

**environment, forestry  
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Environment, Forestry and Fisheries  
REPUBLIC OF SOUTH AFRICA

**B.3.12. References**

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## **Chapter C: Methodological Guidelines for Land Activities in Forest Plantations**

### **C.1. Introduction**

The methodological guidelines serve as a background document to facilitate the understanding and completion by companies of the Carbon Tax Sequestration MRV Tool for Forest Plantations and Timber Processing Industry (hereafter referred to as 'MRV tool') for reporting, and the verification of the information reported. The guidelines are underpinned by the Forestry Accounting Rulebook (hereafter referred to as the 'Accounting Rulebook') for the accounting of forest plantations and timber processing industry greenhouse gas emissions and removals under the Carbon Tax Act (Act No. 15) of 2019 (hereafter referred to as 'C Tax Act').