

REPUBLIC OF SOUTH AFRICA

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# CARBON TAX BILL

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*(As amended by the Standing Committee on Finance (National Assembly))*  
*(The English text is the official text of the Bill)*

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(MINISTER OF FINANCE)

**[B 46B—2018]**

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# **BILL**

**To provide for the imposition of a tax on the carbon dioxide (CO<sub>2</sub>) equivalent of greenhouse gas emissions; and to provide for matters connected therewith.**

## **PREAMBLE**

**SINCE** the causality of the increasing of anthropogenic greenhouse gas emissions in the atmosphere and the global climate change has been scientifically confirmed;

**AND SINCE** it has consequently become necessary to manage the inevitable climate change impact through interventions that build and sustain South Africa's social, economic and environmental resilience and emergency response capacity;

**AND SINCE** it has also become necessary to make a contribution to the global effort to stabilise greenhouse gas concentrations in the atmosphere at a level that avoids dangerous anthropogenic interference with the climate system within a timeframe that enables economic, social and environmental development to proceed in a sustainable manner;

**AND SINCE** the costs of remedying pollution, environmental degradation and consequent adverse health effects and of preventing, controlling or minimising further pollution, environmental damage or adverse health effects must be paid for by those responsible for harming the environment (the polluter pays principle);

**AND SINCE** government is desirous to utilise a package of measures in an effort to address the challenges posed by climate change;

**AND SINCE** this package of measures will be achieved by the deployment of a range of measures to support the system of desired emissions reduction outcomes, including the appropriate pricing of carbon and economic incentives, as well as the use of emissions offsets;

**AND SINCE** government is of the view that imposing a tax on greenhouse gas emissions and concomitant measures such as providing tax incentives for rewarding the efficient use of energy will provide appropriate price signals to help nudge the economy towards a more sustainable growth path,

**B**E IT THEREFORE ENACTED by the Parliament of the Republic of South Africa, as follows:—

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#### **SCHEDULE 1**

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#### **SCHEDULE 3**

*Part I**Definitions and general provisions relating to imposition of carbon tax***Definitions**

1. In this Act, unless the context otherwise indicates—
- “**allowance**” means any amount allowed to be taken into account in terms of Part II, subject to section 14, for the purposes of determining the amount of carbon tax payable; 5
- “**carbon budget**” means an amount of greenhouse gas emissions permitted, against which direct emissions arising from the operations of a person during a defined time period will be accounted for; 10
- “**carbon dioxide (CO<sub>2</sub>) equivalent**” means the concentration of carbon dioxide that would cause the same amount of radiative forcing (the difference of sunlight absorbed by the Earth and energy radiated back to space) as a given mixture of carbon dioxide and other greenhouse gases;
- “**carbon tax**” means a tax on the carbon dioxide (CO<sub>2</sub>) equivalent of greenhouse gas emissions imposed in terms of section 2; 15
- “**combustion**” means the exothermic reaction of a fuel with oxygen;
- “**Commissioner**” means the Commissioner for the South African Revenue Service;
- “**emission factor**” means the average emission rate of a given greenhouse gas for a given source, relative to the activity data of a source stream assuming complete oxidation for combustion and complete conversion for all other chemical reactions; 20
- “**emissions**” means—
- (a) the release of greenhouse gases or their precursors; or
- (b) the release of greenhouse gases and their precursors, into the atmosphere, over a specified area and period of time; 25
- “**emissions intensity**” means an indicator of the result of the measurement of the quantity of greenhouse gas emissions in relation to an activity;
- “**emissions intensity benchmark**” means the result of the measurement in respect of an activity that creates greenhouse gas emissions— 30
- (a) expressed as a predetermined value of the quantity of specified greenhouse gas emissions;
- (b) in relation to an activity that is differentiated from other activities by means of a product, a type of fuel or a technology; and
- (c) compared against the quantity of greenhouse gas emissions, in relation to an identical activity undertaken by another person; 35
- “**fugitive emissions**” means emissions that are released into the atmosphere by any other means than through an intentional release through stack or vent including extraction, processing, delivery and burning for energy production of fossil fuels, including leaks from industrial plant and pipelines; 40
- “**greenhouse gas**” means gaseous constituents of the atmosphere, both natural and anthropogenic, that absorb and re-emit infrared radiation, and includes carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) and sulphur hexafluoride (SF<sub>6</sub>);
- “**industrial process**” means a manufacturing process that chemically or physically transforms materials; 45
- “**IPCC**” means the Intergovernmental Panel on Climate Change established for the purposes of providing internationally co-ordinated scientific assessments of the magnitude, timing and potential environmental and socio-economic impact of climate change by the United Nations Environment Programme (UNEP) and the World Meteorological Organization (WMO) and endorsed by the United Nations by General Assembly Resolution 43/53 made at the 70th plenary meeting on 6 December 1988; 50
- “**IPCC code**” means the source code in respect of an activity resulting in the emission of a greenhouse gas as stipulated in the “Guidelines for National Greenhouse Gas Inventories” (2006) issued by the IPCC;
- “**Minister**” means the Minister of Finance;
- “**person**” includes—
- (a) a partnership;
- (b) a trust; 60

- (c) a municipal entity as defined in section 1 of the Local Government: Municipal Systems, 2000 (Act No. 32 of 2000); and
- (d) a public entity listed in Schedules 2, 3A, 3B, 3C and 3D to the Public Finance Management Act, 1999 (Act No. 1 of 1999);
- “**taxpayer**” means a person liable for the carbon tax in terms of section 3; and 5
- “**tax period**” means a period in respect of which tax is payable as prescribed under section 16.

### Imposition of carbon tax

2. There must be levied and collected for the benefit of the National Revenue Fund, a tax to be known as the carbon tax. 10

### Persons subject to tax

3. A person is—
- (a) a taxpayer for the purposes of this Act; and
- (b) liable to pay an amount of carbon tax calculated as contemplated in section 6 in respect of a tax period as specified in section 16, 15
- if that person conducts an activity in the Republic resulting in greenhouse gas emissions above the threshold determined by matching the activity listed in the column “Activity/Sector” in Schedule 2 with the number in the corresponding line of the column “Threshold” of that table.

### Tax base 20

4. (1) The carbon tax must be levied in respect of the sum of the greenhouse gas emissions of a taxpayer in respect of a tax period expressed as the carbon dioxide equivalent of those greenhouse gas emissions resulting from fuel combustion and industrial processes, and fugitive emissions in accordance with the emissions factors determined in accordance with a reporting methodology approved by the Department of Environmental Affairs. 25

(2) If a reporting methodology approved by the Department of Environmental Affairs for the purposes of determining emission factors does not exist in respect of the calculation of greenhouse gas emissions resulting from fuel combustion, and industrial processes, and fugitive emissions the carbon tax must be levied in respect of the sum of the greenhouse gas emissions of a taxpayer in respect of a tax period expressed as the carbon dioxide equivalent of those greenhouse gas emissions resulting from—

- (a) fuel combustion in respect of that tax period that is 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: 35

$$E = (A \times B)$$

in which formula—

- (i) “**E**” represents the number to be determined;
- (ii) “**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 purposes of international aviation and maritime transport;
- (iii) “**B**” represents the greenhouse gas emission factor in carbon dioxide equivalent per tonne that must be determined in accordance with the formula: 45

$$X = \{(C \times 1) + (M \times 23) + (N \times 296)\} \times D$$

in which formula—

- (aa) “**X**” represents the number to be determined;
- (bb) “**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 “CO<sub>2</sub> (KGCO<sub>2</sub>/TJ)” of that table;
- (cc) “**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 “CH<sub>4</sub> (KGCH<sub>4</sub>/TJ)” of that table; 55
- (dd) “**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 “N<sub>2</sub>O (KGN<sub>2</sub>O/TJ)” of that table; and

(ee) “**D**” represents the default 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 CALORIFIC VALUE (TJ/TONNE)” of that table; 5

(b) fugitive emissions 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 a tax period which respective numbers must be determined in accordance with the formula: 10

$$F = (N \times Q)$$

in which formula—

(i) “**F**” represents the number to be determined; 15

(ii) “**N**” represents the mass expressed in tonne in the case of solid fuels or the 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 emission; and

(iii) “**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: 20

$$X = (C \times 1) + (M \times 23) + (N \times 296)$$

in which formula—

(aa) “**X**” represents the number to be determined; 25

(bb) “**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 “CO<sub>2</sub>” of that table;

(cc) “**M**” represents the methane 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 “CH<sub>4</sub>” of that table; 30

(dd) “**N**” represents the Nitrous Oxide 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 “N<sub>2</sub>O” of that table; and 35

(c) industrial process 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: 40

$$P = (G \times H)$$

in which formula—

(i) “**P**” represents the amount to be determined that must not be less than zero; 45

(ii) “**G**” represents the mass of each raw material used or product produced expressed in tonne in respect of which the greenhouse gas is emitted in respect of that tax period; and

(iii) “**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: 50

$$X = (C \times 1) + (M \times 23) + (N \times 296) + (H \times 11\,900) + (T \times 5\,700) + (S \times 22\,200)$$

in which formula— 55

(aa) “**X**” represents the number to be determined;

(bb) “**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 “CO<sub>2</sub>/tonne product” of that table; 60

(cc) “**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 “**CH<sub>4</sub>/tonne product**” of that table;
- (dd) “**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 “**N<sub>2</sub>O/ tonne product**” of that table; 5
- (ee) “**H**” represents the Hexafluoroethane (C<sub>2</sub>F<sub>6</sub>) 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 “**C<sub>2</sub>F<sub>6</sub>/tonne product**” of that table; 10
- (ff) “**T**” represents the carbon tetrafluoride (CF<sub>4</sub>) 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 “**CF<sub>4</sub>/tonne product**” of that table; and 15
- (gg) “**S**” represents the Sulphur hexafluoride (SF<sub>6</sub>) 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 “**SF<sub>6</sub>/tonne product**” of that table. 20

#### Rate of tax 25

5. (1) The rate of the carbon tax on greenhouse gas emissions must, subject to subsections (2) and (3), be imposed at an amount of R120 per ton carbon dioxide equivalent of the greenhouse gas emissions of a taxpayer.

(2) The rate of tax specified in subsection (1) must be increased by the amount of the consumer price inflation plus 2 per cent for the preceding tax period as determined by Statistics South Africa per year until 31 December 2022. 30

(3) The rate of tax must be increased after 31 December 2022 by the amount of the consumer price inflation for the preceding tax year as determined by Statistics South Africa.

#### Calculation of amount of tax payable 35

6. (1) Subject to subsection (2), the amount of tax payable by a taxpayer in respect of a tax period must be calculated in accordance with the formula:

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

in which formula—

- (a) “**X**” represents the amount to be determined that must not be less than zero; 40
- (b) “**E**” represents the number in respect of the total 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(1) or (2)(a);
- (c) “**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; 45
- (d) “**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; 50
- (e) “**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(1) or (2)(a); 55
- (f) “**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;

- (g) “**P**” represents the number in respect of the total 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(1) or (2)(c);
- (h) “**J**” represents a number equal to the sum of the percentages of the allowances determined under sections 8, 10, 11, 12 and 13 in respect of that tax period, subject to section 14; 5
- (i) “**F**” represents the number in respect of the total 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(1) or (2)(b); and 10
- (j) “**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;
- (k) “**R**” represents the rate of tax prescribed under section 5:
- 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. 15
- (2) The amount of tax payable by a taxpayer in respect of the generation of electricity from fossil fuels in respect of a tax period must be calculated in accordance with the formula:

$$X = A - B - C \quad 20$$

in which formula—

- (a) “**X**” represents the amount to be determined that must not be less than zero;
- (b) “**A**” represents the amount of tax payable in respect of a tax period determined in terms of subsection (1);
- (c) “**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*; and 25
- (d) “**C**” represents an amount equal to the environmental levy contemplated in respect of electricity generated in the Republic in Section B of Part 3 of Schedule 1 to the Customs and Excise Act, 1964 (Act No. 91 of 1964), paid in respect of a tax year, until 31 December 2022. 30
- (3) For the purposes of this section “**sequesterate**” means the process of storing a greenhouse gas or increasing the carbon content of a carbon reservoir other than the atmosphere. 35

## *Part II*

### *Allowances*

#### **Allowance for fossil fuel combustion**

**7.** (1) A taxpayer that conducts an activity in respect of fuel combustion emissions that is listed in Schedule 2 in the column “Activity/Sector” must receive an allowance in respect of those emissions, determined in terms of subsection (2). 40

(2) The percentage of the allowance referred to in subsection (1) must be calculated by matching the line in which the activity is contained in the column “Activity/Sector” with the corresponding line in the column “Basic tax-free allowance for fossil fuel combustion emissions %” in Schedule 2 of the total percentage of greenhouse gas emissions in respect of a tax period in respect of that activity. 45

#### **Allowance for industrial process emissions**

**8.** (1) A taxpayer that conducts an activity in respect of industrial process emissions that is listed in Schedule 2 in the column “Activity/Sector” must receive an allowance in respect of those emissions, determined in terms of subsection (2). 50

(2) The percentage of the allowance referred to in subsection (1) must be calculated by matching the line in which the activity is contained in the column “Activity/Sector” with the corresponding line in the column “Basic tax-free allowance for process emissions %” in Schedule 2 of the total percentage of greenhouse gas emissions in respect of a tax period in respect of that activity. 55



### Allowance in respect of fugitive emissions

**9.** (1) A taxpayer that conducts an activity that is listed in Schedule 2 in the column “Activity/Sector” must receive an allowance in respect of fugitive emissions in a percentage determined in terms of subsection (2).

(2) The allowance referred to in subsection (1) must be determined by matching the line in which the activity is contained in the column “Activity/Sector” with the corresponding line in the column “Fugitive emissions allowance %” in Schedule 2 in respect of the total percentage of greenhouse gas emissions in respect of the tax period in respect of that activity. 5

### Trade exposure allowance

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**10.** A taxpayer that is liable for the carbon tax in respect of greenhouse gas emissions must receive an allowance up to a maximum of ten per cent in respect of trade exposure as measured by value of exports plus imports divided by the total production by sector or subsector that must be determined in a manner prescribed by the Minister by regulation. 15

### Performance allowance

**11.** (1) A taxpayer that has implemented measures to reduce the greenhouse gas emissions of that taxpayer in respect of a tax period must receive an allowance in respect of that tax period not exceeding five per cent of the total greenhouse gas emissions of that taxpayer during that tax period determined in accordance with the formula: 20

$$Z = (A / B - C) \times D$$

in which formula—

- (a) “**Z**” represents the percentage to be determined that must not be less than zero;
- (b) “**A**” represents— 25
  - (i) the sector or sub-sector greenhouse gas emissions intensity benchmark as prescribed by the Minister; or
  - (ii) where no value is prescribed as required by subparagraph (i), the number zero;
- (c) “**B**” represents the measured and verified greenhouse gas emissions intensity 30 of a taxpayer in respect of a tax period;
- (d) “**C**” represents the number one; and
- (e) “**D**” represents the number 100.

(2) For the purposes of this section “**measures**” include action taken to reduce greenhouse gas emissions in respect of a tax period. 35

### Carbon budget allowance

**12.** (1) Subject to subsection (2), a taxpayer that conducts an activity that is listed in Schedule 2 in the column “Activity/Sector”, and participates in the carbon budget system during or before the tax period, must receive an additional allowance of 5 per cent of the total greenhouse gas emissions in respect of a tax period. 40

(2) A taxpayer must only receive the allowance as contemplated in subsection (1) if the Department of Environmental Affairs confirms in writing that that taxpayer is participating in the carbon budget system as referred to in subsection (1).

### Offset allowance

**13.** (1) Subject to subsection (2), a taxpayer must reduce the amount in respect of the carbon tax for which the taxpayer is liable in respect of a tax period by utilising carbon offsets as prescribed by the Minister. 45

(2) The reduction of the liability for the carbon tax allowed in terms of subsection (1) must not exceed so much of the percentage of the total greenhouse gas emissions of a taxpayer in respect of a tax period as is determined by matching the line in the column 50 “Activity/Sector” with the percentage in the corresponding line of the column “Offsets allowance %” in Schedule 2.

**Part III****Limitation of allowances****Limitation of sum of allowances**

14. A taxpayer, other than a taxpayer in respect of which the maximum total allowance stipulated Schedule 2 constitutes 100 per cent, must only receive the sum of the allowances contemplated in Part II in respect of a tax period to the extent that the sum of those allowances does not exceed 95 per cent of the total greenhouse gas emissions of that taxpayer in respect of that tax period as determined in terms of the column “Maximum total allowances %” in Schedule 2. 5

**Part IV**

10

**Administration, tax period and payment of tax****Administration**

15. (1) The Commissioner must administer the provisions of this Act as if the carbon tax were an environmental levy as contemplated in section 54A of the Customs and Excise Act, 1964 (Act No. 91 of 1964), that must be collected and paid in terms of the provisions of that Act. 15

(2) For the purposes of subsection (1), administrative actions, requirements and procedures for purposes of submission and verification of accounts, collection and payment of the carbon tax as an environmental levy or the performance of any duty, power or obligation or the exercise of any right in terms of this Act are, to the extent not regulated in this Act, regulated by the Customs and Excise Act, 1964. 20

**Tax period**

16. (1) A taxpayer must pay the carbon tax for every tax period.
- (2) A tax period in relation to a taxpayer is—
- (a) commencing on 1 June 2019 and ending on 31 December 2019; and 25
  - (b) subsequent to the period contemplated in paragraph (a), the period commencing on 1 January of each year and ending on 31 December of that year.

**Payment of tax**

17. A taxpayer must submit yearly environmental levy accounts and payments as prescribed by rule in terms of the Customs and Excise Act, 1964 (Act No. 91 of 1964), 30 for every tax period.

**Part V****Miscellaneous****Reporting**

18. Despite Chapter 6 of the Tax Administration Act, the Commissioner must annually submit to the Minister a report, in the form and manner that the Minister may prescribe, within six months from the date of submission of environmental levy accounts and payments contemplated in section 17 advising the Minister in respect of that tax period of— 35

- (a) the total amount of greenhouse gas emissions reported in respect of which taxpayers are liable for the carbon tax; and 40
- (b) the amount of carbon tax collected.

**Regulations**

19. The Minister must make regulations in respect of—
- (a) the sector or sub-sector greenhouse gas emissions intensity benchmark for the purposes of symbol “A” in section 11(1); 45

- (b) the manner of determining the amount of the trade exposure allowance contemplated in section 10; and
- (c) carbon offsets contemplated in section 13 regarding—
  - (i) the projects or activities in respect of which an offset is generated;
  - (ii) the limitation on the carbon offset allowance; 5
  - (iii) offset duration periods;
  - (iv) the institution, board or body that must administer the offset allowance;
  - (v) the powers and responsibilities of the institution, board or body contemplated in subparagraph (iv);
  - (iv) the procedure that must be followed in claiming the offset allowance; 10
  - (vi) the records that must be kept in respect of administering the offset allowance; and
  - (vii) any other matter necessary for the regulation of the utilisation of the carbon offsets.

**Amendment of laws** 15

**20.** The Customs and Excise Act, 1964 (Act No. 91 of 1964), is hereby amended to the extent set out in Schedule 3.

**Short title and commencement**

**21.** This Act is called the Carbon Tax Act, 2019, and comes into operation on 1 June 2019. 20

**SCHEDULE 1****Table 1****Fuel Combustion Emission Factors****STATIONARY SOURCE CATEGORY**

<b>FUEL TYPE</b>	<b>CO<sub>2</sub> (KGCO<sub>2</sub>/ TJ)</b>	<b>CH<sub>4</sub> (KGCH<sub>4</sub>/ TJ)</b>	<b>N<sub>2</sub>O (KGN<sub>2</sub>O/ TJ)</b>	<b>DEFAULT CALORIFIC VALUE (TJ/TONNE)</b>
ANTHRACITE	98 300	1	1.5	0.0267
AVIATION GASOLINE	70 000	3	0.6	0.0443
BIODIESEL	0	3	0.6	0.027
BIOGASOLINE	0	3	0.6	0.027
BITUMEN	80 700	3	0.6	0.0402
BLAST FURNACE GAS	260 000	1	0.1	0.00247
DIESEL	74 100	3	0.6	0.043
BROWN COAL BRI- QUETTES	97 500	1	1.5	0.0207
CHARCOAL	0	200	4	0.0295
COAL TAR	80 700	1	1.5	0.028
COKE OVEN COKE AND LIGNITE COKE	107 000	1	1.5	0.0282
COKE OVEN GAS	44 400	1	0.1	0.0387
COKING COAL	94 600	1	1.5	0.0282
CRUDE OIL	73 300	3	0.6	0.0438
DIESEL	74 100	3	0.6	0.0381
ETHANE	61 600	1	0.1	0.0464
GAS COKE	107 000	1	0.1	0.0173
GAS WORKS GAS	44 400	1	0.1	0.0387
INDUSTRIAL WASTES	143 000	30	4	N/A
JET GASOLINE	70 000	3	0.6	0.0443
JET KEROSENE	71 500	3	0.6	0.0441
LANDFILL GAS	0	1	0.1	0.0504
LIGNITE	101 000	1	1.5	0.0119
LIQUEFIED PETROLEUM GASES	63 100	1	0.1	0.0473
LUBRICANTS	73 300	3	0.6	0.0402
MUNICIPAL WASTES (BIOMASS FRACTION)	0	30	4	0.0116
MUNICIPAL WASTES (NON BIOMASS FRACTION)	91 700	30	4	0.01
NAPHTHA	73 700	3	0.6	0.0445
NATURAL GAS	56 100	1	0.1	0.048
NATURAL GAS LIQUIDS	64 200	3	0.6	0.041
OIL SHALE AND TAR SANDS	107 000	1	1.5	0.0089
ORIMULSION	77 000	3	0.6	0.0275
OTHER BIOGAS	0	1	0.1	0.0504

FUEL TYPE	CO <sub>2</sub> (KGCO <sub>2</sub> / TJ)	CH <sub>4</sub> (KGCH <sub>4</sub> / TJ)	N <sub>2</sub> O (KGN <sub>2</sub> O/ TJ)	DEFAULT CALORIFIC VALUE (TJ/TONNE)
OTHER BITUMINOUS COAL	94 600	1	1.5	0.0243
OTHER KEROSENE	71 900	3	0.6	0.037
OTHER LIQUID BIOFUELS	0	3	0.6	0.0274
OTHER PETROLEUM PRODUCTS	73 300	3	0.6	0.0402
OTHER PRIMARY SOLID BIOMASS	0	30	4	0.0116
OXYGEN STEEL FURNACE GAS	182 000	1	0.1	0.00706
PARAFFIN	71 900	3	0.6	0.0438
PARAFFIN WAXES	73 300	3	0.6	0.0402
PATENT FUEL	97 500	1	1.5	0.0207
PEAT	0	1	1.5	0.00976
PETROL	69 300	3	0.6	0.0443
PETROLEUM COKE	97 500	3	0.6	0.0325
REFINERY FEEDSTOCK	73 300	3	0.6	0.043
REFINERY GAS	57 600	1	0.1	0.0495
RESIDUAL FUEL OIL (HEAVY FUEL OIL)	77 400	3	0.6	0.0404
SHALE OIL	73 300	3	0.6	0.0381
SLUDGE GAS	0	1	0.1	0.0504
SUB-BITUMINOUS COAL	96 100	1	1.5	0.0192
SULPHITE LYES (BLACK LIQUOR)	95 300	3	2	0.0118
WASTE OILS	73 300	30	4	0.0402
WHITE SPIRIT AND SBP	73 300	3	0.6	0.0402
WOOD/WOOD WASTE	0	30	4	0.0156

## NON-STATIONARY / MOBILE SOURCE CATEGORY ACTIVITY

FUEL TYPE	CO <sub>2</sub> (KGCO <sub>2</sub> / TJ)	CH <sub>4</sub> (KGCH <sub>4</sub> / TJ)	N <sub>2</sub> O (KGN <sub>2</sub> O/ TJ)	DEFAULT CALORIFIC VALUE (TJ/TONNE)
AVIATION GASOLINE	70 000	0.5	2	0.0443
COMPRESSED NATURAL GAS	56 100	92	3	N/A
DIESEL	74 100	4.15	28.6	0.0381
DIESEL — (OCEAN- GOING SHIPS)	74 100	7	2	0.0381
DIESEL-RAIL	74 100	4.5	28.6	0.0381
JET KEROSENE	71 500	0.5	2	0.0441
KEROSENE	71 900	3	0.6	0.037
LIQUEFIED NATURAL GASES	56 100	92	3	N/A
LIQUEFIED PETROLEUM GASES	63 100	62	0.2	0.0473
LUBRICANTS	73 300	3	0.6	0.0402
NATURAL GAS	56 100	92	3	0.048
(PARAFFIN) OTHER KEROSENE	71 900	3	0.6	0.0438
OTHER PETROLEUM PRODUCTS	73 300	3	0.6	0.0402
PARAFFIN WAXES	73 300	3	0.6	0.0402
PETROL	69 300	3.5	5.7	0.0443
REFINERY GAS	57 600	1	0.1	0.0495
RESIDUAL FUEL OIL — (HEAVY FUEL OIL)	77 400	7	2	0.0404
SUB-BITUMINOUS COAL — RAIL	96 100	2	1.5	0.0192
WHITE SPIRIT & SBP	73 300	3	0.6	0.0402

## SCHEDULE 1

Table 2

## Fugitive Emission Factors

IPCC Code	SOURCE CATEGORY ACTIVITY	CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O
<b>1B1</b>	<b>SOLID FUELS (M<sup>3</sup> /TONNE)</b>			
<b>1B1a</b>	<b>COAL MINING AND HANDLING</b>			
<b>1B1ai</b>	UNDERGROUND COAL MINING	0.077	0.77	
	UNDERGROUND POST-MINING (HANDLING & TRANSPORT)	0.018	0.18	
<b>1B1aii</b>	SURFACE COAL MINING	N/A	0	
	SURFACE POST-MINING (STORAGE AND TRANSPORT)	N/A	0	
<b>1B1c2</b>	Charcoal production (Fuel wood input) (kgCH <sub>4</sub> /TJ)	N/A	300	
	Charcoal production (Charcoal produced) (kgCH <sub>4</sub> /TJ)	N/A	1000	
<b>1B2</b>	<b>OIL AND NATURAL GAS (Gg/ 10<sup>3</sup>M<sup>3</sup> TOTAL OIL PRODUCTION)</b>			
<b>1B2b</b>	<b>NATURAL GAS</b>			
<b>1B2b</b>	<i>FLARING AND VENTING</i>			
<b>1.B.2.b.ii</b>	WELL DRILLING	0.0001	0.000033	ND
<b>1.B.2.b.ii</b>	WELL TESTING	0.009	0.000051	0.000000068
<b>1.B.2.b.ii</b>	WELL SERVICING	0.0000019	0.00011	ND
<b>1B2b</b>	<b>GAS PRODUCTION (Gg/ 10<sup>6</sup>M<sup>3</sup> TOTAL OIL PRODUCTION)</b>			
<b>1.B.2.b.iii.2</b>	FUGITIVES	1.40E-05 to 8.20E-05	3.80E-04 to 2.30E-03	N/A
<b>1.B.2.b.ii</b>	FLARING	0.0012	0.00000076	0.000000021
	<b>GAS PROCESSING (Gg/ 10<sup>6</sup>M<sup>3</sup> RAW GAS FEED)</b>			
<b>1.B.2.b.iii.3</b>	SWEET GAS PLANTS—FUGITIVES	1.50E-04 to 3.20E-04	4.80E-04 to 1.03E-03	N/A
<b>1.B.2.b.ii</b>	SWEET GAS PLANTS—FLARING	0.0018	0.0000012	0.000000025
<b>1.B.2.b.iii.3</b>	SOUR GAS PLANTS—FUGITIVES	0.0000079	0.000097	N/A
<b>1.B.2.b.ii</b>	SOUR GAS PLANTS—FLARING	0.0036	0.0000024	0.000000054
<b>1.B.2.b.i</b>	SOUR GAS PLANTS —RAW CO <sub>2</sub> VENTING	0.063	N/A	N/A
<b>1.B.2.b.iii.3</b>	DEEP CUT EXTRACTION—FUGITIVES	0.0000016	0.000011	N/A
<b>1.B.2.b.ii</b>	DEEP CUT EXTRACTION—FLARING	0.00011	0.000000072	0.000000012
<b>1.B.2.b.iii.3</b>	DEFAULT—FUGITIVES	1.20E-05 to 3.20E-04	1.50E-04 to 1.03E-03	N/A
<b>1.B.2.b.ii</b>	DEFAULT—FLARING	0.003	0.000002	0.000000033
<b>1.B.2.b.i</b>	DEFAULT—RAW CO <sub>2</sub> VENTING	0.04	N/A	N/A
<b>1B2b</b>	<b>GAS TRANSMISSION &amp; STORAGE (Gg-CO<sub>2</sub>/year/km)</b>			
<b>1.B.2.b.iii.4</b>	TRANSMISSION—FUGITIVES	0.000016	0.0025	N/A
<b>1.B.2.b.i</b>	TRANSMISSION—VENTING	0.0000085	0.0010	N/A
<b>1.B.2.b.iii.4</b>	STORAGE (Gg-CO <sub>2</sub> /year/M <sup>3</sup> )		2.32E-09	ND
<b>1B2b</b>	<b>GAS DISTRIBUTION (Gg/ 10<sup>6</sup>M<sup>3</sup> OF UTILITY SALES)</b>			

IPCC Code	SOURCE CATEGORY ACTIVITY	CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O
1.B.2.b.iii.5	ALL	0.000051	0.0011	ND
1B2b	<b>NATURAL GAS LIQUIDS TRANSPORT (Gg/ 10<sup>3</sup>M<sup>3</sup> CONDENSATE AND PENTANES PLUS)</b>			
1.B.2.a.iii.3	CONDENSATE	0.0000072	0.00011	
1.B.2.a.iii.3	LIQUEFIED PETROLEUM GAS (Gg/ 10 <sup>3</sup> M <sup>3</sup> LPG)	0.00043	N/A	2.2 0E-09
1.B.2.a.iii.3	LIQUEFIED NATURAL GAS (Gg/ 10 <sup>6</sup> M <sup>3</sup> MARKETABLE GAS)	ND	ND	ND
1B2a	<b>OIL</b>			
1B2a	<b>OIL PRODUCTION (Gg/ 10<sup>3</sup>M<sup>3</sup> CONVENTIONAL OIL PRODUCTION)</b>			
1.B.2.a.iii.2	CONVENTIONAL OIL—FUGITIVES (ONSHORE)	1.10E-07 to 2.60E-04	1.50E-06 to 3.60E-03	N/A
1.B.2.a.iii.2	CONVENTIONAL OIL—FUGITIVES (OFFSHORE)	0.000000043	0.00000059	N/A
1.B.2.a.i	CONVENTIONAL OIL—VENTING	0.000095	0.00072	N/A
1.B.2.a.ii	CONVENTIONAL OIL—FLARING	0.041	0.000025	0.00000064
1B2a	<b>OIL PRODUCTION (Gg/ 10<sup>3</sup>M<sup>3</sup> HEAVY OIL PRODUCTION)</b>			
1.B.2.a.iii.2	HEAVY OIL/COLD BITUMEN—FUGITIVES	0.00054	0.0079	N/A
1.B.2.a.i	HEAVY OIL/COLD BITUMEN—VENTING	0.0053	0.017	N/A
1.B.2.a.ii	HEAVY OIL/COLD BITUMEN—FLARING	0.022	0.00014	0.00000046
1B2a	<b>OIL PRODUCTION (Gg/ 10<sup>3</sup>M<sup>3</sup> THERMAL BITUMEN PRODUCTION)</b>			
1.B.2.a.iii.2	THERMAL OIL PRODUCTION—FUGITIVES	0.000029	0.00018	N/A
1.B.2.a.i	THERMAL OIL PRODUCTION—VENTING	0.00022	0.0035	N/A
1.B.2.a.ii	THERMAL OIL PRODUCTION—FLARING	0.027	0.000016	0.00000024
1B2a	<b>OIL PRODUCTION (Gg/ 10<sup>3</sup>M<sup>3</sup> SYNTHETIC CRUDE PRODUCTION FROM OILSANDS)</b>			
1.B.2.a.iii.2	SYNTHETIC CRUDE (FROM OILSANDS)	ND	0.0023	ND
1.B.2.a.iii.2	SYNTHETIC CRUDE (OIL SHALE)	ND	ND	ND
1B2a	<b>OIL PRODUCTION (Gg/ 10<sup>3</sup>M<sup>3</sup> TOTAL OIL PRODUCTION)</b>			
1.B.2.a.iii.2	DEFAULT TOTAL—FUGITIVES	0.00028	0.0022	N/A
1.B.2.a.i	DEFAULT TOTAL—VENTING	0.0018	0.0087	N/A
1.B.2.a.ii	DEFAULT TOTAL—FLARING	0.034	0.000021	0.00000054
1B2a	<b>OIL UPGRADING (Gg/ 10<sup>3</sup>M<sup>3</sup> OIL UPGRADED)</b>			
1.B.2.a.iii.2	ALL	ND	ND	ND
1B2a	<b>OIL TRANSPORT (Gg/ 10<sup>3</sup>M<sup>3</sup> OIL TRANSPORTED BY PIPELINE)</b>			
1.B.2.a.iii.3	PIPELINES	0.00000049	0.0000054	N/A
1B2a	<b>OIL TRANSPORT (Gg/ 10<sup>3</sup>M<sup>3</sup> OIL TRANSPORTED BY TANKER TRUCK)</b>			



<b>IPCC Code</b>	<b>SOURCE CATEGORY ACTIVITY</b>	<b>CO<sub>2</sub></b>	<b>CH<sub>4</sub></b>	<b>N<sub>2</sub>O</b>
<b>1.B.2.a.i</b>	TANKER TRUCKS AND RAIL CARS— VENTING	0.0000023	0.000025	N/A
	<b><i>OIL TRANSPORT (Gg/ 10<sup>3</sup>M<sup>3</sup> OIL TRANSPORTED BY TANKER SHIPS)</i></b>			
<b>1.B.2.a.i</b>	LOADING OFF-SHORE PRODUCTION ON TANKER SHIPS—VENTING	ND	ND	ND
<b>1B2a</b>	<b><i>OIL REFINING (Gg/ 10<sup>3</sup>M<sup>3</sup> OIL REFINED)</i></b>			
<b>1.B.2.a.iii.4</b>	ALL		2.60E-06 to 4.10E-05	ND

Table 3

## INDUSTRIAL PROCESSES AND PRODUCT USE (IPPU) Emission Factors

IPCC Code	SOURCE CATEGORY ACTIVITY / RAW MATERIAL / PRODUCT	TONNE CO <sub>2</sub> / tonne product	TONNE CH <sub>4</sub> / tonne product	TONNE N <sub>2</sub> O/ tonne product	TONNE C <sub>2</sub> F <sub>6</sub> / tonne product	TONNE CF <sub>4</sub> / tonne product	TONNE SF <sub>6</sub> / tonne product
2A1	<b>CEMENT PRODUCTION (PER TONNE OF CLINKER)</b>						
	CEMENT	0.52					
2A2	<b>LIME PRODUCTION (PER TONNE OF LIME)</b>						
	QUICKLIME/HIGH CALCIUM LIME	0.75					
	DOLOMITIC LIME	0.77					
	HYDRATED LIME	0.59					
2A3	<b>GLASS PRODUCTION (PER TONNE GLASS)</b>						
	GLASS PRODUCTION	0.2					
2A4	<i>Other Process Uses of Carbon- ates</i>						
2A4a	<b>CERAMICS (PER TONNE CARBONATE)</b>						
	CALCITE/ARAGONITE (CaCO <sub>3</sub> )	0.43971					
	MAGNESITE (MgCO <sub>3</sub> )	0.52197					
	DOLOMITE (CaMg(CO <sub>3</sub> ) <sub>2</sub> )	0.47732					
	SIDERITE (FeCO <sub>3</sub> )	0.37987					
	ANKERITE (Ca(Fe,Mg,Mn)(CO <sub>3</sub> ) <sub>2</sub> )	0.40822 to 0.47572					
	RHODOCHROSITE (MnCO <sub>3</sub> )	0.38286					
	SODIUM CARBONATE/SODA ASH (Na <sub>2</sub> CO <sub>3</sub> )	0.41492					
2A4b	<b>OTHER USES OF SODA ASH (PER TONNE CARBONATE)</b>						
	CALCITE/ARAGONITE (CaCO <sub>3</sub> )	0.43971					
	MAGNESITE (MgCO <sub>3</sub> )	0.52197					
	DOLOMITE (CaMg(CO <sub>3</sub> ) <sub>2</sub> )	0.47732					
	SIDERITE (FeCO <sub>3</sub> )	0.37987					
	ANKERITE (Ca(Fe,Mg,Mn)(CO <sub>3</sub> ) <sub>2</sub> )	0.40822 to 0.47572					
	RHODOCHROSITE (MnCO <sub>3</sub> )	0.38286					
	SODIUM CARBONATE/SODA ASH (Na <sub>2</sub> CO <sub>3</sub> )	0.41492					
2A4c	<b>NON METALLURGICAL MAGNESIA PRODUCTION (PER TONNE CARBONATE)</b>						
	CALCITE/ARAGONITE (CaCO <sub>3</sub> )	0.43971					
	MAGNESITE (MgCO <sub>3</sub> )	0.52197					
	DOLOMITE (CaMg(CO <sub>3</sub> ) <sub>2</sub> )	0.47732					
	SIDERITE (FeCO <sub>3</sub> )	0.37987					
	ANKERITE (Ca(Fe,Mg,Mn)(CO <sub>3</sub> ) <sub>2</sub> )	0.40822 to 0.47572					

IPCC Code	SOURCE CATEGORY ACTIVITY / RAW MATERIAL / PRODUCT	TONNE CO <sub>2</sub> / tonne product	TONNE CH <sub>4</sub> / tonne product	TONNE N <sub>2</sub> O/ tonne product	TONNE C <sub>2</sub> F <sub>6</sub> / tonne product	TONNE CF <sub>4</sub> / tonne product	TONNE SF <sub>6</sub> / tonne product
	RHODOCHROSITE (MnCO <sub>3</sub> )	0.38286					
	SODIUM CARBONATE/SODA ASH (Na <sub>2</sub> CO <sub>3</sub> )	0.41492					
<b>2A5</b>	<b><i>OTHER (PER TONNE CARBONATE)</i></b>						
	CALCITE/ARAGONITE (CaCO <sub>3</sub> )	0.43971					
	MAGNESITE (MgCO <sub>3</sub> )	0.52197					
	DOLOMITE (CaMg(CO <sub>3</sub> ) <sub>2</sub> )	0.47732					
	SIDERITE (FeCO <sub>3</sub> )	0.37987					
	ANKERITE (Ca(Fe,Mg,Mn)(CO <sub>3</sub> ) <sub>2</sub> )	0.40822 to 0.47572					
	RHODOCHROSITE (MnCO <sub>3</sub> )	0.38286					
	SODIUM CARBONATE/SODA ASH (Na <sub>2</sub> CO <sub>3</sub> )	0.41492					
<b>2B1</b>	<b><i>AMMONIA PRODUCTION (PER TONNE NH<sub>3</sub>)</i></b>						
	MODERN PLANTS-CONVEN- TIONAL REFORMING (NATURAL GAS)	1.694					
	EXCESS AIR REFORMING (NATURAL GAS)	1.666					
	AUTOTHERMAL REFORM- ING (NATURAL GAS)	1.694					
	PARTIAL OXIDATION	2.772					
	AVERAGE VALUE NATURAL GAS (MIXTURE OF MODERN & OLD)	2.104					
	AVERAGE VALUE (PARTIAL OXIDATION)	3.273					
<b>2B2</b>	<b><i>NITRIC ACID PRODUCTION (PER TONNE NITRIC ACID)</i></b>						
	PLANTS WITH NSCR (ALL PROCESSES)			0.002			
	PLANTS WITH PROCESS (IN- TEGRATED OR TAILGAS NO <sub>2</sub> DESTRUCTION)			0.0025			
	ATMOSPHERIC PRESSURE PLANTS (LOW PRESSURE PLANTS)			0.005			
	MEDIUM PRESSURE COM- BUSTION PLANTS (MEDIUM PRESSURE)			0.007			
	HIGH PRESSURE PLANTS (HIGH PRESSURE)			0.009			
<b>2B3</b>	<b><i>ADIPIC ACID PRODUCTION (PER TONNE ADIPIC ACID UNCONTROLLED)</i></b>						
	NITRIC ACID OXIDATION (ADIPIC ACID)			0.3			
<b>2B4</b>	<b><i>CAPROLACTAM, GLYOXAL AND GLYOXYLIC ACID PRODUCTION (PER TONNE PRODUCED)</i></b>						
	CAPROLACTAM PRODUC- TION (RASCHIG)			0.009			

IPCC Code	SOURCE CATEGORY ACTIVITY / RAW MATERIAL / PRODUCT	TONNE CO <sub>2</sub> / tonne product	TONNE CH <sub>4</sub> / tonne product	TONNE N <sub>2</sub> O/ tonne product	TONNE C <sub>2</sub> F <sub>6</sub> / tonne product	TONNE CF <sub>4</sub> / tonne product	TONNE SF <sub>6</sub> / tonne product
	GLYOXAL PRODUCTION			0.1			
	GLYOXYLIC ACID PRODUCTION			0.02			
<b>2B5</b>	<b><i>CARBIDE PRODUCTION (PER TONNE RAW MATERIAL USED)</i></b>						
	SILICON CARBIDE PRODUCTION	2.3	0.0102				
	PETROLEUM COKE USE	1.7					
<b>2B5</b>	<b><i>CARBIDE PRODUCTION (PER TONNE CARBIDE PRODUCED)</i></b>						
	SILICON CARBIDE PRODUCTION (CARBIDE PRODUCED)	2.62	0.0116				
	PETROLEUM COKE USE	1.09					
	USE OF PRODUCT	1.1					
<b>2B6</b>	<b><i>TITANIUM DIOXIDE PRODUCTION (PER TONNE PRODUCT)</i></b>						
	TITANIUM SLAG	NOT AVAILABLE					
	SYNTHETIC RUTILE	1.43					
	RUTILE TITANIUM DIOXIDE (CHLORIDE ROUTE)	1.34					
<b>2B7</b>	<b><i>SODA ASH PRODUCTION (PER TONNE OF SODA ASH OR TRONA)</i></b>						
	NATURAL SODA ASH OUTPUT	0.138					
	NATURAL SODA ASH (TRONA USED)	0.097					
<b>2B8</b>	PETROCHEMICAL AND CARBON BLACK PRODUCTION						
<b>2B8a</b>	<b><i>METHANOL PRODUCTION (PER TONNE METHANOL PRODUCED)</i></b>						
	CONVENTIONAL STEAM REFORMING WITHOUT PRIMARY REFORMER (NATURAL GAS FEEDSTOCK)	0.67	0.0023				
	CONVENTIONAL STEAM REFORMING WITH PRIMARY REFORMER (NATURAL GAS FEEDSTOCK)	0.497	0.0023				
	CONVENTIONAL STEAM REFORMING LURGI CONVENTIONAL PROCESS (NATURAL GAS FEEDSTOCK)	0.385	0.0023				
	CONVENTIONAL STEAM REFORMING LURGI CONVENTIONAL PROCESS (NATURAL GAS+CO <sub>2</sub> FEEDSTOCK)	0.267	0.0023				

IPCC Code	SOURCE CATEGORY ACTIVITY / RAW MATERIAL / PRODUCT	TONNE CO <sub>2</sub> / tonne product	TONNE CH <sub>4</sub> / tonne product	TONNE N <sub>2</sub> O/ tonne product	TONNE C <sub>2</sub> F <sub>6</sub> / tonne product	TONNE CF <sub>4</sub> / tonne product	TONNE SF <sub>6</sub> / tonne product
	CONVENTIONAL STEAM REFORMING LURGI LOW PRESSURE PROCESS (NATURAL GAS FEEDSTOCK)	0.267	0.0023				
	CONVENTIONAL STEAM REFORMING LURGI COMBINED PROCESS (NATURAL GAS FEEDSTOCK)	0.396	0.0023				
	CONVENTIONAL STEAM REFORMING LURGI MEGA METHANOL PROCESS (NATURAL GAS FEEDSTOCK)	0.31	0.0023				
	PARTIAL OXIDATION PROCESS (OIL FEEDSTOCK)	1.376	0.0023				
	PARTIAL OXIDATION PROCESS (COAL FEEDSTOCK)	5.285	0.0023				
	PARTIAL OXIDATION PROCESS (LIGNITE FEEDSTOCK)	5.02	0.0023				
	CONVENTIONAL STEAM REFORMING WITH INTEGRATED AMMONIA PRODUCTION (NATURAL GAS FEEDSTOCK)	1.02	0.0023				
<b>2B8b</b>	<b><i>STEAM CRACKING ETHYLENE PRODUCTION (PER TONNE ETHYLENE PRODUCED)</i></b>						
	ETHYLENE (TOTAL PROCESS & ENERGY FEEDSTOCK USE)—NAPHTHA	1.73	0.003				
	ETHYLENE (TOTAL PROCESS & ENERGY FEEDSTOCK USE)—GAS OIL	2.29	0.003				
	ETHYLENE (TOTAL PROCESS & ENERGY FEEDSTOCK USE)—ETHANE	0.95	0.006				
	ETHYLENE (TOTAL PROCESS & ENERGY FEEDSTOCK USE)—PROPANE	1.04	0.003				
	ETHYLENE (TOTAL PROCESS & ENERGY FEEDSTOCK USE)—BUTANE	1.07	0.003				
	ETHYLENE (TOTAL PROCESS & ENERGY FEEDSTOCK USE)—OTHER	1.73	0.003				
	ETHYLENE ( PROCESS FEEDSTOCK USE)—NAPHTHA	1.73	0.003				
	ETHYLENE ( PROCESS FEEDSTOCK USE)—GAS OIL	2.17	0.003				
	ETHYLENE ( PROCESS FEEDSTOCK USE)—ETHANE	0.76	0.006				
	ETHYLENE ( PROCESS FEEDSTOCK USE)—PROPANE	1.04	0.003				
	ETHYLENE ( PROCESS FEEDSTOCK USE)—BUTANE	1.07	0.003				
	ETHYLENE ( PROCESS FEEDSTOCK USE)—OTHER	1.73	0.003				

IPCC Code	SOURCE CATEGORY ACTIVITY / RAW MATERIAL / PRODUCT	TONNE CO <sub>2</sub> / tonne product	TONNE CH <sub>4</sub> / tonne product	TONNE N <sub>2</sub> O/ tonne product	TONNE C <sub>2</sub> F <sub>6</sub> / tonne product	TONNE CF <sub>4</sub> / tonne product	TONNE SF <sub>6</sub> / tonne product
	ETHYLENE ( SUPPLEMENTAL FUEL-ENERGY FEED-STOCK) USE—GAS OIL	0.12	0.003				
	ETHYLENE ( SUPPLEMENTAL FUEL-ENERGY FEED-STOCK) USE—ETHANE	0.19	0.006				
<b>2B8c</b>	<b><i>ETHYLENE DICHLORIDE AND VINYL CHLORIDE MONOMER (PER TONNE EDC PRODUCED OR TONNE VCM PRODUCT PRODUCED)</i></b>						
	DIRECT CHORINATION PROCESS (EDC)	0.191	0.0000226				
	OXYCHLORINATION PROCESS (EDC)	0.202	0.0000226				
	BALANCED PROCESS (DEFAULT)—EDC	0.196	0.0000226				
<b>2B8c</b>	<b><i>ETHYLENE DICHLORIDE AND VINYL CHLORIDE MONOMER (PER TONNE VCM PRODUCED OR TONNE VCM PRODUCT PRODUCED)</i></b>						
	DIRECT CHORINATION—PROCESS (VCM)	0.286	0.0000226				
	OXYCHLORINATION PROCESS (VCM)	0.302	0.0000226				
	BALANCED PROCESS (DEFAULT) -VCM	0.294	0.0000226				
<b>2B8d</b>	<b><i>ETHYLENE OXIDE (PER TONNE ETHYLENE OXIDE PRODUCED)</i></b>						
	AIR PROCESS (DEFAULT)—CATALYST DEFAULT (70)	0.863	0.00179				
	AIR PROCESS (DEFAULT)—CATALYST (75)	0.663	0.00179				
	AIR PROCESS (DEFAULT)—CATALYST (80)	0.5	0.00179				
	OXYGEN PROCESS (DEFAULT)—CATALYST DEFAULT (75)	0.663	0.00179				
	OXYGEN PROCESS—CATALYST (80)	0.5	0.00179				
	OXYGEN PROCESS—CATALYST (85)	0.35	0.00179				
	ALL ETHYLENE OXIDE PROCESSES—THERMAL TREATMENT	N/A	0.00079				
<b>2B8e</b>	<b><i>ACRYLONITRILE (PER TONNE ACRYLONITRILE PRODUCED)</i></b>						
	DIRECT AMMOXIDATION WITH SECONDARY PRODUCTS BURNED FOR ENERGY RECOVERY OR FLARED (DEFAULT)	1	0.00018				
	DIRECT AMMOXIDATION WITH ACETONITRILE BURNED FOR ENERGY RECOVERY OR FLARED	0.83	0.00018				

IPCC Code	SOURCE CATEGORY ACTIVITY / RAW MATERIAL / PRODUCT	TONNE CO <sub>2</sub> / tonne product	TONNE CH <sub>4</sub> / tonne product	TONNE N <sub>2</sub> O/ tonne product	TONNE C <sub>2</sub> F <sub>6</sub> / tonne product	TONNE CF <sub>4</sub> / tonne product	TONNE SF <sub>6</sub> / tonne product
	DIRECT AMMOXIDATION WITH ACETONITRILE & HYDROGEN CYANIDE RECOVERED AS PRODUCT	0.79	0.00018				
<b>2B8f</b>	<b><i>CARBON BLACK PRODUCTION (PER TONNE CARBON BLACK PRODUCED)</i></b>						
	FURNACE BLACK PROCESS (DEFAULT)—Primary Feedstock	1.96	0.00006				
	THERMAL BLACK PROCESS—PRIMARY FEEDSTOCK	4.59	0.00006				
	ACETYLENE BLACK PROCESS—PRIMARY FEEDSTOCK	0.12	0.00006				
	FURNACE BLACK PROCESS (DEFAULT)—SECONDARY FEEDSTOCK	0.66	0.00006				
	THERMAL BLACK PROCESS—SECONDARY FEEDSTOCK	0.66	0.00006				
	ACETYLENE BLACK PROCESS—SECONDARY FEEDSTOCK	0.66	0.00006				
	FURNACE BLACK PROCESS (DEFAULT)—TOTAL FEEDSTOCK	2.62	0.00006				
	THERMAL BLACK PROCESS—TOTAL FEEDSTOCK	5.25	0.00 006				
	ACETYLENE BLACK PROCESS—TOTAL FEEDSTOCK	0.78	0.00006				
	ALL CARBON BLACK PROCESSES (NO THERMAL TREATMENT)	N/A	0.0287				
<b>2C1</b>	<b><i>IRON AND STEEL PRODUCTION (PER TONNE PRODUCT PRODUCED)</i></b>						
	SINTER PRODUCTION	0.2	0.00007				
	COKE OVEN	0.56	0.0000001				
	PIG IRON PRODUCTION	1.35					
	DIRECT REDUCED IRON (DRI) PRODUCTION	0.7	0.001/TJ (NG)				
	PELLET PRODUCTION	0.03					
	BASIC OXYGEN FURNACE	1.46					
	ELECTRIC ARC FURNACE	0.08					
	OPEN HEARTH FURNACE	1.72					
	GLOBAL AVERAGE	1.06					
<b>2C2</b>	<b><i>FERROALLOYS PRODUCTION (PER TONNE PRODUCTION)</i></b>						
	FERROSILICON (45%) SI	2.5					
	FERROSILICON (65%) SI	3.6	0.001				
	FERROSILICON (75%) SI	4	0.001				
	FERROSILICON (90%) SI	4.8	0.0011				
	FERROMANGANESE (7% C)	1.3					

IPCC Code	SOURCE CATEGORY ACTIVITY / RAW MATERIAL / PRODUCT	TONNE CO <sub>2</sub> / tonne product	TONNE CH <sub>4</sub> / tonne product	TONNE N <sub>2</sub> O/ tonne product	TONNE C <sub>2</sub> F <sub>6</sub> / tonne product	TONNE CF <sub>4</sub> / tonne product	TONNE SF <sub>6</sub> / tonne product
	FERROMANGANESE (1% C)	1.5					
	SILICOMANGANESE	1.4					
	SILICON METAL	5	0.0012				
	FERROCHROMIUM (STAND ALONE)	1.3					
	FERROCHROMIUM (WITH SINTER PLANT)	1.6					
<b>2C3</b>	<b>ALUMINIUM PRODUCTION (PER TONNE ALUMINIUM PRODUCED)</b>						
	PREBAKE	1.6					
	SODERBERG	1.7					
	CWPB				0.00004	0.0004	
	SWPB				0.0004	0.0016	
	VSS				0.00004	0.0008	
	HSS				0.00003	0.0004	
<b>2C4</b>	<b>MAGNESIUM PRODUCTION (PER TONNE MAGNESIUM PRODUCED)</b>						
	DOLOMITE	5.13					0.001
	MAGNESITE	2.83					0.001
<b>2C5</b>	<b>LEAD PRODUCTION (PER TONNE PRODUCT)</b>						
	IMPERIAL SMELT FURNACE (ISF) PRODUCTION	0.59					
	DIRECT SMELTING PRODUCTION	0.25					
	TREATMENT OF SECONDARY RAW MATERIALS	0.2					
	DEFAULT EF	0.52					
<b>2C6</b>	<b>ZINC PRODUCTION (PER TONNE PRODUCT)</b>						
	WAELEZ KILN	3.66					
	PYROMETALLURGICAL	0.43					
	DEFAULT EF	1.72					



## SCHEDULE 2

IPCC Code	Activity/Sector	Threshold	Basic tax-free allowance for fossil fuel combustion emissions %	Basic tax-free allowance for process emissions %	Fugitive emissions allowance %	Trade exposure allowance %	Performance allowance %	Carbon budget allowance %	Offsets allowance %	Maximum total allowances %
<b>1</b>	<b>ENERGY</b>									
<b>1A</b>	<b>Fuel Combustion Activities</b>									
<b>1A1</b>	<b>Energy Industries (including heat and electricity recovery from Waste)</b>									
<b>1A1a</b>	Main Activity Electricity and Heat Production (including Combined Heat and Power Plants)	10 MW(th)	60	0	0	10	5	5	10	90
<b>1A1b</b>	Petroleum Refining	10 MW(th)	60	0	0	10	5	5	10	90
<b>1A1c</b>	Manufacture of Solid Fuels and Other Energy Industries	10 MW(th)	60	0	0	10	5	5	10	90
<b>1A2</b>	<b>Manufacturing Industries and Construction (including heat and electricity recovery from Waste)</b>		60	0	0	10	5	5	10	90
<b>1A2a</b>	Iron and Steel	10 MW(th)	60	0	0	10	5	5	10	90
<b>1A2b</b>	Non-Ferrous Metals	10 MW(th)	60	0	0	10	5	5	10	90
<b>1A2c</b>	Chemicals	10 MW(th)	60	0	0	10	5	5	10	90
<b>1A2d</b>	Pulp, Paper and Print	10 MW(th)	60	0	0	10	5	5	10	90
<b>1A2e</b>	Food Processing, Beverages and Tobacco	10 MW(th)	60	0	0	10	5	5	10	90
<b>1A2f</b>	Non-Metallic Minerals	10 MW(th)	60	0	0	10	5	5	10	90
<b>1A2g</b>	Transport Equipment	10 MW(th)	60	0	0	10	5	5	10	90
<b>1A2h</b>	Machinery	10 MW(th)	60	0	0	10	5	5	10	90
<b>1A2i</b>	Mining and Quarrying	10 MW(th)	60	0	0	10	5	5	10	90
<b>1A2j</b>	Wood and Wood Products	10 MW(th)	60	0	0	10	5	5	10	90
<b>1A2k</b>	Construction	10 MW(th)	60	0	0	10	5	5	10	90
<b>1A2l</b>	Textile and Leather	10 MW(th)	60	0	0	10	5	5	10	90
<b>1A2m</b>	Brick manufacturing:	4 million bricks a month	60	0	0	10	5	5	10	90
<b>1A3</b>	<b>Transport</b>									
<b>1A3a</b>	Domestic Aviation	100 000 litres/year	75	0	0	0	5	5	10	95
<b>1A3b</b>	Road Transportation	N/A	75	0	0	0	0	5	10	90
<b>1A3c</b>	Railways	100 000 litres/year	75	0	0	0	0	5	10	90
<b>1A3d</b>	Water-borne Navigation	100 000 litres/year	75	0	0	0	0	5	10	90
<b>1A3e</b>	Other Transportation	N/A	75	0	0	0	0	5	10	90
<b>1A4</b>	<b>Other Sectors (including heat and electricity recovery from Waste)</b>									
<b>1A4a</b>	Commercial/Institutional	10 MW(th)	60	0	0	10	5	5	10	90
<b>1A4b</b>	Residential	10 MW(th)	100	0	0	0	0	0	0	100
<b>1A4c</b>	Agriculture/Forestry/Fishing/Fish Farms	10 MW(th)	60	0	0	10	5	5	10	90

IPCC Code	Activity/Sector	Threshold	Basic tax-free allowance for fossil fuel combustion emissions %	Basic tax-free allowance for process emissions %	Fugitive emissions allowance %	Trade exposure allowance %	Performance allowance %	Carbon budget allowance %	Offsets allowance %	Maximum total allowances %
<b>1A5</b>	<b>Non-Specified (including heat and electricity recovery from Waste)</b>									
<b>1A5a</b>	Stationary	10 MW(th)	60	0	0	10	5	5	10	90
<b>1A5b</b>	Mobile	N/A	60	0	0	10	5	5	10	90
<b>1A5c</b>	Multilateral Operations	N/A	60	0	0	10	5	5	10	90
<b>1B</b>	<b>Fugitive Emissions from Fuels</b>									
<b>1B1</b>	<b>Solid Fuels</b>									
<b>1B1a</b>	Coal Mining and Handling	None	60	0	10	10	5	5	5	95
<b>1B1ai</b>	Underground mines including flaring of drained methane (excluding abandoned mines)	none	60	0	10	10	5	5	5	95
<b>1B1aii</b>	Surface mines	none	60	0	10	10	5	5	5	95
<b>1B1b</b>	Uncontrolled Combustion, and Burning Coal Dumps	N/A	100	0	0	0	0	0	0	100
<b>1B1c</b>	Solid Fuel Transformation									
<b>1B1c1</b>	Coke production processes	none	60	0	10	10	5	5	5	95
<b>1B1c2</b>	Charcoal production processes	none	60	0	10	10	5	5	5	95
<b>1B1c3</b>	Any other solid fuel transformation involving fossil and organic carbon based fuels (e.g. biofuel productions)	none	60	0	10	10	5	5	5	95
<b>1B2</b>	<b>Oil and Natural Gas</b>									
<b>1B2a</b>	Oil	none	60	0	10	10	5	5	5	95
<b>1B2ai</b>	Venting	none	60	0	10	10	5	5	5	95
<b>1B2aii</b>	Flaring	none	60	0	10	10	5	5	5	95
<b>1B2aiii</b>	All other	none	60	0	10	10	5	5	5	95
<b>1B2b</b>	Natural Gas	none	60	0	10	10	5	5	5	95
<b>1B2bi</b>	Venting	none	60	0	10	10	5	5	5	95
<b>1B2bii</b>	Flaring	none	60	0	10	10	5	5	5	95
<b>1B2biii</b>	All other	none	60	0	10	10	5	5	5	95
<b>1B3</b>	<b>Other Emissions from Energy Production</b>									
<b>1B3a</b>	Coal-to-liquids processes	none	60	0	10	10	5	5	5	95
<b>1B3b</b>	Gas-to-liquids processes	none	60	0	10	10	5	5	5	95
<b>1B3c</b>	Gas-to-chemicals processes	none	60	0	10	10	5	5	5	95
<b>1C</b>	<b>Carbon Dioxide Transport and Storage</b>									
<b>1C1</b>	<b>Transport of CO<sub>2</sub></b>	none	60	0	10	10	5	5	5	95
<b>1C1a</b>	Pipelines	10 000 tons CO <sub>2</sub> /year	60	0	10	10	5	5	5	95



IPCC Code	Activity/Sector	Threshold	Basic tax-free allowance for fossil fuel combustion emissions %	Basic tax-free allowance for process emissions %	Fugitive emissions allowance %	Trade exposure allowance %	Performance allowance %	Carbon budget allowance %	Offsets allowance %	Maximum total allowances %
2B9a	By-product Emissions	none	0	70	0	10	5	5	5	95
2B9b	Fugitive Emissions	none	0	70	0	10	5	5	5	95
2B10	Other (Please specify)	N/A	0	70	0	10	5	5	5	95
2C	<b>Metal Industry</b>									
2C1	Iron and Steel Production	none	0	70	0	10	5	5	5	95
2C2	Ferroalloys Production	none	0	70	0	10	5	5	5	95
2C3	Aluminium Production	none	0	70	0	10	5	5	5	95
2C4	Magnesium Production	none	0	70	0	10	5	5	5	95
2C5	Lead Production	none	0	70	0	10	5	5	5	95
2C6	Zinc Production	none	0	70	0	10	5	5	5	95
2C7	Other (please specify)	N/A	0	60	0	10	5	5	10	90
2D	<b>Non-Energy Products from Fuels and Solvent Use</b>									
2D1	Lubricant Use	N/A	0	60	0	10	5	5	10	90
2D2	Paraffin Wax Use	N/A	0	60	0	10	5	5	10	90
2D3	Solvent Use	N/A	0	60	0	10	5	5	10	90
2D4	Other (please specify)	N/A	0	60	0	10	5	5	10	90
2E	<b>Electronics Industry</b>									
2E.1	Integrated Circuit or Semiconductor	N/A	0	60	0	10	5	5	10	90
2E.2	TFT Flat Panel Display	N/A	0	60	0	10	5	5	10	90
2E.3	Photovoltaics	N/A	0	60	0	10	5	5	10	90
2E.4	Heat Transfer Fluid	N/A	0	60	0	10	5	5	10	90
2E.5	Other (please specify)	N/A	0	60	0	10	5	5	10	90
2F	<b>Product Uses as Substitutes for Ozone Depleting Substances</b>									
2F1	<b>Refrigeration and Air Conditioning</b>									
2F1a	Refrigeration and Stationary Air Conditioning	N/A	0	60	0	10	5	5	10	90
2F1b	Mobile Air Conditioning	N/A	0	60	0	10	5	5	10	90
2F2	Foam Blowing Agents	N/A	0	60	0	10	5	5	10	90
2F3	Fire Protection	N/A	0	60	0	10	5	5	10	90
2F4	Aerosols	N/A	0	60	0	10	5	5	10	90
2F5	Solvents	N/A	0	60	0	10	5	5	10	90
2F6	<b>Other Applications (please specify)</b>	N/A	0	60	0	10	5	5	10	90
2G	<b>Other Product Manufacture and Use</b>									
2G1	<b>Electrical Equipment</b>									
2G1a	Manufacture of Electrical Equipment	N/A	0	60	0	10	5	5	10	90
2G1b	Use of Electrical Equipment	N/A	0	60	0	10	5	5	10	90
2G1c	Disposal of Electrical Equipment		0	60	0	10	5	5	10	90





IPCC Code	Activity/Sector	Threshold	Basic tax-free allowance for fossil fuel combustion emissions %	Basic tax-free allowance for process emissions %	Fugitive emissions allowance %	Trade exposure allowance %	Performance allowance %	Carbon budget allowance %	Offsets allowance %	Maximum total allowances %
3D1	Harvested Wood Products	N/A	100	0	0	0	0	0	0	100
3D2	Other (please specify)	N/A	100	0	0	0	0	0	0	100
4	<b>WASTE</b>									
4A	<b>Solid Waste Disposal</b>									
4A1	Managed Waste Disposal Sites	Receiving 5 tonnes per day or a total capacity of 25000 tonnes	100	0	0	0	0	0	0	100
4A2	Unmanaged Waste Disposal Sites	Receiving 5 tonnes per day or a total capacity of 25000 tonnes	100	0	0	0	0	0	0	100
4A3	Uncategorised Waste Disposal Sites	Receiving 5 tonnes per day or a total capacity of 25000 tonnes	100	0	0	0	0	0	0	100
4B	<b>Biological Treatment of Solid Waste</b>	N/A	100	0	0	0	0	0	0	100
4C	<b>Incineration and Open Burning of Waste</b>									
4C0	Waste — Pyrolysis	100 kg/hour	100	0	0	0	0	0	0	100
4C1	Waste Incineration	1 tonne per hour	60	0	0	10	5	5	10	90
4C2	Open Burning of Waste	N/A	100	0	0	0	0	0	0	100
4D	<b>Wastewater Treatment and Discharge</b>									
4D1	Domestic Wastewater Treatment and Discharge	2 Million litres/day	100	0	0	0	0	0	0	100
4D2	Industrial Wastewater Treatment and Discharge	1000 cubic metres per day	100	0	0	0	0	0	0	100
4E	Other (please specify)	N/A								
5	<b>OTHER</b>									
5A	Indirect N <sub>2</sub> O Emissions from the Atmospheric Deposition of Nitrogen in NO <sub>x</sub> and NH <sub>3</sub>	N/A	60	0	0	10	5	5	10	90
5B	Other (please specify)	N/A	60	0	0	10	5	5	10	90

**SCHEDULE 3***(Section 20)***GENERAL EXPLANATORY NOTE:**

- [                    ]    Words in bold type in square brackets indicate omissions from existing enactments.
- Words underlined with a solid line indicate insertions in existing enactments.

**Amendment of section 1 of Act 91 of 1964, as amended by section 1 of Act 95 of 1965, section 1 of Act 57 of 1966, section 1 of Act 105 of 1969, section 1 of Act 98 of 1970, section 1 of Act 71 of 1975, section 1 of Act 112 of 1977, section 1 of Act 110 of 1979, sections 1 and 15 of Act 98 of 1980, section 1 of Act 89 of 1984, section 1 of Act 84 of 1987, section 32 of Act 60 of 1989, section 51 of Act 68 of 1989, section 1 of Act 59 of 1990, section 1 of Act 19 of 1994, section 34 of Act 34 of 1997, section 57 of Act 30 of 1998, section 46 of Act 53 of 1999, section 58 of Act 30 of 2000, section 60 of Act 59 of 2000, section 113 of Act 60 of 2001, section 131 of Act 45 of 2003, section 66 of Act 32 of 2004, section 85 of Act 31 of 2005, section 7 of Act 21 of 2006, section 10 of Act 9 of 2007, section 4 of Act 36 of 2007, section 22 of Act 61 of 2008 and section 1 of Act 32 of 2014**

1. Section 1 of the Customs and Excise Act, 1964, is hereby amended by the insertion in subsection (1) after the definition of “bulk goods terminal operator” of the following definition:

“‘**Carbon Tax Act**’ means an Act of Parliament that makes provision for a carbon tax.”.

**Amendment of section 54A of Act 91 of 1964, as inserted by section 139 of Act 45 of 2003 and renumbered by section 32 of Act 16 of 2004**

2. The following section is hereby substituted for section 54A of the Customs and Excise Act, 1964:

**“Imposition of environmental levy**

**54A.** A levy known as the environmental levy shall be—

- |   |
|---|
| <p>(a) leviable on such imported goods and goods manufactured in the Republic as may be specified in any item of Part 3 of Schedule No.1; and</p> <p>(b) collected and paid in respect of carbon tax imposed in terms of the <u>Carbon Tax Act, 2018</u>.”.</p> |
|---|