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Highlights

This edition of TradeSmart highlights:

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Issue

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Liability for carbon emissions licence in South Africa

With effect from 02 January 2020, taxpayers liable for the payment of carbon tax must apply for a licence for an emission facility or a combination of emission facilities with the South African Revenue Services (SARS).

A person is liable for the payment of carbon tax in South Africa when that person conducts an activity resulting in greenhouse gas emissions equal to or above the tax threshold listed in Schedule 2 of the Carbon Tax Act, No.15 of 2019 (hereinafter the Carbon Tax Act). Schedule 2 to

the Carbon Tax Act lists the activities per sector and the applicable tax threshold for each activity liable for carbon tax. Taxpayers who have a basic-tax free allowance of 100% or a tax threshold indicated as 'not applicable' need not apply.

Every license application approved by SARS will be issued with effect from the date the carbon tax liability for that taxpayer arose. Liability for carbon tax for all taxpayers commenced on 01 June 2019.

As of 01 July 2020, all licensed taxpayers must submit documents and make payment for the tax period 01 June 2019 up to 31 December 2019. Thereafter, any documents and payments for carbon tax must be submitted every month of July of the year following a previous tax period (e.g. 01 January 2020 to 31 December 2020 is due not later than the end of July 2021). Failure to license and/or submit documents and payments for carbon tax is an offence and may be liable to a penalty and possible interest for outstanding amounts.

Should you require assistance with the aforementioned information, kindly reach out to any one of the [Deloitte Africa Tax & Legal contacts](#).

Deloitte Contacts

Johannesburg

Olebogeng Ramatlhodi

oramatlhodi@deloitte.co.za

+27 (0) 11 517 4899

Wian de Bruyn

wdebruyn@deloitte.co.za

+27 (0) 11 806 5210

Gugu Mnisi

gmnisi@deloitte.co.za

+27(0)11 209 8003

Zwelibanzi Makhubo

zmakhubo@deloitte.co.za

+27(0)11 806 6076

Larissa Felstead

lfelstead@deloitte.co.za

+27(0)11 806 5178

Chantelle De Villiers

chdevilliers@deloitte.co.za

+27(0)11 209 8692

Nadine Kader

nakader@deloitte.co.za

+27(0)21 861 3969

Pabala Phiri

pphiri@deloitte.co.za

+27 (0) 11 517 4527

KwaZulu-Natal

Peter Maxwell

pmaxwell@deloitte.co.za

+27(0)31 560 7067

Ronnie van Rooyen

rvanrooyen@deloitte.co.za

+27(0)31 560 7418

Sanam Krishundutt

skrishundutt@deloitte.co.za

+27(0)31 560 7124

Cape Town

Riaan Smit

riasmit@deloitte.co.za

+27(0)21 427 5506

Sue-Marie Ferreira

suferreira@deloitte.co.za

+27(0)84 897 7299

Petrus Marais

pmarais@deloitte.co.za

+27(0)21 209 6428

Mirandah Shokobishi

mshokobishi@deloitte.co.za

+27(0)21 861 3971

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