

Amendments to rules under section 47B

13 Feb 2026

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

SOUTH AFRICAN REVENUE SERVICE

Government Gazette No.

2026

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF RULES

Under sections 47B and 120 of the Customs and Excise Act, 1964 (Act 91 of 1964), the rules published in Government Notice R.1874 of 8 December 1995, are herewith amended to the extent set out in the Schedule hereto **with effect from**

EDWARD CHRISTIAN KIESWETTER

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Insertion of heading

1. The following heading is herewith inserted in the Rules after rule 47.04:

“RULES FOR SECTION 47B OF THE ACT

For the purposes of section 47B the rules numbered 47B followed by further digits relate to air passenger tax and related matters”.

Insertion of rule

2. The following rule is hereby inserted before rule 47B.01, rule 47B.01 being renumbered “47B.01A”:

“47B.01 Definitions

For the purposes of the rules numbered 47B followed by further digits any word or expression to which a meaning has been assigned in the Act bears the meaning so assigned and unless otherwise specified or the context otherwise indicates –

“agent” means an agent contemplated in section 47B(5)(a);

“air passenger tax” or “APT” means a tax charged in accordance with section 47B;

“applicant” means a person that intends to or has submitted an electronic application, but excludes a person submitting such application on behalf of another person;

“APT agent application” means an application contemplated in section 47B(5), and includes an electronic application as well as the paper equivalent thereof on form APT 101, which, depending on the circumstances, can be an application for –

(a) registration of an agent where this requirement is applicable; or

(b) a change in registration details of an agent registered in terms of that provision;

“APT operator application” means an application contemplated in section 47B(4), and includes an electronic application through eFiling as well as the paper equivalent thereof on form APT 102, which, depending on the circumstances, can be an application for –

(a) registration in respect of an operator liable to be registered;

(b) confirmation of non-liability to be registered in respect of an operator not required to register;

(c) a change in registration details of a registered operator, including a change of agent or a change in respect of the liability status of an operator; or

(d) cancellation of a registration;

“branch front end capturing” or “BFE capturing”, in relation to an electronic application, means the electronic capturing by an officer at the Alberton Excise Office, of information provided by the applicant as may be required for such application on the internal SARS electronic system used for purposes of processing of such applications;

“electronic application”, in relation to an APT agent application or an APT operator application, means the electronic application accessible through eFiling or BFE capturing;

“form APT 101” means the paper equivalent of the electronic APT agent application to be submitted in circumstances set out in rule 47B.06(a)(i)(bb);

“form APT 102” means the paper equivalent of the electronic APT operator application to be submitted in circumstances set out in rule 47B.03(a)(ii);

“form APT 201” means the paper equivalent of the electronic return for air passenger tax to be submitted in circumstances set out in rule 47B.07(a)(ii);
and

“liability status”, in relation to an operator, means–

(a) non-labile to be registered, in the case where an operator is not required to register in terms of section 47B(4)(b) as an operator for purposes of the collection of air passenger tax; or

(b) liable to be registered, in the case where an operator is required to register in terms of section 47B(4)(b) as an operator for purposes of the collection of air passenger tax.”.

Substitution of rule 47B.03

3. The following rule is hereby substituted for rule 47B.03:

47B.03 APT operator applications **[registration and register of operators]**

(a) [Every] An operator shall [-

(a) **if such operator is liable or not liable to be registered or gives notice of cancellation of registration or change of registered particulars]** for any of the purposes listed in the definition of “APT operator application”, submit an APT operator application –

(i) electronically through –

(aa) eFiling, on the relevant electronic application; or

(bb) BFE capturing at the Alberton Excise Office; or

(ii) manually in paper format at the Alberton Excise Office on form APT 102 as published on the SARS website, in the event of a systems breakdown,

(b) If **[the]** an operator is required to appoint an agent as contemplated in section 47B(5)(a), such operator shall indicate on the application referred to in paragraph (a) that an agent will be used and

(i) a completed form APT 101 (agent’s application for registration / cancellation or changing of registered particulars) if not submitted separately by the agent;

(ii) **if required]** on request by the Commissioner [shall] submit–

[(aa)](i) the agent’s letter of appointment; and

[(bb)](ii) a copy of the agreement between the operator and -the agent.

(bA) (i) On approval of an application, the operator will be issued with a registration letter and an air passenger tax number.

(ii) The air passenger tax number shall be indicated on all correspondence with, or any document required to be completed by, SARS.

(c) If **[the]** an operator who is liable to be registered ceases to be so liable as in circumstances contemplated in section 47B(4)(c), such operator shall [and applies] apply for cancellation of the registration in accordance with paragraph (a)(i) or (ii), and –

(i) state fully the reasons for cancellation in a supporting document;

- (ii) produce proof that the operation of chargeable aircraft has ceased or any chargeable aircraft will not be used for the carriage of chargeable passengers as the case may be; and
 - (iii) pay any tax due or certify that no chargeable passengers were carried between the period of the last return and payment of any tax due and the application for cancellation
- [(d) (i) When registration is approved by the Commissioner, the operator will be issued with a numbered registration certificate.**
- (ii) The certificate number shall be quoted in all correspondence with or any document required to be completed by SARS.]**
- (e) If any registration details in respect of an operator change, including details of an agent registered in terms of rule 47B.06(a), the operator shall within 7 days of the change occurring notify the Commissioner of such change in accordance with rule 47B.03(a)(i) or (ii) read with (b)."

Substitution of rule 47B.04

4. The following rule is hereby substituted for rule 47B.04:

"47B.04 Operators not liable to be registered

- (a) If an operator is not liable to be registered as contemplated in section 47B(4)(b) and applied for confirmation of non-liability status in terms of rule 47B.03(a). **[or the operator ceases to be liable to be registered]** a numbered certificate **[of non-liability]** will be issued to such operator to confirm that the operator is not liable to register as an operator for purposes of the collection of air passenger tax .;
- (b) **[The]** An operator with non-liability status shall **[quote]** indicate [such] the certificate number of such certificate on all correspondence with, or any form or other document required to be completed by, SARS.

- (c) An operator with non-liability status who becomes liable to be registered shall, within the timeframe stated in section 47B(4)(d), submit an APT operator application in accordance with rule 47B.03 (a)(i) or (ii), read with rule 47B.03(b). “.

Amendment of rule 47B.05

5. Rule 47B.05 is hereby amended –

- (a) by the insertion of the following heading after the rule number:

“Information recorded in register of operators”;

- (b) by the substitution for paragraph (a) of the following paragraphs:

“(a) The register of operators shall reflect the particulars of registered operators, operators with non-liability status [not liable to be registered] and agents of operators who are required in terms of section 47B(5)(a) to appoint an agent.”; and

- (c) by the substitution for paragraph (b) of the following paragraph:

“(b) An[y] operator registration shall be effective retrospectively from the date of liability to register.”.

Substitution of rule 47B.06

6. The following rule is hereby substituted for rule 47B.06:

“47B.06 Agents

- (a) (i) An APT agent application [for registration as an agent of an operator who is required to appoint an agent in terms of a section 47B(5)(a)] shall be submitted [on form APT 101 together with the letter of appointment from the operator]–

(aa) electronically through –

(A) eFiling; or

(B) BFE capturing at the Alberton Excise Office; or

(bb) manually in paper format at the Alberton Excise Office on form APT102 as published on the SARS website, in the event of a systems breakdown.

- (ii) An applicant shall upon request by the Commissioner submit–

- (aa) the letter of appointment as agent; and
 - (bb) a copy of the agreement between the operator and agent.
- (b) If an agent **[An operator shall -**
 - (i) **appoint an agent and submit form APT 101 in respect of such agent where an agent]** ceases to be the agent for **[the]** an operator while **[the]** that operator is required by section 47B(5)(a) to appoint an agent, the operator shall -
 - (i) within 7 days from the date on which the agent ceases to act, appoint another agent; [and]
 - (ii) submit form APT **[101]**102 to update the change in agent in accordance with rule 47B.03 (a)(i) or (ii) read with rule 47B.03(b) **[in respect of the agent who has ceased to act where the agent has not submitted such form.]; and**
 - (iii) upon request by the Commissioner submit -
 - (aa) the new agent's letter of appointment; and
 - (bb) a copy of the agreement between the operator and agent.
- (c) **[(i)]** On **[appointment]** registration an agent will be issued with a **[numbered certificate of appointment]** letter of registration and an air passenger tax number, which **[number]** shall be **[referenced]** indicated on all correspondence with, and forms or other documents submitted[,] to, SARS.
 - ~~**[(ii) When the registration is cancelled the certificate must be returned to SARS.]**~~
- (d) The agent shall fulfil all the obligations imposed **[on him]** in terms of the Act or the rules prior to the date from which **[he]** such agent ceases to be an agent.
- (e) An electronic application or Form[s] APT 101 or 102, depending on the circumstances, shall be submitted **[for]** in respect of every change of the registered particulars within 7 days of such change.

Amendment of rule 47B.07

7. The following rule is hereby substituted for rule 47B.07:

“47B.07 Rendering of tax accounts **[and payment]**

(a) Every **[operator who is liable to be registered and every]** registered operator or **[every]** agent, as the case may be, shall, not later than the twenty-first day following **[upon]** the end of each accounting period render a[n] tax account **[during the hours for receipt of payment to the Commissioner of form APT 201 (Return for air passenger tax) at the office of the Controller, O.R. Tambo International Airport.]**–

(i) electronically through –

(A) eFiling; or

(B) BFE capturing at the Alberton Excise Office; or

(ii) manually in paper format on form APT 201 as published on the SARS website at the Alberton Excise Office **[the office of the Controller O. R. Tambo International airport]**, in the event of a systems breakdown.

[(b) The hours for receipt of payment shall be Monday to Friday, 08:00 till 15:00 (Saturday, Sunday and public holidays excluded).]

(c) Where the last day for rendering a tax account falls on a Saturday, Sunday or public holiday, the account shall be rendered on the last official working day before that day.

(d) An accounting period shall be one calendar month and shall commence on the first day and end on the last day of the month.

(e) (i) Where an error has been made on a tax account submitted in terms of this rule the registered operator or agent, as the case may be, must prior to making payment in terms of rule 47B.08 request a correction through the means referred to in paragraph (a).

(ii) A maximum of three corrections on a tax account may be requested for an accounting period.”.

Amendment of rule 47B.08

8. Rule 47B.08 is hereby amended –

(a) by the insertion of the following rule heading:

“Payment of air passenger tax”;

(b) by the substitution for paragraph (a) of the following paragraph:

“(a) Every operator or **[an]** agent referred to in rule 47B.07(a) shall pay the tax which becomes due in any accounting period prescribed in rule 47B(7)(d) not later than the twenty-first day following the end of that accounting period.”; and

(c) by the substitution for paragraph (c) of the following paragraph:

“(c) Payment shall be made **[by-**

(i) **direct deposit into an account nominated by the Commissioner; or**

(ii) **via]** through eFiling.”.

Amendment of rule 47B.09

9. The following rule is hereby substituted for rule 47B.09:

“47B.09 Passenger manifest

[(a) Every operator shall include a completed passenger manifest with every completed form DA 2 for outward clearance whether or not any chargeable passengers are carried on the flight.]

(b) A passenger manifest referred to in section 47B(4)(e)(iii) shall be submitted electronically through eFiling or another electronic communicative system administered by SARS, as may be applicable; and [The passenger manifest shall reflect separately the number of chargeable and non-chargeable passengers and in addition the category of non-chargeable passengers] be in the format of a Comma Separated Values File or “CSV” file which must consist of the following record types per row:

(i) a header record reflecting the following information:

(aa) The ID type which must be indicated as “H”;

(bb) the information type, which must be indicated as “Manifest”;

(cc) a test indicator which must be indicated as “yes” or “no” (Y/N);

(dd) the APT Reference Number indicated in numeric values;

- (ee) the APT return period indicated in numeric values describing century, year and month (CCYYMM);
 - (ff) the flight number indicated in alphanumeric values;
 - (gg) the submission date indicated in numeric values describing century, year, month and day (CCYYMMDD)
 - (hh) the departure airport code indicated in alphanumeric values;
 - (ii) the airport of arrival code indicated in alphanumeric values;
 - (jj) the departure date and time indicating century, month, day and time (CCYYMMDD, 00:00); and
 - (kk) the arrival date and time indicating century, year, month, day and time (CCYYMMDD, 00:00);
- (ii) a detail record in relation to air passenger tax reflecting the following information:
 - (aa) The ID type which must be indicated as "D";
 - (bb) in relation to passengers, the following indicated in numeric values:
 - (A) The total number of passengers boarded;
 - (B) the number of infants not having a dedicated seat;
 - (C) the number of international transit passengers;
 - (D) the number of stretcher extra seats (STCR EXST) for passengers required to lie down for medical reasons;
 - (E) the number of dutiable passengers;
 - (F) the number of flight crew members; and
 - (G) total number of chargeable passengers;
 - (cc) the air passenger tax rate applicable to chargeable passengers; and
 - (dd) the total air passenger tax amount payable;
- (iii) a detail record summary of all passengers (full PAX list), reflecting the following information:
 - (aa) The ID type, which must be indicated as "P";
 - (bb) in relation to each passenger:
 - (A) The customer name and surname;

- (B) the airport code of the airport departing from;
- (C) the airport code of the airport departing to;
- (D) the luggage weight;
- (E) the seat row and number;
- (F) accept YES/NO indicating whether the passenger was checked in; and
- (G) whether the passenger is allocated a seat in terms of a codeshare agreement with another airline, formatted as an alphanumeric value showing the flight number of the codeshare partner;
- (cc) incarriage from indicating the origin airport from which the passenger began their journey if they are in carriage through multiple segments; and
- (dd) Arrival time; and
- (iv) a trailer record reflecting –
 - (aa) the ID type, which must be indicated as “T”; and
 - (bb) the total number of passengers.

[(c) Notwithstanding paragraph (a), the Controller O.R. Tambo International Airport may allow any operator to keep or deliver such manifest at such time and at such place and on such conditions as the Controller may determine.]”.