

**CUSTOMS & EXCISE** 

## Fuel Combustion (Non-Stationary) Environmental Levy Account for Carbon Tax

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Warehouse number	Excise Client Code	Accounting Period	
Licensee		From:	То:
Company name		FIOIII.	
Physical address			
		Postal code	

- B. Carbon dioxide equivalent declaration (section 4(2) of Carbon Tax Act, 2019, methodology):
- B.1.1 Emissions factor:  $\{[(C \times 1) + (M \times 23) + (N \times 296)] \times D\} / Y = X$
- B.1.2 Use the prescribed Schedule for Carbon Tax Fuel Combustion: Non-Stationary to calculate the Emission factor in Carbon Dioxide equivalent per tonne (X):
- B.1.3 Emissions equivalent: (A x B) = E
- B.1.4 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.1.5** Table of emissions equivalent:

IPCC Code	Source	С	M	N	D	Υ	Х	Α	E
	Fuel Type	Carbon Dioxide Emissions CO2 (KGCO2/TJ)	Methane Emissions CH4 (KGCH4/TJ)	Nitrous Oxide Emissions N2O (KGN2O/TJ)	Default net calorific value (TJ/TONNE)	The number 1000	Emission factor in CO2 equivalent per tonne	Total mass in tonne	Emissions Equivalent

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

C. The Emissions Equivalent figures as reflected in this DA180.01A.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.