



Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID AFRIKA

Regulation Gazette

No. 11273

Regulasiekoerant

Vol. 670

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April
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No. 44428

N.B. The Government Printing Works will not be held responsible for the quality of "Hard Copies" or "Electronic Files" submitted for publication purposes

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AIDS HELPLINE: 0800-0123-22 Prevention is the cure

IMPORTANT NOTICE:

THE GOVERNMENT PRINTING WORKS WILL NOT BE HELD RESPONSIBLE FOR ANY ERRORS THAT MIGHT OCCUR DUE TO THE SUBMISSION OF INCOMPLETE / INCORRECT / ILLEGIBLE COPY.

No FUTURE QUERIES WILL BE HANDLED IN CONNECTION WITH THE ABOVE.

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government
printing

Department:
Government Printing Works
REPUBLIC OF SOUTH AFRICA

HIGH ALERT: SCAM WARNING!!!

TO ALL SUPPLIERS AND SERVICE PROVIDERS OF THE GOVERNMENT PRINTING WORKS

It has come to the attention of the *GOVERNMENT PRINTING WORKS* that there are certain unscrupulous companies and individuals who are defrauding unsuspecting businesses disguised as representatives of the *Government Printing Works (GPW)*.

The scam involves the fraudsters using the letterhead of *GPW* to send out fake tender bids to companies and requests to supply equipment and goods.

Although the contact person's name on the letter may be of an existing official, the contact details on the letter are not the same as the *Government Printing Works*. When searching on the Internet for the address of the company that has sent the fake tender document, the address does not exist.

The banking details are in a private name and not company name. Government will never ask you to deposit any funds for any business transaction. *GPW* has alerted the relevant law enforcement authorities to investigate this scam to protect legitimate businesses as well as the name of the organisation.

Example of e-mails these fraudsters are using:

PROCUREMENT@GPW-GOV.ORG

Should you suspect that you are a victim of a scam, you must urgently contact the police and inform the *GPW*.

GPW has an official email with the domain as @gpw.gov.za

Government e-mails DO NOT have org in their e-mail addresses. All of these fraudsters also use the same or very similar telephone numbers. Although such number with an area code 012 looks like a landline, it is not fixed to any property.

GPW will never send you an e-mail asking you to supply equipment and goods without a purchase/order number. *GPW* does not procure goods for another level of Government. The organisation will not be liable for actions that result in companies or individuals being resultant victims of such a scam.

Government Printing Works gives businesses the opportunity to supply goods and services through RFQ / Tendering process. In order to be eligible to bid to provide goods and services, suppliers must be registered on the National Treasury's Central Supplier Database (CSD). To be registered, they must meet all current legislative requirements (e.g. have a valid tax clearance certificate and be in good standing with the South African Revenue Services - SARS).

The tender process is managed through the Supply Chain Management (SCM) system of the department. SCM is highly regulated to minimise the risk of fraud, and to meet objectives which include value for money, open and effective competition, equitability, accountability, fair dealing, transparency and an ethical approach. Relevant legislation, regulations, policies, guidelines and instructions can be found on the tender's website.

Fake Tenders

National Treasury's CSD has launched the Government Order Scam campaign to combat fraudulent requests for quotes (RFQs). Such fraudulent requests have resulted in innocent companies losing money. We work hard at preventing and fighting fraud, but criminal activity is always a risk.

How tender scams work

There are many types of tender scams. Here are some of the more frequent scenarios:

Fraudsters use what appears to be government department stationery with fictitious logos and contact details to send a fake RFQ to a company to invite it to urgently supply goods. Shortly after the company has submitted its quote, it receives notification that it has won the tender. The company delivers the goods to someone who poses as an official or at a fake site. The Department has no idea of this transaction made in its name. The company is then never paid and suffers a loss.

OR

Fraudsters use what appears to be government department stationery with fictitious logos and contact details to send a fake RFQ to Company A to invite it to urgently supply goods. Typically, the tender specification is so unique that only Company B (a fictitious company created by the fraudster) can supply the goods in question.

Shortly after Company A has submitted its quote it receives notification that it has won the tender. Company A orders the goods and pays a deposit to the fictitious Company B. Once Company B receives the money, it disappears. Company A's money is stolen in the process.

Protect yourself from being scammed

- If you are registered on the supplier databases and you receive a request to tender or quote that seems to be from a government department, contact the department to confirm that the request is legitimate. Do not use the contact details on the tender document as these might be fraudulent.
- Compare tender details with those that appear in the Tender Bulletin, available online at www.gpwonline.co.za
- Make sure you familiarise yourself with how government procures goods and services. Visit the tender website for more information on how to tender.
- If you are uncomfortable about the request received, consider visiting the government department and/or the place of delivery and/or the service provider from whom you will be sourcing the goods.
- In the unlikely event that you are asked for a deposit to make a bid, contact the SCM unit of the department in question to ask whether this is in fact correct.

Any incidents of corruption, fraud, theft and misuse of government property in the *Government Printing Works* can be reported to:

Supply Chain Management: Ms. Anna Marie Du Toit, Tel. (012) 748 6292.
Email: Annamarie.DuToit@gpw.gov.za

Marketing and Stakeholder Relations: Ms Bonakele Mbhele, at Tel. (012) 748 6193.
Email: Bonakele.Mbhele@gpw.gov.za

Security Services: Mr Daniel Legoabe, at tel. (012) 748 6176.
Email: Daniel.Legoabe@gpw.gov.za

Closing times for **ORDINARY WEEKLY** **2021** **GOVERNMENT GAZETTE**

The closing time is **15:00** sharp on the following days:

- **24 December 2020**, Thursday for the issue of Thursday **31 December 2020**
- **31 December 2020**, Thursday for the issue of Friday **08 January 2021**
- **08 January**, Friday for the issue of Friday **15 January 2021**
- **15 January**, Friday for the issue of Friday **22 January 2021**
- **22 January**, Friday for the issue of Friday **29 January 2021**
- **29 January**, Friday for the issue of Friday **05 February 2021**
- **05 February**, Friday for the issue of Friday **12 February 2021**
- **12 February**, Friday for the issue of Friday **19 February 2021**
- **19 February**, Friday for the issue of Friday **26 February 2021**
- **26 February**, Friday for the issue of Friday **05 March 2021**
- **05 March**, Friday for the issue of Friday **12 March 2021**
- **12 March**, Friday for the issue of Friday **19 March 2021**
- **18 March**, Thursday for the issue of Friday **26 March 2021**
- **25 March**, Thursday for the issue of Thursday **01 April 2021**
- **31 March**, Wednesday for the issue of Friday **09 April 2021**
- **09 April**, Friday for the issue of Friday **16 April 2021**
- **16 April**, Friday for the issue of Friday **23 April 2021**
- **22 April**, Thursday for the issue of Friday **30 April 2021**
- **30 April**, Friday for the issue of Friday **07 May 2021**
- **07 May**, Friday for the issue of Friday **14 May 2021**
- **14 May**, Friday for the issue of Friday **21 May 2021**
- **21 May**, Friday for the issue of Friday **28 May 2021**
- **28 May**, Friday for the issue of Friday **04 June 2021**
- **04 June**, Friday for the issue of Friday **11 June 2021**
- **10 June**, Thursday for the issue of Friday **18 June 2021**
- **18 June**, Friday for the issue of Friday **25 June 2021**
- **25 June**, Friday for the issue of Friday **02 July 2021**
- **02 July**, Friday for the issue of Friday **09 July 2021**
- **09 July**, Friday for the issue of Friday **16 July 2021**
- **16 July**, Friday for the issue of Friday **23 July 2021**
- **23 July**, Friday for the issue of Friday **30 July 2021**
- **30 July**, Friday for the issue of Friday **06 August 2021**
- **05 August**, Thursday for the issue of Friday **13 August 2021**
- **13 August**, Friday for the issue of Friday **20 August 2021**
- **20 August**, Friday for the issue of Friday **27 August 2021**
- **27 August**, Friday for the issue of Friday **03 September 2021**
- **03 September**, Friday for the issue of Friday **10 September 2021**
- **10 September**, Friday for the issue of Friday **17 September 2021**
- **16 September**, Thursday for the issue of Thursday **23 September 2021**
- **23 September**, Thursday for the issue of Friday **01 October 2021**
- **01 October**, Friday for the issue of Friday **08 October 2021**
- **08 October**, Friday for the issue of Friday **15 October 2021**
- **15 October**, Friday for the issue of Friday **22 October 2021**
- **22 October**, Friday for the issue of Friday **29 October 2021**
- **29 October**, Friday for the issue of Friday **05 November 2021**
- **05 November**, Friday for the issue of Friday **12 November 2021**
- **12 November**, Friday for the issue of Friday **19 November 2021**
- **19 November**, Friday for the issue of Friday **26 November 2021**
- **26 November**, Friday for the issue of Friday **03 December 2021**
- **03 December**, Friday for the issue of Friday **10 December 2021**
- **09 December**, Thursday for the issue of Friday **17 December 2021**
- **17 December**, Friday for the issue of Friday **24 December 2021**
- **23 December**, Thursday for the issue of Friday **31 December 2021**

LIST OF TARIFF RATES FOR PUBLICATION OF NOTICES

COMMENCEMENT: 1 APRIL 2018

NATIONAL AND PROVINCIAL

Notice sizes for National, Provincial & Tender gazettes 1/4, 2/4, 3/4, 4/4 per page. Notices submitted will be charged at R1008.80 per full page, pro-rated based on the above categories.

Pricing for National, Provincial - Variable Priced Notices		
Notice Type	Page Space	New Price (R)
Ordinary National, Provincial	1/4 - Quarter Page	252.20
Ordinary National, Provincial	2/4 - Half Page	504.40
Ordinary National, Provincial	3/4 - Three Quarter Page	756.60
Ordinary National, Provincial	4/4 - Full Page	1008.80

EXTRA-ORDINARY

All Extra-ordinary National and Provincial gazette notices are non-standard notices and attract a variable price based on the number of pages submitted.

The pricing structure for National and Provincial notices which are submitted as **Extra ordinary submissions** will be charged at **R3026.32** per page.

GOVERNMENT PRINTING WORKS - BUSINESS RULES

The **Government Printing Works (GPW)** has established rules for submitting notices in line with its electronic notice processing system, which requires the use of electronic *Adobe Forms*. Please ensure that you adhere to these guidelines when completing and submitting your notice submission.

CLOSING TIMES FOR ACCEPTANCE OF NOTICES

1. The *Government Gazette* and *Government Tender Bulletin* are weekly publications that are published on Fridays and the closing time for the acceptance of notices is strictly applied according to the scheduled time for each gazette.
2. Please refer to the Submission Notice Deadline schedule in the table below. This schedule is also published online on the Government Printing works website www.gpwonline.co.za

All re-submissions will be subject to the standard cut-off times.

All notices received after the closing time will be rejected.

Government Gazette Type	Publication Frequency	Publication Date	Submission Deadline	Cancellations Deadline
National Gazette	Weekly	Friday	Friday 15h00 for next Friday	Tuesday, 15h00 - 3 working days prior to publication
Regulation Gazette	Weekly	Friday	Friday 15h00 for next Friday	Tuesday, 15h00 - 3 working days prior to publication
Petrol Price Gazette	Monthly	Tuesday before 1st Wednesday of the month	One day before publication	1 working day prior to publication
Road Carrier Permits	Weekly	Friday	Thursday 15h00 for next Friday	3 working days prior to publication
Unclaimed Monies (Justice, Labour or Lawyers)	January / September 2 per year	Last Friday	One week before publication	3 working days prior to publication
Parliament (Acts, White Paper, Green Paper)	As required	Any day of the week	None	3 working days prior to publication
Manuals	Bi- Monthly	2nd and last Thursday of the month	One week before publication	3 working days prior to publication
State of Budget (National Treasury)	Monthly	30th or last Friday of the month	One week before publication	3 working days prior to publication
<i>Extraordinary Gazettes</i>	As required	Any day of the week	<i>Before 10h00 on publication date</i>	<i>Before 10h00 on publication date</i>
Legal Gazettes A, B and C	Weekly	Friday	One week before publication	Tuesday, 15h00 - 3 working days prior to publication
Tender Bulletin	Weekly	Friday	Friday 15h00 for next Friday	Tuesday, 15h00 - 3 working days prior to publication
Gauteng	Weekly	Wednesday	Two weeks before publication	3 days after submission deadline
Eastern Cape	Weekly	Monday	One week before publication	3 working days prior to publication
Northern Cape	Weekly	Monday	One week before publication	3 working days prior to publication
North West	Weekly	Tuesday	One week before publication	3 working days prior to publication
KwaZulu-Natal	Weekly	Thursday	One week before publication	3 working days prior to publication
Limpopo	Weekly	Friday	One week before publication	3 working days prior to publication
Mpumalanga	Weekly	Friday	One week before publication	3 working days prior to publication

GOVERNMENT PRINTING WORKS - BUSINESS RULES

Government Gazette Type	Publication Frequency	Publication Date	Submission Deadline	Cancellations Deadline
Gauteng Liquor License Gazette	Monthly	Wednesday before the First Friday of the month	Two weeks before publication	3 working days after submission deadline
Northern Cape Liquor License Gazette	Monthly	First Friday of the month	Two weeks before publication	3 working days after submission deadline
National Liquor License Gazette	Monthly	First Friday of the month	Two weeks before publication	3 working days after submission deadline
Mpumalanga Liquor License Gazette	Bi-Monthly	Second & Fourth Friday	One week before publication	3 working days prior to publication

EXTRAORDINARY GAZETTES

3. *Extraordinary Gazettes* can have only one publication date. If multiple publications of an *Extraordinary Gazette* are required, a separate Z95/Z95Prov *Adobe* Forms for each publication date must be submitted.

NOTICE SUBMISSION PROCESS

4. Download the latest *Adobe* form, for the relevant notice to be placed, from the **Government Printing Works** website www.gpwonline.co.za.
5. The *Adobe* form needs to be completed electronically using *Adobe Acrobat / Acrobat Reader*. Only electronically completed *Adobe* forms will be accepted. No printed, handwritten and/or scanned *Adobe* forms will be accepted.
6. The completed electronic *Adobe* form has to be submitted via email to submit.egazette@gpw.gov.za. The form needs to be submitted in its original electronic *Adobe* format to enable the system to extract the completed information from the form for placement in the publication.
7. Every notice submitted **must** be accompanied by an official **GPW** quotation. This must be obtained from the *eGazette* Contact Centre.
8. Each notice submission should be sent as a single email. The email **must** contain **all documentation relating to a particular notice submission**.
 - 8.1. Each of the following documents must be attached to the email as a separate attachment:
 - 8.1.1. An electronically completed *Adobe* form, specific to the type of notice that is to be placed.
 - 8.1.1.1. For National *Government Gazette* or *Provincial Gazette* notices, the notices must be accompanied by an electronic Z95 or Z95Prov *Adobe* form
 - 8.1.1.2. The notice content (body copy) **MUST** be a separate attachment.
 - 8.1.2. A copy of the official **Government Printing Works** quotation you received for your notice. (*Please see Quotation section below for further details*)
 - 8.1.3. A valid and legible Proof of Payment / Purchase Order: **Government Printing Works** account customer must include a copy of their Purchase Order. **Non-Government Printing Works** account customer needs to submit the proof of payment for the notice
 - 8.1.4. Where separate notice content is applicable (Z95, Z95 Prov and TForm 3, it should **also** be attached as a separate attachment. (*Please see the Copy Section below, for the specifications*).
 - 8.1.5. Any additional notice information if applicable.

GOVERNMENT PRINTING WORKS - BUSINESS RULES

9. The electronic *Adobe* form will be taken as the primary source for the notice information to be published. Instructions that are on the email body or covering letter that contradicts the notice form content will not be considered. The information submitted on the electronic *Adobe* form will be published as-is.
10. To avoid duplicated publication of the same notice and double billing, Please submit your notice **ONLY ONCE**.
11. Notices brought to **GPW** by “walk-in” customers on electronic media can only be submitted in *Adobe* electronic form format. All “walk-in” customers with notices that are not on electronic *Adobe* forms will be routed to the Contact Centre where they will be assisted to complete the forms in the required format.
12. Should a customer submit a bulk submission of hard copy notices delivered by a messenger on behalf of any organisation e.g. newspaper publisher, the messenger will be referred back to the sender as the submission does not adhere to the submission rules.

QUOTATIONS

13. Quotations are valid until the next tariff change.
 - 13.1. **Take note:** **GPW**'s annual tariff increase takes place on **1 April** therefore any quotations issued, accepted and submitted for publication up to **31 March** will keep the old tariff. For notices to be published from 1 April, a quotation must be obtained from **GPW** with the new tariffs. Where a tariff increase is implemented during the year, **GPW** endeavours to provide customers with 30 days' notice of such changes.
14. Each quotation has a unique number.
15. Form Content notices must be emailed to the *eGazette* Contact Centre for a quotation.
 - 15.1. The *Adobe* form supplied is uploaded by the Contact Centre Agent and the system automatically calculates the cost of your notice based on the layout/format of the content supplied.
 - 15.2. It is critical that these *Adobe* Forms are completed correctly and adhere to the guidelines as stipulated by **GPW**.
16. **APPLICABLE ONLY TO GPW ACCOUNT HOLDERS:**
 - 16.1. **GPW** Account Customers must provide a valid **GPW** account number to obtain a quotation.
 - 16.2. Accounts for **GPW** account customers **must** be active with sufficient credit to transact with **GPW** to submit notices.
 - 16.2.1. If you are unsure about or need to resolve the status of your account, please contact the **GPW** Finance Department prior to submitting your notices. (If the account status is not resolved prior to submission of your notice, the notice will be failed during the process).
17. **APPLICABLE ONLY TO CASH CUSTOMERS:**
 - 17.1. Cash customers doing **bulk payments** must use a **single email address** in order to use the **same proof of payment** for submitting multiple notices.
18. The responsibility lies with you, the customer, to ensure that the payment made for your notice(s) to be published is sufficient to cover the cost of the notice(s).
19. Each quotation will be associated with one proof of payment / purchase order / cash receipt.
 - 19.1. This means that **the quotation number can only be used once to make a payment.**

GOVERNMENT PRINTING WORKS - BUSINESS RULES**COPY (SEPARATE NOTICE CONTENT DOCUMENT)**

20. Where the copy is part of a separate attachment document for Z95, Z95Prov and TForm03
- 20.1. Copy of notices must be supplied in a separate document and may not constitute part of any covering letter, purchase order, proof of payment or other attached documents.
- The content document should contain only one notice. (You may include the different translations of the same notice in the same document).
- 20.2. The notice should be set on an A4 page, with margins and fonts set as follows:
- Page size = A4 Portrait with page margins: Top = 40mm, LH/RH = 16mm, Bottom = 40mm;
Use font size: Arial or Helvetica 10pt with 11pt line spacing;
- Page size = A4 Landscape with page margins: Top = 16mm, LH/RH = 40mm, Bottom = 16mm;
Use font size: Arial or Helvetica 10pt with 11pt line spacing;

CANCELLATIONS

21. Cancellation of notice submissions are accepted by **GPW** according to the deadlines stated in the table above in point 2. Non-compliance to these deadlines will result in your request being failed. Please pay special attention to the different deadlines for each gazette. Please note that any notices cancelled after the cancellation deadline will be published and charged at full cost.
22. Requests for cancellation must be sent by the original sender of the notice and must be accompanied by the relevant notice reference number (N-) in the email body.

AMENDMENTS TO NOTICES

23. With effect from 01 October 2015, **GPW** will not longer accept amendments to notices. The cancellation process will need to be followed according to the deadline and a new notice submitted thereafter for the next available publication date.

REJECTIONS

24. All notices not meeting the submission rules will be rejected to the customer to be corrected and resubmitted. Assistance will be available through the Contact Centre should help be required when completing the forms. (012-748 6200 or email info.egazette@gpw.gov.za). Reasons for rejections include the following:
- 24.1. Incorrectly completed forms and notices submitted in the wrong format, will be rejected.
- 24.2. Any notice submissions not on the correct *Adobe* electronic form, will be rejected.
- 24.3. Any notice submissions not accompanied by the proof of payment / purchase order will be rejected and the notice will not be processed.
- 24.4. Any submissions or re-submissions that miss the submission cut-off times will be rejected to the customer. The Notice needs to be re-submitted with a new publication date.

GOVERNMENT PRINTING WORKS - BUSINESS RULES**APPROVAL OF NOTICES**

25. Any notices other than legal notices are subject to the approval of the Government Printer, who may refuse acceptance or further publication of any notice.
26. No amendments will be accepted in respect to separate notice content that was sent with a Z95 or Z95Prov notice submissions. The copy of notice in layout format (previously known as proof-out) is only provided where requested, for Advertiser to see the notice in final Gazette layout. Should they find that the information submitted was incorrect, they should request for a notice cancellation and resubmit the corrected notice, subject to standard submission deadlines. The cancellation is also subject to the stages in the publishing process, i.e. If cancellation is received when production (printing process) has commenced, then the notice cannot be cancelled.

GOVERNMENT PRINTER INDEMNIFIED AGAINST LIABILITY

27. The Government Printer will assume no liability in respect of—
 - 27.1. any delay in the publication of a notice or publication of such notice on any date other than that stipulated by the advertiser;
 - 27.2. erroneous classification of a notice, or the placement of such notice in any section or under any heading other than the section or heading stipulated by the advertiser;
 - 27.3. any editing, revision, omission, typographical errors or errors resulting from faint or indistinct copy.

LIABILITY OF ADVERTISER

28. Advertisers will be held liable for any compensation and costs arising from any action which may be instituted against the Government Printer in consequence of the publication of any notice.

CUSTOMER INQUIRIES

Many of our customers request immediate feedback/confirmation of notice placement in the gazette from our Contact Centre once they have submitted their notice – While **GPW** deems it one of their highest priorities and responsibilities to provide customers with this requested feedback and the best service at all times, we are only able to do so once we have started processing your notice submission.

GPW has a 2-working day turnaround time for processing notices received according to the business rules and deadline submissions.

Please keep this in mind when making inquiries about your notice submission at the Contact Centre.

29. Requests for information, quotations and inquiries must be sent to the Contact Centre **ONLY**.
30. Requests for Quotations (RFQs) should be received by the Contact Centre at least **2 working days** before the submission deadline for that specific publication.

GOVERNMENT PRINTING WORKS - BUSINESS RULES

PAYMENT OF COST

31. The Request for Quotation for placement of the notice should be sent to the Gazette Contact Centre as indicated above, prior to submission of notice for advertising.
32. Payment should then be made, or Purchase Order prepared based on the received quotation, prior to the submission of the notice for advertising as these documents i.e. proof of payment or Purchase order will be required as part of the notice submission, as indicated earlier.
33. Every proof of payment must have a valid **GPW** quotation number as a reference on the proof of payment document.
34. Where there is any doubt about the cost of publication of a notice, and in the case of copy, an enquiry, accompanied by the relevant copy, should be addressed to the Gazette Contact Centre, **Government Printing Works**, Private Bag X85, Pretoria, 0001 email: info.egazette@gpw.gov.za before publication.
35. Overpayment resulting from miscalculation on the part of the advertiser of the cost of publication of a notice will not be refunded, unless the advertiser furnishes adequate reasons why such miscalculation occurred. In the event of underpayments, the difference will be recovered from the advertiser, and future notice(s) will not be published until such time as the full cost of such publication has been duly paid in cash or electronic funds transfer into the **Government Printing Works** banking account.
36. In the event of a notice being cancelled, a refund will be made only if no cost regarding the placing of the notice has been incurred by the **Government Printing Works**.
37. The **Government Printing Works** reserves the right to levy an additional charge in cases where notices, the cost of which has been calculated in accordance with the List of Fixed Tariff Rates, are subsequently found to be excessively lengthy or to contain overmuch or complicated tabulation.

PROOF OF PUBLICATION

38. Copies of any of the *Government Gazette* or *Provincial Gazette* can be downloaded from the **Government Printing Works** website www.gpwonline.co.za free of charge, should a proof of publication be required.
39. Printed copies may be ordered from the Publications department at the ruling price. The **Government Printing Works** will assume no liability for any failure to post or for any delay in despatching of such *Government Gazette*(s)

GOVERNMENT PRINTING WORKS CONTACT INFORMATION

Physical Address:
Government Printing Works

149 Bosman Street

Pretoria

Postal Address:

Private Bag X85

Pretoria

0001

GPW Banking Details:
Bank: ABSA Bosman Street

Account No.: 405 7114 016

Branch Code: 632-005

For Gazette and Notice submissions: Gazette Submissions:

For queries and quotations, contact: Gazette Contact Centre:

E-mail: submit.egazette@gpw.gov.za
E-mail: info.egazette@gpw.gov.za
Tel: 012-748 6200

Contact person for subscribers: Mrs M. Toka:

E-mail: subscriptions@gpw.gov.za
Tel: 012-748-6066 / 6060 / 6058

Fax: 012-323-9574

GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

NO. R. 328

9 April 2021

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

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR 209)**

Under sections 54AA 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.



EDWARD CHRISTIAN KIESWETTER
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE**Substitution of forms**

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

“DA 180 Environmental Levy Account for Carbon Tax (front page)
 Completion notes to DA 180 carbon tax account”



CUSTOMS & EXCISE

DA 180

Environmental Levy Account for Carbon Tax
(Chapter VA of the Customs and Excise Act, 1964, and the rules thereto)

A. Licensee particulars:

Warehouse number	Excise Client Code	Accounting Period
Licensee		From: <input type="text"/> To: <input type="text"/>
Trading as		
Physical address		Postal code <input type="text"/>

B. Declaration of Emission Equivalent:

Indicate the relevant methodology of declaration by marking the relevant tick box with X

Section 4 (1) of Carbon Tax Act, 2019

Important note: DA 180 and DA 180.02 annexure must be completed.

Section 4 (2) of Carbon Tax Act, 2019

Important note: DA 180.01 and DA 180.02 annexures must be completed.

B.1 If section 4(1) is applicable, declare the emissions in the relevant fields below according to the corresponding IPCC codes:

IPCC Code	Fuel combustion emissions	Fugitive emissions	Industrial process emissions

Note: If space is insufficient, complete an annexure sheet.

B.2 If section 4(2) is applicable, select the Types of Emissions by marking the relevant tick box below with X to obtain the relevant DA180.01 annexure(s) and declare the emissions in the relevant fields below according to the corresponding IPCC codes:

IPCC Code	Fuel Combustion (Stationary) (DA180.01A.1)	Fuel Combustion (Non-Stationary) (DA180.01A.2)	Fugitive (Oil & Natural Gas) (DA180.01B.1)	Fugitive (Coal Mining & Handling) (DA180.01B.2)	Industrial Process (DA180.01C)

Note: If space is insufficient, complete an annexure sheet.



CUSTOMS & EXCISE

DA 180

NOTES

COMPLETION NOTES FOR THE DA 180 ENVIRONMENTAL LEVY ACCOUNT FOR CARBON TAX, DA 180.01A.1 FUEL COMBUSTION (STATIONARY), DA 180.01A.2 FUEL COMBUSTIONS (NON-STATIONARY), DA 180.01B.1 FUGITIVE (OIL AND NATURAL GAS), DA 180.01B.2 FUGITIVE (COAL MINING AND HANDLING), DA 180.01C INDUSTRIAL PROCESS AND DA 180.02 CARBON TAX ALLOWANCES.

Particulars to be specified: These notes must be read in conjunction with the DA 180 - "Completion Manual" (available on the SARS website)

The account information must be submitted via SARS eFiling on the EXD 01 return. The completed and signed DA 180 account hard copy and its supporting documents must be kept for record purposes [Refer to rule 119A.R101A(10)(d) (a - g)]

The Gross Levy Payable, Net Levy Payable, Underpaid / Overpaid and Total Amount Payable respectively, must all be indicated in Rand (R) and Cent (C).

EXPLANATION OF THE FIELDS ON THE DA 180 – CARBON TAX ACCOUNT

Section A. Licensee particulars

- Warehouse number: The relevant warehouse number allocated to the licensed warehouse for Excise.
- Excise Client Code: The Excise code issued to the licensee for Excise.
- Licensee: The official business name of the licensee as registered with the Registrar of Companies.
- Trading as: The official company name of the licensee as registered with the Registrar of Companies.
- Physical Address: The street address of the licensed warehouse.
- Postal Code: The postal area code of the licensed warehouse.
- Accounting Period: The 12-month period in which the carbon emissions occurred at the licensed warehouse premises. The 12-month period starts on 1 January and ends on 31 December of each year.

Section B. Declaration of Emission Equivalent

- Indicate the relevant methodology of declaration by marking the relevant tick box for 'Section 4(1) of Carbon Tax Act, 2019' and/or 'Section 4(2) of Carbon Tax Act, 2019' with an X.

Note: Section 4(1) of the Carbon Tax Act, 2019, relates to an emissions determination methodology approved by the Department of Environmental Affairs (DEA) for Tier 3 reporting in terms of the National Greenhouse Gas Emission Reporting Regulations under the National Environmental Management: Air Quality Act, 2004. If the 'Section 4(1)' methodology is used for the declaration, then the DA 180 and DA 180.02 annexure must be completed.

Section 4(2) of the Carbon Tax Act, 2019, relates to an emissions determination methodology for Tier 1 or Tier 2 reporting in terms of the National Greenhouse Gas Emission Reporting Regulations under the National Environmental Management: Air Quality Act, 2004. If the 'Section 4(2)' methodology is used for the declaration, then the DA 180 and relevant DA 180.01 and DA 180.02 annexures must be completed.

- B.1 If Section 4(1) is applicable:
If section 4(1) is ticked, insert the DEA declared figures in the relevant fields for Fuel Combustion emissions, Fugitive emissions and/or Industrial process emissions according to the corresponding IPCC codes.
- B.2 If Section 4(2) is applicable:
If section 4(2) is ticked, indicate the Types of Emissions by marking the appropriate tick box(es) with an X to obtain the relevant DA 180.01 annexure(s) and declare the emissions in the relevant fields for Fuel Combustion (Stationary), Fuel Combustion (Non-Stationary), Fugitive (Oil & Natural Gas), Fugitive (Coal Mining & Handling), and/or Industrial Process according to the corresponding IPCC codes.
- B.3 Calculation of Net Emission Equivalent:

$$\{[(E - S) \times (1 - C)] - [D \times (1 - M)]\} + \{P \times (1 - J)\} + \{F \times (1 - K)\} = \text{Net Emission Equivalent (X)}$$

- "X" represents the amount to be determined that must not be less than zero;
- "E" represents the number in respect of the fuel combustion related greenhouse gas emissions of the taxpayer in respect of that tax period expressed as a carbon dioxide equivalent determined in terms of section 4(2)(a);
- "S" represents the number in respect of greenhouse gas emissions, expressed in terms of carbon dioxide equivalent that were sequestered in respect of that tax period as verified and certified by the Department of Environmental Affairs;
- "C" represents a number equal to the sum of the percentages of allowances determined under sections 7, 10, 11, 12, and 13 in respect of that tax period subject to section 14;
- "D" represents the number in respect of the petrol and diesel related greenhouse gas emissions of that taxpayer in respect of that tax period expressed as a carbon dioxide equivalent, determined in terms of section 4(2)(a);
- "M" represents a number equal to the sum of the percentages of the allowances determined under sections 7, 12 and 13 in respect of that tax period, subject to section 14;



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- “P” represents the number in respect of the industrial process related greenhouse gas emissions of the taxpayer in respect of that tax period expressed as a carbon dioxide equivalent determined in terms of section 4(2)(c);
 - “J” represents a number equal to the sum of the percentages of the allowances determined under sections 7, 8, 10, 11, 12 and 13 in respect of that tax period, subject to section 14;
 - “F” represents the number in respect of the fugitive greenhouse gas emissions of the taxpayer in respect of that tax period expressed as a carbon dioxide equivalent determined in terms of section 4(2)(b); and
 - “K” represents the sum of the percentages of the allowances determined in terms of sections 7, 9, 10, 11, 12 and 13 in respect of that tax period, subject to section 14;
- (Provided that where the number in respect of the determination of the expression “(E-S)” in the formula is less than zero, that number must be deemed to be zero.)

Note: For the purposes of this section “sequester” means the process of storing a greenhouse gas or increasing the carbon content of a carbon reservoir other than the atmosphere.

Section C. Determination of Environmental Levy payable

➤ C.1 Calculation of Gross Levy Payable:

Total Net Emission Equivalent multiplied by the rate of environmental levy to determine the Gross Levy Payable.

➤ C.2 Calculation of Net Levy Payable:

The Net Levy Payable is calculated by the adjustment of the Gross Levy Payable, where applicable, in respect of either the generation of electricity from fossil fuels or the production of petrol by a petroleum refinery during the tax period.

In the case of the generation of electricity from fossil fuels, please use the formula:

$$X = A - B - C \text{ in which -}$$

- “X” represents the amount to be determined that must not be less than zero;
- “A” represents the amount of the Gross Levy Payable in respect of a tax period;
- “B” represents the renewable energy premium in respect of a tax period, from the commencement of the tax period until 31 December 2022, constituted by an amount expressed in Rand determined by the Minister by Notice in the *Gazette*;
- “C” represents the total amount of the environmental levy in respect of electricity generated in the Republic contemplated in Section B of Part 3 of Schedule 1 to the Customs and Excise Act, 1964 (Act No. 91 of 1964), and paid by the company during the tax period, until 31 December 2022.

In the case of the production of petrol by a petroleum refinery, please use the formula:

$$X = A - (B \times P) \text{ in which -}$$

- “X” represents the amount to be determined that must not be less than zero;
- “A” represents the amount of the Gross Levy Payable in respect of a tax period;
- “B” represents an amount of 0.56 cents per litre; and
- “P” represents the total volume of petrol produced expressed in litres.

➤ C.3 Calculation of Total Amount Payable:

Net Levy Payable: Gross Levy Payable adjusted, where applicable, in respect of either the generation of electricity from fossil fuels or the production of petrol by a petroleum refinery during the tax period.

Less Overpaid on previous period: If an amount was overpaid on a previous account the amount must be deducted from the Net Levy Payable.

Plus Underpaid on previous period: If an amount was underpaid on a previous account, the amount must be added to the Net Levy Payable.

Note: An under-payment and/or under-declaration must be corrected as soon as it is detected. You should not wait for the next account submission. This is necessary to limit the payable interest on the outstanding amount due. Ensure you contact the relevant SARS – Excise branch office for guidance and assistance herein. The same applies to an over-declaration or over-payment.

- **Declaration Box:** The licensee or his duly appointed, by proxy, public officer must complete their personal particulars and signature with date of completion of the DA 180 account.



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DA 180

EXPLANATION OF THE FIELDS ON THE DA 180.01A.1 – FUEL COMBUSTION (STATIONARY)

Section A. Licensee particulars

- Warehouse number: The relevant warehouse number allocated to the licensed warehouse for Excise.
- Excise Client Code: The Excise code issued to the licensee for Excise.
- Licensee: The official business name of the licensee as registered with the Registrar of Companies.
- Trading as: The official company name of the licensee as registered with the Registrar of Companies.
- Physical Address: The street address of the licensed warehouse.
- Postal Code: The postal area code of the licensed warehouse.
- Accounting Period: The 12-month period in which the carbon emissions occurred at the licensed warehouse premises. The 12-month period starts on 1 January and ends on 31 December of each year.

Section B. Carbon dioxide equivalent declaration (section 4(2) of Carbon Tax Act, 2019, methodology)

- B.1 – Emissions factor - The greenhouse gas emission factor, in carbon dioxide equivalent per tonne that must be determined in accordance with the formula: $X = \{(C \times 1) + (M \times 23) + (N \times 296)\} \times D / Y = X$ in which formula:
 - “X” represents the number to be determined;
 - “C” represents the carbon dioxide emissions of a fuel type determined by matching the fuel type listed in the column “fuel type” in Table 1 of Schedule 1 with the number in the corresponding line of the column “CO₂ (KGCO₂/TJ)” of that table;
 - “M” represents the methane emissions of a fuel type determined by matching the fuel type listed in the column “fuel type” in Table 1 of Schedule 1 with the number in the corresponding line of the column “CH₄ (KGCH₄/TJ)” of that table;
 - “N” represents the Nitrous Oxide emissions of a fuel type determined by matching the fuel type listed in the column “fuel type” in Table 1 of Schedule 1 with the number in the corresponding line of the column “N₂O (KGN₂O/TJ)” of that table; and
 - “Y” represents the number 1000.
 - “D” represents the default net calorific value (Terra Joule per tonne) of a fuel type determined by matching the fuel type listed in the column listed in the column “fuel type” in Table 1 of Schedule 1 with the number in the corresponding line of the column “DEFAULT NET CALORIFIC VALUE (TJ/TONNE)” of that table.
- Use the prescribed Schedule for Carbon Tax Fuel Combustion Emission factors – Stationary to calculate the Emission factor in Carbon Dioxide equivalent per tonne.
- B.2 – Emissions equivalent - A number constituted by the sum of the respective numbers determined for each type of fuel in respect of which a greenhouse gas is emitted in respect of that tax period which respective numbers must be determined in accordance with the formula: $E = (A \times B)$ in which formula:
 - “E” represents the number to be determined;
 - “A” represents the mass of any one type of the fuel expressed in tonne that is the source of the greenhouse gas emission, other than any fuel utilised for the purpose of international aviation and maritime transport; and
 - “B” represents the greenhouse gas emission factor in carbon dioxide equivalent per tonne that must be determined in accordance with the formula.
- Use the Total of A (mass in tonne) multiplied by total of B (Emission factor) to calculate the Emission Equivalent.

Note: For the conversion of volume to mass, use the appropriate density conversion factor provided in DEA’s Technical Guidelines for Monitoring, Reporting and Verification of Greenhouse Gas Emissions by Industry available at <https://www.environment.gov.za/legislation/guidelines>

- B.3 – Completion of the table of emissions equivalent utilising the prescribed Schedule 1 of the Carbon Tax Act, 2019.

Section C

- The Emissions Equivalent figures as reflected in this DA180.01A.1 represented by E as above must be carried forward to the DA 180 (front-page) section B.2 to be inserted in the Fuel Combustion (Stationary) fields according to the corresponding IPCC codes.



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EXPLANATION OF THE FIELDS ON THE DA 180.01A.2 – FUEL COMBUSTION (NON-STATIONARY)

Section A. Licensee particulars

- Warehouse number: The relevant warehouse number allocated to the licensed warehouse for Excise.
- Excise Client Code: The Excise code issued to the licensee for Excise.
- Licensee: The official business name of the licensee as registered with the Registrar of Companies.
- Trading as: The official company name of the licensee as registered with the Registrar of Companies.
- Physical Address: The street address of the licensed warehouse.
- Postal Code: The postal area code of the licensed warehouse.
- Accounting Period: The 12-month period in which the carbon emissions occurred at the licensed warehouse premises. The 12-month period starts on 1 January and ends on 31 December of each year.

Section B. Carbon dioxide equivalent declaration (section 4(2) of Carbon Tax Act, 2019, methodology

- B.1 – Emissions factor - The greenhouse gas emission factor, in carbon dioxide equivalent per tonne that must be determined in accordance with the formula: $X = \{(C \times 1) + (M \times 23) + (N \times 296)\} \times D / Y = X$ in which formula:
 - “X” represents the number to be determined;
 - “C” represents the carbon dioxide emissions of a fuel type determined by matching the fuel type listed in the column “fuel type” in Table 1 of Schedule 1 with number in the corresponding line of the column “CO₂ (KGCO₂/TJ)” of that table;
 - “M” represents the methane emissions of a fuel type determined by matching the fuel type list in the column “fuel type” in Table 1 of Schedule 1 with the number in the corresponding line of the column “CH₄ (KGCH₄/TJ)” of that table;
 - “N” represents the Nitrous Oxide emissions of a fuel type determined by matching the fuel type list in the column “fuel type” in Table 1 of Schedule 1 with the number in the corresponding line of the column “N₂O (KG N₂O/TJ)” of that table;
 - “Y” represents the number 1000.
 - “D” represents the default net calorific value (Terra Joule per tonne) of a fuel type determined by matching the fuel type listed in the column “fuel type” in Table 1 of Schedule 1 with the number in the corresponding line of the column “DEFAULT NET CALORIFIC VALUE (TERRA JOULE PER TONNE)” of that table.
 - Use the prescribed Schedule for Carbon Tax Fuel Combustion Emission factors – Non-Stationary to calculate the Emission factor in Carbon Dioxide equivalent per tonne.
 - B.2 – Emissions equivalent - A number constituted by the sum of the respective numbers determined for each type of fuel in respect of which a greenhouse gas is emitted in respect of that tax period which respective numbers must be determined in accordance with the formula: $E = (A \times B)$ in which formula:
 - “E” represents the number to be determined;
 - “A” represents the mass of any one type of the fuel expressed in tonne that is the source of the greenhouse gas emission, other than any fuel utilised for the purpose of international aviation and maritime transport; and
 - “B” represents the greenhouse gas emission factor in carbon dioxide equivalent per tonne that must be determined in accordance with the formula.
 - Use the Total of A (mass in tonne) multiplied by total of B (Emission factor) to calculate the Emission Equivalent.
- Note:** For the conversion of volume to mass, use the appropriate density conversion factor provided in DEA’s Technical Guidelines for Monitoring, Reporting and Verification of Greenhouse Gas Emissions by Industry available at <https://www.environment.gov.za/legislation/guidelines>
- B.3 – Completion of the table of emissions equivalent utilising the prescribed Schedule 1 of the Carbon Tax Act, 2019.

Section C.

- The Emissions Equivalent figures as reflected in this DA 180.01A.2 represented by E as above must be carried forward to the DA 180 (front-page) section B.2 to be inserted in the Fuel Combustion (Non-Stationary) fields according to the corresponding IPCC codes.



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EXPLANATION OF THE FIELDS ON THE DA 180.01B.1 – FUGITIVE (OIL AND NATURAL GAS)

Section A. Licensee particulars

- Warehouse number: The relevant warehouse number allocated to the licensed warehouse for Excise.
- Excise Client Code: The Excise code issued to the licensee for Excise.
- Licensee: The official business name of the licensee as registered with the Registrar of Companies.
- Trading as: The official company name of the licensee as registered with the Registrar of Companies.
- Physical Address: The street address of the licensed warehouse.
- Postal Code: The postal area code of the licensed warehouse.
- Accounting Period: The 12-month period in which the carbon emissions occurred at the licensed warehouse premises. The 12-month period starts on 1 January and ends on 31 December of each year.

Section B. Carbon dioxide equivalent declaration (section 4(2) of Carbon Tax Act, 2019, methodology

- B.1 – Emissions factor - The greenhouse gas emission factor, in carbon dioxide equivalent per tonne that must be determined in accordance with the formula: $\{(C \times 1) + (M \times 23) + (N \times 296)\} \times Y = X$ in which formula:
 - “X” represents the number to be determined;
 - “C” represents the carbon dioxide emissions of a fuel type determined by matching the fuel type listed in the column “fuel type” in Table 2 of Schedule 1 with the number in the corresponding line of the column “CO₂” of that table;
 - “M” represents the methane emissions of a fuel type determined by matching the fuel type list in the column “fuel type” in Table 2 of Schedule 1 with the number in the corresponding line of the column “CH₄” of that table;
 - “N” represents the Nitrous Oxide emissions of a fuel type determined by matching the fuel type list in the column “fuel type” in Table 1 of Schedule 1 with the number in the corresponding line of the column “N₂O” of that table.
 - “Y” represents the number 1000.
- Use the prescribed Schedule for Carbon Tax Fugitive Emission Factors to calculate the Emission factor in Carbon Dioxide equivalent per tonne (X)
- B.2 – Emissions equivalent: A number constituted by the sum of respective numbers determined for each type of commodity, fuel or technology in respect of which the greenhouse gas is emitted in respect of a tax period which respective numbers must be determined in accordance with the formula: $F = (N \times Q)$ in which formula:
 - “F” represents the number to be determined;
 - “N” represents the mass expressed in tonne in the case of solid fuels or volume of each type of fuel expressed in cubic metres in the case of fuels other than solid fuels, in respect of the greenhouse gas emissions; and
 - “Q” represents the greenhouse gas emission factor in carbon dioxide equivalent per tonne or cubic metres that must be determined in accordance with the formula.
- Use the Total of N (mass in tonne) multiplied by total of X (Emission factor) to calculate the Emission Equivalent F.

Note: For the conversion of volume to mass, use the appropriate density conversion factor provided in DEA’s Technical Guidelines for Monitoring, Reporting and Verification of Greenhouse Gas Emissions by Industry available at <https://www.environment.gov.za/legislation/guidelines>.

- B.3 – Completion of the table of emissions equivalent utilising the prescribed Schedule 1 of the Carbon Tax Act, 2019.

Section C.

- The Emissions Equivalent figures as reflected in this DA180.01B.1 represented by F as above must be carried forward to the DA 180 (front-page) section B.2 to be inserted in the Fugitive (Oil and Natural Gas) fields according to the corresponding IPCC codes.



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DA 180

EXPLANATION OF THE FIELDS ON THE DA 180.01B.2 – FUGITIVE (COAL MINING AND HANDLING)

Section A. Licensee particulars

- Warehouse number: The relevant warehouse number allocated to the licensed warehouse for Excise.
- Excise Client Code: The Excise code issued to the licensee for Excise.
- Licensee: The official business name of the licensee as registered with the Registrar of Companies.
- Trading as: The official company name of the licensee as registered with the Registrar of Companies.
- Physical Address: The street address of the licensed warehouse.
- Postal Code: The postal area code of the licensed warehouse.
- Accounting Period: The 12-month period in which the carbon emissions occurred at the licensed warehouse premises. The 12-month period starts on 1 January and ends on 31 December of each year.

Section B. Carbon dioxide equivalent declaration (section 4(2) of Carbon Tax Act, 2019, methodology

- B.1 – Emissions factor - The greenhouse gas emission factor, in carbon dioxide equivalent per tonne that must be determined in accordance with the formula: $(M \times D \times 23) \times Y = X$ in which formula:
 - “X” represents the number to be determined;
 - “M” represents the methane emissions of a fuel type determined by matching the fuel type list in the column “fuel type” in Table 2 of Schedule 1 with the number in the corresponding line of the column “CH₄” of that table;
 - “D” represents the density factor for coal mining and handling methane emissions; and
 - “Y” represents the number 1000.
- Use the prescribed Schedule for Carbon Tax Fugitive Emission Factors to calculate the Emission factor in Carbon Dioxide equivalent per tonne (X)
- B.2 – Emissions equivalent: A number constituted by the sum of respective numbers determined for each type of commodity, fuel or technology in respect of which the greenhouse gas is emitted in respect of a tax period which respective numbers must be determined in accordance with the formula: $F = (N \times Q)$ in which formula:
 - “F” represents the number to be determined;
 - “N” represents the mass expressed in tonne in the case of solid fuels or volume of each type of fuel expressed in cubic metres in the case of fuels other than solid fuels, in respect of the greenhouse gas emissions; and
 - “Q” represents the greenhouse gas emission factor in carbon dioxide equivalent per tonne or cubic metres that must be determined in accordance with the formula.
- Use the Total of N (mass in tonne) multiplied by total of X (Emission factor) to calculate the Emissions Equivalent (F).

Note: For the conversion of volume to mass, use the appropriate density conversion factor provided in DEA’s Technical Guidelines for Monitoring, Reporting and Verification of Greenhouse Gas Emissions by Industry available at <https://www.environment.gov.za/legislation/guidelines>.

- B.3 – Completion of the table of emissions equivalent utilising the prescribed Schedule 1 of the Carbon Tax Act, 2019.

Section C.

- The Emissions Equivalent figures as reflected in this DA180.01B.2 represented by F as above must be carried forward to the DA 180 (front-page) section B.2 to be inserted in the Fugitive (Coal Mining and Handling) fields according to the corresponding IPCC codes.



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CUSTOMS & EXCISE

DA 180

EXPLANATION OF THE FIELDS ON THE DA 180.01C – INDUSTRIAL PROCESS

Section A. Licensee particulars

- Warehouse number: The relevant warehouse number allocated to the licensed warehouse for Excise.
- Excise Client Code: The Excise code issued to the licensee for Excise.
- Licensee: The official business name of the licensee as registered with the Registrar of Companies.
- Trading as: The official company name of the licensee as registered with the Registrar of Companies.
- Physical Address: The street address of the licensed warehouse.
- Postal Code: The postal area code of the licensed warehouse.
- Accounting Period: The 12-month period in which the carbon emissions occurred at the licensed warehouse premises. The 12-month period starts on 1 January and ends on 31 December of each year.

Section B. Carbon dioxide equivalent declaration (section 4(2) of Carbon Tax Act, 2019, methodology

- B.1 – Emissions factor - The greenhouse gas emission factor, in carbon dioxide equivalent per tonne that must be determined in accordance with the formula: $\{(C \times 1) + (M \times 23) + (N \times 296) + (H \times 11\ 900) + (T \times 5\ 700) + (S \times 22\ 200)\} = X$ in which formula:
 - “X” represents the number to be determined;
 - “C” represents the carbon dioxide emissions of a raw material or product determined by matching the fuel type listed in the column “SOURCE CATEGORY ACTIVITY / RAW MATERIAL / PRODUCT” in Table 3 of Schedule 1 with the number in the corresponding line of the column “tonne CO₂ / tonne product” of that table;
 - “M” represents the methane emissions of a raw material or product determined by matching the fuel type listed in the column “SOURCE CATEGORY ACTIVITY / RAW MATERIAL / PRODUCT” in Table 3 of Schedule 1 with the number in the corresponding line of the column “tonne CH₄ / tonne product” of that table;
 - “N” represents the Nitrous Oxide emissions of a raw material or product determined by matching the fuel type listed in the column “SOURCE CATEGORY ACTIVITY / RAW MATERIAL / PRODUCT” in Table 3 of Schedule 1 with the number in the corresponding line of the column “tonne N₂O / tonne product” of that table;
 - “H” represents the Hexafluoroethane (C₂F₆) emissions of a raw material or product determined by matching the fuel type listed in the column “SOURCE CATEGORY ACTIVITY / RAW MATERIAL / PRODUCT” in Table 3 of Schedule 1 with the number in the corresponding line of the column “tonne C₂F₆ / tonne product” of that table.
 - “T” represents the carbon tetrafluoride (CF₄) emissions of a raw material or product determined by matching the fuel type listed in the column “SOURCE CATEGORY ACTIVITY / RAW MATERIAL / PRODUCT” in Table 3 of Schedule 1 with the number in the corresponding line of the column “tonne CF₄ / tonne product” of that table.
 - “S” represents the Sulphur hexafluoride (SF₆) emissions of a raw material or product determined by matching the fuel type listed in the column “SOURCE CATEGORY ACTIVITY / RAW MATERIAL / PRODUCT” in Table 3 of Schedule 1 with the number in the corresponding line of the column “tonne SF₆ / tonne product” of that table.
- Use the prescribed Schedule for Carbon Tax Industrial Process Factors to calculate the Emission factor in Carbon Dioxide equivalent per tonne (X)
- B.2 – Emissions equivalent in respect of a tax period that is a number constituted by the sum of the respective numbers determined for each type of commodity, fuel or technology in respect of which the greenhouse gas is emitted in respect of that tax period which respective numbers must be determined in accordance with the formula: $(G \times H) = P$ in which formula:
 - “P” represents the amount to be determined that must not be less than zero;
 - “G” represents the mass of each raw material used or product produced expressed in tonne in respect of which greenhouse gas is emitted in respect of that tax period; and
 - “H” represents the greenhouse gas emission factor in carbon dioxide emissions equivalent per tonne for each raw material used or product produced that must be determined in accordance with the formula.
- Use the Total of G (mass in tonne) multiplied by total of X (Emission factor) to calculate the Emissions Equivalent

Note: For the conversion of volume to mass, use the appropriate density conversion factor provided in DEA’s Technical Guidelines for Monitoring, Reporting and Verification of Greenhouse Gas Emissions by Industry available at <https://www.environment.gov.za/legislation/guidelines>

- B.3 – Completion of the table of emissions equivalent utilising the prescribed Schedule 1 of the Carbon Tax Act, 2019.

Section C.

- The Emissions Equivalent figures as reflected in this DA 180.01C represented by P as above must be carried forward to the DA 180 (front-page) section B.2 to be inserted in the Industrial Process fields according to the corresponding IPCC codes.



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DA 180

EXPLANATION OF THE FIELDS ON THE DA 180.02 – CARBON TAX ALLOWANCES

Section A. Licensee particulars

- Warehouse number: The relevant warehouse number allocated to the licensed warehouse for Excise.
- Excise Client Code: The Excise code issued to the licensee for Excise.
- Licensee: The official business name of the licensee as registered with the Registrar of Companies.
- Trading as: The official company name of the licensee as registered with the Registrar of Companies.
- Physical Address: The street address of the licensed warehouse.
- Postal Code: The postal area code of the licensed warehouse.
- Accounting Period: The 12-month period in which the carbon emissions occurred at the licensed warehouse premises. The 12-month period starts on 1 January and ends on 31 December of each year.

Section B. Calculation of Allowances

- B.1 – Performance allowance formula for column 692.05: $(A / B - C) \times D = Z$, in which formula:
 - “Z” represents the percentage to be determined that must not be less than zero;
 - “A” represents the sector or sub-sector greenhouse gas emissions intensity benchmark as prescribed by the Minister, or the number zero where no value is prescribed;
 - “B” represents the measured and verified greenhouse gas emissions intensity of a taxpayer in respect of a tax period;
 - “C” represents the number one; and
 - “D” represents the number 100.
- B.2 – Determine the percentages for the relevant allowances per IPCC code as reflected in the matching activity line of the prescribed Schedule:

The percentages for the relevant Basic Tax Free (692.01), Industrial Process Emissions (692.02), Fugitive Emissions (692.03), Trade Exposure (692.04), Performance (692.05), Carbon Budget (692.06) and/or Offset (692.07) allowances should be summed (G) to not exceed the prescribed maximum total percentage of allowances (H) per IPCC code.

Section C.

- The relevant allowances in B.2 above must be carried forward for declaration in the relevant fields of section B.3 on the DA 180 (front page) according to the corresponding IPCC codes.

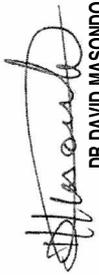
SOUTH AFRICAN REVENUE SERVICE

NO. R. 329

9 April 2021

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1665)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is hereby amended to the extent set out in the Schedule hereto.



DR DAVID MASONDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion of the following **Additional Note(s)** after **Note 6** in **Chapter 49** of **Section X** to **Part 1** of **Schedule No. 1**:

ADDITIONAL NOTE:

- Tariff subheadings 4907.00.16 and 4907.00.18 applies to the foreign currency banknotes mentioned therein, exported from the Republic.

By the deletion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU	EFTA	SADC	MERCOSUR	AfCFTA
4907.00.10	2	- Postage stamps, revenue stamps and banknotes	kg	free	free	free	free	free	free

By the insertion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU	EFTA	SADC	MERCOSUR	AfCFTA
4802.55.10	7	--- Security paper used for banknotes or the like	kg	free	free	free	free	free	free
4802.57.10	5	--- Security paper used for banknotes or the like	kg	free	free	free	free	free	free
4907.00.1	-	Banknotes:							
4907.00.11	0	National currency, in circulation, repatriated from abroad	kg	free	free	free	free	free	free
4907.00.12	9	National currency, not in circulation, printed abroad	kg	free	free	free	free	free	free
4907.00.14	5	Foreign currency, in circulation, imported	kg	free	free	free	free	free	free
4907.00.16	1	Foreign currency, printed locally, not in circulation, as provided for in Additional Note 1 to Chapter 49	kg	free	free	free	free	free	free
4907.00.18	8	Foreign currency, in circulation, as provided for in Additional Note 1 to Chapter 49	kg	free	free	free	free	free	free

By the insertion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU	EFTA	SADC	MERCOSUR	AfCFTA
4907.00.19	6	- - Other	kg	free	free	free	free	free	free
4907.00.40	4	- Postage stamps	kg	free	free	free	free	free	free
4907.00.50	1	- Revenue stamps	kg	free	free	free	free	free	free

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU	EFTA	SADC	MERCOSUR	AfCFTA
4802.55.20	4	- - - Other, of a width exceeding 150 mm	kg	free	free	free	free	free	free
4802.57.20	7	- - - Other, in strips or rolls of a width exceeding 150 mm; in rectangular (including square) sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	kg	free	free	free	free	free	free

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 329

9 April 2021

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/1/1665)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 1 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.



DR DAVID MASONDO
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die invoeging van die volgende Addisionele Opmerking(s) na Note 6 in Hoofstuk 49 van Afdeling X tot Deel 1 van Bylae No. 1:

ADDISIONELE OPMERKINGS:	
1.	Tariefsubposte 4907.00.16 en 4907.00.18 is van toepassing op die buitelandse valuta banknote daarin genoem, uitgevoer vanaf die Republiek.

Deur die skraping van die volgende:

Pos / Subpos	TS	Artikel Beskrywing	Statistiese Eenheid	Skaal van Reg					
				Algemeen	EU	EFTA	SAOG	MERCOSUR	AfCFTA
4907.00.10	2	-	kg	vry	vry	vry	vry	vry	vry

Deur die invoeging van die volgende:

Pos / Subpos	TS	Artikel Beskrywing	Statistiese Eenheid	Skaal van Reg					
				Algemeen	EU	EFTA	SAOG	MERCOSUR	AfCFTA
4802.55.10	7	---	kg	vry	vry	vry	vry	vry	vry
4802.57.10	5	---	kg	vry	vry	vry	vry	vry	vry
4907.00.1	-	Banknote:							
4907.00.11	0	--	kg	vry	vry	vry	vry	vry	vry
4907.00.12	9	--	kg	vry	vry	vry	vry	vry	vry
4907.00.14	5	--	kg	vry	vry	vry	vry	vry	vry
4907.00.16	1	--	kg	vry	vry	vry	vry	vry	vry
4907.00.18	8	--	kg	vry	vry	vry	vry	vry	vry
4907.00.19	6	--	kg	vry	vry	vry	vry	vry	vry

Deur die invoeging van die volgende:

Pos / Subpos	TS	Artikel Beskrywing	Statistiese Eenheid	Skaal van Reg					
				Algemeen	EU	EFTA	SAOG	MERCOSUR	AfCFTA
4907.00.40	4	- Posseëls	kg	vry	vry	vry	vry	vry	vry
4907.00.50	1	- Inkomste seëls	kg	vry	vry	vry	vry	vry	vry

Deur die vervanging van die volgende:

Pos / Subpos	TS	Artikel Beskrywing	Statistiese Eenheid	Skaal van Reg					
				Algemeen	EU	EFTA	SAOG	MERCOSUR	AfCFTA
4802.55.20	4	--- Ander, met 'n wydte van meer as 150 mm	kg	vry	vry	vry	vry	vry	vry
4802.57.20	7	--- Ander, in repe of rolle met 'n wydte van meer as 150 mm; in reghoekige (met inbegrip van vierkantige) velle, met een kant van meer as 360 mm en die ander kant van meer as 150 mm in die ongevoude vorm	kg	vry	vry	vry	vry	vry	vry

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