

REPUBLIC OF SOUTH AFRICA

**STANDING COMMITTEE AMENDMENTS
TO
CARBON TAX BILL**

[B 46—2018]

(As agreed to by the Standing Committee on Finance (National Assembly))

[B 46A—2018]

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AMENDMENTS AGREED TO

Carbon Tax Bill [B 46—2018]

CLAUSE 6

1. On page 7, line 44, to replace “4(2)(a)” with “4(1) or (2)(a)”.
2. On page 7, line 55, to replace “4(2)(a)” with “4(1) or (2)(a)”.
3. On page 8, line 4, to replace “4(2)(c)” with “4(1) or (2)(c)”.
4. On page 8, line 10, to replace “4(2)(b)” with “4(1) or (2)(b)”.

CLAUSE 14

1. On page 10, line 4-8, to replace with the following wording:

“14. A taxpayer, other than a taxpayer in respect of which the maximum total allowance stipulated Schedule 2 constitutes 100 per cent, must only receive the sum of the allowances contemplated in Part II in respect of a tax period to the extent that the sum of those allowances does not exceed 95 per cent of the total greenhouse gas emissions of that taxpayer in respect of that tax period as determined in terms of the column “Maximum total allowances %” in Schedule 2.”.

CLAUSE 16

1. On page 10, lines 24-25, to replace with the following wording:

“(a) commencing on 1 June 2019 and ending on 31 December 2019;”.

CLAUSE 21

1. On page 11, in line 19, to replace “2018” with “2019”.

SCHEDULE 1

1. On page 13, Table 1, in the line containing “OTHER BITUMINOUS COAL” in the column titled “FUEL TYPE”, to replace “0.0192” with “0.0243” in the column titled “DEFAULT CALORIFIC VALUE (TJ/TONNE)”.

SCHEDULE 2

1. On page 27, in the line containing “1C3” in the first column titled “IPCC Code” to replace “none” with “N/A” in the column titled “Threshold”.
2. On page 27, in the line containing “2A4” in the first column titled “IPCC Code” to replace “60” with “0” in the column titled “Basic tax-free allowance for fossil fuel combustion emissions %”.

3. On page 27, in the line containing “2A4” in the first column titled “IPCC Code” to replace “0” with “70” in the column titled “Basic tax-free allowance for process emissions %”.
4. On page 27, in the line containing “2A4” in the first column titled “IPCC Code” to replace “10” with “5” in the column titled “Offsets Allowance%”.
5. On page 27, in the line containing “2A4” in the first column titled “IPCC Code” to replace “90” with “95” in the column titled “Maximum total allowances%”.
6. On page 27, in the line containing “2A4a” in the first column titled “IPCC Code” to replace “none” with “N/A” in the column titled “Threshold”.
7. On page 27, in the line containing “2A4a” in the first column titled “IPCC Code” to replace “60” with “0” in the column titled “Basic tax-free allowance for fossil fuel combustion emissions %”.
8. On page 27, in the line containing “2A4a” in the first column titled “IPCC Code” to replace “0” with “70” in the column titled “Basic tax-free allowance for process emissions %”.
9. On page 27, in the line containing “2A4a” in the first column titled “IPCC Code” to replace “10” with “5” in the column titled “Offsets Allowance%”.
10. On page 27, in the line containing “2A4a” in the first column titled “IPCC Code” to replace “90” with “95” in the column titled “Maximum total allowances%”.
11. On page 27, in the line containing “2A4b” in the first column titled “IPCC Code” to replace “none” with “N/A” in the column titled “Threshold”.
12. On page 27, in the line containing “2A4b” in the first column titled “IPCC Code” to replace “60” with “0” in the column titled “Basic tax-free allowance for fossil fuel combustion emissions %”.
13. On page 27, in the line containing “2A4b” in the first column titled “IPCC Code” to replace “0” with “70” in the column titled “Basic tax-free allowance for process emissions %”.
14. On page 27, in the line containing “2A4b” in the first column titled “IPCC Code” to replace “10” with “5” in the column titled “Offsets Allowance%”.
15. On page 27, in the line containing “2A4b” in the first column titled “IPCC Code” to replace “90” with “95” in the column titled “Maximum total allowances%”.
16. On page 27, in the line containing “2A4c” in the first column titled “IPCC Code” to replace “60” with “0” in the column titled “Basic tax-free allowance for fossil fuel combustion emissions %”.
17. On page 27, in the line containing “2A4c” in the first column titled “IPCC Code” to replace “0” with “70” in the column titled “Basic tax-free allowance for process emissions %”.
18. On page 27, in the line containing “2A4c” in the first column titled “IPCC Code” to replace “10” with “5” in the column titled “Offsets Allowance%”.

19. On page 27, in the line containing “2A4c” in the first column titled “IPCC Code” to replace “90” with “95” in the column titled “Maximum total allowances%”.
20. On page 27, in the line containing “2A4d” in the first column titled “IPCC Code” to replace “100 tons/year” with “N/A” in the column titled “Threshold”.
21. On page 27, in the line containing “2A4d” in the first column titled “IPCC Code” to replace “60” with “0” in the column titled “Basic tax-free allowance for fossil fuel combustion emissions %”.
22. On page 27, in the line containing “2A4d” in the first column titled “IPCC Code” to replace “0” with “70” in the column titled “Basic tax-free allowance for process emissions %”.
23. On page 27, in the line containing “2A4d” in the first column titled “IPCC Code” to replace “10” with “5” in the column titled “Offsets Allowance%”.
24. On page 27, in the line containing “2A4d” in the first column titled “IPCC Code” to replace “90” with “95” in the column titled “Maximum total allowances%”.
25. On page 28, in the line containing “2C3” in the first column titled “IPCC Code” to replace “60” with “70” in the column titled “Basic tax-free allowance for process emissions %”.
26. On page 28, in the line containing “2C3” in the first column titled “IPCC Code” to replace “10” with “5” in the column titled “Offsets Allowance%”.
27. On page 28, in the line containing “2C3” in the first column titled “IPCC Code” to replace “90” with “95” in the column titled “Maximum total allowances%”.
28. On page 28, in the line containing “2C4” in the first column titled “IPCC Code” to replace “60” with “70” in the column titled “Basic tax-free allowance for process emissions %”.
29. On page 28, in the line containing “2C4” in the first column titled “IPCC Code” to replace “10” with “5” in the column titled “Offsets Allowance%”.
30. On page 28, in the line containing “2C4” in the first column titled “IPCC Code” to replace “90” with “95” in the column titled “Maximum total allowances%”.
31. On page 28, in the line containing “2C5” in the first column titled “IPCC Code” to replace “60” with “70” in the column titled “Basic tax-free allowance for process emissions %”.
32. On page 28, in the line containing “2C5” in the first column titled “IPCC Code” to replace “10” with “5” in the column titled “Offsets Allowance%”.
33. On page 28, in the line containing “2C5” in the first column titled “IPCC Code” to replace “90” with “95” in the column titled “Maximum total allowances%”.
34. On page 28, in the line containing “2C6” in the first column titled “IPCC Code” to replace “60” with “70” in the column titled “Basic tax-free allowance for process emissions %”.

35. On page 28, in the line containing “2C6” in the first column titled “IPCC Code” to replace “10” with “5” in the column titled “Offsets Allowance%”.
36. On page 28, in the line containing “2C6” in the first column titled “IPCC Code” to replace “90” with “95” in the column titled “Maximum total allowances%”.

SCHEDULE 3

1. On page 32, to delete the word “BILL”.

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