



South African Revenue Service

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 (CCYYMMDD)

Operator's Particulars

Part 1: For Office Use Only

APT Reference Number

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

Date of Change in Liability (CCYYMMDD)
Only to be completed if there is a change in liability / non liability certificate

Date of Appointment of Agent (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) ID No. Passpor / 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.

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

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)	<input type="text"/>	ID No.	<input type="text"/>	Passpor / Permit 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 : Individual

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

Particulars of Company / Close Corporation

Registered Name	<input type="text"/>		
Trading Name	<input type="text"/>		
Company / CC Registration No.	<input type="text"/>	Public Officers Name	<input type="text"/>
Taxpayer Reference No.	<input type="text"/>		

Company / Close Corporation 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 / Farm Name	<input type="text"/>
Suburb / District	<input type="text"/>		
City / Town	<input type="text"/>		
Country Code	<input type="text"/>	Postal Code	<input type="text"/>

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

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"/>	Passpor / Permit 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 / Closed Corporation)

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

Particulars of Trust

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

Trust 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 / Farm Name	<input type="text"/>
Suburb / District	<input type="text"/>		
City / Town	<input type="text"/>		
Country Code	<input type="text"/>	Postal Code	<input type="text"/>

Postal Address Details

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

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)	<input type="text"/>	ID No.	<input type="text"/>	Passpor / Permit 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 / Closed Corporation)

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

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. Complex (if applicable)

Street No. Street / Farm Name

Suburb / District

City / Town

Country Code 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 Number

Post Office Country Code

Postal Code

Unit No. Complex (if applicable)

Street No. Street / Farm Name

Suburb / District

City / Town Country Code

Postal Code

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)	<input type="text"/>	ID No.	<input type="text"/>	Passpor / Permit 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 Partnership)

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

Particulars of Estate / Liquidation

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

Estate / Liquidation Contact Details

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

Physical Address Details

Unit No. Complex (if applicable)

Street No. Street / Farm Name

Suburb / District

City / Town

Country Code 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 Number

Post Office Country Code

Postal Code

Unit No. Complex (if applicable)

Street No. Street / Farm Name

Suburb / District

City / Town Country Code

Postal Code

Estate / Liquidation Contact Person (Particulars of person who can be contacted regarding this registration)

Particulars of Contact Person - Estate / Liquidation

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"/>	Passpor / Permit 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 Estate / Liquidation)

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

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

Bank Name

Type of Account: Current Savings Transmission

Branch No.

Account No.

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. Passpor / Permit No.

Physical Address Details

Unit No. Complex (if applicable)

Street No. Street / Farm Name

Suburb / District

City / Town

Country Code 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 Number

Post Office Country Code

Postal Code

Unit No. Complex (if applicable)

Street No. Street / Farm Name

Suburb / District

City / Town Country Code

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. Passpor / Permit No.

Physical Address Details

Unit No. Complex (if applicable)

Street No. Street / Farm Name

Suburb / District

City / Town

Country Code 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 Number

Post Office Country Code

Postal Code

Unit No. Complex (if applicable)

Street No. Street / Farm Name

Suburb / District

City / Town Country Code

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. Passpor / Permit No.

Physical Address Details

Unit No. Complex (if applicable)

Street No. Street / Farm Name

Suburb / District

City / Town

Country Code 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 Number

Post Office Country Code

Postal Code

Unit No. Complex (if applicable)

Street No. Street / Farm Name

Suburb / District

City / Town Country Code

Postal Code

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

Particulars of Account Holder - Individual

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 annexures, is true and correct.

XXXXXXXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX

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

Date
(CCYYMMDD)

For enquiries go to www.sars.gov.za or
call 0800 00 SARS (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.**

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.