



## environment, forestry & fisheries

Department:  
Environment, Forestry and Fisheries  
REPUBLIC OF SOUTH AFRICA

pools if transparent and verifiable information is provided that the pool is not a source. However, once a pool is reported under an activity, they it must continue to be reported for subsequent tax periods.

- c) When accounting, a taxpayer should distinguish temporary unplanted (TUP) land from deforested land. TUP areas that have not been replanted within a period of 5 years after a clear-fell, or where there is clear evidence of land use change, shall be deemed to be deforested. Emissions from these disturbed areas shall be accounted when land use change occurs or when the 5-year period between clear-fell and replanting has expired (whichever occurs first).
- d) If previously accounted mandatory forest areas are sold or where the lease has expired, the following information shall be provided [in the relevant year of submission]:
  - i. The name and registration identification of owner reporting to the NAEIS or the name of unregistered owner;
  - ii. The carbon stock for biomass at the time the registered areas were sold.
- e) In order to minimise liability due to force majeure disturbances such as wildfires, a natural disturbance provision may be applied in the future (see section A.12.4 of Chapter A). However, the current legislature does not require the accounting of emissions from forest fires.

### **B.3.4. Accounting periods and intervals**

- a) Reporting Period: The period for all reporting will be from the beginning (1 January) to the end of the tax year (31<sup>st</sup> December) preceding the reporting cycle.
- b) Reporting cycle: Data for the preceding year must be reported to NAEIS by 31 March each year.

### **B.3.5. Robustness**

- a) The treatment of any accounted activities will be based on sound science.
- b) All activities shall be reported using the prescribed tier 1 methods if company specific activity data does not exist. Company or manufacturing process specific methods (tier 2) or models (tier 3) methods can be used if the approach is transparently documented and justified by references
- c) The reversal of any removal due to land-use change and forestry activities will be accounted for in the year when the activities occur.
- d) Taxpayers may choose not to include in their accounts changes in carbon stocks provided that it can be demonstrated that the carbon pool is not a source. However, the option shall not apply to the carbon pools of biomass and harvested wood products in the land accounting category of managed forest land and afforestation.
- e) Reported emissions and removals must be verified by DEFF in accordance with the Verification Guidelines before debit or credits can be accounted (see Chapter D).
- f) The pools and emission sources considered for reporting and accounting of emissions removals are outlined in Table B.1.