14 No. 49304

GOVERNMENT GAZETTE, 15 SEPTEMBER 2023

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.

1 liswelle

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]** <u>available as published on</u> the <u>SARS website</u>. **[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 Se		ER TAX ellation or Changing of Registered Particulars	APT101
er to instructions and info	mation before filling this form		
Application purpose: Ne	W Change Cancel C Cancellation Date (CCYY/MM/DD		
jent's Particula	rs		٨
rt 1: For Office Use	Only		
Operator's Agent's code f applicable) lature of Agent: Indivi		tion O	
O perator's Agent's Code f applicable)		tion O Trading name	
iperator's Agent's code fapplicable) lature of Agent: Indivi rticulars of Individu	Jal		
reference of a periode and a second s	First two Names	Trading name	
perater's Agent's ode f applicable) ature of Agent: Individu rticulars of Individu urname itials	Jaal First two Names Date of Birth (CCYYMMDD) (CCYYMMDD) ID No. Passport/Permit Issue Date (CCYYMMDD) Country of Tax Residence	Trading name Passport/Permit No.	
perater's Agent's ode f applicable) ature of Agent: Individu urname itials ountry where assport was issued	Jate of Birth (CCYYMMDD) First two Names Date of Birth (CCYYMMDD) ID No. ▼ Passport/Permit Issue Date (CCYYMMDD) Country of Tax Residence	Trading name Passport/Permit No.	

Physical Add	Iress 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 Addre	ss Details			
Mark here with an "	X" if same as above or complete your Postal Address	Is your Postal Addr	ress a Street Address? Y N	
Postal Agency or C applicable) (e.g. Po	ther Sub-unit (if stnet Suite ID)			Postal Ad
PO Box	Private Bag Other PO Special Service (specify)		Number	Postal Address Structure
Post Office	Cou	ntry 🔻	Postal Code	dure
Unit No.	Complex (f applicable)		Phys
Street No.	Street / Fa	m Name		Physical Address Structure
Suburb /District				ss Structur
City/Town	Cou	ntry	Postal Code	Ō

	t Person - Individual		
rname	First two Names	Trading name	
als	Date of Birth (CCYYMMDD) (CCYYMMDD) ID No.	Passport/Permit No.	
untry where ssport was issued	Passport/Permit Issue Date (CCYYMMDD) Country of Tax Residence (CCYYMMDD)	Taxpayer Reference No.*	
T Registration No.*	SDL Reference No.*		
YE Reference No.*			
ntact Details – Cont	act Person: Individual		
ŭl		Cell No.	
siness Tel No.			

I

Particulars of C	ompany / Close Corporation				
Registered Name	Trading Name		Company / CC Registration I	No.	
Public Officer's Name	Taxpayer Reference No	D*			
Company / Clos	e Corporation Contact Details				
Email			Cell 1	No.	
Business Tel No					
Physical Addres	s Details				
Unit No.	Complex (if applicable)				
Street No.	Street / Farm Name				
Suburb / District					
City / Town					
Country Code (e.g. Sout	h Africa = ZA)	Postal Code			
ostal Address		·			
		ldress a Street Address? YONO			
	Sub-unit (if		Po		
Postal Agency or Other			a		
Postal Agency or Other applicable) (e.g. Postnet	Suite ID)		dal Address		
applicable) (e.g. Postnet	Suite ID) Private Bag Other PO Special Service (specify)	Number	stel Address Structu		
applicable) (e.g. Postnet PO Box	Suite ID) Other PO Special Other PO Special		Postal Address Structure		
applicable) (e.g. Postnet	Suite ID) Private Bag Other PO Special Service (specify)				
applicable) (e.g. Postnet PO Box Post Office	Suite ID) Private Bag Other PO Special Service (specify) Country				
applicable) (e.g. Postnet PO Box Post Office	Suite ID) Private Bag Other PO Special Service (specify) Country Complex (if applicable)		aal Address Structure Physical Address Structure		

Irname	First two Names	Trading name	
tials	Date of Birth (CCYYMMDD) (CCYYMMDD)	Passport/Permit No.	
ountry where assport was issued	Passport/Permit ■ Issue Date (CCYYMMDD) Country of Tax Residence (CCYYMMDD)	Taxpayer Reference No.*	
AT Registration No.*	SDL Reference No*		
AYE Reference No.*			
ntact Details – Conta	ct Person (For Company / Close Corporation)		
nail		Cell No.	
Iali			
siness 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 Postal Agency or Other Sub-unit (if applicable) (e.g. Postnet Suite ID) PO Box Private Bag Other PO Special Service (specify) Post Office Count	Is your Postal Address a Street Address? Y' N Number Postal Code
Unit No. Complex (if a	plicable)
Street No. Street / Fam	Vame Address A
Suburb /District	Name Address Structure
City/Town Count	

No. 49304

Irname	First two Names	Trading name	
tials	Date of Birth (CCYYMMDD) (CCYYMMDD) HID No.	Passport/Permit No.	
ountry where assport was issued	Passport/Permit Issue Date (CCYYMMDD) Country of Tax Residence (CCYYMMDD)	Taxpayer Reference No.*	
AT Registration No.*	SDL Reference No.*		
AYE Reference No.*			
néz cé Dotoile 🛛 🗖 🖛	act Person (For Trust)		
	act Person (For Trust)		
ail		Cell No.	
siness Tel No.			

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

No. 49304

rticulars of Contac	t Person – Partnership		
ırname	First two Names	Trading name	
itials	Date of Birth (CCYYMMDD) (CCYYMMDD) ID No.	Passport/Permit No.	
ountry where assport was issued	Passport/Permit Issue Date (CCYYMMDD) Country of Tax Residence (CCYYMMDD)	Taxpayer Reference No.*	
AT Registration No.*	SDL Reference No.*		
AYE Reference No.*			
- A Dataile Contaile			
ntact Details - Conta	a ct Person (For Partnership)		
nail		Cell No.	
siness Tel No.			

Particulars of	Festate / Liquidation				
Registered Name		Trading Name	Estate / Liquidatio Registration. No.	on	
Public Officer's Nam	e	Taxpayer Reference No *			
Estate / Liqui	dation Contact Details				
Email				Cell No.	
Business Tel No.					
Physical Add	ress Details				
Unit No.		Complex (if applicable)			
Street No.		Street / Farm Name			
Suburb / District					
City / Town					
Country Code (e.g. S	South Africa = ZA)	Postal Cod	e		
Postal Addres	ss Details				
Mark here with an *> Postal Agency or Ott applicable) (e.g. Pos PO Box Post Office		Number	Y N Postal Address Structure		
Unit No.	Complex (if		Physical		
Street No.	Street / Fam	Name	Address Structure		
Suburb /District	Count	y V Postai Code	itucture		

	erson – Estate / Liquidation		
urname	First two Names	Trading name	
ials	Date of Birth (CCYYMMDD) (CCYYMMDD)	Passport/Permit No.	
intry where ssport was issued	Passport/Permit Issue Date (CCYYMMDD) Country of Tax Residence (CCYYMMDD)	Taxpayer Reference No *	
T Registration No.*	SDL Reference No	*	
YE Reference No.*			
itact Details – Contact	Person (For Estate / Liquidation)		
		Cell No.	
1			
	Fax No.		
ness Tel No.			
iness Tel No.	Fax No. nk Account of Agent for Refund Purposes Only (Must be a South Africa)	rican Bank)	
ail siness Tel No. *t 3: Particulars of Ba ticulars of Account H	nk Account of Agent for Refund Purposes Only (Must be a South Af	rican Bank)	
ness Tel No. t 3: Particulars of Ba	nk Account of Agent for Refund Purposes Only (Must be a South Af	rican Bank) Trading name	
ness Tel No. t 3: Particulars of Ba ticulars of Account H	nk Account of Agent for Refund Purposes Only (Must be a South Af Iolder - Individual		

Part 4: Partic	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 Add	ess Details				
Unit No.	Complex (if applicable)				
Street No.	Street / Farm Name				
Suburb / District					
City / Town					
Country Code (e.g. 3	outh Africa = ZA) Postal Code				
Postal Addres	s Details				
Mark here with an "	" if same as above or complete your Postal Address Is your Postal Address a Street Address? Y N				
Postal Agency or Ot applicable) (e.g. Pos	her Sub-unit (if trut Suite ID)				
PO Box	Private Bag Other PO Special Number Number				
Post Office	Country V Postal Code				
Unit No.	Complex (if applicable)				
Street No.	Street / Farm Name Street				
Suburb /District	SS S Fruct				
City/Town	Country ▼ Postal Code				

Surname		First two Names			Trading name	
Initials	Date of Birth (CCYYMMDD)	(CCYYMMDD)	ID No.			
hysical Address Details						
Init N o.		Complex (if applicable)				
street No		Street / Farm Name				
Suburb / District						
City / Town						
ountry Code (e_g_ South Africa = ZA)		•	Postal Code			
country Code (e.g. South Africa = ZA) ostal Address Details		V	Postal Code			
	1			N I		
ostal Address Details	1					
ostal Address Details Aark here with an "X" if same as above Postal Agency or Other Sub-unit (if	e or complete your Postal Address					
ostal Address Details Mark here with an "X" if same as above Postal Agency or Other Sub-unit (if pplicable) (e.g. Postnet Suite ID)	e or complete your Postal Address	Is your Postal A	Address a Street Address? Y	Postal Address Structure		
ostal Address Details Mark here with an "X" if same as above Postal Agency or Other Sub-unit (if pplicable) (e.g. Postnet Suite ID) PO Box Private Bag	e or complete your Postal Address	Is your Postal A	Address a Street Address? Y'			
ostal Address Details Mark here with an "X" if same as above Postal Agency or Other Sub-unit (if pplicable) (e.g. Postnet Suite ID) PO Box Private Bag	e or complete your Postal Address Other PO Special Service (specify) Co	Is your Postal A	Address a Street Address? Y	Postal Address Structure		
ostal Address Details Aark here with an "X" if same as above Postal Agency or Other Sub-unit (if pplicable) (e.g. Postnet Suite ID) PO Box Private Bag Post Office	e or complete your Postal Address Other PO Special Service (specify) Co Complex	Is your Postal A	Address a Street Address? Y	Postal Address Structure		
Ostal Address Details Mark here with an "X" if same as above Postal Agency or Other Sub-unit (if pplicable) (e.g. Postnet Suite ID) PO Box Private Bag Post Office	e or complete your Postal Address Other PO Special Service (specify) Co Complex	ls your Postal A untry	Address a Street Address? Y			

Surname	First two Names	Trading name
nitials	Date of Birth (CCYYMMDD) (CCYYMMDD)	
ysical Address Details		
nit No.	Complex (if applicable)	
ireet No.	Street / Farm Name	
uburb / District		
ity / Town		
ountry Code (e.g. South Africa = ZA) Ostal Address Details ark here with an "X" if same as above or	complete your Postal Address	ddress? YO NO
stal Agency or Other Sub-unit (if licable) (e.g. Postnet Suite ID) Box Private Bag st Office	Other PO Special Service (specify) Country V Postal Code	e Postal Address Structure

30 No. 49304

GOVERNMENT GAZETTE, 15 SEPTEMBER 2023

	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Please ensure you sign over the 2 lines of X s above		For enquines go to www sers gov za or cal 0800 00 7277
uccomments by Registrant	I declare that: I am a person duly authorised to make this application and that all information supplied, including all	antexures, is tue and ontect.	Date	Year Vear Day

NOTES

General

4.

This gazette is

also available free online at www.gpwonline.co.za

- 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.
- 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

- 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

- 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.

2023

Reproduced by Sabinet Online

S

terms

್ಷ

Government Printer's

Copyright Authority No.

10505 dated 02 February 1998

South African Revenue Service	AIR PASSENGER Operator's Application for Registration / Cancell		APT102
afer to instructions and information b	efore filling this form		
Application purpose: New O	Change O Cancel O		
	Cancellation Date (CCYYMMDD)		
perator's Particulars			٨
art 1: For Office Use Only			
Operator's Code (if applicable)			
Application for Liability Certificate	Non-Liability Certificate		
Date of Liability of Operator (CCYYMMDE		CCYY/MM/DD Mete of Appointment of Agent (CCYYMMDD	ссүү/мм/dd
Expected date for carrying chargeable passengers o	n / or after 2000/11/01 Only to be completed if there is a change in liability / non liability	certificate	CCYYMM/DD
	n / or after 2000/11/01 Only to be completed if there is a change in liability / non liability		CCYY/MM/DD
Expected date for carrying chargeable passengers o Estimated number of chargeable passeng	n / or after 2000/11/01 Only to be completed if there is a change in liability / non liability	certificate	CCYYMM/DD
Expected date for carrying chargeable passengers o Estimated number of chargeable passeng	n/ or after 2000/11/01 Only to be completed if there is a change in liability / non liability ars per month during peak season	certificate	CCYYMMMDD
Expected date for carrying chargeable passengers o Estimated number of chargeable passeng Local Establishment Indicator: art 2	n/ or after 2000/11/01 Only to be completed if there is a change in liability / non liability ars per month during peak season	certificate Estimated number of chargeable passengers per month during normal season	CCYYMMMDD
Expected date for carrying chargeable passengers o Estimated number of chargeable passeng Local Establishment Indicator: art 2	n/ or after 2000/11/01 CCTT/MIM/DD Only to be completed if there is a change in liability / non liability are per month during peak season	certificate Estimated number of chargeable passengers per month during normal season	CCYYMMMDD
Expected date for carrying chargeable passengers o Estimated number of chargeable passeng Local Establishment Indicator:	n/ or after 2000/11/01 CCTT/MIM/DD Only to be completed if there is a change in liability / non liability are per month during peak season	certificate Estimated number of chargeable passengers per month during normal season	CCYYMMDD
Expected date for carrying chargeable passengers o Estimated number of chargeable passeng Local Establishment Indicator: art 2 Nature of Person: Individual Surname	n/ or after 2000/11/01 CC+17/MM/DD Only to be completed if there is a change in liability / non liability ars per month during peak season Yes O No O Company / Close Corporation O Trust O Partnership O Estate / Liquidation	certificate CCTTININ/DD EACH AND A CONTROL OF A CONTROL O	CCYYMMDD
Expected date for carrying chargeable passengers o Estimated number of chargeable passeng Local Establishment Indicator: art 2 Nature of Person: Individual Surname	n/ or after 2000/11/01 CC+17/MM/DD Only to be completed if there is a change in liability / non liability and liability / non liab	certificate CCTTININ/DD Estimated number of chargeable passengers per month during normal season O Trading name	CCYYMMMDD

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 (e.g. South Africa = ZA)	▼ Postal Code	
Postal Address Details		٨
Mark here with an "X" if same as above or complete your Postal Address Postal Agency or Other Sub-unit (if applicable) (e.g. Postnet Suite ID) PO Box Private Bag Other PO Special Service (specify) Post Office Count	Is your Postal Address a Street Address? Y N Portal Address Contact Address Co	
Unit No. Complex (if: Street No. Street / Fam Suburb /District	n Name	
City/Town Count		

articulars of Conta	act Person - Individual		
Surname	First two Names	Trading name	
itials	Date of Birth (CCYYMMDD) (CCYYMMDD)	Passport/Permit No.	
ountry where assport was issued	Passport/Permit ▼ Issue Date (CCYYMMDD) Country of Tax Residence (CCYYMMDD)	Taxpayer Reference No.*	
AT Registration No.*	SDL Reference No.*		
AYE Reference No.*			
nfact Details - Co	ntact Person: Individual		
-		Cell No.	
Email		Cell No.	

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

assport was issued (CCYYMMDD) Country of Tax Residence Taxpayer Reference No *	
ountry where assport was issued V Issue Date (CCYYMMDD) Country of Tax Residence Taxpayer Reference No *	
Journal y write e Issue Date (CCYYMMDD) Issue Sport was issued (CCYYMMDD) Country of Tax Residence Taxpayer Reference No *	
AT Registration No.* SDL Reference No *	
AYE Reference No *	
ntact Details - Contact Person (For Company / Close Corporation)	
nail Cell No.	
usiness 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)	T	Postal Code	
Postal Address Details			
Mark here with an "X" if same as above or Postal Agency or Other Sub-unit (if applicable) (e.g. Postnet Suite ID) PO Box Private Bag Post Office	complete your Postal Address Is your Postal Address a Street Ad Other PO Special Service (specify) Country Postal Code	Postal Address Structure	
Unit No. Street No. Suburb /District	Complex (if applicable) Street / Farm Name	Physical Address Structure	
City/Town	Country V Postal Co		

No. 49304

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) ID No. Passport/Permit No
Country where Passport was issued	Passport/Permit Issue Date (CCYYMMDD) Country of Tax Residence Taxpayer Reference No.*
VAT Registration No	D.* SDL Reference No *
PAYE Reference No	0.*
Contact Details	– Contact Person (For Trust)
Email	Cell No.
Business Tel No.	-Fax No.

38

No. 49304

GOVERNMENT GAZETTE, 15 SEPTEMBER 2023

Particulars of Partnership	
Registered Name	Trading Name Partnership Registration. N o.
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? YON NO
Postal Agency or Other Sub-unit (if applicable) (e.g. Postnet Suite ID)	Postal A
PO Box Private Bag Other PO Special Service (specity)	Number Structure
Post Office Count	ry V Postal Code
Unit No. Complex (if	applicable)
Street No. Street / Fam	n Name
Suburb /District	n Name
City/Town Count	

uculars of contact	t Person – Partnership		
name	First two Names	Trading name	
als	Date of Birth (CCYYMMDD) (CCYYMMDD) ID No.	Passport/Permit No.	
ntry where sport was issued	Passport/Permit Issue Date (CCYYMMDD) Country of Tax Residence (CCYYMMDD)	Taxpayer Reference No *	
Registration No.*	SDL Reference No*		
E Reference No.*			
tact Details – Conta	act Person (For Partnership)		
		Cell No.	
ness Tel No.			

Particulars of I	istate / Liquidation	
Registered Name	Trading Name R	state / Liquidation legistration. No.
Public Officer's Name	Taxpayer Reference No *	
Estate / Liquid	ation Contact Details	
Email		Cell No.
Business Tel		
No. Physical Addre	ss Details	
Unit No.	Complex (if applicable)	
Street No.	Street / Farm Name	
Suburb / District		
City / Town		
Country Code (e.g. So	th Africa = ZA) Postal Code	
Postal Address	Details	
Mark here with an "X"	f same as above or complete your Postal Address Is your Postal Address a Street Address? YI NOT	
Postal Agency or Othe applicable) (e.g. Postn	Sub-unit (if et suite ID)	
PO Box	Sub-unit (if t Suite ID) Private Bag Other PO Special Service (specify) Number	
Post Office	Country V Postal Code	
T that childs	Country Postal Gode	_
Unit No.	Complex (if applicable)	
Street No.	Street / Farm Name	
Suburb /District	Street / Farm Name	
City/Town	Country V Postal Code	

	t Person – Estate / Liquidation	
urname	First two Names	Trading name
ials	Date of Birth (CCYYMMDD) (CCYYMMDD) ID No.	Passport/Permit No.
untry where ssport was issued	Passport/Permit Issue Date (CCYYMMDD) Country of Tax Residence (CCYYMMDD)	Taxpayer Reference No.*
T Registration No *	SDL Reference N	lo.*
AYE Reference No *		
ntact Details - Conta	act Person (For Estate / Liquidation)	
ail		Cell No.
		Cell No.
		Cell No.
iness Tel No.	Bank Account of Operator for Refund Purposes Only (Must be a Sou	
siness Tel No. rt 3: Particulars of		
	Bank Account of Operator for Refund Purposes Only (Must be a Sou It Holder - Individual	
iness Tel No. t 3: Particulars of ticulars of Accoun		
iness Tel No. t 3: Particulars of	t Holder - Individual	uth African Bank)

Part 4: Particulars of T	Three Main Partners / Shareholders / Members / Trustees (Not to be supplied in	case of listed companies)
Particulars of Main Pa	rtner / Shareholder / Member / Trustee (Not to be supplied in case of listed compar	ies)
Surname	First two Names	Trading name
Initials	Date of Birth (CCYYMMDD) (CCYYMMDD)	
Physical Address Details	ls	
Unit No.	Complex (if applicable)	
Street No.	Street / Farm Name	
Suburb / District		
City / Town		
Country Code (e.g. South Africa = 2	ZA) Vostal Code	
Postal Address Details		
Mark here with an "X" if same as at Postal Agency or Other Sub-unit (if applicable) (e.g. Postnet Suite ID) PO Box Private Bay Post Office	Other PO Special	Postal Address Structure
Unit No. Street No. Suburb /District	Complex (if applicable) Street / Farm Name Country Postal Code	Physical Address Structure

	First two Names	Trading name	
nitials	Date of Birth (CCYYMMDD) (CCYYMMDD) ID No.		
nysical Address Details			
nit No.	Complex (if applicable)		
treet No.	Street / Farm Name		
uburb / District			
ty / Town			
ark here with an "X" if same as above ostal Agency or Other Sub-unit (if plicable) (e.g. Postnet Suite ID)	or complete your Postal Address Is your Postal Address a Street Address? Y	N Postal Address Structure	
O Box Private Bag	Other PO Special Number	ress Struct	
	Country Postal Code	ā	
lost Office			
	Complex (if applicable)	Phys	
nit No.	Complex (if applicable) Street / Farm Name	Physical Addre	
Post Office		Physical Address Structure	

Surname	First two Names	Trading name	
nitials	Date of Birth (CCYYMMDD) (CCYYMMDD)		
ysical Address Details			
Init No.	Complex (if applicable)		
treet No.	Street / Farm Name		
uburb / District			
ity / Town			
ountry Code (e.g. South Africa = ZA	A) Postal Code		
ostal Address Details ark here with an "X" if same as abo ostal Agency or Other Sub-unit (if oplicable) (e.g. Postnet Suite ID) O Box Private Bag	ove or complete your Postal Address Is your Postal Address a Street Address? Yi NO		
ostal Address Details ark here with an "X" if same as abo ostal Agency or Other Sub-unit (if opicable) (e.g. Postnet Suite ID)	ove or complete your Postal Address Is your Postal Address a Street Address? Y ^L N Other PO Special Service (specify)		

Of Registration (CCYYMMDD) Registration / Lice	3 no.	
laration by Registrant re that: person duly authorised to make this application and that all information supplied, includir res, is true and correct.		
▼ Month ▼ Day ▼	Please ensure you sign over the 2 lines of X's above	

NOTES

General

2.

3

4. 5.

8

3

4

This gazette

5

also available free

online at www.gpwonline.co.za

- Use capital letters and where applicable mark with an X
- The enterprise's current Operator's code must be utilised.
- The Operator's code must always be quoted in all correspondence and interviews.
- If the enterprise does not currently have a Operator's code, such number will be allocated upon registration for Air Passenger Tax.
- 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.
- 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 aircraft means an aircraft designed or adapted to carry any person in addition to the flight crew.

New registration

- 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.
- Photocopies of APT102 forms are acceptable for additional operator registrations.
- . 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-liable or vice versa the date of change in liability) must be filled in.

Changing of registered

- . 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.

STAATSKOERANT, 15 SEPTEMBER

2023

South African Revenue Service	AIR PASSENGER TAX RETURN	APT201
Details of Accounting Period		٨
Accounting Period (CCYYMM)	Due Date (CCYY/MMDD)	
Payment Ref. No. (PRN) Relevant to the Declaration Required to be Amended		
Operator Particulars		٨
Financial Accounting Number (FAN)		
Operator Name		
Agent Particulars		٨
Identify Number	NOTE: If Agent/Operator relationship has changed, please	e follow the registration route to update
Agent Name		

APT Passenger and	Liability Details			^
Standard Rate				
Standard Rate Departure	s			A
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	
Lower Rate				
Lower Rate Departures				A .
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	
Amount Due				
Total Amount Due R				

No. 49304

Declaration				
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	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	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 V Month V Day V	For enquiries go to www.sars.gov.za or call 011 571 5011	For enquiries go to www.sars.gov.za or call 011 571 5011		

50

No. 49304

GOVERNMENT GAZETTE, 15 SEPTEMBER 2023