

SOUTH AFRICAN REVENUE SERVICE

NO. R. 862

07 AUGUST 2020

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/ 6/1)**

In terms of section 75 of the Customs and Excise Act, 1964, Schedule No. 6 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 Part 6 of Schedule No. 6:

PART 6

REBATES AND REFUNDS ON CARBON TAX

NOTES:

1. The environmental levy on carbon emissions payable in terms of Section F of Part 3 to Schedule No. 1 shall be calculated as prescribed in section 6 of the Carbon Tax Act, 2019.
2. The allowances specified in this Part may be offset on the account from the sum of carbon emissions for the accounting period in which such carbon emissions occurred.
3. "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 rebate items:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
692.01	00.00	01.00		Basic tax free allowance, subject to compliance with section 7 in Part II and section 14 in Part III of the Carbon Tax Act, 2019	As provided in the Notes hereto	As provided in the Notes hereto
692.02	00.00	02.00		Industrial process emissions allowance, subject to compliance with section 8 in Part II and section 14 in Part III of the Carbon Tax Act, 2019	As provided in the Notes hereto	As provided in the Notes hereto
692.03	00.00	03.00		Fugitive emissions allowance, subject to compliance with section 9 in Part II and section 14 in Part III of the Carbon Tax Act, 2019	As provided in the Notes hereto	As provided in the Notes hereto
692.04	00.00	04.00		Trade exposure allowance, subject to compliance with section 10 in Part II and section 14 in Part III of the Carbon Tax Act, 2019	As provided in the Notes hereto	As provided in the Notes hereto
692.05	00.00	05.00		Performance allowance, subject to compliance with section 11 in Part II and section 14 in Part III of the Carbon Tax Act, 2019	As provided in the Notes hereto	As provided in the Notes hereto
692.06	00.00	06.00		Carbon budget allowance, subject to compliance with section 12 in Part II and section 14 in Part III of the Carbon Tax Act, 2019	As provided in the Notes hereto	As provided in the Notes hereto
692.07	00.00	07.00		Offset allowance, subject to compliance with section 13 in Part II and section 14 in Part III of the Carbon Tax Act, 2019	As provided in the Notes hereto	As provided in the Notes hereto

NO. R. 862

07 AUGUSTUS 2020

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/6/1)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 6 by bogenoemde Wet hiermee gewysig, met terugwerkende krag vanaf 1 Junie 2019, in die mate in die Bylae hierby aangetoon.


DR DAVID MASONDO
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die invoeging van die volgende Opmerking(s) in Deel 6 van Bylae No. 6:

DEEL 6

KORTINGS EN TERUGBETALINGS OP KOOLSTOF BELASTING

OPMERKINGS:

1. Die omgewingsheffing op koolstofvrystellings betaalbaar ingevolge Afdeling F van Deel 3 by Bylae No. 1 sal bereken word soos voorgeskryf in artikel 6 van die Koolstofbelasting Wet, 2019.
2. Die toelaes in hierdie Deel gespesifiseer mag afgetrek word op die rekening van die bedrag van koolstofvrystellings vir die verrekeningstydperk waarin sodanige koolstofvrystellings plaasgevind het.
3. "Koolstofvrystellings" waar in hierdie Deel gebruik word beteken koolstofvrystellings soos omskryf in Addisionele Opmerking 11 by Hoofstuk 99 van Deel 1 van Bylae No. 1.

Deur die invoeging van die volgende:

Kortingtem	Tariefitem	Kortingkode	T/S	Beskrywing	Mate van Kortings	Mate van Terugbetaling
692.01	00.00	01.00		Basiese belastingvrye toelae, onderworpe aan nakoming met artikel 7 in Deel II en artikel 14 in Deel III van die Koolstofbelasting Wet, 2019	Soos in die Opmerkings hierby voorsien	Soos in die Opmerkings hierby voorsien
692.02	00.00	02.00		Nywerheidsproses vrystellings toelae, onderworpe aan nakoming met artikel 8 in Deel II en artikel 14 in Deel III van die Koolstofbelasting Wet, 2019	Soos in die Opmerkings hierby voorsien	Soos in die Opmerkings hierby voorsien
692.03	00.00	03.00		Vlugtige vrystellings toelae, onderworpe aan nakoming met artikel 9 in Deel II en artikel 14 in Deel III van die Koolstofbelasting Wet, 2019	Soos in die Opmerkings hierby voorsien	Soos in die Opmerkings hierby voorsien
692.04	00.00	04.00		Handels blootstelling toelae, onderworpe aan nakoming met artikel 10 in Deel II en artikel 14 in Deel III van die Koolstofbelasting Wet, 2019	Soos in die Opmerkings hierby voorsien	Soos in die Opmerkings hierby voorsien
692.05	00.00	05.00		Prestasie toelae, onderworpe aan nakoming met artikel 11 in Deel II en artikel 14 in Deel III van die Koolstofbelasting Wet, 2019	Soos in die Opmerkings hierby voorsien	Soos in die Opmerkings hierby voorsien
692.06	00.00	06.00		Koolstof begroting toelae, onderworpe aan nakoming met artikel 12 in Deel II en artikel 14 in Deel III van die Koolstofbelasting Wet, 2019	Soos in die Opmerkings hierby voorsien	Soos in die Opmerkings hierby voorsien
692.07	00.00	07.00		Aftek toelae, onderworpe aan nakoming met artikel 13 in Deel II en artikel 14 in Deel III van die Koolstofbelasting Wet, 2019	Soos in die Opmerkings hierby voorsien	Soos in die Opmerkings hierby voorsien