



Forest Stewardship Council®



Annual Administration Fee (AAF) 年間認定管理料 (AAF)

FSC-POL-20-005 V3-1 EN

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The Forest Stewardship Council® (FSC) is an independent, not for profit, non-government organization established to support environmentally appropriate, socially beneficial, and economically viable management of the world's forests.

FSC's vision is that the true value of forests is recognized and fully incorporated into society worldwide. FSC is the leading catalyst and defining force for improved forest management and market transformation, shifting the global forest trend toward sustainable use, conservation, restoration, and respect for all.

Forest Stewardship Council (FSC : 森林管理協議会) は環境的に適切で社会的便益を満たし、経済的に発展可能な世界の森林経営を推進するために設立された独立した非営利、非政府組織である。

FSC のビジョンは世界の森林が社会的、生態的、経済的な権利を満たし、将来世代のニーズを妥協させることなく、現世代のニーズも満たすことである。

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A. Objective 目的

The objective of this Policy is to outline the principles for calculating and administering the Annual Administration Fee (AAF) for FSC-accredited certification bodies (CBs).

本指針の目的は、FSC認定認証機関向けに年間認定管理料（AAF）の計算及び運営の原則を示すことである。

B. Scope 範囲

This Policy is applicable to CBs. This Policy is an evolving and adaptive document clarifying the contractual obligation by CBs to pay the AAF. It therefore does not fall within the FSC Normative Framework and the scope of *FSC-PRO-01-001 The Development and Revision of FSC Normative Documents*.

本指針は、認証機関に対して適用される。本指針は、発展かつ順応していく文書であり、認証機関によるAAFの支払いに関する契約上の義務を明記している。従ってFSC規準文書の枠組み及びFSC-PRO-01-001 FSC規準文書の策定と改定の対象とならない。

FSC and/or a contracted third party will monitor the correct implementation of this Policy by CBs.

FSC及び/または委託された第三者が、本指針が認証機関によって正しく実施されているか監視する。

C. Effective and validity dates 発効日と有効期限

Approval date 承認日	23 August 2021 2021年8月23日
Publication date 公開日	23 August 2021 2021年8月23日
Effective date 発効日	1 January 2022 2022年1月1日
Period of validity 有効期限	until replaced or withdrawn 置き換えられるか取り消されるまで
Transition period 移行期間	n/a – the new Version replaces the old Version on the effective date with no transition 該当しない。新しい版の発効と同時に移行期間を設けずに古い版が失効する

D. References

参照

The following referenced documents are relevant for the application of this document. For dated references, only the edition cited applies. For undated references, the latest edition of the referenced document (including any amendments) applies.

本文書の使用にあたり、以下の文書が関連する。版番号のある文書は、その版のみが該当する。版番号のない参照文書については（訂正も含め）最新版が適用される。

FSC-STD-01-001 V5-2 FSC Principles and Criteria for Forest Stewardship Standard

FSC-STD-01-001 V5-2 FSCの原則と基準

FSC-STD-01-002 FSC Glossary of Terms

FSC-STD-01-002 FSC用語集

FSC-STD-20-001 General requirements for FSC accredited certification bodies

FSC-STD-20-001 FSC認定認証機関に関する一般要求事項

FSC-STD-20-007 Forest Management Evaluations

FSC-STD-20-007 森林管理評価

FSC-STD-40-004 V3-1 Chain of Custody Certification

FSC-STD-40-004 V3-1 CoC認証

FSC-STD-40-004a FSC Product Classification

FSC-STD-40-004a FSC製品分類

E. Terms and definitions

用語と定義

For the purpose of this Policy, the terms and definitions given in *FSC-STD-01-002 FSC Glossary of Terms* prevail, as long as not specified in the following:

本指針では、以下に示されていない限り*FSC-STD-01-002 FSC用語集*の用語と定義が優先する:

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.

年間認定管理料 (AAF) : AAFは、認証取得者 (CH) の情報に基づき計算され、FSC Global Development (FSC GD) によって認定認証機関 (CB) に対して請求される年次料金である。AAFの目的は、FSC認証制度を発展させるためにFSC GDが提供するサービスを支えることである。

Annual Administration Fee Class (AAF Class): The AAF Class is a class used to compute the AAF due for COC (Processor and/or Trader) certification. It is determined according to the CH's Forest Products Turnover. The AAF Class can be found by looking up the CH's Forest Products Turnover in the tables given in Annex 2 of this Policy.

年間認定管理料区分 (AAF区分) : AAF区分は、CoC (加工業者及びまたは仲介・流通業者) 認証のAAFを計算するために使用される区分である。認証取得者の林産物の売上高によって決定される。AAF区分は、本指針附則2の表において認証取得者の林産物の売上高を照合することで確

認することができる。

AAF Class Minimum Turnover: The AAF Class Minimum Turnover is the minimum Forest Products Turnover for a CH to qualify for their AAF Class. This applies to the new calculations applicable from 1 July 2022 onward; refer to the calculation steps and Table 3 in Annex 2 for more information.

AAF区分の下限売上高： AAF区分の下限売上高は、認証取得者がそのAAF区分に割振られるための最小の林産物の売上高である。これは、2022年7月1日以降に適用される新たなAAF計算の際に使用される。詳細は附則2の計算手順と表3を参照すること。

Base Fee: The Base Fee is the minimum AAF charged for a certification in each AAF Class. This applies to the new calculations applicable from 1 July 2022 onward; refer to the calculation steps and Table 3 in Annex 2 for more information.

基本料金：基本料金は、各AAF区分で認証ごとに請求される最低料金（AAF）である。これは、2022年7月1日以降に適用される新たなAAF計算の際に使用される。詳細は附則2の計算手順と表3を参照すること。

Excess Turnover: Excess Turnover is the amount by which the CH's Forest Products Turnover exceeds the AAF Class Minimum Turnover. This applies to the new calculations applicable from 1 July 2022 onward; refer to the calculation steps and Table 3 in Annex 2 for more information.

超過売上高：超過売上高は、認証取得者の林産物の売上高のうちAAF区分の下限売上高を上回る金額である。これは、2022年7月1日以降に適用される新たなAAF計算の際に使用される。詳細は附則2の計算手順と表3を参照すること。

FSC Certification Database: The FSC Certification Database is the online database provided and administered by FSC to track FSC certification. Data on individual certification are entered and maintained by the CBs.

FSC認証データベース：FSC認証データベースは、FSC認証を追跡するためにFSCによって管理、提供されているオンラインデータベースである。個々の認証データは認証機関によって入力、維持されている。

Forest Products Turnover: Forest Products Turnover means the Revenue 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 does not refer to related services.

林産物の売上高：林産物の売上高は、すべての認証及び非認証林産物及び木材または木質繊維を含む製品（つまりFSC-STD-40-004aに基づくすべての木材製品、パルプ及び紙製品、そして非木材林産物）から得た収入である。企業が生産する可能性のある他の100%非林産物は対象としない。明確にするために記すと、林産物の売上高には関連サービスは含まない。

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

最低AAF：最低AAFは、加工業者または仲介・流通業者の認証に課されるAAFの最低料金である。

Natural Forest – Community Forestry: A Management Unit complying with the following tenure AND management criteria:

Tenure: The legal right to manage the Management Unit (e.g., title, long-term lease, concession) is held at the communal level, AND the community members must be either

Indigenous Peoples or traditional peoples¹.

Management: The community actively manages the Management Unit through a concerted effort (e.g., under a communal forest management plan) OR the community authorizes management of the forest by others (e.g., resource manager, contractors, forest products company).

If the community authorizes management of the forest by others, criterion 1 AND either criterion 2 or 3 must be met:

- Criterion 1: The community's own representative institution has legal responsibility for the harvesting operations, AND
- Criterion 2: The community performs the harvesting operations, OR
- Criterion 3: The community's own representative institution is responsible for the forest management decisions, and follows and monitors the operations.

NOTE: The forest can be either located in a communal forest and/or on individually-assigned plots, as long as the right to use the forest is communally held (e.g., this is the case for Mexican ejidos, Brazilian sustainable development reserves) (Source: adapted from FSC-STD-01-002).

自然林 – コミュニティフォレストリー： 次の保有権及び管理基準を満たす管理区画：

保有権： コミュニティが管理区画を管理する法的な権利（例：権原、長期借地契約、伐採権所有地）を持ち、かつコミュニティメンバーが先住民族または伝統的民族¹である。

管理： コミュニティが管理区画を協同して積極的に管理をしている（例：共同森林管理計画の下）または、コミュニティが森林の管理を他者（例：資源管理者、請負業者、林産物生産企業）に委託している場合。

コミュニティが他者に森林管理を委託している場合、次の基準1及び基準2か3のどちらかを満たさなければならない：

- 基準1： コミュニティの代表機関が伐採活動の法的責任を有する。かつ、
- 基準2： コミュニティが伐採活動を行う。または、
- 基準3： コミュニティの代表機関が森林管理に関する意思決定の責任をもち、施業を見守り、監視する。

注： 対象森林は、コミュニティが森林を利用する権利を有する限り、共有林内及び/または個別に割り当てられたプロットのどちらに所在していてもよい（例：メキシコのエヒード、ブラジルの持続可能開発指定地）。

（出典：FSC-STD-01-002から適合）

Natural Forest – Conservation Purposes: Forest areas [Management Units] with many of the principal characteristics and key elements of native ecosystems, such as complexity, structure and biological diversity, including soil characteristics, flora and fauna, in which all or almost all the trees are native species, not classified as Plantations, and that have as management objective the conservation of natural forests, with clear conservation, and no commercial, objectives (Source: adapted from FSC-STD-01-001 V5-2).

Applicability note: This category can also be used for the calculation of the AAF in the case of forest areas within Management Units that include both productive and also conservation

¹ See FSC-STD-01-001 V5-2 for the definition of "Indigenous Peoples" and "traditional peoples".
先住民族及び伝統的民族の定義はFSC-STD-01-001第5-2版を参照。

areas, provided that these areas are excluded from commercial harvesting activities in the current forest management plan and also in the long term planning of the certified operation.

自然林 – 保護目的： 複雑性、構造と生物多様性、土壌特性、動植物などの面で多くの自然生態系の主要な特徴と重要な要素をもち、そこに育つすべてまたはほぼすべての樹木が在来種である、人工林として分類されていない森林地域（管理区画）であり、管理目的として商業的な目的ではなく、明確に自然林の保護を掲げているもの（出典：FSC-STD-01-001第5-2版から適合）。

適用可能性に関する注： AAFの計算にあたり、この分類は、生産林と保護林を両方含む管理区画に用いることも可能である。その場合、これらの地域は既存の森林管理計画及び長期的な認証林施業計画の中で商業的な伐採活動から除外されていなければならない。

Natural Forest – Tropical, boreal and temperate: The definition of these forest types follows the categories defined by the Holdridge Life Zones data set².

自然林 - 熱帯林、北方林、温帯林： これらの森林タイプの定義は、Holdridge Life Zonesのデータセット²で定められている分類に従う。

Plantation: A forest area established by planting or sowing with using either alien or native species, often with one or few species, regular spacing and even ages, and which lacks most of the principal characteristics and key elements of natural forests (Source: adapted from FSC-STD-01-001 V5-2).

人工林： 外来種または在来種を用いた植栽または播種により成立した森林地帯。多くの場合、使用される樹種は1種か限られた種数であり、等間隔かつ同齢で、自然林の主な特徴と重要な要素には欠ける（出典：FSC-STD-01-001第5-2版から適合）。

Processing Enterprise/ 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 this Policy, an individual enterprise that is conducting processing activities or processing and trading activities is treated as Processing Enterprise/Processor. Multi-site CHs conducting both processing and trading activities are treated as Processors.

加工事業体/加工業者： 加工事業体/加工業者とは、木材及び/または非木材林産物を購入し、法的な所有権を持ち、直接または外部委託を通じて変形させた後にこれらの製品を販売する個人または法人。製品の変形には、製造及び/または組成の変化（例：森林由来原材料を製品に加えるまたは混ぜる）及び/または物理的な変化（例：再梱包、再ラベリング）が含まれる。本指針においては、加工または加工及び仲介・流通を行う個別事業体は加工事業体/加工業者と見なされる。加工及び仲介・流通を両方行うマルチサイト認証取得者は加工業者と見なされる。

Revenue: Revenue means the total revenue of an organization derived from the provision

² The Holdridge Life Zones data set is from the International Institute for Applied Systems Analyses (IIASA) in Laxenburg, Austria. The data set shows the Holdridge Life Zones of the World, a combination of climate and vegetation (ecological) types, under current, so-called "normal" climate conditions. It has a spatial resolution of one-half degree latitude/longitude, and a total of 38 life-zone classes.

Holdridge Life Zonesのデータセットは、オーストリアのラクセンブルクにある国際応用システム分析研究所（IIASA）によって作成された。データセットでは、現在のいわゆる「平年並み」の気候状態における気候と植生（生態）タイプの組合せにより分類されるHoldridge Life Zonesが示されている。世界を緯度・経度0.5度の空間分解能で38のライフゾーンクラスに分類している。

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.

収入：収入とは、組織が商品およびサービスを提供することで得た総収入から業者割引、付加価値税及び収入に基づくその他の税金を差し引いた金額。企業内販売も差し引いてよい（財務グループが存在する場合は、合同での値でよい）。収入の対象期間は直近の完了している会計年度である。収入は、総収入をUSドルの整数で表した数字である。FSC認証データベースに入力する際の換算レートは、認証取得者の会計年度終了日のOANDAミッドマーケットレートである。

Small or Low Intensity Managed Forest (SLIMF): A SLIMF is a forest management unit which meets specific FSC requirements related to size and/or intensity as defined in FSC-STD-01-003 SLIMF Eligibility Criteria (Source: adapted from FSC-STD-20-012 V1-1).

小規模/低強度管理森林（SLIMF）：SLIMFとは、FSC-STD-01-003 SLIMF資格条件に定められている規模及び/または管理強度に関する特定FSC要求事項を満たす森林管理区画（出典：FSC-STD-20-012第1-1版から適合）。

Suspension: Temporary invalidation of the FSC certification for all or part of the specified scope of attestation (Source: FSC-STD-20-001 V4-0).

（認証の）一時停止：FSC認証のすべてまたは、特定範囲の一時的な無効化（出典：FSC-STD-20-001第4-0版）

Taxes: Taxes means any and all present or future taxes, levies, imposts, deductions, charges or withholdings, and all liabilities with respect thereto, imposed by the country of the registered office of the CB or any political subdivision or taxing authority thereof or therein or by any taxing authority in any jurisdiction from or through which the CB effects any payment under this Policy.

税金：税金とは、認証機関の登録事務所のある国、その国の政治的下部組織や課税当局、または認証機関が本指針に基づく支払いを行う司法管轄区の課税当局が課す、現在および将来のあらゆる税金、賦課金、課徴金、控除、料金、源泉徴収、およびそれらに関するあらゆる負債を意味する。

Termination: Revocation or cancellation of the certification agreement by the CB or the client according to contractual arrangements (Source: FSC-STD-20-001 V4-0).

（認証の）停止：契約内容に従った、認証機関またはその顧客による認証の撤回または取消し合意（出典：FSC-STD-20-001第4-0版）。

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 this Policy, an individual enterprise that is conducting both processing and trading activities is treated as Processing Enterprise/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.

仲介・流通業者：木材及び/または非木材林産物を購入及び販売し、法的な所有権を持つ

個人または法人。仲介・流通業者はこれらの製品を直接または外部委託を通じて変形させることはない（出典：FSC-STD-40-004第3-1版）。明確化のために記すと、仲介・流通業者は単独認証またはマルチサイト認証が可能である。本指針においては、加工及び仲介・流通の両方を行う個別事業体は加工事業体/加工業者と見なされる。加工及び仲介・流通の両方を行うマルチサイト認証取得者は加工業者と見なされる。

注：最終製品の取り付け、木材の人工乾燥、パッケージへの封入、特定サイズへの切断は製品の変形とは見なさない。

Transfer: Transfer means moving the responsibility for maintaining an active FSC certification from one CB to another (Source: adapted from FSC-PRO-20-003).

移管：移管とは、有効なFSC認証を維持する責任をひとつの認証機関から別の認証機関に移すことを意味する（出典：FSC-PRO-20-003から適合）。

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. This applies to the new calculations applicable from 1 July 2022 onward. Refer to the calculation steps Table 3 in Annex 2 for more information.

変動料金：変動料金は、認証取得者のAAF区分における超過売上高に基づく、基本料金に追加で課される料金であり、超過売上高に対する100万USドル毎のUSドルのAAF料金として表される。これは、2022年7月1日以降に適用される新たなAAF計算の際に使用される。詳細は附則2の計算手順と表3を参照すること。

Withdrawal: Revocation or cancellation of the FSC certification (Source: FSC-STD-20-001 V4-0).

取消し：認証の撤回または取消し（出典：FSC-STD-20-001第4-0版）

F. Version history

版履歴

Version 2-2 of this Policy is the result of a minor revision, implementing the following changes:

本指針の第2-2版は以下の変更点を反映した軽微な改訂である：

- Adjustment of the AAF for COC CHs by the 2014 global inflation rate of 3.45% (World Bank) as per Clause 1.4. New AAF figures are rounded up to the next whole number.
NOTE: The new Classes 10 and 10+ have been exempted from the adjustment in this revision.
1.4項に従い、2014年の世界インフレ率である3.45%（世界銀行）を基にCOC認証取得者向けのAAFを調整。新しいAAF料金は、整数に切り上げ。
注：本改訂において、新たな区分10及び10+は調整対象外とされた。
- Incorporation of clarifications from the AAF FAQ (as feasible).
AAF FAQ（よくある質問）の説明を可能な限り指針に反映。
- Changes to the AAF charging process to reflect FSC's current practice.
FSCの現在の運用を反映し、AAF請求手続きを変更。
- Elimination of the refunding process as quarterly calculations in the actual year now account for changes in the certificate portfolio.
当年の四半期ごとの計算に、認証種類の変更が考慮されることになったため、払い戻しの手続きを削除。

Version 2-3 and 2-4 replace V2-2 which has been withdrawn before the effective date due to a mistake in the project certification clause and typos in the AAF figures. The penalty clause (1.6) for wrongly reported AAF Class has also been revised to incorporate latest legal advice.

第2-2版はプロジェクト認証の項目の間違えとAAF料金の誤字が発覚したことによって発効日前に取下げられ、**第2-3版及び2-4版**はこれを置き換えた。また最新の法務アドバイスを従い、誤って報告されたAAF区分に対する罰則規定（1.6項）も修正された。

Version 2-5 is the result of a minor revision, implementing the following changes:

第2-5版は以下の変更点を反映した軽微な改訂である：

- Adjustment of the AAF for COC CHs by the 2015 global inflation rate of 2.778% (International Monetary Fund) as per Clause 1.4. New AAF figures are rounded up to the next whole number.
1.4項に従い、2015年の世界インフレ率である2.778%（国際通貨基金）を基にCOC認証取得者向けのAAFを調整。新しいAAF料金は、整数に切り上げ。
- Incorporation of clarifications from the AAF FAQ and AAF interpretations.
AAF FAQ（よくある質問）の説明及びAAFに関する解釈を指針に反映。
- Definition of *Trader* added to the 'Terms and Definitions', including the clarification that loggers can be charged like Traders (as long as they do not transform the product).
用語と定義に仲介・流通業者の定義を追加。素材生産業者でも仲介・流通業者として見なすことができる（製品の変形を行わない限り）ことも明記。

Version 2-6 is the result of a minor revision, implementing the following changes:

第2-6版は以下の変更点を反映した軽微な改訂である：

- Adjustment of the AAF for COC CHs by the 2016 global inflation rate of 2.8% (International Monetary Fund) as per Clause 1.4. New AAF figures are rounded up to the next whole number.

1.4項に従い、2016年の世界インフレ率である2.8%（国際通貨基金）を基にCOC認証取得者向けのAAFを調整。新しいAAF料金は、整数に切り上げ。

Version 2-7 is the result of a minor revision, implementing the following changes:

第2-7版は以下の変更点を反映した軽微な改訂である：

- Adjustment of the AAF for COC CHs by the 2017 global inflation rate of 3.0% (International Monetary Fund) as per Clause 1.4. New AAF figures are rounded up to the next whole number.

1.4項に従い、2017年の世界インフレ率である3.0%（国際通貨基金）を基にCOC認証取得者向けのAAFを調整。新しいAAF料金は、整数に切り上げ。

- Minor revision of Clause 3.1.1 to eliminate redundancies and to provide clarity regarding the ‘turnover’ concept in the context of this Policy.

本指針における「売上高」の考え方を明確にし、重複をなくすために3.1.1項の軽微な改訂を実施。

Version 2-8 is the result of a minor revision, implementing the following changes:

第2-8版は以下の変更点を反映した軽微な改訂である：

- Adjustment of the AAF for COC CHs by the 2018 global inflation rate of 3.6% (International Monetary Fund) as per Clause 1.4. New AAF figures are rounded up to the next whole number.

1.4項に従い、2018年の世界インフレ率である3.6%（国際通貨基金）を基にCOC認証取得者向けのAAFを調整。新しいAAF料金は、整数に切り上げ。

Version 2-9 is the result of a minor revision, implementing the following changes:

第2-9版は以下の変更点を反映した軽微な改訂である：

- Revision of Clause 3.4 to incorporate the AAF calculation for multiple projects.

複数プロジェクトのAAF計算を反映するために3.4項を改訂。

- Advice Note (29 July 2021 – 31 December 2021): clarification of data collection requirements related to the annual turnover of forest products.

アドバイスノート（2021年7月29日～2021年12月31日）：林産物の年間売上高に関する情報収集要求事項の明確化。

Version 3-0

第3-0版

- Revision of pricing model
 - In the new AAF pricing model (effective from 1 July 2022) there is no longer a distinction between the AAF chargeable for single site and multi-site certification, and the number of AAF Classes is reduced from 11 to 7.
 - The new AAF pricing model consists of a Base Fee plus a Variable Fee which is charged only upon the Excess Turnover which exceeds the AAF Class Minimum Turnover. This Variable Fee is expressed as the AAF due in USD per million USD of Excess Turnover. The index for the calculation continues

to be the Forest Products Turnover.

料金モデルの改定

- (2022年7月1日発効の) 新たなAAF料金モデルでは、単独認証とマルチサイト認証に請求されるAAFの差異をなくし、AAF区分を11から7に減らした。
 - 新たなAAF料金モデルは基本料金と、AAF区分の下限売上高を超えた超過売上高に対して請求される変動料金から成る。変動料金は、超過売上高100万USドル毎のUSドルのAAF料金として表される。計算に使用する数字は引き続き林産物の売上高である。
- Clarification of data collection requirements.
情報収集要求事項に関する明確化。
 - Clarification of terminology, for example COC enterprises which do not qualify as Traders shall now be referred to as Processors.
用語の明確化。例えば、仲介・流通業者の要件を満たさないCoC事業者は加工業者と見なされなければならない。
 - Clarification of obligations.
義務の明確化。
 - Numerical parameters for calculating AAF moved to separate Annexes.
AAF計算のための数字パラメーターを附則として切り離れた。

Version 3-1 第3-1版

Version 3-1 replaces Version 3-0 which has been withdrawn before the effective date to make a correction in the Forest Management Group Certification clause (4.4b)

第3-1版は、森林管理グループ認証に関する項目 (4.4b) への修正を行うために、発効日前に失効した第3-0版を置き換える。

1. General principles

一般原則

- 1.1 The purpose of the AAF is to support the services provided by FSC GD to uphold the core operations of the FSC certification system, both at national and international level, including among others:

AAFの目的は、国内外でFSC認証制度の中核的事業を維持発展させるためにFSC GDが提供するサービスを支えることである。これには以下が含まれるがこれらに限らない：

- a) FSC's multi-stakeholder governance mechanisms;
FSCのマルチステークホルダーによるガバナンスの仕組み
 - b) Development of policies and standards;
指針及び規格の策定
 - c) Marketing and market development activities;
マーケティング及び市場開発活動
 - d) Trademark protection;
商標保護
 - e) Communication and dissemination of information; and
コミュニケーション及び情報発信
 - f) Decentralized support structures in key countries or regions.
主要な国や地域における分権的サポート構造
- 1.2 This 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.
- 本指針は、新たなFSC戦略及び/または指針との整合性を維持するため、または前年の世界インフレ率を考慮し、毎年（暦年）見直され、必要に応じて改定される。

2. Obligations

(認証機関対象のため翻訳省略)

- 2.1 CBs shall pay the AAF as calculated and invoiced by FSC (see Sections 4, 5 and 6). All fees shall be paid free and clear of and without deduction for any and all Taxes. If any Taxes shall be required by law to be deducted from or in respect of any sum payable hereunder to FSC GD:

- a) The sum payable by the CB shall be increased as may be necessary so that after making all required deductions FSC GD shall receive an amount equal to the sum it would have received had no such deductions been made, and
- b) The CB shall pay the full amount deducted from the AAF to the relevant taxing authority in accordance with applicable law.

NOTE: Payment of the AAF to FSC GD is independent of collections by CBs from CHs. Failure of a CB to collect fees from CHs does not affect the obligation of payment of the AAF to FSC GD or for any deviation to the standard payment terms as per clause 6.3.

- 2.2 For all types of FSC certification, CBs shall provide and review the necessary information for calculating the AAF at the following times:
- a) When registering a certification for the first time; and
 - b) When updating the FSC Certification Database – as a minimum the data shall be verified each calendar year after the Audit. See clause 2.4 for a list of the critical fields required for AAF calculation and verification.
- 2.3 For all types of multi-site and Group certification, in addition to the requirements as in clause 2.2, CBs shall provide and review the necessary information for calculating the AAF when the group entity/ Central Office reports that a group member or participating site has been added or removed.
- 2.4 Necessary information in the aforementioned context to be provided in the FSC Certification Database is, but not limited to:
- a) For all types of FSC certification, the type of FSC certification;
 - b) For FM, FM/COC, and CW/FM certification, the area data and the category of Forest Management according to Annex 1;
 - c) For single and multi-site COC CHs, start and end date of fiscal year;
 - d) For single and multi-site COC CHs, the Forest Products Turnover;
 - e) For single and multi-site COC CHs, the Revenue for new data entries;
 - f) For one-time and multiple projects, the overall cost of each project;
 - g) For FM, FM/COC, and CW/FM Group certification, the number of group members, the area data and the category of Annex 1;
 - h) For COC group certification, the number of group members, the applicable Forest Products Turnover (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) and the Revenue.
- NOTE: In cases where processing facilities have exceptionally been included in the scope of a joint FM/COC certification according to INT-STD-20-007_19, necessary information for these processing facilities is defined as outlined in c) - e) (above).
- 2.5 Prior to 15 June 2022, the AAF Class shall continue to be updated and reviewed in the FSC Certification Database if the AAF Class has changed. CBs shall enter and review the Forest Products Turnover field (with the exact amount) by 15 June 2022. To allow the data collection of the exact amount by this date (for Q3 2022 invoicing), the data collection of the Forest Products Turnover can take place outside of the annual Audit prior to 15 June 2022. In this case, the Forest Products Turnover shall be subsequently reviewed and updated at the following annual Audit.
- 2.6 If a CB is unable to collect any data according to clause 2.4 a) to h), the CB shall inform FSC without undue delay.
- 2.7 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 CB's wrong data input. CBs shall report such errors to FSC when detected.
- 2.8 If the Forest Products Turnover and/or Revenue entered in the FSC Certification Database for a fiscal year turns out to be misstated, in addition to updating the FSC Certification Database, the CB shall inform FSC via email and attach supporting documents without undue delay.
- 2.9 To verify the necessary information according to clause 2.4, the CB should

- determine their Audit procedure for data verification given the specific circumstances of their CHs.
- 2.10 To verify especially the Forest Products Turnover and to reduce the risk of misunderstanding by the CH, CBs may ask CHs the following questions:
- a) Who is the right person to talk to about the Revenue of your company (usually senior management or accounting personnel)?
 - b) What is the organization's actual Revenue?
 - c) Which currency is that in?
 - d) Which financial period was that for? Was that for a full year? What was the period end date?
 - e) Is that Revenue entirely wood fibre products? Do you sell anything that is not wood fibre?
 - f) What is your Forest Products Turnover?
 - g) Does that exclude sales taxes, VAT and any levies?
- 2.11 For CHs where the Revenue is mainly consisting of Forest Product Turnover, the amount declared by the CH should be analysed by referring to the overall Revenue to assess for reasonableness.
- 2.12 For CHs where the Revenue consists of a mix of products (i.e., forest and non-forest products), the amount declared by the CH should be analysed by referring to the management accounts showing financial general ledger coding.
- 2.13 For CHs where the Forest Products Turnover generates no revenue, the amount declared by the CH (in this case the purchasing cost, as per clause 5.7), should be analysed by referring to the management accounts and/or inventory records and/or external invoices.
- 2.14 The Forest Products Turnover shall be assessed for overall plausibility. For instance, by considering the number of employees, the company size and the volume of wood products sold/ purchased.
- 2.15 The CB shall check the converted amount of the Forest Products Turnover if the original currency is not USD.
- 2.16 CBs shall not rely on oral or written self-declarations alone. A self-declaration shall be assessed by the CB for reasonableness, plausibility and, as far as possible, accuracy.
- 2.17 Any formal self-declaration shall:
- a) State that the information is correct to the best of the CH's knowledge;
 - b) Be in writing (and not oral);
 - c) Be personally, or electronically (the threshold of advanced electronic signature according to Article 3 no. 11 and Article 26 [eIDAS regulation](#) applies here) signed by an authorized individual (such as a legal representative or a designated accountant).
- 2.18 CBs shall have records of the supporting documentation for the AAF calculation, including an explanation of the validity of the Forest Products Turnover provided (e.g. rationale), readily accessible for a period of at least seven (7) years starting with the next calendar year after which the records have been created. FSC and/or a contracted third party may request to view such information from 1 July 2022.
- 2.19 Examples of supporting documentation for the Forest Products Turnover include tax records and filings, accounting records, financial statements, a declaration from an accountancy firm and management accounts showing financial general ledger

coding.

- 2.20 In case of a Transfer, the previous CB audit report should be used to aid the validation of any changes in the necessary information according to clause 2.4.
- 2.21 CBs shall inform their CHs about any changes to this Policy within thirty (30) calendar days after the effective date of such changes.

3. Consequences for non-conformity

(認証機関対象のため翻訳省略)

- 3.1 In the case that a CB does not update the FSC Certification Database according to Section 2, from 15 June 2022 onwards, FSC will calculate the AAF for the respective CH in the CBs portfolio for the Q3 2022 invoice by using the mid-point of one AAF Class higher than the revised classes, as per Table 3 of Annex 2.
- 3.2 In cases where the reported Forest Products Turnover is later changed to a higher figure (e.g. as a result of a validation during an Audit), FSC may choose to charge the additional AAF if the new Forest Products Turnover is at least USD 10,000 higher than the previous one. FSC will clearly present the additional charge in the invoice provided to CBs, as well as the supporting document showing the breakdown. This will be communicated and invoiced in the following quarterly invoice; the determination dates are presented in Annex 3. CBs shall present the additional fee for the AAF separately in the invoice to CHs.
- 3.3 FSC reserves the right to charge interest at a rate of 1% per month for additional charges levied as specified in clause 3.2.
- 3.4 In cases where the reported Forest Products Turnover is later changed to a lower figure, FSC will not issue credit notes.

4. Calculating the AAF for Forest Management (FM), Forest Management/Chain of Custody (FM/COC) and Controlled Wood/Forest Management (CW/FM) certification

FM、FM/CoC及びCW/FM認証のAAF計算

NOTE: The AAF calculation for FM and FM group certification has not changed from the Policy Versions 2-9 to 3-0.

注：FM及びFMグループ認証のAAF計算は指針第2-9版から第3-0版で変わっていない。

- 4.1 Calculation of the AAF for FM, FM/COC and CW/FM certification utilizes 7 different categories reflecting forest type³, management objectives, productivity and scale. A fixed rate of USD 10 is generated by each certification and an additional per hectare fee is calculated on top of this rate (see Table 1 in Annex 1) per quarter. Different per hectare rates are used for the different categories of Forest Management. Certification where all Management Units within the scope qualify as SLIMF or Community Forestry are completely free of charge, i.e., their area shall not be included in the per ha calculation and no fixed fee per certification rate will be applied.

FM、FM/COC、CW/FM認証のAAF計算には、森林タイプ³、管理目的、生産性、規模に応じた7つのカテゴリーを用いる。認証ごとに固定料金として10USドルが発生し、これに加えてヘクタールごとの追加料金が計算される（附則1の表1参

³ The relevant forest management category for each certified Management Unit needs to be determined and each certification needs to be classified into one of these categories, by the CBs. See Section E, above, for more information on definitions.
認証機関によって、FM認証取得者ごとに適当な森林管理カテゴリーが決定され、各認証は、これらのカテゴリーのいずれかに分類されなければならない。定義についての詳細は上記セクションEを参照。

照)。森林管理カテゴリーごとに異なるヘクタール当たりのレートが使用される。すべての管理区画がSLIMFまたはコミュニティフォレストリー資格を完全に満たす認証には料金は発生しない。つまり、ヘクタール当たりの料金も認証ごとの固定料金もかからない。

- 4.2 In cases where processing facilities have exceptionally been included in the scope of a joint FM/COc certification according to INT-STD-20-007_19, a separate AAF for the processing facility will be calculated according to the COc fee structure in Section 5 below, referring to Table 2 (prior to 1 July 2022) or Table 3 (from 1 July 2022) for the respective fees for Processors.

INT-STD-20-007_19に従い、FM/CoC認証範囲に加工施設が例外的に含まれている場合、加工施設には別途下記セクション5のCoC料金体系に基づいてAAFを計算しなければならない。加工業者の料金については表2（2022年6月30日まで）または表3（2022年7月1日以降）を参照すること。

- 4.3 For the calculation of the AAF, CBs can consider Conservation zones and protection areas that are part of larger Management Units in the category of Natural Forests - Conservation Purposes. The productive areas of such Management Units under economic and/or commercial use will be included in the relevant forest type AAF category.

AAFの計算の際、認証機関は大規模管理区画の一部をなす保全林地域及び保護区を「自然林 – 保全目的」のカテゴリーとして扱える。同管理区画の経済目的/商業目的の生産林地域は、適当な森林タイプのAAFカテゴリーに含まれる。

- 4.4 For group FM, FM/COc and CW/FM certification, the AAF will be based on two components:

グループFM、FM/CoC及びCW/FM認証のAAFは以下の2つの要素から成る：

- a) A per hectare fee based on the sum of individual AAF calculated for each group member according to its corresponding category of Forest Management. Management Units qualifying as SLIMF or Community Forestry are free of charge, i.e. the area will not be included in the per ha calculation.

グループメンバーごとに該当する森林管理カテゴリーに基づき計算されたヘクタールごとの料金。SLIMFまたはコミュニティフォレストの資格を満たす管理区画には料金はかからない。つまりこのような森林の面積はヘクタールごとの計算には含まれない。

- b) A USD 10 fixed fee per certification. Group certification where all Management Units within the scope qualify as SLIMF and/or Community Forestry is completely free of charge

認証ごとの固定料金である10USDドル。すべての管理区画がSLIMF及び/またはコミュニティフォレストリー資格を満たすグループメンバーのみで構成される認証の場合、AAFは全くかからない。

5. Calculating the AAF for Chain of Custody (COC)

CoC認証のAAF計算

5.1 General principles

一般原則

- 5.1.1 Calculation of the AAF for COC certification has been developed using a number of different AAF Classes, and it is based on the Forest Products Turnover.

CoC認証のAAF計算は、林産物の年間売上高に基づくいくつかの異なるAAF区分を用いて構築された。

- 5.1.2 Prior to 1 July 2022, 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 Class shall be assigned by the CB to Class 1 of the respective category. The Forest Products Turnover shall be updated at the following annual Audit. From 1 July 2022, the CB shall enter a Forest Products Turnover of USD 100,000 for newly founded companies.

2022年6月30日までは、新規設立企業で、まだ会計年度が完了していないために、AAF区分を決定するための林産物の売上高情報を提供できない場合、認証機関によって該当するカテゴリーの区分1が適用される。林産物の売上高は、次の年次監査の際に更新されなければならない。2022年7月1日から、認証機関は新規設立企業の林産物の売上高を100,000USドルとして入力しなければならない。

5.2 Changes to the AAF Calculation

AAF計算の変更

- 5.2.1 Prior to 1 July 2022 the same pricing model will be applied as has been used in Version 2-9 of this Policy. In this model the AAF is set according to the AAF Class in which the CH falls.

2022年6月30日までは、本指針第2-9版で使用されていたものと同じ料金モデルが適用される。このモデルではAAFは認証取得者毎のAAF区分に応じた料金である。

- 5.2.2 From 1 July 2022 the new pricing model will calculate the AAF appropriate to each COC CH based on the Forest Products Turnover. In contrast to the previously applicable model, the AAF payable will now vary consistently within each AAF Class with no sharp jumps at the boundaries of AAF Classes.

2022年7月1日からの新たな料金モデルでは、各CoC認証取得者について林産物の売上高に基づき適切なAAFが計算される。以前のモデルと比較して、新たなモデルでは各AAF区分内でも売上高に応じてAAF料金が一様に変動するため、AAF区分をまたぐ際に大きな料金の変動がない。

5.3 AAF calculation for Processing Enterprises/Processors (single and multi-site certification)

加工事業体/加工業者（単独及びマルチサイト認証）のAAF計算

- 5.3.1 Prior to 1 July 2022, for single and multi-site Processors, a fee will be calculated according to the steps set out in Annex 2.

2022年6月30日までは、単独及びマルチサイト加工業者の料金は附則2に示されている手順に従い計算される。

- 5.3.2 From 1 July 2022, for single and multi-site Processors, a fee will be calculated based on the aggregate Forest Products Turnover of the site(s) included in the scope of certification (see Table 3 in Annex 2) according to the steps set out in Annex 2.

2022年7月1日からは、単独及びマルチサイト加工業者の料金は附則2に示されている手順に従い、認証範囲に含まれるすべてのサイトの林産物の売上高の合計を基に計算される（附則2の表3参照）。

5.4 AAF calculation for Traders (single and multi-site certification)

仲介・流通業者（単独及びマルチサイト認証）のAAF計算

- 5.4.1 Prior to 1 July 2022, for single and multi-site Traders, a fee will be calculated according to the steps set out in Annex 2.

2022年6月30日までは、単独及びマルチサイト仲介・流通業者の料金は附則2に示されている手順に従い計算される。

- 5.4.2 From 1 July 2022, for single and multi-site Traders, a fee will be calculated based on the aggregate Forest Products Turnover of the site(s) included in the scope of certification (see Table 3 in Annex 2) according to the steps set out in Annex 2.

2022年7月1日からは、単独及びマルチサイト仲介・流通業者の料金は附則2に示されている手順に従い、認証範囲に含まれるすべてのサイトの林産物の売上高の合計を基に計算される（附則2の表3参照）。

5.5 Group COC certification

グループCoC認証

- 5.5.1 Group COC certification including only Processors will be charged an AAF based on two components:

加工業者のみから成るグループCoC認証のAAFは、以下の2つの要素に基づき請求される：

- a) An AAF corresponding to the aggregate Forest Products Turnover of all members, as calculated for single site COC CHs according to 5.3.1 (prior to 1 July 2022) or 5.3.2 (from 1 July 2022 onwards). This AAF shall be subject to the Minimum AAF for COC certification specified in Annex 2.

すべてのグループメンバーの林産物の売上高の合計を用いて、5.3.1項（2022年6月30日まで）または5.3.2項（2022年7月1日以降）に従い計算された単独CoC認証のAAF。このAAFは附則2で定められているCoC認証の最低AAFの対象となる。

- b) A fixed fee of USD 20 per year will be charged for each group member.

グループメンバーごとに毎年20USドルの固定料金が課せられる。

- 5.5.2 Group COC certification including only Traders will be charged an AAF based on two components:

仲介・流通業者のみから成るグループCoC認証のAAFは、以下の2つの要素に基づき請求される：

- a) An AAF corresponding to the aggregate Forest Products Turnover of all members, as calculated for single Trader certification according to 5.4.1 (prior to 1 July 2022) or 5.4.2 (from 1 July 2022 onwards). This AAF shall be subject to the Minimum AAF for COC certification specified in Annex 2.

すべてのグループメンバーの林産物の売上高の合計を用いて、5.3.1項（2022年6月30日まで）または5.3.2項（2022年7月1日以降）に従い計算された単独仲介・流通業者認証のAAF。このAAFは附則2で定められているCoC認証の最低AAFの対象となる。

b) A fixed fee of USD 20 per year will be charged for each group member.

グループメンバーごとに毎年20USドルの固定料金が課せられる。

5.5.3 For Group COC certification including both Traders and Processors in the scope an AAF based on two components will be charged:

認証範囲に仲介・流通業者と加工業者の両方を含むグループCoC認証のAAFは、以下の2つの要素に基づき請求される：

a) An AAF corresponding to the aggregate Forest Products Turnover of all Processing Enterprises in the group (calculated as described in clause 5.3 above) plus a fee corresponding to the aggregate Forest Products Turnover of all Traders in the group (calculated as described in clause 5.4 above). The corresponding steps and table in Annex 2 shall be used (Table 2 prior to 1 July 2022 and Table 3 from July 2022). This AAF shall be subject to the Minimum AAF for COC certification specified in Annex 2, with the Minimum AAF applied only if the AAF due on the aggregate Processors' Forest Products Turnover plus the AAF due on the aggregate Traders' Forest Products Turnover is less than the stated Minimum AAF.

グループ内のすべての加工事業者の林産物の売上高の合計に応じたAAF（上記5.3項に示されている通りに計算）及び、グループ内のすべての仲介・流通業者の林産物の売上高の合計に応じた料金（上記5.4項に示されている通りに計算）の合計。附則2の対応する手順と表が使用されなければならない（2022年6月30日までは表2、そして2022年7月1日以降は表3）。このAAFは附則2で定められているCoC認証の最低AAFの対象となる。最低AAFは、加工業者の林産物の売上高の合計に基づくAAFと仲介・流通業者の林産物の売上高の合計に基づくAAFの合計が示されている最低AAFを下回る場合に適用される。

b) A fixed fee of USD 20 per year will be charged for each group member.

グループメンバーごとに毎年20USドルの固定料金が課せられる。

5.6 AAF calculation for one-time and multiple projects

一度限り及び複数プロジェクトのAAF計算

5.6.1 The AAF for one-time and multiple projects is charged on a per-project-basis and follows the same fee schedule as the AAF for single site Traders, with the overall cost of each project being considered instead of the Forest Products Turnover. The AAF for one-time and multiple projects is due only once for each project, in the quarter following the registration of the project in the FSC Certification Database.

一度限り及び複数プロジェクト認証のAAFは、プロジェクトごとに請求され、単独仲介・流通業者のAAFと同じ料金体系が適用される。この際、林産物の売上高の代わりに、各プロジェクトの全体費用を用いる。一度限り及び複数プロジェクトのAAFは、プロジェクトごとに一度だけ、FSC認証データベースにプロジェクトが登録された翌四半期に支払期限を迎える。

5.7 AAF calculation for COC CH that do not have a Forest Products Turnover

林産物の売上高が存在しないCoC認証取得者のAAF計算

- 5.7.1 COC CHs that trade or produce certified material or products but do not sell these, e.g. free give away of certified catalogues, certified packaging for products they sell, etc. do not have a Forest Products Turnover to base the AAF calculation on according to clause 5.1. The AAF related to such CHs shall follow the same fee structure as for multi-site Traders. The AAF is calculated based on the annual overall purchasing cost of certified material and products instead of Forest Products Turnover.

認証原材料または製品の取引または製造を行うが、これらを販売しないCoC認証取得者（例：認証カタログの無料配布、販売する製品に使用している認証パッケージなど）は、5.1項に従ってAAF計算をするための林産物の売上高が存在しない。このような認証取得者のAAFは、マルチサイト仲介・流通業者の料金体系に基づかなければならない。この際、AAFの計算は、林産物の売上高の代わりに、認証原材料及び製品の購入費用の年間合計額に基づかなければならない。

NOTE: The cost of certified material and products include the cost of FSC Controlled Wood material and products.

注：認証原材料及び製品の購入費用には、FSC管理木材の原材料及び製品の購入費用も含む。

6. Invoicing and payment

(認証機関対象のため翻訳省略)

- 6.1 FSC will calculate the AAF from the information provided by CBs in the FSC Certification Database.
- 6.2 The AAF invoices will be calculated on a quarterly basis, taking into account the AAF information available in the FSC Certification Database on the determination dates specified in Table 4, Annex 3 (or the next working day) and dividing the final result by four. The quarterly calculation will allow for the AAF for each quarter to be adjusted based on Terminations, Withdrawals, Transfers, new certification and changes in the certified area, Forest Products Turnover or other necessary information according to clause 2.4.
- 6.3 FSC will invoice the AAF on a quarterly basis as specified by the determination dates in Table 4, Annex 3. AAF invoices are payable within two (2) months of the invoice date. Overdue accounts on AAF invoices will be subject to interest as of the due date of the invoice at a rate of 1% per month. The assertion of further damage is not excluded. Invoices paid within their timelines will receive a 2% discount and invoices paid within the same month of the invoice will receive a 5% discount for early payment, as specified in Table 5, Annex 3.

NOTE: If an invoice has to be revised due to a mistake made by FSC, the new date of the revised invoice will define the eligibility for a discount.

- 6.4 CBs are strongly encouraged to embed the AAF into their own systems in order to minimize administrative costs.
- 6.5 CBs are responsible for their own invoicing arrangements and collections independent of FSC and the AAF.
- 6.6 If CBs are sending out invoices to their CHs in a currency other than USD, they shall apply the conversion mid-market rate at the respective issue date of the invoice. CBs shall use the currency converter provided by OANDA (www.oanda.com) for this calculation.

- 6.7 In case of Suspension, the certification is subject to payment of the AAF.
- 6.8 In case of Transfer, the preceding CB shall be responsible to pay the AAF within the quarter where the Transfer is happening. From the following quarter onwards the succeeding CB will be invoiced.
- 6.9 In case of Termination, FSC does not charge AAF from the quarter following the Termination. The same applies for Withdrawal.
- 6.10 CBs shall identify the AAF on their invoices to CHs as calculated for that CH according to this Policy. Any additional fees, rates, conversions or charges shall be presented separately.

7. **Prevailing clause**

(認証機関対象のため翻訳省略)

- 7.1 In case there is any conflict between the FSC Certification Database requirements in this Policy and in the FSC normative requirements or what fields the FSC Certification Database requires to be entered, the provisions in this Policy prevail.

Annex 1 AAF Table of Forest Management Categories

附則1 森林管理カテゴリーごとのAAF表

Table 1. AAF for FM, FM/COC and CW/FM certification (in USD)

表1. FM、FM/COC、CW/CM認証のAAF (USドル)

Categories of Forest Management 森林管理カテゴリー	Rate Per Hectare (\$) ヘクタールごとの レート (\$)
SLIMF SLIMF	0
Natural Forest - Community Forestry 自然林 – コミュニティフォレストリー	0
Natural Forest - Conservation purposes 自然林 – 保全目的	0.0001
Natural Forest – Tropical 自然林 – 熱帯林	0.0020
Natural Forest – Boreal 自然林 – 北方林	0.0035
Natural Forest – Temperate 自然林 – 温帯林	0.0045
Plantations 人工林	0.0200

Annex 2 AAF Calculation Tables for COC certification

附則2 CoC認証のAAF計算表

1. Prior to 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):

2022年6月30日までは、CoC認証に課されるAAFの決定には、以下の手順と表を使用しなければならない（単独認証の場合はaとbのステップは省略）：

- a) Determine the Forest Products Turnover of each individual site;
各サイトの林産物の売上高を特定する
- b) Calculate the aggregate Forest Products Turnover for the certification by adding together each of the values in step a);
ステップaの各値を足し合わせることで認証全体の林産物の売上高の合計を計算する
- c) Use the Forest Products Turnover (column 2) to determine the corresponding 'Class' (column 1);
林産物の売上高（2列目）を参照し、対応する「区分」（1列目）を決定する
- d) Ascertain the AAF for the specific 'Class' by referring to the corresponding column according to whether the certification is for Processor or Trader, single or multi-site.
認証が加工業者または仲介・流通業者であるか、単独またはマルチサイトであるかに従い、対応する列を参照することで特定の「区分」のAAFを確定する。

Table 2. AAF for single and multi-site Processor and Trader certification (in USD)

表2. 単独、マルチサイト加工業者及び仲介・流通業者のAAF (USドル)

Column 1 1列目	Column 2 2列目	Column 3 3列目	Column 4 4列目	Column 5 5列目	Column 6 6列目
Class 区分	Forest Products Turnover (USD) 林産物の売上高 (USドル)	Processor single (USD) 加工業者 単独 (USドル)	Processor multi-site (USD) 加工業者 マルチサイト (USドル)	Trader single (USD) 仲介・流通業者 単独 (USドル)	Trader multi-site (USD) 仲介・流通業者 マルチサイト (USドル)
Class 1 区分1	< 200,000	77	77	31	31
Class 2 区分2	> 200,000 – 1 Million	316	316	119	119
Class 3 区分3	> 1 – 5 Million	620	620	235	352
Class 4 区分4	> 5 – 25 Million	1,249	1,249	468	468
Class 5 区分5	> 25 – 100 Million	2,194	2,194	784	784
Class 6 区分6	> 100 – 500 Million	4,667	5,428	1,168	1,284
Class 7 区分7	> 500 – 1,000 Million	7,816	11,664	2,334	2,451
Class 8 区分8	> 1,000 – 2,000 Million	10,966	23,327	4,667	4,959
Class 9 区分9	> 2,000 – 3,000 Million	17,496	34,990	5,833	6,999
Class 10 区分10	> 3,000 – 5,000 Million	22,550	45,099	7,893	9,021
Class 10+ 区分10+	> 5,000 Million	33,834	56,372	11,275	13,531

2. From 1 July 2022 onwards 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):

2022年7月1日からは、CoC認証に課されるAAFの決定には、以下の手順と表を使用しなければならない（単独認証の場合はaとbのステップは省略）：

- a) Determine the exact Forest Products Turnover of each individual site.
各サイトの林産物の売上高を特定する
- b) Calculate the aggregate Forest Products Turnover for all sites by adding together the values in step a.
ステップaの各値を足し合わせることで認証全体の林産物の売上高の合計を計算する
- c) Look up the AAF Class and AAF Class Minimum Turnover in Table 3 below, according to the Forest Products Turnover (Column 2).
下記の表3にて、林産物の売上高（2列目）に応じたAAF区分とAAF区分の下限売上高を確認する

- d) Derive the Excess Turnover as follows:
超過売上高を以下の式に基づき算出する：

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

$$\text{超過売上高} = \text{林産物の売上高} - \text{AAF区分の下限売上高}$$

- e) Look up the Base Fee and Variable Fee in Table 3 below according to whether the certification is for a Processor or Trader.
下記の表3にて、認証が加工業者または仲介・流通業者であるかに従い、基本料金と変動料金を確認する
- f) Use the Base Fee, Variable Fee and Excess Turnover values to calculate the final AAF using the following formula:
基本料金、変動料金、そして超過売上高を用いて、以下の式に基づき最終的なAAFを計算する：

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

$$\text{AAF} = \text{基本料金} + \left(\frac{\text{超過料金}}{\$1,000,000} \times \text{変動料金} \right)$$

- 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.

最終的なAAF料金は、整数のUSドルに繰り上げする。この最終的な料金が以下3項に示されている最低AAFを下回る場合は、最低AAFが課される。

Table 3. 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.

表3. 加工業者及び仲介・流通業者のAAF (USドル)。変動料金は、各区分の下限売上高を超えた林産物の売上高100万USドル毎に課せられる。

Column 1 1列目	Column 2 2列目	Column 3 3列目	Column 4 4列目	Column 5 5列目	Column 6 6列目
Class 区分	Forest Products Turnover 林産物の売上高	Processor Base (USD) 加工業者 基本料金 (USドル)	Processor Variable (USD) 加工業者 変動料金 (USドル)	Trader Base (USD) 仲介・流通 業者 基本料 金 (USドル)	Trader Variable (USD) 仲介・流通業 者 変動料金 (USドル)
Class 1 区分1	< 1 Million	0.00	550.00	0.00	165.00
Class 2 区分2	> 1 – 5 Million	550.00	180.00	165.00	54.00
Class 3 区分3	> 5 – 25 Million	1,270.00	75.00	381.00	22.50
Class 4 区分4	> 25 – 100 Million	2,770.00	30.00	831.00	9.00
Class 5 区分5	> 100 – 500 Million	5,020.00	18.00	1,506.00	5.40
Class 6 区分6	> 500 – 2,000 Million	12,220.00	15.00	3,666.00	4.50
Class 7 区分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:

例：2022年7月1日から、林産物の売上高が1,234,567USドルの加工業者は、AAF区分2（1 – 5 Million）に該当する。この区分の基本料金は550USドルであり、変動料金は100万USドルごとに180USドルである。最終的なAAFは、以下の通り2つのステップによって計算される：

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

$$\text{超過売上高} = \$1,234,567 - \$1,000,000 = \$234,567$$

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

3. From 1 July 2022, the minimum AAF is USD 80 per year for Processor and Trader certification.

2022年7月1日から、加工業者及び仲介・流通業者の最低AAFは毎年80USドルである。

Annex 3 AAF Invoicing Cycle

(認証機関対象のため翻訳省略)

Table 4. AAF determination dates

Quarter	Determination date
1	1 January
2	1 April
3	1 July
4	1 October

Table 5. AAF payment schedule and discounts

Quarter	Invoice date (or first working day after)	5% discount in case of payment by	2% discount in case of payment by
1	1 February	End of February	End of March
2	1 May	End of May	End of June
3	1 August	End of August	End of September
4	1 November	End of November	End of December



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