



IMBEWU



Sustainability Legal Specialists (Pty) Ltd

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WORKSHOP ON THE CARBON TAX ACT

presented by Peggy Schoeman, BA LLB PDM LLM, Senior Consultant

SESSION 1: Introduction	<ul style="list-style-type: none">❖ Key concepts❖ Impacts of climate change & South Africa's vulnerability❖ South Africa's greenhouse gas emissions
SESSION 2: South Africa's international obligations	<ul style="list-style-type: none">❖ UNFCCC, Kyoto Protocol and Paris Agreement❖ Is South Africa's meeting its international commitments?❖ Overview of South Africa's legal framework regarding greenhouse gas emission mitigation
SESSION 3 Greenhouse Gas Reporting Regulations under the Air Quality Act	<ul style="list-style-type: none">❖ Purpose of Regulations❖ Application – which activities are included?❖ Obligations – registration, reporting & recordkeeping❖ Reporting of greenhouse gas emissions❖ Exercises
SESSION 4 Taxing greenhouse gas emissions – the Carbon Tax Act	<ul style="list-style-type: none">❖ The Carbon Tax Act 15 of 2019<ul style="list-style-type: none">• Phased application• Application – which activities are included?• How to calculate your tax liability• Allowances (tax-reduction measures)• Custom and Excise Act amendments & forms❖ Draft Regulations on Carbon Offsets, 2018<ul style="list-style-type: none">• Eligibility & exclusions• Procedure to claim offset
SESSION 5: Concluding remarks	<ul style="list-style-type: none">❖ Discussion