

APEC Experts Group on Illegal Logging and Associated Trade (EGILAT)

Timber legality guidance template for **China (July 2026)**

The purpose of this guidance document is to provide APEC member economies with advice on timber legality on the laws and regulations in place in <China>. It arises from multiple rounds of discussions at the EGILAT meeting, where it was agreed it would be beneficial to compile an APEC compendium of timber legality guidance documents to support the legal timber trade between APEC members.

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1 Overview of Timber Legality in China

1.1 Who owns forests in China (public, private, or indigenous)?

China's forest resources are owned by the state, except those that are collectively owned as prescribed by law. The ownership of forests, trees, and forest land comprises three categories: state ownership, collective ownership, and individual ownership of trees accompanied by the right to use forest land.

According to the data from the *2021 China Forest and Grassland Ecological Comprehensive Monitoring and Evaluation Report*, in 2021, the forest area in China's 31 provinces (including autonomous regions and municipalities directly under the central government) is 231 million hectares(ha.), with a total forest stock volume of 19.493 billion m³. The total forest land area amounted to 284 million ha, of which state-owned forest land occupied 113 million ha, accounting for 39.74%, while collectively-owned forest land occupied 171 million ha, representing 60.26%. In terms of forest area by land ownership, state-owned forests covered 92 million ha, or 40.19% of the total, whereas collectively-owned forests covered 136 million ha, or 59.81%. As for forest stock volume by land ownership, state-owned forests contributed 10.530 billion m³, accounting for 55.45% of the total, while collectively-owned forests contributed 8.461 billion m³, making up 44.55%.

Table 1 Ownership of Forest Resources in China

	Ownership	Use rights
Forests	State , collective	
Forestland	State, collective	Individual(transferable)
Trees	State, collective, individual(transferable)	

1.2 Are China's forests in different status (protected, or used for production)?

According to the major functions of forests, China has divided forests into public welfare forests and commercial forests.

Table 2 Forests in China

	Forest type	Area/proportion	Stock volume /proportion
Forests under protection	Ecological forests	135 million ha, 59%	1.2175 billion m ³ , 64.11%
Productive forests	Commercial forests	93 million ha, 41%	0.6816 billion m ³ , 35.89%

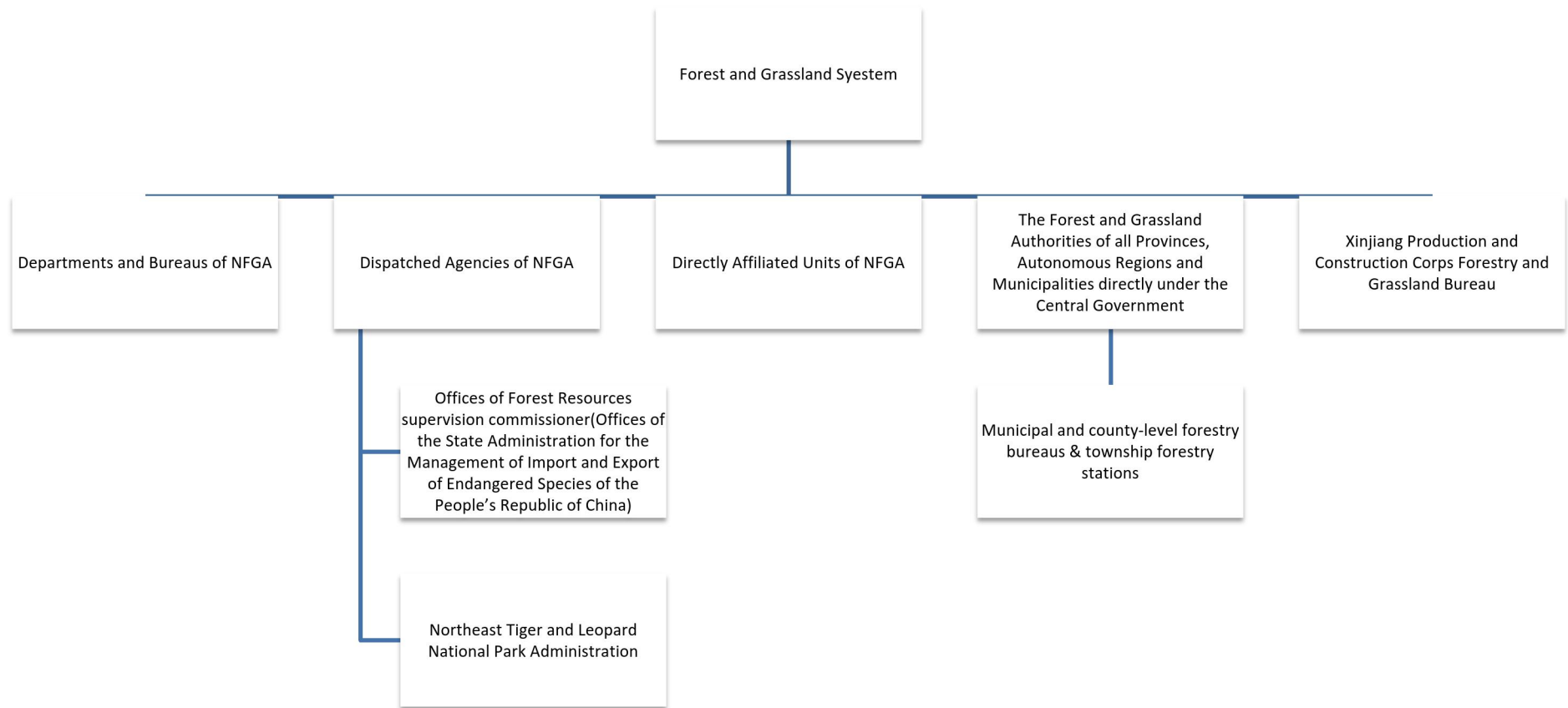
1.3 China's forest management agencies

China's forest management is under the jurisdiction of the State Forestry and Grassland Administration (NFGA). Its main responsibilities related to forest management include:

- Supervision and administration of forests and grassland and their ecological protection and restoration.
- Organization and oversight of ecological protection and restoration of forests and grassland as well as afforestation.
- Supervision and administration of forest, grassland and wetland resources.
- Supervision and administration of desertification prevention and control.
- Supervision and administration of terrestrial wild fauna and flora.
- Supervision and administration of all types of natural protected areas.
- Promoting forestry and grassland related reforms.
- Providing guidance on the infrastructure development and sustainable development of state-owned forest farms; administering forestry and grassland germplasm resources, ensuring the biosafety of genetically modified organisms, and enforcing the protection of new plant varieties.
- Implementing integrated disaster prevention and mitigation plan related to forestry and grassland, developing forest and grassland fire prevention plan and standards and guiding their implementation, and guiding fire patrol, fire source management, and fire safety facilities.
- Oversight of forestry and grassland related science and technology, education and international cooperation.
- Executing major ecosystem protection and restoration programs; strengthening the coordinated oversight and management of forests, grasslands, and wetlands; and establishing a protected area system with state parks serving as the primary framework.

Forestry and grassland authorities are also set up at province, city and county level to supervise, manage and conserve forest and grassland resources.

Departments / Bureaus under NFGA



2 Laws and Regulations Governing Harvesting and Trade in China

The Chinese government has enacted laws and regulations on forest tenure, timber harvesting, timber transportation, and timber import and export and has established a series of management systems. Relevant laws or regulations are listed in the following table:

Table 3 List of Relevant Laws and Regulations

Content	Law or regulation	Website link
Approving or regulating timber harvesting, forest tenure, timber transportation	<i>Forest Law of the People's Republic of China</i>	https://english.mee.gov.cn/Resources/laws/envir_relatedlaws/202102/t20210207_820735.shtml
	<i>Regulation on the Implementation of the Forest Law of the People's Republic of China</i>	https://www.gov.cn/gongbao/content/2019/content_5468865.htm
Approving or regulating timber import and export	<i>Customs Law of the People's Republic of China</i>	http://english.customs.gov.cn/Statics/644dcaee-ca91-483a-86f4-bdc23695e3c3.html
	<i>Foreign Trade Law of the People's Republic of China</i>	http://www.npc.gov.cn/npc/c2/c30834/202512/t20251227_450709.html
	<i>Regulation of the People's Republic of China on the Administration of the Import and Export of Goods</i>	https://com.gd.gov.cn/swfz/fgzz/content/post_4499744.html
	<i>Biosecurity Law of the People's Republic of China</i>	https://www.mee.gov.cn/ywgz/fgbz/fl/202303/t20230314_1019536.shtml
	<i>Law of the People's Republic of China on Entry-Exit Inspection and Quarantine of Animals and Plants and its implementing regulations</i>	http://beijing.customs.gov.cn/xiame_n_customs/grydwpdsbcjsfw/flfg520/4687247/index.html http://gdfs.customs.gov.cn/customs/ztl86/302310/5366122/gjmylyflgf/gjcm/5612126/index.html

Prohibiting or regulating logging in specific areas, such as state parks and other nature reserves;	<i>Forest Law of the People's Republic of China</i>	https://english.mee.gov.cn/Resources/laws/envir_relatedlaws/202102/t20210207_820735.shtml
	<i>State Parks Law of the People's Republic of China</i>	https://www.forestry.gov.cn/c/www/gklcfl/642172.jhtml
	<i>Regulations of the People's Republic of China on Nature Reserves</i>	https://www.gov.cn/gongbao/2026/issue_12566/202602/content_7057936.html
Prohibiting or regulating the harvesting or exporting of specific tree species;	<i>Regulations of the People's Republic of China on Wild Plants Protection</i>	https://www.forestry.gov.cn/c/www/gkxzf/300041.jhtml
Prohibiting or regulating the transport, export, import or re-export of timber or timber products;	<i>Regulations of the People's Republic of China on Administration of Import and Export of Endangered Wild Animals and Plants</i>	https://www.gov.cn/gongbao/content/2019/content_5468888.htm
Any forms of fees that must be paid for the right to harvest	<i>Law of the People's Republic of China on the Administration of Tax Collection</i>	https://www.gov.cn/gongbao/content/2016/content_5139484.htm
	<i>Value Added Tax Law of the People's Republic of China</i>	https://fgk.chinatax.gov.cn/zcfgk/c100009/c5237365/content.html
	<i>Tariff Law of the People's Republic of China</i>	https://www.mof.gov.cn/jrtts/202404/t20240429_3933790.htm

3 Timber Harvesting Laws in China

When harvesting, operation and processing, importing and exporting timber, relevant laws and regulations should be followed, such as the *Forest Law of the People's Republic of China*, *Regulation on the Implementation of the Forest Law of the People's Republic of China*, *Regulations of the People's Republic of China on Administration of Import and Export of Endangered Wild Animals and Plants*, *Law of the People's Republic of China on the Administration of Tax Collection*.

3.1 China's timber harvesting management

3.1.1 Logging quota management

According to Article 54 of the *Forest Law of the People's Republic of China*, the state shall strictly control the annual timber production from forests. The competent departments of forestry of the people's governments of provinces, autonomous regions, and municipalities directly under the Central Government shall, in adherence to the principle that the volume of timber consumed shall be lower than the volume of timber produced and based on categorized management and administration of forests, determine the annual timber production quota in their respective administrative areas, and, after seeking the opinions of the competent department of forestry of the State Council, report the quota to the people's governments at the corresponding level for approval before announcing and implementing it, and report it to the State Council for archival purposes. The annual timber production quota for key state-owned forest areas shall be determined by the competent department of forestry of the State Council and shall be announced and implemented after being reported to the State Council for approval.

3.1.2 Apply for a logging permit

According to Article 56 of the *Forest Law of the People's Republic of China*, for the felling of the woods on forest lands, a felling license shall be applied for, and the felling shall be conducted in accordance with the specifications of the felling license; and for the felling of bamboo forests outside nature reserves, a felling license is not required, but the technical protocols on tree felling shall be met.

- Rural residents that are to fell the scattered trees on plots of cropland allotted for private use and at house sides, are not required to apply for a felling license.
- The regeneration felling of farmland protection forests, windbreak and sand fixation forests, road protection forests, riverbank and dike protection forests, and urban

forests, among others, on non-forest lands shall be administrated by relevant competent authorities in accordance with relevant provisions.

- Digging and transplantation of woods shall be administrated as the felling of woods. Specific measures shall be formulated by the competent authority of forestry of the State Council.
- Forging, altering, trading, and leasing felling licenses are prohibited.

3.1.3 Logging approval

According to Article 57 of *Forest Law of the People's Republic of China*, felling licenses shall be issued by the competent authorities of forestry of people's governments at or above the county level.

- The competent authorities of forestry of the people's governments at or above the county level shall take measures to facilitate applicants in applying for felling licenses.
- For rural residents to fell the woods on their plots of hilly lands allotted for private use and on contracted collective land, felling licenses shall be issued from the competent forestry authorities of the people's governments at county level, or people's governments at village and township level entrusted by them.

3.1.4 Circumstances under which timber felling is prohibited

According to Article 60 of the *Forest Law of the People's Republic of China*, under any of the following circumstances, no felling license may be issued:

- (1) Felling woods during the periods of mountain closures or within the areas of mountain closures;
- (2) The tasks of forest regeneration have not been completed as required after the felling in the previous year;
- (3) No measures have been taken for prevention and improvement since a major deforestation case, forest fire, or forest pest disaster took place in the previous year;
- (4) Other circumstances prohibiting felling as specified by laws and regulations, and by the competent authority of forestry of the State Council.

3.1.5 Locations where timber harvesting is banned

According to the Article 55 of the *Forest Law of the People's Republic of China*, Felling of forests and woods shall be in accordance with the following provisions:

- Public welfare forests may be felled only for tending, regeneration, and improvement of low-quality and low-benefit forests. Exceptionally, public welfare forests may be felled

for the purposes of scientific researches or experiments, prevention and control of forest pests, construction of forest fire prevention facilities, construction of biological firebreaks, and natural disasters, among others.

- For commercial forests, different felling methods shall be adopted based on different circumstances, the area of clear-cutting shall be strictly controlled, and felling and tending shall be concurrently planned and implemented.
- The felling of woods in nature reserves shall be prohibited. An exception is made for woods that must be felled because of special circumstances such as prevention and control of forest pests, forest fire prevention, maintenance of the living environment of main protected objects, and under natural disasters, and for bamboo forests that are located in experimental zones.

The competent authorities of forestry of people's governments at or above the provincial level shall formulate corresponding technical protocols on tree felling, in accordance with the provisions of the preceding paragraph, in the light of principles such as management and administration by forest categories, prioritizing protection, and emphasis on efficiency and benefits, among others.

3.1.6 Requirements for Timber Business and Processing

According to Article 65 of the *Forest Law of the People's Republic of China*, any timber operating or processing enterprise shall keep a standing book for entry and exit of raw materials and products of woods. No organization or individual may purchase, process, and transport woods in full awareness of their illegal origins such as illegal felling or wanton deforestation.

3.1.7 Regulations prohibiting or restricting the export of trees, their products and derivatives

According to the relevant provisions in the *Convention on International Trade in Endangered Species of Wild Fauna and Flora* (CITES) and the *Regulations of the People's Republic of China on Wild Plants Protection*, it is prohibited or restricted to export precious and endangered trees as well as their products and derivatives:

- China is a party to CITES, and prohibits and/or restricts harvesting or collecting the species listed in the CITES appendices.
- China has promulgated the *Regulations of the People's Republic of China on Wild Plants Protection*, prohibiting and/or restricting the collection of the listed rare wild plants.

3.2 Taxes, fees and usage fees

Entities engaged in timber felling, transportation and export are Entities engaged in timber harvesting, transportation and export shall comply with relevant laws and regulations, and timely provide relevant forestry departments and forestry management authorities with payment evidence of taxes, fees and usage fees. These include but are not limited to VAT and

reforestation fees. In the timber supply chain, taxes / fees are required at different phases, which must be paid at the time of or before the issuance of official certificates and permits.

- **Value-Added Tax (VAT):** In accordance with Articles 10 and 24 of the Value Added Tax Law of the People's Republic of China, forestry producers are exempt from VAT on the sale of self-produced timber; the sale of non-self-produced timber and wood products is subject to VAT at the applicable rate of 9% or 13%.
- **Corporate Income Tax:** In accordance with Article 86 of the Implementing Regulations of the Corporate Income Tax Law of the People's Republic of China, income derived from activities such as forest cultivation and planting, and the collection of forest products, is exempt from corporate income tax; income derived from timber processing and other related activities is subject to corporate income tax in accordance with applicable provisions.
- **Import and Export Duties:** The tariff headings, duty rates, and rules governing the application of tariff headings and duty rates for imported and exported timber and wood products are implemented in accordance with the Tariff Law of the People's Republic of China and the Import and Export Tariff Schedule of the People's Republic of China.

Other Potential Fees:

- **Forest Vegetation Restoration Fee:** In accordance with Article 37 of the Forest Law of the People's Republic of China, entities occupying forest land shall pay a forest vegetation restoration fee.

3.3 Regulation of the import and export of timber and timber products in China:

3.3.1 Import management

The import management of timber and timber products in China can be divided into two categories: non-CITES-regulated timber and CITES-regulated timber. All imports are declared through the International Trade Single Window, and are subject to paperless customs clearance, electronic account management, and a single inspection

(1) Non-CITES controlled timber import management procedures:

At the time of import declaration, the importer is required to submit a phytosanitary certificate, together with trade documents such as the contract, invoice, and packing list. Upon arrival of the goods at the port, customs authorities conduct documentary and physical inspections based on risk assessment. For consignments such as bark-bearing logs, verification shall be carried out to confirm that the quarantine treatment methods and technical specifications indicated in the phytosanitary certificate meet China's entry quarantine requirements. In the event that any irregularities are detected, quarantine

treatment, re-export, or destruction shall be imposed. The goods shall not be released until they have been confirmed to be free from any quarantine irregularities.

(2) CITES controlled timber import management procedures:

For timber species listed in the CITES Appendices, in addition to meeting the quarantine and customs declaration requirements applicable to non-CITES timber, the importer shall, prior to import, apply to the Endangered Species Import and Export Management Office of the People's Republic of China for the issuance of an Import/Export Permit Certificate. The application shall be accompanied by supporting documents, including the export permit issued by the competent CITES authority of the exporter, and the approval document issued by the competent wildlife authority under the State Council.

Upon arrival of the goods, the customs authorities shall verify the Import/Export Permit Certificate and the relevant accompanying documents.

The goods shall not be released until they are found to be consistent with the certificate and in compliance with China's quarantine and other regulatory requirements.

3.3.2 Export management

Export management of timber and wood products in China can be divided into two categories: export management of non-CITES timber and timber products, and export management of CITES timber and timber products.

(1) Export Management of Non-CITES Timber and Wood Products

For the export of non-CITES timber and wood products, the exporter shall, in accordance with the relevant provisions, declare to the customs authorities and submit the export goods declaration form, together with trade documents such as the contract, invoice, and packing list.

Where the goods are subject to processing trade, the corresponding processing trade handbook or account number shall be entered on the export declaration form.

Where the goods fall within the scope of an export licensing system, the export license shall be submitted.

After accepting the declaration, the customs authorities shall, based on risk assessment, determine whether to conduct a physical inspection to verify the consistency of the documents and the actual goods. The goods shall be released if no irregularities are found upon inspection and they are in compliance with the export regulatory requirements.

(2) Export Management of CITES Timber and Wood Products

For the export of timber and wood products listed in the CITES Appendices, in addition to meeting the customs declaration, quarantine, and other regulatory requirements applicable

to the export of non-CITES timber, the exporter shall first obtain valid documents evidencing the legal origin of the consignment.

In the case of re-export, the export permit or re-export certificate issued by the competent CITES authority of the exporter shall be submitted.

In the case of domestic origin, the collection permit or purchase and sale invoice shall be submitted. Thereafter, the exporter shall apply to the Endangered Species Import and Export Management Office of the People's Republic of China (or its regional offices) for the issuance of an Import/Export Permit Certificate in accordance with the relevant provisions.

For species listed in CITES Appendix I, the exporter shall also obtain prior approval from the competent wildlife authority under the State Council. At the time of export declaration, the exporter shall submit the Import/Export Permit Certificate together with other declaration documents to the customs authorities.

The goods shall be released after the customs authorities have verified the consistency between the certificate and the actual goods and found no irregularities upon inspection.

4 Timber Harvesting Licensing and Certification System in China

4.1 Legal timber certification in China

China has developed key measures to regulate the use of timber resources and to facilitate sustainable forest management in China. In order to achieve legal and sustainable use of forest resources, China's timber resources are managed through a timber felling licensing system:

Paragraph 1 of Article 56 of the *Forest Law of the People's Republic of China* stipulates that for the felling of the woods on forest lands, a felling license shall be applied for, and the felling shall be conducted in accordance with the specifications of the felling license; and for the felling of bamboo forests outside nature reserves, a felling license is not required, but the technical protocols on tree felling shall be met.

The following table sets forth, in accordance with the provisions of the Forest Law, detailed information on the authorities responsible for issuing timber felling licenses under most circumstances.

Table 4 Issuing Authorities of Timber Logging Permits

Specific Circumstances	Issuing Authority
Felling of trees on forest land	Competent forestry authority of the people's government at or above the county level
Regeneration felling of farmland shelterbelts, windbreak and sand-fixation forests, roadside protection forests, bank and dike protection forests, and urban trees on non-forest land	Administered by the relevant competent authorities in accordance with relevant regulations
Felling of trees by rural residents on hillsides allotted for private use and on collective forest land contracted by individuals	Felling license issued by the competent forestry authority of the people's government at the county level, or by the township-level people's government entrusted thereby
Felling of scattered trees owned by individuals on land allotted for private use or in the immediate vicinity of their houses by rural residents	No application for a felling license is required
Excavation and transplantation of trees	Managed in the same manner as forest felling

4.2 Certification or domestic legality verification system

The China Forest Certification Council (CFCC) is the main governing body of the China Forest Certification System (CFCS). The Secretariat is responsible for the daily operation. There are a technical committee and a dispute mediation committee.

CFCC is composed of members from government agencies, research institutes, higher education institutions, enterprises and non-profit organizations. Its main responsibilities include:

- Organize the drafting, validation and publishing of CFCS documents;
- Operate and manage CFCS;
- Deal with disputes, complaints and appeals related to CFCS;
- Promote and raise public awareness on CFCS;
- Participate in international exchanges and cooperation on behalf of CFCS.

CFCS was endorsed by the Program for the Endorsement of Forest Certification Schemes (PEFC) in 2014 and has been recognized by more than 40 economies. The scope of forest certification in China includes, among others, forest management, chain of custody, non-timber forest products, bamboo forests, forest eco-environment services, carbon sink forests, and precious and rare species for production and management. At present, CFCC has

released and implemented five state standards, including *Forest Certification in China — Forest Management* and *Forest Certification in China —Chain of Custody*, as well as 26 industry standards, including *Forest Certification in China —Non-timber Forest Products Management*.

According to the requirements of the *Rules of Forest Certification*, applicants shall put forward their request to a qualified certification body who will conduct conformity assessment in accordance with the procedures and the standards in the appendix of the *Rules of Forest Certification*.

5 Legality of timber products manufactured in China

China Forest Certification System (CFCC/PEFC)-Chain of Custody (CoC)

CFCC/PEFC employs independent third-party certification audits to ensure that forest management activities meet the CFCC/PEFC social, economic and environmental sustainability criteria, and traces the wood raw materials contained in forest products through CoC audits.

Chain of Custody (CoC) certification is a core component of forest certification, which ensures, through traceability and supervision of each link in the supply chain, that raw materials for products such as wood products originate from sustainably managed forests.

CFCC CoC certification is applicable to all enterprises that produce, process, or sell timber and forest products, including sawmills, paper mills, paper product manufacturers, traders, distributors, wholesalers, retailers, printing enterprises, and paper merchants.

6 Contact Authorities

Focal Point for Illegal Logging and Associated Trade

Chinese government authorities:

Department of Forest Resources Management, State Forestry and Grassland Administration (NFGA)

Email: zyslzzfc@163.com