

**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.

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**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

APT101

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

Refer to instructions and information before filling this form

Application purpose: New  Change  Cancel

Cancellation Date  
(CCYYMMDD)

CCYY/MM/DD



### 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 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

Cell No.

Business Tel No.

**Physical Address** Details

Unit No.	<input type="text"/>	Complex (if applicable)	<input type="text"/>
Street No.	<input type="text"/>	Street / Fam Name	<input type="text"/>
Suburb / District	<input type="text"/>		
City / Town	<input type="text"/>		
Country Code (e.g. South Africa = ZA)	<input type="text"/>	Postal Code	<input type="text"/>

**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)	<input type="text"/>		
PO Box <input type="checkbox"/>	Private Bag <input type="checkbox"/>	Other PO Special Service (specify) <input type="text"/>	Number <input type="text"/>
Post Office <input type="text"/>	Country <input type="text"/>	Postal Code	<input type="text"/>

Postal Address Structure

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Unit No.	<input type="text"/>	Complex (if applicable)	<input type="text"/>
Street No.	<input type="text"/>	Street / Fam Name	<input type="text"/>
Suburb / District	<input type="text"/>		
City/Town	<input type="text"/>	Country <input type="text"/>	Postal Code <input type="text"/>

Physical Address Structure

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

**Particulars of Contact Person - Individual**

Surname	<input type="text"/>	First two Names	<input type="text"/>	Trading name	<input type="text"/>
Initials	<input type="text"/>	Date of Birth (CCYYMMDD) <small>(CCYYMMDD)</small>	<input type="text"/>	ID No.	<input type="text"/>
Country where Passport was issued	<input type="text"/>	Passport/Permit Issue Date (CCYYMMDD)	<input type="text"/>	Country of Tax Residence	<input type="text"/>
VAT Registration No.*	<input type="text"/>		SDL Reference No.*	<input type="text"/>	
PAYE Reference No.*	<input type="text"/>				

**Contact Details – Contact Person: Individual**

Email	<input type="text"/>	Cell No.	<input type="text"/>
Business Tel No.	<input type="text"/>		

**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 / Fam 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 Address Structure

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

Physical Address Structure

**Company Contact Person** (Particulars of person who can be contacted regarding this registration)

**Particulars of Contact Person – Company / Close Corporation**

Surname	<input type="text"/>	First two Names	<input type="text"/>	Trading name	<input type="text"/>
Initials	<input type="text"/>	Date of Birth (CCYYMMDD) <small>(CCYYMMDD)</small>	<input type="text"/>	ID No.	<input type="text"/>
Country where Passport was issued	<input type="text"/>	Passport/Permit Issue Date (CCYYMMDD) <small>(CCYYMMDD)</small>	<input type="text"/>	Country of Tax Residence	<input type="text"/>
VAT Registration No.*	<input type="text"/>		SDL Reference No.*	<input type="text"/>	
PAYE Reference No.*	<input type="text"/>				

**Contact Details – Contact Person** (For Company / Close Corporation)

Email	<input type="text"/>	Cell No.	<input type="text"/>
Business Tel No.	<input type="text"/>		

**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 / Fam 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 D)   
 PO Box  Private Bag  Other PO Special Service (specify)  Number   
 Post Office  Country  Postal Code

Postal Address Structure

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

Physical Address Structure



**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.

**Particulars of Partnership**

Registered Name	<input type="text"/>	Trading Name	<input type="text"/>	Partnership Registration No.	<input type="text"/>
Public Officer's Name	<input type="text"/>	Taxpayer Reference No*	<input type="text"/>		

**Partnership Contact** Details

Email	<input type="text"/>	Cell No.	<input type="text"/>
Business Tel No.	<input type="text"/>		

**Physical Address** Details

Unit No.	<input type="text"/>	Complex (if applicable)	<input type="text"/>
Street No.	<input type="text"/>	Street / Fam Name	<input type="text"/>
Suburb / District	<input type="text"/>		
City / Town	<input type="text"/>		
Country Code (e.g. South Africa = ZA)	<input type="text"/>	Postal Code	<input type="text"/>

**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 Address Structure

Unit No.  Complex (if applicable)

Street No.  Street / Fam Name



Suburb / District

City/Town  Country  Postal Code

Physical Address Structure

**Partnership Contact Person** (Particulars of person who can be contacted regarding this registration)

**Particulars of Contact Person – Partnership**

Surname	<input type="text"/>	First two Names	<input type="text"/>	Trading name	<input type="text"/>	
Initials	<input type="text"/>	Date of Birth (CCYYMMDD)  (CCYYMMDD)	ID No.	<input type="text"/>	Passport/Permit No.	<input type="text"/>
Country where Passport was issued	<input type="text"/>	Passport/Permit Issue Date (CCYYMMDD)  (CCYYMMDD)	Country of Tax Residence	<input type="text"/>	Taxpayer Reference No.*	<input type="text"/>
VAT Registration No.*	<input type="text"/>		SDL Reference No.*	<input type="text"/>		
PAYE Reference No.*	<input type="text"/>					

**Contact Details – Contact Person** (For Partnership)

Email	<input type="text"/>	Cell No.	<input type="text"/>
Business Tel No.	<input type="text"/>		

**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 / Fam 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

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


Postal Address Structure


Physical Address Structure

**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)  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)  (CCYYMMDD)  ID No.

**Physical Address** Details

Unit No.  Complex (if applicable)   
 Street No.  Street / Fam 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?  Yes  No

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 Address Structure

Unit No.  Complex (if applicable)   
 Street No.  Street / Fam 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)  (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

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)  (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

Postal Address Structure

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

Physical Address Structure



**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.

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

XXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX

Date

Year  Month  Day

For enquiries go to [www.sars.gov.za](http://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.



South African Revenue Service

### AIR PASSENGER TAX

APT102

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

Refer to instructions and information before filling this form

Application purpose: New  Change  Cancel

Cancellation Date (CCYYMMDD)

CCYYMMDD



### 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 2000/11/01

CCYYMMDD



Date of Change in Liability (CCYYMMDD)

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

CCYYMMDD



Date of Appointment of Agent (CCYYMMDD)

CCYYMMDD



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)

(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  Cell No.   
Business Tel No.

**Physical Address Details**

Unit No.  Complex (if applicable)   
Street No.  Street / Fam 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 Address Structure

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

Physical Address Structure

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

**Particulars of Contact Person - Individual**

Surname	<input type="text"/>	First two Names	<input type="text"/>	Trading name	<input type="text"/>	
Initials	<input type="text"/>	Date of Birth (CCYYMMDD) <small>(CCYYMMDD)</small> 	ID No.	<input type="text"/>	Passport/Permit No.	<input type="text"/>
Country where Passport was issued	<input type="text"/>	Passport/Permit Issue Date <small>(CCYYMMDD)</small> 	Country of Tax Residence	<input type="text"/>	Taxpayer Reference No.*	<input type="text"/>
VAT Registration No.*	<input type="text"/>		SDL Reference No.*	<input type="text"/>		
PAYE Reference No.*	<input type="text"/>					

**Contact Details – Contact Person: Individual**

Email	<input type="text"/>	Cell No.	<input type="text"/>
Business Tel No.	<input type="text"/>		

**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 / Fam 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 Address Structure

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

Physical Address Structure

**Company Contact Person** (Particulars of person who can be contacted regarding this registration)

**Particulars of Contact Person – Company / Close Corporation**

Surname	<input type="text"/>	First two Names	<input type="text"/>	Trading name	<input type="text"/>
Initials	<input type="text"/>	Date of Birth (CCYYMMDD) 	<input type="text"/>	ID No.	<input type="text"/>
Country where Passport was issued	<input type="text"/>	Passport/Permit Issue Date (CCYYMMDD) 	<input type="text"/>	Country of Tax Residence	<input type="text"/>
				Taxpayer Reference No *	<input type="text"/>
VAT Registration No *	<input type="text"/>		SDL Reference No *	<input type="text"/>	
PAYE Reference No *	<input type="text"/>				

**Contact Details – Contact Person** (For Company / Close Corporation)

Email	<input type="text"/>	Cell No.	<input type="text"/>
Business Tel No.	<input type="text"/>		

**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 / Fam 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

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Unit No.  Complex (if applicable)

Street No.  Street / Fam Name

Suburb / District

City/Town  Country  Postal Code

Postal Address Structure

Physical Address Structure



**Trust Contact Person** (Particulars of person who can be contacted regarding this registration)

**Particulars of Contact Person – Trust**

Surname	<input type="text"/>	First two Names	<input type="text"/>	Trading name	<input type="text"/>
Initials	<input type="text"/>	Date of Birth (CCYYMMDD) <small>(CCYYMMDD)</small>	<input type="text"/>	ID No.	<input type="text"/>
Country where Passport was issued	<input type="text"/>	Passport/Permit Issue Date (CCYYMMDD)	<input type="text"/>	Country of Tax Residence	<input type="text"/>
VAT Registration No.*	<input type="text"/>	SDL Reference No.*	<input type="text"/>		
PAYE Reference No.*	<input type="text"/>				

**Contact Details – Contact Person (For Trust)**

Email	<input type="text"/>	Cell No.	<input type="text"/>
Business Tel No.	<input type="text"/>	Fax No.	<input type="text"/>

**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 / Fam 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

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



This gazette is also available free online at [www.gpwonline.co.za](http://www.gpwonline.co.za)

Postal Address Structure

Physical Address Structure

**Partnership Contact Person** (Particulars of person who can be contacted regarding this registration)

**Particulars of Contact Person – Partnership**

Surname	<input type="text"/>	First two Names	<input type="text"/>	Trading name	<input type="text"/>	
Initials	<input type="text"/>	Date of Birth (CCYYMMDD)  (CCYYMMDD)	ID No.	<input type="text"/>	Passport/Permit No.	<input type="text"/>
Country where Passport was issued	<input type="text"/>	Passport/Permit Issue Date (CCYYMMDD)  (CCYYMMDD)	Country of Tax Residence	<input type="text"/>	Taxpayer Reference No.*	<input type="text"/>
VAT Registration No.*	<input type="text"/>		SDL Reference No.*	<input type="text"/>		
PAYE Reference No.*	<input type="text"/>					

**Contact Details – Contact Person** (For Partnership)

Email	<input type="text"/>	Cell No.	<input type="text"/>
Business Tel No.	<input type="text"/>		

**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 / Fam 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

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


This gazette is also available free online at [www.gpwonline.co.za](http://www.gpwonline.co.za)

**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 / Fam 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 Address Structure

Unit No.  Complex (if applicable)   
 Street No.  Street / Fam 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)  (CCYYMMDD)  ID No.

**Physical Address** Details

Unit No.  Complex (if applicable)   
 Street No.  Street / Fam 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 Address Structure

Unit No.  Complex (if applicable)   
 Street No.  Street / Fam 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)  (CCYYMMDD)  ID No.

**Physical Address** Details

Unit No.  Complex (if applicable)   
 Street No.  Street / Fam 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 Address Structure

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

Physical Address Structure



**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  
XXXXXXXXXXXXXXXXXXXX

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

Date

Year



Month



Day



For enquiries go to [www.sars.gov.za](http://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 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-liable 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)	<input type="text"/>	Due Date (CCYYMMDD)	<input type="text"/>
Payment Ref. No. (PRN) Relevant to the Declaration Required to be Amended			
<input type="text"/>			

## Operator Particulars ^

Financial Accounting Number (FAN)	<input type="text"/>
Operator Name	<input type="text"/>
	<input type="text"/>

## Agent Particulars ^

Identity Number	<input type="text"/>	<b>NOTE: If Agent/Operator relationship has changed, please follow the registration route to update</b>
Agent Name	<input type="text"/>	

This gazette is also available free online at [www.gpwonline.co.za](http://www.gpwonline.co.za)

**APT Passenger and Liability Details**

**Standard Rate**

**Standard Rate Departures**

Total number of passengers	<input type="text"/>				
Crew Member	<input type="text"/>				
Staff	<input type="text"/>				
In transit passengers	<input type="text"/>				
Infants	<input type="text"/>				
Total number of non-chargeable passengers	<input type="text"/>				
Number of chargeable passengers	<input type="text"/>	X	Standard Rate Amount	R	<input type="text"/>
				Standard Rate Total	R
					<input type="text"/>

**Lower Rate**

**Lower Rate Departures**

Total number of passengers	<input type="text"/>				
Crew Member	<input type="text"/>				
Staff	<input type="text"/>				
In transit passengers	<input type="text"/>				
Infants	<input type="text"/>				
Total number of non-chargeable passengers	<input type="text"/>				
Number of chargeable passengers	<input type="text"/>	X	Lower Rate Amount	R	<input type="text"/>
				Lower Rate Total	R
					<input type="text"/>

**Amount Due**

Total Amount Due	R	<input type="text"/>
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## 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

XXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX

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

Date  
(CCYYMMDD)

Year ▼

Month ▼

Day ▼

For enquiries go to [www.sars.gov.za](http://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](http://www.sars.gov.za) or call 011 571 5011