NOTES

COMPLETION NOTES FOR THE DA 180 ENVIRONMENTAL LEVY RETURN FOR CARBON TAX, DA 180.01A.1 FUEL COMBUSTION STATIONARY SOURCE, DA 180.01A.2 FUEL COMBUSTIONS NON TATIONARY SOURCE, DA 180.02A.1 FUEL COMBUSTION STATIONARY SOURCE: ALLOWANCES, DA 180.02A.2 FUEL COMBUSTION NON STATIONARY SOURCE: ALLOWANCES, DA 180.01B FUGITIVE EMISSION SOURCE, DA 180.01C INDUSTRIAL PROCESS SOURCE, DA 180.02B FUGITIVE EMISSION SOURCE: ALLOWANCES AND DA 180.02C INDUSTRIAL PROCESS SOURCE: ALLOWANCES

Particulars to be specified: These notes must be read in conjunction with the DA 180 - "Completion Manual" (available on the SARS website)

The return information must be submitted via SARS eFiling on the EXD 01 return. The completed and signed DA 180 - return hard copy and its supporting documents must be kept for record purposes [Refer to rule 119A.R101A (10)(d) (a - g)]

The Total Carbon Emissions Payable, Underpaid / Overpaid and Grand Total Carbon Emissions Payable respectively, must all be indicated in Rand (R) and Cent (C).

EXPLANATION OF THE FIELDS ON THE DA 180 – THE EXCISE RETURN

Section A. Licensee / Client particulars

- Warehouse number: The relevant warehouse number allocated to the licensed warehouse for Excise.
- Excise Client Code: The Excise code issued to the licensee for Excise.
- Licensee: The official business name of the licensee as registered with the Registrar of Companies.
- Company name: The official company name of the licensee as registered with the Registrar of Companies.
- Physical Address: The street address of the licensed warehouse.
- Postal Code: The postal area code of the licensed warehouse.
- Accounting Period: The 12-month period in which the carbon emissions occurred at the licensed warehouse premises. The 12-month period starts on 1 January and ends on 31 December of each year.

Section B. Declaration of Emission Equivalent:

- Indicate the relevant method of declaration – The relevant method must be indicated by either ticking 'DEA reporting' or 'Carbon Tax Proxy'.

***Note**: If a Carbon Tax Proxy method is declared then the DA 180 annexures must be completed. If the Department of Environmental Affairs (DEA) emission declaration is used, the said DEA declared emission figure must be completed.*

- Types of emissions origination - The emission equivalent must be indicated under the relevant emission(s) category(s) of either or Fuel Combustion Stationary, Fuel Combustion: Non-Stationary, Fugitive Emission and / or Industrial Process.

Section C. Declaration of Allowance:

- Activity / Sector – The relevant activity / sector as per Schedule 2 of the Carbon Tax Act, No. 15 of 2019 must be indicated under the applicable Rebate Items, i.e. 692.02, 692.03, 692.04, 692.05, 692.06, 692.07 or 692.08 indicating the total of rebates per activity.

***Note:** The relevant DA 180 annexure, depending on the particular activity(s), should inform the information to be inserted here as a carried forward figure.*

Section D. Total Carbon Emissions Payable:

- Section B minus Section C – The Emission minus total rebate must be indicated in the appropriate types of emission's fields, which must be multiplied by the rate of environmental levy to determine the total carbon emissions payable

Section E. Underpaid / Overpaid:

- Plus Underpaid: If an amount was underpaid on a previous return the amount must be added to the Grand Total Carbon Emissions Payable.

- Less Overpaid: If an amount was overpaid on a previous return the amount must be deducted from the Grand Total Carbon Emissions Payable.

Note: *It should be noted that an under-declaration or under–payment must be corrected as soon as it is detected. You should not wait for the next return submission. This is necessary to limit the payable interest on the outstanding amount due. Ensure you contact the relevant SARS – Excise branch office for guidance and assistance herein. The same applies to an over-declaration or over-payment.*

- **Declaration:** The licensee or his duly appointed, by proxy, public officer must complete their personal particulars and signature with date of completion of the DA 180 - return.

EXPLANATION OF THE FIELDS ON THE DA 180.01A.1 – FUEL COMBUSTION STATIONARY SOURCE

Section A. Licensee / Client particulars

- Warehouse number: The relevant warehouse number allocated to the licensed warehouse for Excise.
- Excise Client Code: The Excise code issued to the licensee for Excise.
- Licensee: The official business name of the licensee as registered with the Registrar of Companies.
- Physical Address: The street address of the licensed warehouse.
- Postal Code: The postal area code of the licensed warehouse.
- Accounting Period: The 12-month period in which the carbon emissions occurred at the licensed warehouse premises. The 12-month period starts on 1 January and ends on 31 December of each year.

Section B. Carbon dioxide equivalent declaration (a non-Department of Environmental Affairs reporting methodology):

- B.1 – Proxy formula for emissions factor - The greenhouse gas emission factor, in carbon dioxide equivalent per tonne that must be determined in accordance with the formula: X = {(C x 1) + (M x 23) + (N x 296)} / 1000 x D = X in which formula -

  - **"X"** represents the number to be determined;
  - **"C"** represents the carbon dioxide emissions of a fuel type determined by matching the fuel type listed in the column "fuel type" in Table 1 of Schedule 1 with the number in the corresponding line of the column "CO_2 ($KGCO_2$/TJ)" of that table;
  - **"M"** represents the methane emissions of a fuel type determined by matching the fuel type listed in the column "fuel type" in Table 1 of Schedule 1 with the number in the corresponding line of the column "CH_4 ($KGCH_4$/TJ)" of that table;
  - **"N"** represents the Nitrous Oxide emissions of a fuel type determined by matching the fuel type listed in the column "fuel type" in Table 1 of Schedule 1 with the number in the corresponding line of the column "N_2O (KGN_2O/TJ)" of that table; and
  - **"D"** represents the default calorific value (Terra Joule per tonne) of a fuel type determined by matching the fuel type listed in the column listed in the column "fuel type" in Table 1 of Schedule 1 with the number in the corresponding line of the column "DEFAULT CALORIFIC VALUE (TJ/TONNE)" of that table.

Note: *Use the prescribed schedule for Carbon Tax Fuel Combustion Emission factors – Stationary Source to calculate the Emission factor in Carbon Dioxide equivalent per tonne.*

- B.2 – Proxy formula for Emissions equivalent - A number constituted by the sum of the respective numbers determined for each type of fuel in respect of which a greenhouse gas is emitted in respect of that tax period which respective numbers must be determined in accordance with the formula: E = (A x B) in which formula –

  - **"E"** represents the number to be determined;
  - **"A"** represents the mass of any one type of the fuel expressed in tonne that is the source of the greenhouse gas emission, other than any fuel utilised for the purpose of international aviation and maritime transport; and
  - **"B"** represents the greenhouse gas emission factor in carbon dioxide equivalent per tonne that must be determined in accordance with the formula.

Note: *Use the Total of A (mass in tonne) multiplied by total of B (Emission factor) to calculate the Emission Equivalent.*

Section C.

- The emission equivalent must be carried forward to the DA 180 (front page) and inserted in the relevant Emission Equivalent field.

EXPLANATION OF THE FIELDS ON THE DA 180.01A.2 – FUEL COMBUSTION: NON-STATIONARY SOURCE

Section A. Licensee / Client particulars.

- Warehouse number: The relevant warehouse number allocated to the licensed warehouse for Excise.
- Excise Client Code: The Excise code issued to the licensee for Excise.
- Licensee: The official business name of the licensee as registered with the Registrar of Companies.
- Company name: The official company name of the licensee as registered with the Registrar of Companies.
- Physical Address: The street address of the licensed warehouse.
- Postal Code: The postal area code of the licensed warehouse.
- Accounting Period: The 12-month period in which the carbon emissions occurred at the licensed warehouse premises. The 12-month period starts on 1 January and ends on 31 December of each year.

Section B. Carbon dioxide equivalent declaration (a non-Department of Environmental Affairs reporting methodology:

- B.1 – Proxy formula for emissions factor - The greenhouse gas emission factor, in carbon dioxide equivalent per tonne that must be determined in accordance with the formula: X = {(C x 1) + (M x 23) + (N x 296)} / 1000 x D = X in which formula -

  - **"X"** represents the number to be determined;
  - **"C"** represents the carbon dioxide emissions of a fuel type determined by matching the fuel type listed in the column "fuel type" in Table 1 of Schedule 1 with number in the corresponding line of the column "CO_2 ($KGCO_2$/TJ)" of that table;
  - **"M"** represents the methane emissions of a fuel type determined by matching the fuel type list in the column "fuel type" in Table 1 of Schedule 1 with the number in the corresponding line of the column "CH_4 ($KGCH_4$/TJ)" of that table;
  - **"N"** represents the Nitrous Oxide emissions of a fuel type determined by matching the fuel type list in the column "fuel type" in Table 1 of Schedule 1 with the number in the corresponding line of the column "N_2O (KGN_2O/TJ)" of that table;
  - **"D"** represents the default calorific value (Terra Joule per tonne) of a fuel type determined by matching the fuel type listed in the column "fuel type" in Table 1 of Schedule 1 with the number in the corresponding line of the column "DEFAULT CALORIFIC VALUE (TERRA JOULE PER TONNE)" of that table.

Note: *Use the prescribed schedule for Carbon Tax Fuel Combustion Emission factors – Stationary Source to calculate the Emission factor in Carbon Dioxide equivalent per tonne.*

- B.2 – Proxy formula for Emissions equivalent - A number constituted by the sum of the respective numbers determined for each type of fuel in respect of which a greenhouse gas is emitted in respect of that tax period which respective numbers must be determined in accordance with the formula: E = (A x B) in which formula –

  - **"E"** represents the number to be determined;
  - **"A"** represents the mass of any one type of the fuel expressed in tonne that is the source of the greenhouse gas emission, other than any fuel utilised for the purpose of international aviation and maritime transport; and
  - **"B"** represents the greenhouse gas emission factor in carbon dioxide equivalent per tonne that must be determined in accordance with the formula.

Section C.

- The emission equivalent must be carried forward to the DA 180 (front page) and inserted in the relevant Emission Equivalent field.

EXPLANATION OF THE FIELDS ON THE DA 180.01B – FUGITIVE EMISSION SOURCE

Section A. Licensee / Client particulars

- Warehouse number: The relevant warehouse number allocated to the licensed warehouse for Excise.
- Excise Client Code: The Excise code issued to the licensee for Excise.
- Licensee: The official business name of the licensee as registered with the Registrar of Companies.
- Company name: The official company name of the licensee as registered with the Registrar of Companies.
- Physical Address: The street address of the licensed warehouse.
- Postal Code: The postal area code of the licensed warehouse.
- Accounting Period: The 12-month period in which the carbon emissions occurred at the licensed warehouse premises. The 12-month period starts on 1 January and ends on 31 December of each year.

Section B. Carbon dioxide equivalent declaration (a non-Department of Environmental Affairs reporting methodology:

- B.1 – Proxy formula for emissions factor - The greenhouse gas emission factor, in carbon dioxide equivalent per tonne that must be determined in accordance with the formula:{(C x 1) + (M x 23) + (N x 296)} x 1000 = X in which formula -
  - **"X"** represents the number to be determined;
  - **"C"** represents the carbon dioxide emissions of a fuel type determined by matching the fuel type listed in the column "fuel type" in Table 2 of Schedule 1 with the number in the corresponding line of the column "CO_2" of that table;
  - **"M"** represents the methane emissions of a fuel type determined by matching the fuel type list in the column "fuel type" in Table 2 of Schedule 1 with the number in the corresponding line of the column "CH_4" of that table;
  - **"N"** represents the Nitrous Oxide emissions of a fuel type determined by matching the fuel type list in the column "fuel type" in Table 1 of Schedule 1 with the number in the corresponding line of the column "N_2O" of that table.

- B.2 Proxy formula for Emissions equivalent: A number constituted by the sum of respective numbers determined for each type of commodity, fuel or technology in respect of which the greenhouse gas is emitted in respect of a tax period which respective numbers must be determined in accordance with the formula: F = (N x Q) in which formula:
  - **"F"** represents the number to be determined;
  - **"N"** represents the mass expressed in tonne in the case of solid fuels or volume of each type of fuel expressed in cubic metres in the case of fuels other than solid fuels, in respect of the greenhouse gas emissions; and
  - **"Q"** represents the greenhouse gas emission factor in carbon dioxide equivalent per tonne or cubic metres that must be determined in accordance with the formula.

Section C.

- The emission equivalent must be carried forward to the DA 180 (front page) and inserted in the relevant Emission Equivalent field.

EXPLANATION OF THE FIELDS ON THE DA 180.01C – INDUSTRIAL PROCESS SOURCE

Section A. Licensee / Client particulars

- Warehouse number: The relevant warehouse number allocated to the licensed warehouse for Excise.
- Excise Client Code: The Excise code issued to the licensee for Excise.
- Licensee: The official business name of the licensee as registered with the Registrar of Companies.
- Company name: The official company name of the licensee as registered with the Registrar of Companies.
- Physical Address: The street address of the licensed warehouse.
- Postal Code: The postal area code of the licensed warehouse.
- Accounting Period: The 12-month period in which the carbon emissions occurred at the licensed warehouse premises. The 12-month period starts on 1 January and ends on 31 December of each year.

Section B. Carbon dioxide equivalent declaration (a non-Department of Environmental Affairs reporting methodology:

Ø B.1 – Proxy formula for emissions factor - The greenhouse gas emission factor, in carbon dioxide equivalent per tonne that must be determined in accordance with the formula: {(C x 1) + (M x 23) + (N x 296) + (H x 11 900) + (T x 5 700) + (S x 22 200)} x 1000 = X in which formula -

- **"X"** represents the number to be determined;
- **"C"** represents the carbon dioxide emissions of a raw material or product determined by matching the fuel type listed in the column "SOURCE CATEGORY ACTIVITY / RAW MATERIAL / PRODUCT" in Table 3 of Schedule 1 with the number in the corresponding line of the column **"CO_2 / tonne product"** of that table;
- **"M"** represents the methane emissions of a raw material or product determined by matching the fuel type listed in the column "SOURCE CATEGORY ACTIVITY / RAW MATERIAL / PRODUCT" in Table 3 of Schedule 1 with the number in the corresponding line of the column "CH_4" of that table;
- **"N"** represents the Nitrous Oxide emissions of a raw material or product determined by matching the fuel type listed in the column "SOURCE CATEGORY ACTIVITY / RAW MATERIAL / PRODUCT" in Table 3 of Schedule 1 with the number in the corresponding line of the column **"N_2O / tonne product"** of that table;
- **"H"** represents the Hexafluoroethane (C_2F_6) emissions of a raw material or product determined by matching the fuel type listed in the column "SOURCE CATEGORY ACTIVITY / RAW MATERIAL / PRODUCT" in Table 3 of Schedule 1 with the number in the corresponding line of the column **"C_2F_6 / tonne product"** of that table.
- **"T"** represents the carbon tetrafluoride (CF_4) emissions of a raw material or product determined by matching the fuel type listed in the column "SOURCE CATEGORY ACTIVITY / RAW MATERIAL / PRODUCT" in Table 3 of Schedule 1 with the number in the corresponding line of the column **"CF_4 / tonne product"** of that table.
- **"S"** represents the Sulphur hexafluoride (SF_6) emissions of a raw material or product determined by matching the fuel type listed in the column "SOURCE CATEGORY ACTIVITY / RAW MATERIAL / PRODUCT" in Table 3 of Schedule 1 with the number in the corresponding line of the column **"SF_6 / tonne product"** of that table.

Ø B.2 - Proxy formula for Emissions equivalent in respect of a tax period that is a number constituted by the sum of the respective numbers determined for each type of commodity, fuel or technology in respect of which the greenhouse gas is emitted in respect of that tax period which respective numbers must be determined in accordance with the formula: (G x H) = P in which formula:

- **"P"** represents the amount to be determined that must not be less than zero;
- **"G"** represents the mass of each raw material used or product produced expressed in tonne in respect of which greenhouse gas is emitted in respect of that tax period; and
- **"H"** represents the greenhouse gas emission factor in carbon dioxide emissions equivalent per tonne for each raw material used or product produced that must be determined in accordance with the formula.

Note: *Use the prescribed Schedule for Carbon Tax Industrial Process Factors Source to calculate the Emission factor in Carbon Dioxide equivalent per tonne (X).*

Section C.

Ø The emission equivalent as reflected in DA180.01C (P) above must be carried forward to the DA 180 (front page) to be inserted in the relevant Emission Equivalent field.

EXPLANATION OF THE FIELDS ON THE DA 180.02A.1 – FUEL COMBUSTION STATIONARY SOURCE: ALLOWANCES

Section A. Licensee / Client particulars.

Ø Warehouse number: The relevant warehouse number allocated to the licensed warehouse for Excise.

Ø Excise Client Code: The Excise code issued to the licensee for Excise.

Ø Licensee: The official business name of the licensee as registered with the Registrar of Companies.

Ø Company name: The official company name of the licensee as registered with the Registrar of Companies.

Ø Physical Address: The street address of the licensed warehouse.

Ø Postal Code: The postal area code of the licensed warehouse.

Ø Accounting Period: The 12-month period in which the carbon emissions occurred at the licensed warehouse premises. The 12-month period starts on 1 January and ends on 31 December of each year.

Section B. Calculation of Allowances:

Ø B.1 – Performance allowance formula: A (Benchmark as prescribed) divide by B (Greenhouse Gas Emission Intensity) minus C (Prescribed as number one) multiply with D (Prescribed as number one hundred = Z (Calculate the percentage of performance should not be less than 0 or greater than 5) in which formula:

- **"Z"** represents the percentage to be determined that must not be less than zero;
- **"A"** represents –
  - The sector or sub-sector greenhouse gas emissions intensity benchmark as prescribed by the Minister; or
  - Where no value is prescribed as required by the above subparagraph, the number zero.
- **"B"** represents the measured and verified greenhouse gas emissions intensity of a taxpayer in respect of a tax period;
- **"C"** represents the number one; and
- **"D"** represents the number 100.

Ø B.2 – Use the prescribed percentage as reflected in the relevant Rebate Items i.e. 692.02, 692.05, 692.06, 692.07, 692.08 for the allowances in the matching activity line to calculate the Total Allowances.

Section C.

Ø The Total of DA180.02A.1 (H) as reflected in B.2 above must be carried forward to the DA 180 (front page) to be inserted in the relevant Allowances field.

EXPLANATION OF THE FIELDS ON THE DA 180.02A.2 – FUEL COMBUSTION NON-STATIONARY SOURCE: ALLOWANCES

Section A. Licensee / Client particulars.

Ø Warehouse number: The relevant warehouse number allocated to the licensed warehouse for Excise.

Ø Excise Client Code: The Excise code issued to the licensee for Excise.

Ø Licensee: The official business name of the licensee as registered with the Registrar of Companies.

Ø Company name: The official company name of the licensee as registered with the Registrar of Companies.

Ø Physical Address: The street address of the licensed warehouse.

Ø Postal Code: The postal area code of the licensed warehouse.

Ø Accounting Period: The 12-month period in which the carbon emissions occurred at the licensed warehouse premises. The 12-month period starts on 1 January and ends on 31 December of each year.

Section B. Calculation of Allowances:

Ø B.1 – Performance allowance formula for Z: A (Benchmark as prescribed) divide by B (Greenhouse Gas Emission Intensity) minus C (Prescribed as number one) multiply with D (Prescribed as number one hundred = Z (Calculate the percentage of Performance should not be less than 0 or greater than 5) in which formula:

- **"Z"** represents the percentage to be determined that must not be less than zero;
- **"A"** represents –
  - The sector or sub-sector greenhouse gas emissions intensity benchmark as prescribed by the Minister; or
  - Where no value is prescribed as required by the above subparagraph, the number zero.
- **"B"** represents the measured and verified greenhouse gas emissions intensity of a taxpayer in respect of a tax period;
- **"C"** represents the number one; and
- **"D"** represents the number 100.

Ø B.2 – Use the prescribed percentage as reflected in the relevant Rebate Items i.e. 692.02, 692.05, 692.06, 692.07, 692.08 for the allowances in the matching activity line to calculate the Total Allowances.

Section C.

Ø The Total of DA180.02A.1 (H) as reflected in B.2 above must be carried forward to the DA 180 (front page) to be inserted in the relevant Allowances field.

EXPLANATION OF THE FIELDS ON THE DA 180.02B – FUGITIVE EMISSION SOURCE: ALLOWANCES

Section A. Licensee / Client particulars.

Ø Warehouse number: The relevant warehouse number allocated to the licensed warehouse for Excise.

Ø Excise Client Code: The Excise code issued to the licensee for Excise.

Ø Licensee: The official business name of the licensee as registered with the Registrar of Companies.

- Company name: The official company name of the licensee as registered with the Registrar of Companies.
- Physical Address: The street address of the licensed warehouse.
- Postal Code: The postal area code of the licensed warehouse.
- Accounting Period: The 12-month period in which the carbon emissions occurred at the licensed warehouse premises. The 12-month period starts on 1 January and ends on 31 December of each year.

Section B. Calculation of Allowances:

- B.1 – Proxy formula for emissions factor - The greenhouse gas emission factor, in carbon dioxide equivalent per tonne that must be determined in accordance with the formula: {(C x 1) + (M x 23) + (N x 296)} = X in which formula :
  - **"X"** represents the number to be determined;
  - **"C"** represents the carbon dioxide emissions of a fuel type determined by matching the fuel type listed in the column "fuel type" in Table 2 of Schedule 1 with the number in the corresponding line of the column "CO_2" of that table;
  - **"M"** represents the methane emissions of a fuel type determined by matching the fuel type list in the column "fuel type" in Table 2 of Schedule 1 with the number in the corresponding line of the column "CH_4" of that table;
  - **"N"** represents the Nitrous Oxide emissions of a fuel type determined by matching the fuel type list in the column "fuel type" in Table 1 of Schedule 1 with the number in the corresponding line of the column "N_2O" of that table.
- B.2 – Use the prescribed percentage as reflected in the relevant Rebate Items i.e. 692.04, 692.05, 692.06, 692.07, 692.08 for the allowances in the matching activity line to calculate the Total Allowances.

Section C.

- The Total of DA180.02A.1 (H) as reflected in B.2 above must be carried forward to the DA 180 (front page) to be inserted in the relevant Allowances field.

EXPLANATION OF THE FIELDS ON THE DA 180.02C – INDUSTRIAL PROCESS SOURCE: ALLOWANCES

Section A. Licensee / Client particulars.

- Warehouse number: The relevant warehouse number allocated to the licensed warehouse for Excise.
- Excise Client Code: The Excise code issued to the licensee for Excise.
- Licensee: The official business name of the licensee as registered with the Registrar of Companies.
- Company name: The official company name of the licensee as registered with the Registrar of Companies.
- Physical Address: The street address of the licensed warehouse.
- Postal Code: The postal area code of the licensed warehouse.
- Accounting Period: The 12-month period in which the carbon emissions occurred at the licensed warehouse premises. The 12-month period starts on 1 January and ends on 31 December of each year.

Calculation of Allowances:

- B.1 – Performance allowance formula for Z: A (Benchmark as prescribed) divide by B (Greenhouse Gas Emission Intensity) minus C (Prescribed as number one) multiply with D (Prescribed as number one hundred = Z (Calculate the percentage of Performance should not be less than 0 or greater than 5) in which formula:
  - **"Z"** represents the percentage to be determined that must not be less than zero;
  - **"A"** represents –
    - The sector or sub-sector greenhouse gas emissions intensity benchmark as prescribed by the Minister; or
    - Where no value is prescribed as required by the above subparagraph, the number zero.
  - **"B"** represents the measured and verified greenhouse gas emissions intensity of a taxpayer in respect of a tax period;
  - **"C"** represents the number one; and
  - **"D"** represents the number 100.
- B.2 – Use the prescribed percentage as reflected in the relevant Rebate Items i.e. 692.03, 692.05, 692.06, 692.07, 692.08 for the allowances in the matching activity line to calculate the Total Allowances.

Section C.

Ø The Total of DA180.02A.1 (H) as reflected in B.2 above must be carried forward to the DA 180 (front page) to be inserted in the relevant Allowances field.