NOTES

COMPLETION NOTES FOR THE DA 180 ENVIRONMENTAL LEVY ACCOUNT FOR CARBON TAX, DA 180.01A.1 FUEL COMBUSTION STATIONARY, DA 180.01A.2 FUEL COMBUSTIONS NON-STATIONARY, DA 180.01B.1 FUGITIVE (OIL AND NATURAL GAS), DA 180.01B.2 FUGITIVE (COAL MINING AND HANDLING), DA 180.01C INDUSTRIAL PROCESS AND DA 180.02 CARBON TAX ALLOWANCES.

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

The account information must be submitted via SARS eFiling on the EXD 01 return. The completed and signed DA 180 - account 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 – CARBON TAX ACCOUNT

Section A. Licensee 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. Declaration of Emission Equivalent:

Ø B.1 Indicate the relevant methodology of declaration — The relevant methodology for the purposes of determining emission factors must be indicated by ticking either 'Section 4(1) of Carbon Tax Act, 2019' or 'Section 4(2) of Carbon Tax Act, 2019 '.

Note: Section 4(1) of the Carbon Tax Act, 2019, relates to Tier 3 reporting as approved by the Department of Environmental Affairs (DEA). SARS will therefore accept the emissions figures as reported to DEA in accordance with the emission factors determined in accordance with the Tier 3 reporting methodology approved by DEA. If the 'Section 4(1)' methodology is used for the declaration, then the DA 180 and DA 180.02 annexure must be completed.

Section 4(2) of the Carbon Tax Act, 2019, relates to Tier 1 and Tier 2 reporting methodologies that are allowed by DEA for those entities that are still in transition to a Tier 3 reporting methodology approved by DEA. Section 4(2) of the Carbon Tax Act, 2019, therefore requires the taxpayer to calculate the emission figures in accordance with the specified formulas. *If the 'Section 4(2)' methodology is used for the declaration, then the DA 180, relevant DA 180.01 and DA 180.02 annexures must be completed.*

Ø B.2 Types of Emissions:
If section 4(2) is indicated then the Types of Emissions to be declared on the relevant DA180.01 annexures must be selected by marking the relevant tick box with an X being for Fuel Combustion: Stationary, Fuel Combustion: Non-Stationary, Fugitive (Oil & Natural Gas), Fugitive (Coal Mining & Handling), and/or Industrial Process.

Ø B.3 Calculation of amount of tax payable:

$$\{ [(E - S) \times (1 - C)] - [D \times (1 - M)] \} + \{ P \times (1 - J) \} + \{ F \times (1 - K) \} = \text{Net Emission Equivalent}$$

- **"X"** represents the amount to be determined that must not be less than zero;
- **"E"** represents the number in respect of the total fuel combustion related greenhouse gas emissions of the taxpayer in respect of that tax period expressed as a carbon dioxide equivalent determined in terms of section 4(2)(a);
- **"S"** represents the number in respect of greenhouse gas emissions, expressed in terms of carbon dioxide equivalent that were sequestrated in respect of that tax period as verified and certified by the Department of Environmental Affairs;
- **"C"** represents a number equal to the sum of the percentages of allowances determined under sections 7, 10, 11, 12, and 13 in respect of that tax period subject to section 14;
- **"D"** represents the number in respect of the petrol and diesel related greenhouse gas emissions of that taxpayer

in respect of that tax period expressed as a carbon dioxide equivalent, determined in terms of section 4(2)(a);

- **"M"** represents a number equal to the sum of the percentages of the allowances determined under sections 7, 12 and 13 in respect of that tax period, subject to section 14;

- **"P"** represents the number in respect of the total industrial process related greenhouse gas emissions of the taxpayer in respect of that tax period expressed as a carbon dioxide equivalent determined in terms of section 4(2)(c);

- **"J"** represents a number equal to the sum of the percentages of the allowances determined under sections 8, 10, 11, 12 and 13 in respect of that tax period, subject to section 14;

- **"F"** represents the number in respect of the total fugitive greenhouse gas emissions of the taxpayer in respect of that tax period expressed as a carbon dioxide equivalent determined in terms of section 4(2)(b); and

- **"K"** represents the sum of the percentages of the allowances determined in terms of sections 7, 9, 10, 11, 12 and 13 in respect of that tax period, subject to section 14**:**

- **"R"** represents the rate of tax prescribed under section 5:Provided that where the number in respect of the determination of the expression

- **"(E-S)"** in the formula is less than zero, that number must be deemed to be zero.

Section C. Environmental Levy Payable:

Ø   Net Emission Equivalent must be multiplied by the rate of environmental levy to determine the Gross Levy Payable.

Ø   If an amount of tax payable in respect the generation of electricity from fossil fuels in respect of a tax period must be calculated please tick 'Yes" and use the formula [If 'No' then formula not applicable.]

   $X = A - B - C$ in which formula—

- **"X"** represents the amount to be determined that must not be less than zero;
- **"A"** represents the amount of tax payable in respect of a tax period determined in terms of subsection (1);
- **"B"** represents the renewable energy premium in respect of a tax period, from the commencement of the tax period until 31 December 2022, constituted by an amount expressed in Rand determined by the Minister by notice in the Gazette;
- **"C"** represents an amount equal to the environmental levy contemplated in respect of electricity generated in the Republic in Section B of Part 3 of Schedule 1 to the Customs and Excise Act, 1964 (Act No. 91 of 1964), paid in respect of a tax year, until 31 December 2022.

Note: For the purposes of this section "sequestrate" means the process of storing a greenhouse gas or increasing the carbon content of a carbon reservoir other than the atmosphere.

Ø   Less Overpaid on previous period: If an amount was overpaid on a previous account the amount must be deducted from the Total Amount Payable.

Ø   Plus Underpaid previous period: If an amount was underpaid on a previous account, the amount must be added to the Total Amount 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 account 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.

Ø   **Declaration Box:** 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 - account.

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

Section A. Licensee 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   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. Carbon dioxide equivalent declaration (section 4(2) of Carbon Tax Act, 2019, methodology):

Ø   B.1 – Emissions factor - The greenhouse gas emission factor, in carbon dioxide equivalent per tonne that must be determined in accordance with the formula: $X = \{(C \times 1) + (M \times 23) + (N \times 296)\} \times D / Y = X$ 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
- **"Y"** represents the number 1000.
- **"D"** represents the default net 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 NET 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.

Ø   B.2 – 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: $E = (A \times B)$ 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.

Ø   The Emissions Equivalent figure as reflected in this DA180.01A.1 represented by E as above must be added with the DA180.01A.2 figure E and the sum thereof must be carried forward to the DA 180 section B3 (frontpage) to be inserted in the Total Fuel Combustion Emissions field represented by E.

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

Section A. Licensee 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. Carbon dioxide equivalent declaration (section 4(2) of Carbon Tax Act, 2019, methodology:

Ø   B.1 – Emissions factor - The greenhouse gas emission factor, in carbon dioxide equivalent per tonne that must be determined in accordance with the formula: $X = \{(C \times 1) + (M \times 23) + (N \times 296)\} \times D / Y = X$ 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$_2$O (KGN$_2$O/TJ)" of that table;

- **"Y"** represents the number 1000.

- **"D"** represents the default net 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 NET 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.

Ø   B.2 – 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.

Ø   The Emissions Equivalent figure as reflected in this DA180.01A.2 represented by E as above must be added with the DA180.01A.1 figure E and the sum thereof must be carried forward to the DA 180 section B3 (front page) to be inserted in the Total Fuel Combustion Emissions field represented by E.

EXPLANATION OF THE FIELDS ON THE DA 180.01B.1 – FUGITIVE (OIL AND NATURAL GAS)

Section A. Licensee 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. Carbon dioxide equivalent declaration (section 4(2) of Carbon Tax Act, 2019, methodology:

- Ø B.1 – Emissions factor - The greenhouse gas emission factor, in carbon dioxide equivalent per tonne that must be determined in accordance with the formula: $\{(C \times 1) + (M \times 23) + (N \times 296)\} \times Y = X$ 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.
  - **"Y"** represents the number 1000.

- Ø B.2 – 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: $F = (N \times Q)$ 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.

- Ø The Emissions Equivalent figure as reflected in this DA180.01B.1 represented by F as above must be added with the DA180.01B.2 figure F and the sum thereof must be carried forward to the DA 180 section B3 (front page) to be inserted in the Total Fugitive Emissions field represented by F.

EXPLANATION OF THE FIELDS ON THE DA 180.01B.2 – FUGITIVE (COAL MINING AND HANDLING)

Section A. Licensee 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. Carbon dioxide equivalent declaration (section 4(2) of Carbon Tax Act, 2019, methodology:

Ø   B.1 – Emissions factor - The greenhouse gas emission factor, in carbon dioxide equivalent per tonne that must be determined in accordance with the formula:$\{(M \times D \times 23) \times Y = X$ in which formula -

- **"X"** represents the number to be determined;
- **"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;
- **"D"** represents the density factor for coal mining and handling methane emissions; and
- **"Y"** represents the number 1000.

Ø   B.2 – 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: $F = (N \times Q)$ 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.

Ø   The Emissions Equivalent figure as reflected in this DA180.01B.2 represented by F as above must be added with the DA180.01B.1 figure F and the sum thereof must be carried forward to the DA 180 section B3 (front page) to be inserted in the Total Fugitive Emissions field represented by F.

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

Section A. Licensee 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. Carbon dioxide equivalent declaration: (section 4(2) of Carbon Tax Act, 2019, methodology:

Ø   B.1 – Emissions factor - The greenhouse gas emission factor, in carbon dioxide equivalent per tonne that must be determined in accordance with the formula: $\{(C \times 1) + (M \times 23) + (N \times 296) + (H \times 11\,900) + (T \times 5\,700) + (S \times 22\,200)\} = X$ 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 **"tonne 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 **"tonne CH_4 / tonne product"** 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 **"tonne 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 **"tonne 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 **"tonne 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 **"tonne SF_6 / tonne product"** of that table.

Ø B.2 – 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: $(G \times H) = P$ 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 Emissions Equivalent figure as reflected in this DA180.01C represented by P as above must be carried forward to the DA 180 section B3 (front page) to be inserted in the Total Industrial Process Emissions field represented by P.

EXPLANATION OF THE FIELDS ON THE DA 180.02 – CARBON TAX ALLOWANCES

Section A. Licensee 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 –
  o The sector or sub-sector greenhouse gas emissions intensity benchmark as prescribed by the Minister; or
  o 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. Basic Tax Free (692.01), Industrial Process Emissions (692.02), Fugitive Emissions (692.03), Trade Exposure (692.04), Performance (692.05), Carbon Budget (692.06) ,Offset (692.07) for the allowances in the matching activity line to calculate the Gross Allowances.

Section C.

Ø The relevant sum of allowances as prescribed on the various columns in the DA180 section B.3 (front page) must be carried forward from this DA180.02 as calculated using the figures in the above table B.2