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PAGE 1 OF 9 PAGES

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CITE [REDACTED]

DIST 30 JANUARY 1968
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COUNTRY SOUTH VIETNAM

DOI 1-31 DECEMBER 1967

SUBJECT SUMMARY OF VIET CONG ACTIVITIES IN TAY NINH PROVINCE
DURING DECEMBER 1967

ACQ VIETNAM, BIEN HOA (18 JAN 1968)

FIELD NO. [REDACTED]

SOURCE [REDACTED]
[REDACTED]
[REDACTED]
[REDACTED] 1.3(a)(4)

SUMMARY-- CONTINUATION OF THE WINTER-SPRING CAMPAIGN WAS THE BASIC VIET CONG /VC/ POLICY IN TAY NINH PROVINCE DURING DECEMBER. WHILE VC-INITIATED MILITARY INCIDENTS DECREASED DURING THE MONTH, THE OVERALL LEVEL OF VC ACTIVITY INCREASED. THE BIGGEST INCREASE WAS IN VC TERRORIST ACTIVITY, PARTICULARLY KIDNAPPINGS WHICH NETTED THE VC MORE THAN 270 PERSONS. VC TAXATION ACTIVITIES REMAINED HIGH DURING THE MONTH, AND THERE WERE INDICATIONS THAT THEY WERE

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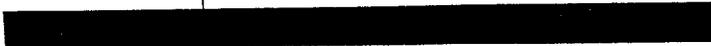
ENJOYING SOME SUCCESS. HOWEVER, A CAPTURED DISTRICT LEVEL FINANCE-ECONOMY SECTION CLERK STATED THAT THE MOVEMENT OF PEOPLE FROM VC-CONTROLLED TERRITORY INTO GOVERNMENT OF VIETNAM NEW LIFE HAMLETS HAD CAUSED A SHARP DROP IN VC TAX REVENUES. END SUMMARY.

POLICY

1. VIET CONG /VC/ POLICY IN TAY NINH PROVINCE DURING DECEMBER CONTINUED TO BE CENTERED UPON THE VC WINTER-SPRING CAMPAIGN WHICH BEGAN IN NOVEMBER AND WAS GEARED TO THROW GOVERNMENT OF VIETNAM /GVN/ AND U.S. FORCES OFF BALANCE. EMPHASIS WAS MAINTAINED ON DEMONSTRATING THAT THE VC HAVE THE CAPABILITY TO STRIKE WHEN AND WHERE THEY DESIRE. ALTHOUGH VC-INITIATED MILITARY INCIDENTS DECLINED DURING DECEMBER FROM THE YEAR'S HIGH DURING NOVEMBER, OVERALL VC ACTIVITY INCREASED. TARGETTING WAS MORE SELECTIVE, WITH EMPHASIS PLACED ON UNNERVING THE GENERAL POPULATION AS OPPOSED TO LAST MONTH'S CONCENTRATION ON TERRORIZING ISOLATED GVN OUTPOSTS. THE MOST NOTABLE SHIFT IN TACTICS WAS AN UPSURGE OF KIDNAPPINGS THROUGHOUT THE PROVINCE. THE EXTENSIVE KIDNAPPINGS NOT ONLY SPREAD UNEASINESS THROUGHOUT THE PROVINCE, BUT ALSO PROVIDED THE VC WITH NEW MILITARY RECRUITS AND LABORERS. DECEMBER WAS THE HEIGHT OF THE RICE HARVEST IN TAY NINH, AND STATEMENTS BY ESCAPED AND RELEASED

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KIDNAP VICTIMS INDICATED THAT MANY OF THOSE KIDNAPPED WERE USED IN SUPPORT OF VC RICE COLLECTION ACTIVITIES. OPERATIONS

2. ALTHOUGH VC-INITIATED MILITARY INCIDENTS DECREASED DURING DECEMBER IN TAY NINH PROVINCE, THOSE THAT WERE CONDUCTED WERE REMARKABLY SUCCESSFUL. THE VC SEEMED TO PICK THEIR TARGETS ON THE BASIS OF POTENTIAL PROPAGANDA VALUE AND MINIMAL RISK. THE ONLY EXCEPTION WAS AN ESTIMATED BATTALION-SIZED ATTACK ON A U.S. OPERATION 'YELLOWSTONE' BASE CAMP LOCATED IN THE UNPOPULATED NORTHERN PORTION OF THE PROVINCE. MOST OF THE REMAINING VC INCIDENTS WERE IN THE POPULOUS SOUTHERN PORTION OF THE PROVINCE AND INVOLVED SMALL UNITS OF COMPANY SIZE OR LESS AGAINST SELECTIVE TARGETS.

3. IN THREE COMPANY-SIZED ACTIONS THE VC SUCCESSFULLY ATTACKED THE PROVINCE CHIEU HOI /OPEN ARMS/ CENTER, THE PHILLIPINE CIVIC ACTION GROUP MODEL REFUGEE SETTLEMENT AND OVERRAN A GVN OUTPOST PROTECTING A NEW LIFE HAMLET. SMALL UNIT HARASSMENT INCIDENTS INCLUDED TWO SEPARATE SMALL ARMS ATTACKS ON THE MACV COMPOUND LOCATED IN THE MIDDLE OF THE PROVINCE CAPITAL ON 29 AND 31 DECEMBER.

4.

THERE WERE 27 VC KIDNAPPING OPERATIONS DURING DECEMBER WHICH

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PAGE 4 OF 9 PAGES

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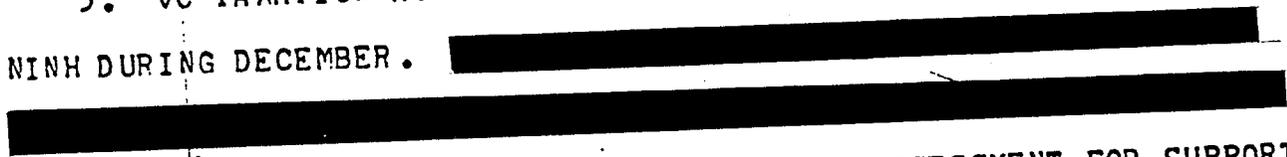
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ACCOUNTED FOR 275 INDIVIDUALS. A NUMBER OF THE VICTIMS WERE LATER RELEASED BY THE VC OR ESCAPED. ABOUT 25 PERCENT OF THE CAPTIVES ARE STILL IN VC HANDS, HOWEVER, EITHER AS FORCED LABORERS OR AS MILITARY RECRUITS. ASSASSINATIONS DURING THE MONTH REMAINED AT ABOUT THE SAME LEVEL AS IN NOVEMBER. TWO HAMLET CHIEFS WERE ASSASSINATED AND ANOTHER SERIOUSLY WOUNDED IN CONJUNCTION WITH A VC ATTACK ON A GVN OUTPOST. THE ONLY OTHER ASSASSINATION OCCURRED WHEN A U.S. CIVILIAN EMPLOYEE OF A CONTRACT CONSTRUCTION FIRM WAS KILLED ON HIGHWAY 13, NOT FAR FROM THE BASE CAMP OF A U.S. BRIGADE. THE ASSASSINATION WAS THE SIXTH SUCH INCIDENT ALONG HIGHWAY 13 WITHIN THE PAST SEVERAL MONTHS. ALL OF THE INCIDENTS HAVE TAKEN PLACE WITHIN FIVE KILOMETERS OF THE PROVINCE CAPITAL AND WITHIN ONLY SEVERAL KILOMETERS OF THE BRIGADE'S BASE CAMP.

5. VC TAXATION ACTIVITIES REMAINED PROMINENT THROUGHOUT TAY NINH DURING DECEMBER. 1.3(a)



THE AVERAGE INDIVIDUAL ASSESSMENT FOR SUPPORT OF THE WINTER-SPRING CAMPAIGN WAS VNS500.00 /US\$4.24/ WITH HIGHER AMOUNTS CHARGED TO MORE AFFLUENT INDIVIDUALS WHO HAD ABOVE AVERAGE INCOMES. DOLLAR EQUIVALENTS ARE BASED ON THE OFFICIAL EXCHANGE

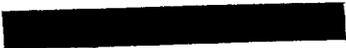
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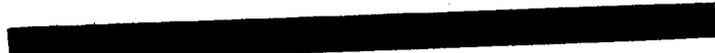
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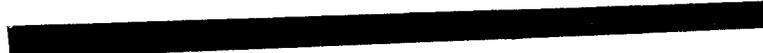
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RATE OF VN\$118 TO US\$1.00./ THIS AMOUNT WAS IN ADDITION TO OTHER VC TAXES LEVIED FOR THE YEAR. FUNDS FOR THE WINTER-SPRING CAMPAIGN WERE COLLECTED UNDER A NUMBER OF NAMES INCLUDING "GENERAL UPRISING FUND" AND "TROOP NOURISHMENT TAX". THERE WERE NO INDICATIONS THAT THE VC WERE EXPERIENCING ANY DIFFICULTY IN COLLECTING TAXES DUE TO POPULAR RESISTANCE. RICE TAXATION RATES VARIED CONSIDERABLY THROUGHOUT THE PROVINCE, RANGING FROM 20 TO 30 PERCENT OF THE CROP AND PAYABLE EITHER IN RICE OR CASH. IN CONTRAST TO EARLIER YEARS THE VC WERE ALLOWING FARMERS TO TAKE THE RICE TO MARKETS TO SELL AND IN SOME CASES WERE EVEN ENCOURAGING VILLAGERS TO DO SO. A POSSIBLE EXPLANATION FOR THIS POLICY IS VC INTEREST IN OBTAINING MONEY IN ORDER TO PURCHASE RICE IN CAMBODIA WHERE RICE IS CHEAPER OR TO PURCHASE OTHER COMMODITIES.

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6. A RECENT COMPILATION



PROVIDED A ROUGH ESTIMATE OF VC TAX REVENUE DERIVED FROM RUBBER PLANTATION WORKERS IN TAY NINH. A PLANTATION WORKER WOULD PAY THE VC THE EQUIVALENT OF HIS OR HER AVERAGE DAILY WAGE MONTHLY, EXCLUSIVE OF THE TET MONTH WHEN NO TAX IS COLLECTED. BASED ON AN AVERAGE DAILY WAGE OF VN\$50 /US\$0.42/ AND AN ESTIMATED 2,700 PLANTATION WORKERS IN THE PROVINCE, THE VC COLLECT ALMOST ONE AND

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IN

PAGE 6 OF 9 PAGES

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A HALF MILLION PIASTRES /US\$12,700/ A YEAR FROM RUBBER WORKERS ALONE. THIS DOES NOT INCLUDE THE TAX OF VN\$500 /US\$4.24/ PER PERSON TO SUPPORT THE WINTER-SPRING CAMPAIGN. [REDACTED] A

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FORMER VC DISTRICT-LEVEL FINANCE-ECONOMY CLERK, CONFIRMED [REDACTED] THAT RUBBER PLANTATION WORKERS WERE TAXED AT THE RATE OF ONE DAY'S WAGES PER MONTH. HOWEVER, HE STATED AVERAGE WAGE WAS ONLY VN\$35. A RECENT [REDACTED]

[REDACTED] REPORT ALSO CONFIRMED THE RATE AT WHICH EACH RUBBER PLAN- TATION WORKER WAS TAXED. [REDACTED] THE

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OWNER OF CAU KHOI, THE LARGEST PLANTATION IN THE AREA, PAID THE VC VN\$1,000,000 /US\$8,500/ A YEAR TO OPERATE AND THAT ONE OF THE SMALLER PLANTATIONS, BINH LINH, PAID VN\$100,000/ /US\$850/ A YEAR.

7. ANOTHER VC FINANCE-ECONOMY ACTIVITY DURING DECEMBER WAS THE SEIZURE OF CARTS AND OXEN FOR TRANSPORTATION OR REVENUE PURPOSES.

[REDACTED] APPROXIMATELY 100 CARTS AND OXEN WERE TAKEN FROM TWO VILLAGES. [REDACTED] 20

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CARTS AND OXEN WERE TAKEN AND HELD FOR RANSOM. [REDACTED]

[REDACTED] TWO-THIRDS OF THE OWNERS HAD PAID THE RANSOM AND HAD REGAINED POSSESSION OF THEIR PROPERTY./

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IN

PAGE 7 OF 9 PAGES

1.3(a)(4)

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THE REMAINING ONE-THIRD FORFEITED THEIR PROPERTY BECAUSE THEY COULD NOT PAY THE RANSOM. NUMEROUS REPORTS WERE ALSO RECEIVED DURING THE MONTH OF THE VC COMMANDEERING CARTS AND OXEN FOR ONLY ONE NIGHT OF FORCED LABOR.

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TEMPORARY SEIZURE OF CARTS AND OXEN FOR THE TRANSPORT OF RICE DURING THE RICE HARVEST SEASON WAS A COMMON VC PRACTICE.

ORGANIZATION

8. AN OCTOBER TAY NINH VC PROVINCE COMMITTEE DIRECTIVE STRESSED THE NEED FOR THE PARTY TO CONCENTRATE MORE EFFORT TOWARD BUILDING UP PARTY ORGANIZATIONS AT THE VILLAGE AND HAMLET LEVEL, PARTICULARLY WITH RESPECT TO ENABLING THE PARTY TO CONTROL ANY FUTURE COALITION GOVERNMENT THAT MAY COME INTO EXISTENCE. EVIDENCE THAT MORE EMPHASIS WAS BEING PLACED ON THIS WAS INDICATED BY A RECENTLY CAPTURED DOCUMENT FROM THE VC GO DAU /GVN HIEU THIEN/ DISTRICT SECURITY SECTION COVERING MISSIONS TO BE ACCOMPLISHED BY VILLAGE SECURITY SECTIONS. THE DOCUMENT DIRECTED ADDRESSEES TO PAY MORE ATTENTION TO ACTIVATING VILLAGE AND HAMLET SECURITY SECTIONS IN THE "LIBERATED AREAS" AND GVN "STRATEGIC" HAMLETS. SUBORDINATES WERE URGED TO ASSIGN AT LEAST THREE CADRES FOR VILLAGE SECURITY SECTIONS AND THREE CADRES FOR EACH HAMLET SECTION BY THE END OF DECEMBER 1967. IN ADDITION,

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PAGE 8 OF 9 PAGES

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SECURITY AGENTS IN THE HAMLETS MUST BE INCREASED TO 21 BY MARCH 1968, WITH TWO-THIRDS OF THE AGENTS BEING COVERT.

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A NEW REQUIREMENT

EMPHASIZED THE NEED

FOR BETTER AND MORE FREQUENT VILLAGE AND HAMLET REPORTING. THE DISTRICT-LEVEL REQUIREMENT PROVIDED A SAMPLE REPORT FOLLOWED BY AN ALL-INCLUSIVE LISTING OF SUBJECTS TO BE COVERED. IN ADDITION TO A MONTHLY REPORT DUE AT THE DISTRICT HEADQUARTERS ON THE 20TH OF EACH MONTH, A SO-CALLED 10-DAY REPORT WAS ALSO REQUIRED ON THE 15TH AND 25TH OF EACH MONTH.

SEVERAL VC OFFICIALS OF VC TAN BIEN DISTRICT HAD BEEN REASSIGNED TO POSITIONS IN VC TOA THANH DISTRICT.

MUOI DAN, FORMER SECRETARY OF THE VC TAN BIEN DISTRICT COMMITTEE WAS ASSIGNED AS DEPUTY SECRETARY OF THE VC TOA THANH DISTRICT COMMITTEE.

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9. THERE WERE 21 RALLIERS DURING DECEMBER AS COMPARED WITH 15 DURING NOVEMBER. HOWEVER, OF THE 21 ONLY 8 WERE FROM TAY NINH PROVINCE. TAY NINH, LIKE VUNG TAU AUTONOMOUS CITY, APPEARS TO HAVE ESTABLISHED ITSELF AS AN 'IN' PLACE TO RALLY. TWO OF DECEMBER'S

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IN

PAGE 9 OF 9 PAGES 1.3(a)(4)

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RALLIERS HAD ONLY BEEN WITH THE VC FOR 27 DAYS AND ALL BUT ONE WERE LOW-LEVEL LABOR AND SUPPORT TYPES.

PROBLEMS

10. ONE OF THE MORE PRESSING VC PROBLEMS IN TAY NINH IS THE MOVEMENT OF THE LOCAL POPULATION OUT OF VC-CONTROLLED AREAS AND INTO NEW LIFE HAMLETS. THIS MOVEMENT OF THE POPULATION NOT ONLY CAUSES THE VC DIFFICULTY IN OBTAINING FORCED LABOR, BUT ALSO HURTS THEIR TAX COLLECTION EFFORTS.

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THE MOVEMENT OF THE POPULATION INTO NEW LIFE HAMLETS HAD CUT VC REVENUES IN GO DAU DISTRICT FROM A MONTHLY AVERAGE OF VNS250,000 /US\$2,110/ PER MONTH IN 1966 DOWN TO AN AVERAGE OF ONLY ABOUT VNS40,000 /US\$339.00/ IN THE FIRST 9 MONTHS OF 1967. DISTRICT MONTHLY OPERATIONAL EXPENSES USUALLY AVERAGED ABOUT VNS60,000 /US\$508.00/ PER MONTH IN 1966. THE BALANCE OF THE REVENUE WAS TURNED OVER TO THE PROVINCIAL COMMITTEE. SINCE 1967 THE DISTRICT COMMITTEE HAS BEEN FORCED TO DRAW ON PROVINCE FUNDS TO CONTINUE OPERATIONS.

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