



CUSTOMS & EXCISE
Industrial Process Source: Allowances
 Environmental Levy Return for Carbon Tax

A. Licensee / Client particulars

Warehouse number		Excise Client Code		Accounting Period	
Licensee				From:	To:
Company name					
Physical address					
Postal Code					

B. Calculation of Allowances:

B.1 Performance allowance formula for Z: $(A / B - C) \times D = Z$

A	B	C	D	Z
Benchmark as prescribed	Greenhouse Gas Emission Intensity	Prescribed as number one	Prescribed as number one hundred	Calculate the Percentage of Performance should not be less than 0 or greater than 5

B.2 Use the prescribed percentage in the relevant columns for the allowances reflected in the matching activity line to calculate the Total Allowances:

IPCC Code for Fuel Combustion Activities	Activity/Sector	A Actual Emission Equivalent	B Rebate Item 692.03	C Rebate Item 692.05	D Rebate Item 692.06	E Rebate Item 692.07	F Rebate Item 692.08	G Total of Allowances % G= (B + C + D +E +F) NOTE: G must not be greater than the maximum % prescribed	H Maximum Allowances as a percentage % H = (A x maximum % prescribed)
Totals									

C. The Total of DA180.02C (H) as reflected in above table B.2 must be carried forward to the DA 180 (front page) to be inserted in the relevant Allowances field.