foundation	What it contributes	What still must be demonstrated
Forest management procedures	Source planning, harvest limits, field control and technical discipline.	Consistent implementation, spatial evidence, monitoring and review.
DO / official sale and movement records	Defined lot, transfer, identity and transaction evidence.	Cross-document correspondence and continuity through processing/export.
CLFP	Official legality-related export/product documentation.	Connection to the same source and full custody/material-balance chain.
CoC documentation	Custody map and actor/document responsibilities.	Segregation, batch control, input-output reconciliation and verification.
MTLAS	Structured legality criteria and verification reference.	Operational implementation, independent assurance and governance arrangements.
DTTS	Digital linkage, geolocation, retrieval and audit trail.	Data quality, governance, coverage and linkage to verified source/custody evidence.
DDS	Risk-based assessment and mitigation mechanism.	Pilot performance, consistent decision rules, competence and review.
MFCS / CoC certification	Long-term sustainability and independent assurance pathway.	Valid implementation and certification within defined scope.

22. A Phased Pathway

Stage	Indicative direction
1. Compatibility foundation	Recognise and organise existing controls, MTLAS, DO-based CoC, CLFP and traceability evidence without overstating assurance.
2. Voluntary DDS pilot	Apply an MTLAS-based DDS to selected organisations or supply chains; test evidence, risk assessment, mitigation and decision rules.
3. Verification strengthening	Improve internal controls, material balance, DTTS use where feasible and independent/CB verification arrangements.
4. Formalisation	Clarify legal and institutional responsibilities and consider broader DDS application after pilot experience and capacity assessment.
5. Mature MTLAS	Integrate proven DDS, CoC, digital evidence and verification functions into a more complete national legality-assurance architecture.
6. Certification	Use MFCS/SFM and CoC certification as complementary higher-level assurance tools where applicable.

> **PROGRESSIVE ASSURANCE**
>
> The practical objective is progressive assurance rather than an immediate claim of full international compliance. Each stage should be supported by evidence of actual performance, not merely adoption of another procedure.

23. Shared but Differentiated Responsibility

Every stakeholder has responsibilities, but no single actor can control the whole system. Credible reform therefore requires shared but differentiated responsibility.

Stakeholder	Priority responsibilities
Forest Department	Maintain lawful forest governance; source/FMU data; Working Plans and AAC; authorisations; legality documentation; inspection; spatial/source evidence.
MTE / extraction operators	Maintain extraction, measurement, marking, depot, grading, sale, custody and DO evidence; support reconciliation.
MFCC	Maintain system development, MTLAS/MFCS alignment, DDS toolkit, competence building, stakeholder processes and technical communication.

Stakeholder	Priority responsibilities
Private processors/exporters	Supplier control, intake, segregation, batch identification, processing permissions, yield/material balance, stock, packing and consignment evidence.
Verification / certification bodies	Independent assessment against defined criteria within competence and authorisation.
Buyers/importers	Apply destination-market legal duties and risk decisions; request proportionate evidence and mitigation.
Civil society / researchers	Identify risks, scrutinise evidence, distinguish facts from inference and support accountable governance.
Policy authorities / partners	Provide enabling legal, institutional, financial and technical conditions for credible implementation and cooperation.

What Can Be Done Now

Priority action	Practical direction
Terminology protocol	Use shared findings for confirmed illegality, suspicion, unknown origin, non-verification, non-compliance, high risk and sanctions restriction.
Data reconciliation	Link harvest, sale, stock, mill intake, production, domestic movement, export and seizure data with disclosed conversion methods.
Processing controls	Require batch identity, segregation, input-output, recovery, waste and stock balance.
DTTS expansion	Move from document scanning to validated multi-station events with roles, timestamps, change logs, backup and physical checks.
Dual-Key institutionalisation	Require DO and CLFP to reference the same material and retain downstream quantitative links.
Pilot DDS files	Test two or three narrowly scoped chains with risk, mitigation, findings and corrective action.
Verifier competence	Continue auditor training, certification-body competence and accreditation preparation.
Transparent learning	Publish non-sensitive methodology, scope, exceptions, limitations and improvement results.

24. How Different Readers Can Apply the Guidebook

Reader	Practical use
Policy maker	Clarify institutional mandates, avoid parallel systems and sequence reform priorities.
Forest officer	Connect source authorisation, forest-management evidence and downstream legality requirements.
MTE / extraction operators	Strengthen custody from approved harvest through measurement, depot, sale and DO evidence.
Factory / exporter	Build an evidence file, material balance and MTLAS-based DDS for defined products and consignments.
Auditor / verifier	Test requirement > evidence > linkage > risk > mitigation > finding without overclaiming.
Buyer / importer	Distinguish domestic evidence from the buyer's own legal duties and residual-risk decision.
Researcher / civil society	Use precise classifications and distinguish fact, inference, uncertainty and legal conclusion.

25. Central Lessons

- Forest governance is broader than timber legality; timber legality is broader than document possession.
- Legal timber begins with lawful source and forest-management authorisation, not with export paperwork.
- Traceability is indispensable, but traceability alone does not prove legality or sustainability.
- Official documents are evidence whose value depends on authenticity, correspondence, physical identity, quantity reconciliation and implementation.
- MTLAS should remain the legality-assurance backbone; DDS should operate within its scope as the practical risk-based mechanism.
- DTTS should strengthen the Evidence Spine rather than become a separate legality system.
- Independent verification converts system design and documentation into stronger assurance.
- Fair legality assessment requires precise terminology and claims proportionate to assurance.

Possible Areas for Technical Dialogue at GLSTF 2026

Dialogue area	Practical output
Terminology	A shared protocol for illegality, non-verification, non-compliance, risk and sanctions status.
DDS evidence file	A model consignment file aligned with source, geolocation, custody, processing, mitigation and verification.
Pilot assessment	Small chains with published scope, limitations, findings and corrective-action learning.
Technical cooperation	DTTS, material balance, data reconciliation, document authentication and verifier competence.
Professional integrity	Conflict of interest safeguards, documented dissent, grievance channels and independent review.

FINAL GUIDEBOOK PRINCIPLE

Understand the Governance > Follow the Timber Supply Chain > Identify the Requirements > Examine the Evidence > Classify the Finding Fairly > Assess the Risk > Mitigate > Verify > Provide Assurance > Progress toward Sustainability.

ANNEXES - Practical Reference Tools

Condensed matrices for study, assessment and future toolkit development

Annex A. Glossary of Core Terms

Term	Guidebook meaning
AAC	Annual Allowable Cut; an authorised harvest level within the forest-management system.
AHP	Annual Harvesting Plan
CLFP	Certificate of Legal Forest Products; an official legality-related document issued by the Forest Department and mandatory for export.
CoC	Chain of Custody; control of timber identity and evidence through successive transfers and transformations.
DDS	Due Diligence System; structured information gathering, evidence testing, risk assessment, mitigation, conclusion and review.
DO	Delivery Order; an MTE document anchoring a defined sale/lot and custody transfer within the evidence chain.
DTTS	Digitalized Timber Tracking System; a digital linkage, traceability, geolocation and evidence-retrieval layer.
Evidence Spine	Continuous linked source, custody, processing and consignment identifiers allowing evidence to be followed through the chain.
MFCS	Myanmar Forest Certification Scheme; long-term forest management certification framework.
MTLAS	Myanmar Timber Legality Assurance System; structured national legality reference and assurance framework.
Residual risk	Risk remaining after proportionate mitigation has been completed.
Verification	Testing of evidence and implementation against defined requirements by a competent reviewer or body.

Annex B. Evidence Sufficiency Test

Test	Key question
Relevance	Does the evidence address the requirement being assessed?
Authority	Was it issued or maintained by the responsible actor?
Authenticity	Can the record or data be validated?
Completeness	Are required fields, periods, sources and actors covered?
Consistency	Do species, volumes, dates, identifiers and parties correspond?
Traceability	Can the material be linked across custody and processing stages?
Material balance	Do inputs, outputs, losses, residues, transfers and closing stock reconcile?
Corroboration	Is there independent or cross-source support where risk warrants it?
Currency	Is the evidence valid for the relevant time and scope?
Reviewability	Can another competent person reconstruct the reasoning and reach a defensible conclusion?

Annex C. Eight-Section DDS Evidence File

Section	Contents
A. Claim and scope	Product, species, quantity, exporter, buyer, destination, claimed assurance level and explicit limitations.
B. Source and authority	Source description, harvest/plantation authority, applicable requirements, maps and geolocation where relevant.
C. DO and official sale	DO, specification, source references, contract, invoice and ownership-transfer records.
D. Movement and custody	Removal/transport passes, checkpoints, receipt confirmation, depot/warehouse and stock records.
E. Processing	Permissions, batch cards, input-output reconciliation, recovery, waste, residues and closing stock.
F. CLFP procedure	Application, measurements, photographs/inspection where used, submitted CoC and issued CLFP.
G. Export and loading	License, declaration, invoice, packing list, cargo allocation, container, seals and completion record.
H. Risk and verification	Authentication checks, source/context risk, market-specific checks where applicable, mitigation, review findings and corrective actions.

Annex D. Classification and Response Matrix

Finding	Can legality be claimed?	Next action
Proven illegal	No.	Reject / enforce / correct.
Suspected illegal	No final legality claim.	Investigate and preserve evidence.
Unknown origin	No.	Clarify source or exclude.
Documented but unverified	Not as independently verified.	Authenticate, reconcile and verify.
High / non-negligible risk	Not until residual-risk threshold is met.	Mitigate and reassess.
Import-regulation non-compliant	Not compliant with that regulation.	Correct the specific regulatory failure.
Sanctions-restricted	Transaction may be restricted regardless of harvest legality.	Apply sanctions compliance.
Verified legal	Yes, only within defined verified scope.	State scope and limitations.
Certified sustainable	Use claim only within certificate scope.	Maintain certification and separate market duties.

Annex E. CLFP and MTE Delivery Order (DO): Distinct and Inter-linked Roles

Distinct functions, complementary evidence anchors and the Chain of Custody bridge between them.

The MTE DO and the FD CLFP should not be read as duplicate documents or independent substitutes for a complete legality assessment. Their evidentiary strength increases when the same timber can be followed continuously from the DO-linked sale/lot through movement, processing and stock records to the CLFP-linked final product or export consignment.

MTE Delivery Order (DO)	CoC / Evidence Bridge	FD CLFP
Upstream/midstream sale and custody anchor. Identifies the defined MTE sale/lot and supports transfer into the buyer/processor evidence chain.	Connects movement, factory intake, processing, stock control, quantity reconciliation, packing and consignment formation.	Downstream/export-stage official legality related document issued through the Forest Department process for the forest products concerned and required for export.

E.1 The evidentiary bridge: DO > CoC > CLFP

MTE Source/ Depot/ Lot Records > MTE DO > Movement & Factory Intake > Processing & Stock Reconciliation > Packing / Consignment > CLFP Procedure > Export/ Customs Records

> **DUAL-KEY EVIDENCE PRINCIPLE**
>
> DO + CLFP can provide a strong evidentiary bridge only when both keys unlock the same evidence file. The DO anchors the upstream sale/custody point; the CLFP anchors the downstream legality-related/export point; CoC records demonstrate whether the material between those points is the same material with transformations and quantities accounted for.

Minimum linkage questions

- Can the DO-linked lot or source be matched to factory intake?
- Do species, product descriptions, dates and quantities correspond?
- Can each custody transfer and processing stage be reconstructed?
- Do input-output, recovery, residues, sales and closing stock reconcile?
- Can the packed/export consignment be linked back to the DO?
- Does CLFP documentation correspond to the same final product or consignment?
- Are the key documents authentic and independently reviewable where required?

> **PLACE WITHIN AN MTLAS-BASED DDS**
>
> DO and CLFP are evidence inputs, not substitutes for legality assessment. Within a DDS operated within the scope of MTLAS, they should be authenticated, linked to relevant legality requirements, cross-checked against CoC records, reconciled for quantity and identity, and assessed together with remaining risk or evidence gaps.

> **FINAL TECHNICAL PRINCIPLE**
>
> The purpose of this Guidebook is not to establish a favourable or unfavourable narrative about Myanmar timber. It is to provide a disciplined way to understand the system, test the evidence, identify gaps, classify findings precisely and support continuing improvement. Credibility is built neither by denial nor by blanket accusation, but by evidence, transparency, verification and proportionate claims.

Part II

CoC CONTROL PROCEDURE

Verification Procedure and 30 Control Point Checklist

Evidence registration > cross-document linkage > physical identity > material balance > implementation testing

Dossier Document Control

Document Control Field	Entry Value / Blank
Dossier reference	
Supplier / operator	
Product and species	
Source / compartment / harvest year	
Assessment period	
Destination market	
Lead reviewer	
Independent approver	

Purpose and status

This procedure provides a consistent method to assemble and verify a transaction specific Myanmar timber Chain of Custody (CoC) dossier from forest source through MTE sale, processing, export approval and customs release. It is designed for evidence-based assessment and due diligence support.

> **CORE SAFEGUARD**
> The existence of strict controls or official documents does not by itself establish legality. Each record must be authenticated, cross-checked, linked to the physical timber, reconciled by quantity, and supported by evidence that the control was implemented.

Scope and Limitations

- Applies to the defined supplier, material, period, source, DO/batch, consignment and destination market recorded above.
- Covers 30 control points: Steps 1–30 plus Sub-Steps
- Does not constitute a certificate, legal opinion, sanctions determination, sustainability claim or substitute for destination-specific due diligence.

- DTTS may support digital linkage where used, but is treated as a pilot/developed tool and not as a nationwide official replacement for source documents.
- An evidence gap is not automatically proof of illegality; conclusions must distinguish unavailable, unverified, inconsistent, non-compliant and illegal evidence states.

Roles and Responsibilities

Role	Responsibility
Dossier owner	Defines scope, obtains records, controls versions and maintains the evidence index.
Reviewer	Performs authenticity, correspondence, custody, quantity and implementation tests; records findings.
Technical verifier	Performs field, measurement, material-balance or source checks requiring specialist competence.
Responsible actor / supplier	Provides complete records, explanations and corrective evidence; preserves traceability.
Approver	Independently reviews critical exceptions, residual risk and the final conclusion.

Verification Outcomes

Outcome	Use	Marking
Verified	Sufficient authenticated and consistent evidence supports the requirement assessed.	V
Partially verified	Substantial evidence exists, but relevant elements remain outstanding.	PV
Unverified	Sufficient evidence has not been produced or confirmed.	U
Inconsistent	Material discrepancies require explanation and corrective evidence.	INC
Non-compliant	A specific applicable requirement is demonstrably not met.	NC
Illegal	Indication of Illegality against an applicable legal requirement on the evidence available.	IL

Procedure

1. **Define the dossier scope:**
   Record the legal entity, supplier, product, species, quantity, source, harvest period, DO/lot/batch, shipment, destination and applicable review date. Do not combine unsupported sources or periods.
2. **Create the evidence register:**
   Assign a unique Evidence ID (for example EV-001) to every document, ledger extract, photo, interview note and confirmation. Record issuer, holder, issue date, document number, control IDs, source, DO/batch, product, quantity, vehicle/container/seal and file location.
3. **Establish authenticity and applicability:**
   Confirm issuing authority, signatures/marks, dates, validity, amendments, document sequence and scope. When doubt remains, seek official issuer confirmation. Confirm the requirement was applicable to the transaction date and destination.
4. **Test all applicable Control Points (hereinafter abbreviated as CPs):**
   Work through CP01–CP30 including Sub-CPs. For each point, test document correspondence, physical identity/custody, quantity reconciliation and implementation. Mark a control Verified only when all applicable tests are supported.
5. **Build the evidence spine using Mandatory Cross-Link Checklist (hereinafter abbreviated as CLs):**
   Complete every applicable bridge CL-01–CL-20. Match identifiers in both directions and link the Evidence IDs. Treat orphan records, missing bridges and unexplained identifier changes as exceptions.
6. **Reconcile quantities and conversion:**
   Reconcile forest limits, marked/felled/measured logs, transport dispatch and receipt, lot stock, DO removals, mill intake, output, residue, waste, closing stock, packing list and shipment. Apply documented tolerances only; investigate every unexplained variance.
7. **Confirm physical and custody continuity:**
   Use risk-based sampling of trees, stumps, logs, marks, lots, batches, finished goods, bundles, containers and seals. Confirm segregation, custody handoffs, receipt closure and prevention of substitution or double allocation.
8. **Assess implementation and residual risk:**
   Seek evidence that controls operated in practice, not only that forms exist. Log source, legality, document, traceability, quantity/mixing, supplier, contextual, market and sanctions risks; assign mitigation, owner, due date and review trigger.
9. **Resolve exceptions and approve:**
   Classify the evidence outcome, record corrective action and reassess residual risk. Escalate unsupported excess output, source breaks, duplicate IDs/passes, unexplained mixing, false documents and unresolved container/seal discrepancies. Approver signs only for the defined scope and date.
10. **Retain and review the dossier:**
    Retain the final evidence index, reviewed documents, calculations, confirmations, photographs, findings, mitigation and approval record. Reopen the assessment when new evidence, source changes, legal changes, shipment changes or material discrepancies arise.

Four mandatory tests at every control point

Test	Marking	Minimum acceptance basis
Document correspondence	D	Issuer, authority, date, validity, scope, identifiers, species, quantities, parties, signatures and amendments correspond.
Physical Identity and custody	P	The physical timber, marks, locations, lots, batches, vehicles, containers and handoffs remain linked and controlled.
Quantity/ material balance	Q	Inputs, outputs, receipts, dispatches, residues, waste, stock and shipment quantities reconcile within documented tolerances.
Implementation	I	Contemporaneous records, observations, confirmations and corrective-action closure show the control actually operated.

Exception and corrective-action checklist

- Scope or source mismatch
- Missing or unverifiable document
- Duplicate, altered or retrospective record
- Broken tree/log/lot/DO/batch/CLFP link
- Physical mark, tag, seal or identity mismatch
- Unexplained dispatch–receipt variance
- Unsupported mixing or loss of segregation
- Output or shipment exceeds supported material balance
- Unresolved inspection or permit condition
- Party, market, sanctions or destination-specific risk

Review Fill-in Fields

Field	Entry Value / Blank
Related Control / Bridge / Evidence IDs	
Finding and evidence	
Immediate containment	
Corrective / mitigation action	
Responsible person and due date	
Additional evidence obtained	
Residual risk and decision	
Closure reviewer and date	

Final dossier sign-off

The conclusion applies only to the scope, evidence and review date recorded in this dossier. It must not be generalized to an operator, country, species or future transaction.

Sign-off Field	Signature / Value
Controls applicable / verified / open	
Bridges applicable / passed / failed	
Material-balance conclusion	
Open risks and residual level	
Overall evidence outcome	
Reasoned conclusion and limitations	
Reviewer signature	_____ Date: _____
Independent approver	_____ Date: _____

OPERATIONAL CHECKLIST — 30 CONTROL POINTS (CP)

For every row, enter Evidence IDs and select one outcome. 'Verified' requires all applicable tests. CP26A is a separate control point. Numbering is preserved even where some reader editions group Step 7 differently.

ID / phase	Control / actor	Primary evidence & identifiers	Required links	Verification and acceptance checks	Result / record
CP01 Step 1A: Pre-harvest	AAC notification Actor: FD / Ministry	Evidence: AAC allocation / notification Carry forward: District; forest management unit; compartment; harvest year; species; approved trees/volume	Up: District forest management plan; inventory; legal AAC approval Down: CP02, CP03, CP17	D: Confirm issuer, authority, date, scope, validity and amendments; compare AAC values across copies. P: Confirm approved area/compartment exists and is spatially identifiable. Q: Later production must not exceed the applicable AAC; record species /tree/ volume basis. I: Evidence that approved AAC was communicated and applied, not merely issued.	[ ] V [ ] PV [ ] U [ ] INC [ ] NC [ ] IL Reviewer: _____ Date: _____
CP02 Step 2A: Pre-harvest	Annual harvest plan Actor: MTE	Evidence: Annual Harvesting Plan (AHP) Carry forward: Harvest year; extraction agency; district; compartment;	Up: CP01 AAC allocation Down: CP03, CP04, CP07, CP17	D: Check approval, dates, compartment and extraction agency; reconcile plan to AAC. P: Verify plan corresponds to mapped harvest area and intended operator. Q: Planned harvest must fit within AAC by species/area/period.	[ ] V [ ] PV [ ] U [ ] INC [ ] NC

ID / phase	Control / actor	Primary evidence & identifiers	Required links	Verification and acceptance checks	Result / record
		species; planned trees/volume		I: Check work orders, staffing and field records demonstrate plan implementation.	[ ] IL Reviewer: _____ Date: _____
CP03 Step 3A: Pre-harvest	Tree marking and map Actor: FD	Evidence: Marking notebook / tree map Carry forward: Tree number; species; girth/size; coordinates/map reference; compartment; selection/mark	Up: CP01, CP02 Down: CP07, CP08, CP09, CP11	D: Check completeness, authorized marks, numbering sequence, map consistency and alterations. P: Sample marked trees/stumps against map and notebook; capture geolocation where feasible. Q: Reconcile marked trees to planned/AAC trees and later felled/rejected totals. I: Check field marking was completed before felling and by authorized staff.	[ ] V [ ] PV [ ] U [ ] INC [ ] NC [ ] IL Reviewer: _____ Date: _____
CP04 Step 4A: Pre-harvest	Request forest entry Actor: MTE	Evidence: Forest-entry request Carry forward: Applicant; extraction agency; area; dates; purpose; equipment/ elephants/ personnel	Up: CP02 Down: CP05	D: Check applicant, dates, area and requested activity match AHP. P: Verify intended entry point/area and operator identity. Q: No harvest quantity arises here; link scope to planned trees/volume. I: Confirm request preceded entry and harvesting.	[ ] V [ ] PV [ ] U [ ] INC [ ] NC [ ] IL Reviewer: _____ Date: _____

ID / phase	Control / actor	Primary evidence & identifiers	Required links	Verification and acceptance checks	Result / record
CP05 Step 5A: Pre-harvest	Permit forest entry Actor: FD	Evidence: Permit to enter forest and conduct harvesting Carry forward: Permit no.; authorized agency; compartment; dates; tree limits; personnel/equipment	Up: CP04, CP02 Down: CP07, CP08, CP12	D: Authenticate issuer/signature; confirm validity and conditions; compare to request/AHP. P: Confirm field activity occurred within authorized compartment and period. Q: Permitted trees/volume must not exceed AHP/AAC. I: Test entry logs and field dates against permit validity.	[ ] V [ ] PV [ ] U [ ] INC [ ] NC [ ] IL Reviewer: _____ Date: _____
CP06 Step 6A: Pre-harvest	Hammer registration Actor: FD/ MTE	Evidence: Hammer registry / authorization Carry forward: Hammer code; owner/custodian; authorized user; validity; specimen impression	Up: Applicable marking rules; staff authorization Down: CP08, CP11, CP14, CP18	D: Verify registration, unique code, custody log, authorized users and validity. P: Compare hammer impressions on sampled logs/stumps with registered specimen. Q: Reconcile use periods and log counts to field and measurement records. I: Check secure custody, issue/return and misuse controls.	[ ] V [ ] PV [ ] U [ ] INC [ ] NC [ ] IL Reviewer: _____ Date: _____
CP07 Step 7B: Harvesting	Exploration report Actor: MTE / FD	Evidence: Exploration report Carry forward: Compartment; survey	Up: CP02, CP03, CP05 Down: CP08, CP09, CP17	D: Check approval, survey coverage, dates, tree references and rejected trees. P: Sample locations against tree map; verify area and tree status.	[ ] V [ ] PV [ ] U

ID / phase	Control / actor	Primary evidence & identifiers	Required links	Verification and acceptance checks	Result / record
		coverage; tree status; location; felling direction; safety notes		Q: Reconcile explored/accepted/rejected trees to marked and felled totals. I: Confirm exploration preceded felling and covered required area.	[ ] INC [ ] NC [ ] IL Reviewer: _____ Date: _____
CP08 Step 8B: Harvesting	Felling and bucking Actor: MTE	Evidence: Order AG / Form B; felling records Carry forward: Tree ID; log IDs; species; date; crew; compartment; stump/log marks	Up: CP03, CP05, CP06, CP07 Down: CP09, CP10, CP11	D: Check sequential IDs, dates, species, authorized crew and corrections. P: Match sample stumps to logs and marks; inspect unauthorized felling indicators. Q: Tree-to-log count/volume bridge; explain breakage, defects and residues. I: Observe/sample felling controls and environmental requirements where feasible.	[ ] V [ ] PV [ ] U [ ] INC [ ] NC [ ] IL Reviewer: _____ Date: _____
CP09 Step 9B: Harvesting	Daily summaries Actor: MTE	Evidence: Forms C and F / daily production summaries Carry forward: Date; tree/log IDs; species; counts; dimensions/volume; crew	Up: CP08 Down: CP10, CP11, CP13, CP17	D: Check sequence, arithmetic, signatures and consistency between daily forms. P: Compare sampled logs/landing stacks with recorded IDs and dimensions. Q: Sum daily counts/volume and reconcile to felling, measurement and completion totals.	[ ] V [ ] PV [ ] U [ ] INC [ ] NC [ ] IL Reviewer: _____

ID / phase	Control / actor	Primary evidence & identifiers	Required links	Verification and acceptance checks	Result / record
				I: Check records were contemporaneous, not reconstructed only for audit.	Date: _____
CP10 Step 10B: Harvesting	Skid to measuring point Actor: MTE	Evidence: Skidding control / movement record Carry forward: Log ID; origin/stump; landing; date; team/equipment	Up: CP08, CP09 Down: CP11	D: Check IDs, movement dates, origin/landing and completeness. P: Trace sample logs stump-to-landing; check segregation and loss controls. Q: Opening logs + moved in - losses = logs at measuring point. I: Check controlled routes and daily movement recording.	[ ] V [ ] PV [ ] U [ ] INC [ ] NC [ ] IL Reviewer: _____ Date: _____
CP11 Step 11B: Harvesting	Measure and revenue-mark Actor: MTE / FD	Evidence: S-18 / Form D; measurement list Carry forward: Log ID; species; dimensions; grade; volume; revenue hammer; date	Up: CP06, CP08, CP09, CP10 Down: CP13, CP14, CP15, CP18	D: Authenticate marks/signatures; recalculate sampled volumes; check ID continuity. P: Remeasure sample logs and match marks/IDs to records. Q: Reconcile measured logs/volume to daily production and transported totals. I: Verify authorized joint measurement/revenue marking occurred.	[ ] V [ ] PV [ ] U [ ] INC [ ] NC [ ] IL Reviewer: _____ Date: _____

ID / phase	Control / actor	Primary evidence & identifiers	Required links	Verification and acceptance checks	Result / record
CP12 Step 12B: Harvesting	Forest road construction Actor: MTE	Evidence: Road approval / construction and control record Carry forward: Approved alignment; length; dates; contractor; safeguards; closure obligation	Up: CP02, CP05 Down: CP16	D: Check approval and conditions; compare dates and alignment. P: Inspect/map roads where feasible; look for access beyond approved harvest area. Q: Not a timber-volume record; cross-check access plausibility and timing. I: Test safeguards, drainage and controlled-access implementation.	[ ] V [ ] PV [ ] U [ ] INC [ ] NC [ ] IL Reviewer: _____ Date: _____
CP13 Step 13B: Harvesting	Trucking Note Actor: MTE	Evidence: Trucking Note / log transport record Carry forward: Note no.; log IDs; species; count/volume; vehicle; origin; destination; date	Up: CP09, CP11 Down: CP15	D: Check unique note, authorization, dates, vehicle and attached log list. P: Inspect load/vehicle where possible; match log marks and destination receipt. Q: Dispatched count/volume must reconcile to measured list and depot receipt. I: Check notes accompany each movement and are closed on receipt.	[ ] V [ ] PV [ ] U [ ] INC [ ] NC [ ] IL Reviewer: _____ Date: _____
CP14 Step 14C: Post-harvest	FD harvest inspection Actor: FD	Evidence: Inspection Forms 1-3 Carry forward: Compartment; stumps; logs;	Up: CP03, CP08, CP11 Down: CP17	D: Authenticate inspector/date; compare findings with operator records. P: Field-check a sample of stumps/logs and environmental damage.	[ ] V [ ] PV [ ] U

ID / phase	Control / actor	Primary evidence & identifiers	Required links	Verification and acceptance checks	Result / record
		hammer marks; trees felled; damage; findings		Q: Reconcile inspected felled trees/logs to production totals. I: Confirm inspection occurred independently and findings were closed.	[ ] INC [ ] NC [ ] IL Reviewer: _____ Date: _____
CP15 Step 15C: Post-harvest	Depot receipt Actor: MTE	Evidence: Depot Entry Register / log list Carry forward: Receipt date; transport note; log IDs; species; grade; count/volume; depot	Up: CP13 Down: CP18, CP19	D: Check register sequence, receiving signatures and dispatch references. P: Match sample depot logs/marks to register; verify segregation by source/lot. Q: Dispatched - documented transit loss = received; quantify variance. I: Check timely receipt, inspection and exception handling.	[ ] V [ ] PV [ ] U [ ] INC [ ] NC [ ] IL Reviewer: _____ Date: _____
CP16 Step 16C: Post-harvest	Road decommissions Actor: FD	Evidence: Road closure / decommission report Carry forward: Road/area; date; works; inspection; responsible party	Up: CP12 Down: CP17	D: Check report authenticity, scope and closure acceptance. P: Inspect evidence/photos/geolocation of closure where feasible. Q: Not a volume record; use to test closure of harvest access.	[ ] V [ ] PV [ ] U [ ] INC [ ] NC [ ] IL Reviewer: _____

ID / phase	Control / actor	Primary evidence & identifiers	Required links	Verification and acceptance checks	Result / record
				I: Verify closure was actually completed and maintained.	Date: _____
CP17 Step 17C: Post-harvest	Completion report Actor: MTE	Evidence: Compartment completion / extraction summary Carry forward: Planned, marked, felled, extracted, remaining, rejected and residue totals	Up: CP01, CP02, CP03, CP07, CP09, CP14, CP16 Down: CP18	D: Check approvals, dates and consistency with all field summaries. P: Confirm harvest area closure/status and remaining material. Q: Full compartment reconciliation: AAC/plan -> marked -> felled -> logs -> extracted -> residue/remain. I: Verify report reflects inspected completion and corrective actions.	[ ] V [ ] PV [ ] U [ ] INC [ ] NC [ ] IL Reviewer: _____ Date: _____
CP18 Step 18C: Post-harvest	Sort and grade at depot Actor: MTE	Evidence: Lot/grade registers; marks; stock cards Carry forward: Source IDs; log IDs; species; grade; lot; count/volume; location	Up: CP11, CP15, CP17 Down: CP19, CP20, CP21, CP22	D: Check grading rules, lot formation, source references and stock-card sequence. P: Inspect segregation, marks and sampled log-to-lot linkage. Q: Opening + receipts - dispatches +/- authorized adjustments = closing stock by lot/species. I: Test physical inventory and mixing controls.	[ ] V [ ] PV [ ] U [ ] INC [ ] NC [ ] IL Reviewer: _____ Date: _____

ID / phase	Control / actor	Primary evidence & identifiers	Required links	Verification and acceptance checks	Result / record
CP19 Step 19C: Post-harvest	Transport from depot Actor: MTE	Evidence: Transport documents (truck/train/barge) and log lists Carry forward: Document no.; lot/log IDs; species; count/volume; carrier; origin/destination; dates	Up: CP18 Down: CP20	D: Check approvals, carrier, route, dates and complete log list.\ P: Match loads/marks and transport mode to Yangon receipt. Q: Dispatched quantity by lot must equal receipts subject to documented variance. I: Test custody handoffs, seals where used, and exception clos0ure.	[ ] V [ ] PV [ ] U [ ] INC [ ] NC [ ] IL Reviewer: _____ Date: _____
CP20 Step 20D: Open tender sale	Yangon depot receipt Actor: MTE	Evidence: T1 / T2; daily log register; receipt Carry forward: CP19 transport reference; lot/log IDs; species; grade; count/volume; date	Up: CP19 Down: CP21, CP22	D: Check T1/T2 sequence, receiving signatures and transport references. P: Match sampled logs/marks and depot location to receipts. Q: Reconcile origin dispatch to Yangon receipt and stock ledger. I: Verify receipt inspection and discrepancy handling.	[ ] V [ ] PV [ ] U [ ] INC [ ] NC [ ] IL Reviewer: _____ Date: _____

ID / phase	Control / actor	Primary evidence & identifiers	Required links	Verification and acceptance checks	Result / record
CP21 Step 21D: Open tender sale	Final measurement and grading Actor: MTE	Evidence: Form T4 / grading register Carry forward: Log/lot ID; species; final dimensions; grade; volume; date	Up: CP20, CP11 Down: CP22, CP23	D: Recalculate volumes; document regrading/remeasurement and authorization. P: Remeasure sample logs and compare marks. Q: Bridge forest measurement to final measurement; explain shrinkage/regrading differences. I: Confirm competent measurement and controlled amendments.	[ ] V [ ] PV [ ] U [ ] INC [ ] NC [ ] IL Reviewer: _____ Date: _____
CP22 Step 22D: Open tender sale	Prepare sale lot Actor: MTE	Evidence: Sale-lot specification / tender list Carry forward: Sale lot; source/log references; species; grade; count/volume; reserve terms	Up: CP18, CP20, CP21 Down: CP23	D: Check specification completeness, source carry-forward and consistent totals. P: Verify physical lot segregation and marks before tender. Q: Lot specification total must reconcile to eligible depot stock. I: Test lot formation controls and prevention of substitution.	[ ] V [ ] PV [ ] U [ ] INC [ ] NC [ ] IL Reviewer: _____ Date: _____
CP23 Step 23D: Open tender sale	Open tender sale and Delivery Order	Evidence: Tender award; sale contract; commercial invoice; MTE Delivery Order (DO)	Up: CP22 Down: CP24, CP25,	D: Authenticate DO and transaction records; match buyer, lot, quantities, dates and payment/award.	[ ] V [ ] PV [ ] U

ID / phase	Control / actor	Primary evidence & identifiers	Required links	Verification and acceptance checks	Result / record
	Actor: MTE / buyer	Carry forward: Buyer/seller; DO/lot; species; grade; log IDs; count/volume; value; dates	CP26A, CP27	P: Verify sold lot identity and custody transfer; preserve DO-based segregation. Q: Sold/DO quantity must equal eligible sale lot and feed downstream material balance. I: Confirm open-tender/authorized sale procedure and transfer controls were implemented.	[ ] INC [ ] NC [ ] IL Reviewer: _____ Date: _____
CP24 Step 24D: Open tender sale	Removal after sale Actor: Buyer / FD	Evidence: Removal Pass and load/vehicle records Carry forward: Pass no.; DO/lot; buyer; product/log IDs; species; quantity; origin/destination; vehicle; validity	Up: CP23 Down: CP25	D: Authenticate pass; confirm DO reference, dates, destination and authorized quantity. P: Match load/marks/vehicle to factory receipt; prevent reuse of pass. Q: Cumulative removals must not exceed DO quantity; reconcile each load to receipt. I: Check pass issued before movement and closed/recorded at destination.	[ ] V [ ] PV [ ] U [ ] INC [ ] NC [ ] IL Reviewer: _____ Date: _____
CP25 Step 25E: Processing	Private log-yard receipt Actor: Processor / FD	Evidence: Ground Check / Company Acceptance Certificate; intake register Carry forward: DO/lot; Removal Pass; log IDs; species; grade;	Up: CP23, CP24 Down: CP26, CP26A	D: Check acceptance, pass and DO correspondence; assign unique batch. P: Inspect intake, marks and segregation; verify no unrecorded mixing. Q: DO removals = accepted input +/- documented rejected/transit variance.	[ ] V [ ] PV [ ] U [ ] INC [ ] NC

ID / phase	Control / actor	Primary evidence & identifiers	Required links	Verification and acceptance checks	Result / record
		count/volume; batch; receipt date		I: Test receiving controls, batch labels and physical stock.	[ ] IL Reviewer: _____ Date: _____
CP26 Step 26E: Processing	Permit to process Actor: FD	Evidence: Cutting Permission / cutting permit Carry forward: Permit no.; processor; batch/DO; species; input quantity; validity; conditions	Up: CP25 Down: CP26A	D: Authenticate permit; check prerequisite Ground Check and batch/quantity scope. P: Verify only identified authorized batch enters production. Q: Authorized cutting input must not exceed accepted eligible stock. I: Check cutting began after permit and conditions were followed.	[ ] V [ ] PV [ ] U [ ] INC [ ] NC [ ] IL Reviewer: _____ Date: _____
CP26A Step 26AE: Processing	Outturn-percentage approval and reconciliation Actor: FD / processor	Evidence: Approved input-output / out-turn permit; production, waste and stock records Carry forward: Batch/DO; species; input; product outputs; residues/waste; conversion factor; closing stock	Up: CP23, CP25, CP26 Down: CP27	D: Check approval, method, product allocation, units and production-record completeness. P: Observe/test batch segregation, product marking and physical stock/waste. Q: Input = outputs + recoverable residues + waste/loss + closing WIP/stock; explain variance and conversion rate. I: Test whether approved outturn and stock controls operate for each batch/ period.	[ ] V [ ] PV [ ] U [ ] INC [ ] NC [ ] IL Reviewer: _____ Date: _____

ID / phase	Control / actor	Primary evidence & identifiers	Required links	Verification and acceptance checks	Result / record
CP27 Step 27F: Export & customs	Prepare shipment and CLFP Actor: Exporter / FD	Evidence: CLFP application/inspection/issued certificate; packing list; photos where used Carry forward: CLFP no.; exporter; DO/batch; product; species; pieces/bundles; net volume/weight; consignee; destination	Up: CP23, CP26A Down: CP28, CP29, CP30	D: Authenticate CLFP; match packing list, product allocation, exporter, species and quantity to CoC. P: Inspect finished goods/bundles and labels; ensure same material as DO-linked batches. Q: Packed/export quantity must fit batch output and closing stock; no double allocation. I: Verify inspection and CLFP procedure occurred for actual consignment.	[ ] V [ ] PV [ ] U [ ] INC [ ] NC [ ] IL Reviewer: _____ Date: _____
CP28 Step 28F: Export & customs	Export approval Actor: Commerce / Customs	Evidence: Export licence / export declaration; commercial invoice Carry forward: Licence/declaration no.; CLFP; exporter; consignee; HS code; species/product; quantity/value; destination	Up: CP27 Down: CP29, CP30	D: Check validity, authorization, classification and exact cargo correspondence. P: Confirm approved cargo is staged for the identified shipment. Q: Approval quantity/value must match CLFP, packing list and invoice. I: Check approval was obtained before export and conditions met.	[ ] V [ ] PV [ ] U [ ] INC [ ] NC [ ] IL Reviewer: _____ Date: _____
CP29 Step 29F:	Load and inspect container	Evidence: Container loading/inspection report; container/seal record;	Up: CP27, CP28	D: Check report signatures, container/seal uniqueness and packing-list totals.	[ ] V [ ] PV [ ] U

ID / phase	Control / actor	Primary evidence & identifiers	Required links	Verification and acceptance checks	Result / record
Export & customs	Actor: FD / exporter	photos Carry forward: Container no.; seal no.; CLFP; packing list; packages; date/time; inspectors	Down: CP30	P: Observe/sample loading; verify packages, container integrity and seal application. Q: Loaded package/quantity totals must equal approved packing list; document short-loads. I: Test controlled loading and chain of custody until port.	[ ] INC [ ] NC [ ] IL Reviewer: _____ Date: _____
CP30 Step 30F: Export & customs	Port customs control Actor: Customs	Evidence: Customs check/reseal; export release; manifest / bill of lading Carry forward: Declaration; container/seal; vessel/voyage; port; exporter/consignee; release date	Up: CP28, CP29 Down: DDS Evidence Package / importer records	D: Match customs entry, manifest/B/L, licence, CLFP and seal; record any reseal. P: Verify container integrity and final custody handoff. Q: Final shipped quantity must reconcile to loaded and declared quantity. I: Confirm customs examination/reseal/ release and record retention.	[ ] V [ ] PV [ ] U [ ] INC [ ] NC [ ] IL Reviewer: _____ Date: _____

MANDATORY EVIDENCE BRIDGES — CROSS-LINK CHECKLIST (CL)

Test each bridge in both directions. Record the Evidence IDs supporting the match. A failed bridge can prevent reliance on authentic-looking downstream records.

Bridge	From	Fields that must match	To	Quantity / custody test	Exception rule	Result
CL-01	CP01 AAC allocation: district/year/species/ limit	District, year, compartment, species, authorized trees/volume	CP02 AHP: planned harvest	AHP <= AAC by applicable basis Approved plan and communication	Stop if scope/limit mismatch	[ ] Pass [ ] Fail EV: ____
CL-02	CP02 AHP: compartment/operator/ plan	Compartment, year, extraction agency, species	CP03 Tree map / marking notebook	Marked trees <= plan Field marking before felling	Exclude out-of-plan area	[ ] Pass [ ] Fail EV: ____
CL-03	CP03 Tree marking notebook / map	Tree ID, species, location, mark	CP08 Felling / Form B	Felled trees <= valid marked trees Stump-to-log sample	Exclude unlinked tree/log	[ ] Pass [ ] Fail EV: ____
CL-04	CP08 Felling and bucking	Tree ID, log IDs, species, date	CP11 S-18 / Form D	Tree-log bridge; explain residues Marks and remeasurement	Investigate duplicate/missing ID	[ ] Pass [ ] Fail EV: ____
CL-05	CP11 Measured/revenue-marked log list	Log ID, species, count, volume, mark	CP13 Trucking Note	Dispatched <= measured eligible logs Load and mark check	No unmatched transport	[ ] Pass [ ] Fail EV: ____

Bridge	From	Fields that must match	To	Quantity / custody test	Exception rule	Result
CL-06	CP13 Trucking Note	Document no., log IDs, vehicle, count/volume	CP15 Depot Entry Register	Dispatch = receipt +/- documented transit variance Receiving check and closure	Quarantine unmatched stock	[ ] Pass [ ] Fail EV: ____
CL-07	CP15 Depot receipts / stock cards	Source/log IDs, species, grade, count/volume	CP18 Lot/grade register	Opening + receipts - dispatches = closing Segregation and inventory	Split mixed lot	[ ] Pass [ ] Fail EV: ____
CL-08	CP19 Depot transport documents	Lot/log IDs, carrier, origin/destination, quantity	CP20 Yangon T1/T2 receipt	Dispatch = receipt +/- explained variance Custody handoff	Investigate route/time anomaly	[ ] Pass [ ] Fail EV: ____
CL-09	CP20 Yangon receipt	Log/lot ID, species, count/volume	CP21 T4 final measurement	Bridge original/final measures Remeasurement sample	Explain uplift/regrade	[ ] Pass [ ] Fail EV: ____
CL-10	CP21 T4 and stock ledger	Eligible log/lot, species, grade, final volume	CP22 Sale-lot specification	Sale lot <= eligible stock Physical lot segregation	Reform unsupported lot	[ ] Pass [ ] Fail EV: ____
CL-11	CP22 Sale-lot specification	Lot, log IDs, species, grade, quantity	CP23 Contract / invoice / DO	DO quantity = awarded eligible lot Authorized tender and transfer	Authenticate sale and DO	[ ] Pass [ ] Fail EV: ____

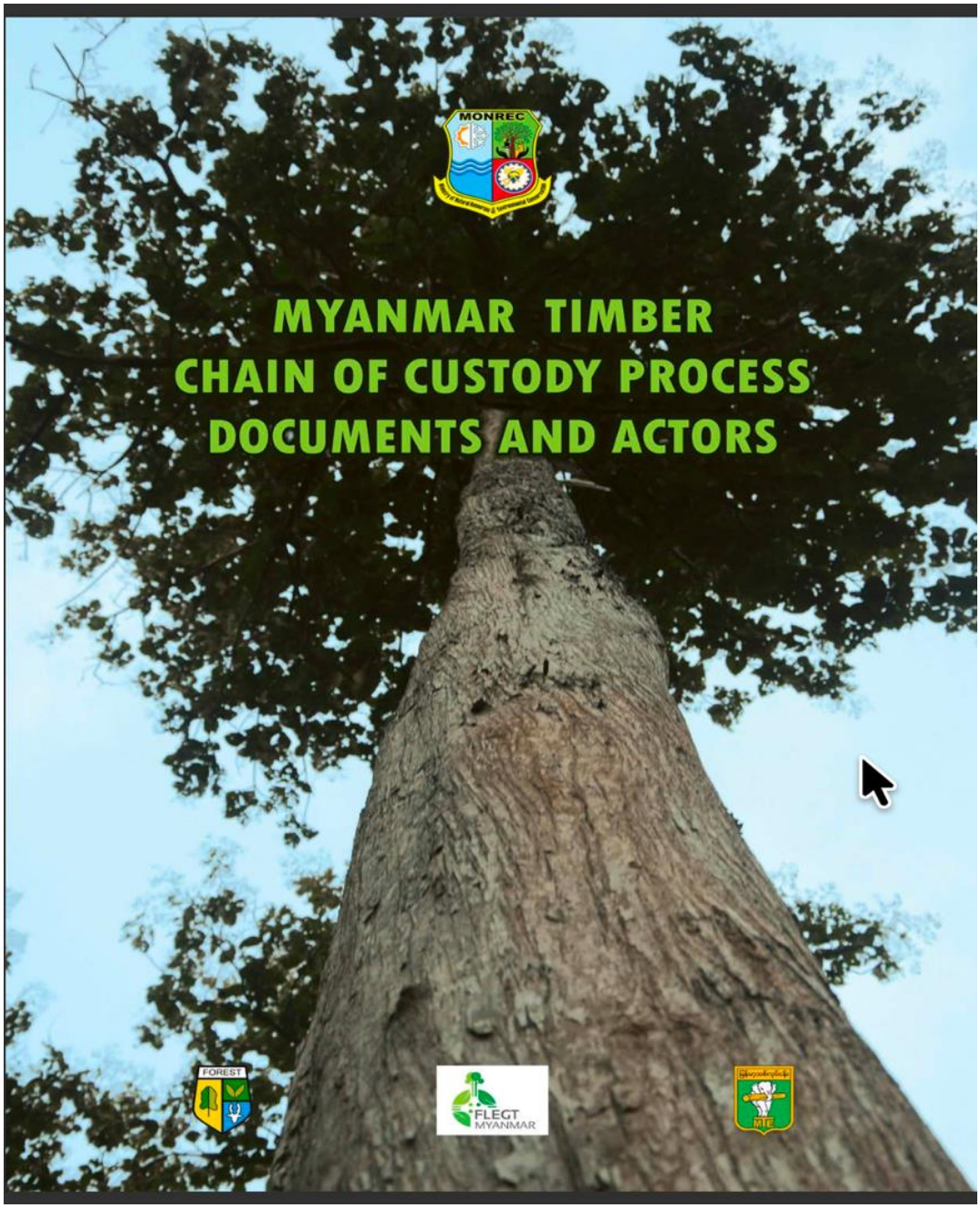
Bridge	From	Fields that must match	To	Quantity / custody test	Exception rule	Result
CL-12	CP23 MTE DO / invoice	DO, buyer, lot, species, count/volume	CP24 Removal Pass	Cumulative removal <= DO quantity Pass validity and load identity	Detect reuse/duplicate pass	[ ] Pass [ ] Fail EV: ____
CL-13	CP24 Removal Pass	DO/lot, vehicle, species, quantity, destination	CP25 Ground Check / intake register	Removed = accepted +/- documented variance Load-to-intake and batch assignment	Quarantine unmatched intake	[ ] Pass [ ] Fail EV: ____
CL-14	CP25 Ground Check / intake	DO/lot, log IDs, species, batch, input volume	CP26 Cutting Permission	Authorized input <= accepted eligible stock Batch segregation at cutting gate	Stop unsupported processing	[ ] Pass [ ] Fail EV: ____
CL-15	CP26 Cutting permission	Batch/DO, species, authorized input	CP26A Outturn and stock records	Input = output + residue + waste + closing stock Production observation / records	Exclude unsupported excess output	[ ] Pass [ ] Fail EV: ____
CL-16	CP23 MTE DO - upstream key	DO/lot, species, original quantity and buyer	CP27 CLFP - downstream key	Allocated export products <= reconciled batch output Continuous DO-based segregation	No CLFP without DO-product bridge	[ ] Pass [ ] Fail EV: ____

Bridge	From	Fields that must match	To	Quantity / custody test	Exception rule	Result
CL-17	CP26A Product allocation / material balance	Batch, product, species, pieces/volume	CP27 Packing list / CLFP	Packed quantity <= available output Finished-goods identity	No double allocation	[ ] Pass [ ] Fail EV: ____
CL-18	CP27 CLFP / packing list	CLFP, exporter, product, species, quantity, consignee	CP28 Licence / declaration / invoice	Approved cargo = CLFP cargo Staged cargo identity	Correct classification/ mismatch	[ ] Pass [ ] Fail EV: ____
CL-19	CP28 Export approval	Declaration/licence, cargo, exporter, destination	CP29 Loading / seal report	Loaded = approved packing list +/- short-load Container and seal control	Reinspect after seal change	[ ] Pass [ ] Fail EV: ____
CL-20	CP29 Container loading / seal	Container, seal, packages, quantity, CLFP	CP30 Customs / manifest / B/L	Shipped = loaded = declared Customs check/reseal/release	Hold unresolved seal/cargo gap	[ ] Pass [ ] Fail EV: ____

PART III

MYANMAR TIMBER CHAIN OF CUSTODY PROCESS, DOCUMENTS AND ACTORS

(An important milestone in Myanmar's Supply Chain based on the existing regulation and process)



The publication **"Myanmar Timber Chain of Custody Process, Documents and Actors"**, commonly referred to as the **CoC Dossier**, represents an important milestone in Myanmar's efforts to make its timber-control system more transparent, understandable and accessible to both domestic stakeholders and international timber-market actors.

The Dossier was developed by the **Ministry of Natural Resources and Environmental Conservation (MONREC)** as part of Myanmar's engagement with the **EU Forest Law Enforcement, Governance and Trade (FLEGT) process** and its principles of transparency and accountability. It formed part of the interim measures proposed within Myanmar's FLEGT/VPA preparatory process and was endorsed through the FLEGT Interim Task Force and multi-stakeholder arrangements. (Forest Department)

An important point in understanding the Dossier is that it **did not create Myanmar's timber Chain of Custody system from the beginning**. Rather, it brought together, organized and explained a series of regulatory controls, administrative procedures, official records and institutional responsibilities that had already been operating within Myanmar's forest-management, timber-harvesting and timber-trade system for many years—and, in several important areas, for decades.

Myanmar had long maintained administrative controls covering such activities as the determination of the **Annual Allowable Cut (AAC)**, tree selection and marking, authorization of harvesting operations, hammer-mark registration, felling and extraction records, transportation and depot controls, timber measurement and grading, sales documentation, processing records and export procedures. The CoC Dossier therefore represented an effort to **map these existing controls into a continuous and understandable supply-chain sequence**, rather than replacing them with an entirely new system designed solely in response to international market requirements.

This distinction is important. The publication should be understood as the **systematic documentation and consolidation of Myanmar's existing Chain of Custody processes**, strengthened through stakeholder review and presented in a form that could be examined by international buyers, regulators, auditors and other interested parties. The Dossier describes the controls from the declaration of the AAC through to the point of product export, identifies the relevant documents generated at individual control points, and specifies the institutions and actors responsible for those controls. (Forest Department)

The preparation of the Dossier also reflected a **multi-stakeholder approach** developed during Myanmar's FLEGT/VPA preparatory phase. The Interim Task Force/Multi-Stakeholder Group provided a forum in which government institutions, the private sector, civil society and other stakeholders could participate in discussions on timber legality and supply-chain control. Subsequent testing and evaluation of the Dossier also involved MONREC officials, private-sector and civil-society representatives, MFCC participants and international technical partners. (FAO Home)

Its principal value was therefore not simply the production of another set of documents. It was to make the **existing Myanmar timber-control architecture more visible and traceable**. By linking individual activities with the responsible actor and the corresponding official record, the Dossier enabled users to understand how information could potentially be followed from the forest through harvesting, transportation, sale and processing to export. Its publication in 2018 was explicitly intended to improve transparency for the public and international timber traders concerning Myanmar's legal timber extraction, milling and marketing processes.

At the same time, the Dossier itself appropriately recognized an important limitation: **the existence of documents alone does not automatically prove the legality of an individual shipment**. Documents need to be authentic, complete and mutually consistent, and information recorded at one stage of the supply chain should be capable of reconciliation with information at subsequent stages. The Dossier therefore provided a foundation for legality verification and due diligence rather than substituting for those processes. (Forest Department)

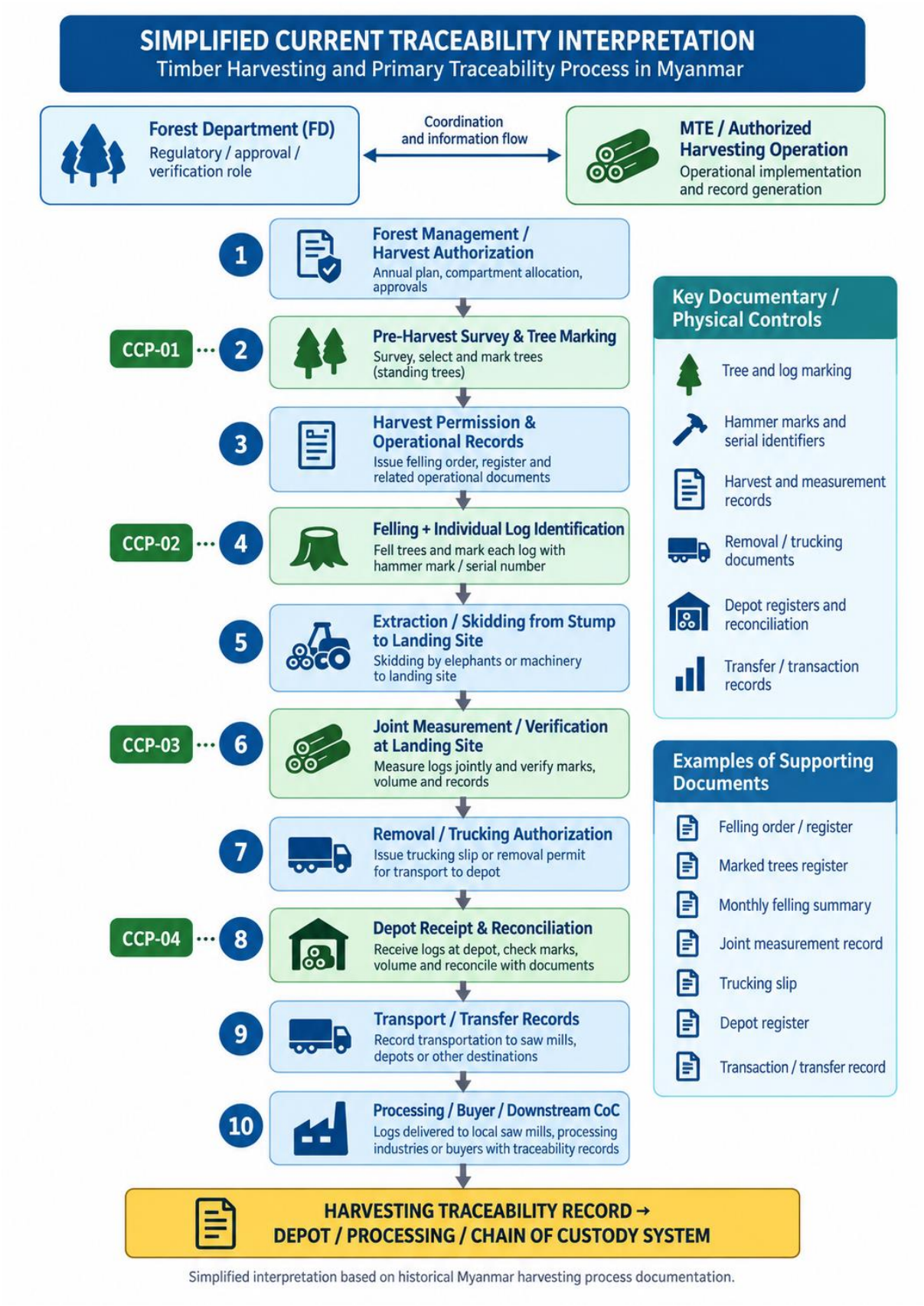
Seen from this perspective, the **Myanmar Timber Chain of Custody Process, Documents and Actors** should be regarded as a bridge between two stages of development. On one side stood Myanmar's long-established, predominantly paper-based regulatory and timber-recording system. On the other stood the emerging international expectation for more systematic **traceability, legality assurance, verification and Due Diligence**.

Its enduring significance is therefore that it demonstrated that Myanmar did not begin the FLEGT process without a supply-chain control foundation. **The underlying procedures already existed. The FLEGT-related work helped to compile, clarify, connect and make those procedures more transparent and accessible for external assessment.** This accumulated foundation remains relevant today for the continuing development of **MTLAS, Chain of Custody verification, digital traceability and a risk-based Due Diligence System (DDS)**.

Link - https://www.forestdepartment.gov.mm/sites/default/files/Documents/%28R%29Myanmar%20Timber%20Chain%20of%20Custody%20Process_.pdf

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SIMPLIFIED CURRENT TRACEABILITY INTERPRETATION
Timber Harvesting and Primary Traceability Process in Myanmar
Forest Department (FD)
Regulatory / approval / verification role
Coordination and information flow
MTE / Authorized Harvesting Operation
Operational implementation and record generation
1
Forest Management / Harvest Authorization
Annual plan, compartment allocation, approvals
CCP-01
2
Pre-Harvest Survey & Tree Marking
Survey, select and mark trees (standing trees)
3
Harvest Permission & Operational Records
Issue felling order, register and related operational documents
CCP-02
4
Felling + Individual Log Identification
Fell trees and mark each log with hammer mark / serial number
5
Extraction / Skidding from Stump to Landing Site
Skidding by elephants or machinery to landing site
CCP-03
6
Joint Measurement / Verification at Landing Site
Measure logs jointly and verify marks, volume and records
7
Removal / Trucking Authorization
Issue trucking slip or removal permit for transport to depot
CCP-04
8
Depot Receipt & Reconciliation
Receive logs at depot, check marks, volume and reconcile with documents
9
Transport / Transfer Records
Record transportation to saw mills, depots or other destinations
10
Processing / Buyer / Downstream CoC
Logs delivered to local saw mills, processing industries or buyers with traceability records
HARVESTING TRACEABILITY RECORD → DEPOT / PROCESSING / CHAIN OF CUSTODY SYSTEM
Key Documentary / Physical Controls
Tree and log marking
Hammer marks and serial identifiers
Harvest and measurement records
Removal / trucking documents
Depot registers and reconciliation
Transfer / transaction records
Examples of Supporting Documents
Felling order / register
Marked trees register
Monthly felling summary
Joint measurement record
Trucking slip
Depot register
Transaction / transfer record
Simplified interpretation based on historical Myanmar harvesting process documentation.

THANK YOU, READER

Now that you have reached the end of this Guidebook, I would like to thank you sincerely for taking the time to consider its contents.

This Guidebook has been prepared in a personal and professional capacity, drawing upon my practical experience, accumulated knowledge and long-standing engagement with timber legality, traceability and Chain of Custody in Myanmar.

It is offered solely as a technical contribution to encourage informed discussion, the systematic examination of evidence and a better understanding of Myanmar's existing timber-harvesting and supply-chain arrangements. It does not claim that Myanmar timber, in general, is legal or sustainable. I am neither the competent authority nor the responsible operator or independent assessor empowered to make such a general determination.

The purpose of this Guidebook is to assist readers in examining available information, following relevant control points and reaching their own independent conclusions in accordance with applicable legal, regulatory and market requirements. It may also provide a useful technical reference for identifying evidence, examining supply-chain risks and supporting a structured due-diligence process. However, it does not replace the risk assessment or final decision of the responsible operator.

This Guidebook is shared with humility and in the spirit of professional learning, technical cooperation and continuous improvement in responsible timber trade.



> **To emphasize once again: the intention is to describe Myanmar's existing timber-harvesting and supply-chain practices as they currently operate—not to make a general claim that Myanmar timber is legal. Legality must be assessed in relation to the defined source, product and supply chain, the supporting evidence, identified risks and applicable requirements.**

BEYOND THE EXISTENCE OF CONTROLS

The Defining Difference: Implementation, Compliance and Verification





IMPLEMENTATION
Controls in practice, not just on paper

COMPLIANCE
Operators follow the rules

VERIFICATION
Evidence builds credibility