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Annex III. FSC® COC Annual Administration Fee class table

(Extracted from FSC-POL-20-005 V3-6 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.

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 August 14, 2025.

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.

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.

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

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.

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.

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.

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

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

- The start date and the end date of the most recently completed fiscal year;
- the exact amount of Forest Products Turnover of each individual site of the most recently completed fiscal year;
- the exact amount of **Revenue⁶** of each individual site of the most recently completed fiscal year.

II. For Group COC Certificate Holders (CH):

- The start date and the end date of the most recently completed fiscal year for the central office;
- the number of group members;
- 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);
- the exact amount of Revenue of the most recently completed fiscal year.

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

- ESTS shall obtain the individual cost for each project.
- 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.
- An excel document showing the following shall be uploaded as an attachment:
 - whether the project is certified individually or under continuous project certification (i.e. multiple projects);
 - the total cost for each project in the respective quarter;
 - the total AAF (based on the total aggregated project costs) in the respective quarter;
 - for multi-sites, a list of the participating sites, specifying the aggregated costs for project certification per legal entity in the respective quarter;
 - for groups, a list of the members, specifying the aggregated costs for project certification per legal entity in the respective quarter.



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- 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.

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

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

- State that the information is correct to the best of the CH's knowledge;
- Be in writing (and not oral);
- Be personally, or electronically signed by an authorized individual (such as a legal representative or a designated accountant).
- State that the CH acknowledges and agrees that:
 - Provides all necessaries 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.
 - 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.
 - 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.
 - In case of FSC CoC Certificate Suspension, the CH is subject to payment of the 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):

- Determine the exact Forest Products Turnover of each individual site.
- Calculate the aggregate Forest Products Turnover for all sites by adding together the values in step a.
- Look up the AAF Class and AAF Class Minimum Turnover in Table 1 below, according to the Forest Products Turnover (Column 2).
- Derive the Excess Turnover as follows:

$$\text{Excess Turnover} = \text{Forest Products Turnover} - \text{AAF Class Minimum Turnover}$$

- Look up the Base Fee and Variable Fee in Table 1 below according to whether the certification is for a Processor or Trader.
- Use the Base Fee, Variable Fee and Excess Turnover values to calculate the final AAF using the following formula:

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

- 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.
- The Minimum AAF is USD 103 per year for Processor and Trader certification.

**Table 1. AAF for Processor⁷ and Trader⁸ certification (in USD).
Variable fees charged per USD 1 million in Forest Products Turnover above the minimum within that Class.**

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Class	Forest Products Turnover	Processor Base (USD)	Processor Variable (USD)	Trader Base (USD)	Trader Variable (USD)
Class 1	0 – 1 Million	0.00	697.85	0.00	209.35



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Class 2	> 1 – 5 Million	698.21	228.39	209.83	68.52
Class 3	> 5 – 25 Million	1612.39	95.16	484.70	28.55
Class 4	> 25 – 100 Million	3515.61	38.06	1056.52	11.42
Class 5	> 100 – 500 Million	6371.04	22.84	1914.26	6.85
Class 6	> 500 – 2,000 Million	15505.49	19.03	4653.12	5.71
Class 7	> 2,000 Million	44053.69	15.87	13212.06	4.76

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 1612.39 and the Variable Fee is USD 95.16 per USD million. The final AAF would thus be calculated in two steps as follows:

$$\text{Excess Turnover} = \$6,234,567 - \$5,000,000 = \$1,234,567$$

$$\text{AAF} = \$1612.39 + \left(\frac{\$1,234,567}{\$1,000,000} \times \$95.16 \right) = \$1612.39 + \$117.48 = \$1730$$

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.

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)

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.

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

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)

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).

5. **Forest Products Turnover:**

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

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.



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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>.

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

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.

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.

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 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.

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.

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