

Regulation Gazette

No. 11144

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Vol. 661

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GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

DEPARTMENT OF AGRICULTURE, LAND REFORM AND RURAL DEVELOPMENT

NO. R. 742

03 JULY 2020

**AGRICULTURAL PESTS ACT, 1983
(ACT No. 36 OF 1983)****INVITATION FOR PUBLIC COMMENTS****DRAFT CONTROL MEASURES RELATING TO
THE POLYPHAGOUS SHOT HOLE BORER**

I, Angela Thokozile Didiza, Minister of Agriculture, Land Reform and Rural Development, acting under section 6 of the Agricultural Pests Act, 1983 (Act No. 36 of 1983), hereby invite all interested institutions, organisations and individuals to submit written comments and inputs on the proposed Control Measures.

Comments must be submitted in writing within 30 days from date of publication of this notice. They must be sent to:

The Executive Officer of the Agricultural Pests Act, 1983 (Act No. 36 of 1983)
Maanda Rambauli (Mr)
Directorate Plant Health
Department of Agriculture, Land Reform and Rural Development
Private Bag X 14
GEZINA
0031

Physical address: Department of Agriculture, Land Reform and Rural Development
30 Hamilton Street
Harvest House
Arcadia
Pretoria

E-mail: MaandaR@Dalrrd.gov.za
LinnethM@Dalrrd.gov.za

Tel: 012 319 6164/6525
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**DEPARTMENT OF AGRICULTURE, LAND REFORM AND
RURAL DEVELOPMENT**

**AGRICULTURAL PESTS ACT, 1983
(ACT No. 36 OF 1983)**

**DRAFT CONTROL MEASURES RELATING TO
THE POLYPHAGOUS SHOT HOLE BORER**

I, Angela Thoko Didiza, Minister of Agriculture, Land Reform and Rural Development, acting under section 6 of the Agricultural Pests Act, 1983 (Act No. 36 of 1983), hereby prescribe the Control Measures set out in the Schedule.

A.T DIDIZA

Minister of Agriculture, Land Reform and Rural Development

SCHEDULE**Definitions**

1. In these Regulations any word or expression to which a meaning has been assigned in the Act shall have that meaning and, unless the context otherwise indicates—

“authority” means any officer of the Department Agriculture, Land Reform and Rural Development in the national, provincial or local sphere of government;

“infested plant” means the presence in a plant, a living pest of the plant or plant product concerned;

“non-reproductive host tree” means the trees where the pest attacks, penetrates and inoculates the fungus that then starts growing in the sapwood;

“notifiable insect” means the insect as designated in Table 1 of these Control Measures;

“phytosanitary measures” means those measures, regulations or procedures as provided for under this regulation having the purpose to prevent the introduction or spread of quarantine pests or to limit the economic impact of regulated non-quarantine pests;

“phytosanitary procedures” means any official method for implementing phytosanitary measures including the performance of inspections, tests, surveillance or treatments in connection with regulated pests;

“Polyphagous shot hole borer” means the insect known scientifically as *Euwallacea fornicatus*, previously referred to as *Euwallacea nr. fornicatus* and *Euwallacea whitfordiodendrus* in literature and any of its fungal symbionts including *Fusarium euwallaceae*, *Graphium euwallaceae* and *Paracraemonium pembeum*;

“quarantine area” means an area within which a quarantine pest is present and is being officially controlled;

“the Act” means the Agricultural Pests Act, 1983 (Act No. 36 of 1983);

“reproductive host tree” means the tree that the beetle infests and where it successfully establishes a breeding gallery in which the fungus grows, where eggs are laid, and larvae develop into mature adults, thus completing its life cycle.

Compulsory notification

2. (1) Every user of land within the Republic shall immediately notify the executive officer and/or authority of any occurrence or suspected occurrence of the polyphagous shot hole borer.

(2) Any individual or organization or institution that has for the first time identified or recorded the polyphagous shot hole borer to be present in a pest free area shall immediately report it to the executive officer.

Responsibilities of executive officer

3. (1) Upon national pest reporting, the executive officer shall immediately –

(a) take necessary phytosanitary procedures or action to identify and confirm the presence of the polyphagous shot hole borer in an area; and

(b) prescribe or specify phytosanitary measures to be complied with by the user of land and/or land owner.

(2) The executive officer may at any time if he/she deems necessary revoke the measures taken to manage or control the polyphagous shot hole borer

(3) Where the user of land and/or owner of land cannot meet the obligations on these measures, the executive officer may-

(a) implement reasonable measures to manage polyphagous shot hole borer.

Prohibition relating to the removal, keeping, planting or cultivation of infested plants

4. (1) No user of land shall remove any specified plant in Table 2 from any area within the Republic demarcated by the authority where a notifiable insect listed in Table 1 occurs, unless the movement is authorized by means of a permit or the plant or plant product is certified by the authority as free from the insect or unless such plant or plant product does not act as a pathway or vector to transmit or spread a prohibited insect in Table 1.

(2) No user of land shall remove any plants or plant products specified in Table 2 and 3 from any quarantine area within the Republic without authorization by the executive officer

(3) No user of land shall keep plant or cultivate any infested plant listed in Table 2 to any land within the Republic.

Issuance of an official order to the user of land

5. The executive officer and/or an authorised person shall issue an official order which shall be complied with in terms of section 7 of the Act to any area infested with notifiable insect specified in Table 1.

Destruction of plants, plant products and other regulated articles

6. If the executive officer has suspects on reasonable grounds or established that plants, plant products and other regulated articles have been kept or cultivated, removed or conveyed contrary to the provisions of these Control Measures, may-

- (a) destroy such plants, plant products and other regulated articles;
- (b) order that the user of land or owner of land destroy such infested plants;
- (c) subject a person in question to an offence in terms of section 13 of this Act.

Responsibility of user of land

7. Any user of land must take all reasonable measures as prescribed or specified in the relevant guidelines or action plans to manage and control the polyphagous shot hole borer.

Issuance of guideline or action plan

8. The executive officer may, where he/she deems appropriate, issue action plans or guidelines, reasonable measures or operational procedures for the implementation of this regulation to manage and control the polyphagous shot hole borer.

Application for a removal permit

9. (1) An application for a removal permit which may be issued by the executive officer under a control measure in order to exempt a user of land from the prohibition or obligation contained in such control measure, shall be made on a form which is obtainable from the executive officer for this purpose.

(2) Such application form shall -

- (a) be completed by the user of land requiring such permit;
- (b) after having been thus completed, be submitted to the executive officer; and
- (c) be thus submitted so as to reach the executive officer at least 30 days prior to the date on which such permit will be required.

Exemption from a prohibition

10. The executive officer may, by means of a removal permit, exempt a user of a land from a prohibition of these control measures -

- (a) if the executive officer or authorised person is satisfied that the necessary phytosanitary procedures have been taken to reduce the risk of introduction and spread of prohibited pests which include the killing and cleansing of plants from the notifiable insect specified in Table 1;

- (b) if the executive officer or authorised person is satisfied that the plant material for which the permit is required is only obtained from a mother plant grown in a structure which prevents infection or infestation by the notifiable insect specified in Table 1; and
- (c) if the executive officer or authorised person is satisfied that the plants or plant products are originating from a specified or demarcated area of low pest prevalence or area is free from the notifiable insect specified in Table 1 and necessary phytosanitary procedures have been taken.

TABLE 1
NOTIFIABLE INSECT

Scientific Name	Common Name
<i>Euwallacea fornicatus</i>	Polyphagous shot hole borer

TABLE 2
REPRODUCTIVE HOST TREE

Scientific name	Common name
<i>Persea americana</i>	Avocado

TABLE 3
NON-REPRODUCTIVE HOST TREES

Scientific name	Common name
<i>Carya illinoensis</i>	Pecan nut
<i>Citrus limon</i>	Lemon
<i>Citrus sinensis</i>	Orange
<i>Macadamia spp</i>	Macadamia
<i>Prunus armeniaca</i>	Apricot
<i>Prunus persica</i>	Peach
<i>Psidium quajava</i>	Guava
<i>Vitis vinifera</i>	Grapevine

DEPARTMENT OF EMPLOYMENT AND LABOUR

NO. R. 743

03 JULY 2020

LABOUR RELATIONS ACT, 1995**BARGAINING COUNCIL FOR THE MEAT TRADE, GAUTENG
EXTENSION OF PERIOD OF OPERATION OF THE COLLECTIVE
AGREEMENT**

I, **S RATHAI**, Director: Collective Bargaining, duly authorised thereto by the Minister of Employment and Labour, hereby, in terms of section 32(6)(a)(i) of the Labour Relations Act, 1995, extend the periods fixed in Government Notice Nos. R. 643 of 7 July 2017 and R. 1144 of 6 September 2019, with effect from the date of publication of the notice and for the period ending 30 June 2023.


DIRECTOR: COLLECTIVE BARGAINING**DATE:**.....

DEPARTMENT OF HEALTH

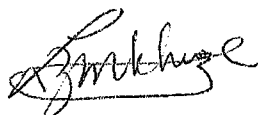
NO. R. 744

03 JULY 2020

NURSING ACT, 2005 (Act No. 33 of 2005)**REGULATIONS REGARDING THE SCOPE OF PRACTICE FOR NURSES AND MIDWIVES**

Minister of Health, intends, after consultation with the South African Nursing Council, the Minister of Health, under section 58(1) (q) of the Nursing Act, 2005 (Act No. 33 of 2005), to make the Regulations in the Schedule.

Interested persons are invited to submit substantiated comments or representations, in writing, on the proposed amendments to the Regulations, to the Director-General: Health, Private Bag X828, Pretoria, 0001 (for the attention of the Director: Public Entities Governance, Ms M Mihloti.Mushwana@health.gov.za), within one month of the date of publication of this Notice.



DR ZWELINI LAWRENCE MKHIZE, MP
MINISTER OF HEALTH

DATE: 18/06/2020

SCHEDULE

Definitions

1. In these Regulations and any word or expression to which a meaning has been assigned in the Act shall bear such meaning and, unless the context indicates otherwise—

“**child**” has the meaning assigned to it in section 1 of the Children’s Act, 2005 (Act No. 38 of 2005);

“**healthcare unit**” means a subdivision of a health establishment;

“**plan of care**” means a plan of care developed for a healthcare user by a professional nurse or midwife;

“**scope of practice**” means the parameters within which a category of nurse or midwife may practice;

“**standardised plan of care**” means a generic care plan developed for specified conditions or interventions;

“**supportive care**” means all services which enhance the other elements of care essential to individualised care, including health education, advocacy and counselling; and

“**the Act**” means the Nursing Act, 2005 (Act No. 33 of 2005).

Scope of practice of a professional nurse

2. (1) The professional nurse may perform the following: -
- (a) manage nursing care of individuals, groups and communities;
 - (b) provide emergency care;
 - (c) ensure disaster preparedness and response
 - (d) ensure the safe implementation of nursing care and the execution of treatment and or the administration of medication prescribed by an authorized registered person;
 - (e) delegate of nursing care, ensuring that nursing care is only delegated to competent practitioners or persons;

- (f) prepare and provide supportive nursing care to a patient throughout the diagnostic, surgical and therapeutic acts;
- (g) facilitate the attainment of optimum health for the individual, the family, groups and the community;
- (h) develop an integrated, comprehensive nursing care plan for the promotion of activities of daily living, self-care, treatment and rehabilitation of health care users, also taking cognisance of natural, biological and psychosocial sciences;
- (i) provide direction for the implementation of the nursing care plan;
- (j) provide supervision for nursing care and execution of treatment;
- (k) initiate and maintain a therapeutic relationship with all health care users;
- (l) facilitate the establishment and maintenance of an environment in which health care can be provided safely and optimally;
- (m) review the nursing practice continuously against professional standards and relevant context;
- (n) facilitate the continuity of care in collaboration with relevant members of the health care team;
- (o) manage effectively a health facility or service;
- (p) assess the health care information needs, and plan and respond accordingly;
- (q) assess health care needs of individuals and groups;
- (r) diagnose and prioritise individual health and nursing care needs, based on comprehensive analysis and the interpretation of data;
- (s) manage and coordinate nursing care within the health care setting;
- (t) refer a healthcare user timeously and appropriately to other members of the multidisciplinary team;
- (u) evaluate a healthcare user's progress towards expected outcomes and revise health and nursing care plans in accordance with evaluation;
- (v) create and maintain a complete and accurate nursing record for individual healthcare users;
- (w) promote and empower healthcare users through health counselling and education to participate in health care to achieve self-reliance;

- (x) implement relevant nursing protocols and guidelines;
- (y) integrate psycho-social care in the management of individuals, groups and communities; and
- (z) provide end of life care within the context of care;
- (2) The professional nurse must practice in terms of the code of ethics for nurses.
- (3) The professional nurse must implement and manage a quality improvement plan for own context of practice.
- (4) The scope of a professional nurse shall include the scope of a midwife.

Scope of practice of a general nurse¹

3. (1) A general nurse may perform the following: —
- (a) manage nursing care of individuals, groups and communities;
 - (b) provide emergency care;
 - (c) plan, prepare for, and execute a unit evacuation plan;
 - (d) ensure the safe implementation of nursing care and the execution of treatment and or the administration of medication prescribed by an authorized registered person;
 - (e) delegate nursing care, ensuring that nursing care is only delegated to competent practitioners or persons;
 - (f) prepare and provide supportive nursing care to a patient throughout the diagnostic, surgical and therapeutic acts;
 - (g) facilitate the attainment of optimum health for the individual, the family, groups and the community;
 - (h) develop a general nursing care plan for the promotion of activities of daily living, self-care, treatment and rehabilitation of health care users, taking cognisance of natural, biological and psychosocial sciences;
 - (i) provide direction for the implementation of the nursing care plan;

¹ Nursing Categories as created by Notice Regarding Creation of Categories of Practitioners in terms of the Nursing Act 33 of 2005, Notice 939, Gazette No. 42545 of 28 June 2019.

- (j) provide supervision for nursing care and execution of treatment;
 - (k) initiate and maintain a therapeutic relationship with health care users;
 - (l) facilitate the establishment and maintenance of an environment in which health care can be provided safely and optimally;
 - (m) review the nursing care plans continuously against professional standards and relevant context;
 - (n) facilitate the continuity of care in collaboration with relevant members of the health care team;
 - (o) effectively manage a unit within a facility;
 - (p) assess the health care information needs, and plan and respond accordingly;
 - (q) assess health care needs of individuals and groups;
 - (r) diagnose and prioritise individual health and nursing care needs, based on comprehensive analysis and the interpretation of data;
 - (s) manage and coordinate nursing care within a unit;
 - (t) refer a healthcare user timeously and appropriately to other members of the multidisciplinary team;
 - (u) evaluate a healthcare user's progress towards expected outcomes and revise nursing care plan in accordance with evaluation;
 - (v) create and maintain a complete and accurate nursing record for individual healthcare users;
 - (w) promote and empower healthcare users through health counselling and education to participate in health care to achieve self-reliance;
 - (x) implement relevant nursing protocols and guidelines;
 - (y) integrate psycho-social care in the management of individuals, groups and communities; and
 - (z) provide end of life care within the context of care;
- (2) The general nurse must practice in terms of the code of ethics for nurses.
- (3) The general nurse must implement and manage a quality improvement plan for own context of practice

- (4) A general nurse may not
 - (a) take responsibility and accountability for managing overall nursing care in a health establishment; and
 - (b) set up or conduct a private practice.

Scope of practice of a midwife

4. (1) A midwife may perform the following-
- (a) ensure a safe environment to prevent and manage mother and neonatal safety events;
 - (b) promote health and wellness of the woman, and her family for pregnancy, birth, and parenthood;
 - (c) assess and diagnose the health needs and the facilitate the attainment of optimum physical and mental health for the mother and neonate;
 - (d) provide evidence- based information to support the woman's decision making across the midwifery continuum of care;
 - (e) promote comprehensive reproductive health within the family context;
 - (f) promote, maintain, restore and support the health status of a woman during pregnancy, labour and puerperium;
 - (g) facilitate the physiological processes during pregnancy, labour and puerperium;
 - (h) provide comprehensive care of a woman during pregnancy, labour and puerperium in all health care settings;
 - (i) identify prevent and manage complication of pregnancy, labour and puerperium;
 - (j) monitor and document comprehensively the health status of the woman in labour; to detect and manage complications;
 - (k) monitor and document comprehensively the health status of the neonate to detect and manage complications;

- (l) ensure the safe implementation of woman- centred maternal and neonatal care in line with relevant protocols and guidelines;
 - (m) provide emergency obstetric care;
 - (n) keep accurate and legible midwifery records;
 - (o) advocate for the woman, baby and family;
 - (p) provide end of life care within the execution of the midwifery regime;
 - (q) refer a woman and neonate with high risk conditions to an appropriate level of care within the continuum of care;
 - (r) manage a midwifery unit according to the relevant guidelines and protocols;
 - (s) delegate midwifery care, ensuring that such care is only delegated to competent practitioners or persons;
 - (t) develop and implement an integrated comprehensive, midwifery and neonatal care plan;
- (2) A midwife must practice in terms of the code of ethics for nurses
- (3) A midwife must implement and manage quality improvement plan for own context of practice
- (4) A midwife may not
- (a) set up a private practice without obtaining a licence in terms of relevant legislation; and
 - (b) act as an assistant surgeon to a medical practitioner

Scope of practice of an auxiliary nurse

5. (1) An auxiliary nurse may perform the following:
- (a) provide basic nursing care as determined and delegated by a professional nurse or general nurse;
 - (b) provide basic nursing care in accordance with a standardised plan of care;
 - (c) provide assistance and support to a person for the activities of daily living and self-care;
 - (d) render basic first aid;

- (e) initiate and maintain a therapeutic relationship with health care users and
 - (f) provide assistance, health education and support to individual patients, families and communities to promote health, prevent injuries and illness and maintain the health status of all health care users and
 - (g) provide end of life care within the context of care.
- (2) An auxiliary nurse –
- (a) may only render basic nursing care that is based on a prescribed plan of care and set standards;
 - (b) must be supervised by a professional nurse, general nurse, registered nurse in situations where there is no prescribed plan of care, or set standards; and
 - (c) may not set up or conduct a private practice.

Repeal

6. The following Regulations published in the *Gazette* are hereby repealed:

Government Notice No.	Date of publication	Extent
R.2598	30 November 1984	Chapter 3: Regulation 3 and Chapter 6: Regulation 6
As amended by:		
R.1469	10 July 1987	
R.2676	16 November 1990	
R.260	15 February 1991	

Short title

7. These Regulations are called Regulations Regarding the Scope of Practice for Nurses and Midwives, 2020.

SOUTH AFRICAN REVENUE SERVICE

NO. R. 745

03 JULY 2020

GENERAL EXPLANATORY NOTE:

[] Words that are between square brackets and in bold typeface, indicate deletions from the existing rules

_____ Words that are underlined with a solid line, indicate insertions in the existing rules

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR ...)**

Under sections 54AA, 54F and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto.

**EDWARD CHRISTIAN KIESWETTER****COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE****SCHEDULE****Insertion of forms**

Item 202.00 of the Schedule to the rules is hereby amended by the insertion of the following forms:

“DA 180 Environmental Levy Account for Carbon Tax

DA 180.01A.1 Fuel Combustion (Stationary)

DA 180.01A.2 Fuel Combustion (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

DA 180.02 Carbon Tax Allowances

Completion notes to DA 180 carbon tax account”



Environmental Levy Account for Carbon Tax

(Chapter VA of the Customs and Excise Act, 1964, and the rules thereto)

A. Licensee particulars:

Warehouse number
Licensee
Trading as
Physical address

Excise Client Code

Accounting Period

From:

To:

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
Important note: DA 180 and DA 180.02 annexure must be completed.

Section 4 (2) of Carbon Tax Act, 2019
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
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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)
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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 Sequestered 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
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Total

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

C. Determination of Environmental Levy payable:

C.1 Calculation of Gross Levy Payable:

Total Net Emission Equivalent

Multiply by Rate of Environmental Levy

Gross Levy Payable

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)
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DA 180.01A.1

CUSTOMS & EXCISE
Fuel Combustion (Stationary)
 Environmental Levy Account for Carbon Tax

A. Licensee particulars:

Warehouse number
 Licensee
 Trading as
 Physical address

Excise Client Code

Accounting Period

From:

To:

Postal code

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

B.1 Emissions factor: $\{[(C \times 1) + (M \times 23) + (N \times 296)] \times D\} / Y = X$

Use the prescribed Schedule for Carbon Tax Fuel Combustion: Stationary to calculate the Emission factor in Carbon Dioxide equivalent per tonne (X)

B.2 Emissions equivalent: $(A \times B) = E$

Use the Total of A (mass in tonne) multiplied by total of X (Emission factor that represents B) to calculate the Emissions Equivalent (E)

B.3 Table of emissions equivalent

IPCC Code	Source Fuel Type	C Carbon Dioxide Emissions CO ₂ (KGCO ₂ /TJ)	M Methane Emissions CH ₄ (KGCH ₄ /TJ)	N Nitrous Oxide Emissions N ₂ O (KGN ₂ O/TJ)	D Default net calorific value (TJ/TONNE)	Y The number 1000	X Emission factor in CO ₂ equivalent per tonne	A Total mass in tonne	E Emissions Equivalent
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Note: If space is insufficient, complete an annexure sheet.

C. The Emissions Equivalent figures as reflected in this DA180.01A.1 represented by E as above must be carried forward to the DA 180 (front-page) section B.2 to be inserted in the Fuel Combustion (Stationary) fields according to the corresponding IPCC codes.



DA 180.01A.2

CUSTOMS & EXCISE

Fuel Combustion (Non-Stationary)

Environmental Levy Account for Carbon Tax

A. Licensee particulars:

Warehouse number
Licensee
Trading as
Physical address

Excise Client Code

Accounting Period

From:

To:

Postal code

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

$$B.1 \text{ Emissions factor: } \{[(C \times 1) + (M \times 23) + (N \times 296)] \times D\} / Y = X$$

Use the prescribed Schedule for Carbon Tax Fuel Combustion: Non-Stationary to calculate the Emission factor in Carbon Dioxide equivalent per tonne (X)

$$B.2 \text{ Emissions equivalent: } (A \times B) = E$$

Use the Total of A (mass in tonne) multiplied by total of X (Emission factor that represents B) to calculate the Emissions Equivalent (E)

B.3 Table of emissions equivalent

IPCC Code	Source Fuel Type	C Carbon Dioxide Emissions CO ₂ (KGCO ₂ /TJ)	M Methane Emissions CH ₄ (KGCH ₄ /TJ)	N Nitrous Oxide Emissions N ₂ O (KGN ₂ O/TJ)	D Default net calorific value (TJ/TONNE)	Y The number 1000	X Emission factor in CO ₂ equivalent per tonne	A Total mass in tonne	E Emissions Equivalent
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Note: If space is insufficient, complete an annexure sheet.

C. The Emissions Equivalent figures as reflected in this DA180.01A.2 represented by E as above must be carried forward to the DA 180 (front-page) section B.2 to be inserted in the Fuel Combustion (Non-Stationary) fields according to the corresponding IPCC codes.



A. Licensee particulars:

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

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

B.1 Emissions factor: $\{(C \times 1) + (M \times 23) + (N \times 296)\} \times Y = X$

Use the prescribed Schedule for Carbon Tax Fugitive Emission Factors to calculate the Emission factor in Carbon Dioxide equivalent per tonne (X)

B.2 Emissions equivalent: $(N \times Q) = F$

Use the Total of N (mass in tonne) multiplied by total of X (Emission factor that represents Q) to calculate the Emissions Equivalent (F)

B.3 Table of emissions equivalent

IPCC Code	Source Activity	CO ₂	C	CH ₄	M	N ₂ O	N	Y	X	N	F
								The number 1000	Emission factor in CO ₂ equivalent per tonne (Q)	Total mass in tonne	Emissions Equivalent

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

C. The Emissions Equivalent figures as reflected in this DA180.01B.1 represented by F as above must be carried forward to the DA 180 (front-page) section B.2 to be inserted in the Fugitive (Oil and Natural Gas) fields according to the corresponding IPCC codes.



DA 180.01B.2

CUSTOMS & EXCISE

Fugitive (Coal Mining and Handling)

Environmental Levy Account for Carbon Tax

A. Licensee particulars:

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

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

B.1 Emissions factor: $(M \times D \times 23) \times Y = X$

Use the prescribed Schedule for Carbon Tax Fugitive Emission Factors to calculate the Emission factor in Carbon Dioxide equivalent per tonne (X)

B.2 Emissions equivalent: $(N \times Q) = F$

Use the Total of N (mass in tonne) multiplied by total of X (Emission factor that represents Q) to calculate the Emissions Equivalent (F)

B.3 Table of emissions equivalent

IPCC Code	Source Activity	CH ₄	M	D	Y	X	N	F
				Density factor for coal mining and handling	The number 1000	Emission factor in CO ₂ equivalent per tonne (Q)	Total mass in tonne	Emissions Equivalent

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

C. The Emissions Equivalent figures as reflected in this DA180.01B.2 represented by F as above must be carried forward to the DA 180 (front-page) section B.2 to be inserted in the Fugitive (Coal Mining and Handling) fields according to the corresponding IPCC codes.



DA 180.01C

CUSTOMS & EXCISE

Industrial Process

Environmental Levy Account for Carbon Tax

A. Licensee particulars:

Warehouse number
Licensee
Trading as
Physical address

Excise Client Code

Accounting Period

From:

To:

Postal code

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

B.1 Emissions factor: $\{(C \times 1) + (M \times 23) + (N \times 296) + (H \times 11\,900) + (T \times 5\,700) + (S \times 22\,200)\} = X$

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

B.2 Emissions equivalent: $(G \times H) = P$

Use the Total of G (mass in tonne) multiplied by total of X (Emission factor that represents H) to calculate the Emissions Equivalent

B.3 Table of emissions equivalent

IPCC Code	Source Activity	C TONNE CO ₂ / tonne product	M TONNE CH ₄ / tonne product	N TONNE N ₂ O/ tonne product	H TONNE C ₂ F ₆ / tonne product	T TONNE CF ₄ / tonne product	S TONNE SF ₆ /tonne product	X Emission factor in CO ₂ equivalent per tonne (H)	G Total mass in tonne	P Emissions Equivalent
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Note: If space is insufficient, complete an annexure sheet.

C. The Emissions Equivalent figures as reflected in this DA180.01C represented by P as above must be carried forward to the DA 180 (front-page) section B.2 to be inserted in the Industrial Process fields according to the corresponding IPCC codes.



DA 180.02

CUSTOMS & EXCISE

Carbon Tax Allowances

Environmental Levy Account for Carbon Tax

A. Licensee particulars:

Warehouse number
Licensee
Trading as
Physical address

Excise Client Code

Accounting Period

From:

To:

Postal code

B. Calculation of Allowances:**B.1 Performance allowance formula for column 692.05: $(A / B - C) \times D = Z$**

IPCC Code	A	B	C	D	Z
	Benchmark as prescribed or the number zero	Greenhouse Gas Emissions Intensity	Prescribed as number one	Prescribed as number one hundred	Performance allowance percentage should not be less than 0 or greater than 5

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

B.2 Determine the percentages for the relevant allowances per IPCC code as reflected in the matching activity line of the prescribed Schedule:

IPCC Code	Activity/ Sector	692.01 Basic Tax Free (section 7)	692.02 Industrial Process Emissions (section 8)	692.03 Fugitive Emissions (section 9)	692.04 Trade Exposure (section 10)	692.05 Performance (section 11)	692.06 Carbon Budget (section 12)	692.07 Offset (section 13)	G Sum of allowances for purpose of column H	H Maximum Total Allowances Percentage (G may not be > H) as prescribed
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Note: If space is insufficient, complete an annexure sheet.

C. The relevant allowances in B.2 above must be carried forward for declaration in the relevant fields of section B.3 on the DA180 (front page) according to the corresponding IPCC codes.



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CUSTOMS & EXCISE

DA 180

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 Gross Levy Payable, Net Levy Payable, Underpaid / Overpaid and Total Amount 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

- 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.
- Trading as: 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 methodology of declaration by marking the relevant tick box for 'Section 4(1) of Carbon Tax Act, 2019' and/or 'Section 4(2) of Carbon Tax Act, 2019' with an X.

Note: Section 4(1) of the Carbon Tax Act, 2019, relates to an emissions determination methodology approved by the Department of Environmental Affairs (DEA) for Tier 3 reporting in terms of the National Greenhouse Gas Emission Reporting Regulations under the National Environmental Management: Air Quality Act, 2004. 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 an emissions determination methodology for Tier 1 or Tier 2 reporting in terms of the National Greenhouse Gas Emission Reporting Regulations under the National Environmental Management: Air Quality Act, 2004. If the 'Section 4(2)' methodology is used for the declaration, then the DA 180 and relevant DA 180.01 and DA 180.02 annexures must be completed.

- B.1 If Section 4(1) is applicable:
If section 4(1) is ticked, insert the DEA declared figures in the relevant fields for Fuel Combustion emissions, Fugitive emissions and/or Industrial process emissions according to the corresponding IPCC codes.
- B.2 If Section 4(2) is applicable:
If section 4(2) is ticked, indicate the Types of Emissions by marking the appropriate tick box(es) with an X to obtain the relevant DA 180.01 annexure(s) and declare the emissions in the relevant fields for Fuel Combustion (Stationary), Fuel Combustion (Non-Stationary), Fugitive (Oil & Natural Gas), Fugitive (Coal Mining & Handling), and/or Industrial Process according to the corresponding IPCC codes.
- B.3 Calculation of Net Emission Equivalent:

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

- "X" represents the amount to be determined that must not be less than zero;
- "E" represents the number in respect of the 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 sequestered 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;



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DA 180

- "P" represents the number in respect of the 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 7, 8, 10, 11, 12 and 13 in respect of that tax period, subject to section 14;
 - "F" represents the number in respect of the 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;
- (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.)

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

Section C. Determination of Environmental Levy payable

➤ C.1 Calculation of Gross Levy Payable:

- Total Net Emission Equivalent multiplied by the rate of environmental levy to determine the Gross Levy Payable.

➤ C.2 Calculation of Net Levy Payable:

- The Net Levy Payable is calculated by the adjustment of the Gross Levy Payable, where applicable, in respect of the generation of electricity from fossil fuels during the tax period. Please use the formula:

$$X = A - B - C \text{ in which -}$$

- "X" represents the amount to be determined that must not be less than zero;
- "A" represents the amount of the Gross Levy Payable in respect of a tax period;
- "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 the total amount of the environmental levy in respect of electricity generated in the Republic contemplated in Section B of Part 3 of Schedule 1 to the Customs and Excise Act, 1964 (Act No. 91 of 1964), and paid by the company during the tax period, until 31 December 2022.

➤ C.3 Calculation of Total Amount Payable:

- Net Levy Payable: Gross Levy Payable adjusted, where applicable, in respect of the generation of electricity from fossil fuels during the tax period.
- Less Overpaid on previous period: If an amount was overpaid on a previous account the amount must be deducted from the Net Levy Payable.
- Plus Underpaid previous period: If an amount was underpaid on a previous account, the amount must be added to the Net Levy Payable.

Note: An under-payment and/or under-declaration 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.

- **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.



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DA 180

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

Section A. Licensee 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.
- Trading as: 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 (section 4(2) of Carbon Tax Act, 2019, methodology)

- 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 “CO₂ (KGCO₂/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 “CH₄ (KGCH₄/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 “N₂O (KGN₂O/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.
- Use the prescribed Schedule for Carbon Tax Fuel Combustion Emission factors – Stationary to calculate the Emission factor in Carbon Dioxide equivalent per tonne.
- 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.
- Use the Total of A (mass in tonne) multiplied by total of B (Emission factor) to calculate the Emission Equivalent.

Note: For the conversion of volume to mass, use the appropriate density conversion factor provided in DEA's Technical Guidelines for Monitoring, Reporting and Verification of Greenhouse Gas Emissions by Industry available at <https://www.environment.gov.za/legislation/guidelines>

- B.3 – Completion of the table of emissions equivalent utilising the prescribed Schedule 1 of the Carbon Tax Act, 2019.

Section C

- The Emissions Equivalent figures as reflected in this DA180.01A.1 represented by E as above must be carried forward to the DA 180 (front-page) section B.2 to be inserted in the Fuel Combustion (Stationary) fields according to the corresponding IPCC codes.



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DA 180

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

Section A. Licensee 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.
- Trading as: 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 (section 4(2) of Carbon Tax Act, 2019, methodology)

- 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 “CO₂ (KGCO₂/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 “CH₄ (KGCH₄/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 “N₂O (KG N₂O/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.
- Use the prescribed Schedule for Carbon Tax Fuel Combustion Emission factors – Non-Stationary to calculate the Emission factor in Carbon Dioxide equivalent per tonne.
- 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.
- Use the Total of A (mass in tonne) multiplied by total of B (Emission factor) to calculate the Emission Equivalent.

Note: For the conversion of volume to mass, use the appropriate density conversion factor provided in DEA's Technical Guidelines for Monitoring, Reporting and Verification of Greenhouse Gas Emissions by Industry available at <https://www.environment.gov.za/legislation/guidelines>

- B.3 – Completion of the table of emissions equivalent utilising the prescribed Schedule 1 of the Carbon Tax Act, 2019.

Section C.

- The Emissions Equivalent figures as reflected in this DA 180.01A.2 represented by E as above must be carried forward to the DA 180 (front-page) section B.2 to be inserted in the Fuel Combustion (Non-Stationary) fields according to the corresponding IPCC codes.



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DA 180

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

Section A. Licensee 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.
- Trading as: 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 (section 4(2) of Carbon Tax Act, 2019, methodology)

- 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 “CO₂” 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 “CH₄” 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 “N₂O” of that table.
 - “Y” represents the number 1000.
 - Use the prescribed Schedule for Carbon Tax Fugitive Emission Factors to calculate the Emission factor in Carbon Dioxide equivalent per tonne (X)
 - 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.
 - Use the Total of N (mass in tonne) multiplied by total of X (Emission factor) to calculate the Emission Equivalent F.
- Note:** For the conversion of volume to mass, use the appropriate density conversion factor provided in DEA’s Technical Guidelines for Monitoring, Reporting and Verification of Greenhouse Gas Emissions by Industry available at <https://www.environment.gov.za/legislation/guidelines>.
- B.3 – Completion of the table of emissions equivalent utilising the prescribed Schedule 1 of the Carbon Tax Act, 2019.

Section C.

- The Emissions Equivalent figures as reflected in this DA180.01B.1 represented by F as above must be carried forward to the DA 180 (front-page) section B.2 to be inserted in the Fugitive (Oil and Natural Gas) fields according to the corresponding IPCC codes.



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DA 180

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

Section A. Licensee 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.
- Trading as: 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 (section 4(2) of Carbon Tax Act, 2019, methodology)

- 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 “CH₄” of that table;
 - “D” represents the density factor for coal mining and handling methane emissions; and
 - “Y” represents the number 1000.
 - Use the prescribed Schedule for Carbon Tax Fugitive Emission Factors to calculate the Emission factor in Carbon Dioxide equivalent per tonne (X)
 - 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.
 - Use the Total of N (mass in tonne) multiplied by total of X (Emission factor) to calculate the Emissions Equivalent (F).
- Note:** For the conversion of volume to mass, use the appropriate density conversion factor provided in DEA’s Technical Guidelines for Monitoring, Reporting and Verification of Greenhouse Gas Emissions by Industry available at <https://www.environment.gov.za/legislation/guidelines>.
- B.3 – Completion of the table of emissions equivalent utilising the prescribed Schedule 1 of the Carbon Tax Act, 2019.

Section C.

- The Emissions Equivalent figures as reflected in this DA180.01B.2 represented by F as above must be carried forward to the DA 180 (front-page) section B.2 to be inserted in the Fugitive (Coal Mining and Handling) fields according to the corresponding IPCC codes.



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DA 180

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

Section A. Licensee 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.
- Trading as: 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 (section 4(2) of Carbon Tax Act, 2019, methodology

- 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 CO₂ / 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 CH₄ / 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 N₂O / tonne product” of that table;
 - “H” represents the Hexafluoroethane (C₂F₆) 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 C₂F₆ / tonne product” of that table.
 - “T” represents the carbon tetrafluoride (CF₄) 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 CF₄ / tonne product” of that table.
 - “S” represents the Sulphur hexafluoride (SF₆) 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 SF₆ / tonne product” of that table.
 - Use the prescribed Schedule for Carbon Tax Industrial Process Factors to calculate the Emission factor in Carbon Dioxide equivalent per tonne (X)
 - 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.
 - Use the Total of G (mass in tonne) multiplied by total of X (Emission factor) to calculate the Emissions Equivalent
- Note:** For the conversion of volume to mass, use the appropriate density conversion factor provided in DEA’s Technical Guidelines for Monitoring, Reporting and Verification of Greenhouse Gas Emissions by Industry available at <https://www.environment.gov.za/legislation/guidelines>
- B.3 – Completion of the table of emissions equivalent utilising the prescribed Schedule 1 of the Carbon Tax Act, 2019.

Section C.

- The Emissions Equivalent figures as reflected in this DA 180.01C represented by P as above must be carried forward to the DA 180 (front-page) section B.2 to be inserted in the Industrial Process fields according to the corresponding IPCC codes.



South African Revenue Service

CUSTOMS & EXCISE

DA 180

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

Section A. Licensee 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.
- Trading as: 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 – Performance allowance formula for column 692.05: $(A / B - C) \times D = Z$, 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 the number zero where no value is prescribed;
 - “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 – Determine the percentages for the relevant allowances per IPCC code as reflected in the matching activity line of the prescribed Schedule:

The percentages for the relevant 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) and/or Offset (692.07) allowances should be summed (G) to not exceed the prescribed maximum total percentage of allowances (H) per IPCC code.

Section C.

- The relevant allowances in B.2 above must be carried forward for declaration in the relevant fields of section B.3 on the DA 180 (front page) according to the corresponding IPCC codes.