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附件 III FSC® COC 年度管理费等级表
(摘录自 FSC-POL-20-005 V3-1 年度管理费政策 (AAF))

Annex III. FSC® COC Annual Administration Fee class table

(Extracted from FSC-POL-20-005 V3-1 EN Annual Administration Fee (AAF))



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FSC® charges every year an annual fee (**Annual Administration Fee**¹, 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 and/or adjustments according to the global inflation rate of the previous year.

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/或政策和/或根据上一年的全球通货膨胀率进行的调整保持一致。

From 1 July 2022, the calculation of the AAF for COC certification is based on the annual **Forest Products Turnover**², means the **Revenue**³ of all certified and uncertified forest products and products containing wood or fibre components. (i.e., all wood products, pulp and paper products, and non-timber forest products according to FSC-STD-40-004a). It does not refer to 100% non-forest products companies might produce. For clarification, **Forest Products Turnover**² does not refer to related services.

从 2022 年 7 月 1 日起, COC 认证的年度管理费 (AAF) 将根据年度**林产品营业额**² 计算, 即所有认证和未认证的森林产品以及含有木材或木纤维成分的产品**的营业收入**³。(例如, 符合 FSC-STD-40-004a 的所有木制品、纸浆和纸制品以及非木材林产品) 的收入。营业额的计算不包括公司可能生产的 100% 非林产品。为澄清起见, **林产品营业额**² 不涉及相关服务。

For the purposes of the present document, the Annual **Forest Products Turnover**² refers to the most recently completed fiscal year.

就本文件而言, 年度**林产品营业额**² 是指最近一个完整财政年的营业额。

For a newly founded company that has not yet completed a full fiscal year and therefore cannot provide the required **Forest Products Turnover**² figure to determine the AAF, ESTS shall enter a Forest Products Turnover of USD '100000' 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**², 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个天之前完成。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), but not limited to:

证书持有者 (CH) 应提供上述情况中的必要信息, 但不限于:

I. All Single and Multi-site COC Certificate Holders (CH) shall declare:

所有独立和多场所 COC 证书持有者 (CH) 应声明:

- 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;
- the exact amount of **Forest Products Turnover**² 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**² 的确切金额;
- the exact amount of **Revenue**³ 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**³ 的确切金额。

II. All Group COC Certificate Holders (CH) shall declare:

所有联合认证 COC 证书持有者 (CH) 应声明:

- 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;
- the number of group members;
联合认证的成员数量;
- the exact amount of applicable **Forest Products Turnover**² 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**² for the respective Processors, as well as Traders);

最近一个完整财政年的每个场所的**林产品营业额**² 的确切金额 (即, 对于联合认证的所有成员; 或对于由全部为加工商成员或全部为贸易商成员的联合认证, 各自加工商和贸易商的总**森林产品营业额**²);



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- d) the exact amount of **Revenue**³ 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**³的确切金额。

III. For one-time and multiple projects, the Organization managing projects shall declare:
 对于一次性项目和多个项目的认证，管理项目的组织应声明：

- a) the exact amount of overall cost of each project.
 每个项目的总成本的确切金额。

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）；
- 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:
- i. Provides all necessaries supporting documentations and justifications, include but not limited to, 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**² and **Revenue**³ 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，包括但不限于税务记录和备案、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**²和**营业收入**³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**² or the exact amount of **Revenue**³, 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**²或**营业收入**³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**² 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 费用或要求 FSC 可能因错误数据输入而遭受的进一步损害的权利。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。

From 1 July 2022, 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):

自 2022 年 7 月 1 日起，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，省略步骤 a 和 b）：

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

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



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

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

- g) Round up the final AAF amount to the nearest USD. If this final amount is below the Minimum AAF specified below in clause 3 then the Minimum AAF figure will be charged.

Table 1. AAF for Processor and Trader 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 等级	Forest Products Turnover 年度管理费	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)	Processor Variable (USD) 贸易商变量费用 (美金)
Class 1 等级 1	≤ 1 Million	0.00	550.00	0.00	165.00
Class 2	> 1 – 5 Million	550.00	180.00	165.00	54.00
Class 3	> 5 – 25 Million	1,270.00	75.00	381.00	22.50
Class 4	> 25 – 100 Million	2,770.00	30.00	831.00	9.00
Class 5	> 100 – 500 Million	5,020.00	18.00	1,506.00	5.40
Class 6	> 500 – 2,000 Million	12,220.00	15.00	3,666.00	4.50
Class 7	> 2,000 Million	34,720.00	12.50	10,416.00	3.75

Example: From 1 July 2022, a Processor with a Forest Products Turnover of USD 1,234,567 would fall into AAF Class 2 (USD 1-5 Million) for which the base AAF is USD 550 and the Variable Fee is USD 180 per USD million. The final AAF would thus be calculated in two steps as follows:

$$Excess\ Turnover = \$1,234,567 - \$1,000,000 = \$234,567$$

$$AAF = \$550 + \left(\frac{\$234,567}{\$1,000,000} \times \$180 \right) = \$550 + \$42 = \$593$$

NOTE: For **Group COC certification including only Processors⁴ or both Traders⁵ and Processors⁴**, a fixed fee of USD 20 will be charged for each group member, plus an overall fee corresponding to the aggregate annual turnover of all members, as calculated for single **Processor⁴** COC certification.

注：对于只含有加工商⁴类型成员或者含有贸易商⁵和加工商⁴两种类型成员的 COC 联合认证的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 加工商⁴认证计算）。



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For **Group COC certification including only Traders⁵**, a fixed fee of USD 20 will be charged for each group member, plus an overall fee corresponding to the aggregate annual turnover of all members, as calculated for single **Trader⁵** certification.

对于只含有贸易商⁵类型成员的 COC 联合认证的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⁵认证计算）。

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) 组合计算的费用。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. **Forest Products Turnover:**

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

b) the Revenue of all products containing wood or fibre components including forest-based reclaimed materials, regardless of the percentage.

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

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 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.

2. **林产品营业额:** 林产品营业额是指所有经认证和未经认证的林产品以及含有木材或纤维成分的产品收入。（即根据 FSC-STD-40-004a 的所有木制品、纸浆和纸制品以及非木材林产品）。公司可能会生产其他 100% 的非林业产品的年营业额不计算在内。为澄清起见，林产品营业额不涉及相关服务。

3. **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 the total Revenue, which is the exact number to the nearest whole USD. The conversion rate upon entering the data into the FSC Certification Database is the respective rate on the date of the CH's fiscal year-end as per the mid-market rate on OANDA.

3. **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。将数据输入 FSC 认证数据库时的转换率是根据 OANDA 的中间市场汇率在证书持有者财政年度结束之日的相应汇率。

4. **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). 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.

4. **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）。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。

5. **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



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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.

5. **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。