



environment, forestry & fisheries

Department:
Environment, Forestry and Fisheries
REPUBLIC OF SOUTH AFRICA

	verification as outlined in Step 4, the DEFF will notify the taxpayer once the MRV Tool has been checked.	
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D.2. Data collection

Taxpayers must ensure transparency of the MRV Tool by archiving all data, calculations, algorithms, procedures and technical references used to estimate GHG emissions/removals. This information relates to the calculations performed for the listed activities in line with the requirements of the Accounting Rulebook (Chapter B) and the Methodological Guidelines for Land Activities in Forest Plantations (Chapter C). This is done to ensure that verification of submissions made in terms of the C Tax Act can take place. Data Providers must keep a record of the information submitted to the DEFF for at least five years, and at least between two successive independent verifications, and such records must, on request, be made available for inspection by the DEFF.

Documents to be kept are:

- Archiving all reports submitted for at least 5 years or since last independent verification;
- Documents to support the extent of the plantations area and wood/biomass productivity;
- Documentation of assessments made over excluded emission sources (e.g. annual amount of liquid and solid waste);
- Data management system documentation, including descriptions of the processes for data collection, input, calculation, and management;
- Results of any relevant internal audit or third-party verification activities;
- Facility level breakdowns of data used to generate the sequestration estimated in the MRV Tool for forest land and HWP;
- Records of incidents or events on site that may impact on production or other emission/sequestration drivers (e.g. disease or fires);
- Justification of the quantification methodology and emission factors used, including documented references and citations, and root data upon which any site-specific factors were derived;
- Documentation of any key assumptions and uncertainties associated with the sequestration data;
- Description of GHG reduction projects;
- Description of operational incidents that impact GHG performance;
- Explanation of trends in sequestration emissions from historical data and forecasts;
- Supporting MRV Tool detailing source data;
- Green Mamba spreadsheets;
- GIS or paper maps identifying the plantation areas;
- Documentation on system for distinguishing TUP from deforested areas, including remote sensing data to track TUP and deforestation;
- Certification records;
- Correspondence with suppliers of harvested wood and 3rd party suppliers (e.g., invoices);
- Correspondence with suppliers of fertilisers (e.g., invoices);
- Self-implemented monitoring plan (optional).