One trial each on short cuts was laid down on basal virgin bark and high level virgin bark. The short 1/3S panel changing system was compared with the non-panel changing system on basal virgin panel BO2 in one trial while the short 1/6S^ cut was evaluated on high level virgin panel HO1 in the other trial.

Results at the end of four years on the 1/3S cut showed no difference in mean yield between the panel changing system and the non-panel changing system. Both these systems however yielded 3-4 per cent lower than the 1/2S control yield of 1900 kg per hectare.

Cumulative incidence of dryness of the short cut systems at around 12 per cent was marginally lower than that in the 1/2S control. Bark consumption was higher for the panel changing system due to increased consumption of bark on opening of the hardened bark on the annual change-over of panel.

For the trial on tapping on high level virgin bark, the 1/6S^ + 1/2S double cut system yielded 8 per cent lower than the 1/4S^ + 1/2S control over 18 months. On the single 1/6S^ treatment, yield per tapper was 6 per cent higher but yield per hectare was 32 per cent lower than the 1/4S^ + 1/2S control. Incidence of dryness for the both upward cuts was high, ranging from 7.5 per cent to 12.8 per cent in the first year compared with 3.9 to 4.5 per cent for the first year for downward cuts on basal panel BO2. Bark consumption was approximately 56 per cent higher for the upward cuts than the downward cut on basal renewed panel B11.

The benefits of short cuts on both basal and high level virgin panels are enlargement of task size, higher yield per tapper and increase in lifespan of trees.

**Keywords:** Short cuts, basal virgin bark, high level virgin bark, panel changing system, non panel changing system.