



**environment, forestry
& fisheries**

Department:
Environment, Forestry and Fisheries
REPUBLIC OF SOUTH AFRICA

Verification checks

Checks of the results of a previous verification completed in line with the validation and verification guideline.

In the MRV Tool a Verification sheet has been included (Table D.3). The completion of this sheet is optional but would assist in the verification process and may reduce the change of being selected for an independent review.

Where areas of unexplained risk are detected, the DEFF may contact the taxpayer to resolve failed checks or explain why the failed checks do not indicate an error. This may entail a process of documentation requests by the DEFF for additional evidence to explain sources of error in the Sequestration Report. Where necessary, the DEFF may request an on-site visit to the taxpayer's facility if the documentation provided still does not satisfy the DEFF that the error has been resolved. Taxpayers are given a period of 60 days to address errors otherwise a compliance issue is raised.