



DA 176 ENVIRONMENTAL LEVY ACCOUNT FOR ELECTRICITY LEVY EXTERNAL GUIDE

Effective Date: 31 July 2024

TABLE OF CONTENTS

1	SUMMARY	3
2	COMPLETION OF THE DA 176 MONTHLY ELECTRICITY LEVY ACCOUNT	3
3	REFERENCES	6
3.1	Legislation	6
3.2	Cross References	6
3.3	Quality Records	6
4	DEFINITIONS AND ACRONYMS	6

Effective Date: 31 July 2024

1 SUMMARY

- a) **This guide** is to assist licensees of Manufacturing Warehouses (VM) in the Electricity Generation Industry in South Africa:
- i) To complete the monthly Environmental Levy Account for Electricity (DA 176) correctly **and**
 - ii) To ensure that the correct levy is brought to account.

2 COMPLETION OF THE DA 176 MONTHLY ELECTRICITY LEVY ACCOUNT

- a) The environmental levy account (DA 176) is the summarising document reflecting the quantity of electricity generated.
- b) The DA 176 account also reflects the total levy payable in respect of an accounting period, which must be submitted via eFiling.
- c) No quantity in respect of electricity may be deducted or set-off from the total quantity of electricity generated and accounted for on such account if it has been:
- i) Appropriated for own use;
 - ii) Exported from South Africa or
 - iii) Lost **due to** subsequent generation.
- d) The Environmental levy account (DA 176) must be completed and kept for record purposes.
- e) All applicable boxes on the Electricity Levy Account, must be completed.
- f) If there is no figure to be declared for a specific box in a column applicable for that specific accounting period, it must be indicated by declaring 0.00 in that box.
- g) All alterations or deletions on an account, must be initialled at the bottom of the account by the person signing the declaration.
- h) The account must be duly completed and signed by the responsible person.
- i) DA 176 – Environmental Levy Account for Electricity:
- i) Licensee Particulars (Part A):
 - A) Manufacturing Warehouse No:

A LICENSEE PARTICULARS			
Manufacturing Warehouse No:		Customs Client No:	
Licensee Details:		Accounting Period:	
Licensee:	.....	From:	To:
Physical Address:	.....	
		
		
Postal Code:	.....	

- l) The letters VM and the number allocated by the Controller / Branch Manager must be inserted. Numbers such as the license serial number, factory registration number, etc., must under no circumstances, appear in the place of or with the warehouse number. For example, if the warehouse is situated in Pretoria, the number will appear as follows:

Effective Date: 31 July 2024

P	T	A	V	M	3	2	1	0
---	---	---	---	---	---	---	---	---

II) The warehouse number is of vital importance for identification purposes and licensees must therefore ensure that the correct number is furnished.

B) Customs Client No:

A LICENSEE PARTICULARS			
Manufacturing Warehouse No:		Customs Client No:	
Licensee Details:		Accounting Period:	
Licensee:	.....	From:	To:
Physical Address:	.....	
		
		
Postal Code:	.....	

The customs client number is of vital importance for identification purposes and licensees must therefore ensure that the correct number is furnished.

C) Licensee Details:

A LICENSEE PARTICULARS			
Manufacturing Warehouse No:		Customs Client No:	
Licensee Details:		Accounting Period:	
Licensee:	.....	From:	To:
Physical Address:	.....	
		
		
Postal Code:	.....	

I) Licensee – The name under which the licensee is to generate electricity. If any change in the name or the legal identity of a licensee takes place, the Controller / Branch Manager must be notified immediately.

II) Physical address – This must be the address where the actual production is taking place. If any change of address takes place, the Controller / Branch Manager must be notified immediately.

III) Postal Code – If any change of address takes place, the Controller / Branch Manager must be notified immediately.

D) Accounting Period (From – To):

I) The opening and closing dates of an account, must be reflected and must cover a period of one (1) month.

II) The opening date of an account must follow immediately on the closing date of the previous account.

Effective Date: 31 July 2024

ii) Environmental Levy Payable (Part B):

B ENVIRONMENTAL LEVY PAYABLE				
Electricity Generation Plant	Quantity of Electricity Generated (kW.h)	Levy Rate (kW.h)	Levy Payable	
			R	c
			R	c
			NETT TOTAL	R c
Less: Overpaid on previous account for period ending (yy / mm / dd) on Account Number (.....)			R	c
Plus : Underpaid on previous account for period ending (yy / mm / dd) on Account Number (.....)			R	c
			TOTAL	R c

- A) Electricity Generation Plant - This must be the name of the Electricity Generation Plant where the actual production is taking place.
- B) Quantity of Electricity Generated Kilowatt per hour (kW.h) - This will be the quantity in kW.h of electricity generated by the plant for the specific accounting period.
- C) Levy Rate - The levy must be calculated on the rate as stipulated in Schedule 1 Part 3B.
- D) Levy Payable - Equals the quantity of electricity per kW.h generated, multiplied by the levy rate as stipulated in Schedule 1 Part 3B.
- E) Nett total - The amount to be declared here is the levy payable per Electricity Generation Plant equals the quantity of electricity per kW.h generated, multiplied by the levy rate as stipulated in Schedule 1 Part 3B.
- F) Less: Overpaid on Previous account(s) -
 - I) Should a licensee have overpaid levy on its previous account(s), the amount overpaid must be inserted in this box.
 - II) The date of the previous account(s) and its reference/account number must be furnished as well as an explanation for the overpayment i.e. relevant account(s) must be attached.
- G) Plus: Underpaid on previous account(s) -
 - I) Should a licensee have underpaid levy on its previous account(s), the amount underpaid must be inserted in this box.
 - II) The date of the previous account(s) and its reference / account number must be furnished as well as an explanation for the underpayment i.e. relevant account(s) must be attached.
 - III) Interest must be brought to account.
- H) Total -
 - I) Equals the quantity of electricity per kW.h generated, multiplied with the levy rate as stipulated in Schedule 1 Part 3B, less and or plus levy over and or underpaid as per previous account(s).
 - II) The levy payable will be carried over to this box on DA 176.

iii) Declaration (Part C):

C DECLARATION	
I .....(Name & Surname) in my capacity as	
..... for .....(name of licensee)	
hereby declare that all information supplied in this document is true and correct.	
.....
(Signature)	(Date)

Effective Date: 31 July 2024

- A) The declaration must be completed and signed or countersigned by the sole proprietor, partner, director, manager or secretary or a person of equal or higher capacity in the registrant's business.
- B) The person signing the declaration accepts full responsibility for the correctness of the Environmental Levy Account for Electricity.

3 REFERENCES

3.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	Customs and Excise Act. No. 91 of 1964: Chapter VA and 119A Customs and Excise Rules: 54FA.05 to 54FA.09, 119A.R101A(10)(d) and item 200.03 Customs and Excise Tariff: Schedule 1 Part 3B
Other Legislation:	None
International Instruments:	None

3.2 Cross References

DOCUMENT NUMBER	DOCUMENT TITLE
SE-ELC-02	Environmental Levy on Electricity generated in South Africa – External Policy

3.3 Quality Records

NUMBER	TITLE
DA 176	Environmental Levy Account for Electricity

4 DEFINITIONS AND ACRONYMS

Link for centralised definitions, acronyms, and abbreviations: [Glossary A-M | South African Revenue Service \(sars.gov.za\)](https://www.sars.gov.za/glossary)

DISCLAIMER

The information contained in this guide is intended as guidance only and is not considered to be a legal reference, nor is it a binding ruling. The information does not take the place of legislation and readers who are in doubt regarding any aspect of the information displayed in the guide should refer to the relevant legislation or seek a formal opinion from a suitably qualified individual.

For more information about the contents of this publication you may:

- Visit the SARS website at www.sars.gov.za;
- Make a booking to visit the nearest SARS branch;
- Contact your own tax advisor / tax practitioner;
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 SARS (7277) or
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).