GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN RESERVE BANK

NO. R. 1700 23 DECEMBER 2019

ľ]	Words that are between square brackets and in bold typeface, indicate deletions from the existing rules
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*****		CUSTOMS AND EXCISE ACT, 1964

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.

AMENDMENT OF RULES (DAR/190)

EDWARD CHRISTIAN KIESWETTER

GENERAL EXPLANATORY NOTE:

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

1. Insertion of rules 54FD

The following rules are hereby inserted in the Rules to the Customs and Excise Act, 1964 (Act No. 91 of 1964), after rule 54FC.04:

Environmental levy in respect of carbon tax imposed in terms of Carbon Tax Act, 2019

Application of provisions and definitions

54FD.01 (a) The provisions of these rules apply to -

(i) the carbon dioxide equivalent of greenhouse gas emissions generated in the Republic liable to environmental levy in terms of item 157.00 in Section F of Part 3 of Schedule No. 1;

- (ii) the consolidated licensing of the emissions facilities of a taxpayer as its customs and excise manufacturing warehouse for the generation of emissions liable to carbon tax;
- (iii) the calculation of the amount of environmental levy payable by a taxpayer for each tax period in respect of its licensed customs and excise manufacturing warehouse;
- (iv) the submission of account and payment of environmental levy due by a taxpayer in respect of its licensed customs and excise manufacturing warehouse; and
- (v) other matters relating to the administration of environmental levy for purposes of Chapter VA.
- (b) For purposes of Chapter VA, these rules and any form to which these rules relate, unless the context otherwise indicates, any reference to --
 - "customs and excise manufacturing warehouse" means the combination of each of the emissions facilities of a taxpayer that must be consolidated and licensed as such a warehouse.
 - "emissions facility" means the premises where a taxable activity occurs over which the taxpayer has operational control.
 - "environmental levy" means environmental levy in terms of item 157.00 in Section F of Part 3 of Schedule No. 1.
 - "licensee" means the taxpayer that holds a licence in respect of a customs and excise manufacturing warehouse.
 - "taxable activity" means an activity listed in Schedule 2 of the Carbon Tax Act in respect of which a -
 - (i) taxpayer has an aggregated installed capacity equal to or above the tax threshold; or
 - (ii) tax threshold indicated as 'none' applies.
 - "tax threshold" means the value determined by matching the activity listed in the column 'Activity/Sector' with the corresponding entry in the column 'Threshold' in Schedule 2 of the Carbon Tax Act.
- (c) Except as otherwise provided in Chapter VA and these rules -
 - (i) section 60 and the rules thereunder, including the definitions in such rules; and
 - (ii) any provision of this Act relating to a customs and excise manufacturing warehouse; liability for duty; submission of account; payment of duty; keeping of books, accounts and documents; responsibility of the licensee;

and any other requirement prescribed in connection with any such warehouse;

shall apply with any necessary changes as the context may require to any licensee contemplated in these rules.

Licensing of emissions facilities

54FD.02 (a) Every taxpayer must -

- (i) obtain a consolidated licence for the combination of each of its emissions facilities as its customs and excise manufacturing warehouse for the generation of emissions liable to carbon tax; and
- (ii) designate the premises of its operational control in the Republic as the premises for such a consolidated licence.
- (b) Notwithstanding paragraph (a), no taxpayer must apply to license an emissions facility where an activity listed in Schedule 2 of the Carbon Tax Act exclusively occurs in respect of which —
 - (i) such taxpayer has a basic tax-free allowance of 100%; or
 - (ii) a tax threshold indicated as 'not applicable' applies.
- (c) The provisions of rule 19A.02 shall apply with any necessary changes as the context may require to any application for a licence or renewal of a licence contemplated in this rule.
- (d) Every licensee must advise the Commissioner in accordance with rule 21A.09 of any change in particulars provided in its application for licensing.

Calculation of amount of environmental levy payable

- 54FD.03 Every licensee must calculate the amount of environmental levy payable for each tax period in respect of its licensed customs and excise manufacturing warehouse in the following manner
 - (a) The greenhouse gas emissions liable to environmental levy consists of the carbon dioxide equivalent of fuel combustion, industrial process and fugitive emissions that must be determined in accordance with —
 - (i) an emissions determination methodology approved by the Department of Environmental Affairs as contemplated in section 4(1) of the Carbon Tax Act: or
 - (ii) an emissions determination methodology contemplated in section 4(2) of the Carbon Tax Act that employs –

- (aa) readily available statistical data on the intensity of processes (activity data) and emission factors as specified in the 'IPCC Guidelines For National Greenhouse Gas Inventories' (2006); or
- (bb) the statistical data and emission factors as specified in item (aa) including country-specific emission factors.
- (b) The allowances that reduce the emissions contemplated in paragraph (a) must be determined where relevant in accordance with Part 6 of Schedule No. 6 and Part II and Part III of the Carbon Tax Act.
- (c) The rate of environmental levy must be determined in accordance with Section F of Part 3 of Schedule No. 1 and section 5 of the Carbon Tax Act.
- (d) The amount of environmental levy payable must be determined in accordance with Section F of Part 3 of Schedule No. 1 and section 6 of the Carbon Tax Act.

Submission of carbon tax account and payment

- 54FD.04 For the purposes of payment of environmental levy, every licensee must submit for each tax period within the period prescribed in paragraph (b)
 - (a) (i) a consolidated annual account on form DA 180 and its annexures that calculates the environmental levy liability in accordance with rule 54FD.03 in respect of its licensed customs and excise manufacturing warehouse;
 - (ii) a consolidated payment for the total environmental levy liability; and
 - (iii) any supporting documents the Commissioner may request.
 - (b) The documents and payment specified in paragraph (a) must be submitted in the month of July of the year following the tax period, but not later than the penultimate working day of that month.

Implementation provisions

54FD.05 (a) For the purposes of rule 54FD.02 -

- (i) The period for licence application commences on 2 January 2020.
- (ii) Every licence application that is approved will be issued with effect from the date the carbon tax liability of that taxpayer arose in terms of the Carbon Tax Act.
- (b) The period for the submission of documents and payment contemplated in paragraph (b) of rule 54FD.04 commences on 1 July 2020.

2. Substitution of forms

Item 202.00 of the Schedule to the rules is hereby amended by the substitution of the following forms:

"DA 185 Application form: Registration/Licensing of Customs and Excise Clients

DA 185.4B2 Licensing Client type 4B2 – Manufacturing warehouse"



DA 185

APPLICATION FORM: REGISTRATION / LICENSING OF **CUSTOMS AND EXCISE CLIENTS**

			For official use						
1. NOTES FOR COMPLETION OF THE DA 185 AND ITS ANNEXURES									
1. Where the asterisk (*) appears, delete whichever is not applicable.									
2. Indicate with an" X" in the appropriate block(s) whichever is applicable.									
3. Complete the appropriate annexure.									
4. If the space provided or attached to the form DA	n form DA185 and applicable annexure(s) is 185 and the annexures.	insuffic	lent, the information	must be furnished on a separate page, whi	h must be				
	toms and excise client number, customs a information or for a total cancellation per c			or rebate user number when applying for t	10				
6. Where security must be	furnished, complete and submit annexure	DA 185.	c.						
7. A foreign principal mus	t complete and submit annexure DA 185.D.								
8. Complete and submit (i	f applicable) the appropriate prescribed ag	reement.							
9. All references to section	ns and rules pertain to the Customs and Ex	cise Act	, 1964 (tite Act).	,					
10. All Customs and Excise	forms are available on the SARS website	(www.sa	rs.gov.za) or at any S.	ARS branch office.					
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If currently registered/licens	ed with SARS, please state allocated customs	client nu	mber.						
3. NATIONALITY									
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Located in the RSA:	Yes ☐ No ☐	-0000230000	Located in the RSA:	Yes ☐ No ☐					
4. PURPOSE OF APPLIC	ATION								
New Registration/Licensee or	renewal:	Amend	ment of existing Inform	ation: 🔲 Cancellation:					
5: ANNEXURES									
		Tick	_		Tick				
Annexure	Registration	Tick box	Annexure	Licensing	Tick box				
	Registration Importer (Local or Foreign)	-,	Annexure DA 185 4B1	Licensing Special Manufacturing Warehouse – (Sect 21 and the rules thereto)	box				
Annexure		box		Special Manufacturing Warehouse - (Seci	box				
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5. ANNEXURES (contin	nued)			A. 经总额基本债券 医正式多类异类 医心脏原理 医血管	
DA 185 4A6	Electronic Communication with SARS – (Section 101A and the rules thereto)		DA 185 4810	Manufacturing Warehouse (Customs Controlled Area Enterprise) – (Sections 19A, 21A, 27 and Rule 21A.10)	
DA 185 4A7 & Form DA 46A.02	Producer for SADC, SADC-EPA, SACU/EFTA, SACU/MERCOSUR and GSP – (rule 59A.01, rules 49A, 49B, 49D, 49E and 46A2.18)				
DA 185 4A8	Commercial manufacturer of blodiesel – (Section 37B and rule 37B.02(b))				
DA 185 4A9	Non-commercial manufacturer of biodiesel – (Section 37B and rule 37B.02(a))	٥	DA 185 4B11	Distillation of spirits by an agricultural distiller	0
DA 185 4A10	Manufacturer in terms of drawback items 501.00 to 521.00 (Note 2(a) to Part 1 of Schedule No. 5)		DA 185 4B12	To own, possess or keep stills	а
DA185 4A11	Special Economic Zone Operator and/or designation of a Customs Controlled Area (CCA) ~ (Sections 21A and Rule 21A.04)	ם	DA 185 4B13	To manufacture or import stills for sale or to repair stills for reward	0
DA 185 4A12	Electricity Producer – (Section 59A and Rule 54FA.04)		DA 185 C	Security Particulars	۵
DA 185 4A13	Registered Agent	а	DA 185 D	Nomination of registered agent by foreign principal	
DA 185 4A14	Registered Still				
DA 185 4A15	Manufacture of excisable goods solely for own use by the manufacturer				
DA 185 4A16	Non-commercial manufacturer of augary beverages (Section 59A and Rule 54I.03)				
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13. DOCUMENTS IN SUPPORT OF APPLICATION The following information I documents not older than 3 months must be submitted with this application form. Natural person or juristic person located in the RSA

- One of the following documents to prove bank details i.e. the account holder's name, bank account number and bank branch code:
 - An original bank statement or a legible certified copy of an original bank statement;
 - An original letter from the bank; or An original auto bank statement.
- Original or certified copies of the following documents (whichever is relevant):
 - all or certified copies of the following documents (whichever is relevant):

 Registration certificate of business (as issued by the Companies and Intellectual Property Commission or Master of the Supreme Court in the case of a Trust);

 Resolution/consent or other authority to apply, as applicable;

 Municipal account to confirm the address details;

 Detailed site plan in the case of a warehouse or a rebate store;

 Agency Contract between agent and foreign principal;

 DA 185.D to prove nomination by a foreign principal in the case of an application for a registered agent;

 VAT, IT, PAYE, SDL, UIF letters from SARS to confirm revenue registration details;

 A fixed telephone line operator's and/or cell phone account to confirm contact details;

 in the case of Annexures DA 185.489 and DA 185.4810, a letter to the applicant signed by the SEZ Operator on his or her own letter-headed paper approving the allocation of land in the CCA;

 Identity/passport documents of —

 Individual

 Partnership, Close Corporation and Trust (All Members / Partners)

 - - Partnership, Close Corporation and Trust (All Members / Partners / Trustees)
 Company (All Directors, including Managing Director and Financial Director)
 Court order in the case of an emancipated minor
- Any other information as the Commissioner for SARS may require.

Natural person or juristic person not located in the RSA

- Original or certified copies of the following documents (whichever is relevant):
 - Agency Contract between applicant and agent (with an established place of business in the RSA) other than clearing agent; VAT letters from SARS to confirm revenue registration details (if applicable); Proof of company registration from the relevant competent authority in the foreign country; Identity document or passport; and Court order in the case of an emancipated minor

14. DECLARATION:

Any other information as the Commissioner for SARS may require.

(i) inform the SARS immediately of any (ii) comply with the customs and excise		tion;	
(Initials and Surnam	9)	(Status / Capacity, e.	J. Director)
(Signature)		(Date & Plac	9)
15. FOR OFFICIAL USE ONLY			
i, Full name and surnar	Team Member, at	Branch Office name	Office hereby certify / confirm
that the applicant / representative*: Visited this office in person; Is in fact the person reflected on his/her Is the person as is reflected on the letter	identification document/passport*; and rof authority (where applicable).		
Team Member: SID	Team Member: Signature		Date
l, Full name and surnar	Team Leader, at	Office name	Office hereby certify / confirm
that the applicant / representative*; Visited this office in person; Is in fact the person reflected on his/her Is the person as is reflected on the letter	identification document/passport*; and of authority (where applicable).		
Team Leader: SID	Team Leader: Signature		Date



ANNEXURE DA 185.4B2

Į	LICENSING	CLIE	NT TY	PE 4B2 -	MANUFAC	TURING V	VAREHOUSE
. i			7. 5	10.00	The state of the s	the property of the second	and the second region to the

Trad	ng Particulars:	mee and physical address	see if the hu	siness is conducted from a different address or und	er
		ames and physical address stated in Block 6 of the ap			٠,
	name of business:			Name of the contract of the co	_
Phy		t name and number:			
	Building nam	ne and floor number:			
		Suburb:	W-11 10-14-1 1-14-1		
		City/Town:			
		Street code:			
Auth	ority to apply:				2.4
I/We				form for managed by	
				herein presented by:	
	(name	e of applicant)			
(1)		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(2)		
(')		(Capacity)		(Capacity)	
being	duly authorised the				
(a)	*a resolution passe	ed at a meeting of the Boa	ard of Direct	ors, held at(CCYY);	Oť.
(h)	*everges consent is	n writing of all the member	rs of the clos	e corporation /* partners of the partnership /* truste	es
(b)	of the trust; or	n withing or all mo mornibe	12 01 1110 0103	o corporation / partition of the partitionally / trusto	,,,
(c)		aving the management of	any other as	sociation; or	
(d)	* delegated officer	of an organ of State.			
here	by apply for licensing	g of a Manufacturing War	ehouse.		
War	ehouse Particulars				
(a)					-
	(i) Manufactu	re of tobacco products (w	arehouse bu	siness type 32 - VM)	H
		re of malt beer (warehous	e business t	ype 33 - VM)	<u> </u>
		re of spirits imary (warehouse busines	o tuno 24	/MD)	П
		mary (warenouse busines econdary (warehouse busi			H
 	(iv) Manufactu	re of netroleum products	- excluding t	olodiesel (warehouse business type 38 - VM)	一
				use business type 39 - VM)	一
	(vi) Manufactu	re of plastic carrier and fla	at bags (ware	ehouse business type 42 - VM)	
				se business type 43 - VM)	
	(viii) Production	of electricity (warehouse	business typ	pe 44 - VM)	
		re of tyres (warehouse bu			
	(x) Manufactu	re of sugary beverages (v	varehouse b	usiness type 57 - VM)	Щ
				ehouse business type 58 – VM)	Ш
(b)			iding(s) / iter	n(s) (if applicable), and describe the goods that will	pe
		tored in the warehouse.	Dahata	Description of goods manufactured / stored	
	Rebate item(s)	Tariff subheading(s) / item(s)	Rebate Code	Description of goods manufactured / stored	
(1)		nemp)	Code		_
(2)					
(3)					
(4)			 		
(5)					-
(6)					
(8)	310. 9				
(9)					

	icity producers only					
	ectricity generation plant:					
Number of electricity g Non-renewable energ		Coal Petroleum based liquid fuels Natural gas Nuclear Other	Specify:			
If electricity generated indicate type: (Rule 54		Waste heat or energy from waste Combined heat and power Renewable Solar power				
Completion by tyre	producers only					
Indicate tyre levy client type:	New tyre manufacturer Re-tread tyre manufacture	er .				
Completion by carb	on taxpayers only					
Date carbon tax liabil Carbon Tax Act, 201						
Reporting method for	carbon tax	Section 4(1) of Carbon Tax Act, 2019 Section 4(2) of Carbon Tax Act, 2019				
	n as data provider in terms nvironmental Management:		Emission Reporting Regulations			
	nvironmental Management:		Emission Reporting Regulations			
under the National Er	nvironmental Management:		Emission Reporting Regulations			
under the National Er (a) Data provider nan (b) Data provider ID:	nvironmental Management:					
under the National Er (a) Data provider nan (b) Data provider ID:	nvironmental Management:	Air Quality Act, 2004				
under the National Er (a) Data provider nan (b) Data provider ID: Facility details (If more	nvironmental Management:	Air Quality Act, 2004				
under the National Er (a) Data provider nan (b) Data provider ID: Facility details (If more (c) Facility name:	nvironmental Management: ne: re than one facility is registe	Air Quality Act, 2004				
under the National En (a) Data provider nan (b) Data provider ID: Facility details (If mode) (c) Facility name: (d) Facility ID: (e) Physical address:	re than one facility is register	Air Quality Act, 2004				

Continues overleaf

Declaration:			1 1 1 1 1 1 1			51.5	i i				
I hereby -											
(a) declare that the particulars in the application and all enclosures are true and correct; and											
(b) undertake to-											
(i) inform the South African Revenue Service immediately of any changes in the particulars furnished in the application;											
(ii) comply with the customs an	d excise	e laws and	procedu	res.							
(Initials and Currama)				/State	c / Can	acity	9 G Di	rector	١		
(Initials and Surname)			(Status / Capacity, e.g. Director)								
(Signature)			(Date & Place)								
)						
FOR OFFICIAL USE.										,	
File Number:										L	
Type of Warehouse:	VM	VMP	VMS								
Warehouse Number:											
Licence Number:											1
Licence Date:										,	,
District Office:											