

AIR PASSENGER TAX
**Operator's application for registration/cancellation
or changing of registered particulars**

Refer to instructions and information before filling in this form.

Application purpose

New
 Change
 Cancel Cancellation date

OPERATOR'S PARTICULARS
Part 1

1.1 Customs code (If applicable)
 1.2 Application for liability certificate Non-liability certificate
 1.3 Date of liability of Operator Expected date for carrying chargeable passengers on/or after 2000/11/01.
 1.4 Date of change in liability Only to be completed if there is a change in liability/non liability certificate
 1.5 Date of appointment of Agent
 1.6 Estimated number of chargeable passengers per month during peak season
 1.7 Estimated number of chargeable passengers per month during normal season
 1.8 Local Establishment Indicator YES NO **For office use only**

Part 2
2.1 Nature of person

Individual Company/Close Corporation Trust Partnership Estate/Liquidation

2.2 Name of person indicated in item 2.1 above

2.2.1 Name

(Registered name or in the case of an individual, only the surname)

2.2.2 Initials (Only for individuals)

2.2.3 Trading name

2.2.4 ID/Co/CC/Trust no.

2.2.5 Postal address

Postal Code

2.2.6 Physical address

Postal Code

2.2.7 Business Tel dialling code

Tel number

2.2.8 Income Tax reference no.

2.2.9 VAT registration number

2.2.10 SDL reference no.

2.2.11 PAYE reference no.

Part 3 Contact Person (Particulars of person who can be contacted regarding this registration)

3.1 Surname

3.2 First names

3.3 Tel Dialling Code

Tel number

3.4 Fax Dialling Code

Fax number

3.5 Cell number

3.6 E-mail address

Part 4 Particulars of Bank account of operator for refund purposes only (Must be a South African Bank)

4.1 Name of account holder

4.2 Name of bank

4.3 Type of account Current 1 Savings 2 Transmission 3

4.4 Branch number

4.5 Account number

Part 5 Particulars of three main Partners/Shareholders/Members/Trustees (Not to be supplied in case of listed companies).

5.1	Surname	<input type="text"/>
5.2	Initials	<input type="text"/>
5.3	ID number	<input type="text"/>
5.4	Postal address	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
5.5	Postal Code	<input type="text"/>
5.6	Surname	<input type="text"/>
5.7	Initials	<input type="text"/>
5.8	ID number	<input type="text"/>
5.9	Postal address	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
5.10	Postal Code	<input type="text"/>
5.11	Surname	<input type="text"/>
5.12	Initials	<input type="text"/>
5.13	ID number	<input type="text"/>
5.14	Postal address	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
5.15	Postal Code	<input type="text"/>

Part 6 Aviation Particulars (This section contains the particulars of the licence issued by the Department of Transport)

6.1	Date of registration	<input type="text"/>
6.2	Registration/ Licence no.	<input type="text"/>

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.

Name:	<input type="text"/>	Capacity:	<input type="text"/>
Signature:	<input type="text"/>	Date:	<input type="text"/>

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5.1	Surname	<input type="text"/>
5.2	Initials	<input type="text"/>
5.3	ID number	<input type="text"/>
5.4	Postal address	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
5.5	Postal Code	<input type="text"/>
5.6	Surname	<input type="text"/>
5.7	Initials	<input type="text"/>
5.8	ID number	<input type="text"/>
5.9	Postal address	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
5.10	Postal Code	<input type="text"/>
5.11	Surname	<input type="text"/>
5.12	Initials	<input type="text"/>
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Signature:	<input type="text"/>	Date:	<input type="text"/>

Notes

General

1. Use capital letters and where applicable mark with an X.
2. The enterprise's current Customs code must be utilised.
3. The Customs code must always be quoted in all correspondence and interviews.
4. If the enterprise does not currently have a Customs 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, Johannesburg 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 a 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 (Item 1.4 in Part 1) 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 Customs code and name of the agent must be supplied on a APT101 form.
2. When applying for cancellation of an operator the Customs code and name of the operator must be supplied on a 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.