

SOUTH AFRICAN REVENUE SERVICE

NO. R. 860

07 AUGUST 2020

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/3F/1)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 3F of Schedule No. 1 to the said Act is hereby amended, with retrospective effect from 1 June 2019, to the extent set out in the Schedule hereto.



**DR DAVID MASONDO
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the insertion of the following Note(s) in Section F to Part 3 of Schedule No. 1:

ENVIRONMENTAL LEVY ON CARBON EMISSIONS

NOTES:

1. The rate of environmental levy specified in this Section shall -
 - (a) be calculated as prescribed in section 5 of the Carbon Tax Act, 2019; and
 - (b) apply to carbon emissions resulting from activities conducted in the Republic.
2. Any environmental levy payable in terms of this Section in respect of carbon emissions specified therein shall be additional to any customs and excise duty payable in terms of Part 1 or 2 of Schedule No. 1 or any Section in this Part.
3. The amount of environmental levy payable on carbon emissions in terms of this Section shall be calculated as prescribed in section 6 of the Carbon Tax Act, 2019.
4. "Carbon emissions" where used in this Part means carbon emissions as defined in Additional Note 11 to Chapter 99 of Part 1 of Schedule No. 1.

By the insertion of the following:

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
157.00	9903.00	Carbon emissions, resulting from:	
157.01	9903.00.10	Fuel combustion	R120/t CO ₂ e emissions
157.03	9903.00.30	Fugitive	R120/t CO ₂ e emissions
157.05	9903.00.50	Industrial processes	R120/t CO ₂ e emissions

SUID-AFRIKAANSE INKOMSTEDIENS

07 AUGUSTUS 2020

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**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/3F/1)**

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 3F van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met terugwerkende krag vanaf 1 Junie 2019, in die mate in die Bylae hierby aangeleë.



DR DAVID MASONDO
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die invoeging van die volgende Opmerking(s) in Afdeling F by Deel 3 van Bylae No. 1:

OMGEWINGSHEFFING OP KOOLSTOFVRYSTELLINGS

OPMERKINGS:

1. Die skaal van omgewingsheffing in hierdie Afdeling gespesifiseer sal -
 - (a) bereken word soos voorgeskryf in artikel 5 van die Koolstofbelasting Wet, 2019; en
 - (b) van toepassing wees op koolstofvrystellings as gevolg van bedrywighe in die Republiek.
2. Enige omgewingsheffing betaalbaar ingevolge hierdie Afdeling ten opsigte van koolstofvrystellings daarin gespesifiseer sal bykomend wees tot enige doeane- en aksynsreg betaalbaar ingevolge Deel 1 of 2 van Bylae No. 1 of enige Afdeling in hierdie Deel.
3. Die bedrag van omgewingsheffing betaalbaar op koolstofvrystellings in hierdie Afdeling sal bereken word soos voorgeskryf in artikel 6 van die Koolstofbelasting Wet, 2019.
4. "Koolstofvrystellings" waar in hierdie Deel gebruik beteken koolstofvrystellings soos omskryf in Addisionele Opmerking 11 by Hoofstuk 99 van Deel 1 van Bylae No. 1.

Deur die invoeging van die volgende :

Omgewings-heffingitem	Tariefsubpos	Artikel beskrywing	Skaal van Omgewingsheffing
157.00	9903.00	Koolstofvrystellings, wat voortspruit uit:	
157.01	9903.00.10	Brandstofverbranding	R120/ t KD ₂ e vrystellings
157.03	9903.00.30	Vlugtige	R120/ t KD ₂ e vrystellings
157.05	9903.00.50	Nywerheidsprosesse	R120 t KD ₂ e vrystellings