environment, forestry
& fisheries

Department:
Environment, Forestry and Fisheries
REPUBLIC OF SOUTH AFRICA

Table C.18: General information by Facility unit

3rd Party Name	Enter 3rd party name
Facility ID	Enter unique facility ID
Area harvested	Enter the area of the Facility that is harvested
Proportion of harvest bought	Enter value
Harvest amount	Enter value
Units of harvest	Provide the units of the harvest amount
Geospatial verification	Provide file reference e.g. paper maps, or geospatial reference
Is there an agreement with the 3rd Party?	Yes or no
Has a certificate been provided?	Yes or no
Are forest emissions/reported?	Yes or no

C.3.8. Verification

A separate document has been prepared to provide detailed information for the verification process (see Chapter D of this report). In the **sheet Verification in the MRV tool** some information relating to verification is provided. It is not mandatory to complete this sheet, but taxpayers are encouraged to do so as it would assist the verification process and could shorten the time for the approval process.

C.3.9. Guidance for the Use of Models

Companies can develop their own tier 3 methods for estimating carbon sources and sinks. Tier 3 methods make use of measurements and/or modelling, with the goal of improving the estimation of GHG emissions and removals, first in order to reach Tier 2 or go beyond what is possible with Tier 1 or 2 methods. The IPCC Refinement Volume 4, chapter 2, section 2.5. provides guidance on the development of such models.

If tier 3 models are applied in C tax accounting it is essential to have detailed and transparent documentation to accompany the model. The following details are required in the documentation:

   a) Model selection or development:
      i.   A description of the model;
      ii.   Reasons for choosing the model (e.g. suitability to C tax reporting and accounting);
      iii. Discussion on any likely consequences if the model is used outside of the domain that the model is parameterised to simulate;
   b) Model calibration:
      i.   Description of the process undertaken to calibrate the model;
      ii.   Documentation of the data sources informing the manual or automatic calibration;
   c) Model behaviour evaluation:
      i.   Results of the analysis verifying model behaviour using independent measurements to confirm that the model is capable of estimating carbon stocks, stock changes and/or emissions and removals in the source/sink categories of interest;
      ii.   Source of independent data;
   d) Model implementation:
      i.   Overview of procedures that are used to apply the model;
   e) Quantifying uncertainties:
      i.   Description of the approach taken to estimate uncertainty in the model outputs;