



**environment, forestry
& fisheries**

Department:
Environment, Forestry and Fisheries
REPUBLIC OF SOUTH AFRICA

- a) Table A.2).
- b) CO₂ emissions associated with lime application is not a practice of SA plantations.

A.6. Principles of a Robust GHG Accounting System

The Intergovernmental Panel on Climate Change (IPCC), the International Organisation for Standardisation (ISO), the Verified Carbon Standard (VCS), the Gold Standard (GS) as well as South Africa's National Atmospheric Emission Inventory System (NAEIS) and National GHG Inventory Management System (NGHGIS), among others, have adopted the common principles of relevance, significance, completeness, consistency, accuracy, transparency and comparability. These principles should be applied to entities accounting for "S" under the C Tax Act.