



SAEE – 2024 Renewable Energy Convention  
Green Manufacturing Considering Carbon Border Adjustment Mechanisms

# Carbon Tax | The future of Carbon Tax ?

Scenario – The Basic Tax-Free Allowance and other allowances are systematically reduced from 2026

## Assumptions

- Annual emissions remain constant between 2025 – 2030 (200,000 tCO<sub>2</sub>e)
- The Basic Tax-Free Allowance is reduced by 10% annually from 2026 to 2030
- The Trade Exposure, Performance and Carbon Offset Allowances are reduced by 20% each year from 2026 to 2030

Year	Rate of tax (ZAR/tCO <sub>2</sub> e)	tCO <sub>2</sub> e	Total allowance permitted	Carbon tax liability (ZAR)	Percentage increase per annum
2025	236	200 000	80.00%	9 440 000	
2026	308	200 000	66.00%	20 944 000	122%
2027	347	200 000	52.00%	33 312 000	59%
2028	385	200 000	38.00%	47 740 000	43%
2029	424	200 000	24.00%	64 448 000	35%
2030	462	200 000	10.00%	83 160 000	29%

X 8.8





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