

CUSTOMS AND EXCISE

EXTERNAL

AIR PASSENGER TAX MANIFEST CSV FILE

a) Creating a CSV file:

- i) A 'comma separated values' file format must be used.
- ii) All information for the specific fields will be validated according to the rules prescribed by SARS.
- iii) All validation rules as well as rules applicable to the specific transaction must be complied with when creating electronic files.
- iv) The file must consist of the following record types:
 - A) Header Record – Demographic information of the organisation making the payment;
 - B) Details Record – Details of the payment transactions for multiple organisations; or individuals; and
 - C) Trailer Record – Summary of the detail records.
- v) A comma to identify the field must separate each field on all of the above mentioned record types.
- vi) All numeric fields with decimal values (i.e. rand and cents) must have the decimal point specified as a point and not a comma.
- vii) A comma must not precede the first field of each record.
- viii) A comma must not follow the last field of each record.
- ix) Each record must start with a new line.
- x) The file name must be structured according to validation rules.
- xi) The information required to identify the organization must be carried in the Header Record.
- xii) The information required to create the payment transactions must be in the Detail Record.

b) Requirements to reject the CSV file:

- i) File test indicator does not match system test indicator: N.
- ii) Trailer record count check failed. Trailer count not equal to actual count.
- iii) Trailer file check failed. Trailer amount not equal to actual amount.
- iv) File creation date / time is invalid: 2.01011E+13. Expected format CCYYMMDD hhmmss.
- v) **APT** reference number field incorrect format. Message: Expected format, 0309180164

c) Example of a CVS file layout. The data in the file should look as follows when viewed:

```
H,BULKPAY,N,TestCompany XYZ,1,20101103120000,NEDB
R,ITPEN,0123456789,TestTaxpayer,01,5007155763089,,0000000000000005.00,CP,174000,1740000000,01,1,0309180164AI0000041
R,ITPEN, 0123456789,TestTaxpayer,01,6912257022087,,0000000000000005.00,CP,174000,1740000000,01,1,0232005769AI0000048
R,ITA, 0123456789,TestTaxpayer,01,6912257022087,,0000000000000020.00,CP,174000,1740000000,01,1,0232005769T00000000
R,ITA, 0123456789,TestTaxpayer,01,6912257022087,,0000000000000030.00,CP,174000,1740000000,01,1,0309180164T00000000
T,4,00000000000000060.00
```

d) CSV File Structure and Validation Rules

i) Header Record

FIELD NAME	DESCRIPTION	VALIDATION / INDICATOR	REMARKS	VALIDATION / INDICATOR/FORMAT
APT Reference Number	FAN Number - Financial Account Number			Numeric
Period	APT Return Period CCYYMM			Numeric CCYYMM
Flight	Flight number			Alphanumeric e.g. AF995
Date	Submission date			Numeric CCYYMMDD
Departure Airport code	Departure Airport code			Alphanumeric
Arrival Airport code	Arrival Airport code			Alphanumeric
Departure Date and Time	Departure Date and Time			Numeric CCYYMMDD, 00:00
Arrival Date and Time	Arrival Date and Time			Numeric CCYYMMDD, 00:00

ii) Detail Record

TYPE OF PASSENGER	FIELD NAME	DESCRIPTION	VALIDATION / INDICATOR	REMARKS	FORMAT
TOTAL NUMBER OF PASSENGERS	TTL Boarded PAX	Total number of passengers boarded			Numeric
Exempted PAX	Infants	Total infants on board (not having a dedicated)			Numeric
Exempted PAX	ITL Transit PAX	Total Transit Passengers			Numeric
Exempted PAX	STCR EXST	Stretcher extra seat			Numeric
Exempted PAX	Duty Travelers	Rule 47(b) Employees exempted over and above the Crew			Numeric
Exempted PAX	Crew Members	Flight Crew Members			Numeric
TOTAL CHARGEABLE	TTL Chargeable PAX	Total Chargeable Passengers			Numeric
RATE APPLICABLE	Tax Amount	APT Rate applicable			Numeric
AMOUNT PAYABLE	TTL to Pay	Tax amount payable (APT)			Numeric

Effective Date: 30 June 2025

iii) Full PAX (Passenger) list

Field title	Description and Format
ID TYPE	Must be P
CUSTOMER	Name and Surname, Alpha
FROM	Airport Code e.g. JHB
TO	Airport Code e.g. HRE
Bkg	Luggage Weight
CABIN	Alphabets
CLASS	Alphabets
SEC.NBR	Numeric
SEAT	Alphanumeric
ACCEPT	Yes/No
CODESHARE	DL8513
INCARRIAGE	Alphanumeric
INCARRIAGE	Alphanumeric
ARRIVAL TIME	Numeric