



## environment, forestry & fisheries

Department:  
Environment, Forestry and Fisheries  
REPUBLIC OF SOUTH AFRICA

### D.3. Submission of data

In accordance with C Tax Act, all taxpayers are required to submit their Sequestration Report on the NAEIS/SAGERS for the preceding calendar year, to the DEFF by 31 March of each year. Taxpayers who have submitted a Verification Report, in accordance with Section D.5 of this guideline, with the submission of their MRV Tool report via the NAEIS, may have their data immediately approved by the DEFF provided that:

- The independent verifier has issued a positive Verification Opinion (See Section D.5 for further detail) and any material misstatements detected in the independent verification process have been rectified;
- The DEFF is satisfied that the Verification Report and opinion produced by the independent verifier is in line with the requirements of the Validation and Verification Guideline; and
- A final check of the MRV Tool by the DEFF is completed.

Taxpayers who have been selected for independent verification, as an outcome of the process outlined in Section D.4.2, should submit the Verification Report to the DEFF within 90 days of being notified of the requirement to undertake independent verification by the DEFF.

#### D.3.1. Submission reports

Data Providers are required to submit the following information on the NAEIS by 31 March:

- I) MRV Tool: Taxpayers are required to complete the MRV Tool for each of its facilities.
- II) Self-declaration: As a part of the submission, taxpayers will be required to self-declare on the NAEIS that they have reviewed their MRV Tool for accuracy before submitting onto the NAEIS, and that all information submitted on the NAEIS is truthful, accurate, complete and in compliance with the Carbon Tax Act, to the best of their knowledge.
- III) Verification Reports (Optional): Taxpayers who have voluntarily completed an independent verification exercise in accordance with the Validation and Verification Guideline, may submit their facility level Verification Report and Verification Opinion at this stage of submission. Taxpayers may have their data immediately approved by the Competent Authority for that facility, if they have opted to have their emissions verified, provided the requirements of Section D.3.1 have been met.
- IV) Monitoring Plan (Optional): While it is not mandatory for taxpayers to submit monitoring plans to the competent authority in Phase 1 of the Verification Programme, taxpayers who have monitoring plans in place may do so.

### D.4. Review by DEFF

#### D.4.1. Post submittal checks

Once the MRV Tool has been formally submitted on the NAEIS, the DEFF will run a number of post-submittal checks to evaluate the validity of submitted data and identify areas where risk of inconsistencies or inaccuracies exist. The post-submittal checks will entail a combination of automated system and manual checks. The outcome of the post-submittal checks will determine whether independent verification required. Examples of the types of checks that will be conducted are outlined