

SOUTH AFRICAN REVENUE SERVICE

No. R.

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”