

ENSafrica tax in brief

Below, please find issue 26 of ENSafrica's tax in brief, a snapshot of the latest tax developments in South Africa.

SARS publications

- **Guide to the Employment Tax Incentive (issue 3)**
 - the employment tax incentive was introduced by the Employment Tax Incentive Act, 2013 which was promulgated on 18 December 2013. This Act has since been amended on a number of occasions. This guide provides general guidance on the incentive.
 - find a copy of the guide [here](#).

customs and excise

- **draft tariff amendment notices to amend:**
 - [Part 1 of Schedule no. 1](#) to insert the provision of carbon emissions tax;
 - [Part 3F of Schedule no. 1](#) to provide for the environmental levy on carbon emissions; and
 - [Part 6 of Schedule no. 6](#) to provide for rebates and refunds on carbon tax.
 - due date for comments: **extended to 31 May 2019**.
 - find a copy of the explanatory memorandum [here](#).
- **draft rule amendment notice and related forms**
 - [DA 185](#) – application form for registration/licensing of customs and excise clients;
 - [DA 185.4A17](#) – operator of an emissions generation facility below the carbon tax threshold (client type 4A17); and
 - [DA 185.4B2](#) – manufacturing warehouse (licensing client type 4B2).
 - draft rules have been inserted for implementation of the carbon tax, to provide details on the envisaged carbon tax administration, including the registration of clients, licensing of emissions facilities, carbon tax environmental levy accounting and application of allowances as rebates, all of which need to be synchronised with the essential systems development.
 - due date for comments: **extended to 31 May 2019**.
 - find a copy of the draft notice [here](#).
- **International Trade Administration Act, 2002**
 - extension of the policy directive on the exportation of ferrous and non-ferrous waste and scrap metal.

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