



TERMS OF REFERENCE: DESK TEST FOR FSC TAKE-BACK AND LEASING REQUIREMENTS

Title:	Terms of reference: Desk test for FSC take-back and leasing requirements	
Dates:	23 September 2025	
Responsible program:	Chain of Custody and Controlled Wood	
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Objective of document:	To establish the Terms of Reference (ToR) for desk testing FSC's CoC draft requirements for take-back and leasing.	
Confidential?	☐ Yes	☒ No
Intended audience	☐ Internal (FSC)	☒ External
Personal data included?	☐ Yes	☒ No

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1. PROCESS INFORMATION AND BACKGROUND

1.1 Introduction

As part of the ongoing revision of its Chain of Custody (CoC) standards, FSC is actively exploring innovative approaches to promote sustainable forest-based product use and circular economy practices within its certification system.

To support this vision, the FSC Board established the FSC Circularity Hub in 2023, which was tasked with leading research and stakeholder engagement aimed at identifying viable pathways for integrating circularity principles into the FSC certification system. The Circularity Hub submitted a series of recommendations to inform the revision of the CoC standards. These included the introduction of circular practices, such as product take-back, leasing, repair and reuse. Based on these recommendations, FSC's Policy and Performance (P&P) Unit is incorporating new requirements on take-back and leasing into the scope of <FSC-STD-40-004 Chain of Custody Certification> as part of the revision process. These additions are intended to address an existing gap in the standard regarding returned products, and to expand the scope of FSC CoC certification to include relevant service providers, such as leasing entities and take-back programmes. The proposed requirements are designed to establish clear and credible mechanisms for returning initially sold or leased FSC-certified products back into the supply chain, while ensuring full traceability and assurance of conformance with FSC's CoC requirements.

In order to test the clarity, feasibility and operationalize the draft requirements in the FSC-STD-40-004 V4-0 with an expected publication date of 1 July 2027, FSC is undertaking a desk testing on the initial draft requirements. The desk testing will involve selected participating organizations and will serve as a step in identifying potential challenges and necessary refinements, and gathering stakeholder feedback, prior to the final draft. Participants will have the opportunity to contribute to the development of the revised version of the CoC standard and adapt their systems and procedures accordingly.

1.2 Objectives

The objectives of the desk test are as follows:

- I. Evaluate the clarity and feasibility of the first draft (D1-0) of the take-back and leasing requirements.
- II. Test the implementation and effectiveness of the draft requirements related to verification and eligibility criteria for returned products.
- III. Gather practical insights from desk test participants on the challenges and opportunities related to the draft requirements.
- IV. Inform the revision of the first draft (D1-0) of the take-back and leasing requirements, and the development of associated guidance materials.

1.3 Scope

Selected FSC certificate holders and non-FSC certificate holders will implement the desk test, based on their availability and willingness to participate. Where applicable, the relevant certification body (CB) will conduct a desk audit to evaluate the implementation of the requirements. The desk test will focus on:

Concept	Definition	Applicability
Take-back	The systematic process by which an organization collects FSC-claimed product(s) from its customers after the initial sale with the aim of reintroducing the products into the supply chain.	FSC-certified Organizations
Leasing	The temporary provision of FSC-certified products by an organization (Lessor) to a customer (Lessee) under a contractual agreement, whereby the legal ownership is not transferred, and the products are returned to the organization at the end of the contractual period.	• FSC-certified Organizations • Non-certified Organizations (preferably those sourcing FSC-certified products)

Each participant will simulate implementing either the take-back requirements or the leasing requirements, or both sets of requirements, depending on their operational model. The desk test will focus on the following components:

- I. Clarity of the requirements;
- II. Feasibility of implementation;
- III. Traceability and eligibility of returned products;
- IV. Auditability of the requirements.

1.3.1 Geographical scope

The desk test is open for application to interested organisations worldwide. FSC reserves the right to limit the number of participants to ensure effective management and operationalization of the desk test. FSC aims to have a maximum of 20 participants.

1.3.2 Sectorial scope

Take-back: The desk test for take-back requirements is open to all sectors and applies to all types of FSC-certified products. No sector-specific limitations apply.

Leasing: The primary sectors of interest include construction, furniture, woodworking, and other related industries.

2. ORGANIZATIONAL SET UP OF THE DESK TEST

2.1 General provisions

1. This desk test is regulated by Annex 3: Requirements for testing, Section 2 'Desk test' of <FSC-PRO-01-001 V4-0 The Development and Revision of FSC Requirements>.
2. In the context of this desk test, participating organizations are FSC-certificate holders and non-certificate holders (hereafter referred to as 'participants') and certification bodies.
3. The FSC Circularity Hub (hereafter referred to as 'Desk Test Coordinator') shall select the participants, with the FSC P&P Unit's approval.

2.2 Roles, responsibilities, and deliverables of working bodies

The following table comprises the roles and responsibilities of the working bodies involved in this desk test.

Table 1. Roles and responsibilities of the relevant working bodies involved in the desk test.

Working Body	Roles, responsibilities, and deliverables
Desk Test Coordinator (i.e. the Circularity Hub)	a. Select participants for the desk test: i) Survey and engage with potential participants; and ii) Prepare list and description of participants' operations. b. Supervise the implementation of the desk test: i) Provide requirements, guidance and relevant materials to support participants; ii) Monitor the desk test and support participants in implementation of the requirements; and iii) Collect data, analyse and prepare a desk test report.
FSC P&P Unit	a. Provide oversight on all phases of the desk test until the agreed end of the process. b. Provide all necessary documentation and templates for the desk test. c. Develop, review, assess, and oversee the implementation of the Terms of Reference (ToR). d. Provide advice or support in response to requests by the Desk Test Coordinator. e. Revise and prepare final draft of requirements.
Certificate Holders + Non-Certificate Holders	a. Volunteer to implement the desk test draft requirements: i) Develop or integrate (into the scope of their certification, if applicable) a written procedure for take-back and/or leasing; and ii) Simulate the implementation of the requirements to test their clarity and feasibility. b. Provide relevant response as per desk test questionnaire for feedback and provide the CB with all necessary documentation and information (written procedure(s), including description of implementation of eligibility criteria, etc.) for the desk review. c. Participate in meetings or other sessions organized by the Desk Test Coordinator.

Certification Body

- a. Conduct desk review (remote), where applicable, on documented procedures and evaluating the proposed implementation of the eligibility criteria for returned products.
 - b. Provide feedback on the clarity and auditability of the draft requirements and make recommendations for improvement.
 - c. Collaborate with FSC P&P Unit and the Desk Test Coordinator in planning reviews/meetings and other sessions related to the desk test.
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3. OPERATING RULES

3.1 Timeline and accountabilities

3.1.1 Term of desk test

Participants are expected to adhere to the rules and regulations of this ToR and shall sign a desk test agreement.

Term starting period: 15 October 2025

Completion period: 2 March 2026

The term of the desk test ends with the submission of the participant's answered desk test questionnaire and procedure, the certification bodies' review report, follow-ups and a final closure meeting (as per Section 2.2).

The participants are accountable to FSC International and the Desk Test Coordinator.

Estimated timelines

The following table outlines the estimated timelines for this Desk test:

Key activities/deliverables	Date
Call for application, and publication of ToR	
Submission of signed ToR	23 September - 15 October 2025
Participants get access to draft requirements	
Start of procedure development and test implementation	
Participants submit procedures and relevant information and documentation for tested draft to Desk Test Coordinator	8 January 2026
CB's receive participants' procedures and relevant information and documentation	12 January 2026
Participants' submit completed questionnaire to Desk Test Coordinator	15 January 2026
CB's submit evaluation questionnaire to Desk Test Coordinator	30 January 2026
Desk Test Coordinator submits final test report to FSC P&P Unit	16 February 2026
End of desk test	2 March 2026

3.2 Workplan and time commitment

3.2.1 Time commitment

Participants are expected to spend sufficient time to thoroughly fulfil their duties as outlined above.

3.2.2 Communication

Communication will take place via face-to-face meetings, e-mail or similar means of electronic communication (e.g., Microsoft Teams and Zoom conference calls).

3.2.3 Meetings

The Desk Test Coordinator will strive to select meeting dates that allow for the full participation of all stakeholders.

3.3 Expenses and remuneration

FSC is an international not-for-profit membership organization with limited funding. Participation in the desk test takes place on a voluntary non-paid basis. If required, a limited support can be granted by FSC on a case-by-case basis.

If required, FSC will cover reasonable travel and accommodation expenses related to desk test upon submission of the respective invoices and receipts, and if expenses are agreed upon in advance.

3.4 Confidentiality and conflict of interest

All participants and experts shall sign a confidentiality and non-disclosure agreement with FSC at the beginning of their participation. Per default, non-attributable content of discussions and papers prepared by or presented to participants is not considered confidential, unless otherwise specified by FSC.

Participants are expected to declare any conflicts of interest where they arise. This may cause the person(s) to be excused from discussions and to abstain from participating.

3.5 Language

The working language of the desk test is English. The participants may engage with the relevant stakeholders in the local language, but the desk test questionnaire to be submitted to the Desk Test Coordinator shall be in English language. All draft requirements as well as other documents, as requested and where possible, will be translated by FSC into Spanish and French. Documents may also be translated into other languages if requested and depending on resource availability.

ANNEX 1: ASSOCIATED DOCUMENT FOR DESK TEXT

1. Draft requirements

Draft requirements will be provided upon signing of the desk test agreement, as participants will receive it ahead of the public consultation.

2. Test questionnaire

The questionnaire (via a survey link or other) will be provided at least 30 days before the completion deadline, in accordance with Section 3.1 of this document.

3. Reference material

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

Note: References to clauses and sections in the test draft are based on the current version (V3-1). Any changes to the numbering of sections or clauses in Draft 1-0 of V4-0 will be communicated by the Desk Test Coordinator to participants once it is released for public consultation on the 15 November 2025.



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