Policy

ANNUAL ADMINISTRATION FEE (AAF)年間認定管理料（AAF）

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Contact for comments: **問い合わせ窓口：**	FSC International – Policy and Performance Unit Adenauerallee 134 53113 Bonn Germany **Phone:** +49 -(0)228 -36766 -0 **Fax:** +49 -(0)228 -36766 -65 **Email:** aafsupport@fsc.org

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Version 版番号	Description 説明	Publication Date 公開日
V2-2 **第 2-2 版**	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。	01 October 2015 2015 年 10 月 1 日

	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。	
V2-3 and V2-4 **第 2-3 版及び第 2-4 版**	Version 2-3 and 2-4 replace V2-2 which has been withdrawn before the effective date due to a mistake in the project certification clause and typos in the AAF figures.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に従い、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。	02 October 2015 23 October 2015 2015 年 10 月 2 日 2015 年 10 月 23 日
V2-5 **第 2-5 版**	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。	01 October 2016 2016 年 10 月 1 日

	- 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。	
V2-6 **第 2-6 版**	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。	01 October 2017 2017 年 10 月 1 日
V2-7 **第 2-7 版**	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。	01 October 2018 2018 年 10 月 1 日
V2-8 **第 2-8 版**	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：	01 October 2019 2019 年 10 月 1 日

	- 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。	
V2-9 **第 2-9 版**	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。	17 December 2020 2020 年 12 月 17 日
V3-0 **第 3-0 版**	- Revision of pricing model 料金モデルの改定 • 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. （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。 • 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.	16 August 2021 2021 年 8 月 16 日

	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 事業体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した。	
V3-1 **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。	23 August 2021 2021 年 8 月 23 日
V3-2 **第 3-2 版**	Version 3-2 is the result of a minor revision, implementing the following changes: 第 3-2 版は以下の変更点を反映した軽微な改訂である： - Removing all reference to the old AAF pricing model. 以前の AAF 料金モデルへの言及をすべて削除した。 - Incorporation of clarifications from the AAF FAQ and AAF interpretations (as feasible). AAF FAQ（よくある質問）及び FSC 国際事務局による正式解釈の説明を可能な限り指針に反映。 - Adjustment of the AAF for COC CHs by the 2021 global inflation rate of 3.4% (International Monetary Fund) as per clause 1.2. New AAF	12 September 2022 2022 年 9 月 12 日

	figures are rounded up to the next whole number. - 1.2 項に従い、2021 年の世界インフレ率である 3.4%（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。	
V3-3 **第 3-3 版**	Version 3-3 implements the following changes: 第 3-2 版は以下の変更点を反映した改訂である： - Updated scope section to reflect that the AAF Policy is now part of the FSC Normative Framework. AAF 指針が FSC 規準文書の枠組みの一つに位置付けられたことを反映するために範囲のセクションを更新した。 - Editorial corrections to make relevant requirements more clear. 関連要求事項をより明確にするための文書修正を行った。	27 March 2023 2023 年 3 月 27 日
V3-4 **第 3-4 版**	Adjustment of the AAF for CoC CHs by the 2022 global inflation rate of 8.7% (International Monetary Fund) 2022 年の世界インフレ率である 8.7%（国際通貨基金）を基に COC 認証取得者向けの AAF を調整。	28 September 2023 2023 年 9 月 28 日
V3-5 **第 3-5 版**	Adjustment of the AAF for CoC CHs by the 2023 global inflation rate of 6.8% (International Monetary Fund) 2023 年の世界インフレ率である 6.8%（国際通貨基金）を基に COC 認証取得者向けの AAF を調整。	03 September 2024 2024 年 9 月 3 日
V3-6 **第 3-6 版**	Adjustment of the AAF for CoC CHs by the 2024 global inflation rate of 5.7% (International Monetary Fund) 2024 年の世界インフレ率である 5.7%（国際通貨基金）を基に COC 認証取得者向けの AAF を調整。	14 August 2025 2025 年 8 月 14 日
V3-7 **第 3-7 版**	Adjustment of the AAF for CoC CHs by 3.6%. This adjustment is based on the 2025 global inflation rate of 4.1% less 0.5 percentage points (International Monetary Fund). COC 認証取得者向けの AAF を 3.6%調整。これは、2025 年の世界インフレ率 4.1%から 0.5 ポイ	21 September 2026 2026 年 9 月 21 日

	ントを差し引いたもの（国際通貨基金）に基づいている。

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INTRODUCTION
はじめに

This policy outlines the principles for calculating and administering the Annual Administration Fee (AAF) for FSC accredited certification bodies (CBs).

本指針は、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している。

The purpose of the AAF is to support the services provided by FSC 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.
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A. SCOPE
範囲

This policy is applicable to FSC and to all certification bodies operating programs for the certification of forest management and chain of custody (including controlled wood) against FSC standards. All aspects of this policy are considered normative, including the scope, effective and validity dates, references, terms and definitions, footnotes, graphics, tables and annexes, unless otherwise stated. Notes and examples are not considered normative.

本指針は、FSC 及び FSC 規格に対する森林管理（FM）認証及び CoC（管理木材を含む）認証プログラムを運営しているすべての認証機関に対して適用される。本文書は、範囲、発効日と有効期限、参照、用語と定義、注釈、グラフ、表、附則を含め、特に明記されていない限り、すべての側面において規準文書と考える。注と例は規準文書ではない。

As part of the FSC normative framework, this policy is subject to the review and revision requirements of <FSC-PRO-01-001 V4-0 The Development and Revision of FSC Requirements>.This policy is reviewed annually (every calendar year) and, if necessary, revised to remain consistent with any new FSC strategy and/or policy.

FSC 規準文書の枠組みの下で、本指針は「FSC-PRO-01-001 V4-0 FSC 要求事項の策定及び改定」の見直しと改定の要求事項の対象となる。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、及び/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。

FSC reserves the right to adjust the AAF annually according to the global inflation rate of the previous year.

FSC は、前年の世界インフレ率に基づき、AAF を毎年調整する権利を有する。

B. REFERENCES
参照

The following documents are indispensable relevant for the application of this document.

本文書の使用にあたり、以下の文書が関連する。

For references without a version number, the latest version of the referenced document (including any amendments) applies:

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-20-001	General requirements for FSC accredited certification bodies FSC 認定認証機関に関する一般要求事項
FSC-STD-40-004a	FSC Product Classification FSC 製品分類

C. TERMS AND DEFINITIONS
用語と定義

For the purposes of this document, the terms and definitions included in <FSC-STD-01-002 FSC Glossary of Terms> and the following apply:

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 Processors and/or Traders holding COC 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 Table 2 in Annex 2.

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 2 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 (refer to the calculation steps and Table 2 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（詳細は附則 2 の計算手順と表 2 を参照すること）。

Base Fee: The Base Fee is the minimum AAF charged for a certification in each AAF Class (refer to the calculation steps and Table 2 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（詳細は附則 2 の計算手順と表 2 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 (refer to the calculation steps and Table 2 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（詳細は附則 2 の計算手順と表 2 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:

a) The Revenue of all certified and uncertified forest products; and
b) the Revenue of all products containing wood or fibre, and all products containing non-timber forest 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 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 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.

林産物の売上高：

a) すべての認証及び非認証林産物から得た収入。及び
b) 含有率に関係なく、木質回収原材料を含むすべての木材または木質繊維を含む製品及び、非木材林産物を含む製品から得た収入。

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

注 1：林産物とは<FSC-STD-40-004a FSC 製品分類>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である。

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

注 2：林産物の売上高は、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。

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.

注 3：林産物の売上高には、認証取得者が他の組織に提供する可能性がある関連サービスは含まない。外部委託契約の下で認証取得者が受ける関連サービスによって製品に付加価値が付く場合、この付加価値はすでに林産物の売上高に本質的に含まれているため、更に追加で含める必要はない。

Minimum AAF: The Minimum AAF is the minimum amount of AAF that is 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 Forest: 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 peoples[1].

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 FSC Glossary of Terms>).

自然林 – コミュニティフォレスト： 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 FSC 用語集>を基に一部改変）

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

[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。

natural forests, with clear conservation, and no commercial, objectives (Source: adapted from <FSC-STD-01-001 V5-2 FSC Principles and Criteria for Forest Stewardship>).

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 森林管理のための FSC の原則と基準>を基に一部改変。）。

Natural Forest – Tropical, boreal and temperate: The definition of these forest types follows the categories defined by the Holdridge Life Zones data set[2].

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 版を基に一部改変）。

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 and printing). 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 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 is the exact number to the nearest whole USD.

[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。

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。

NOTE 1: The Revenue figure includes the Revenue from all certified and uncertified products that an organization produces irrespective of the fact whether they include forest-based material or not.

注 1： 収入には、森林由来原材料を含むかどうかには関係なく、組織が生産するすべての認証及び非認証製品から得られた収入が含まれる。

NOTE 2: Intracompany sales relate to sales within one specific certification only, including the sales within a multi-site certification. Sales from one CH to another CH (even if within the same corporate group) and sales made within a group between group members are not considered intracompany.

注 2：企業内販売とは、マルチサイト認証内での販売を含む、特定のひとつの認証内での販売に関するものである。ある認証取得者から他の認証取得者への販売（たとえ同じ企業グループ間であっても）及び、グループ内でグループメンバー間が行う販売は、企業内販売とは見なさない。

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>.

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である。

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

（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 FSC 認定認証機関に対する一般要求事項>）

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 General requirements for FSC accredited certification bodies>).

（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 Chain of Custody

Certification>). 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 CoC 認証>）。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: <FSC-PRO-20-003 Transfer of FSC Certificates and License Agreements>).

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 FSC 認証とライセンス契約の移管>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 (refer to the calculation steps and Table 2 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（詳細は附則 2 の計算手順と表 2 を参照すること）。

Withdrawal: Revocation or cancellation of the FSC certification (Source: <FSC-STD-20-001 V4-0 General requirements for FSC accredited certification bodies>).

取消し：認証の撤回または取消し（出典：<FSC-STD-20-001 第 4-0 版 FSC 認定認証機関に対する一般要求事項>）

Verbal forms for the expression of provisions:

規定を表す言葉の表現形式：

[Adapted from *ISO/IEC Directives Part 2: Rules for the structure and drafting of International Standards*]

[ISO/IEC ディレクティブ パート 2:国際規格の構成と作成のためのルールを基に一部改変]

“shall”: indicates requirements strictly to be followed in order to conform with the standard.

「～しなければならない」：規格順守のため厳格に従うべき条項であることを示す。

“should”: indicates that among several possibilities one is recommended as particularly suitable, without mentioning or excluding others, or that a certain course of action is preferred but not

necessarily required. A ‘should requirement’ can be met in an equivalent way provided this can be demonstrated and justified.

「～することが望ましい」：複数の可能性の中から、特に適切であるものを推奨し、その他については特に言及も排除もしない。その特定の手順を好ましいとするものの、必ずしも要求事項ではないことを示す。

“may”: indicates a course of action permissible within the limits of the document.

「～してもよい」：文書の制約内で許容された手順を示す。

“can”: is used for statements of possibility and capability, whether material, physical or causal.

「～できる」：具象的、物理的、または因果関係などにより、可能であることや機能があることを示す。

D. ABBREVIATIONS
略称

AAF Annual Administration Fee
認定管理料

CB FSC accredited certification body
FSC 認定認証機関

CBs FSC accredited certification bodies
FSC 認定認証機関（複数形）

CH Certificate holder
認証取得者

CHs Certificate holders
認証取得者（複数形）

FSC Forest Stewardship Council
Forest Stewardship Council

1. GENERAL PRINCIPLES

（認証機関が対象の項目ため翻訳省略）

1.1 FSC calculates and invoices CBs as per the information provided by CBs in the FSC Certification Database on the determination dates specified in Table 3, Annex 1.

1.2 The AAF invoices are calculated on a quarterly basis by dividing the final result by four. The quarterly calculation allows 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.

1.3 AAF invoices are payable within two (2) months of the invoice date. Overdue accounts on AAF invoices are 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 4 Annex 1.

NOTE: If an error in the invoice to CBs is detected and confirmed by FSC after internal review, the adjustment will apply to the next respective AAF invoice (i.e. if an error is detected and confirmed related to the Q3 AAF invoice in August, the adjustment will be applied by FSC to the Q4 AAF invoice issued at the start of November).

1.4 In case of suspension, the certification is subject to payment of the AAF.

1.5 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. It is the responsibility of both CBs to ensure the information related to the AAF is updated in the FSC Certification Database prior to the AAF determination date.

1.6 In case of termination, FSC does not charge AAF from the quarter following the termination. The same applies for withdrawal.

2. OBLIGATIONS FOR CERTIFICATION BODIES

（認証機関が対象の項目ため翻訳省略）

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:

a) The sum payable by the CB shall be increased as may be necessary so that after making all required deductions FSC 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 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 or for any deviation to the standard payment terms as per Section 1.

2.2 For all types of FSC certification, CBs shall collect from CHs, verify and enter into the FSC Certification Database 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 the 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 collect from CHs, verify and enter into the FSC Certification Database 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.

a) CB shall assess the reported aggregated Forest Products Turnover for the whole group or multi-site certification for its overall plausibility. This shall include a plausibility assessment of the individual Forest Products Turnover figures of the sample of Participating Sites audited in the annual evaluation.

b) CBs shall verify the Forest Products Turnover for new Participating Sites at the time of the next audit, unless the CB is in doubt about the accuracy and plausibility of any reported changes of the Forest Products Turnover in-between audits.

2.4 Necessary information in the aforementioned context shall be entered by CBs per individual certification 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 most recently completed fiscal year;

NOTE 1: The CB is required to update the fiscal year data each calendar year. In-between the CB'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.

d) For single and multi-site COC CHs, the Forest Products Turnover;

e) For single and multi-site COC CHs, the Revenue (unless the exception as per Clause 2.10 applies);

f) For one-time and multiple projects certified under <FSC-STD-40-006 FSC Standard for Project Certification>, the overall cost of each project that is finalized;

i. The CB shall obtain the individual cost for each project.

ii. 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.

iii. An excel document showing the following shall be uploaded as an attachment (a predefined template is not provided to CBs for this):

a. whether the project is certified individually or under continuous project certification (i.e. multiple projects);

b. the total cost for each project in the respective quarter;

c. the total AAF (based on the total aggregated project costs) in the respective quarter;

d. for multi-sites, a list of the participating sites, specifying the aggregated costs for project certification per legal entity in the respective quarter;

e. for groups, a list of the members, specifying the aggregated costs for project certification per legal entity in the respective quarter.

iv. 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.

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

h) For FM, FM/COC, and CW/FM group certification, the number of group members, the area data and the category of Annex 1;

i) 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 aggregated Forest Products Turnover for the respective Processors, as well as Traders), the Revenue and the fiscal year date for the Central Office only;

j) In cases where processing facilities have been included in the scope of a joint FM/COC certification, necessary information for these processing facilities is defined as outlined in c) - e) (above).

2.5 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, the CB 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 applicable determination date for the respective quarter as per Annex 1 Table 3. The Forest Products Turnover shall be updated in the following annual audit.

2.6 In the case of an existing company that has been purchased by another legal entity and has not yet completed the first fiscal year, CBs 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 applicable determination date for the respective quarter as per Annex 1 Table 3. The Forest Products Turnover shall be updated in the following annual audit.

2.7 For newly certified companies CBs shall enter the exact Forest Products Turnover unless Clause 2.5 or Clause 2.6 apply.

2.8 CBs shall enter the overall purchasing cost in the Trader Forest Products Turnover field on the FSC Certification Database for the cases where Clause 5.6.1 applies.

2.9 If a CB is unable to collect any data according to Clause 2.4 a) to j), the CB shall inform FSC without undue delay.

2.10 The CB may waive the requirement to collect and enter the exact Revenue figure into the FSC Certification Database, if there is clear and convincing evidence that the Forest Products Turnover is accurate and has been obtained through a proven reliable process.

a) Clear and convincing evidence shall be understood in the same way as in <ADVICE-40-004-18 V2-0 Addressing false FSC claims on products/projects containing material from unacceptable sources>.

b) The CB shall enter zero '0' if the requirement to enter Revenue figure in the FSC Certification Database is waived.

2.11 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.

2.12 If a CB has detected a wrong data entry in to the FSC Certification Database, the CB shall report such wrong data input to FSC when detected.

2.13 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.

2.14 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?

2.15 For CHs where the Revenue is mainly consisting of Forest Products Turnover, the amount declared by the CH should be analysed by referring to the overall Revenue to assess for reasonableness.

NOTE: If a CH sells almost 100% forest products and therefore the difference between Forest Products Turnover and Revenue is non-material for the AAF, the CB may enter the same figure in the FSC Certification Database for both the Forest Products Turnover and Revenue field. However, a smaller Forest Products Turnover may be entered if this can be reliably determined.

2.16 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 and/or other supporting documentation.

2.17 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 5.6), should be analysed by referring to the management accounts and/or inventory records and/or external invoices.

2.18 The CB shall enter zero '0' if the Forest Products Turnover figure is in fact '0'. Leaving the field blank signals that the data is still to be evaluated and potentially entered later.

2.19 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.

2.20 The CB shall check the converted amount of the Forest Products Turnover if the original currency is not 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 the currency converter.

2.21 CBs shall not rely on oral or written self-declarations alone. A self-declaration may be used as supporting documentation, however it shall be assessed by the CB for reasonableness, plausibility and, as far as possible, for accuracy.

NOTE: A Central Office of a COC Multi-Site or Group is not required to collect written self-declarations of their individual sites/group members.

2.22 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).

2.23 A signed statement from a reputable professional services firm is acceptable as evidence. The statement shall include the name of the Chartered Accountant or auditor, as well as the organization.

NOTE: In such a case the CB is not required to investigate further the validity of the numbers stated.

2.24 The financial data published by a reputable risk management and scoring company may be used as supporting documentation:

a) In the case of CHs with a 100% forest-based business where the Revenue reported by a reputable risk management and scoring company represents the Forest Products Turnover.

b) In the case of CHs with a business that is not 100% forest-based, the Revenue reported by a reputable risk management and scoring company shall be used for the Revenue.

NOTE: If a range for the Forest Products Turnover can be determined from a reputable risk management and scoring company, the upper value is to be used.

2.25 CBs shall store the records of the approach used to calculate Forest Products Turnover, rationale for the approach and details of supporting documentation assessed, including key figures.

NOTE: It is not compulsory for CBs to store a copy of the supporting documentation itself. Examples of supporting documentation for the Forest Products Turnover include 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.

2.26 CBs shall store the records and have them readily accessible for a period of at least ten (10) years starting with the next calendar year after which the records have been created. FSC and/or ASI may request to view such information.

2.27 CBs shall ensure compliance to data protection regulations wherever applicable and establish a procedure as per Clause 2.4.2 of <FSC-STD-20-001 V4-0 General requirements for FSC accredited certification bodies> to “define the controls needed for the identification, transport, transmission, storage, protection, retrieval and disposition of its records related to the implementation of FSC requirements, including controls to safeguard confidentiality”.

NOTE: FSC adheres to General Data Protection Regulation (GDPR) regulations and any data stored by FSC (including the Forest Products Turnover and Revenue figures) is handled in a compliant manner.

2.28 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.

3. CONSEQUENCES FOR NON-CONFORMITY（認証機関が対象の項目ため翻訳省略）

3.1 In the case that a CB does not update the FSC Certification Database according to Section 2, FSC will calculate the AAF for the respective CH in the portfolio of the CB by using the total Revenue or the mid-point of one AAF Class higher.

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 1.

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 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.

3.5 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

4.1 Calculation of the AAF for FM, FM/COC and CW/FM certification utilizes 7 different categories reflecting forest type[3], 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).

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 参照）。

NOTE 1: Different per hectare rates are used for the different categories of Forest Management.

注 1：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。

NOTE 2: Certification where all Management Units within the scope qualify as SLIMF and/or Community Forest is completely free of charge, i.e. their area is not included in the per ha calculation and no fixed fee per certification rate is applied.

注 2：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 is calculated according to the COC fee structure in Clause 5.2, referring to Table 2 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 5.2 項の 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 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 are 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 is 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 (see Table 1 in Annex 1).

[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 C, 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。

Management Units qualifying as SLIMF or Community Forest 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 Forest is completely free of charge.

認証ごとの固定料金である 10 US 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 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いている。

5.2 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

5.2.1 For single and multi-site Processors, a fee is calculated based on the aggregated Forest Products Turnover of the site(s) included in the scope of certification according to the steps set out in Annex 2.

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。

5.3 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

5.3.1 For single and multi-site Traders, a fee is calculated based on the aggregated Forest Products Turnover of the site(s) included in the scope of certification according to the steps set out in Annex 2.

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。

5.4 Group COC certification
グループ CoC 認証

5.4.1 Group COC certification including only Processors is 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 aggregated Forest Products Turnover of all members, as calculated for single site COC CHs according to 5.2.1. This AAF is 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、5.2.1 項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 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。

5.4.2 Group COC certification including only Traders is 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 aggregated Forest Products Turnover of all members, as calculated for single Trader certification according to Clause 5.3.1. This AAF is 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 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。

5.4.3 For group COC certification including both Traders and Processors in the scope, an AAF is charged based on two components:

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 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). The corresponding steps and Table 2 in Annex 2 are used. This AAF is subject to the Minimum AAF for COC certification specified in Annex 2 with the Minimum AAF applied only if the AAF due on the Processors' aggregated Forest Products Turnover plus the AAF due on the Traders' aggregated Forest Products Turnover is less than the stated Minimum AAF.

グループ内のすべての加工事業体の林産物の売上高の合計に応じた AAF（上記 5.2 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 5.3 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 2 が使用されなければならない。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 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。

5.5 AAF calculation for projects
プロジェクトの AAF 計算

5.5.1 The AAF for one-time projects certified under <FSC-STD-40-006 FSC Standard for Project Certification> 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.

<FSC-STD-40-006 プロジェクト認証のための FSC 規格>に基づき認証された一度限りの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。

5.5.2 For multiple projects under continuous project certification certified under <FSC-STD-40-006 FSC Standard for Project Certification>, the aggregated overall costs are used to calculate the AAF in the respective quarter. The AAF follows the same fee schedule as the AAF for single site Traders.

<FSC-STD-40-006 プロジェクト認証のための FSC 規格>に基づき取得した連続プロジェクト認証の下の複数プロジェクトの場合、対象四半期に全体費用の合計を用いて AAF が計算される。AAF は、単独仲介・流通業者の料金体系を同じものに従う。

NOTE: The AAF for one-time and multiple projects is due only once for each project, in the quarter following the registration in the FSC Certification Database.

注：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。

5.5.3 For projects certified under <FSC-STD-40-004 Chain of Custody Certification>, the Forest Products Turnover is used to calculate the AAF. This includes all projects independent of whether a project claim is made or not.

<FSC-STD-40-004 CoC 認証>に基づき認証されたプロジェクトの場合、林産物の売上高を用いて AAF が計算される。これはプロジェクト表示がされるかどうかに関わらず、すべてのプロジェクトが対象となる。

5.6 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

5.6.1 COC CHs that do not sell certified material or products (e.g. free given away of certified catalogues and certified packaging for products they sell) do not have a Forest Products Turnover to base the AAF calculation on according to Clause 5.1. AAF for such CHs is calculated based on the annual overall purchasing cost of certified material and products instead of Forest Products Turnover and it follows the same fee schedule as the AAF for single site Traders.

認証原材料または製品の販売をしない 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、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いて計算される。この際、AAF は、単独仲介・流通業者の料金体系を同じものに従う。

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
（認証機関が対象の項目ため翻訳省略）

CBs to CHs

6.1 CBs should embed the AAF into their own systems in order to minimize administrative costs.

6.2 CBs shall be responsible for their own invoicing arrangements and collections independent of FSC.

6.3 CBs shall address the queries and disputes from CHs related to invoicing directly. If a CH feels a CB has not addressed their queries to a satisfactory level, the CH shall follow the CB's dispute resolution procedure.

NOTE 1: The CBs may contact FSC for enquiries related to the AAF Policy by following <PSU-PRO-10-201 PSU Enquiry Procedure>.

NOTE 2: If the CH believes all options with the CB have been exhausted, the CH may file a complaint against a CB with ASI according to ASI-PRO-20-104 Complaints Procedure.

6.4 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 from the AAF.

6.5 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 should use the currency converter provided by OANDA (www.oanda.com) for this calculation. If there is a small difference depending on the day the conversion is carried out, even though the fiscal year is correctly selected, CBs shall enter the figure that is first encountered on the currency converter. Exchange rate variations of <0.1% are considered immaterial and are acceptable for verification purposes.

6.6 If using OANDA, CBs should select the currency and dates from the following page: https://www1.oanda.com/currency/converter/.

NOTE: There is no need for CBs to try to access other areas of the OANDA website regarding historical rates where premium rated data is provided and therefore a payment to access this is required. For the purposes of the AAF, using the regular currency converter page suffices.

6.7 If it is not possible to access OANDA in a specific country due to internet restrictions, the figure from the National Bank may instead be used. For example, for Chinese CHs, the following website shall be used: http://www.safe.gov.cn/safe/rmbhlzjj/index.html

7. PREVAILING CLAUSE

優先適用条項

7.1 In case there is any conflict between this AAF Policy and other FSC normative requirements or FSC Certification Database requirements, the provisions in this policy shall prevail.

本 AAF 指針と他の FSC 規準文書の要求事項または FSC 認証データベースの要求事項との間に矛盾がある場合、本指針の規定を優先する。

ANNEX 1 AAF TABLE OF FOREST MANAGEMENT CATAGORIE
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 Forest 自然林 – コミュニティフォレスト	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. 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):

   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 aggregated 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すべてのサイト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 2 below, according to the Forest Products Turnover (Column 2). For example, AAF Class Minimum Turnover for Class 1 is '0', for Class 2 is 1 Million USD and so on.

      下記の表 2 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。例えば、区分 1 の下限売上高は 0 であり、区分 2 の下限売上高は 100 万 US ドルである

   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：

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

      超過売上高 = 林産物の売上高 – AAF 区分の下限売上高

   e) Look up the Base Fee and Variable Fee in Table 2 below according to whether the certification is for a Processor or Trader.

      下記の表 2 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：

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

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

      NOTE: The value of $1,000,000 in the formula is a fixed number applicable to all AAF Classes and is not linked to the AAF Class Minimum Turnover.

      注：式の中の$1,000,000 の値は、AAF 区分の下限売上高とは紐づいておらず、すべての AAF 区分に適用される固定値である。

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 2 then the Minimum AAF figure will be charged.

最終的な AAF は、整数に繰り上げする（例：99.20USD は 100USD にする）。この最終的な料金が以下 2 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 2. 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 2. 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	0 – 1 Million	0.00	722.97	0.00	216.89
Class 2 区分 2	> 1 – 5 Million	723.35	236.61	217.38	70.99
Class 3 区分 3	> 5 – 25 Million	1670.44	98.59	502.15	29.58
Class 4 区分 4	> 25 – 100 Million	3642.17	39.43	1094.55	11.83
Class 5 区分 5	> 100 – 500 Million	6600.40	23.66	1983.17	7.10
Class 6 区分 6	> 500 – 2,000 Million	16063.69	19.72	4820.63	5.92
Class 7 区分 7	> 2,000 Million	45639.62	16.44	13687.69	4.93

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 1670.44 and the Variable Fee is USD 98.59 per USD million. The final AAF would thus be calculated in two steps as follows:

例：林産物の売上高が 6,234,567US ドルの加工業者は、AAF 区分 3（USD > 5 – 25 Million）に該当する。この区分の基本料金は 1670.44 US ドルであり、変動料金は 100 万 US ドルごとに 98.59 US 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：

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

超過売上高 = $6,234,567 − $5,000,000 = $1,234,567

$$AAF = \$1670.44 + \left(\frac{\$1{,}234{,}567}{\$1{,}000{,}000} \times \$98.59\right) = \$1670.44 + \$121.72 = \$1793$$

2. The minimum AAF is USD 107 per year for Processor and Trader certification.
   加工業者及び仲介・流通業者の最低 AAF は毎年 107 US ドルである。

Annex 1 AAF Invoicing Cycle
（認証機関が対象の項目ため翻訳省略）

Table 3. AAF determination dates

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

Table 4. 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

FSC International – Policy and Performance Unit
Adenauerallee 134
53113 Bonn
Germany

Phone: +49 -(0)228 -36766 -0
Fax: +49 -(0)228 -36766 -65
Email: policy_performance@fsc.org