

SOUTH AFRICAN REVENUE SERVICE

No. R.

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 ...)

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

1. Amendment of rule 47B.03

Rule 47B.03 is hereby amended by the substitution for paragraph (a) of the following paragraph:

- “(a) if such operator is liable or not liable to be registered or gives notice of cancellation of registration or change of registered particulars –
- (i) in instances where the operator is registered for the submitting of communications to the Commissioner electronically as an electronic user for purposes of eFiling in accordance with rule 59A.01A(a)(v)(bb) –

- (aa) submit the screen or page of the electronic application that corresponds to form APT 102 (operator's application for registration / cancellation or changing of registered particulars); and
- (bb) upload a completed form APT 102 as supporting document; or
- (ii) in instances where the operator is not registered as contemplated in subparagraph (i) or the electronic application contemplated in item (aa) is unavailable, submit a completed form APT 102 [(operator's application for registration / cancellation or changing of registered particulars)];“

2. Amendment of forms

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”.