GENERAL EXPLANATORY NOTE:

_____________ Words underlined with a solid line indicate insertions in existing enactments.

(English text signed by the President)
(Assented to 22 May 2019)

ACT

To amend the Customs and Excise Act, 1964, so as to make provision for the administration and collection of carbon tax revenues; and to provide for matters connected therewith.

BE IT ENACTED by the Parliament of the Republic of South Africa, as follows:—

Insertion of section 54AA in Act 91 of 1964

1. The following section is hereby inserted in the Customs and Excise Act, 1964, after section 54A:

"**Provisions relating to carbon tax**

54AA. For the purposes of the administration and collection of carbon tax revenues as contemplated in section 54A—

(a) (i) any reference to the Carbon Tax Act, 2019, in this Act must be regarded as including the Tables and Schedules to that Act and any regulation made in terms of that Act;
(ii) a word or expression in this Act to which a meaning has been assigned in the Carbon Tax Act, 2019, has the meaning so assigned, unless the context indicates otherwise;

(b) the allowances and limitation of allowances prescribed in the Carbon Tax Act, 2019, must be administered as rebates, refunds or drawbacks, as may be applicable, in terms of this Act;

(c) a taxpayer as defined in the Carbon Tax Act, 2019, must in terms of section 54E license any premises on which emissions as defined in the Carbon Tax Act, 2019, occur, in a manner and subject to requirements as may be prescribed by rule; and

(d) any administrative actions, requirements and procedures for purposes of submission and verification of accounts, collection and payment of carbon tax as an environmental levy or the performance of any duty, power or obligation or the exercise of any right must, to the extent not prescribed in the Carbon Tax Act, 2019, be prescribed by the Commissioner by rule.".

ALGEMENE VERDUIDELIKENDE NOTA:

________ Woorde met 'n volstreep daaronder dui invoegings in bestaande verordenings aan.

(Engelse teks deur die President geteken)
(Goedgekeur op 22 Mei 2019)

WET

Tot wysiging van die Doeane- en Aksynswet, 1964, ten einde voorsiening te maak vir die administrasie en invordering van koolstofbelastinginkomste; en om voorsiening te maak vir aangeleenthede wat daarmee in verband staan.

DAAR WORD BEPAAL deur die Parlement van die Republiek van Suid-Afrika, soos volg:—

Invoeging van artikel 54AA in Wet 91 van 1964

1. Die volgende artikel word hierby na artikel 54A in die Doeane- en Aksynswet, 1964, ingevoeg:

"**Bepalings met betrekking tot koolstofbelasting**

54AA. By die toepassing van die administrasie en die invordering van koolstofbelastinginkomste soos beoog in artikel 54A—

(a) (i) word enige verwysing na die Wet op Koolstofbelasting, 2019, in hierdie Wet geag die Tabelle en Bylaes tot daardie Wet in te sluit as en enige regulasie ingevolge daardie Wet uitgevaardig;

(ii) het 'n woord of uitdrukking in hierdie Wet waaraan 'n betekenis in die Wet op Koolstofbelasting, 2019, toegeskryf is, die betekenis aldus toegeskryf, tensy die konteks anders aandui;

(b) word die toelaes en beperkings van toelaes voorgeskryf in die Wet op Koolstofbelasting, 2019, administreer as kortings, terugbetalings of teruggawes, soos van toepassing kan wees, ingevolge hierdie Wet;

(c) moet 'n belastingpligtige soos omskryf in die Wet op Koolstofbelasting, 2019, ingevolge artikel 54E enige perseel lisensieer waarop vrystellings soos omskryf in die Wet op Koolstofbelasting, 2019, voorkom, op 'n wyse onderworpe aan vereistes soos wat by reël voorgeskryf kan word; en

(d) moet enige administratiewe handelinge, vereistes en prosedures vir die doeleindes van indiening en stawing van rekenings, invordering en betaling van koolstofbelasting as 'n omgewingsheffing of die uitvoering van enige plig, mag of verpligting of die uitoefening van enige reg, tot die mate nie in die Wet op Koolstofbelasting, 2019, voorgeskryf nie, by reël deur die Kommissaris voorgeskryf word.".

Short title and commencement

2. This Act is called the Customs and Excise Amendment Act, 2019, and comes into operation on 1 June 2019.

Kort titel en inwerkingtreding

2. Hierdie Wet heet die Wysigingswet op Doeane- en Aksyns, 2019, en tree in werking op 1 Junie 2019.

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