CUSTOMS & EXCISE

DA 180

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 ☐

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

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) x (1 – C)] – [D x (1 – M)]} + {P x (1 – J)} + {F x (1 – K)} = 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, where applicable: 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)

Adjustment in respect of the production of petrol by a petroleum refinery, where applicable: A – (B x P) = X			
A Gross Levy Payable	B Amount of cents per litre	P Total volume of petrol produced expressed in litres	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.

xxxxxxxxxxxxxxxxxxxxxx
xxxxxxxxxxxxxxxxxxxxxx

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)

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) x (1 – C)] – [D x (1 – M)]} + {P x (1 – J)} + {F x (1 – K)} = 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 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 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, **"sequestrate"** means—*

(a) the process of storing a greenhouse gas in forestry plantations and harvested wood products within the operational control of the taxpayer in respect of fuel combustion emissions declared in terms of IPCC codes 1A2d for pulp, paper and print and 1A2j for wood and wood products in terms of section 4(1); or

(b) the process of storing a greenhouse gas in forestry plantations and harvested wood products within the operational control of the taxpayer in respect of fuel combustion emissions declared in terms of IPCC codes 1A2d for pulp, paper and print and 1A2j for wood and wood products or increasing the carbon content of a carbon reservoir other than the atmosphere in respect of fuel combustion emissions declared in terms of section 4(2)(a).

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 either the generation of electricity from fossil fuels or the production of petrol by a petroleum refinery during the tax period.

In the case of the generation of electricity from fossil fuels, please use the formula:

X = A - B – C 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 an amount equal to the quantity of renewable electricity (kWh) purchased under a power purchase agreement multiplied by the renewable energy premium determined by the Minister by notice in the *Gazette* in respect of a tax period, until 31 December 2025; and
- **''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 2025.

In the case of the production of petrol by a petroleum refinery, please use the formula:

X = A – (B x P) 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 amount of cents per litre in terms of section 6(3)*(c)*; and
- **''P''** represents the total volume of petrol produced expressed in litres.

➢ C.3 Calculation of Total Amount Payable:

Net Levy Payable: Gross Levy Payable adjusted, where applicable, in respect of either the generation of electricity from fossil fuels or the production of petrol by a petroleum refinery 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 on 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.

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 x 1) + (M x 23) + (N x 296)} x 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.

- 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 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.

- 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.

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 x 1) + (M x 23) + (N x 296)} x 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_2O (KG N_2O/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 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.

- 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.

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 x 1) + (M x 23) + (N x 296)} x 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.

- 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 x Q) in which formula:

  - **"F"** represents the number to be determined;
  - **"N"** represents the mass expressed in tonne in the case of solid fuels or volume of each type of fuel expressed in cubic metres in the case of fuels other than solid fuels, in respect of the greenhouse gas emissions; and
  - **"Q"** represents the greenhouse gas emission factor in carbon dioxide equivalent per tonne or cubic metres that must be determined in accordance with the formula.

- 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.

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 x D x 23) x 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.

- 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 x Q) in which formula:

  - **"F"** represents the number to be determined;
  - **"N"** represents the mass expressed in tonne in the case of solid fuels or volume of each type of fuel expressed in cubic metres in the case of fuels other than solid fuels, in respect of the greenhouse gas emissions; and
  - **"Q"** represents the greenhouse gas emission factor in carbon dioxide equivalent per tonne or cubic metres that must be determined in accordance with the formula.

- 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.

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 x 1) + (M x 23) + (N x 296) + (H x 11 900) + (T x 5 700) + (S x 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 (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 C_2F_6 / 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 CF_4 / 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 SF_6 / 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 x H) = P in which formula:

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

- 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.

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) x 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.