



environment, forestry & fisheries

Department:
Environment, Forestry and Fisheries
REPUBLIC OF SOUTH AFRICA

Table A.2), and if the effort of collection of data is disproportionate (e.g. high costs) with respect to overall benefit (e.g. emissions are negligible).

In order to minimise the impact of “force majeure” disturbance effects, such as wildfires, a natural disturbance provision, similar to that used for Kyoto Protocol⁹ accounting and the EU LULUCF regulation¹⁰, can be applied. This eliminates the liability of non-anthropogenic GHG emissions and emissions that are beyond the control of the taxpayer.

The forest industry could consider the use of a background level to correct for non-controlled GHG emissions (Box A.2). Due to climate change the incidence of natural disturbance events will increase (more droughts, hail, heat, etc.). Furthermore, the occurrence of natural disturbance is not similar from year to year. History shows that there are large peaks in certain years when disasters strike, such as the 2007/2008 fires (Figure A.7). Industry will not be penalised for such events that are outside their control if a natural disturbance baseline rule is defined and used.

Carbon stock changes due to natural disturbances and effects beyond human control (e.g. droughts, pests and diseases, fire, frost, snow, etc.) should be excluded from accounting. An attempt has been made to develop a method to partition between the effects (Krug, 2018). Kurz (2018) provided a conceptual framework that can be used as a starting point.

- a) The natural disturbance provision allows areas effected by wildfires to be excluded from accounting if the annual emissions from wildfires in company owned forest exceeds a background level. The burnt area is removed from the accounting until biomass C stocks are equivalent to those before the disturbance event took place.
 - i) The background threshold could be based on historical wildfire data for each eligible company;
 - ii) If the threshold is exceeded in an accounting year then emissions and removals for these areas are excluded from accounting until such time that the C stocks in these areas are equivalent to the biomass stock before the wildfire event;
 - iii) Companies should still report C annual stock changes for the areas excluded, which must be geospatially explicitly identified (i.e. a GIS boundary, GIS co-ordinates or maps showing boundaries and describing the elements which define the boundary), as a separate item in their annual reporting.
 - iv) Emission associated with salvage logging shall continue to be reported and accounted;
 - v) If the excluded areas are deforested after the natural disturbance provision was applied, then emissions shall be accounted for in the current reporting year when deforestation is identified.
 - vi) Emission from controlled burning, i.e. burning of harvest residues or fire breaks, should be excluded from the natural disturbance provision.
- b) The natural disturbance background must be calculated for afforested and managed forest land activities separately if different accounting frameworks are used.
- c) The background level cannot be adjusted after submission and verification and it will be applied for all accounting periods (one off submission).

⁹ <https://unfccc.int/resource/docs/2012/cmp8/eng/13a01.pdf#page=2>

¹⁰ https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.2018.156.01.0001.01.ENG&toc=OJ:L:2018:156:TOC