

SOUTH AFRICAN REVENUE SERVICE

NO. R. 4291

26 January 2024

GENERAL EXPLANATORY NOTE:

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

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



EDWARD CHRISTIAN KIESWETTER

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Amendment to the Schedule to the Rules

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

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



CUSTOMS & EXCISE

DA177.01

Environmental Levy Account for Carbon Dioxide Emission Levy

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

A Licensee particulars

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

B Environmental Levy Payable

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

Declaration

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

Signature Date

For Official use only

Place of entry:

Checked by:



CUSTOMS & EXCISE

DA177.01

Environmental Levy Account for Carbon Dioxide

	C	C	Y	Y	M	M	D	D
	C	C	Y	Y	M	M	D	D

Emission Levy: Continuation Sheet

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

A Licensee particulars

Warehouse number		Customs Code	
Accounting period: From date		To date	

B Environmental Levy Payable

Tariff sub heading	Environmental levy item no.	Vehicle type description according to the test report with CO ₂ emissions exceeding the level for the item	Column A No. of units removed	Column B Co ₂ emissions exceeding the level for the item	R	c
Total to be carried forward to DA177 R						