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附件 III FSC® COC 年度管理费
(摘录自 FSC-POL-20-005 V3-4 年度管理费政策 (AAF))

Annex III. FSC® COC Annual Administration Fee
(Extracted from FSC-POL-20-005 V3-4 EN Annual Administration Fee (AAF))



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FSC® charges every year an annual fee (**Annual Administration Fee¹**, hereinafter '**AAF**') to the FSC certificate holders, and the AAF is collected by ESTS. The AAF Policy is reviewed annually (every calendar year) and, if necessary, revised to remain consistent with any new FSC strategy and/or policy.

FSC 每年向 FSC 证书持有者收取年费 (年度管理费¹, 以下简称为“AAF”), 该费用由 ESTS 代收。AAF 政策每年 (每个日历年) 进行审查, 并在必要时进行修订, 以与任何新的 FSC 战略和/或政策保持一致。

The AAF including **Minimum AAF²**, **Base Fee³** and **Variable Fee⁴** may be adjusted by FSC according to the global inflation rate of the previous year. The AAF in this document was updated on September 28, 2023.

FSC 可能根据上一年的全球通货膨胀率对年费包括**最低年费²**, **基础费用³**和**浮动费用⁴**进行调整。本文件的年费是在 2023 年 9 月 28 日更新的。

Calculation of the AAF for COC certification is based on the annual **Forest Products Turnover⁵**, for the purposes of the present document, the Annual Forest Products Turnover refers to the most recently completed fiscal year.

COC 认证的年度管理费 (AAF) 将根据年度**林产品营业额⁵**计算, 就本文件而言, 年度林产品营业额是指最近一个完整财政年的营业额。

NOTE 1: ESTS is required to update the fiscal year data each calendar year. In-between the ESTS's annual updates, the date of the fiscal period-end as shown in the FSC Certification Database may be more than one year ago.

注 1: ESTS 需要在每个日历年更新财政年度数据。在 ESTS 的年度更新之间, FSC 认证数据库中显示的财政年度结束日期可能超过一年。

NOTE 2: Fiscal year is usually 12 months but can be shorter or longer than 12 months.

注 2: 财政年度一般是 12 个月, 但可短于或长于 12 个月。

EXAMPLE: The organization has officially changed its fiscal year end date for its local regulatory filings, such as from December to March, and at the point of AAF data collection, the organization is currently within a one-off transitional fiscal period that is longer than 12 months. The most recent available data is used until newer data becomes available at the point of data collection.

示例: 企业已正式更改其当地监管申报的财政年度的结束日期, 例如从 12 月变更到 3 月, 并且在年度管理费 AAF 数据收集时, 该企业目前处于一次性过渡财政期, 该财政期长于 12 个月。使用最新的可用数据, 直到在数据收集点有更新的数据可用。

For a newly founded company that has not yet completed a full fiscal year and therefore cannot provide the required Forest Products Turnover figure to determine the AAF, ESTS shall enter USD '100,000' in the Forest Products Turnover field in the FSC Certification Database and leave the Revenue field blank. This shall be done prior to the 1st day of each quarter. The Forest Products Turnover shall be updated at the following annual audit.

如果新成立的公司因对于尚未完成一个完整财政年度而因此无法提供确定年度管理费 (AAF) 等级所需的林产品营业额, ESTS 应在 FSC 认证数据库中的林产品营业额的字段中输入 '100,000' 美元, 并在营业收入的字段保留空白。这个操作应在每个季度的第一天之前完成。林产品营业额应在下一次年审时更新。

In the case of an existing company that has been purchased by another legal entity and has not yet completed the first fiscal year, ESTS shall enter USD '100,000' in the Forest Products Turnover field in the FSC Certification Database and leave the Revenue field blank. This shall be done prior to the 1st day of each quarter. The Forest Products Turnover shall be updated at the following annual audit.

如果现有公司已被其他法人实体收购且第一个会计财政年度尚未完成, ESTS 应在 FSC 认证数据库中的林产品营业额²的字段中输入 '100 000' 美元的林产品营业额, 并在营业收入的字段保留空白。这个操作应在每个季度的第一天之前完成。林产品营业额应在下一次年审时更新。

Necessary information in the aforementioned context shall be provided by Certificate Holders (CH), include but not limited to:

证书持有者 (CH) 应提供上述情况中的必要信息, 包括但不限于:

I. For Single and Multi-site COC Certificate Holders (CH):

对于独立和多场所 COC 证书持有者 (CH):

- a) The start date and the end date of the most recently completed fiscal year;
最近一个完整财政年的开始日期和结束日期;
- b) the exact amount of Forest Products Turnover of each individual site of the most recently completed fiscal year;
最近一个完整财政年的每个场所的林产品营业额的确切金额;
- c) the exact amount of **Revenue⁶** of each individual site of the most recently completed fiscal year.
最近一个完整财政年的每个场所的**营业收入⁶**的确切金额。



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II. For Group COC Certificate Holders (CH):

对于联合认证 COC 证书持有者 (CH):

- a) The start date and the end date of the most recently completed fiscal year for the central office;
中心办公室最近一个完整财政年的开始日期和结束日期;
- b) the number of group members;
联合认证的成员数量;
- c) the exact amount of applicable Forest Products Turnover of the most recently completed fiscal year (i.e., for the group as a whole; or for groups with Processors and Traders the aggregate Forest Products Turnover for the respective Processors, as well as Traders);
最近一个完整财政年适用的林产品营业额的确切金额 (即, 将联合体作为一个整体; 或对于包含加工商和贸易商的联合体, 加工商和贸易商各自的合计林营业额);
- d) the exact amount of Revenue of the most recently completed fiscal year.
最近一个完整财政年营业收入的确切金额。

III. For one-time and multiple projects certified under FSC-STD-40-006, the overall cost of each project that is finalized:

对于通过 FSC-STD-40-006 认证一次性项目和多个项目的认证, 必要信息指最终确定的每个项目的总成本:

- a) ESTS shall obtain the individual cost for each project.
ESTS 应获取每个项目的单独成本。
- b) For multiple projects under continuous project certification, aggregated project costs shall be entered in the FSC Certification Database in the field labelled Total Project(s) Cost (USD) in the respective quarter.
对于连续项目认证下的多个项目, 应在 FSC 认证数据库中标有相应季度项目总成本 (美元) 的字段中输入合计项目成本。
- c) An excel document showing the following shall be uploaded as an attachment:
显示以下内容的 excel 文档应作为附件上传:
 - i. whether the project is certified individually or under continuous project certification (i.e. multiple projects);
标注项目是单独认证还是通过连续项目认证 (即多个项目);
 - ii. the total cost for each project in the respective quarter;
每个项目的各季度总成本;
 - iii. the total AAF (based on the total aggregated project costs) in the respective quarter;
相应季度的总 AAF (基于项目合计总成本);
 - iv. for multi-sites, a list of the participating sites, specifying the aggregated costs for project certification per legal entity in the respective quarter;
对于多场所, 参与站点的列表, 指定每个法律实体在相应季度的项目认证总成本;
 - v. for groups, a list of the members, specifying the aggregated costs for project certification per legal entity in the respective quarter.
对于团体, 成员列表, 指定每个法律实体在相应季度的项目认证总成本。
- d) The Project Cost shall be entered in USD. If the cost is provided in a currency other than USD then the conversion date is the date at the end of the quarter.
项目成本应以美元输入。如果成本以美元以外的货币提供, 则换汇日期为季度末的日期。

IV. For projects certified under FSC-STD-40-004, the Forest Products Turnover as for other products certified under FSC-STD-40-004;

对于通过 FSC-STD-40-004 认证的项目, 森林产品营业额与通过 FSC-STD-40-004 认证的其他产品相同:

The formal self-declaration shall be provided by the CH or Organization managing projects, the formal self-declaration shall:

证书持有者或管理项目的组织应提供书面的正式的自我声明, 正式的自我声明应:

- a) State that the information is correct to the best of the CH's knowledge;
声明就证书持有者所深知, 所有的信息都是正确的;
- b) Be in writing (and not oral);
以书面形式 (而非口头形式);



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- c) Be personally, or electronically signed by an authorized individual (such as a legal representative or a designated accountant).
由授权个人 (例如法定代表人或指定会计师) 亲自或以电子方式签署。
- d) State that the CH acknowledges and agrees that:
声明证书持有者承认并同意:
- i. Provides all necessaires supporting documentations and justifications, include but not limited to, sales tax filings, income tax records and filings, accounting records, financial statements, a declaration from an accountancy firm and management accounts showing financial general ledger coding, to ESTS for assess the declared Forest Products Turnover and Revenue for reasonableness, overall plausibility and, as far as possible, accuracy of the data.
向 ESTS 提供所有必要的支持文件和证明, 包括但不限于销售税申报表、所得税记录和备案、会计记录、财务报表、会计师事务所的声明以及显示财务总账编码的管理账户, 以评估申报的林产品营业额和营业收入的数据的总体合理性以及尽可能的确保准确性。
 - ii. If ESTS is unable to collect any data related to fiscal year information, the exact amount of Forest Products Turnover or the exact amount of Revenue, ESTS shall inform FSC without undue delay.
如果 ESTS 无法收集与财政年度信息、林产品营业额或营业收入的确切金额相关的任何数据, ESTS 应立即通知 FSC。
 - iii. If FSC detects the entry of wrong Forest Products Turnover to FSC's disadvantage, FSC reserves the right to charge the additional AAF or to claim further damages that FSC may have suffered because of the wrong data input. ESTS shall report such errors to FSC when detected.
如果 FSC 发现输入错误的林产品营业额对 FSC 不利, 则 FSC 保留收取额外 AAF 费用或对可能因错误数据输入使 FSC 遭受进一步损害进行索赔的权利。ESTS 应在检测到此类错误时及时向 FSC 报告。
 - iv. In case of FSC CoC Certificate Suspension, the CH is subject to payment of the AAF.
在 FSC CoC 证书暂停的情况下, 证书持有者需继续支付 AAF。

The following steps and table shall be applicable to the determination of AAF chargeable on COC certification (for single site certification omit steps a and b):

以下步骤和表格将适用于确定对 COC 认证中的年度管理费 AAF 的收费 (对于单地点认证, 可以省略步骤 a 和 b):

- a) Determine the exact Forest Products Turnover of each individual site.
确定每个场所的林产品营业额;
- b) Calculate the aggregate Forest Products Turnover for all sites by adding together the values in step a.
通过将步骤 a 中的值相加来计算所有场所的总林产品营业额
- c) Look up the AAF Class and AAF Class Minimum Turnover in Table 1 below, according to the Forest Products Turnover (Column 2).
根据林产品营业额 (第 2 列), 在下表 1 中查找 AAF 等级及相对应的 AAF 等级的最低营业额。
- d) Derive the Excess Turnover as follows:
按下面的公式计算营业额的超额部分:

$$Excess\ Turnover = Forest\ Products\ Turnover - AAF\ Class\ Minimum\ Turnover$$

营业额的超额部分 = 林产品营业额 - AAF 等级对应的最小营业额

- e) Look up the Base Fee and Variable Fee in Table 1 below according to whether the certification is for a Processor or Trader.
按照企业证书的类型是加工商或贸易商, 在下表 1 中查找基础费用和浮动费用。
- f) Use the Base Fee, Variable Fee and Excess Turnover values to calculate the final AAF using the following formula:
使用基础费用、浮动费用和营业额的超额部分, 并采用以下公式计算最终 AAF:

$$AAF = Base\ Fee + \left(\frac{Excess\ Turnover}{\$1,000,000} \times Variable\ Fee \right)$$



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$$AAF = \text{基础费用} + \left(\frac{\text{超额营业额}}{\$1,000,000} \times \text{浮动费用} \right)$$

g) Round up the final AAF to the nearest whole number (e.g., 99.20 USD to 100 USD). If this final amount is below the Minimum AAF specified below in clause h), then the Minimum AAF figure will be charged.

将算出的 AAF 金额采用最接近的美元整数为最终费用 (例如 99.20 美元应向上取整为 100 美元)。如果此最终金额低于下面 h) 条中指定的最低 AAF 值, 则将收取最低 AAF 数值

h) The Minimum AAF is USD 91 per year for Processor and Trader certification.

加工商和贸易商认证的最低 AAF 为每年 91 美元。

Table 1. AAF for Processor⁷ and Trader⁸ certification (in USD).

表 1. 加工商和贸易商认证的 AAF 计算 (美元)。

Variable fees charged per USD 1 million in Forest Products Turnover above the minimum within that Class.

浮动费用的部分按照每 100 万美元林产品营业额高出该级别中最低标准的金额 (基准费用) 计算。

| Column 1 第 1 列 | Column 2 第 2 列 | Column 3 第 3 列 | Column 4 第 4 列 | Column 5 第 5 列 | Column 6 第 6 列 |
|-------------------|------------------------------------|---|---|--------------------------------------|--|
| Class 等级 | Forest Products Turnover 林产品营业额 | Processor Base (USD) 加工商基础费用 (美金) | Processor Variable (USD) 加工商变量费用 (美金) | Trader Base (USD) 贸易商基础费用 (美金) | Trader Variable (USD) 贸易商变量费用 (美金) |
| Class 1 等级 1 | 0 – 1 Million 0-100 万 | 0.00 | 618.18 | 0.00 | 185.45 |
| Class 2 等级 2 | > 1 – 5 Million >100 万-500 万 | 618.50 | 202.31 | 185.88 | 60.70 |
| Class 3 等级 3 | > 5 – 25 Million >500 万-2500 万 | 1428.32 | 84.30 | 429.37 | 25.29 |
| Class 4 等级 4 | > 25 – 100 Million >2500 万-1 亿 | 3114.26 | 33.72 | 935.907 | 10.12 |
| Class 5 等级 5 | > 100 – 500 Million >1 亿-5 亿 | 5643.70 | 20.23 | 1695.72 | 6.07 |
| Class 6 等级 6 | > 500 – 2,000 Million >5 亿-20 亿 | 13735.33 | 16.86 | 4121.90 | 5.05 |
| Class 7 等级 7 | > 2,000 Million >20 亿 | 39024.39 | 14.05 | 11703.729 | 4.22 |

EXAMPLE: A Processor with a Forest Products Turnover of USD 6,234,567 would fall into AAF Class 3 (USD > 5 – 25 Million) for which the base AAF is USD 1428.32 and the Variable Fee is USD 84.30 per USD million. The final AAF would thus be calculated in two steps as follows:

示例: 林产品营业额为 6,234,567 美元的加工商将属于 AAF 第 3 级 (大于 500-2500 万美元), 其中 AAF 基础费用为 1428.32 美元, 浮动费用为每一百万美元收取 84.30 美元。最终的 AAF 将分两步计算, 具体如下:

$$\text{Excess Turnover (营业额的超额部分)} = \$6,234,567 - \$5,000,000 = \$1,234,567$$

$$AAF = \$1428.32 + \left(\frac{\$1,234,567}{\$1,000,000} \times \$84.30 \right) = \$1428.32 + \$104.07 = \$1533$$

NOTE: For Group COC certification including only Traders or Processors, a fixed fee of USD 20 will be charged for each group member, plus AAF corresponding to the aggregated Forest Products Turnover of all members, as calculated for single Trader or Processor certification.

对于只含有贸易商或只含有加工商类型成员的 COC 联合认证, 每个成员收取固定费用 20 美金, 加上所有成员年总营业额的相应管理费用 (按独立 COC 贸易商认证或加工商认证计算)。



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For Group COC certification including only Processors or both Traders and Processors, a fixed fee of USD 20 will be charged for each group member, plus An AAF corresponding to the aggregated Forest Products Turnover of all Processing Enterprises in the group (calculated as described in Clause 5.2 above), plus a fee corresponding to the aggregated Forest Products Turnover of all Traders in the group (calculated as described in Clause 5.3 above)

注：对于同时含有加工商和贸易商类型成员的 COC 联合认证，每个成员收取固定费用 20 美金，加上所有加工企业总营业额的相应年费和所有贸易商总营业额对应的年费。

1. **Annual Administration Fee (AAF):** The AAF is the fee charged by FSC Global Development (FSC GD) to accredited certification bodies (CBs) calculated on the basis of the respective certificate holder (CH) portfolio. The purpose of the fee is to support the service provided by FSC GD to uphold the FSC certification scheme.

1. **年度管理费 (AAF):** AAF 是 FSC 全球发展 (FSC GD) 向被认可的认证机构 (CB) 根据相应证书持有者 (CH) 级别计算的费用。该费用的目的是支持 FSC GD 提供的服务，以维护 FSC 认证计划。

2. **Minimum AAF:** The Minimum AAF is the minimum amount of AAF that is charged on Processor or Trader certification.

2. **最低年费:** 最低 AAF 是对加工商或贸易商认证收取的最低年度管理费金额

3. **Base Fee:** The Base Fee is the minimum AAF charged for a certification in each AAF Class (refer to the calculation steps and Table1 in this document for more information)

3. **基准费用:** 基准费用是对每个 AAF 级别的认证收取的最低年度管理费 (具体可参考本文中的计算步骤及表 1)

4. **Variable Fee:** A Variable Fee is the amount of additional AAF charged, over and above the Base Fee, based on the Excess Turnover for that CH in that AAF Class, expressed as the AAF due in USD per million USD of Excess Turnover (refer to the calculation steps and Table 1 in this document for more information).

4. **浮动费用:** 浮动费用是根据该 AAF 级别中该证书持有者的超额营业额，在基准费之外收取的额外的 AAF 金额，以每百万美元超额营业额应付的 AAF 表示 (具体可参考本文中的计算步骤及表 1)

5. **Forest Products Turnover 林产品营业额:**

a) The **Revenue**³ of all certified and uncertified forest products; and

所有认证和未认证的森林产品的**营业收入**³; 和

b) The **Revenue**³ of all products containing wood or fibre and all products containing non-timber forest components including forest-based reclaimed materials, regardless of the percentage.

所有含有木材或木纤维成分的产品和所有含非木质林成分(包括林业再生材料)的产品 (无需考虑木材或木纤维成分和非木质林成分的百分比) 的**营业收入**³。

NOTE 1: Forest products refers to wood products, pulp and paper products, and non-timber forest products as per <FSC-STD-40-004a FSC Product Classification>.

注 1: 林产品是指符合 FSC-STD-40-004a FSC 产品分类规定的木制品、纸浆和纸制品以及非木材林产品。

NOTE 2: **Forest Products Turnover** does not refer to 100% non-forest products companies might produce.

注 2: **林产品营业额**不包括公司可能生产的 100% 非林产品。

NOTE 3: **Forest Products Turnover** does not refer to related services that a Certificate Holder (CH) may provide to another organization. The related services a CH receives under an outsourcing agreement, that contribute to adding value of the product are already inherently included in the Forest Products Turnover figure and do not need to be incorporated in addition to the value.

注 3: **林产品营业额**不涉及持证企业 (CH) 可能向其他组织提供的相关服务。持证企业根据外包协议获得的有助于增加产品价值的相关服务已经包含在林产品营业额的计算数据中，无需再额外纳入。

6. **Revenue:** Revenue means the total revenue of an organization derived from the provision of goods and services, less trade discounts, VAT, and any other Taxes based on this Revenue. This is also less intracompany sales (i.e. after any consolidation where a financial group is existing). Revenue refers to the most recently completed fiscal year and means total Revenue, which is the exact number to the nearest whole USD.

6. **营业收入:** 营业收入是指组织从提供商品和服务中获得的总收入，减去贸易折扣、增值税和基于此收入的任何其他税收。这也减少了公司内部销售 (即，存在的财务集团的财务汇总之后)。营业收入是指最近一个完整财政年的营业总收入，即最接近整数美元的确切数字。

7. **Processor:** A Processing Entity or Processor is a person or legal entity that that buys, takes legal possession of and sells wood and/or non-timber forest products after conducting some transformation of these products, either directly or



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附件 III FSC® COC 年度管理费
(摘录自 FSC-POL-20-005 V3-4 年度管理费政策 (AAF))

Annex III. FSC® COC Annual Administration Fee
(Extracted from FSC-POL-20-005 V3-4 EN Annual Administration Fee (AAF))



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through outsourcing. The transformation of products could include manufacture and/or changing the composition (e.g. mixing or adding forest-based materials to the product) and/or changing the physical integrity (e.g. re-packaging, re-labelling and printing). For the purposes of the present document, an individual enterprise that is conducting processing activities or processing and trading activities is treated as Processor. Multi-site CHs conducting both processing and trading activities are treated as Processors.

7. 加工商: 加工实体或加工商是直接或通过外包对木材和/或非木材森林产品进行一些改造后购买、合法拥有和销售木材和/或非木材森林产品的个人或法人实体。产品的转变可能包括制造和/或改变成分 (例如, 在产品中混合或添加基于森林的材料) 和/或改变物理完整性 (例如, 重新包装、重新贴标签和印刷)。就本文件而言, 同时从事加工活动 (或加工) 和贸易活动的单独的企业被视为加工商。进行加工和交易活动的多证书持有者被视为加工商。

8. Trader: A Trader is a person or legal entity that buys and sells wood and/or non-timber forest products and who takes legal possession of the goods. Traders do not conduct any transformation of these products, either directly or through outsourcing. (Source: FSC-STD- 40-004 V3-1). For clarification, Trader can be a single or multi-site CH. For the purposes of the present document, an individual enterprise that is conducting both processing and trading activities is treated as Processor. Multi-site CHs conducting both processing and trading activities are treated as Processors.

8. 贸易商: 贸易商是购买和销售木材和/或非木材森林产品并合法拥有货物的个人或法人实体。贸易商不直接或通过外包对这些产品进行任何改造。(来源: FSC-STD-40-004 V3-1)。为澄清起见, 贸易商可以是单地点或多场所的证书持有者。就本文件而言, 同时进行加工和贸易活动的单个企业被视为加工商。进行加工和交易活动的多场被视为加工商。

NOTE: Installation of finished products, kiln drying of wood, the filling of packaging and cutting into size are not considered product transformation.

注: 成品的安装、木材的入窑干燥、填充包装以及按合适大小的切割不应视为产品加工的范围。