

FISCAL BENEFITS PROJECT

Environmental Tax Overview



Biodiversity Tax Incentives

Deductions in respect of environmental conservation and maintenance.

Sec 37C

Effective date
1 March 2015

Sec 37D

Allowance in respect of land conservation in respect of Nature Reserve or National Parks.

Capital expenditure based sections

Deductions in respect of environmental expenditure. Limitations in terms of capital allowance requirements.

Sec 37B

Energy Efficiency and Renewable Energy based sections

Deductions in respect of PPE used in farming and production of renewable energy.

Sec 12B

Carbon Tax Bill

Exemption for Certified Emissions Reductions.

