

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:
Company name					
Physical address					
Postal Code					

B. Declaration of Emission Equivalent:

B.1 Indicate the relevant methodology of declaration by marking the relevant tick box with an 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.2 If section 4(2) is indicated, then select the Types of Emissions to be declared on the relevant DA180.01 annexures by marking the relevant tick box with an X

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)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

B.3 Calculation of amount of tax payable:

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

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

C. Environmental Levy Payable:

Net Emission Equivalent	Levy Payable
Multiply by Rate of Environmental Levy	
Gross Levy Payable	
Is an amount of tax payable deductible in respect of the generation of electricity from fossil fuels	Yes <input type="checkbox"/> No <input type="checkbox"/>
If yes then A (Gross Levy Payable) – B (Renewable Energy Premium) – C (DA176 amount over tax period)	
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.

XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXX

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)