SARS

CUSTOMS & EXCISE

Environmental Levy Account for Carbon Tax
(Chapter VA of the Customs and Excise Act, 1964, and the rules thereto)

A.   Licensee particulars:

Warehouse number		Excise Client Code		Accounting Period	
Licensee				From:	To:
Trading as					
Physical address					
				Postal code	

B.   Declaration of Emission Equivalent:

Indicate the relevant methodology of declaration by marking the relevant tick box with X

Section 4 (1) of Carbon Tax Act, 2019		Section 4 (2) of Carbon Tax Act, 2019	

Important note: DA 180 and DA 180.02 annexure must be completed.   *Important note: DA 180 and relevant DA 180.01 and DA 180.02 annexures must be completed.*

B.1   If section 4(1) is applicable, declare the emissions in the relevant fields below according to the corresponding IPCC codes:

IPCC Code	Fuel combustion emissions	Fugitive emissions	Industrial process emissions

Note: If space is insufficient, complete an annexure sheet.

B.2   If section 4(2) is applicable, select the Types of Emissions by marking the relevant tick box below with X to obtain the relevant DA180.01 annexure(s) and declare the emissions in the relevant fields below according to the corresponding IPCC codes:

IPCC Code	Fuel Combustion (Stationary) (DA180.01A.1)		Fuel Combustion (Non-Stationary) (DA180.01A.2)		Fugitive (Oil & Natural Gas) (DA180.01B.1)		Fugitive (Coal Mining & Handling) (DA180.01B.2)		Industrial Process (DA180.01C)	

Note: If space is insufficient, complete an annexure sheet.

B.3 **Calculation of Net Emission Equivalent:**

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

IPCC Code	E Total fuel combustion emissions	S Sequestrated emissions	C Sum of allowances under sections 7, 10, 11, 12, and 13	D Petrol and diesel emissions	M Sum of allowances under sections 7, 12 and 13	P Total industrial process emissions	J Sum of allowances under sections 7, 8, 10, 11, 12 and 13	F Total fugitive emissions	K Sum of allowances under sections 7, 9, 10, 11, 12 and 13	X Net Emission Equivalent
									Total	

Note: If space is insufficient, complete an annexure sheet.

C. **Determination of Environmental Levy payable:**

C.1 **Calculation of Gross Levy Payable:**

	Gross Levy Payable
Total Net Emission Equivalent	
Multiply by Rate of Environmental Levy	
Gross Levy Payable	

C.2 **Calculation of Net Levy Payable:**

Adjustment in respect of the generation of electricity from fossil fuels: A – B– C = X

A Gross Levy Payable	B Renewable Energy Premium	C Total of DA176 amount over tax period per company	X Net Levy Payable (May not be less than zero)

C.3   Calculation of Total Amount Payable:

	Total Amount Payable
Net Levy Payable	
Less Overpaid on previous period	
Plus Underpaid on previous period	
Total Amount Payable	

Declaration

I hereby declare that all the information supplied in this account is true and correct and complies with the provisions of the customs and excise act, no 91 of 1964.

xxxxxxxxxxxxxxxxxxxxxxxxxxxx
xxxxxxxxxxxxxxxxxxxxxxxxxxxx

Please ensure you sign over the 2 lines of "X"s above

Date
CCYYMMDD

For enquiries go to www.sars.gov.za or call 0800 SARS (7277)