Government Gazette No. **CUSTOMS AND EXCISE ACT, 1964.**

No. R. **AMENDMENT OF SCHEDULE NO. 6 (NO. 6/ 6/.....)**

In terms of section 75 of the Customs and Excise Act, 1964, Schedule No. 6 to the said Act is hereby amended to the extent set out in the Schedule hereto.

DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion of the following Note(s) in Part 6 of Schedule No. 6:

PART 6

REBATES AND REFUNDS ON CARBON TAX

NOTES:

1. The environmental levy on carbon emissions payable in terms of Section F of Part 3 to Schedule No.1 shall be calculated as prescribed in section 6 of the Carbon Tax Act.
2. The allowances specified in this Part may be offset on the account from the sum of carbon emissions for the accounting period in which such carbon emissions occurred.
3. "Carbon emissions" where used in this Part means carbon emissions as defined in Additional Note 11 to Chapter 99 of Part 1 of Schedule No. 1.

By the insertion of the following rebate items:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
692.01	00.00	01.00		Basic tax free allowance, subject to compliance with section 7 in Part II and section 14 in Part III of the Carbon Tax Act	As provided in the Notes hereto	As provided in the Notes hereto
692.02	00.00	02.00		Industrial process emissions allowance, subject to compliance with section 8 in Part II and section 14 in Part III of the Carbon Tax Act	As provided in the Notes hereto	As provided in the Notes hereto
692.03	00.00	03.00		Fugitive emissions allowance, subject to compliance with section 9 in Part II and section 14 in Part III of the Carbon Tax Act	As provided in the Notes hereto	As provided in the Notes hereto
692.04	00.00	04.00		Trade exposure allowance, subject to compliance with section 10 in Part II and section 14 in Part III of the Carbon Tax Act	As provided in the Notes hereto	As provided in the Notes hereto
692.05	00.00	05.00		Performance allowance, subject to compliance with section 11 in Part II and section 14 in Part III of the Carbon Tax Act	As provided in the Notes hereto	As provided in the Notes hereto
692.06	00.00	06.00		Carbon budget allowance, subject to compliance with section 12 in Part II and section 14 in Part III of the Carbon Tax Act	As provided in the Notes hereto	As provided in the Notes hereto
692.07	00.00	07.00		Offset allowance, subject to compliance with section 13 in Part II and section 14 in Part III of the Carbon Tax Act	As provided in the Notes hereto	As provided in the Notes hereto

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