



## environment, forestry & fisheries

Department:  
Environment, Forestry and Fisheries  
REPUBLIC OF SOUTH AFRICA

“**forest management**” is a system of practices for stewardship and use of forest land aimed at fulfilling relevant ecological (including biological diversity), economic and social functions of the forest in a sustainable manner. **Note:** The broad definition of management shall be applied, which means including planned management of silvicultural intervention even if the forest is not currently managed.

“**gross-net accounting**” is an accounting method to calculate the accounting amount which does not consider a reference period, so it is equal to the reported gross removal/emission for a forest category over the accounting period.

“**net-net accounting**” is an accounting method to calculate the accounting amount as the reported emissions/removals over the accounting period minus the annual emissions/removals for the selected reference period.

“**liable entity**” is a Forest and forest products Company with processing facilities such as sawmills, board mills and pulp and paper mills within South Africa and that are required to report under the South African Carbon Tax Act.

“**mass-balance**” is a rule where amount entering the system is equal to amounts exiting the system.

“**methodological guidelines**” refers to the Methodological Guidelines for Land Activities in Forest Plantations provided in Chapter C.

“**MRV tool**” refers to the Carbon Tax Sequestration MRV Tool for Forest Plantations and Timber Processing Industry.

“**not a source**” is a rule that allows to exclude from accounting a carbon pool in which the C stock change is neutral or a sink (acts as removal) rather than a source (emission).

“**reference period**” is the period which is selected as representing the baseline circumstances for emission or removals level, it can be one to several successive years. It is used for net-net accounting to estimate the mean annual net emission/removal for forest over the selected period.

“**registered taxpayer**” is a person or company that is registered to account and report under the C Tax Act.

“**reporting**” is the provision of data by a taxpayer in a comparable, transparent, consistent, accurate and complete manner to DEFF for estimation of accountable CO<sub>2</sub>eq emissions/removals

“**taxpayer**” means a person or company liable for the carbon tax in terms of section 3 of the Carbon Tax Act 2019.

“**verification**” refers to the collection of activities and procedures that can be followed during the planning and development, or after completion of an inventory report that can help to establish its reliability for the intended applications of that inventory. Typically, methods external to the inventory are used to check the truth of the inventory or input parameters (Guidelines for Validation and Verification of Emissions).