

SOUTH AFRICAN REVENUE SERVICE

NO. R. 4291

26 January 2024

GENERAL EXPLANATORY NOTE:

- [] Words that are between square brackets and in bold typeface, indicate deletions from the existing rules
- _____ Words that are underlined with a solid line, indicate insertions in the existing rules
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**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES**

Under section 120 of the Customs and Excise Act, 1964 (Act No. 91 of 1964), the rules published in Government Notice R.1874 of 8 December 1995, are herewith amended to the extent set out in the Schedule hereto **with effect from 1 February 2024**.

**EDWARD CHRISTIAN KIESWETTER****COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE****SCHEDULE****Amendment to the Schedule to the Rules**

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

“DA 177 Environmental Levy Account for Carbon Dioxide Emission Levy”



CUSTOMS & EXCISE

DA177.01

Environmental Levy Account for Carbon Dioxide Emission Levy

(Chapter VA of the Customs and Excise Act, 91 of 1964 and the rules thereto)

A Licensee particulars

Warehouse number	<input type="text"/>	Customs Code	<input type="text"/>
Licensee	<input type="text"/>		Accounting period:
Physical address	<input type="text"/>		From date <input type="text"/> To date <input type="text"/>
Postal code	<input type="text"/>		

B Environmental Levy Payable

Tariff sub heading	Environmental levy item no.	Vehicle type description according to the test report with CO ₂ emissions exceeding the level for the item	Column A No. of units removed	Column B CO ₂ emissions exceeding the level for the item	Column C Levy payable (A x B x rate of Levy)	
					R	c
Note: If space is insufficient, complete the continuation sheet (DA177.01)			Total from DA177.01			
			Total			
			Less: Rebates -		680.01	
					680.02	
					680.03	
			Less: Refunds -		681.01	
					681.02	
					681.03	
					681.04	
			Less: Amount overpaid on previous accounts			
			Plus: Amount underpaid on previous accounts			
			Total Levy Due			

Declaration

I in my capacity as of hereby declare that the particulars herein are correct and comply with the Customs and Excise laws and procedures.

Signature Date

For Official use only

<input type="text"/>	Place of entry:
<input type="text"/>	Checked by:



(Chapter VA of the Customs and Excise Act, 91 of 1964 and the rules thereto)

Warehouse number Customs Code

Accounting period: From date To date

[illegible]