

FSC CHAIN OF CUSTODY REVISION CROSSWALK

Date: 01 September 2015

This Crosswalk has been created to help facilitate the public consultation on the Chain of Custody standard revision (FSC-STD-40-004 V3-0 D2-0). The Crosswalk will assist stakeholders in identifying and highlighting the differences between the existing standard and the draft revised standard. The proposed changes in this revision process are highlighted in red and identified by color ranking (see legend below).

Legend	Identified change between draft and existing requirements
	No change
	Requirement modified/moved
	Added from other FSC normative documents
	New requirement
	Requirement removed

Color ranking	New draft standard (FSC-STD-40-004 V3-0 D2-0)	Current normative framework (FSC-STD-40-004 V2-1 and related advice notes)	Notes for stakeholders
	1 Quality management system	1 Quality Management	
	1.1 The organization shall implement and maintain a quality management system adequate to its size and complexity to ensure its continuous conformity with all applicable certification requirements, including:	N/A	New clause
	a) Appointing a management representative that has overall responsibility and authority for the organization's conformity with all applicable certification requirements and defining the personnel responsible for the implementation of each procedure.	1.1.1 The organization shall appoint a management representative as having overall responsibility and authority for the organization's compliance with all applicable requirements of this standard. 1.1.2 All relevant staff shall demonstrate awareness of the organization's procedures and competence in implementing the organization's Chain of Custody management system.	
	b) Implementing and maintaining up-to-date documented procedures and work instructions covering the certification requirements	1.2.1 The organization shall establish, implement and maintain procedures and/or work instructions covering all	

	applicable to the scope of the certificate. The last approval date and version number of the documented procedures shall be specified.	applicable requirements of this standard, according to its scale and complexity. 1.2.2 The organization shall define the personnel responsible for each procedure, together with the qualifications and/or training measures required for its implementation.	
	c) Training staff and ensuring their correct implementation of all applicable certification requirements.	1.3.1 The organization shall establish and implement a training plan according to the qualifications and/or training measures defined for each procedure. 1.3.2 The organization shall keep records of the training provided to staff in relation to implementation of this standard.	
	d) Record keeping, as specified in Section 5 of this standard.	1.4.1 The organization shall maintain complete and up-to-date records covering all applicable requirements of this standard. 1.4.2 Retention time for all records and reports, including purchase and sales documents, training records, production records, volume summaries, and trademark approvals, shall be specified by the organization and shall be at least five (5) years.	
	1.2 The organization shall define its certification scope including: a) All products to be sold with FSC claims; b) All sites where activities related to purchase, sale and physical handling (e.g. storage, processing) of materials and FSC products take place. Organizations including multiple sites in the scope of the certificate shall conform to the requirements specified in <i>FSC-STD-40-003 Chain of Custody Certification of Multiple Sites</i> . c) All activities conducted under the terms of outsourcing agreements, as specified in Section 11 of this standard.	N/A	New clause
	1.3 The organization shall demonstrate its commitment to the FSC values as defined in the <i>FSC-POL-01-004 Policy for Association of Organizations with FSC</i> .	1.5.1 The organization shall demonstrate its commitment to comply with the Values of FSC as defined in the "Policy for the Association of Organizations with FSC" (FSC-POL-01-004, initially approved in July 2009). 1.5.2 The organization shall declare not be directly or indirectly involved in the following activities: a) Illegal logging or the trade in illegal wood or forest products; b) Violation of traditional and human rights in forestry operations; c) Destruction of high conservation values in forestry operations;	

		d) Significant conversion of forests to plantations or non-forest use; e) Introduction of genetically modified organisms in forestry operations; f) Violation of any of the ILO Core Conventions, as defined in the ILO Declaration on Fundamental Principles and Rights at Work, 1998.	
	1.4 The organization shall demonstrate its commitment to occupational health and safety (OHS). At a minimum, the organization shall have appointed OHS representatives, procedures and training of staff on OHS. Alternatively, other certifications and enforcement of local regulations related to OHS may also be used as evidence of conformity with this requirement.	1.6.1 The organization shall demonstrate its commitment to occupational health and safety.	
	1.5 The organization shall ensure that complaints received regarding the organization's conformity with this standard are adequately considered, including: a) Acknowledging receipt of complaints; b) Providing an initial response to the complainant within a time period of two (2) weeks ; c) Investigating the complaint and specifying its proposed actions in response to the complaint within two (2) months; d) Taking appropriate actions with respect to complaints and any deficiencies found in processes that affect conformity with the certification requirements; e) Notifying the complainant when the complaint is considered to be successfully addressed and closed.	N/A	New clause
	1.6 The organization shall have a system in place to ensure that non-conforming products are identified and controlled to prevent its unintended sale and delivery with FSC claims. Where non-conforming products are detected after they have been delivered, the organization shall: a) Notify its certification body and all relevant customers in writing within five (5) business days of the non-conforming product identification, and maintain records of that notice;	ADVICE-40-004-08	

	b) Analyse causes for occurrence of non-conforming products, and implement measures to prevent their recurrence; c) Cooperate with its certification body in order to allow the certification body to confirm that appropriate actions were taken to correct the non-conformity.		
	1.7 The organization shall have a method in place to allow the certification body to verify that the organization's recorded FSC input claims match recorded FSC certified output claims of its supplier(s).	N/A	This can be achieved in various ways, such as through the FSC Online Claims Platform (ocp.fsc.org) or other methods. Other methods can include manual verification (e.g. material account records specific to each FSC certified trading partner are made available upon request by the respective trading partner or CB) or other automated systems (e.g. systems with a common record of input and output shared between customer and supplier). FSC invites stakeholders to consult and provide their comments on the discussion paper on alternatives for strengthening and streamlining the FSC COC system, which is open for public consultation simultaneously to the FSC-STD-40-004 standard.
	2 Material sourcing		
	2.1 The organization shall verify the validity and scope of the certificates of their FSC certified suppliers for any changes that might affect the availability and authenticity of the supplied products at least once a year. This shall be done through one of FSC's official online sources of information (i.e. the FSC database at info.fsc.org, the FSC Online Claims Platform at ocp.fsc.org or the FSC Trademark Portal at trademarkportal.fsc.org). NOTE: The organization may consider increasing the periodicity for this verification in order the address the risk of having non-conforming products.	3.2.2 The organization shall verify the validity and scope of the supplier's FSC certificate for any changes that might affect the availability and authenticity of the supplied products via http://info.fsc.org.	
	2.2 On receipt of material or prior to further use or processing the organization shall check the supplier	4.1.1 On receipt of material or prior to further use or processing the organization shall check the supplier invoice and supporting documentation to ensure the following:	

	invoice and supporting documentation to confirm its certified status and quantities.	a) the supplied material quantities and quality are in compliance with the supplied documentation; b) the material category and, if applicable, the associated percentage or credit claim is stated for each product item or for the total products; c) the supplier's FSC Chain of Custody or FSC Controlled Wood code is quoted for material supplied with FSC claims.	
	2.3 The organization shall ensure that only eligible inputs are used in FSC product groups. Forest-based inputs which are not sourced with FSC claims shall either be reclaimed according to the requirements of <i>FSC-STD-40-007</i> or FSC Controlled Wood according to <i>FSC-STD-40-005</i> or <i>FSC-STD-30-010</i>. Neutral materials are exempt from FSC chain of custody control requirements.	3.1.1 The organization shall adopt and use the definitions and categorization of input materials as specified by this standard. 3.1.2 The organization shall categorize all inputs to FSC product groups by their material category: and shall ensure that only eligible inputs are used. 3.3.1 For the purchase of controlled material, the organization shall comply with the applicable requirements of "FSC-STD-40-005: Standard for Company Evaluation of FSC Controlled Wood". 3.3.2 For the purchase of non-certified reclaimed material, the organization shall comply with the provisions of "FSC-STD-40-007: FSC Standard for Sourcing Reclaimed Material for Use in FSC Product Groups or FSC-certified Projects".	
	2.4 Components that are not part of the product and have secondary functions (e.g. for transportation or protection), may be exempt from COC control requirements. Components which have a functional purpose in the product must conform to COC control requirements (i.e. if the product will have its function compromised by the removal of this secondary component, then this component also needs to be certified). NOTE: Packaging that is made from forest-based inputs (e.g. paper or wood) is considered a separate element from the product inside. Therefore, the organization can opt to have either the packaging or its content certified, or both.	ADVICE-40-004-06	
	2.5 Organizations which reclaim materials from primary or secondary processing at their own site may classify the material as belonging to the same or lowest material category as the input from which it was derived. Materials reclaimed from secondary processing may also be classified by the organization as pre-consumer reclaimed material.	3.4.1 Organizations which generate input material for an FSC product group at their own site shall identify the material category and, if applicable, the associated percentage claim or credit claim as follows: a) material produced during the process of primary manufacture of another (principal) product, from the same	

		input, shall be considered as belonging to the same material category as the input from which it was (co)produced; b) material that is reclaimed from a process of secondary manufacture or a downstream industry source where the material has not been intentionally produced, is unfit for end use and not capable of being re-used on-site in the same manufacturing process that generated it, shall be considered as belonging to the same material category as the input from which it was derived or as pre-consumer reclaimed material. 3.4.2 The organization shall classify mixtures of different virgin or reclaimed material categories, where the proportions of the different inputs cannot be identified, by the material category and, if applicable, percentage or credit claim with the lowest FSC or post-consumer input per input volume. NOTE: Material mixtures of FSC-certified, controlled and/or reclaimed material, where the proportions of the different inputs cannot be identified, shall be classified as 'controlled material'.	
	2.6 An organization may use material held in stock at the time of the main evaluation as well as material received between the date of the main evaluation and the issue date of the organization's FSC chain of custody certificate towards FSC product input calculations, provided the organization is able to demonstrate to the certification body that the materials meet the FSC material sourcing requirements.	Footnote 10: Organizations in the certification process may use towards their input calculations material held in their stock at the time of the main assessment as well as material received between the date of the main assessment and the issue date of the organization's FSC Chain of Custody certificate. However, the organization may not sell any material with FSC claims prior to holding an FSC Chain of Custody certificate.	
	3 Material handling		
	3.1 The organization shall ensure that materials used in FSC product groups remain easily identifiable and separable throughout all phases of storage, processing and distribution. This can be achieved by applying one or more of the following options: a) Physical separation of materials; b) Temporal separation of materials; c) Identification of materials.	4.2.1 The organization shall ensure that inputs used for FSC product groups remain clearly identifiable and separable by product group or, if identical inputs are used for more than one FSC product group, by their associated FSC claim.	
	3.2 Companies supplying FSC Controlled Wood may use the statement 'Controlled Wood' without any references to the FSC trademarks in segregation marks during manufacturing or transportation processes or storage. 'Controlled Wood' segregation marks shall be removed if products are finished and/or reaching final points of sale and/or when the	FSC-STD-40-005 (Annex 4): 1.2 Companies supplying FSC Controlled Wood may use the statement 'Controlled Wood' without any references to the FSC trademarks in segregation marks during manufacturing or transportation processes or storage. The segregation marks shall always be accompanied by the FSC Controlled Wood code issued by the FSC accredited certification body.	

	segregation marks could be interpreted as commercial labels.	Segregation marks with the statement 'Controlled Wood' shall be removed/deleted if products are reaching final points of sale and/or when the segregation marks could be interpreted as commercial labels.	
	4 Establishment of product groups for the control of FSC claims		
	4.1 Organizations operating the percentage and credit system shall establish product groups for the purpose of controlling FSC claims. Product groups shall be formed by products that: a) Fall under the same product type category according to FSC-STD-40-004a; b) Are made of the same input material (e.g. pine lumber) or same set of input materials (e.g. a product group of melamine particle boards, where all products are made of a combination of melamine paper and particle board, but have different dimensions and melamine colors). However, it is acceptable that a particular input material is exchanged by another without the need to establish a separate product group, provided these materials have the same quality (see definition of quality). c) Have similar conversion factors (variation not superior to 10%), if the credit system is applied to the product group. NOTE: Organizations operating the Transfer System may also establish product groups for the purpose of controlling FSC claims instead of controlling it at Product Type level.	2.1.3 For product groups where a percentage or credit system based on claim periods is used, the organization shall ensure that all included products share similar specifications in relation to: a) quality of inputs; b) conversion factors. 5.1.1 For each product group the organization shall identify the main processing steps involving a change of material volume or weight and specify the conversion factor(s) for each processing step or, if not feasible, for the total processing steps. 5.1.2 The organization shall specify the methodology for calculating the conversion factor(s) and ensure that conversion factors are kept up to date.	
	4.2 The organization shall maintain an up-to-date list of product groups or product types as specified in Clause 4.1, specifying for each: a) The product type(s) according to the FSC Product Classification (FSC-STD-40-004a); b) The FSC control system used; c) The applicable FSC claims for the outputs; d) The input materials used and the respective material categories; e) The species (including scientific and common name), where the species information designates the product characteristics and/or	2.1.1 The organization shall establish FSC product groups for all products that will be sold with FSC claims and shall maintain an up-to-date and publicly available FSC product group list with the following information: a) specification of the product group as FSC 100%, FSC Mix, FSC Recycled or FSC Controlled Wood ; b) product type(s) according to the FSC product classification; c) species including scientific and common names used as inputs to the product group, if information on species composition is commonly used to designate the product characteristics.	

	where required by applicable timber legality legislations; f) The country of harvest where required by applicable timber legality legislations; g) The up-to-date conversion factor for each product group or product type.	NOTE: To ensure that the scientific and common names of the species are correctly written, the organization should follow the available nomenclature of the Germplasm Resources Information Network (GRIN) Taxonomy Species Online Database (http://www.ars-grin.gov/cgi-bin/npgs/html/index.pl) 2.1.2 The organization shall specify for each product group: a) the material categories used as input; b) the control system used for making FSC claims: i. transfer system; ii. percentage system; or, iii. credit system; c) the sites involved in management, production, storage, sale, etc.	
	5 Record keeping and volume control		
	5.1 The organization shall maintain complete and up-to-date records of conformity with all applicable requirements of this standard for the minimum period of five (5) years. At minimum, the organization shall keep records of the following documents as required to demonstrate conformity with this standard: procedures, training, purchase and sales documents, certification status confirmation of trading partners, material accounting records, product group lists and, where applicable, records of complaints, outsourcing, control of non-conforming products, verification programs for reclaimed and controlled wood materials and proof of compliance with timber legality legislations.	1.4.1 The organization shall maintain complete and up-to-date records covering all applicable requirements of this standard. 1.4.2 Retention time for all records and reports, including purchase and sales documents, training records, production records, volume summaries, and trademark approvals, shall be specified by the organization and shall be at least five (5) years.	
	5.2 The organization shall maintain up-to-date material accounting records of materials and products in the scope of the FSC certificate, including: a) Purchase and sales documents numbers (i.e. invoice numbers) and dates; b) Quantities of inputs and outputs by volume or weight according to the metric system, unless this is not possible due to the product characteristics (e.g. products traded in number of pieces, m²).	3.2.1 The organization shall establish and maintain an up-to-date record of all suppliers who are supplying material used for FSC product groups including: a) the supplied product type; b) the supplied material category; c) the supplier's FSC Chain of Custody or FSC Controlled Wood code, if applicable.	
	5.3 The information registered in the organization's records shall be sufficient to generate summary reports of FSC certified products enabling the certification body's traceability checks and verification that the quantities sold with FSC claims are compatible with the quantities of inputs, their associated percentage or	5.2.1 For each product group the organization shall establish a material accounting record to ensure that at all times the quantities produced and/or sold with FSC claims are compatible with the quantities of inputs from different material categories, their associated percentage or credit claims, and	

	credit claims, and the conversion factor(s). For the purpose of this verification, the certification body might also request access to information on non-certified materials and products. NOTE: In the case of building contractors and construction companies, the records may be presented as an overview of the all projects where FSC certified materials are used instead of by product.	the product group conversion factor(s). The accounting record shall include at least the following information: For inputs and outputs: a) invoice references; b) quantities (by volume or weight) ; For inputs: c) material category and, if applicable, percentage claim or credit claim; For outputs: d) FSC claim; e) information to identify the product item in invoices; f) applicable claim period or job order. 5.2.2 For each product group the organization shall prepare annual volume summaries providing quantitative information for each material category received/used and product type produced/sold, as follows: a) inputs received; b) inputs used for production (if applicable); c) inputs still in stock; d) outputs still in stock; e) outputs sold.	
	6 Sales		
	6.1 The organization shall ensure that all sales documents (physical or electronic) issued for products sold with FSC claims include the following information: a) Name and contact details of the organization; b) Name and address of the customer; c) Date when the document was issued; d) Description of the product; e) Quantity of product sold; f) The organization's FSC certificate code and/or FSC Controlled Wood code, associated to FSC certified products and/or to FSC Controlled Wood products respectively; g) Clear indication of the FSC claim for each product item or the total products. NOTE: For supplies of finished and FSC labelled products, the organization may omit the percentage or credit information in sales documentation (e.g. using "FSC Mix" claim only instead of "FSC Mix 70%" or "FSC Mix Credit"). In this case, however, the subsequent organizations in the supply chain are not allowed to	6.1.1 The organization shall ensure that all sales and delivery documents issued for outputs sold with FSC claims include the following information: a) name and contact details of the organization; b) name and address of the customer; c) date when the document was issued; d) description of the product; e) quantity of the products sold; f) the organization's FSC Chain of Custody or FSC Controlled Wood code; g) clear indication of the FSC claim for each product item or the total products as follows: i. the claim "FSC 100%" for products from FSC 100% product groups; ii. the claim "FSC Mix x%" where 'x' represents the applicable percentage claim for products from FSC Mix product groups under a percentage system; iii. the claim "FSC Mix Credit" for products from FSC Mix product groups under a credit system;	

	use or put the percentage or credit information back to FSC claims.	iv. the claim “FSC Recycled x%” where ‘x’ represents the applicable percentage claim for products from FSC Recycled product groups under a percentage system; v. the claim “FSC Recycled Credit” for products from FSC Recycled product groups under a credit system; vi. the claim “FSC Controlled Wood” for products from FSC Controlled Wood product groups or for products from FSC Mix or FSC Recycled product groups that will not be sold as FSC-certified. h) if separate delivery documents are issued, information sufficient to link the sale and related delivery documentation to each other. NOTE: For supplies of finished products that meet the labelling thresholds specified in Section 11 the organization may omit the percentage or credit information in sales and delivery documentation. In this case, however, the material has lost its information on FSC or post-consumer input for subsequent customers and therefore may not be further re-sold with FSC claims.	
	6.2 If the sales documentation (or copy of it) is not included with the shipment of the product, the related delivery documentation shall include the same information as required in Clause 6.1 and information sufficient to link the sale and related delivery documentation to each other.	6.1.2 The organization shall include the same information as required in clause 6.1.1 in the related delivery documentation, if the sales documentation (or copy of it) is not included with the shipment of the product.	
	N/A	6.1.3 Organizations selling semi-finished products with FSC claims shall provide information by sales documentation, delivery documentation and/or supplementary letters on the quantity (volume or weight) of minor components which are exempt from requirements for Chain of Custody control and labelling, if their proportion exceeds 1% of the product volume or weight.	Requirement removed. Minor components were phased out in 31 December 2014.
	6.3 If the organization justifies its inability to include the required FSC claim in sales or delivery documents, the required information shall be provided to the customer through supplementary documentation (e.g. supplementary letters). In this case, the organization shall demonstrate that the supplementary method conforms to the following criteria: a) There is no risk that the customer will misinterpret which products are or are not FSC certified in the supplementary documentation;	ADVICE-40-004-05	

	b) In cases where the sales documents contain multiple products with different FSC claims, each product is cross-referenced to the associated FSC claim provided in the supplementary documentation.		
	6.4 The organization shall ensure that products sold with FSC claims on sales documentation do not carry any labels from other forestry conformity assessment schemes.	6.2.2 The organization shall ensure that products sold with an FSC claim on sales and delivery documentation do not carry any labels from other forestry conformity assessment schemes.	
	6.5 Organizations selling products exclusively made of input materials from small or community producers may include the following statement on sales documents: Product from small or community forest producers.	FSC-ADV-50-003 V1-0	
	6.6 The Organization shall only sell products with an 'FSC Controlled Wood' claim on sales and delivery documents to FSC certified customers that are certified according to FSC-STD-40-004 or to applicant projects according to FSC-STD-40-006.	FSC-STD-40-005 (Annex 4): 1.4 Companies supplying FSC Controlled Wood shall make claims regarding FSC Controlled Wood or use the statement 'FSC Controlled Wood' only in sales and shipping documentation (i.e. invoices, delivery notes and shipping documentation) between FSC certified Chain-of-Custody operations commercializing FSC Controlled Wood for the purpose of mixing with FSC certified material in products certified against the FSC policy for percentage based claims or against FSC-STD-40-004 FSC chain of custody standard for companies supplying and manufacturing FSC-certified products or against FSC-STD-40-006 FSC chain of custody standard for project certification. NOTE: FSC Controlled Wood can be sold to Traders in possession of a valid FSC Chain of Custody certificate without the need to comply with the requirement related to mixing with FSC certified material, established in section 1.4 above.	
	6.7 The organization may opt to downgrade the FSC claims for the outputs as presented in Figure 1, provided the FSC label applied on products always corresponds to the FSC claim made on sales documents. NOTE: FSC Recycled products cannot be downgraded to FSC Controlled Wood since they do not meet FSC Controlled Wood requirements. NOTE: The organization may also apply the same logic for the downgrading of FSC input claims.	See related standard interpretation at ic.fsc.org.	

	6.8 FSC certified building contractors or construction companies that do not invoice FSC certified products to their customers may issue supplementary documents to the invoices issued for construction or other related services. The supplementary document shall include the following: a) Reference information sufficient to link the service invoices to the supplementary document; b) A list of the FSC certified construction items with the related quantities and FSC claims; c) The certification code of the organization.	N/A	New clause
	7 Transfer System		
	7.1 The transfer system shall be applied at the level of a single site.	N/A	New clause
	7.2 The transfer system shall be applied to the following activities: a) Trading and processing of products carrying the FSC 100% claim; b) Trading, distribution, and retail of finished products and paper (e.g. paper merchants); c) Trading without physical possession; d) Trading and processing of non-timber forest products (NTFPs), except for bamboo and NTFPs derived from trees (e.g. cork, resin, bark); e) Trading and processing of food or medicinal products.	The transfer system shall be used for trading activities related to finished products and for the production of FSC 100% product groups. In addition, it can also be used for other FSC product groups in the following situations: • FSC Mix product groups: – mixtures of FSC 100%, FSC Mix and/or FSC Recycled inputs; – exclusive use of FSC Mix inputs; • FSC Recycled product groups: – exclusive use of FSC Recycled and/or post-consumer reclaimed material; • FSC Controlled Wood product groups. NOTE: Non-Timber Forest Products used for food and medicinal purposes are restricted to the transfer system only.	
	7.3 The organization shall specify claim periods or job orders for each product group for which a single FSC claim shall be made.	7.1.1 For each product group, the organization shall specify claim periods or job orders for which a single FSC claim shall be made. NOTE: The minimum length of the claim period shall be the length of time to complete a batch run including receipt, storage, processing, labelling and/or sale of the output product.	
	7.4 For claim periods or job orders in which inputs belong to a single material category carrying an identical FSC claim (Scenario A), the organization shall determine this to be the corresponding FSC claim for the outputs.	7.2.1 For claim periods or job orders in which inputs belong to only one material category carrying an identical FSC claim, the organization shall determine this to be the corresponding FSC claim for the outputs. NOTE: If the input consists of 100% post-consumer reclaimed materials the output FSC claim shall be "FSC Recycled 100%".	

	7.5	For claim periods or job orders in which inputs of different material categories or associated percentage claims or credit claims are mixed (Scenario B), the organization shall use the lowest FSC claim per input volume as the FSC claim for the outputs, as indicated in Table A .	7.3.1 For claim periods or job orders in which inputs of different material categories or associated percentage claims or credit claims are mixed the organization shall use the FSC claim with the lowest FSC or post-consumer input per input volume as the FSC claim for the outputs. NOTE: Inputs with an 'FSC Mix Credit' claim or an 'FSC Recycled Credit' claim shall be considered as having a lower standing than inputs with an 'FSC 100%' or an 'FSC Recycled 100%' claim, respectively.	
	8	Percentage system		
	8.1	The percentage system shall only be applied on the level of a single, physical manufacturing site and it shall not be applied to activities listed in Clause 7.2.	The percentage system can be used for FSC Mix and FSC Recycled product groups. It is not applicable for trading activities related to finished products and can only be applied on the level of a single, physical (storage, distribution, manufacturing, etc.) site.	
	8.2	The organization shall specify claim periods or job orders for each product group for which a single FSC percentage claim shall be made. Claim periods shall not exceed a period of three (3) months.	8.1.1 For each product group the organization shall specify claim periods or job orders for which a single FSC percentage claim shall be made.	
	N/A		8.2.1 For FSC Mix and/or FSC Recycled inputs, the organization shall use the percentage claim or credit claim stated on the supplier invoice to determine the quantities of FSC and post-consumer inputs. NOTE: Material supplied with a credit claim shall be used by its full quantity as FSC input or post-consumer input, respectively.	Clause removed from the standard
	8.3	The organization shall calculate and record the percentage for each claim period or job order by using the following formula: $\text{FSC}\% = \frac{Q_C}{Q_T} \times 100$ FSC% = FSC percentage Q_C = Quantity of claim-contributing inputs Q_T = Total quantity of eligible forest-based inputs	8.3.1 The organization shall calculate and record the input percentage for each claim period or job order using the following formula: $\%_{\text{input}} = \frac{Q_{\text{FSC}} + Q_{\text{post-consumer}}}{Q_{\text{total}}} \times 100$ %input = input percentage Q_{FSC} = quantity of FSC input Q_{post-consumer} = quantity of post-consumer input Q_{total} = total quantity of virgin material and reclaimed material inputs	
	8.4	The time period over which the input percentage is calculated shall not exceed twelve (12) months, unless otherwise warranted by nature of the business and approved by the organization's certification body.	8.3.3 The time period over which the input percentage is calculated shall not exceed 12 months, unless otherwise warranted by nature of the business and approved by the FSC-accredited certification body.	

	8.5 For each product group, the organization shall calculate the FSC percentage based on the input to the same claim period or job order (single percentage) or to a specified number of previous claim periods (rolling average percentage). NOTE: Rolling average calculations as shown in Figures 5 and 6 can also be based on volumes of inputs instead of percentages.	8.3.2 For each product group, the organization shall calculate the input percentage based on: a) the input to the same claim period or job order (single percentage), OR b) the input to a specified number of previous claim periods (rolling average percentage). NOTE: FSC claims based on rolling average calculations can only be made once the specified number of previous claim periods has been completed since the setup of the product group under a percentage system.	
	8.6 The organization can sell the total output of a claim period or job order with a FSC Mix or FSC Recycled percentage claim that is identical to or lower than the calculated input percentage.	8.4.1 The organization may sell the total output of a claim period or job order from FSC Mix product groups with a percentage claim that is identical to or lower than the calculated input percentage. 8.4.2 The organization may sell the total output of a claim period or job order from FSC Recycled product groups with a percentage claim that is identical to or lower than the calculated input percentage.	
	N/A	8.4.3 The organization may sell as FSC Controlled Wood the portion of the output of a claim period that has not been sold with an FSC percentage claim.	Clause removed. In the percentage system, there is no remaining portion that can be sold as FSC Controlled Wood. If the material is certified, the organization has always the opportunity to downgrade the output claim to FSC Controlled Wood.
	8.7 The percentage system may be applied to products carrying the FSC Small or Community Producers label, as long as both FSC certified and FSC Controlled Wood inputs come from small and community producers.	FSC-ADV-50-003 V1-0	
	9 Credit system		
	9.1 The credit system shall not be applied to trading activities, printing activities, processing of products carrying the FSC Small and Community Producers label and to the activities listed in Clause 7.2.	The credit system can be used for FSC Mix and FSC Recycled product groups. It is neither applicable for print processes nor for trading activities related to finished products. The credit system can only be applied on the level of a single, physical (storage, distribution, manufacturing, etc.) site. FSC-ADV-50-003 V1-0	
	9.2 The credit system may be applied at the level of single and multiple sites ("shared credit accounts").	The credit system can be used for FSC Mix and FSC Recycled product groups. It is neither applicable for print processes nor for trading activities related to finished products. The credit system can only be applied on the level of a single, physical (storage, distribution, manufacturing, etc.) site.	

	9.3 Centralized shared credit accounts covering multiple sites can only be applied if the following conditions are met: a) Credits are only shared within the same product group; b) All sites are within the scope of a single or multi-site certificate with a common ownership structure; c) All sites are located in the same country or continent; d) All sites sharing credits shall be physically audited by the organization's certification body during surveillance audits (even if these sites were not included in the annual audit sampling of the multi-site COC certificate); e) Each site participating in a shared credit account shall contribute at least 10% of the input credits used by its own site in a twelve (12) months period. The threshold will be increased from 10% to 15% by 31 December 2021.	N/A	Clause 9.3 responds to the FSC Board's decision taken at its 63rd meeting in Russia in June 2013 on the outcomes of the Cross-site Credit Pilot Project. The Board decided that the results of the Pilot Project should feed into the on-going revision process of the COC standard (FSC-STD-40-004) for broader stakeholders' consultation and further deliberation. At the end of the standard revision process the FSC International Board will decide whether or not FSC should allow cross-site credit systems. During the first public consultation of this standard, some stakeholders recommended FSC to include the use of the OCP in the list of preconditions for shared credit accounts. Since the OCP is still in development phase, we cannot consider this option at this stage. FSC will consider this option based on comments collected during the second round of public consultation of FSC-STD-40-004 and input from the FSC Board.
	9.4 For each product group, the organization shall ensure that additions and deductions of credits are monthly reconciled.	9.1.1 For each product group, the organization shall set up and maintain an FSC credit account with specified claim periods of up to 3 months according to which additions and deductions of FSC credits shall be recorded.	
	9.5 The organization shall convert the inputs used in the manufacturing of the products into output credit quantities. The determination of output credit quantities shall be achieved by multiplying the input quantities by the applicable conversion factor(s) specified for each product group.	9.3.1 The organization shall add the converted quantity (volume or weight) of FSC and post-consumer inputs as FSC credit to the FSC credit account using the conversion factor(s) specified for each component of the product group.	
	9.6 When input material yields a range of output product types (i.e. the same input material generates different output products, such as sawn timber, bark and sawdust), the organization shall establish separate product groups for each output product and shall not sell more of a particular product group than is covered	N/A	New clause

	by the material inputs and its respective conversion factors.		
	9.7 The organization shall not establish credit accounts in a way that credits from low quality input materials are exchanged with high quality input materials.	N/A	New clause
	9.8 For assembled wood product groups made of inputs of different quality, and where the high quality components are FSC Controlled Wood, the organization shall ensure that the FSC Controlled Wood material does not represent more than 30% of the product composition.	N/A	New clause
	9.9 The organization shall not accumulate more FSC credit in the credit account than the sum of new FSC credit that has been added during the previous twenty four (24) months. The FSC credit that exceeds the sum of credits entered into the account within the previous twenty four (24) months period shall be deducted from the credit account at the start of the following month.	9.5.2 The organization shall not accumulate more FSC credit in the credit account than the sum of new FSC credit that has been added during the previous 12 months. Any FSC credit that exceeds this total new FSC credit shall be deducted at the beginning of each new claim period from the credit account.	
	9.10 For the sale of products with FSC credit claims, the organization shall withdraw the respective credits from the relevant credit account(s).	9.4.1 The organization shall deduct the quantity sold and/or labelled as FSC Mix or FSC Recycled from the available FSC credit in the product group credit account.	
	9.11 The organization shall ensure that the credit account is never overdrawn and that records of the remaining credit in the account are up-to-date.	9.5.1 The organization shall ensure that the FSC credit account is never overdrawn and that records of the remaining FSC credit are clearly visible to relevant staff and maintained updated at all times.	
	9.12 The organization may sell the total output of a claim period or job order from FSC Mix or FSC Recycled product groups with an FSC credit claim provided there are sufficient credits available in the relevant credit accounts.	9.6.1 At any time the organization may sell material from FSC Mix product groups with a credit claim up to the total FSC credit available in the credit account. 9.6.2 At any time the organization may sell material from FSC Recycled product groups with a credit claim up to the total FSC credit available in the credit account.	
	9.13 The organization may supply the portion of the output quantity that has not been sold as FSC Mix Credit material as FSC Controlled Wood, on the basis of a corresponding FSC Controlled Wood credit account. In this case, the sale of FSC Controlled Wood shall be covered by the scope of the organization's COC certificate per FSC-STD-40-005.	9.6.3 The organization may supply as FSC Controlled Wood the portion of the output volume that has not been sold as FSC Mix or FSC Recycled material, on the basis of a corresponding FSC Controlled Wood credit account.	FSC Recycled cannot be downgraded to FSC Controlled Wood because these materials don't meet the FSC Controlled Wood definitions.
	10 FSC labelling requirements		
	10.1 The organization may apply the FSC label on FSC certified products following the requirements specified in FSC-STD-50-001. The type of FSC label shall	6.2.1 The organization shall ensure that products which carry an FSC label are always sold with the corresponding FSC claim on their sales and delivery documentation.	The working group responsible for the COC standard revision proposes the reduction of the labelling threshold of FSC Recycled WOOD products from

	always correspond to the FSC claim made on sales documents, as specified in Table B.	10.1.1 Organizations applying an FSC label on-product shall ensure the following:	85% to 70%. This proposed change aims to simplify the certification rules. Under the current rules, FSC Recycled products that do not reach the 85% threshold can still be labelled as FSC Mix, if the product has more than 70% of certified content. A reduced labelling threshold of 70% for FSC Recycled wood products would enable more companies that produce products with exclusively reclaimed content to apply the FSC Recycled label on their products and would reduce confusion regarding the gap between 70-84%, where only a Mix label is currently applicable.
	Table B. FSC claims and corresponding FSC labels.	a) products shall only be FSC-labelled if they comply with the applicable requirements of this standard;	
	FSC claims for the outputs	b) products shall be labelled in compliance with the relevant FSC on-product labelling standard (see Section C “References”);	
	FSC 100%	11.1.1 All products from FSC 100% product groups can be labelled with the FSC ‘100%’ label.	
	FSC Mix percentage of at least 70%	11.2.1 Products from FSC Mix product groups under a transfer system can be labelled with the FSC ‘Mix’ label if the identified FSC claim for the outputs is one of the following:	
	FSC Mix Credit	a) an ‘FSC Mix’ percentage claim of at least 70%; or	
	FSC Recycled percentage of at least 70% post-consumer reclaimed	b) an ‘FSC Mix Credit’ claim.	
	NOTE: The threshold of 70% applies only to wood products. For FSC Recycled paper products both pre-consumer and post-consumer reclaimed materials count as claim contributing inputs and therefore no threshold applies.	11.2.2 Products from FSC Mix product groups under a percentage system can be labelled with the FSC ‘Mix’ label if their applicable percentage claim is at least 70%.	
	FSC Recycled Credit	NOTE: Please note Advice # 3 of FSC-DIR-40-004 for the phase-out rule regarding the reduced labelling threshold of 50% for chip and fibre products.	
		11.2.3 Products from FSC Mix product groups under a credit system can be labelled with the ‘FSC Mix’ label if there is sufficient FSC credit available on the credit account for the product group.	
	NOTE: The respective product volume or weight shall be deducted from the FSC credit account once the products are labelled.		
	11.3.1 Products from FSC Recycled product groups under a transfer system can be labelled with the FSC ‘Recycled’ label if the identified FSC claim for the outputs is one of the following:		
	a) an ‘FSC Recycled’ percentage claim of at least 85%; or		
	b) an ‘FSC Recycled Credit’ claim.		
	11.3.2 Products from FSC Recycled product groups under a percentage system can be labelled with the FSC ‘Recycled’ label if their applicable percentage claim is at least 85%.		
	11.3.3 Products from FSC Recycled product groups under a credit system can be labelled with the FSC ‘Recycled’ label if there is sufficient FSC credit available on the credit account for the product group.		
10.2	Only FSC products that are eligible for FSC labelling can be promoted with the FSC trademarks.	8.5.1 The organization shall ensure that the FSC trademarks are not used for the promotion of products which	

		do not meet the thresholds for labelling specified in Part III of this standard.	
	10.3 Products exclusively made of input materials from small and/or community producers (i.e. FSC certified, FSC Controlled Wood) are eligible to carry the FSC Small or Community Producer label.	FSC-ADV-50-003 V1-0	
	11 Outsourcing		
	11.1 The organization may outsource activities within the scope of its COC certificate to FSC certified and/or non-FSC certified contractors.	2.2.1 The organization shall follow the requirements specified in Part IV, Section 12 of this standard for any outsourced activities covering products included within the FSC product group list. NOTE: Organizations that outsource work on a flexible basis to any one of a number of potential contractors may apply for inclusion of the outsourced process within the scope of their FSC Chain of Custody certificate.	
	11.2 If the organization outsources activities to an FSC certified contractor, the organization shall verify the scope and validity of the contractor's certificate to ensure that the activities are covered under the scope of a valid certificate.	N/A	New clause
	11.3 Prior to outsourcing the processing or production of FSC-certified materials to a new contractor, the organization shall inform its certification body about the outsourced activity, names, contact details of the contractor and the justified risk classification based on the requirements specified in Clauses 11.5 and 11.6.	12.3.1 The organization shall record the names and contact details of all contractors used for the processing or production of FSC-certified materials. 12.3.2 The organization shall inform its certification body about the names and contact details of any new contractor used for the processing or production of FSC-certified materials prior to outsourcing.	
	11.4 The organization shall establish an outsourcing agreement with each non-FSC certified contractor, specifying that the contractor shall: a) Conform with all applicable certification requirements and applicable organization's procedures related to the outsourced activity; b) Not use the FSC trademarks for promotional use or use the organization's certificate code on sales and transport documents; c) Not further outsource any processing (i.e. the material may not pass from one outsourcing	12.1.1 Organizations which wish to include outsourcing within the scope of their FSC chain of custody certificate shall ensure the following: ... c) The organization has an agreement or contract covering the outsourced process with each contractor. This agreement or contract shall include a clause reserving the right of the FSC-accredited certification body to audit the outsourcing contractor or operation; 12.6.1 The organization shall ensure that the contractor does not use the FSC Trademarks for promotional use. 12.7.1 The organization shall ensure that contractors do not themselves outsource processing, i.e. the material may not pass from one outsourcing contractor to another under the outsourcing agreement.	

	contractor to another under the outsourcing agreement); d) Accept the right of the organization's certification body to audit the outsourced contractor; e) Notify the organization in the period of 10 (ten) business days in case the contractor is included in the list of organizations that are disassociated from FSC, according to the FSC-POL-01-004 Policy for Association of Organizations with FSC, and therefore become ineligible to provide outsourcing services to FSC certified organizations.		
	11.5 The organization shall classify its contractors as low or high risk outsourcing. An outsourcing activity shall be classified as 'high risk' if any of the following indicators apply: a) The organization outsources all or most of the manufacturing processes of a product; b) The contractor grades or sorts the material (e.g. classifying wood according to its quality, size, or colour); c) The contractor applies the FSC label on the product; d) The contractor does not physically return the products to the organization; e) Outsourcing is done across national borders to countries with Transparency International's Corruption Perception Index (CPI) lower than 50.	FSC-STD-20-011 V2-0 clause 8.2	
	11.6 Even when one or more of the high risk indicators apply, the organization can downgrade the risk to "low" if any of the following indicators apply: a) The product is permanently labelled or marked in a way that the contractor cannot alter or exchange the products (e.g. heat brand, printed materials); b) The product is palletized, or otherwise maintained as a secure unit that is not broken during outsourcing; c) The contractor is employed for services that do not involve manufacturing or transformation of	FSC-STD-20-011 V2-0 clause 8.3	

	certified products (e.g. warehousing, storage, distribution, logistics); d) The contractor is an FSC certified organization that includes outsourcing services within the scope of its certificate. NOTE: For high risk outsourcing, the certification body undertakes a physical inspection of a sample of contractors as part of the organization's evaluation (main evaluation, surveillance evaluation and re-evaluation). Even in cases that are not considered "high risk," the certification body can require on-site audits at contractor's sites if a risk of potential contamination is identified.		
	11.7 The organization shall have and maintain an up-to-date control system with documented procedures for the outsourced processes, which shall be shared with the contractor(s). The procedures shall ensure that: a) The material used for the production of FSC certified material can be tracked and controlled and cannot be mixed or contaminated with any other material during outsourced processing; b) The contractor keeps records of inputs, outputs, and delivery documentation associated with all FSC certified material which is processed or produced under the outsourcing contract or agreement.	12.1.1 Organizations which wish to include outsourcing within the scope of their FSC chain of custody certificate shall ensure the following: d) the organization has a documented control system with explicit procedures for the outsourced process which are shared with the relevant contractor. NOTE: Where the outsourced process would not usually involve the physical re-possession of the material following outsourced processing, the organization is not required to re-take physical possession.	
	11.8 The organization shall maintain the legal ownership of all materials during outsourcing. NOTE: Organizations are not required to re-take physical possession of the products following outsourcing (i.e. products may be shipped directly from the contractor to the organization's customer).	12.1.1 Organizations which wish to include outsourcing within the scope of their FSC chain of custody certificate shall ensure the following: a) the organization has legal ownership of all input material to be included in outsourced processes; b) the organization does not relinquish legal ownership of the materials during outsourced processing; 12.4.1 The organization shall issue the final invoice for the processed or produced FSC-certified material following outsourcing. The invoice shall state the certificate holder's Chain of Custody certificate number. NOTE: If the organization has not issued the final invoice for the processed or produced FSC-certified material following completion of outsourced processing, then the material shall not be sold with FSC claims.	

	11.9 If the contractor is applying labels to the product on behalf of the organization, the organization shall ensure that the contractor only labels the products covered by the scope of the organization and produced under the outsourcing agreement.	12.5.1 The organization shall ensure that the contractor only uses FSC labels on products covered by the scope of the outsourcing agreement.	
	11.10 When the organization acts as a FSC certified contractor, it shall include the outsourcing services under the scope of its FSC certificate ensuring that all applicable certification requirements are met.	ADVICE-40-004-01	
	11.11 When the organization acts as a FSC certified contractor and the contracting organization is non-FSC certified, it is acceptable that the contracting organization buys the raw material for the outsourced processing provided that the material is shipped directly from an FSC certified supplier to the organization. (i.e. the non-certified contracting organizations shall not take physical possession of the materials before outsourcing). The organization shall be provided with a copy of the invoice(s) from the delivering supplier(s) and, if not identical, from the billing supplier(s) that include(s) information sufficient to link the invoice(s) and related transport documentation to each other. NOTE: Information on prices can be blacked out.	ADVICE-40-004-01	
	12 Compliance with timber legality legislation		
	12.1 The organization shall ensure that its FSC certified products conform with all applicable timber legality legislation, and shall collaborate with its direct customer and customers further down in that chain to whom these legislation apply. This includes: a) Having procedures in place to ensure the import and/or export of FSC certified products conformity with all applicable trade and custom laws; b) Upon request, to timely collect and provide information on species (common and scientific name) and country of harvest (or more specific location details if required by legislation) to direct customers and/or organizations further down in the supply chain that need this information to comply with timber legality legislation. The form and frequency of providing this information may	ADVICE-40-004-10 ADVICE-40-004-11 ADVICE-40-004-12	

	be agreed between the organization and its customers; c) Ensuring that FSC certified products containing pre-consumer reclaimed wood (except reclaimed paper) being sold to companies located in countries where timber legality legislation applies, these either: i) Only include pre-consumer reclaimed wood materials that conform with FSC controlled wood requirements according to <i>FSC-STD-40-005</i>, or ii) Inform their customers about the presence of pre-consumer reclaimed wood in the product and support their due diligence system as required by applicable timber legality legislation. NOTE: FSC certificate holders applying option c (ii) above may apply the requirements for co-products outlined in Clause 2.4 of <i>FSC-STD-40-005 V3-0</i>.		
	E Terms and definitions		
	Assembled products: Products that are constructed from two or more solid wood and/or chip and fibre components, assembled together to form another product (e.g. furniture, musical instruments, plywood, laminated products, packaging and printed materials containing different paper components).	Assembled products: Products that are constructed from two or more solid wood and/or chip and fibre components, assembled together to form another product. Examples include furniture, shelving units, musical instruments, plywood, blockboard, laminated veneer lumber, laminated flooring, laminated particle board, and printed materials containing different paper components.	
	By-product: Output produced during the process of primary manufacturing of another (principal) product from the same inputs (e.g. sawdust, chips generated during lumber processing).	Co-product: Material produced during the process of primary manufacturing of another (principal) product, from the same input. Such materials are, for the purposes of this standard, classified depending on the material category from which they are (co-) produced.	
	N/A	Chain of custody: The path taken by raw materials, processed materials, finished products, and co-products from the forest to the consumer or (in the case of reclaimed/recycled materials or products containing them) from the reclamation site to the consumer, including each stage of processing, transformation, manufacturing, storage and transport where progress to the next stage of the supply chain involves a change of ownership (independent custodianship) of the materials or the products.	Definition removed from the standard

	N/A	Chain of Custody operation: Individual, company or other legal entity operating one or more facilities or sites within any 'stage' of the forest product supply chain and issuing invoices for materials or products with an FSC claim that can be used by customers to treat such products as certified or make promotional claims.	Definition removed from the standard
	Chip and fibre products: All products that use input-wood that has been chipped or defibrated (e.g. pulp, paper, print materials, cardboard, particleboard, fibreboard).	Chip and fibre products: All products that use input-wood that has been chipped or defibrillated. Such products include, for example, pulp, paper (including print materials), cardboard, particleboard, fibreboard and orientated strand board (OSB).	
	Claim-contributing input: Input material that counts towards the determination of the FSC Mix or FSC Recycled claims for products controlled under the percentage or credit system. The claim-contributing inputs are the following: FSC certified materials, post-consumer reclaimed materials and pre-consumer reclaimed paper (Note: this last category excludes other pre-consumer reclaimed materials, such as wood and cork). The amount of input materials received with FSC Mix x% or FSC Recycled x% claims that count as claim-contributing input are proportional to the percentage stated on the supplier's sales documents.	N/A	The addition of pre-consumer reclaimed paper as claim-contributing input responds to the FSC Board decision on Motion 38 from the FSC General Assembly 2011. In 2011, the FSC membership mandated the FSC International to conduct a chamber-balanced study to evaluate the risks and benefits of valuing pre-consumer reclaimed paper fibre materials as FSC certified content. The study was drafted as a discussion paper, based on stakeholder input collected through an FSC membership survey, a stakeholder workshop and phone interviews with paper companies. Between 25 September 2013 and 15 January 2014, the discussion paper was publicly consulted with the FSC membership and interested stakeholders. The results of the study and consultation feedback showed the FSC membership support to the proposal of granting pre-consumer paper fibre the same value as post-consumer material and as certified virgin fibre. The FSC Board in its 66th meeting (July 2014) decided to classify pre-consumer reclaimed paper to count as a claim-contributing input towards percentage and credit calculations. The study and FSC Board decision excluded other pre-

			consumer reclaimed forest-based materials such as wood and cork. Based on stakeholder feedback received during the first consultation, FSC will conduct a separate study to evaluate risks, impacts, and opportunities in changing the classification of other pre-consumer reclaimed materials.
	Claim period: A period of time which has been specified by the organization for each product group for the purpose of making a specific FSC claim.	Claim period: A period of time which has been specified by the organization for each product group for the purpose of making a specific FSC claim.	
	Complaint: An expression of dissatisfaction provided in writing and supported by facts by a third party in relation to the organization's conformity with this standard.	N/A	New definition
	Component: An individual and distinguishable part of an assembled product.	Component: An individual and distinguishable part of an assembled product.	
	Contracting organization: Individual, company, or other legal entity using a contractor for any activities under the scope of the FSC COC certificate (e.g. storage or processing of FSC certified products) under an outsourcing agreement.	N/A	New definition
	Contractor: Individual, company, or other legal entity contracted by an organization for any activities under the scope of the FSC COC certificate (e.g. storage or processing of products) under an outsourcing agreement.	N/A	New definition
	Controlled material: Input material supplied without any FSC claim which has been assessed to be in conformity with FSC Controlled Wood requirements according to the standard FSC-STD-40-005 Requirements for Sourcing Controlled Wood.	Controlled material: Virgin material originating in non FSC-certified forests or plantations from suppliers included in the verification program of organizations certified according to FSC-STD-40-005.	
	Conversion factor: The ratio between material quantity entering and leaving a given transformation process used by the organization. The conversion factor is calculated by dividing the output quantity by the input quantity and is applied to the whole product or to each individual component of a product. Quantities shall be measured in the metric system.	Conversion factor: The ratio between material quantity entering and leaving a given transformation process employed by the organization. The conversion factor is calculated by dividing the output (volume or weight) by the input (volume or weight) and is applied to each individual component of a product group.	
	Credit account: A record kept by an organization operating a credit system which lists entries and withdrawals of volume credits for the purpose of controlling the quantity of products that are eligible to be sold with FSC Mix Credit or FSC Recycled Credit claims.	Credit account: A record kept by a certified organization operating a credit system which lists entries and withdrawals of volume credits for the purpose of selling products with FSC claims.	

	N/A	Credit claim: Part of an FSC claim for FSC Mix or FSC Recycled products which specifies that the full quantity can be used as FSC input or post-consumer input for subsequent calculations of input percentages or FSC credit. Applicable claims are “FSC Mix Credit” or “FSC Recycled Credit”.	Definition removed from the standard
	Credit System: FSC control system which allows a proportion of outputs to be sold with a credit claim corresponding to the quantity of claim-contributing inputs and the applicable conversion factor(s).	Credit system: A Chain of Custody system applied at the product group level which allows a proportion of outputs to be sold with a credit claim corresponding to the quantity of FSC and post-consumer inputs. Considering the applicable conversion factor(s), FSC and post-consumer inputs can be accumulated as FSC credit on a credit account.	
	Delivery documents: Document accompanying a shipment of goods that lists physically or electronically the description, grade, and quantity of the goods delivered. Delivery documents are also called delivery notes, shipping documents, or transport documents.	Delivery documents: Document accompanying a shipment of goods that lists the description, grade, and quantity of the goods delivered. Delivery documents are also called delivery notes, shipping or transport documents.	
	Eligible input: Virgin and reclaimed input material that is eligible to enter a specific FSC product group depending on its material category and the FSC control system used.	Eligible input: Virgin and reclaimed material input that is eligible to enter a specific FSC product group depending on its material category. [Material category] a) FSC 100% material: b) FSC Mix material: c) FSC Recycled material: d) FSC Controlled Wood: e) controlled material: f) post-consumer reclaimed material: g) pre-consumer reclaimed material: [Eligible for product group(s)] FSC 100%, FSC Mix FSC Mix FSC Mix, FSC Recycled FSC Mix, FSC Controlled Wood FSC Mix, FSC Controlled Wood FSC Mix, FSC Recycled FSC Mix, FSC Recycled	
	End-consumer: Person or organization that purchases and uses a product rather than one that produces or sells it.	N/A	New definition
	Finished product: A product that will not undergo further transformation in terms of processing, labelling or packaging prior to its intended end use or sale to the end-consumer. Installation of finished products, the filling of packaging and cutting into size are not considered product transformation, unless these activities involve repackaging, changing of the FSC product composition or relabelling. NOTE: Some products may or may not be classified as a finished product depending on the intended use by customers. For example, lumber or paper does not classify as a finished product if sold to manufacturers that will further transform these materials into other products.	Finished product: Product that receives no further transformation in terms of processing, labelling or packaging prior to its intended end use.	

	Forestry Conformity Assessment Scheme: A scheme based on the development of standards for forest management and/or chain of custody certification of forest products.	Forestry Conformity Assessment Scheme: A scheme based on the development of standards for forest certification and assessment of operations for trade and production of forest products.																						
	FSC certified material: Input material that is supplied with an FSC 100%, FSC Mix or FSC Recycled claim from an FSC certified supplier.	FSC certified material: FSC 100%, FSC Mix or FSC Recycled material that is supplied with an FSC claim by an organization which has been assessed by an FSC-accredited certification body for conformity with FSC Forest Management and/or Chain of Custody requirements.																						
	FSC certified product: A product that conforms to all applicable certification requirements and is eligible to carry an FSC label and to be promoted with the FSC trademarks.	FSC certified product: FSC certified material that is eligible to carry an FSC label and to be promoted with the FSC trademarks.																						
	FSC claim: Claim made on sales documents for FSC certified or FSC Controlled Wood output products. The FSC claims are: FSC 100%, FSC Mix x%, FSC Recycled x%, FSC Mix Credit, FSC Recycled Credit and FSC Controlled Wood.	FSC claim: Claim made on sales and delivery documents for FSC-certified material or FSC Controlled Wood that specifies the material category and, for FSC Mix and FSC Recycled products, an associated percentage claim or credit claim. The appropriate FSC claims for each product group and Chain of Custody control system are presented below: <table><tr><th>[Product groups]</th><th>[Control system]</th><th>[FSC claim]</th></tr><tr><td>FSC 100%</td><td>Transfer system</td><td>“FSC 100%”</td></tr><tr><td>FSC Mix</td><td>Percentage system</td><td>“FSC Mix x%”</td></tr><tr><td>FSC Mix</td><td>Credit system</td><td>“FSC Mix Credit”</td></tr><tr><td>FSC Recycled</td><td>Percentage system</td><td>“FSC Recycled x%”</td></tr><tr><td>FSC Recycled</td><td>Credit system</td><td>“FSC Recycled Credit”</td></tr><tr><td>FSC Controlled Wood</td><td>Transfer system</td><td>“FSC Controlled Wood”</td></tr></table>	[Product groups]	[Control system]	[FSC claim]	FSC 100%	Transfer system	“FSC 100%”	FSC Mix	Percentage system	“FSC Mix x%”	FSC Mix	Credit system	“FSC Mix Credit”	FSC Recycled	Percentage system	“FSC Recycled x%”	FSC Recycled	Credit system	“FSC Recycled Credit”	FSC Controlled Wood	Transfer system	“FSC Controlled Wood”	
[Product groups]	[Control system]	[FSC claim]																						
FSC 100%	Transfer system	“FSC 100%”																						
FSC Mix	Percentage system	“FSC Mix x%”																						
FSC Mix	Credit system	“FSC Mix Credit”																						
FSC Recycled	Percentage system	“FSC Recycled x%”																						
FSC Recycled	Credit system	“FSC Recycled Credit”																						
FSC Controlled Wood	Transfer system	“FSC Controlled Wood”																						
	FSC control system: System used for controlling the quantities of products in a product group that can be sold with the FSC claims. The FSC control systems are: Transfer, Percentage and Credit systems.	N/A	New definition																					
	FSC Controlled Wood: Material or product carrying the FSC Controlled Wood claim which has been assessed to be in conformity with FSC Controlled Wood requirements according to the standard <i>FSC-STD-40-005 Requirements for sourcing FSC Controlled Wood</i> or <i>FSC-STD-30-010 Forest management requirements for FSC Controlled Wood certification</i> .	FSC Controlled Wood: Material originating in non FSC-certified forests or plantations supplied with an FSC claim by a supplier which has been assessed by an FSC-accredited certification body for conformity with FSC Chain of Custody and/or FSC Controlled Wood requirements (FSC-STD-40-005 or FSC-STD-30-010).																						

	FSC credit: Amount of product (volume or weight) that can be sold from a credit account with a FSC Mix Credit or FSC Recycled Credit claim.	FSC credit: Amount of product (volume or weight) that can be sold from a product group with a credit claim. Applicable only when using the credit system.	
	N/A	FSC input: Input of FSC-certified virgin material that counts towards the input percentage or towards the FSC credit for a product group as follows: a) material with an FSC 100% claim: counts as the full quantity stated on the supplier invoice; b) material with an FSC Mix x% claim: counts as the percentage of its quantity that is stated on the supplier invoice; c) material with an FSC Mix credit claim: counts as the full quantity stated on the supplier invoice;	Definition removed from the standard
	FSC 100%: FSC claim for products or materials based on inputs exclusively from FSC certified natural forests or plantations.	FSC 100%: FSC-certified virgin material originating in FSC-certified forests or plantations that has not been mixed with material of another material category throughout the supply chain. FSC 100% products are eligible to be used in FSC 100% or FSC Mix product groups.	
	FSC Mix: FSC claim for products or materials based on inputs of one or more of the following material categories: FSC 100%, FSC Mix, FSC Recycled, FSC Controlled Wood, post-consumer reclaimed, and/or pre-consumer reclaimed.	FSC Mix: FSC-certified virgin material based on input from FSC-certified, controlled and/or reclaimed sources, and supplied with a percentage claim or credit claim. FSC Mix material is only eligible to be used in FSC Mix product groups.	
	FSC percentage: Percentage of claim-contributing inputs to a product group for a specific claim period or job order under the percentage system.	Input percentage: Percentage of FSC and/or post-consumer input to a product group for a specific claim period. Applicable only when using the percentage system. Percentage claim: Part of an FSC claim for FSC Mix or FSC Recycled products that specifies the percentage of their FSC or post-consumer input, respectively. Buyers of such products must use the percentage claim for subsequent calculations of input percentages or FSC credit.	
	FSC Recycled: FSC claim for products based on inputs exclusively from reclaimed sources.	FSC Recycled: FSC-certified reclaimed material based on exclusive input from reclaimed sources, and supplied with a percentage claim or credit claim. FSC Recycled material or products are eligible to be used in FSC Mix or FSC Recycled product groups.	
	Input: Raw materials, semi-finished products, or finished products that are procured or generated by an organization and either physically enter the production process or are traded under the scope of an FSC certificate.	Input: Raw materials, semi-finished or finished products that are procured or generated by an organization, and physically enter the production process or are traded under the scope of a specific FSC product group.	

	Material category: Categories of virgin or reclaimed material that, if eligible input, can be used in FSC product groups. The material categories are the following: FSC 100%, FSC Mix, FSC Recycled, FSC Controlled Wood, controlled material, post-consumer reclaimed and pre-consumer reclaimed.	Material category: Categories of virgin or reclaimed material that, if eligible input, can be used in FSC product groups: a) FSC 100% material b) FSC Mix material c) FSC Recycled material d) FSC Controlled Wood e) controlled material f) post-consumer reclaimed material g) pre-consumer reclaimed material	
	N/A	Minor components: Forest based components of an FSC 100% or FSC Mix assembled product constituting less than 5% of the weight or volume of the virgin and reclaimed materials in the product. Minor components can be exempted from the requirements for Chain of Custody control as specified by this standard.	Definition removed from the standard
	Neutral material: Material that comes from outside a forest matrix. Examples are non-wood plant fibres or lignified materials (e.g. flax used in the manufacture of a board classified as a wood-based panel or of a composite product) and synthesized or inorganic materials (e.g. glass, metal, plastics, fillers, brighteners). Neutral materials do not include non-timber forest products or salvaged wood. Neutral materials used in FSC product groups are exempt from COC control requirements. When a material that is considered “neutral” is for the first time certified according to the FSC Principles and Criteria (e.g. bamboo), it shall no longer be classified as “neutral” and shall conform with FSC COC requirements applicable to forest-based materials. That means that these materials are only eligible to enter the FSC Chain of Custody and be used in the manufacturing of FSC certified products if they are FSC certified or FSC controlled. A transition period of 2 years (after forest management certification has started for a certain material) applies before the formerly neutral material needs to be FSC certified or FSC controlled.	Non-forest based material: Material that comes from outside a forest matrix. Examples are non-wood plant fibres (e.g. flax used in the manufacture of a board classified as a wood-based panel, or of a composite product), synthesized or inorganic materials (e.g. glass, metal, plastics, fillers, brighteners, etc.), but do not include non-timber forest products or salvaged wood. Non-forest based materials used in FSC product groups are exempt from Chain of Custody control requirements.	The new approach towards certifying material previously considered as neutral material is introduced based on advice provided by the Policy and Standards Committee in 2014.
	Non-conforming products: Product or material for which an organization is unable to demonstrate that it conforms with the applicable FSC certification standards and eligibility requirements for making FSC claims.	N/A	New definition

	Non-timber forest product: All forest products except timber, including other materials obtained from trees such as resins and leaves, as well as any other plant and animal products. Examples include, but are not limited to bamboo, seeds, fruits, nuts, honey, palm trees, rubber, cork, ornamental plants and other forest products originating from a forest matrix.	Non-timber forest product: All forest products except timber, including other materials obtained from trees such as resins and leaves, as well as any other plant and animal products. Examples include, but are not limited to seeds, fruits, nuts, honey, palm trees, ornamental plants and other forest products originating from a forest matrix.	
	On-product: Term applied to any FSC certification related label or marking that is attached or applied to a product or its packaging. Examples of on-product labels or marks include product tags, stencils, heat brands, information on retail packaging for small loose products (e.g. pencils), protective packaging, and plastic wrap.	On-product: Term applied to any label, packaging or marking attached or applied to a product. Examples of on-product labels or marks include product tags, stencils, heat brands, information on retail packaging for small loose products (e.g. pencils), protective packaging and plastic wrap.	
	Organization: The person or entity holding or applying for certification and therefore responsible for demonstrating conformity with the applicable requirements upon which FSC certification is based.	Organization¹: Individual, company or other legal entity responsible for the implementation of the standard.	
	Output: Raw materials, semi-finished products or finished products that are produced and/or supplied by an FSC certified organization with an FSC claim.	Output: Raw materials, semi-finished or finished products that are produced and/or supplied by an organization with an FSC claim.	
	Outsourcing: The practice of contracting an internal business process (activities or tasks that produce a specific service or product) to another organization rather than staffing it internally.	N/A	New definition
	Participating Site: A site included in the scope of a multi-site or group certificate. Contractors that are used within the terms of outsourcing agreements are not considered Participating Sites.	N/A	New definition
	Percentage system: FSC control system which allows outputs to be sold with FSC claims corresponding to the proportion of claim-contributing inputs in a job order or over a specified claim period.	Percentage system: A Chain of Custody system applied at the product group level which allows all outputs to be sold with a percentage claim that corresponds to the proportion of FSC and post-consumer input over a certain period in time.	
	N/A	Post-consumer input: Input of post-consumer reclaimed and FSC Recycled material that counts towards the input percentage or towards the FSC credit for a product group as follows: a) Post-consumer reclaimed material: counts as the full quantity stated on the supplier invoice;	Definition removed from the standard

¹ In order to remain compatible with ISO definitions, the following terms referring to the supply chain are used: *supplier* » *organization* » customer.

		b) material with an FSC Recycled x% claim: c) material with an FSC Recycled credit claim:	counts as the percentage of its quantity that is stated on the supplier invoice;. counts as the full quantity stated on the supplier invoice.	
	Post-consumer reclaimed material: Forest-based material that is reclaimed from a consumer or commercial product that has been used for its intended purpose by individuals or households, or by commercial, industrial, and institutional facilities in their role as end-users of the product.	Post-consumer reclaimed material: Material that is reclaimed from a consumer or commercial product that has been used for its intended purpose by individuals, households or by commercial, industrial and institutional facilities in their role as end-users of the product.		
	Pre-consumer reclaimed material: Forest-based material that is reclaimed from a process of secondary manufacture or further downstream industry, in which the material has not been intentionally produced, is unfit for end use, and not capable of being re-used on-site in the same manufacturing process that generated it.	Pre-consumer reclaimed material: Material that is reclaimed from a process of secondary manufacture or further downstream industry, in which the material has not been intentionally produced, is unfit for end use and not capable of being re-used on-site in the same manufacturing process that generated it.		
	Primary manufacturing: Any processing that transforms virgin roundwood or chip materials into other products. For chip and fibre products, primary manufacturing includes the pulp and paper production from virgin roundwood or chip materials.	Primary manufacturing: Any processing that transforms roundwood into materials other than roundwood. For chip and fibre products, primary manufacturing includes the pulp mill as well as the paper mill stage.		
	Procedure: A specified way to carry out an activity or process.	Procedure: A specified way to carry out an activity or process. <i>Procedures can be documented or not.</i>		
	Product group: A product or group of products specified by the organization which can be combined for the purpose of FSC claim control and labelling.	Product group: A product or group of products specified by the organization, which share basic input and output characteristics and thus can be combined for the purpose of FSC Chain of Custody control, percentage calculations and labelling according to the FSC material categories: FSC 100%, FSC Mix, FSC Recycled or FSC Controlled Wood.		
	Product type: A general description of outputs based on a classification system specified in <i>FSC-STD-40-004a FSC Product Classification (Addendum to FSC-STD-40-004)</i> .	Product type: A general description of outputs based on a categorization or classification system. Examples of product types according to the FSC product classification are: 'logs of coniferous wood', 'wood charcoal', 'chemical wood pulp', 'garden furniture', or 'particle board'.		
	Promotional: Term applied to all off-product statements, claims, trademarks, and such like used to promote FSC certified products and/or organizations.	Promotional: Term applied to all statements, claims, trademarks and such like used to promote products, services or organizations, but which are not physically attached or applied to a product itself.		

	Quality: A distinctive attribute or property of a material or product. Some indicators of quality are price/value, species of wood, intended use, function, or physical appearance of the material. Price/value should not be used as a single indicator of quality due to possible variations caused, for example, by market demand, price negotiations, or volumes purchased or sold, but it can be used in combination with other indicators to characterize quality variations. Two materials or products may be considered as having the same quality if they can be exchanged without affecting the output product function, value and/or physical appearance.	N/A	New definition
	Quality management system: The organizational structure, policies, procedures, processes, and resources needed to implement quality management.	N/A	New definition
	Reclaimed material: Material that demonstrably would have otherwise been disposed of as waste, but has instead been collected and reclaimed as input material, in lieu of virgin material, for re-use, recycling, or re-milling in a manufacturing process or other commercial application. Inputs of the following material categories are classified as reclaimed material: FSC Recycled material, post-consumer reclaimed material and pre-consumer reclaimed material.	Reclaimed material: Material that demonstrably would have otherwise been disposed of as waste or used for energy recovery, but has instead been collected and reclaimed as input material, in lieu of virgin material, for re-use, recycling, re-milling in a manufacturing process or other commercial application. Inputs of the following material categories are classified as reclaimed material: a) FSC Recycled material; b) Post-consumer reclaimed material; c) Pre-consumer reclaimed material.	
	Retailer: An organization that sells finished products to the public in relatively small quantities for use or consumption rather than for resale.	N/A	New definition
	Rolling Average Percentage: The FSC percentage calculated for the claim period of a specific product group which is based on an average calculation of a specified number of previous claim periods which is not superior to 12 months.	N/A	New definition
	Sales document: Physical or electronic commercial instrument that attests to the sale of a product (i.e. invoice, bill of sale, contract of sale, credit notes). It identifies both the trading parties and lists, describes, and quantifies the items sold, shows the date of sale, prices and delivery, and payment terms. It serves as a demand for payment and becomes a document of title when paid in full.	Sales document: Physical or electronic commercial instrument issued by a seller to a buyer. Also called invoice, bill of sale, contract of sale, it identifies both the trading parties and lists, describes, and quantifies the items sold, shows the date of sale, prices and delivery and payment terms. It serves as a demand for payment and becomes a document of title when paid in full.	

	Salvaged wood: Wood that was: • Naturally felled (e.g. by storm or snow); • Felled and subsequently lost or abandoned (e.g. logs that sank to the bottom of a river or lake while being transported, felled trees never picked up in a logyard, logs washed up on shore); • Felled for purposes other than wood production (e.g. wood from orchard clearance, wood from road clearance, and urban harvested wood); • Submerged by water and abandoned as a consequence of artificial reservoirs and dam construction. For the purposes of FSC COC control and labelling, salvaged wood is considered as virgin material and shall be assessed as FSC Controlled Wood for use in FSC products provided that evidence of origin is available that allow the identification of the supply area.	Salvaged wood: Wood that has been felled and subsequently lost or abandoned. Examples include lake/river salvage (logs/timber that sank to the bottom of a river or lake while being transported), wood from orchard clearance, wood from road clearance and urban harvested wood. For the purposes of FSC Chain of custody Control and labelling salvaged wood is considered as virgin material and shall be controlled for use in FSC product groups.	
	Scope: The scope of a COC certificate defines the organization's sites, products, and activities that are included in the evaluation by an FSC-accredited certification body, together with the certification standard(s) against which these have been audited.	Scope: The scope of a Chain of Custody certificate defines the organization's sites, product groups, and activities that are included in the evaluation by an FSC-accredited certification body, together with the certification standard(s) against which these have been audited.	
	Site: A single functional unit of an organization situated at one physical location, which is geographically distinct from other units of the same organization. An organization's units with distinct physical locations may, however, be regarded as parts of a site if they are an extension of it with no purchasing, processing, or sales functions of their own (e.g. a remote stockholding). Contractors that are used within the terms of outsourcing agreements (e.g. outsourced warehouse) are not considered sites. Typical examples for sites are processing or trading facilities such as manufacturing sites, sales offices, or warehouses owned by the organization.	Site: A single functional unit of an organization or a combination of units situated at one locality, which is geographically distinct from other units of the same organization. One or more sub-sites may be regarded as part of a site if they are an extension of the main site with no purchasing, processing or sales functions of their own (e.g. a remote stockholding and despatch site).	
	Solid wood products: Products that constitute a solid piece of wood (e.g. log, beam, plank).	Solid wood products: Products that constitute a single, solid piece of wood, such as a log, beam or plank.	
	Supplier: Individual, company, or other legal entity providing forest-based input materials to the organization.	Supplier: Individual, company or other legal entity providing goods or services to an organization.	
	Timber legality legislation: National or international legislation established to ban the illegal trade of forest products (e.g. EU Timber Regulation (EUTR), US Lacey Act, Australian Illegal Logging Prohibition Act).	N/A	New definition
	Transaction verification: certification body's verification of the FSC certified transactions between the organization and its trading partners.	N/A	New definition

	Transfer system: FSC control system which allows outputs to be sold with an FSC claim that is identical to, or lower than, the input material category and, if applicable, the lowest associated percentage claim or credit claim.	Transfer system: A Chain of Custody system applied at the product group level, which allows outputs to be sold with an FSC claim that is identical to the material category and, if applicable, the associated percentage claim or credit claim with the lowest FSC or post-consumer input per input volume.	
	Virgin material: Primary material originating in natural forests or plantations. This category excludes reclaimed materials.	Virgin material: Primary (i.e. non-reclaimed) material originating in forests or plantations. Inputs of the following material categories are classified as virgin material: a) FSC 100%; b) FSC Mix; c) Controlled material.	