



South African Revenue Service

Dear Valued Stakeholder

CARBON TAX REGISTRATION AND LICENSING

The Carbon Tax Act of 2019 came into effect on 1 June 2019. Carbon Tax registration / licensing applications are to be made as per rule 54FD of the Customs and Excise Act, 1964 (Act No. 91 of 1964). Stakeholders / Traders are encouraged to familiarise themselves with the provisions of the Carbon Tax Act and the Legislative amendments to Rules relating to the Environmental levy in respect of Carbon Tax, including the substitution of forms which were published in Government Notice R.1700 of 23 December 2019: <https://www.sars.gov.za/Legal/Secondary-Legislation/Rule-Amendments/Pages/2019.aspx>.

The restrictions on licensing and registration have been lifted in line with the President's address to the nation on 21 April 2020, and applications for Carbon Tax registration / licensing can now be submitted via email to carbontax@sars.gov.za.

The following documents must be submitted in support of the application:

- DA 185
- DA185 4B2 for each facility
- Supporting documents – refer to Completion of DA 185 – External Manual SE-LR-03-M01 and ECS-LER-01-A02

For more information, please visit the Carbon Tax webpage on the following link: <https://www.sars.gov.za/ClientSegments/Customs-Excise/Excise/Environmental-Levy-Products/Pages/Carbon-Tax.aspx>.

All queries regarding Carbon Tax may be sent to carbontax@sars.gov.za.

Thank you for your patience and understanding.

Kind regards,

A handwritten signature in black ink, appearing to read 'Coffet Lebepe', enclosed within a hand-drawn oval shape.

Coffet Lebepe
Customs and Excise: Product & Process
20 July 2020

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