



environment, forestry & fisheries

Department:
Environment, Forestry and Fisheries
REPUBLIC OF SOUTH AFRICA

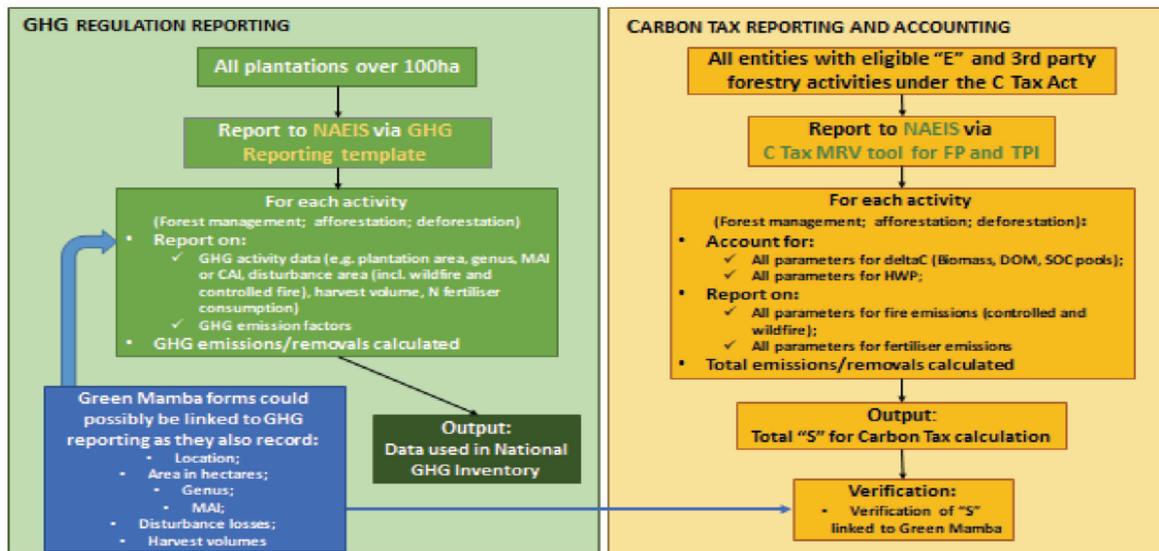


Figure A.6: Illustration showing the two different reporting processes.

A.10.4. Reducing the reporting burden

Reporting can become a burden on companies and the aim is to try to minimise reporting where possible. The forestry industry already reports data to DEFF via the Green Mamba forms (see section A.5), therefore there was a request by the forestry industry to try to harmonise the current Green Mamba reporting with the C Tax accounting and reporting. This was considered, however, as discussed above, the accounting requires quite specific data and not all the required data is recorded in the Green Mamba forms (the data by activity, for example). It is recommended that the Green Mamba data rather be used in the verification process for verifying various activity data included in the C Tax accounting and reporting.

A.11. Future considerations

A.11.1. Net-net Accounting Frameworks

The UNFCCC COP (2/CMP7) and the EU LULUCF regulation 841/EU(2018) implemented the use of a forward-looking baseline approach to define the reference level for managed forests based on dynamic forest models. This approach factors out age-class legacy and other indirect human factors whilst still providing an incentive for potential C credits, but also allowing the continuation of sustainable management practice without potential debits associated with management legacy. This legacy has been shown to be associated with age-class shifts in forest areas due to either fluctuation in afforestation or practices that result in non-uniformly distributed ages classes in forest ecosystems (Black et al., 2012; Botcher et al., 2008). The same trends are evident based on our analysis of the plantation on forestry industry carbon stock changes. The forward-looking baseline approach is generally accepted as credible science-based carbon accounting approach based on the projected