

SOUTH AFRICAN REVENUE SERVICE

NO. R. 3871

15 September 2023

GENERAL EXPLANATORY NOTE:

[] Words that are between square brackets and in bold typeface indicate deletions from the existing rules.

_____ Words that are underlined with a solid line indicate insertions in the existing rules.

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR 250)**

Under sections 47B and 120 of the Customs and Excise Act, 1964 (Act No. 91 of 1964), the rules published in Government Notice R.1874 of 8 December 1995 are hereby amended to the extent set out in the Schedule hereto.

**EDWARD CHRISTIAN KIESWETTER****COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE****SCHEDULE****Amendment of rule 47B.01**

1. Rule 47B.01 is hereby amended by the substitution for paragraph (b) of the following paragraph:

“(b) the employee must within the seventy-two hours **[next]** following the end of his/her flight –”.

Amendment of rule 47B.03

2. Rule 47B.03 is hereby amended by the substitution for subparagraph (ii) of paragraph (d) of the following subparagraph:

“(ii) The certificate number shall be quoted in all correspondence with or any document required to be completed by **[South African Revenue Service (SARS)]**.”.

Amendment of rule 47B.08

3. Rule 47B.08 is hereby amended by the substitution for subparagraph (ii) of paragraph (c) of the following subparagraph:

“(ii) **[in cash]** via eFiling.”.

Amendment of rule 47B.11

4. Rule 47B.11 is hereby amended by the substitution of the following rule:

“Forms APT 101, 102 and 201 are **[obtainable from]** available as published on the SARS website. **[Controller at O.R. Tambo International Airport]**”.

Amendment of forms

5. Item 202.00 of the Schedule to the rules is hereby amended by the insertion of the following forms:

- (a) “APT 101 - AIR PASSENGER TAX: Agent’s application for registration / cancellation or changing of registered particulars”;
- (b) “APT 102 - AIR PASSENGER TAX: Operator’s application for registration / cancellation or changing of registered particulars”; and
- (c) “APT 201 - AIR PASSENGER TAX RETURN”.



South African Revenue Service

AIR PASSENGER TAX

Agent's Application for Registration / Cancellation or Changing of Registered Particulars

APT101

Refer to instructions and information before filling this form

Application purpose: New ☐ Change ☐ Cancel ☐Cancellation Date
(CCYYMMDD)**Agent's Particulars****Part 1: For Office Use Only**Operator's Agent's
Code
(if applicable)Nature of Agent: Individual ☐ Company / Close Corporation ☐ Trust ☐ Partnership ☐ Estate / Liquidation ☐**Particulars of Individual**

Surname

First two Names

Trading name

Initials

Date of Birth (CCYYMMDD)

(CCYYMMDD)



ID No.

Passport/Permit No.

Country where
Passport was issuedPassport/Permit
Issue Date
(CCYYMMDD)

(CCYYMMDD)



Country of Tax Residence

Taxpayer Reference No.*

VAT Registration No.*

SDL Reference No.*

PAYE Reference No.*

Individual Contact Details

Email

Cell No.

Business Tel No.

Physical Address Details	
Unit No.	Complex (if applicable)
Street No.	Street / Farm Name
Suburb / District	
City / Town	
Country Code (eg. South Africa = ZA)	Postal Code

Postal Address Details	
Mark here with an "X" if same as above or complete your Postal Address ☐ Is your Postal Address a Street Address? ☐ Y ☐ N	
Postal Agency or Other Sub-unit (if applicable) (eg. Postnet Suite ID)	
PO Box ☐ Private Bag ☐ Other PO Special Service (specify)	Number
Post Office	Postal Code
Country	Country

Physical Address Structure	
Unit No.	Complex (if applicable)
Street No.	Street / Farm Name
Suburb / District	
City/Town	Country
	Postal Code

Contact Person - Individual (Particulars of person who can be contacted regarding this registration)

Particulars of Contact Person - Individual

Surname

First two Names

Trading name

Initials

Date of Birth (CCYYMMDD)

(CCYYMMDD)

ID No.

Passport/Permit No.

Country where Passport was issued

Passport/Permit Issue Date (CCYYMMDD)

(CCYYMMDD)

Country of Tax Residence

Taxpayer Reference No.*

VAT Registration No.*

SDL Reference No.*

PAYE Reference No.*

Contact Details – Contact Person: Individual

Email

Cell No.

Business Tel No.

Particulars of Company / Close Corporation

Registered Name	Trading Name	Company / CC Registration No.
Public Officer's Name	Taxpayer Reference No.*	

Company / Close Corporation Contact Details

Email	Cell No.
Business Tel No.	

Physical Address Details

Unit No.	Complex (if applicable)
Street No.	Street / Farm Name
Suburb / District	
City / Town	
Country Code (e.g. South Africa = ZA)	Postal Code

Postal Address Details

Mark here with an "X" if same as above or complete your Postal Address		Is your Postal Address a Street Address?	
☐		Y ☐ N ☐	
Postal Agency or Other Sub-unit (if applicable) (e.g. Postnet Suite ID)			
PO Box	Private Bag	Other PO Special Service (specify)	Number
Post Office	Country	Postal Code	Postal Code
Postal Address Structure			
Physical Address Structure			
Unit No.	Complex (if applicable)		
Street No.	Street / Farm Name		
Suburb / District			
City/Town	Country	Postal Code	Postal Code

Company Contact Person (Particulars of person who can be contacted regarding this registration)			
Particulars of Contact Person – Company / Close Corporation			
Surname	First two Names	Trading name	
Initials	Date of Birth (CCYYMMDD) (CCYYMMDD)	Passport/Permit No.	
Country where Passport was issued	Passport/Permit Issue Date (CCYYMMDD)	Taxpayer Reference No.*	
VAT Registration No.*	Country of Tax Residence (CCYYMMDD)	SDL Reference No.*	
PAYE Reference No.*			
Contact Details – Contact Person (For Company / Close Corporation)			
Email		Cell No.	
Business Tel No.			

Particulars of Trust			
Registered Name	Trading Name	Trust Registration No.	
Public Officer's Name	Taxpayer Reference No.*		
Trust Contact Details			
Email		Cell No.	
Business Tel No.			
Physical Address Details			
Unit No.	Complex (if applicable)		
Street No.	Street / Farm Name		
Suburb / District			
City / Town			
Country Code (e.g. South Africa = ZA)		Postal Code	
Postal Address Details			
Mark here with an "X" if same as above or complete your Postal Address ☐ Is your Postal Address a Street Address? ☐ Y ☐ N			
Postal Agency or Other Sub-unit (if applicable) (e.g. Postnet Suite ID)			
☐ PO Box	☐ Private Bag	☐ Other PO Special Service (specify)	Number
Post Office	Country		Postal Code
Physical Address Structure			
Unit No.	Complex (if applicable)		
Street No.	Street / Farm Name		
Suburb / District			
City / Town	Country		Postal Code

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Particulars of Partnership			
Registered Name	Trading Name	Partnership Registration No.	
Public Officer's Name	Taxpayer Reference No.*		
Partnership Contact Details			
Email		Cell No.	
Business Tel No.			
Physical Address Details			
Unit No.	Complex (if applicable)		
Street No.	Street / Farm Name		
Suburb / District			
City / Town			
Country Code (e.g. South Africa = ZA)		Postal Code	
Postal Address Details			
Mark here with an "X" if same as above or complete your Postal Address		Is your Postal Address a Street Address? Y ☐ N ☐	
Postal Agency or Other Sub-unit (if applicable) (e.g. Postnet Suite ID)			
PO Box ☐	Private Bag ☐	Other PO Special Service (specify)	Number
Post Office	Country		Postal Code
Physical Address Structure			
Unit No.	Complex (if applicable)		
Street No.	Street / Farm Name		
Suburb / District			
City/Town	Country		Postal Code

Partnership Contact Person (Particulars of person who can be contacted regarding this registration)									
Particulars of Contact Person – Partnership									
Surname		First two Names		Trading name					
Initials		Date of Birth (CCYYMMDD)	(CCYYMMDD)	ID No.		Passport/Permit No.			
Country where Passport was issued	▼	Passport/Permit Issue Date (CCYYMMDD)	(CCYYMMDD)	Country of Tax Residence		Taxpayer Reference No.*			
VAT Registration No.*				SDL Reference No.*					
PAYE Reference No.*									
Contact Details – Contact Person (For Partnership)									
Email				Cell No.					
Business Tel No.									

Particulars of Estate / Liquidation			
Registered Name	Trading Name	Estate / Liquidation Registration No.	
Public Officer's Name	Taxpayer Reference No. *		
Estate / Liquidation Contact Details			
Email		Cell No.	
Business Tel No.			
Physical Address Details			
Unit No.	Complex (if applicable)		
Street No.	Street / Farm Name		
Suburb / District			
City / Town			
Country Code (e.g. South Africa = ZA)		Postal Code	
Postal Address Details			
Mark here with an "X" if same as above or complete your Postal Address		Is your Postal Address a Street Address? Y ☐ N ☐	
Postal Agency or Other Sub-unit (if applicable) (e.g. Postnet Suite ID)			
PO Box ☐	Private Bag ☐	Other PO Special Service (specify)	Number
Post Office	Country		Postal Code
Physical Address Structure			
Unit No.	Complex (if applicable)		
Street No.	Street / Farm Name		
Suburb / District			
City/Town	Country		Postal Code

Estate / Liquidation Contact Person (Particulars of person who can be contacted regarding this registration)									
Particulars of Contact Person – Estate / Liquidation									
Surname		First two Names		Trading name					
Initials		Date of Birth (CCYYMMDD)	(CCYYMMDD)	ID No.		Passport/Permit No.			
Country where Passport was issued	▼	Passport/Permit Issue Date (CCYYMMDD)	(CCYYMMDD)	Country of Tax Residence		Taxpayer Reference No.*			
VAT Registration No.*				SDL Reference No.*					
PAYE Reference No.*									
Contact Details – Contact Person (For Estate / Liquidation)									
Email				Cell No.					
Business Tel No.				Fax No.					
Part 3: Particulars of Bank Account of Agent for Refund Purposes Only (Must be a South African Bank)									
Particulars of Account Holder - Individual									
Surname		First two Names		Trading name					
Name of Bank									
Type of Account:	Current	○	Savings	○	Transmission	○			
Branch number				Account number					

Part 4: Particulars of Three Main Partners / Shareholders / Members / Trustees (Not to be supplied in case of listed companies)**Particulars of Main Partner / Shareholder / Member / Trustee** (Not to be supplied in case of listed companies)

Surname		First two Names		Trading name	
Initials		Date of Birth (CCYYMMDD)		ID No.	



(CCYYMMDD)

Physical Address Details

Unit No.		Complex (if applicable)	
Street No.		Street / Farm Name	
Suburb / District			
City / Town			
Country Code (e.g. South Africa = ZA)		Postal Code	

Postal Address DetailsMark here with an "X" if same as above or complete your Postal Address ☐ Is your Postal Address a Street Address? ☐ Y ☐ N**Postal Address Structure**

Postal Agency or Other Sub-unit (if applicable) (e.g. Postnet Suite ID)	
PO Box ☐ Private Bag ☐ Other PO Special Service (specify)	
Post Office	
Country	
Number	
Postal Code	

Physical Address Structure

Unit No.		Complex (if applicable)	
Street No.		Street / Farm Name	
Suburb / District			
City/Town		Country	
		Postal Code	

Particulars of Main Partner / Shareholder / Member / Trustee (Not to be supplied in case of listed companies)			
Surname	First two Names	Trading name	
Initials	Date of Birth (CCYYMMDD)	ID No.	
 (CCYYMMDD)			
Physical Address Details			
Unit No.	Complex (if applicable)		
Street No.	Street / Farm Name		
Suburb / District			
City / Town			
Country Code (e.g. South Africa = ZA)		Postal Code	
Postal Address Details			
Mark here with an "X" if same as above or complete your Postal Address		Is your Postal Address a Street Address? Y ☐ N ☐	
Postal Agency or Other Sub-unit (if applicable) (e.g. Postnet Suite ID) ☐ PO Box ☐ Private Bag ☐ Other PO Special Service (specify) Number Postal Code			
Post Office Country		Postal Code	
Physical Address Structure			
Unit No.	Complex (if applicable)		
Street No.	Street / Farm Name		
Suburb / District			
City/Town	Country		Postal Code

Particulars of Main Partner / Shareholder / Member / Trustee (Not to be supplied in case of listed companies)			
Surname	First two Names	Trading name	
Initials	Date of Birth (CCYYMMDD)	ID No.	
 (CCYYMMDD)			
Physical Address Details			
Unit No.	Complex (if applicable)		
Street No.	Street / Farm Name		
Suburb / District			
City / Town			
Country Code (e.g. South Africa = ZA)		Postal Code	
Postal Address Details			
Mark here with an "X" if same as above or complete your Postal Address		Is your Postal Address a Street Address? Y ☐ N ☐	
Postal Agency or Other Sub-unit (if applicable) (e.g. Postnet Suite ID)			
PO Box ☐	Private Bag ☐	Other PO Special Service (specify)	Number
Post Office	Country		Postal Code
Physical Address Structure			
Unit No.	Complex (if applicable)		
Street No.	Street / Farm Name		
Suburb / District			
City / Town	Country		Postal Code

For enquiries go to www.sars.gov.za or
call 0800 00 7277

NOTES**General**

1. Use capital letters and where applicable mark with an X
2. The enterprise's current Agent's code must be utilised.
3. The Agent's code must always be quoted in all correspondence and interviews.
4. If the enterprise does not currently have a Agent's code, such number will be allocated upon registration for Air Passenger Tax.
5. The declaration part of this form must always be completed and signed by the registrant.
6. Air Passenger Tax is levied in terms of section 47B of the Customs and Excise Act, no 91 of 1964 as amended. The Commissioner of SARS through the branch office, OR Tambo International Airport, will administer this tax. Any enquiries regarding this application and/ or Air Passenger Tax must be addressed to this office.
7. In terms of the Air Passenger Tax legislation an operator may register for Air Passenger Tax or can appoint an agent to act on his behalf.

New registration

1. If an agent applies for registration this application APT101 must be filled in.
2. If an agent applies for registration in respect of more than one operator, separate APT102 forms must be filled in, in respect of each operator.
3. Photocopies of APT102 forms are acceptable for additional operator registrations.

Changing of registered particulars

1. The Commissioner must be notified of any changes to the registered particulars within 7 days by completing form APT101 (for agents) or APT102 (for operators).
2. Only the particulars that have changed must be completed in the applicable fields.

Cancellation

1. When applying for cancellation of an agent the Agent's code and name of the agent must be supplied on An APT101 form.
2. When applying for cancellation of an operator the Operator's code and name of the operator must be supplied on an APT102 form.
3. The cancellation date is the date on which the agent / operator ceases to trade.
4. A notice of cancellation will be issued once an agent / operator is cancelled.

AIR PASSENGER TAX

Operator's Application for Registration / Cancellation or Changing of Registered Particulars

APT102

Refer to instructions and information before filling this form

Application purpose: ☐ New ☐ Change ☐ Cancel

Cancellation Date
(CCYY/MM/DD)

CCYY/MM/DD

Operator's Particulars

Part 1: For Office Use Only

Operator's Code
(if applicable)

Application for Liability Certificate ☐ Non-Liability Certificate ☐

Date of Liability of Operator (CCYYMMDD)

Expected date for carrying chargeable passengers on / or after 2000/1/01

CCYY/MM/DD

Date of Change in Liability (CCYYMMDD)

Only to be completed if there is a change in liability / non liability certificate

CCYY/MM/DD

Date of Appointment of Agent (CCYYMMDD)

CCYY/MM/DD

Estimated number of chargeable passengers per month during peak season

Estimated number of chargeable passengers per month during normal season

Local Establishment Indicator: ☐ Yes ☐ No

Part 2

Nature of Person: ☐ Individual ☐ Company / Close Corporation ☐ Trust ☐ Partnership ☐ Estate / Liquidation ☐

Particulars of Individual

Surname

First two Names

Trading name

Initials

Date of Birth (CCYYMMDD)

ID No.

Passport/Permit No.

Country where
Passport was issued

Passport/Permit
Issue Date
(CCYYMMDD)

(CCYYMMDD)

Country of Tax Residence

Taxpayer Reference No.*

VAT Registration No.*

SDL Reference No.*

PAYE Reference No.*

Individual Contact Details	
Email	
Business Tel No.	
Cell No.	

Physical Address Details	
Unit No.	
Complex (if applicable)	
Street No.	
Street / Farm Name	
Suburb / District	
City / Town	
Country Code (e.g. South Africa = ZA)	
Postal Code	

Postal Address Details	
Mark here with an "X" if same as above or complete your Postal Address ☐ Is your Postal Address a Street Address? ☐ Y ☐ N	
Postal Agency or Other Sub-unit (if applicable) (e.g. Postnet Suite ID)	
PO Box ☐ Private Bag ☐ Other PO Special Service (specify)	
Post Office	
Country	
Number	
Postal Code	

Physical Address Structure	
Unit No.	
Complex (if applicable)	
Street No.	
Street / Farm Name	
Suburb / District	
City/Town	
Country	
Postal Code	

Contact Person - Individual (Particulars of person who can be contacted regarding this registration)									
Particulars of Contact Person - Individual									
Surname	First two Names		Trading name						
Initials	Date of Birth (CCYYMMDD)	(CCYYMMDD)	ID No.	Passport/Permit No.					
Country where Passport was issued	Passport/Permit Issue Date (CCYYMMDD)	(CCYYMMDD)	Country of Tax Residence	Taxpayer Reference No.*					
VAT Registration No.*			SDL Reference No.*						
PAYE Reference No.*									
Contact Details - Contact Person: Individual									
Email				Cell No.					
Business Tel No.									

Particulars of Company / Close Corporation			
Registered Name	Trading Name	Company / CC Registration No.	
Public Officer's Name	Taxpayer Reference No. *		
Company / Close Corporation Contact Details			
Email		Cell No.	
Business Tel No.			
Physical Address Details			
Unit No.	Complex (if applicable)		
Street No.	Street / Farm Name		
Suburb / District			
City / Town			
Country Code (e.g. South Africa = ZA)		Postal Code	
Postal Address Details			
Mark here with an "X" if same as above or complete your Postal Address		Is your Postal Address a Street Address? Y ☐ N ☐	
Postal Agency or Other Sub-unit (if applicable) (e.g. Postnet Suite ID)			
PO Box ☐ Private Bag ☐ Other PO Special Service (specify)	Number		
Post Office	Country	Postal Code	
Physical Address Structure			
Unit No.	Complex (if applicable)		
Street No.	Street / Farm Name		
Suburb / District			
City/Town	Country	Postal Code	

Company Contact Person (Particulars of person who can be contacted regarding this registration)									
Particulars of Contact Person – Company / Close Corporation									
Surname		First two Names		Trading name					
Initials		Date of Birth (CCYYMMDD)	(CCYYMMDD)	ID No.		Passport/Permit No.			
Country where Passport was issued		Passport/Permit Issue Date (CCYYMMDD)	(CCYYMMDD)	Country of Tax Residence		Taxpayer Reference No.*			
VAT Registration No.*				SDL Reference No.*					
PAYE Reference No.*									
Contact Details – Contact Person (For Company / Close Corporation)									
Email					Cell No.				
Business Tel No.									

Particulars of Trust			
Registered Name	Trading Name	Trust Registration No.	
Public Officer's Name	Taxpayer Reference No.*		
Trust Contact Details			
Email		Cell No.	
Business Tel No.			
Physical Address Details			
Unit No.	Complex (if applicable)		
Street No.	Street / Farm Name		
Suburb / District			
City / Town			
Country Code (e.g. South Africa = ZA)		Postal Code	
Postal Address Details			
Mark here with an "X" if same as above or complete your Postal Address ☐ Is your Postal Address a Street Address? ☐ Y ☐ N			
Postal Agency or Other Sub-unit (if applicable) (e.g. Postnet Suite ID)			
PO Box ☐ Private Bag ☐ Other PO Special Service (specify)	Number		
Post Office	Country	Postal Code	
Physical Address Structure			
Unit No.	Complex (if applicable)		
Street No.	Street / Farm Name		
Suburb / District			
City/Town	Country	Postal Code	

Trust Contact Person (Particulars of person who can be contacted regarding this registration)									
Particulars of Contact Person – Trust									
Surname		First two Names		Trading name					
Initials		Date of Birth (CCYYMMDD)	(CCYYMMDD)	ID No.		Passport/Permit No.			
Country where Passport was issued	▼	Passport/Permit Issue Date (CCYYMMDD)	(CCYYMMDD)	Country of Tax Residence		Taxpayer Reference No.*			
VAT Registration No.*				SDL Reference No.*					
PAYE Reference No.*									
Contact Details – Contact Person (For Trust)									
Email				Cell No.					
Business Tel No.				Fax No.					

Particulars of Partnership			
Registered Name	Trading Name	Partnership Registration No.	
Public Officer's Name	Taxpayer Reference No.*		
Partnership Contact Details			
Email		Cell No.	
Business Tel No.			
Physical Address Details			
Unit No.	Complex (if applicable)		
Street No.	Street / Farm Name		
Suburb / District			
City / Town			
Country Code (e.g. South Africa = ZA)		Postal Code	
Postal Address Details			
Mark here with an "X" if same as above or complete your Postal Address		Is your Postal Address a Street Address? Y ☐ N ☐	
Postal Agency or Other Sub-unit (if applicable) (e.g. Postnet Suite ID)			
PO Box ☐ Private Bag ☐ Other PO Special Service (specify)	Number		
Post Office	Country	Postal Code	
Physical Address Structure			
Unit No.	Complex (if applicable)		
Street No.	Street / Farm Name		
Suburb / District			
City/Town	Country	Postal Code	

Partnership Contact Person

(Particulars of person who can be contacted regarding this registration)

Particulars of Contact Person – Partnership

Surname

First two Names

Trading name

Initials

Date of Birth (CCYYMMDD)

(CCYYMMDD)

ID No.

Passport/Permit No.

Country where Passport was issued

▼

Passport/Permit Issue Date (CCYYMMDD)

(CCYYMMDD)

Country of Tax Residence

Taxpayer Reference No.*

VAT Registration No.*

SDL Reference No.*

PAYE Reference No.*

Contact Details – Contact Person (For Partnership)

Email

Cell No.

Business Tel No.

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Particulars of Estate / Liquidation			
Registered Name	Trading Name	Estate / Liquidation Registration No.	
Public Officer's Name	Taxpayer Reference No.*		
Estate / Liquidation Contact Details			
Email		Cell No.	
Business Tel No.			
Physical Address Details			
Unit No.	Complex (if applicable)		
Street No.	Street / Farm Name		
Suburb / District			
City / Town			
Country Code (e.g. South Africa = ZA)		Postal Code	
Postal Address Details			
Mark here with an "X" if same as above or complete your Postal Address		Is your Postal Address a Street Address? Y ☐ N ☐	
Postal Agency or Other Sub-unit (if applicable) (e.g. Postnet Suite ID)			
PO Box ☐ Private Bag ☐ Other PO Special Service (specify)	Number		
Post Office	Country	Postal Code	
Physical Address Structure			
Unit No.	Complex (if applicable)		
Street No.	Street / Farm Name		
Suburb / District			
City/Town	Country	Postal Code	

Estate / Liquidation Contact Person (Particulars of person who can be contacted regarding this registration)									
Particulars of Contact Person – Estate / Liquidation									
Surname	First two Names		Trading name						
Initials	Date of Birth (CCYYMMDD)	(CCYYMMDD)	ID No.	Passport/Permit No.					
Country where Passport was issued	Passport/Permit Issue Date (CCYYMMDD)	(CCYYMMDD)	Country of Tax Residence	Taxpayer Reference No.*					
VAT Registration No.*			SDL Reference No.*						
PAYE Reference No.*									
Contact Details – Contact Person (For Estate / Liquidation)									
Email			Cell No.						
Business Tel No.									
Part 3: Particulars of Bank Account of Operator for Refund Purposes Only (Must be a South African Bank)									
Particulars of Account Holder - Individual									
Surname	First two Names		Trading name						
Name of Bank									
Type of Account:	Current	☐	Savings	☐	Transmission	☐			
Branch number			Account number						

Part 4: Particulars of Three Main Partners / Shareholders / Members / Trustees (Not to be supplied in case of listed companies)**Particulars of Main Partner / Shareholder / Member / Trustee** (Not to be supplied in case of listed companies)

Surname		First two Names		Trading name	
Initials		Date of Birth (CCYYMMDD)		ID No.	

Physical Address Details

Unit No.		Complex (if applicable)	
Street No.		Street / Farm Name	
Suburb / District			
City / Town			
Country Code (e.g. South Africa = ZA)		Postal Code	

Postal Address Details

Mark here with an "X" if same as above or complete your Postal Address ☐ Is your Postal Address a Street Address? ☐ Y ☐ N

Postal Agency or Other Sub-unit (if applicable) (e.g. Postnet Suite ID)

PO Box ☐ Private Bag ☐ Other PO Special Service (specify)

Post Office

Country

Postal Code

Postal Address Structure

Unit No.

Complex (if applicable)

Street No.

Street / Farm Name

Suburb / District

City/Town

Country

Postal Code

Physical Address Structure

Particulars of Main Partner / Shareholder / Member / Trustee (Not to be supplied in case of listed companies)									
Surname		First two Names		Trading name					
Initials		Date of Birth (CCYYMMDD)		ID No.					
Physical Address Details									
Unit No.		Complex (if applicable)							
Street No.		Street / Farm Name							
Suburb / District									
City / Town									
Country Code (e.g. South Africa = ZA)				Postal Code					
Postal Address Details									
Mark here with an "X" if same as above or complete your Postal Address					Is your Postal Address a Street Address?				
					Y ☐ N ☐				
Postal Agency or Other Sub-unit (if applicable) (e.g. Postnet Suite ID)									
PO Box	☐	Private Bag	☐	Other PO Special Service (specify)		Number			
Post Office		Country				Postal Code			
Physical Address Structure									
Unit No.		Complex (if applicable)							
Street No.		Street / Farm Name							
Suburb / District									
City/Town		Country				Postal Code			

Particulars of Main Partner / Shareholder / Member / Trustee (Not to be supplied in case of listed companies)			
Surname	First two Names	Trading name	
Initials	Date of Birth (CCYYMMDD)	ID No.	
			
Physical Address Details			
Unit No.	Complex (if applicable)		
Street No.	Street / Farm Name		
Suburb / District			
City / Town			
Country Code (e.g. South Africa = ZA)			Postal Code
Postal Address Details			
Mark here with an "X" if same as above or complete your Postal Address ☐		Is your Postal Address a Street Address? ☐ Y ☐ N	
Postal Agency or Other Sub-unit (if applicable) (e.g. Postnet Suite ID)			
☐ PO Box	☐ Private Bag	☐ Other PO Special Service (specify)	Number
Post Office	Country		Postal Code
Physical Address Structure			
Unit No.	Complex (if applicable)		
Street No.	Street / Farm Name		
Suburb / District			
City/Town	Country		Postal Code

Part 5: Aviation Particulars (This section contains the particulars of the licence issued by the Department of Transport)

Date Of Registration

(CCYYMMDD)

Registration / Licence no.

Declaration by Registrant

I declare that:

I am a person duly authorised to make this application and that all information supplied, including all annexures, is true and correct.

XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXPlease ensure you sign over
the 2 lines of 'X's above

Date

Year

Month

Day

For enquiries go to www.sais.gov.za or
call 0800 00 7277

NOTES**General**

1. Use capital letters and where applicable mark with an X
2. The enterprise's current Operator's code must be utilised.
3. The Operator's code must always be quoted in all correspondence and interviews.
4. If the enterprise does not currently have a Operator's code, such number will be allocated upon registration for Air Passenger Tax.
5. The declaration part of this form must always be completed and signed by the registrant.
6. Air Passenger Tax is levied in terms of section 47B of the Customs and Excise Act, no 91 of 1964 as amended. The Commissioner of SARS through the branch office, OR Tambo International Airport, will administer this tax. Any enquiries regarding this application and/ or Air Passenger Tax must be addressed to this office.
7. In terms of the Air Passenger Tax legislation an operator may register for Air Passenger Tax or can appoint an agent to act on his behalf.
8. In this application reference is made to "chargeable passengers". For purposes of the Act, "chargeable passengers" means every paying passenger on a chargeable aircraft departing from an airport in the Republic to a destination in territory outside the Republic, excluding non-chargeable passengers.
"Chargeable aircraft" means an aircraft designed or adapted to carry any person in addition to the flight crew.

New registration

1. If an operator applies for registration this application APT102 must be filled in.
2. If an agent applies for registration in respect of more than one operator, separate APT102 forms must be filled in, in respect of each operator.
3. Photocopies of APT102 forms are acceptable for additional operator registrations.
4. Upon registration as liable for Air Passenger Tax, a notice of registration APT103 will be issued.
5. If an agent applies for registration in respect of more than one operator, an APT103 / APT103a will be issued in respect of each operator. The Air Passenger Tax legislation makes provision for a Certificate of non-liability. If this application is for such a certificate (when an APT102 form is filled in) an APT103a Certificate of non-liability will be issued.
6. If the liability changes from liable to non-labile or vice versa the date of change in liability must be filled in.

Changing of registered

1. The Commissioner must be notified of any changes to the registered particulars within 7 days by completing form APT101 (for agents) or APT102 (for operators).
2. Only the particulars that have changed must be completed in the applicable fields.

Cancellation

1. When applying for cancellation of an agent the Agent's code and name of the agent must be supplied on An APT101 form.
2. When applying for cancellation of an operator the Operator's code and name of the operator must be supplied on an APT102 form.
3. The cancellation date is the date on which the agent / operator ceases to trade.
4. A notice of cancellation will be issued once an agent / operator is cancelled.



South African Revenue Service

AIR PASSENGER TAX RETURN**APT201****Details of Accounting Period**Accounting Period
(CCYYMM)Due Date
(CCYYMMDD)Payment Ref. No. (PRN) Relevant to the Declaration Required
to be Amended**Operator Particulars**Financial Accounting
Number (FAN)

Operator Name

Agent Particulars

Identity Number

Agent Name

NOTE: If Agent/Operator relationship has changed, please follow the registration route to update

APT Passenger and Liability Details

Standard Rate

Standard Rate Departures

Total number of passengers

Crew Member

Staff

In transit passengers

Infants

Total number of non-chargeable passengers

Number of chargeable passengers

X Standard Rate Amount

R

Standard Rate Total

R

Lower Rate

Lower Rate Departures

Total number of passengers

Crew Member

Staff

In transit passengers

Infants

Total number of non-chargeable passengers

Number of chargeable passengers

X

Lower Rate Amount

R

Lower Rate Total

R

Amount Due

Total Amount Due

R

Declaration**Declaration**

I hereby declare that all the information supplied in this return is true and correct and complies with the provisions of the customs and excise act, no91 of 1964

Date
(CCYYMMDD)

Year

Month

Day

XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXX

Please ensure you sign over
the 2 lines of 'X's above

For enquiries go to www.sars.gov.za or
call 011 571 5011

Declaration

I hereby declare that all the information supplied in this return is true and correct and complies with the provisions of the customs and excise act, no91 of 1964

For enquiries go to www.sars.gov.za or call 011 571 5011