



# AIR PASSENGER TAX REGISTRATION PORTAL

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## 1 PURPOSE

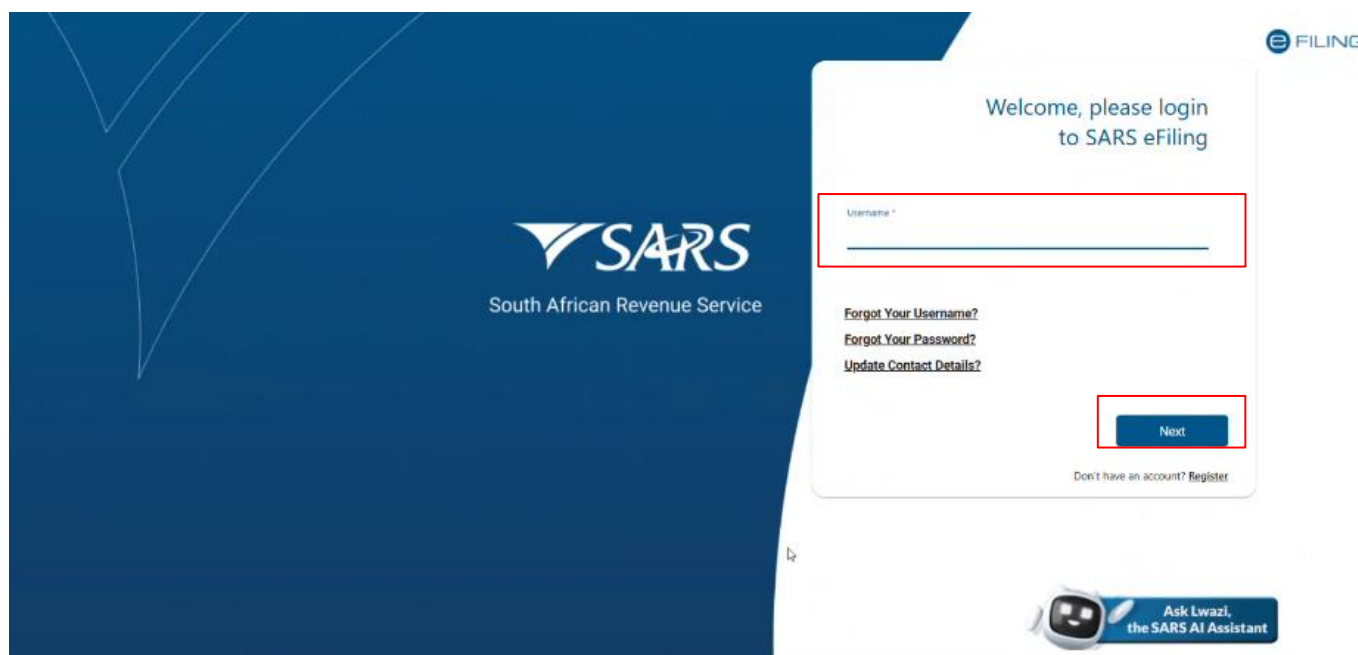
- a) The purpose of this guide is to provide clear and practical guidance on the submission and processing of Air Passenger Tax (APT) registration applications for operators liable in terms of the Customs and Excise legislation.
- b) This guide supports a consistent, secure, and efficient approach to the administration and management of APT registrations by SARS, ensuring that all stakeholders understand the requirements and processes involved.

## 2 SCOPE

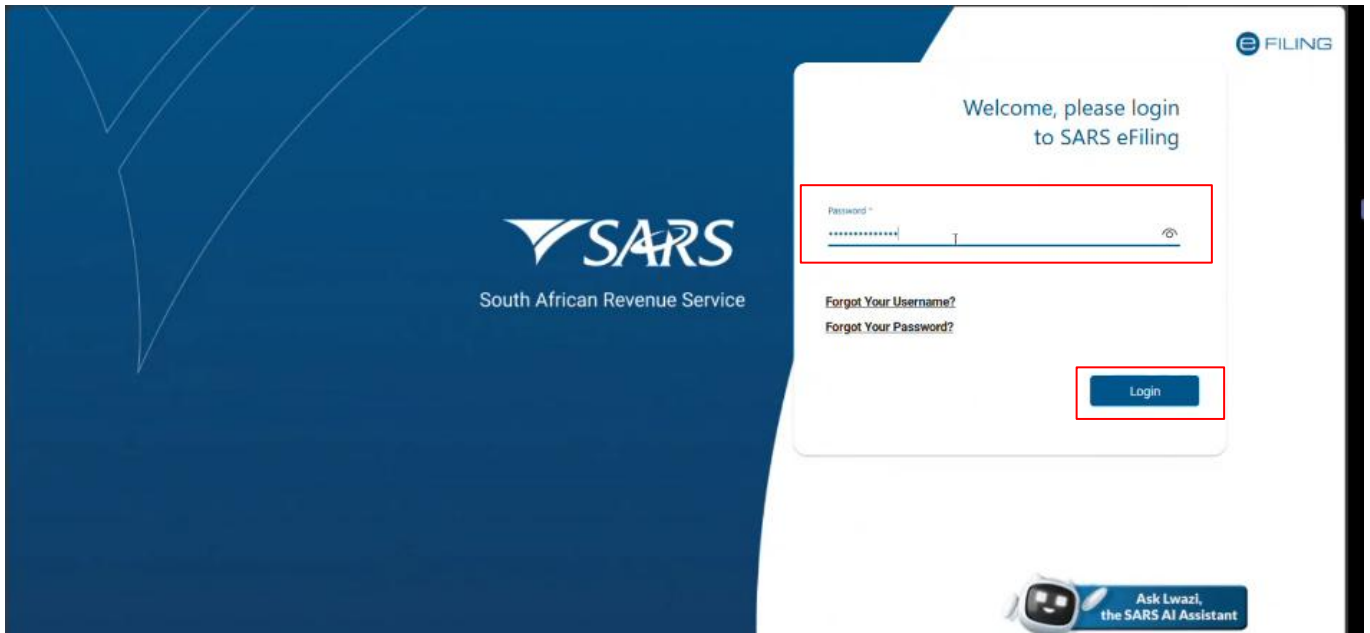
- a) This guide applies to all Air Passenger Tax (APT) registration-related applications administered by SARS and includes guidance on the following processes:
  - i) Submission of new electronic applications for APT registration
  - ii) Withdrawal or cancellation of existing APT registrations
  - iii) Amendments to an APT operator's registered details
  - iv) Renewal of APT registrations
- b) In addition, this guide covers the submission of APT registration applications through SARS eFiling and SARS Customs Branch Front End channels, as well as the associated validation, investigation, processing, and approval activities required to support APT compliance.

## 3 LOG IN TO EFILING

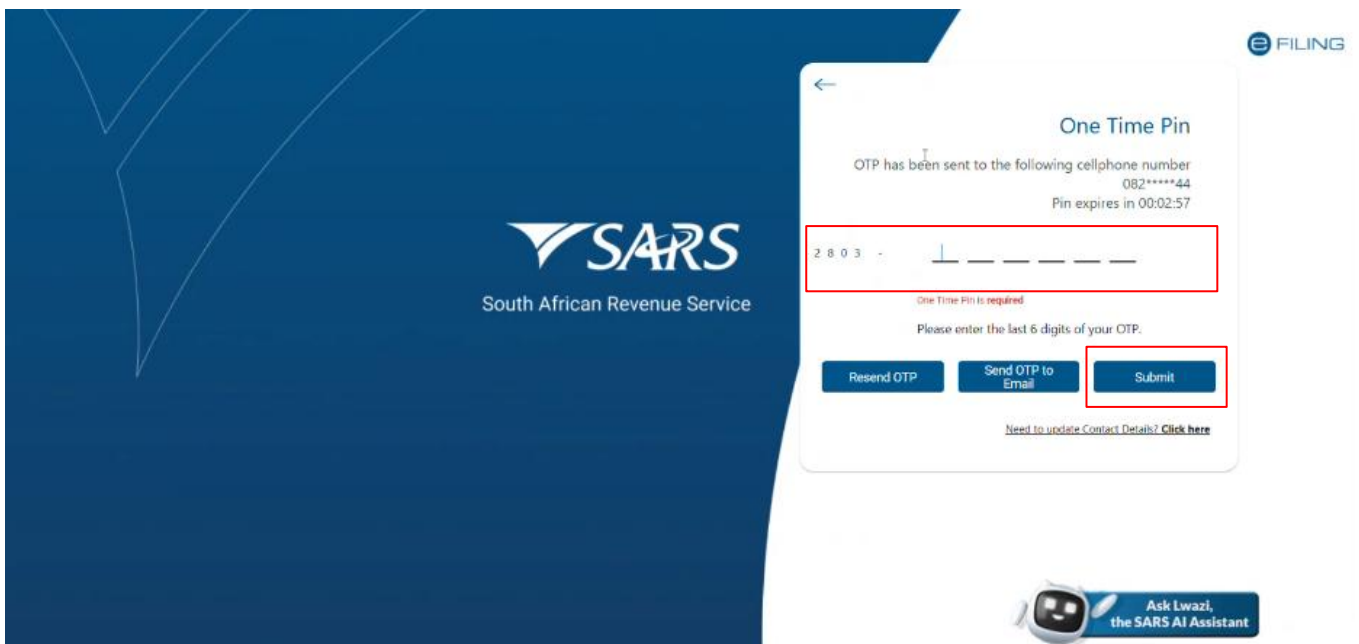
- a) To access the eFiling platform, the user needs to visit the SARS website, click on the eFiling icon and enter his/her login details.



- b) To log to the user must :
  - i) Insert username; and
  - ii) Click Next.

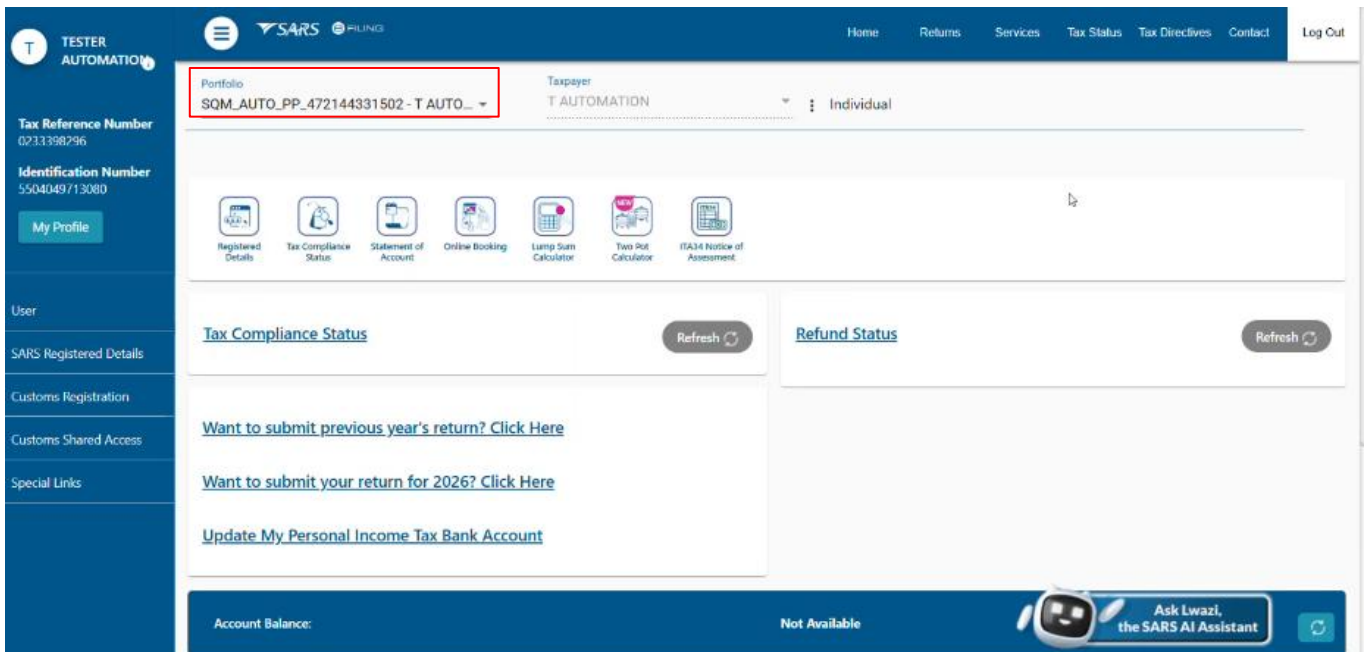


- c) The user must:
  - i) Insert Password; and
  - ii) Click Login.



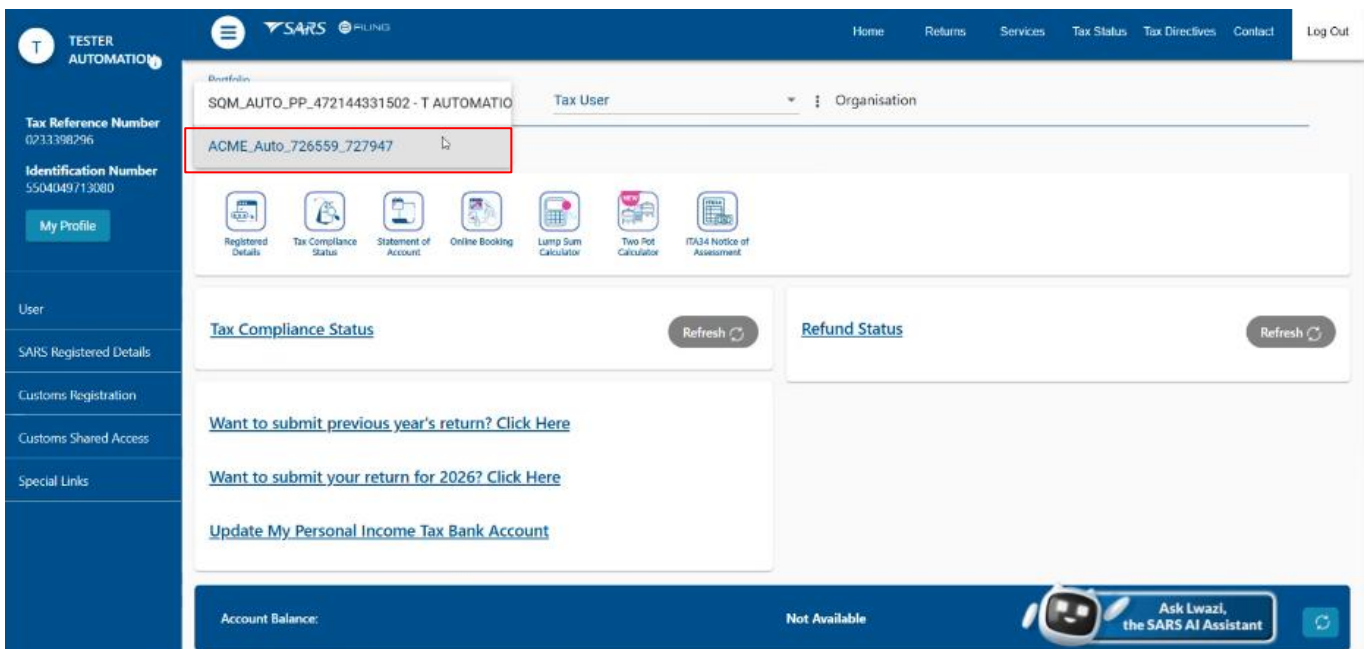
- d) The user must:
  - i) Insert One Time Pin sent to their preferred communication method; and
  - ii) Click Submit.

## 4 TAXPAYER PORTFOLIO SELECTION



The screenshot shows the SARS Taxpayer Portal interface. On the left is a navigation menu with options like 'My Profile', 'SARS Registered Details', and 'Special Links'. The main content area has a header with 'Portfolio' and 'Taxpayer' dropdowns. The 'Portfolio' dropdown is highlighted with a red box, showing a list of portfolios. Below this are several service tiles: Registered Details, Tax Compliance Status, Statement of Account, Online Booking, Lump Sum Calculator, Two Pot Calculator, and ITA34 Notice of Assessment. There are also sections for 'Tax Compliance Status' and 'Refund Status' with 'Refresh' buttons. At the bottom, there's an 'Account Balance' section showing 'Not Available' and a chatbot 'Ask Lwazi, the SARS AI Assistant'.

a) The user must click on the Portfolio dropdown



This screenshot shows the same interface as above, but with the 'Portfolio' dropdown menu open. The dropdown list is visible, and the option 'ACME\_Auto\_726559\_727947' is highlighted with a red box. The 'Taxpayer' dropdown now shows 'Tax User' and 'Organisation'. The rest of the page layout remains the same.

b) The user must select the required portfolio from the list provided,

Portfolio: ACME\_Auto\_726559\_727947 | Taxpayer: T AUTOMATION

Name of Taxpayer	Company/ ID Number	Reference Number	Last Return Filled	Last Accessed	Actions
T AUTOMATION	5504049713080	-	-	-	<a href="#">View Taxpayer</a>
ACME_Auto_726559_727947	2024/727947/07	9016163280	-	-	<a href="#">View Taxpayer</a>

- c) The user must:
  - i) Click on Organisation on the ribbon, and
  - ii) Click on the View Taxpayer button along taxpayer details listed at the bottom of the screen.

## 5 ACTIVATION OF REGISTERED REPRESENTATIVE

Portfolio: ACME\_Auto\_726559\_727947 | Taxpayer: ACME\_Auto\_726559\_727947

**USER DETAILS**

User Name:	AUTOMATION, T
Login Name:	SQM_AUTO_PP_472144331502_1
Date Registered:	2026/06/03

**COMPANY DETAILS**

Trading As Name:	T AUTOMATION
Registration Number:	5504049713080
Date Registered:	2026/06/03

**INCOME TAX QUICK SEARCH**

Please enter your income Tax Reference Number:

**UPDATED VERSION 5.0.9 OF e@syFile™ EMPLOYER NOW AVAILABLE**

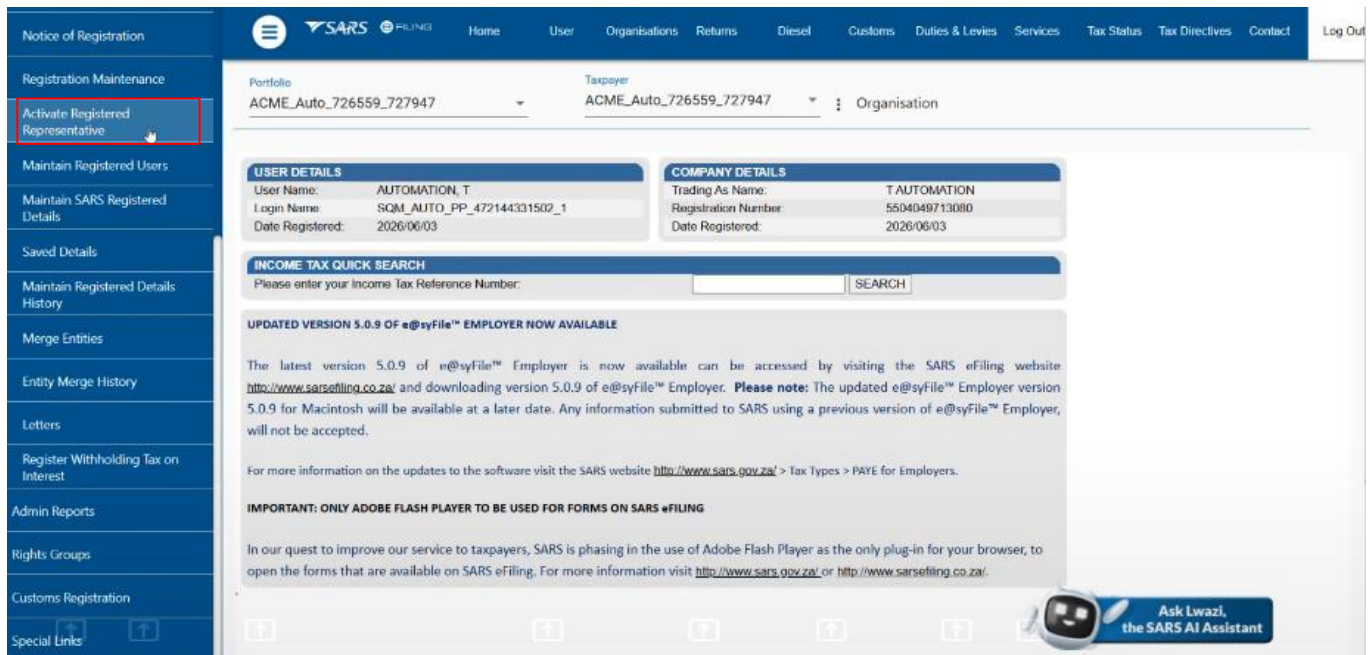
The latest version 5.0.9 of e@syFile™ Employer is now available can be accessed by visiting the SARS eFiling website <http://www.sarsefiling.co.za/> and downloading version 5.0.9 of e@syFile™ Employer. **Please note:** The updated e@syFile™ Employer version 5.0.9 for Macintosh will be available at a later date. Any information submitted to SARS using a previous version of e@syFile™ Employer, will not be accepted.

For more information on the updates to the software visit the SARS website <http://www.sars.gov.za/> > Tax Types > PAYE for Employers.

**IMPORTANT: ONLY ADOBE FLASH PLAYER TO BE USED FOR FORMS ON SARS eFILING**

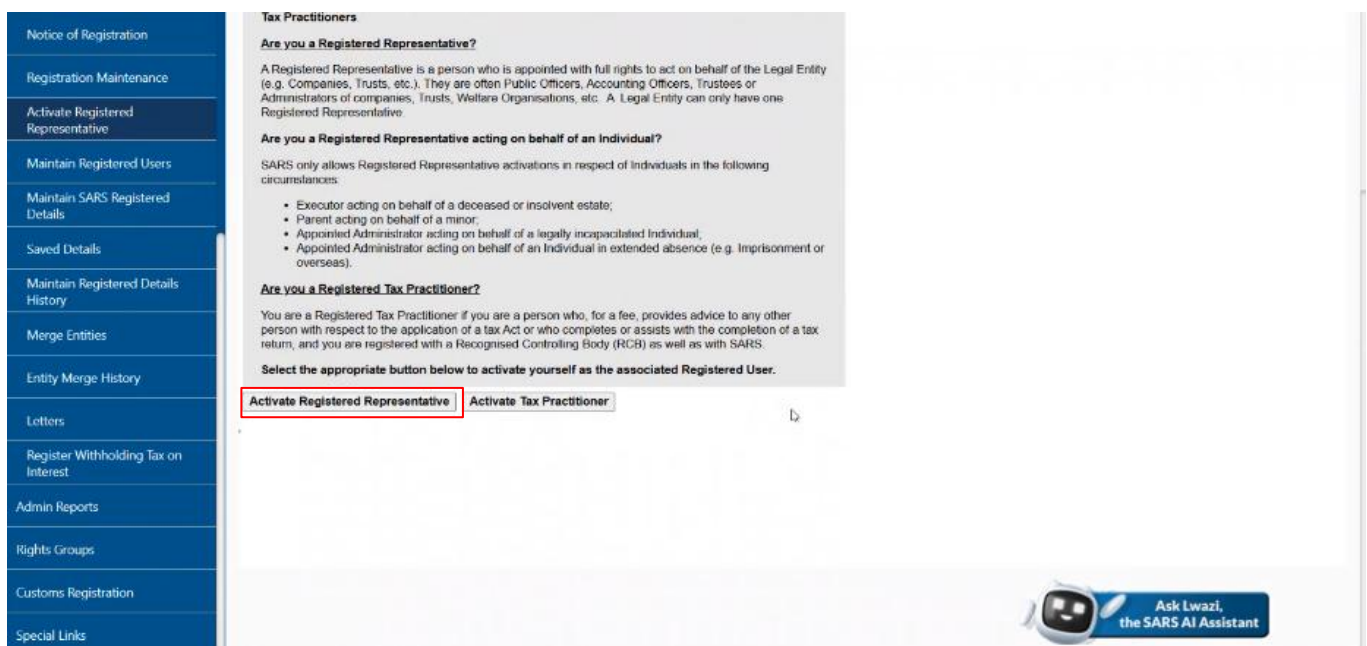
In our quest to improve our service to taxpayers, SARS is phasing in the use of Adobe Flash Player as the only plug-in for your browser, to open the forms that are available on SARS eFiling. For more information visit <http://www.sars.gov.za/> or <http://www.sarsefiling.co.za/>.

- a) The user must click on SARS Registered Details on the menu bar.



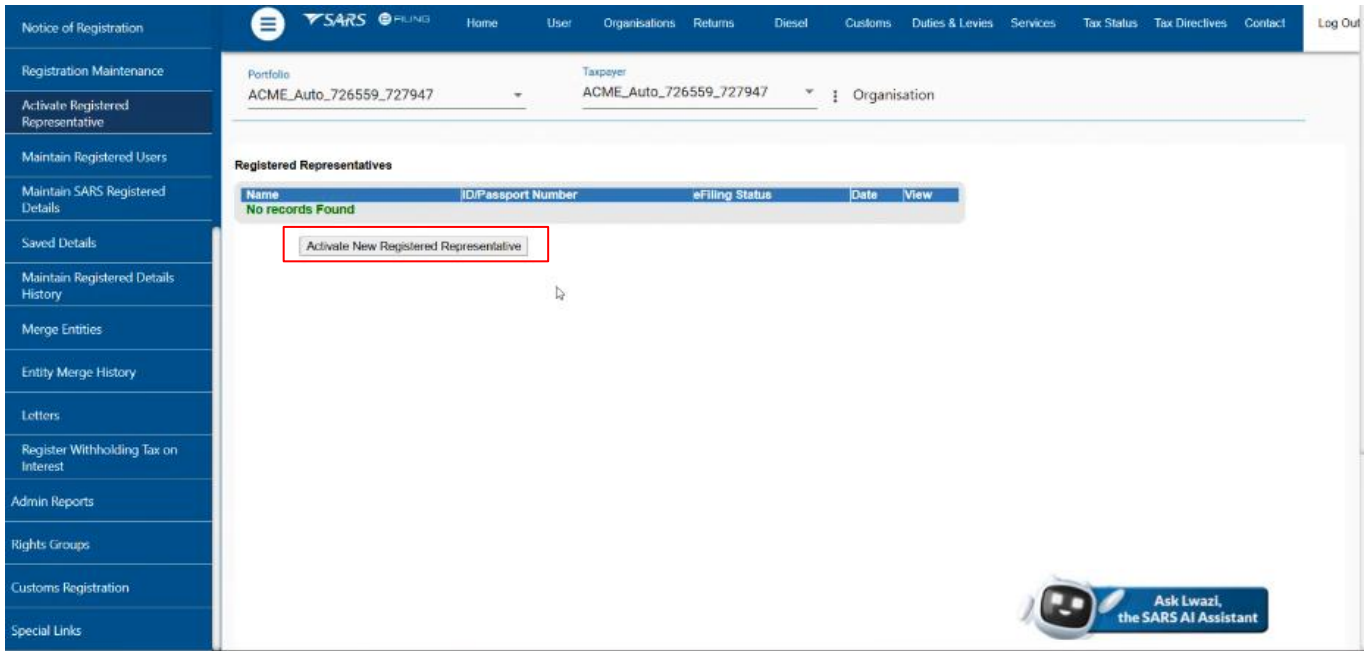
The screenshot shows the SARS eFiling portal interface. The left-hand navigation menu is visible, with the 'Activate Registered Representative' option highlighted in red. The main content area displays the user's profile information, including 'USER DETAILS' and 'COMPANY DETAILS'. Below this, there is an 'INCOME TAX QUICK SEARCH' section and a notice about the updated version 5.0.9 of e@syFile™ Employer. At the bottom right, there is a button for 'Ask Lwazi, the SARS AI Assistant'.

b) The user must click on Activate Registered Representative on the menu bar.

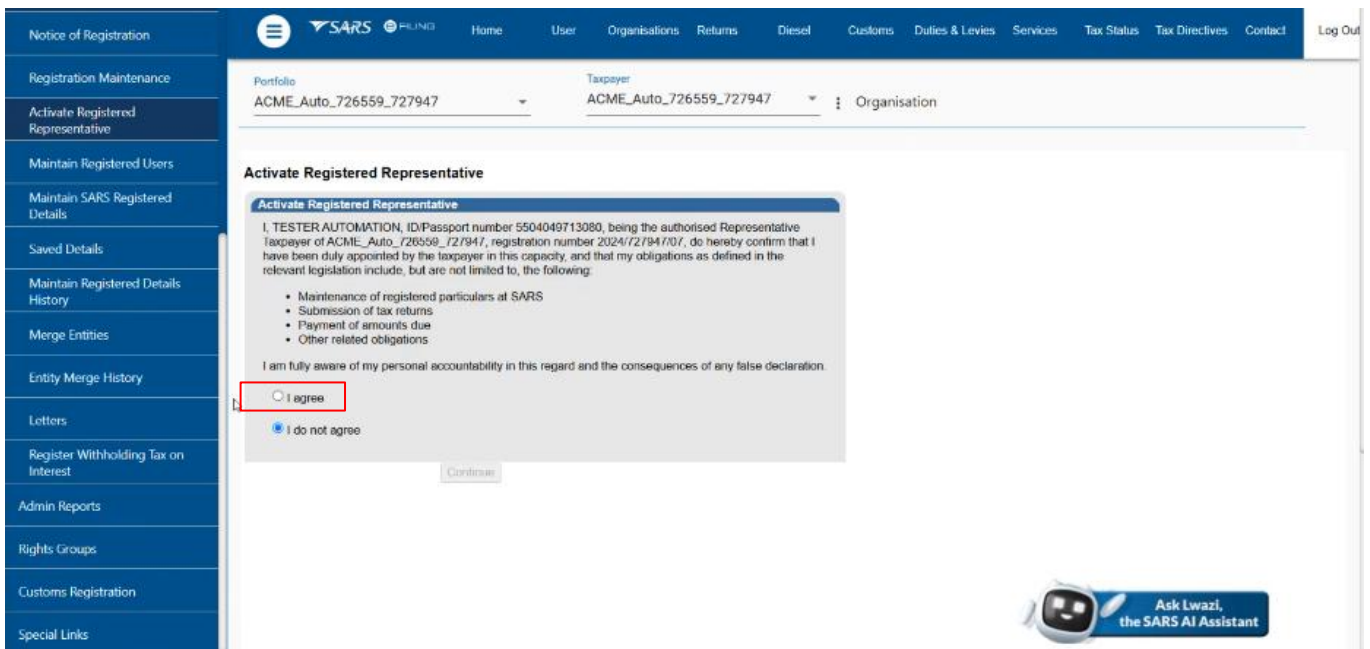


The screenshot shows the 'Tax Practitioners' section of the SARS eFiling portal. The 'Activate Registered Representative' button is highlighted in red. The page contains text explaining the role of a Registered Representative and a Registered Tax Practitioner. Below the text, there are two buttons: 'Activate Registered Representative' and 'Activate Tax Practitioner'. At the bottom right, there is a button for 'Ask Lwazi, the SARS AI Assistant'.

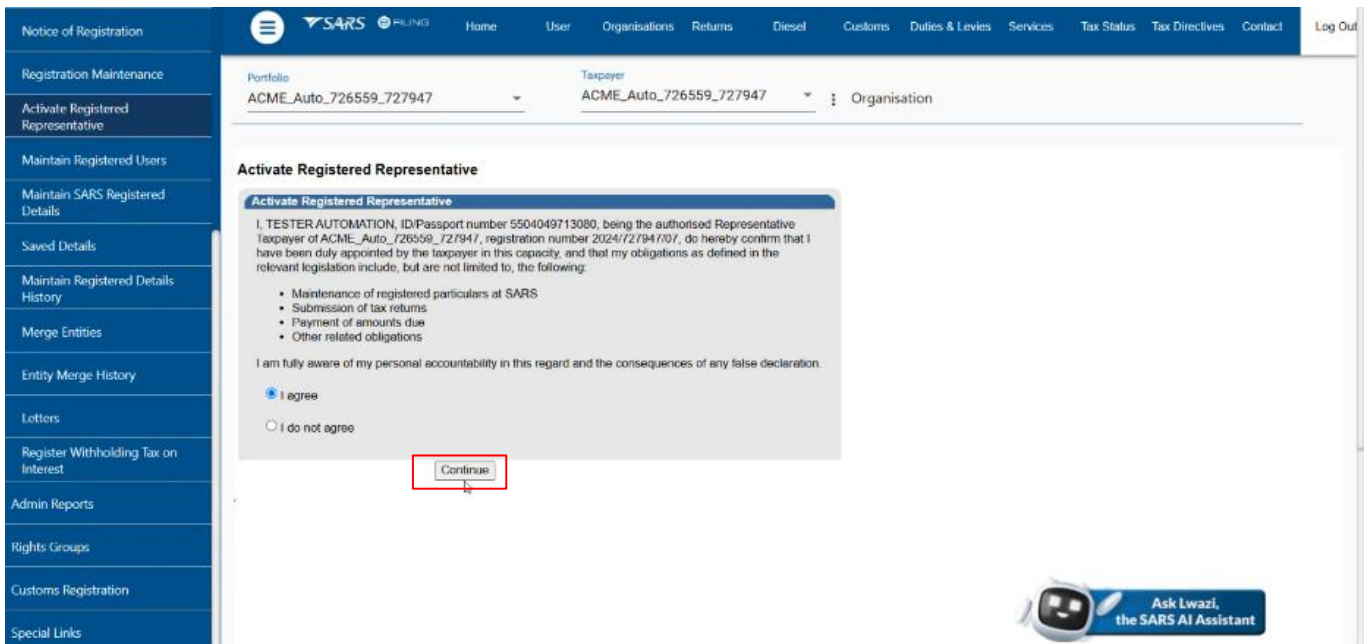
c) The user must click on Activate Registered Representative button.



d) The user click new registered representative button



e) The user must confirm that they are aware of the accountability and what happens if they provide SARS with false information. If they are happy to confirm then they click on radio button next to I agree,



Notice of Registration | SARS | Home | User | Organisations | Returns | Diesel | Customs | Duties & Levies | Services | Tax Status | Tax Directives | Contact | Log Out

Portfolio: ACME\_Auto\_726559\_727947 | Taxpayer: ACME\_Auto\_726559\_727947 | Organisation

### Activate Registered Representative

**Activate Registered Representative**

I, TESTER AUTOMATION, ID/Passport number 5504049713080, being the authorised Representative Taxpayer of ACME\_Auto\_726559\_727947, registration number 2024/727947/07, do hereby confirm that I have been duly appointed by the taxpayer in this capacity, and that my obligations as defined in the relevant legislation include, but are not limited to, the following:

- Maintenance of registered particulars at SARS
- Submission of tax returns
- Payment of amounts due
- Other related obligations

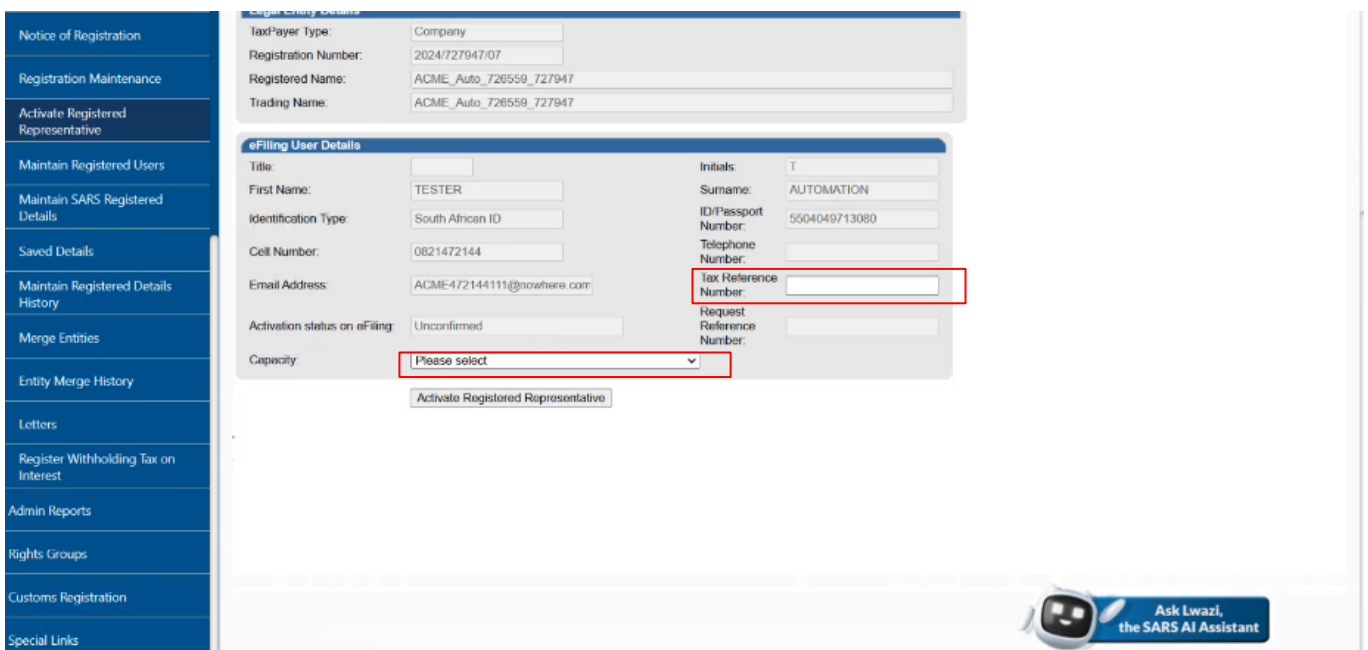
I am fully aware of my personal accountability in this regard and the consequences of any false declaration.

I agree  
 I do not agree

**Continue**

Ask Lwazi, the SARS AI Assistant

f) The user must click on Continue to proceed with the activation,



Legal Entity Details

TaxPayer Type: Company  
Registration Number: 2024/727947/07  
Registered Name: ACME\_Auto\_726559\_727947  
Trading Name: ACME\_Auto\_726559\_727947

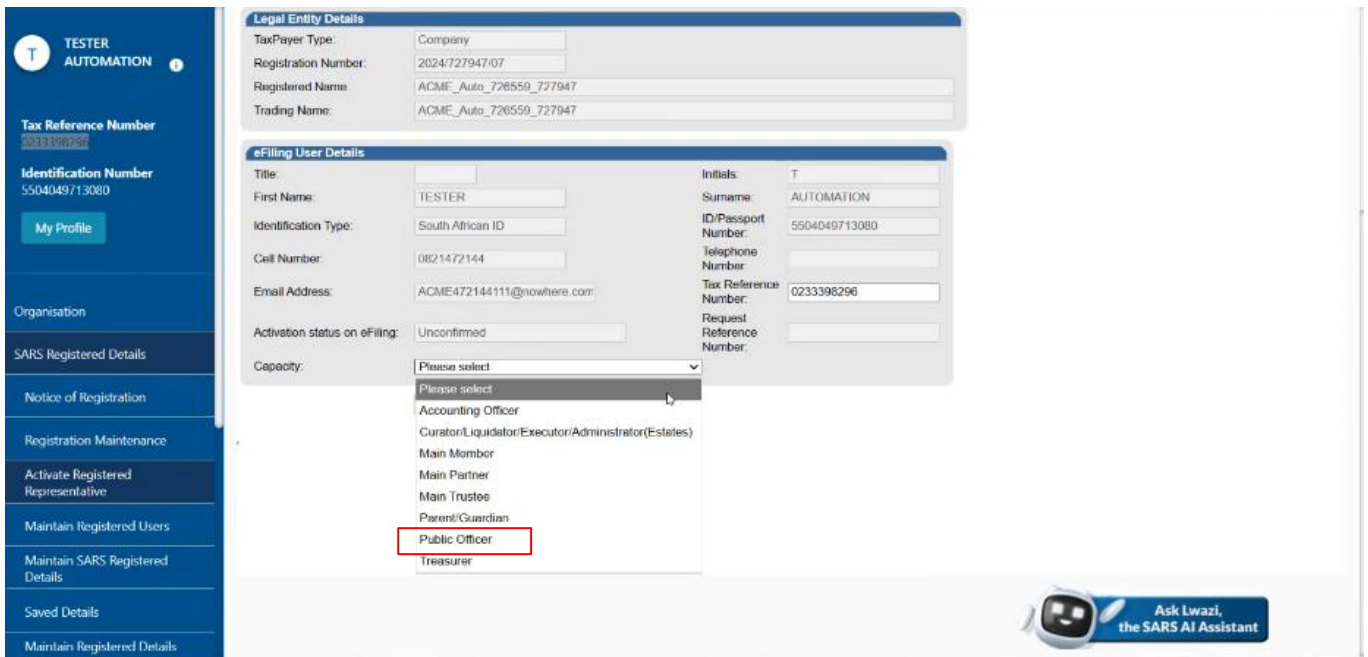
### eFiling User Details

Title: [ ] | Initials: T  
First Name: TESTER | Surname: AUTOMATION  
Identification Type: South African ID | ID/Passport Number: 5504049713080  
Cell Number: 0821472144 | Telephone Number: [ ]  
Email Address: ACME-472144111@nowhere.com | **Tax Reference Number: [ ]**  
Activation status on eFiling: Unconfirmed | Request Reference Number: [ ]  
Capacity: **Please select**

**Activate Registered Representative**

Ask Lwazi, the SARS AI Assistant

- g) The user must:
- Insert the Tax Reference Number; and
  - Click on the Capacity drop down field.



**Legal Entity Details**

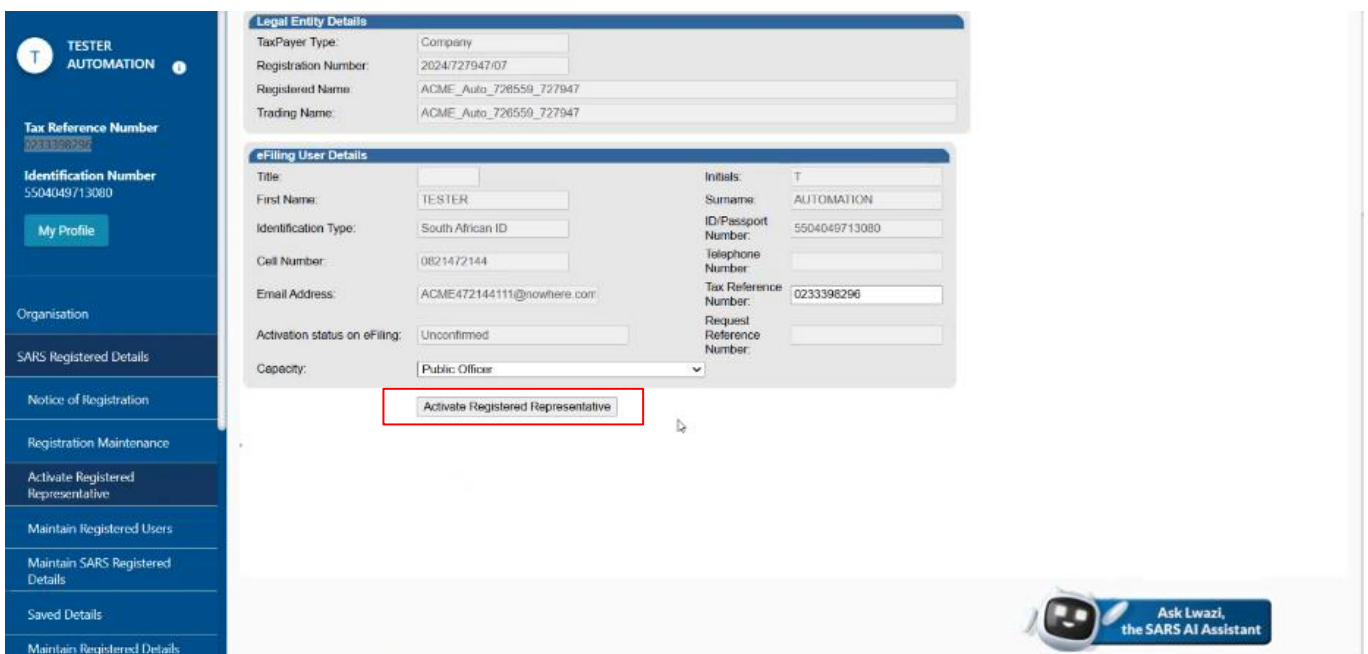
TaxPayer Type: Company  
 Registration Number: 2024/727947/07  
 Registered Name: ACME\_Auto\_726559\_727947  
 Trading Name: ACME\_Auto\_726559\_727947

**eFiling User Details**

Title: [ ] Initials: T  
 First Name: TESTER Surname: AUTOMATION  
 Identification Type: South African ID ID/Passport Number: 5504049713080  
 Cell Number: 0821472144 Telephone Number: [ ]  
 Email Address: ACME472144111@nowhere.com Tax Reference Number: 0233398296  
 Activation status on eFiling: Unconfirmed Request Reference Number: [ ]  
 Capacity: Please select  
 Please select  
 Accounting Officer  
 Curator/Liquidator/Executor/Administrator(Estates)  
 Main Member  
 Main Partner  
 Main Trustee  
 Parent/Guardian  
**Public Officer**  
 Treasurer

Ask Lwazi, the SARS AI Assistant

h) The user must click on the Public Officer on the drop-down menu,



**Legal Entity Details**

TaxPayer Type: Company  
 Registration Number: 2024/727947/07  
 Registered Name: ACME\_Auto\_726559\_727947  
 Trading Name: ACME\_Auto\_726559\_727947

**eFiling User Details**

Title: [ ] Initials: T  
 First Name: TESTER Surname: AUTOMATION  
 Identification Type: South African ID ID/Passport Number: 5504049713080  
 Cell Number: 0821472144 Telephone Number: [ ]  
 Email Address: ACME472144111@nowhere.com Tax Reference Number: 0233398296  
 Activation status on eFiling: Unconfirmed Request Reference Number: [ ]  
 Capacity: Public Officer

**Activate Registered Representative**

Ask Lwazi, the SARS AI Assistant

i) The user must click on Activate Registered Representative on the menu

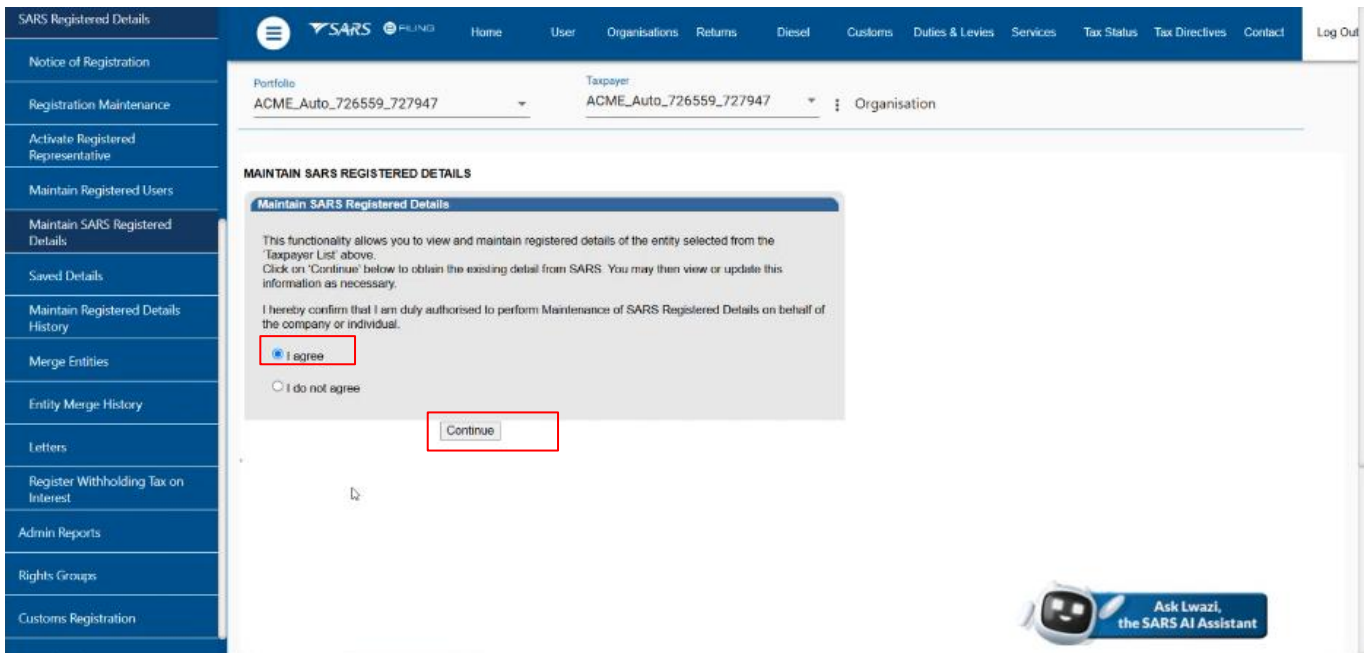
## 6 APT REGISTRATION

The screenshot shows the SARS eFiling user interface. On the left-hand navigation menu, the 'SARS Registered Details' option is highlighted with a red rectangular box. The main content area displays the 'Activate Registered Representative' section, which includes instructions and a confirmation message: 'You have been confirmed as the Registered Representative against this Legal Entity. To assign other users or to remove Representative rights, please use the "Registered Representative Users" menu on the left.' Below this, there are two sections: 'Legal Entity Details' and 'eFiling User Details', each containing various fields and values.

a) The user must click on SARS Registered Details on the menu

This screenshot shows the same SARS eFiling user interface as above, but with the 'Maintain SARS Registered Details' option in the left-hand navigation menu highlighted with a red rectangular box. The main content area remains the same, displaying the 'Activate Registered Representative' section and the 'Legal Entity Details' and 'eFiling User Details' sections.

b) Then click on Maintain SARS Registered Details menu



SARS Registered Details

Portfolio: ACME\_Auto\_726559\_727947 Taxpayer: ACME\_Auto\_726559\_727947 Organisation

**MAINTAIN SARS REGISTERED DETAILS**

**Maintain SARS Registered Details**

This functionality allows you to view and maintain registered details of the entity selected from the 'Taxpayer List' above. Click on 'Continue' below to obtain the existing detail from SARS. You may then view or update this information as necessary.

I hereby confirm that I am duly authorised to perform Maintenance of SARS Registered Details on behalf of the company or individual.

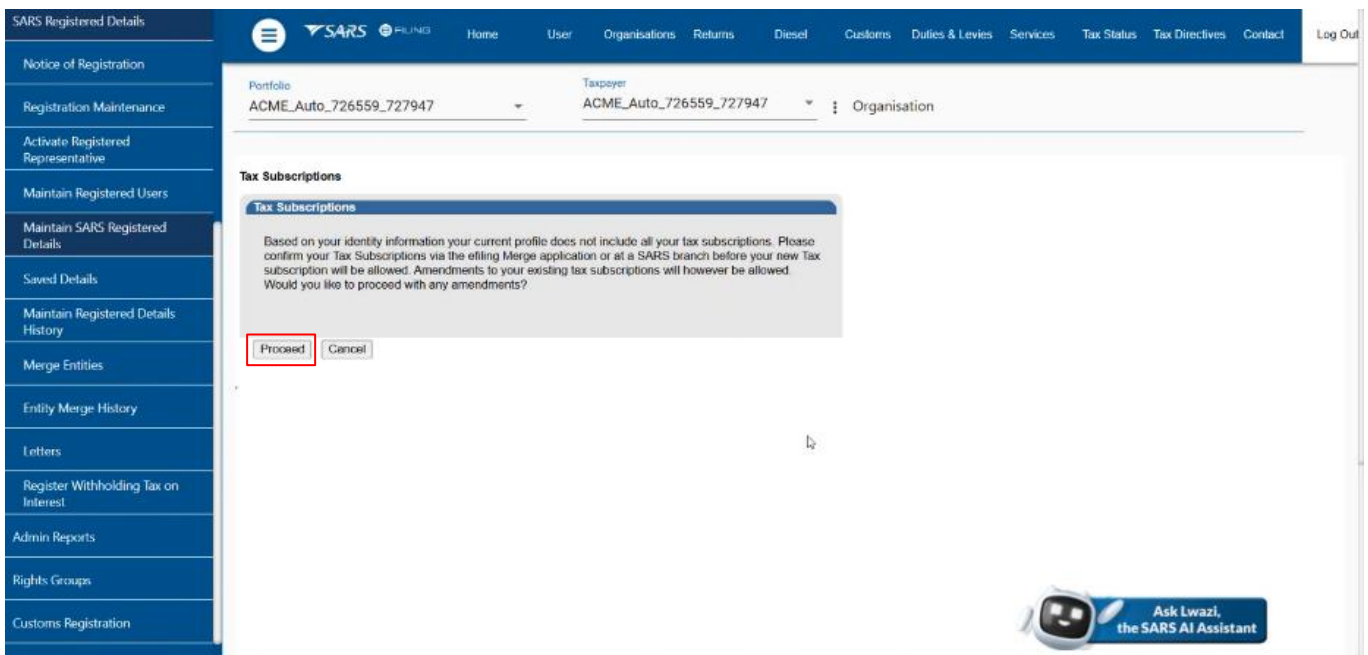
I agree

I do not agree

Continue

Ask Lwazi, the SARS AI Assistant

- c) The user must:
- i) First confirm if they are authorised by clicking the radio button next to I agree; and
  - ii) Click Continue.



SARS Registered Details

Portfolio: ACME\_Auto\_726559\_727947 Taxpayer: ACME\_Auto\_726559\_727947 Organisation

**Tax Subscriptions**

**Tax Subscriptions**

Based on your identity information your current profile does not include all your tax subscriptions. Please confirm your Tax Subscriptions via the eFiling Merge application or at a SARS branch before your new Tax subscription will be allowed. Amendments to your existing tax subscriptions will however be allowed. Would you like to proceed with any amendments?

Proceed Cancel

Ask Lwazi, the SARS AI Assistant

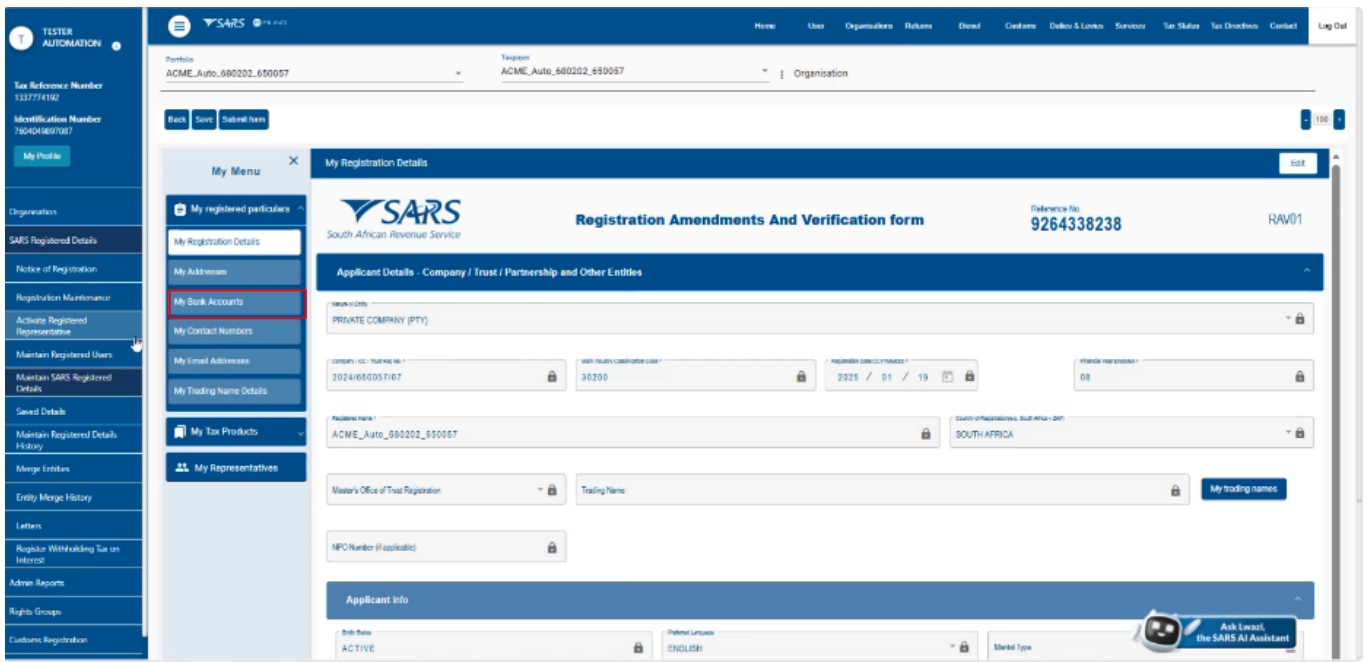
- d) The user must click Proceed

The screenshot shows the SARS Registered Details form. On the left is a navigation menu with options like 'Notice of Registration', 'Registration Maintenance', and 'Maintain Registered Users'. The main form area includes a 'My Menu' sidebar with 'My registered particulars' expanded to show 'My Registration Details', 'My Addresses', 'My Bank Accounts', 'My Contact Numbers', 'My Email Addresses', 'My Trading Name Details', and 'My Tax Products'. The 'Applicant info' section contains fields for 'Entity Status' (ACTIVE), 'Preferred Language' (ENGLISH), and 'Marital Type'. Below these are several yes/no questions. The question 'Are you a Body Corporate? \*' has its 'No' radio button selected and highlighted with a red box. Other questions include 'Are you a foreign diplomatic or consular mission?', 'Are all of the partners in this partnership natural persons?', and 'Are you a Share (block)?'. A 'SARS AI Assistant' chatbot is visible at the bottom right.

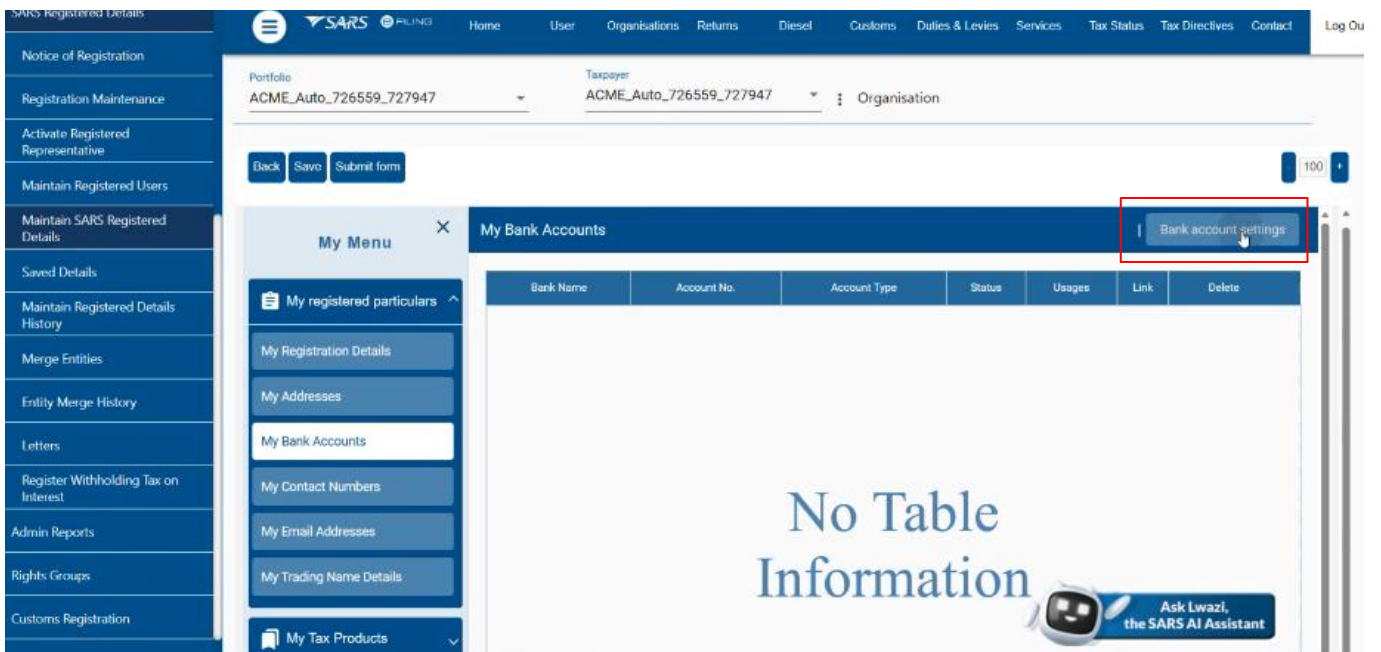
e) The user must provide an answer to the question regarding body corporate and Click No.

The screenshot shows the 'Registration Amendments And Verification form' in the SARS system. The top navigation bar includes 'Home', 'User', 'Organisations', 'Returns', 'Ditesel', 'Customs', 'Duties & Levies', 'Services', 'Tax Status', 'Tax Directives', and 'Contact'. The form header displays 'SARS South African Revenue Service' and 'Registration Amendments And Verification form'. The reference number is 9264338238. The 'Applicant Details' section is titled 'Company / Trust / Partnership and Other Entities' and includes fields for 'Entity Status' (PRIVATE COMPANY (PTY)), 'Company / Trust / Partnership' (ACME\_Auto\_880202\_650057), 'Registration Date' (2025 / 01 / 19), and 'Country of Incorporation' (SOUTH AFRICA). A 'Done' button is highlighted with a red box in the top right corner of the form area. A 'SARS AI Assistant' chatbot is also present at the bottom right.

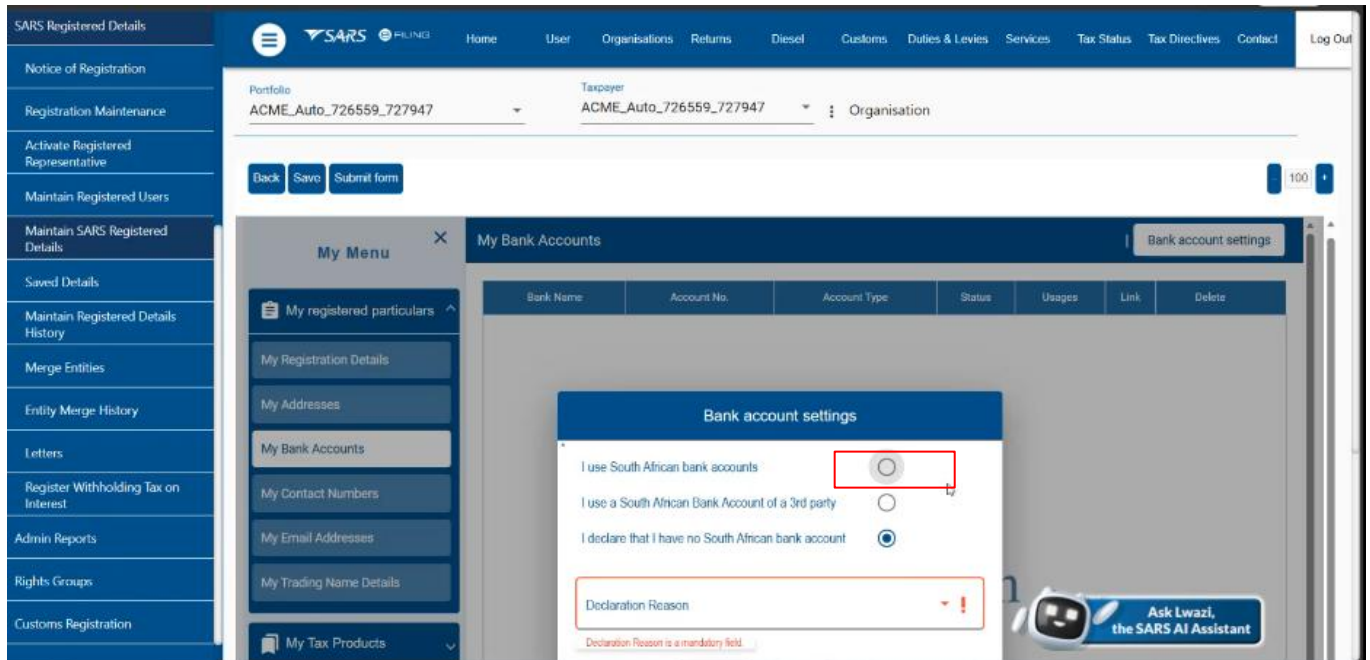
f) The user must click Done at my registration details tab.



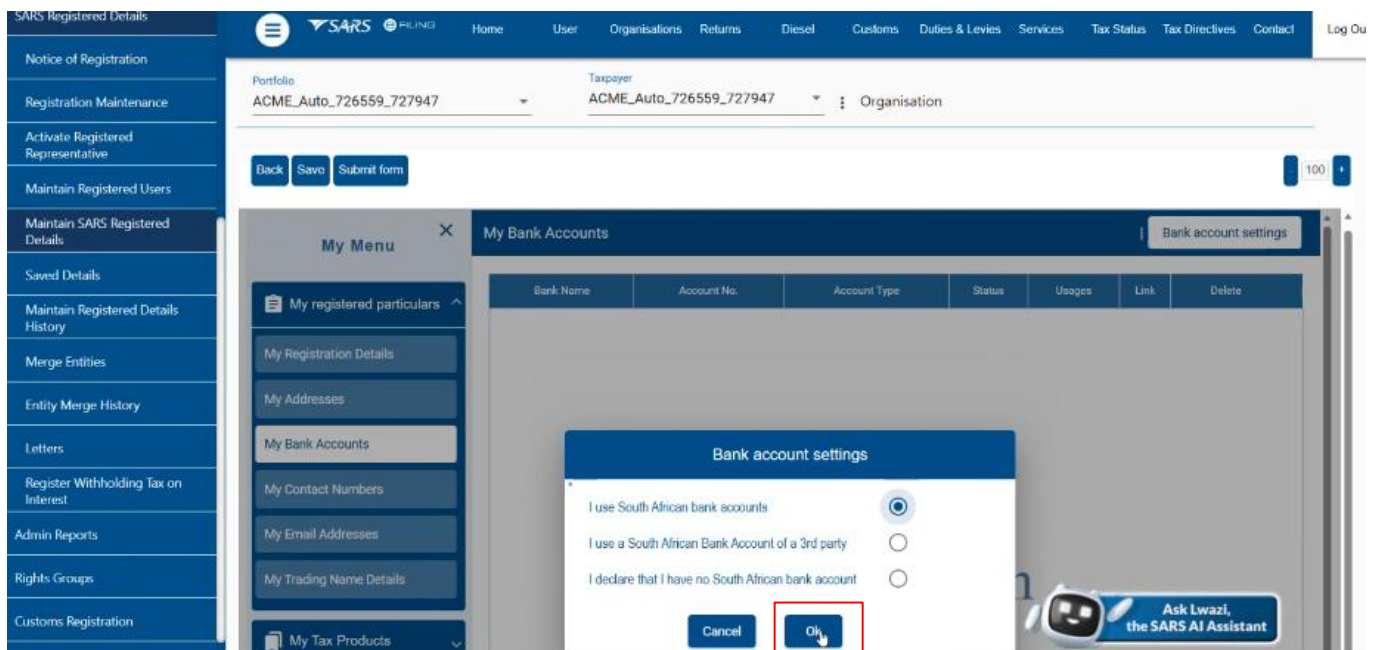
g) The user must click on the My Bank Account to amend or capture new bank details



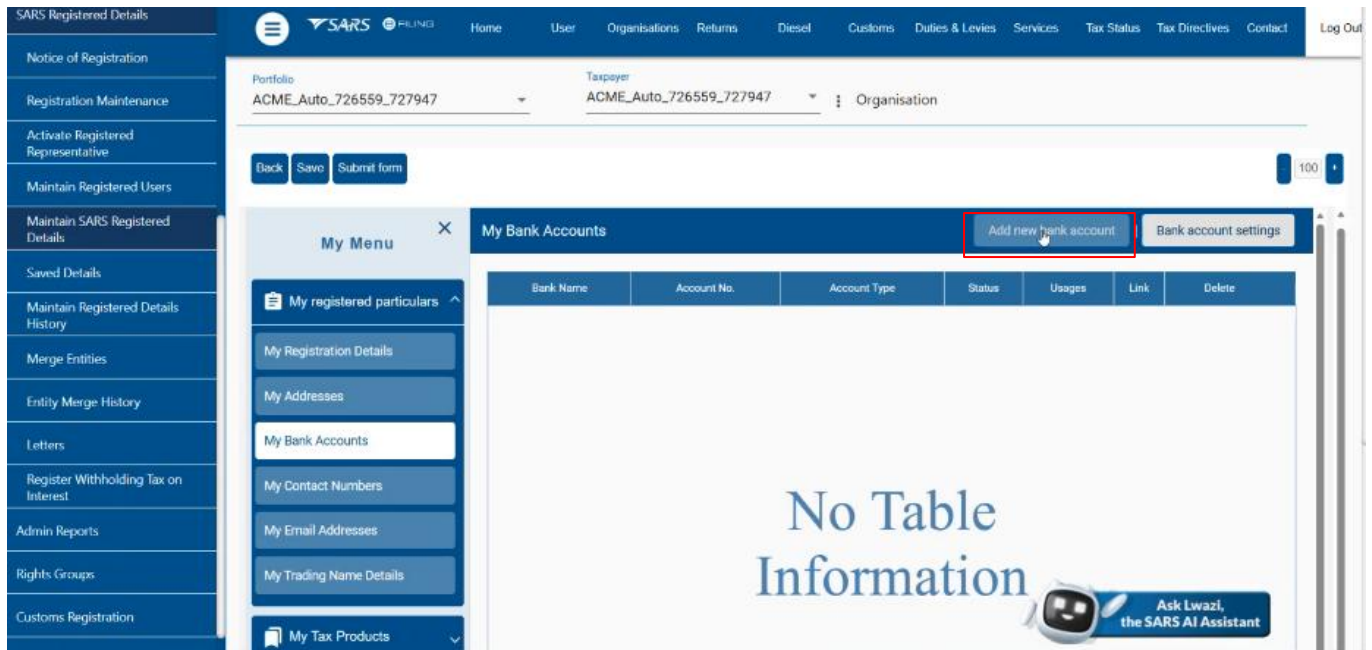
h) The user must click on bank account settings button,



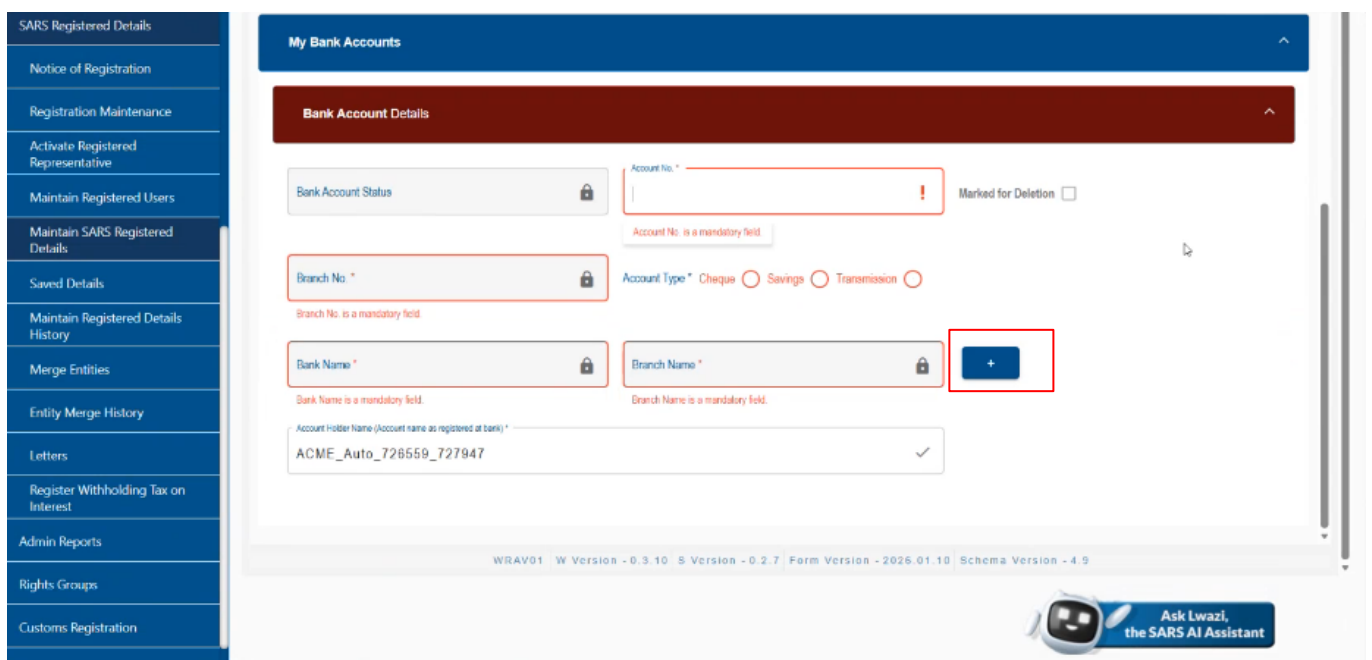
- i) The user must click on radio button next to I use south African Bank account and select the relevant declaration status by selecting the relevant options on the declaration reason drop down arrow.



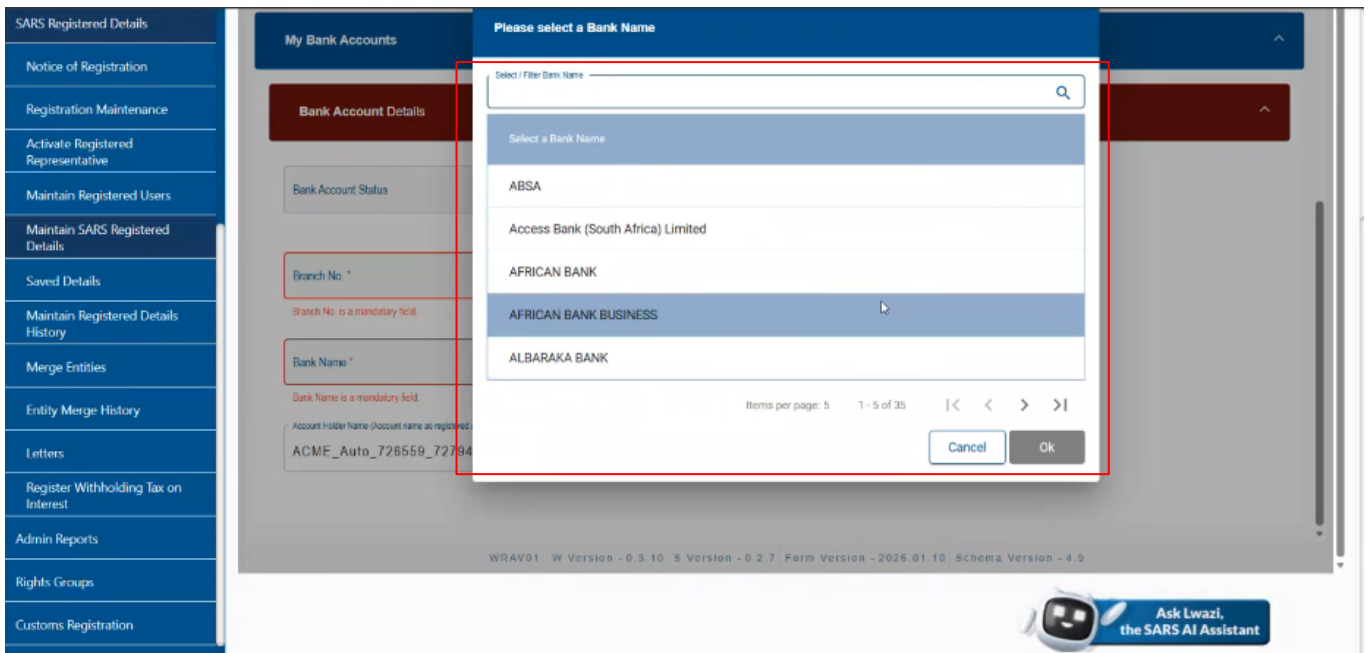
- j) The user must click OK button



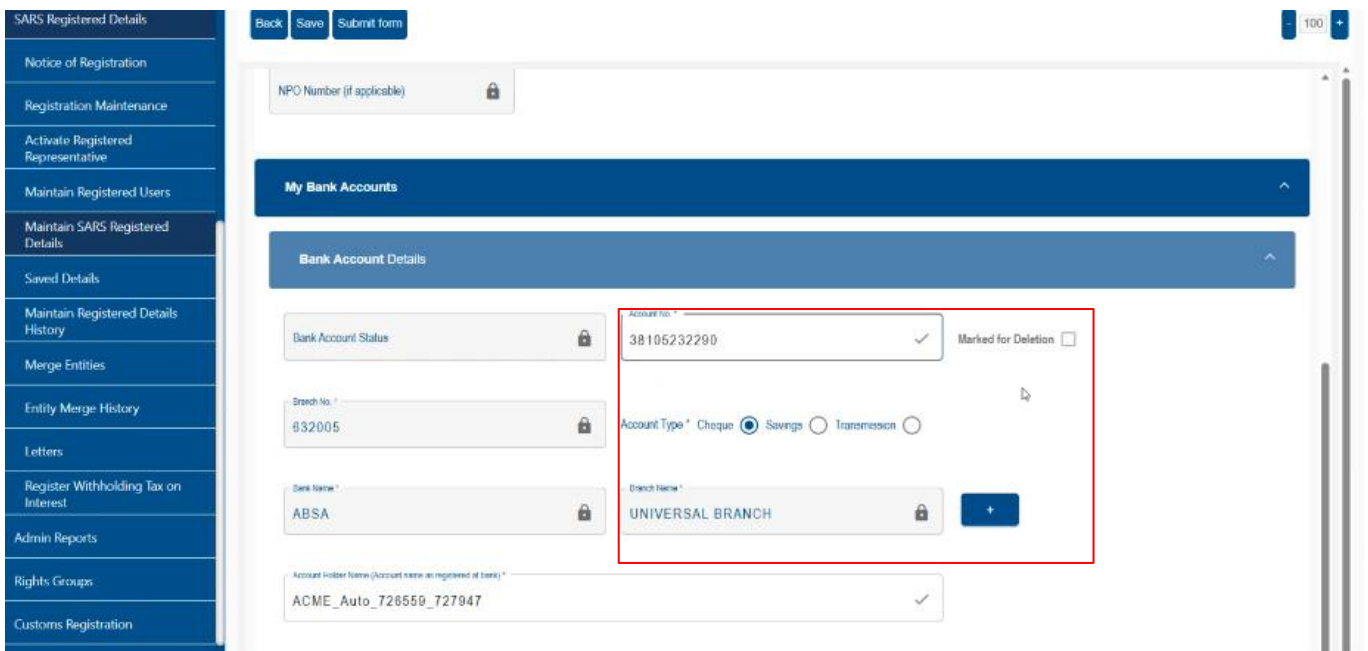
k) The user must click my bank account on the My menu and then click on Add New Bank Account button to add one.



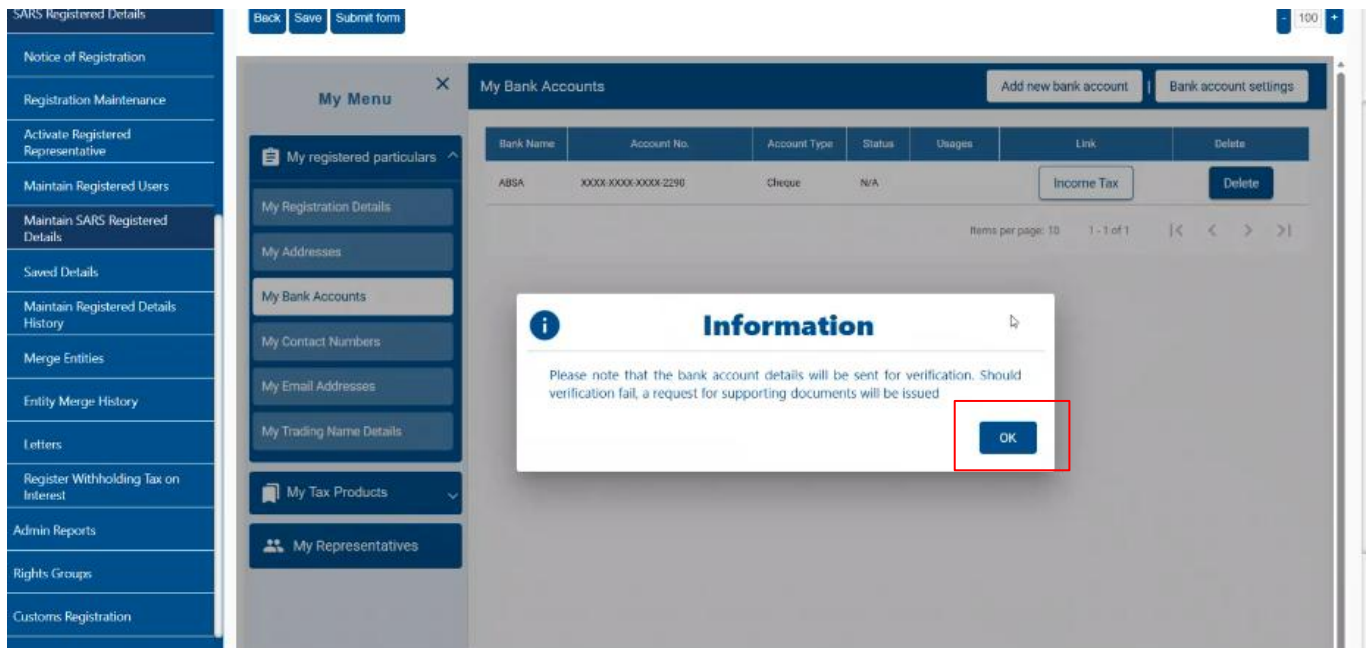
l) The bank details window opens up and the user must click on the plus sign to populate the details,



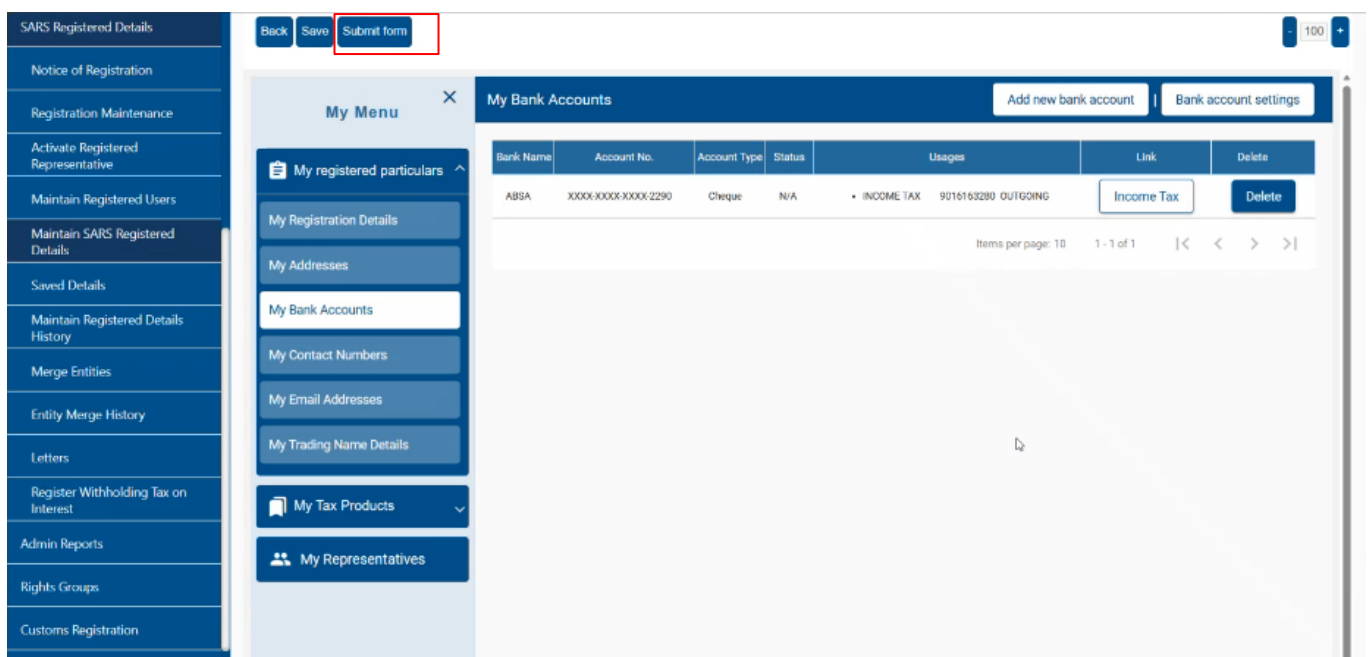
- m) The user must:
- i) Select the banking institution from the list provided; and
  - ii) Click Ok button



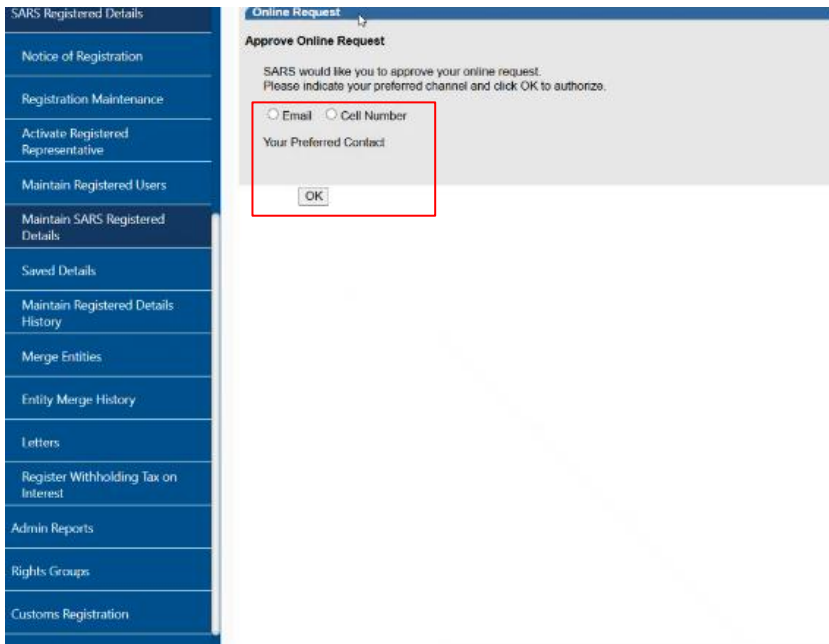
- n) The user must:
- i) Select the account type;
  - ii) Insert the account number; and
  - iii) Click on the Plus Sign button.



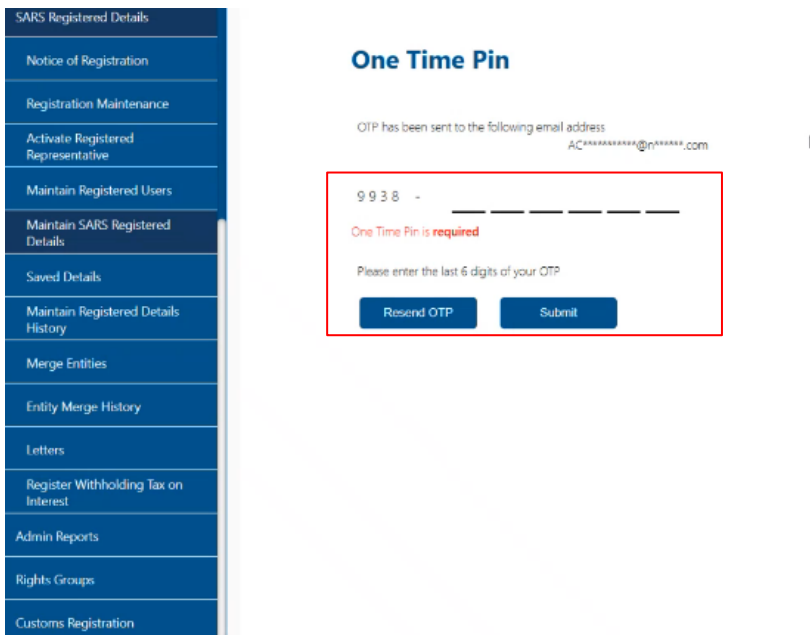
o) The user must take note of the warning on the information box and then click ok button,



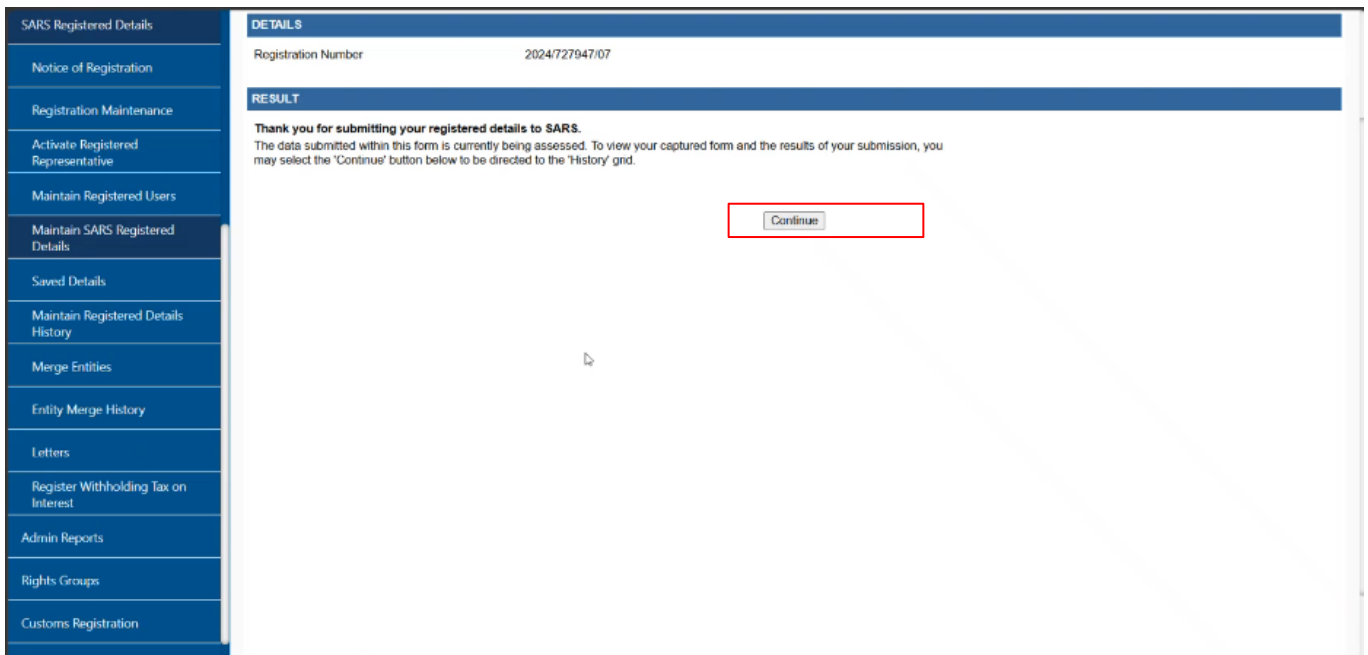
p) The user must click on submit form button



- q) The user must click:
- i) Select email; or
  - ii) Cell number; and
  - iii) Click ok button.

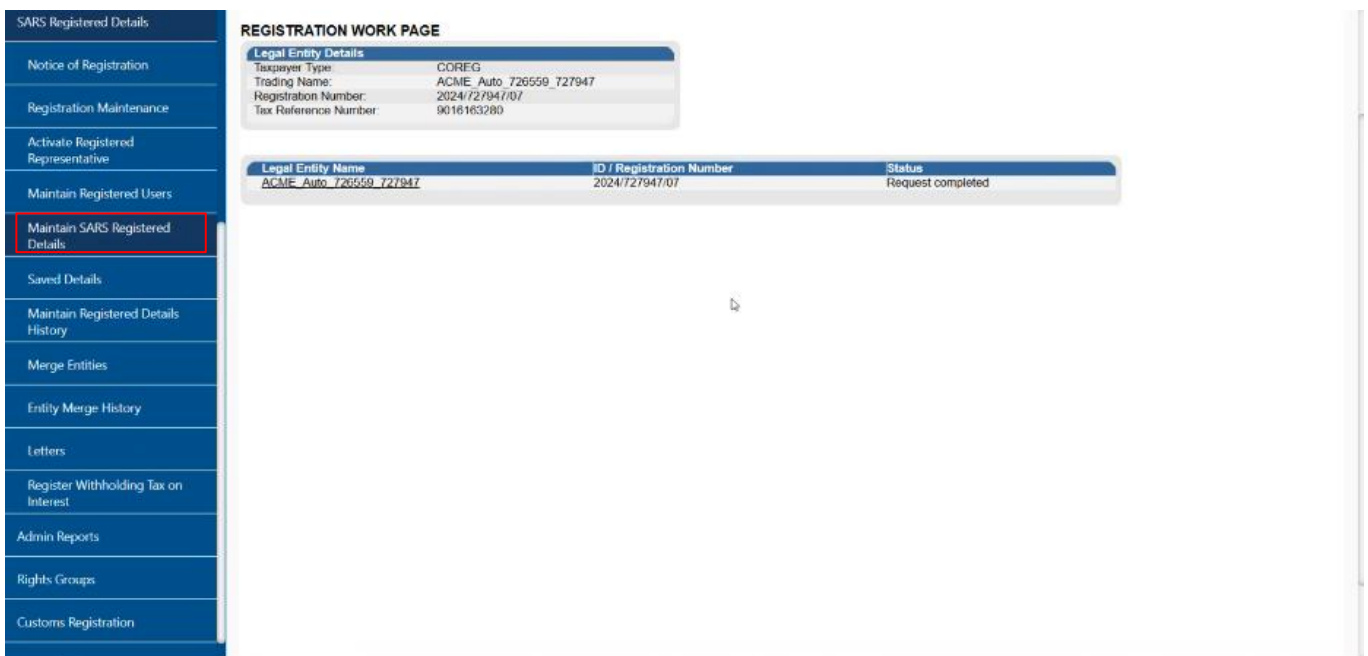


- r) The user must:
- i) Insert the OTP Code; and
  - ii) Click Submit button.



The screenshot shows the 'SARS Registered Details' page. The left sidebar contains a menu with items like 'Notice of Registration', 'Registration Maintenance', 'Activate Registered Representative', 'Maintain Registered Users', 'Maintain SARS Registered Details', 'Saved Details', 'Maintain Registered Details History', 'Merge Entities', 'Entity Merge History', 'Letters', 'Register Withholding Tax on Interest', 'Admin Reports', 'Rights Groups', and 'Customs Registration'. The main content area is titled 'DETAILS' and shows 'Registration Number: 2024/727947/07'. Below this is a 'RESULT' section with the text: 'Thank you for submitting your registered details to SARS. The data submitted within this form is currently being assessed. To view your captured form and the results of your submission, you may select the 'Continue' button below to be directed to the 'History' grid.' A 'Continue' button is highlighted with a red rectangular box.

s) The user must click Continue to view the captured form and results of user's submission,



The screenshot shows the 'REGISTRATION WORK PAGE'. The left sidebar is the same as in the previous screenshot, but the 'Maintain SARS Registered Details' menu item is highlighted with a red box. The main content area is titled 'REGISTRATION WORK PAGE' and contains a 'Legal Entity Details' section with the following information: Taxpayer Type: COREG, Trading Name: ACME\_Auto\_726559\_727947, Registration Number: 2024/727947/07, Tax Reference Number: 9016163280. Below this is a table with the following data:

Legal Entity Name	ID / Registration Number	Status
ACME_Auto_726559_727947	2024/727947/07	Request completed

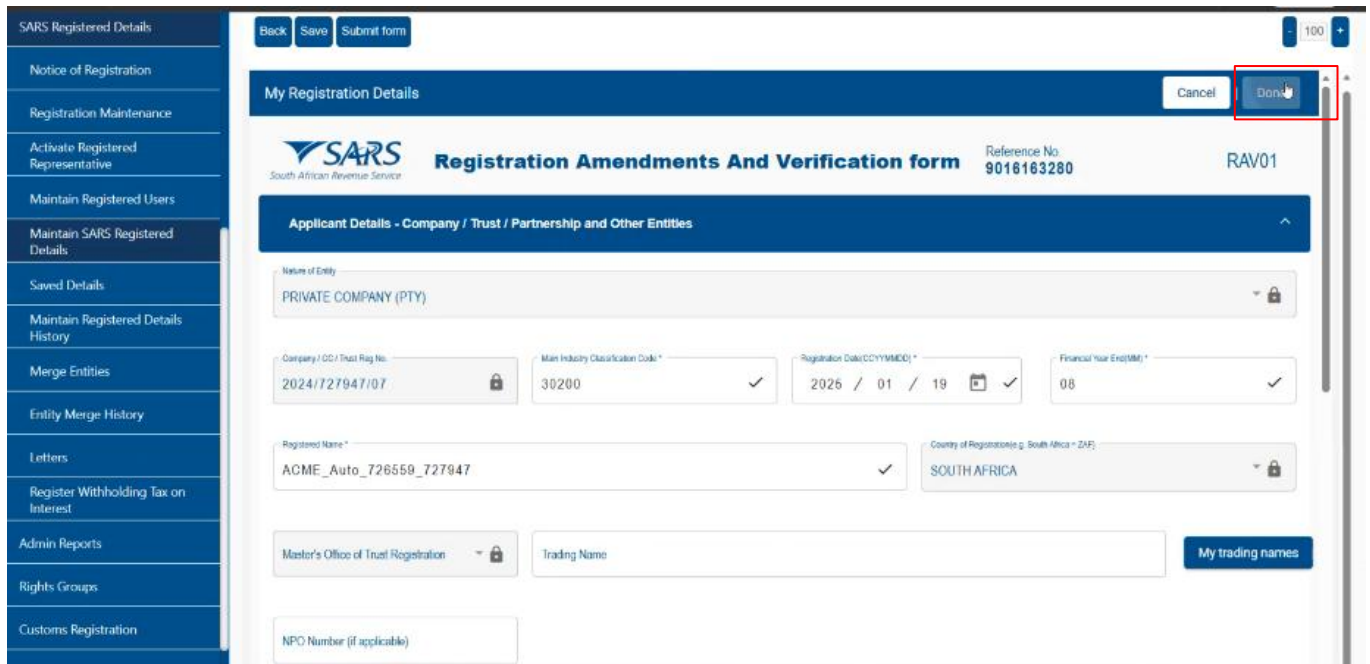
t) To update contact details the user must click on Maintain SARS Registered details under the SARS registered details menu,

The screenshot shows the SARS Registered Details form. On the left is a navigation menu with items like 'SARS Registered Details', 'Notice of Registration', 'Registration Maintenance', etc. The main form area has tabs for 'Applicant Info', 'Contact Details', and 'Physical Address Details'. The 'Contact Details' tab is highlighted with a red border. Above the tabs are fields for 'Master's Office of Trust Registration', 'Trading Name', and 'NPO Number (if applicable)'. Below the 'Applicant Info' section are several yes/no questions regarding foreign diplomatic missions, natural persons, asylum seekers, share blocks, and body corporates.

u) Click on the contact details tab,

This screenshot shows the same form as above, but with the 'Contact Details' tab selected. A 'Confirm cell no.' dialog box is open over the 'Cell No.' field. The dialog box contains a 'Cell No.' input field with the number '7' entered, a red exclamation mark icon, and a warning message: 'The Cell No. you have entered does not seem to be valid. Please ensure that it is correct. HINTS: - Only numeric digits may be used. - The number must be at least 10 digits long. - Telephone / mobile numbers must start with a "0". - International telephone numbers must start with "00".' Below the message are 'Cancel' and 'Ok' buttons. The background form shows the 'Cell No.' field with '0' and an email address 'Automation691615111@nowhere.co.za'.

- v) The user must:
  - i) Insert the cell phone number as well as confirm it; and
  - ii) Click ok button.
  
- w) The user must further:
  - i) Insert the email address; and
  - ii) Click ok button.



Back Save Submit form

100 +

My Registration Details Cancel Done

**SARS** Registration Amendments And Verification form Reference No: 9016163280 RAV01

Applicant Details - Company / Trust / Partnership and Other Entities

Nature of Entity: PRIVATE COMPANY (PTY)

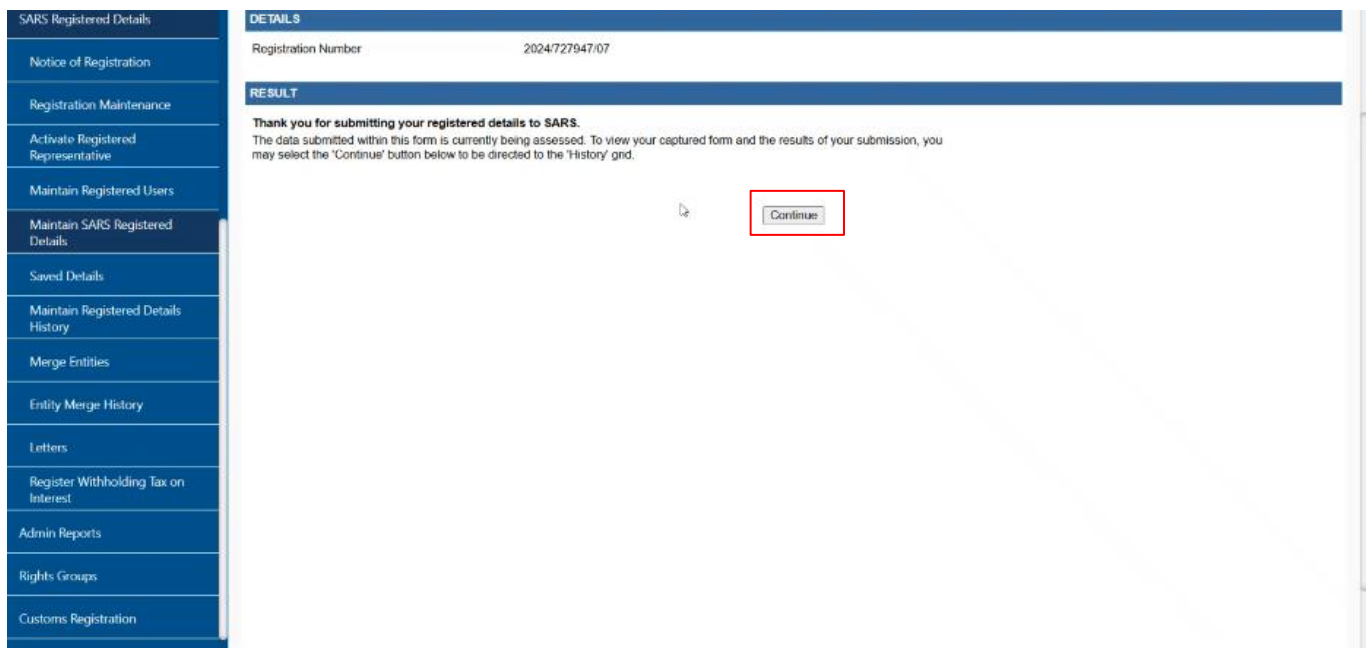
Company / DC / Trust Reg No: 2024/727947/07 Main Industry Classification Code: 30200 Registration Date (CCYYMMDD): 2026 / 01 / 19 Financial Year End(MM): 08

Registered Name: ACME\_Auto\_726559\_727947 Country of Registration (e.g. South Africa = ZAF): SOUTH AFRICA

Master's Office of Trust Registration Trading Name My trading names

NPO Number (if applicable)

- x) The RAV01 form will appear with captured information so that the user can confirm and after confirmation the user must :
  - i) Click Done ; and
  - ii) Submit Form.



DETAILS

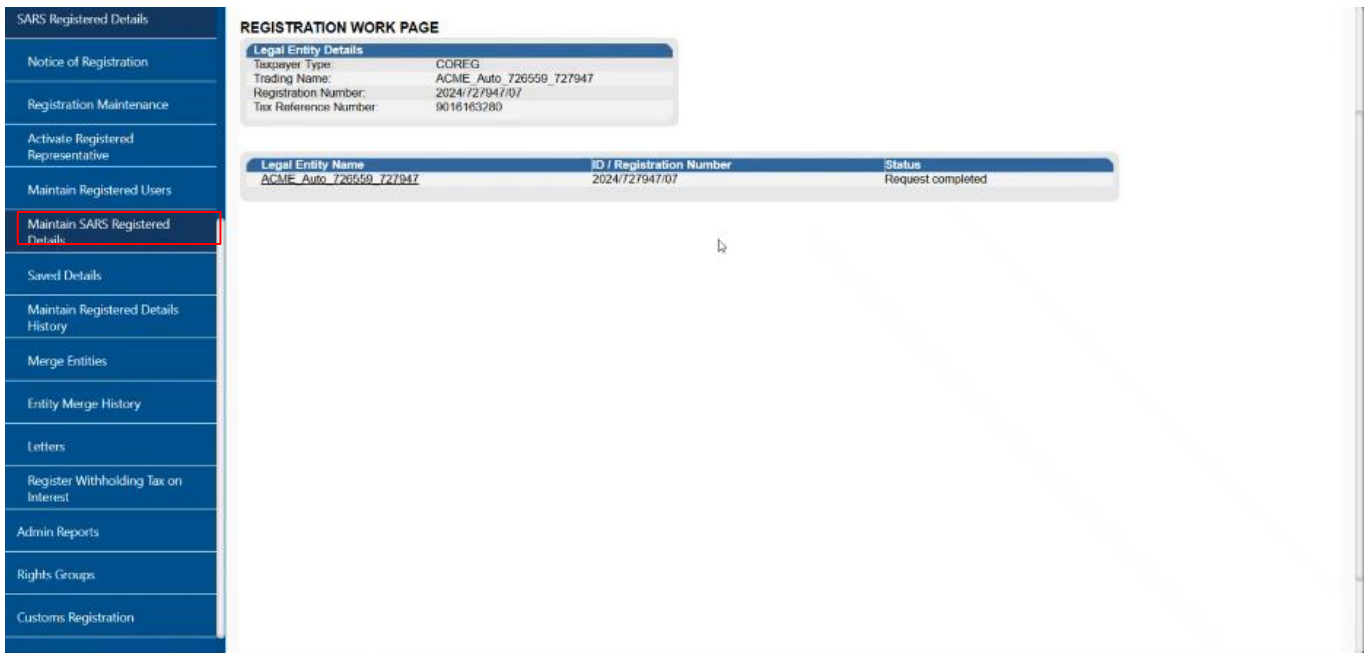
Registration Number: 2024/727947/07

RESULT

**Thank you for submitting your registered details to SARS.**  
The data submitted within this form is currently being assessed. To view your captured form and the results of your submission, you may select the 'Continue' button below to be directed to the 'History' gnd.

Continue

- y) The must click the Continue button to view the capture information and results of submitted contact details.



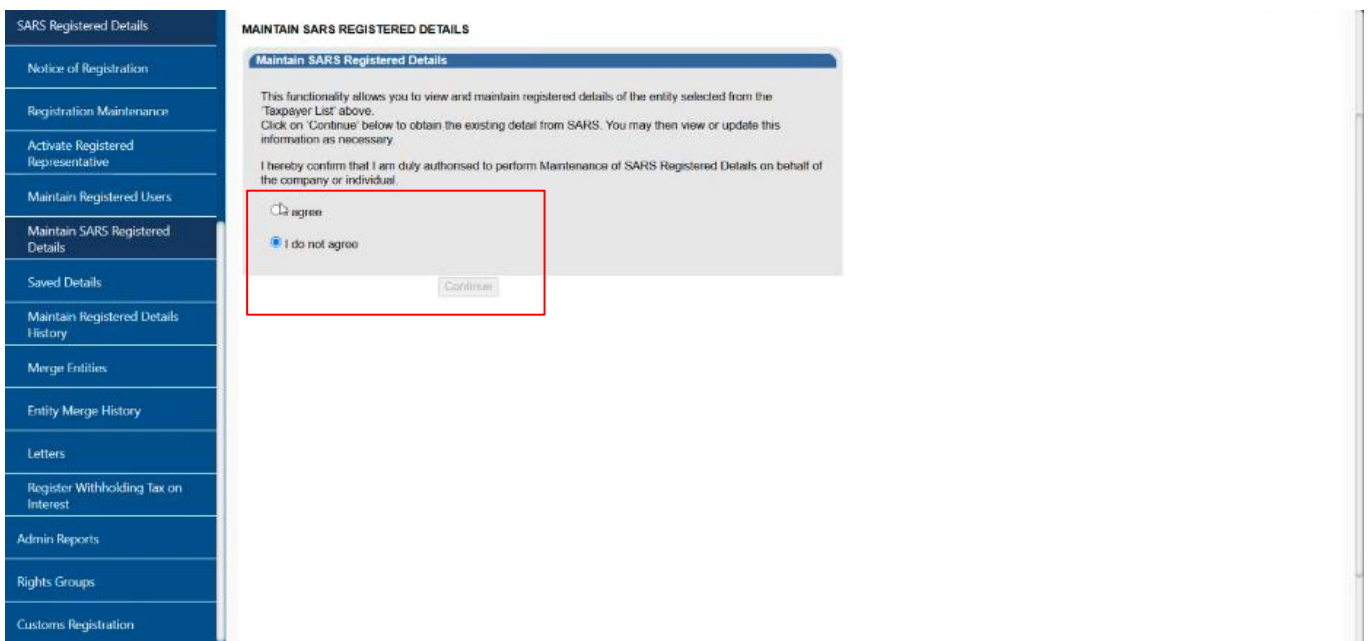
**REGISTRATION WORK PAGE**

**Legal Entity Details**

Taxpayer Type: COREG  
 Trading Name: ACME\_Auto\_226559\_227947  
 Registration Number: 2024/727947/07  
 Tax Reference Number: 9016163280

Legal Entity Name	ID / Registration Number	Status
ACME_Auto_226559_227947	2024/727947/07	Request completed

z) The user must click on Maintain SARS Registered Details



**MAINTAIN SARS REGISTERED DETAILS**

**Maintain SARS Registered Details**

This functionality allows you to view and maintain registered details of the entity selected from the 'Taxpayer List' above. Click on 'Continue' below to obtain the existing detail from SARS. You may then view or update this information as necessary.

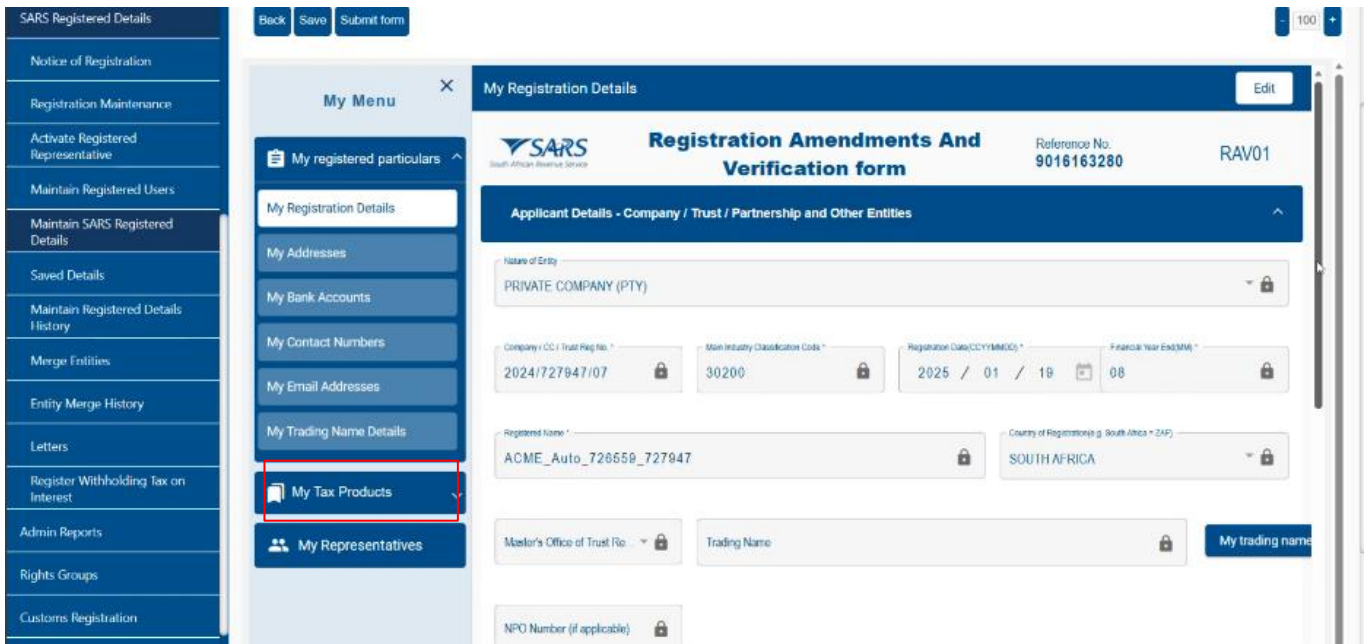
I hereby confirm that I am duly authorised to perform Maintenance of SARS Registered Details on behalf of the company or individual.

I agree

I do not agree

Continue

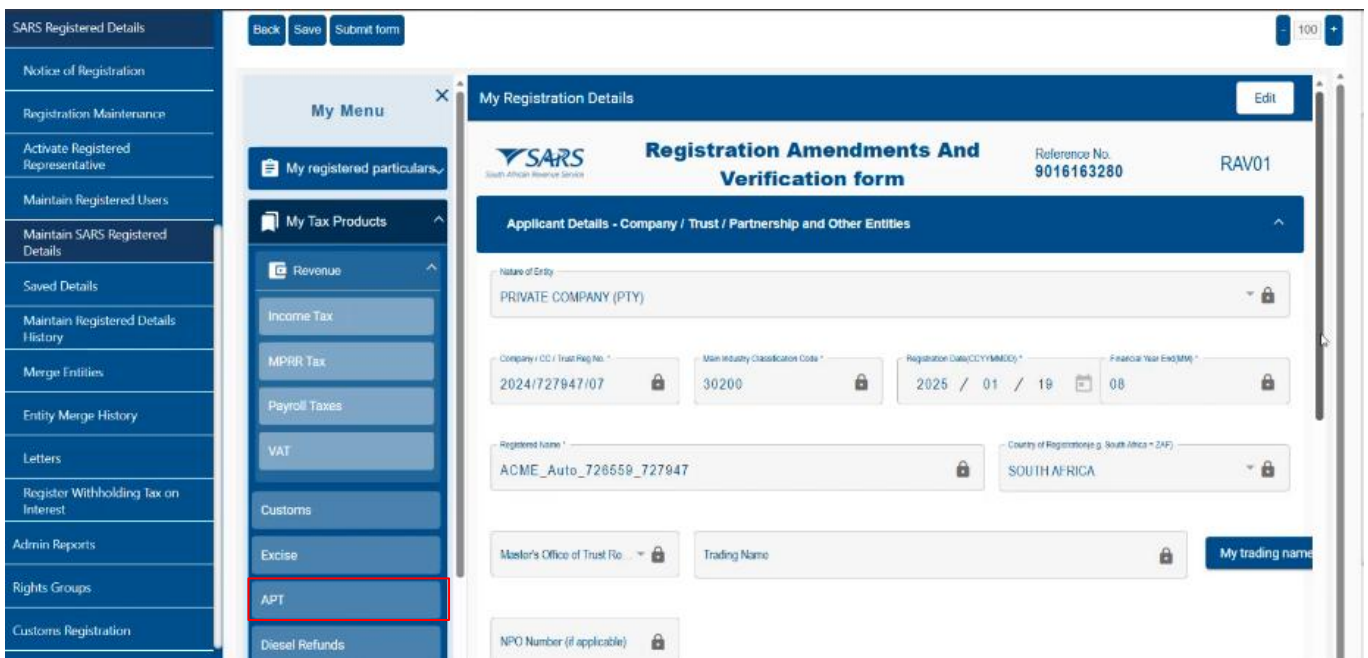
- aa) The user must:
- i) First confirm if they are authorised by clicking the radio button next to I agree; and
  - ii) Continue.



The screenshot shows the SARS Registration Amendments And Verification form. On the left, a 'My Menu' sidebar is visible with 'My Tax Products' highlighted in a red box. The main form area displays 'Applicant Details - Company / Trust / Partnership and Other Entities' with the following information:

- Nature of Entity: PRIVATE COMPANY (PTY)
- Company / CC / Trust Reg No.: 2024/727947/07
- Main Industry Classification Code: 30200
- Registration Date (CC/Y/M/D): 2025 / 01 / 19
- Financial Year End (MM): 08
- Registered Name: ACME\_Auto\_726559\_727947
- Country of Registration (e.g. South Africa = ZAF): SOUTH AFRICA
- Master's Office of Trust (e.g. ...):
- Trading Name:
- NPO Number (if applicable):

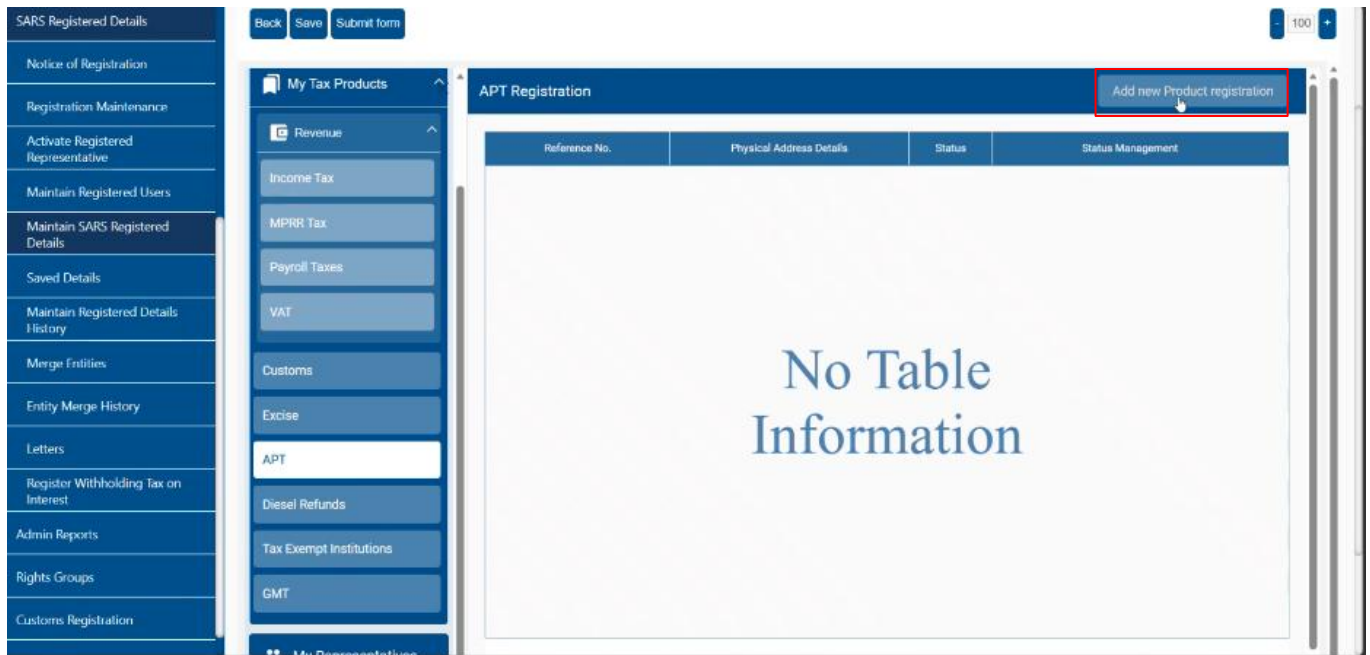
bb) The user must click on My Tax Products to register APT,



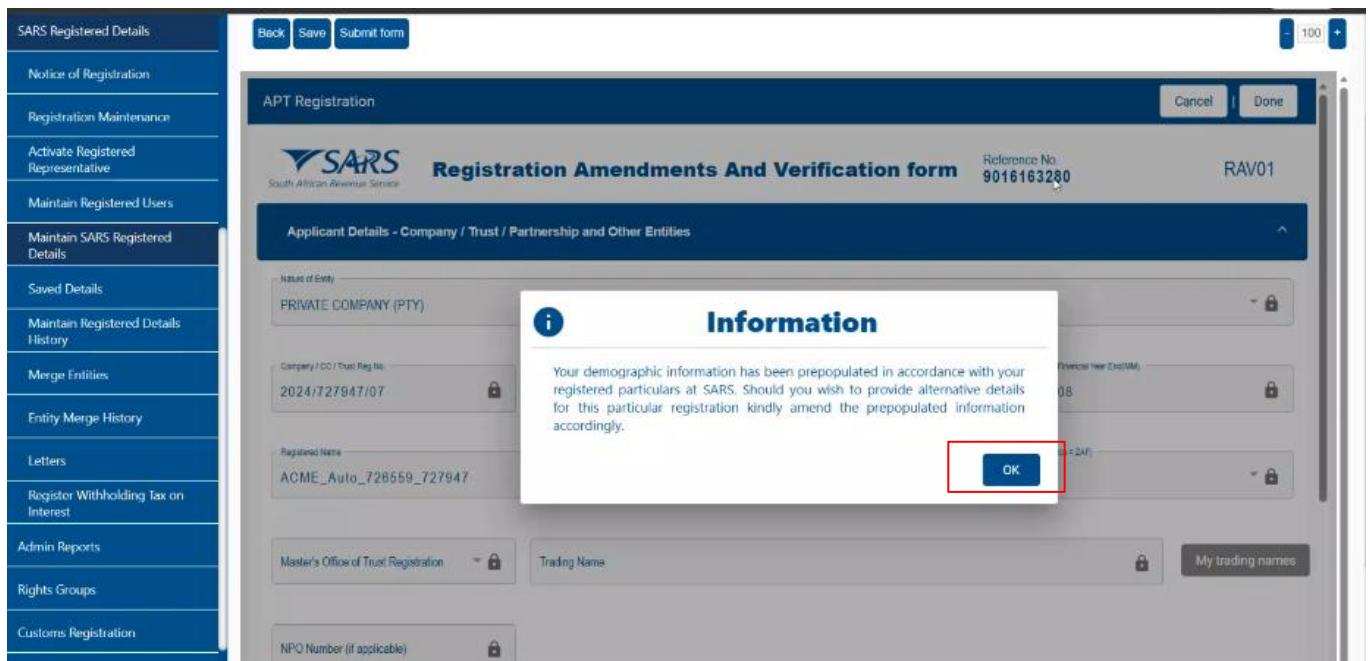
The screenshot shows the same SARS Registration Amendments And Verification form. In the 'My Menu' sidebar, the 'My Tax Products' section is expanded, and 'APT' is highlighted in a red box. The main form area displays the same 'Applicant Details' as in the previous screenshot.

cc) The user must click on APT on the tax products menu, and

dd) Capture the applicants' details on the registration form,

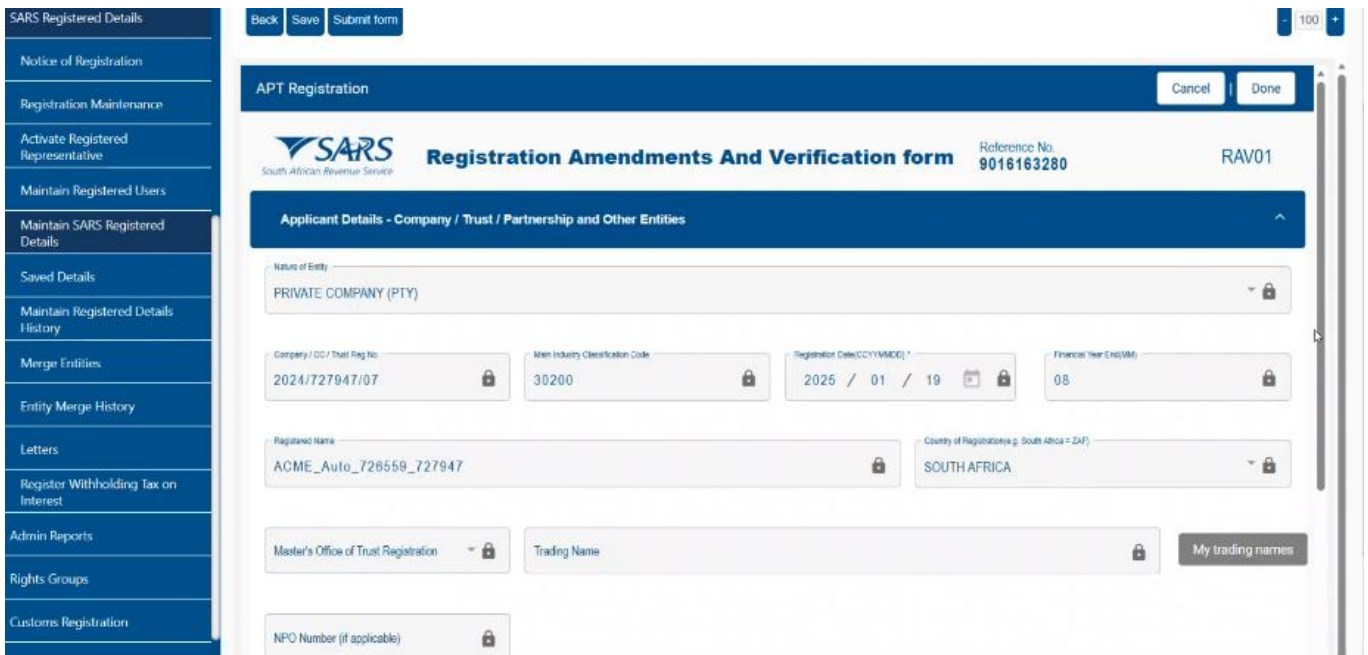


ee) The user must click on New Product Registration



ff) The user must read the information box and click the Ok button,

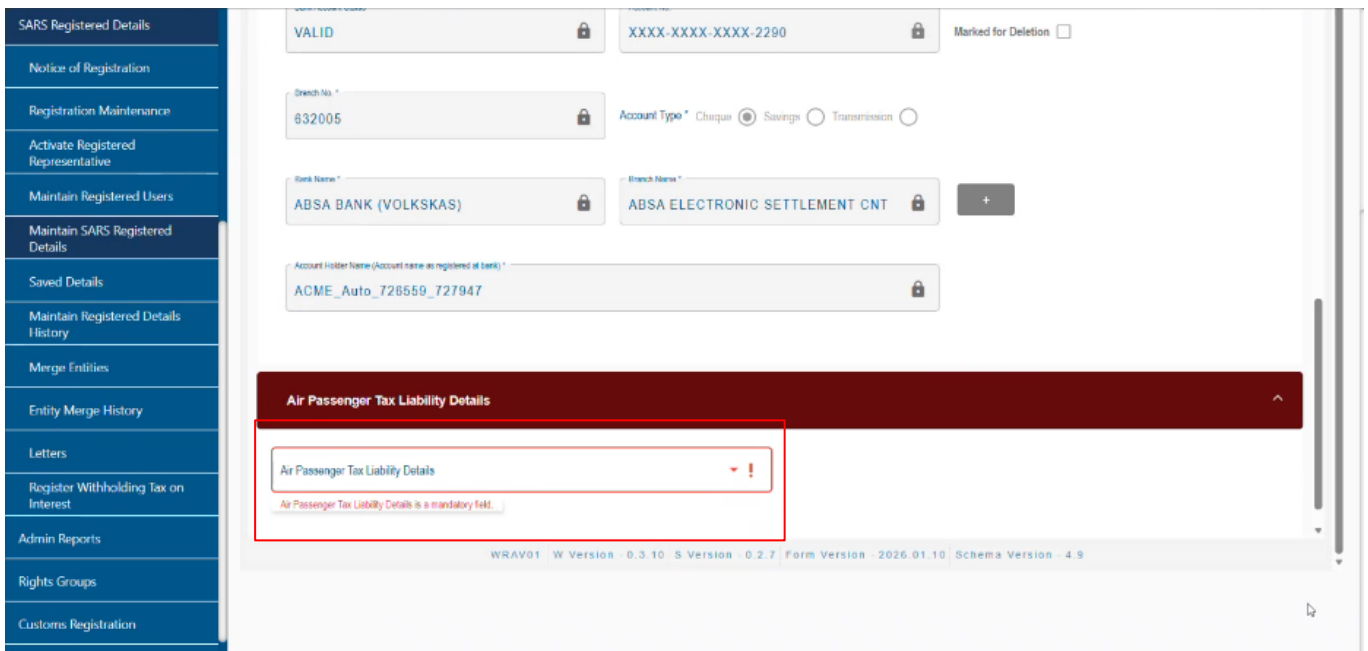
## 7 AIR PASSENGER TAX LIABILITY TYPE



The screenshot shows the 'Registration Amendments And Verification form' for APT Registration. The 'Applicant Details - Company / Trust / Partnership and Other Entities' section is expanded, showing the following fields:

- Nature of Entity: PRIVATE COMPANY (PTY)
- Company / CC / Trust Reg No: 2024/727947/07
- Main Industry Classification Code: 30200
- Registration Date (CCYYMMDD): 2025 / 01 / 19
- Financial Year End (MM): 08
- Registered Name: ACME\_Auto\_728559\_727947
- Country of Registration (e.g. South Africa - ZAF): SOUTH AFRICA
- Master's Office of Trust Registration: [Dropdown]
- Trading Name: [Text Field]
- NPO Number (if applicable): [Text Field]

- a) The user must:
- i) Fill in all the applicant's details on the registration form; and
  - ii) Click done.



The screenshot shows the 'Air Passenger Tax Liability Details' section of the form. The 'Air Passenger Tax Liability Details' dropdown menu is highlighted with a red box, and a red exclamation mark icon indicates a mandatory field. The form also shows the following fields:

- VALID: XXXX-XXXX-XXXX-2290 (Marked for Deletion )
- Branch No.: 632005
- Account Type: Cheque  Savings  Transmission
- Bank Name: ABSA BANK (VOLKSKAS)
- Branch Name: ABSA ELECTRONIC SETTLEMENT CNT
- Account Holder Name (Account name as registered at bank): ACME\_Auto\_728559\_727947

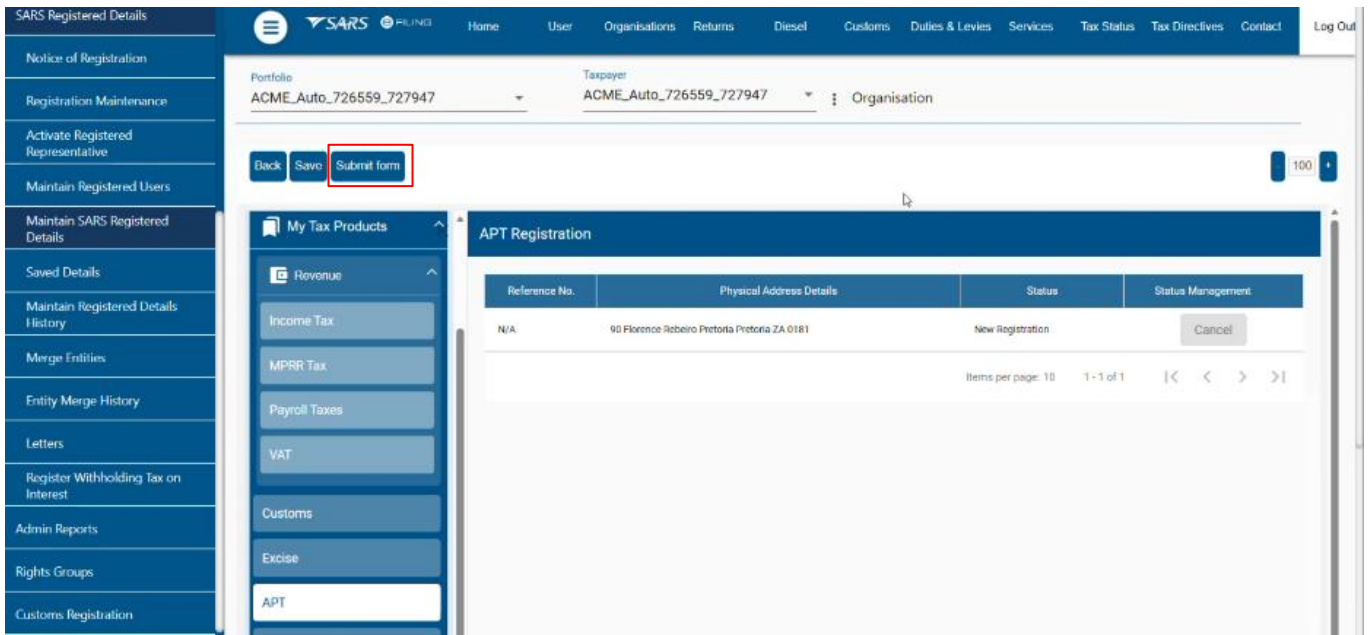
- b) The user must select the APT liability types by clicking on the dropdown.

The screenshot shows the 'SARS Registered Details' form. On the left is a navigation menu with options like 'Notice of Registration', 'Registration Maintenance', and 'Maintain SARS Registered Details'. The main form area contains several input fields: 'VALID' (locked), 'XXXX-XXXX-XXXX-2290' (locked), 'Marked for Deletion' (checkbox), 'Branch No.' (632005, locked), 'Account Type' (radio buttons for Cheque, Savings, Transmission), 'Bank Name' (ABSA BANK (VOLKSKAS), locked), 'Branch Name' (ABSA ELECTRONIC SETTLEMENT CNT, locked), and 'Account Holder Name' (ACME\_Auto\_728559\_727947, locked). A red box highlights a dropdown menu for 'Air Passenger Tax Liability Details' with options 'Operator' and 'Agent'. A red bar is visible at the top right of the form area. At the bottom, a footer reads 'WRAV01 W Version : 0.3.10 S Version : 0.2.7 Form Version : 2026.01.10 Schema Version : 4.5'.

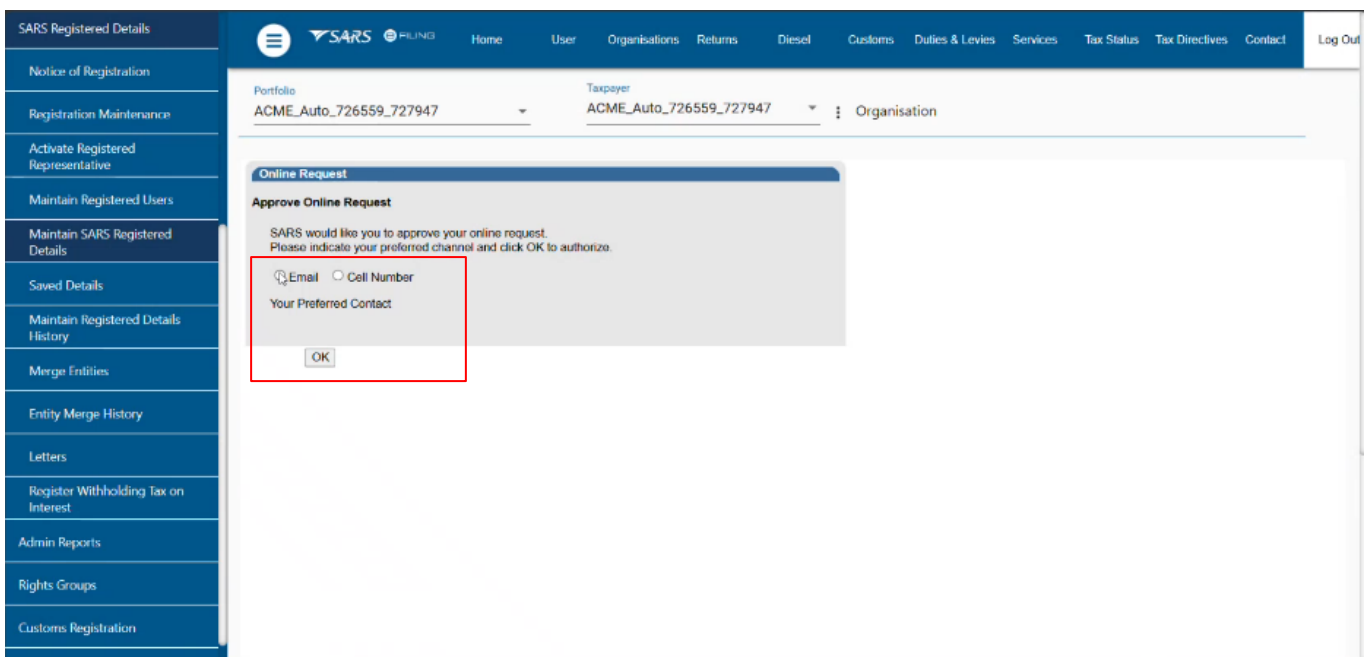
- c) The user must choose the type of client from the dropdown list:
- i) Operator; or
  - ii) Agent.

The screenshot shows the 'SARS Registered Details' form with the 'Air Passenger Tax Liability Details' section expanded. The dropdown menu is set to 'Operator'. Below it, the 'Air Passenger Tax Liability Details - Operator' section is visible. It contains several input fields: 'Application for Liability Certificate' (radio button), 'Application for Non-Liability Certificate' (radio button), 'Local Establishment' (radio buttons Y, N, O), 'Local Agent' (radio buttons Y, N, O), 'Date of appointment of Liability (CCYYMMDD)' (calendar icon, CCYY / MM / DD), 'Date of appointment of Liability (CCYYMMDD) is ...', 'Date of Change of Liability (CCYYMMDD)' (calendar icon, CCYY / MM / DD), 'Date of Avation Registrar (CCYYMMDD)' (calendar icon, CCYY / MM / DD), and 'Product Status' (locked). A red box highlights the 'Date of appointment of Liability' and 'Date of Change of Liability' fields. At the bottom, a footer reads 'WRAV01 W Version : 0.3.10 S Version : 0.2.7 Form Version : 2026.01.10 Schema Version : 4.5'.

- d) The user must:
- i) Capture all the necessary information regarding the APT liability details; and
  - ii) Click done.

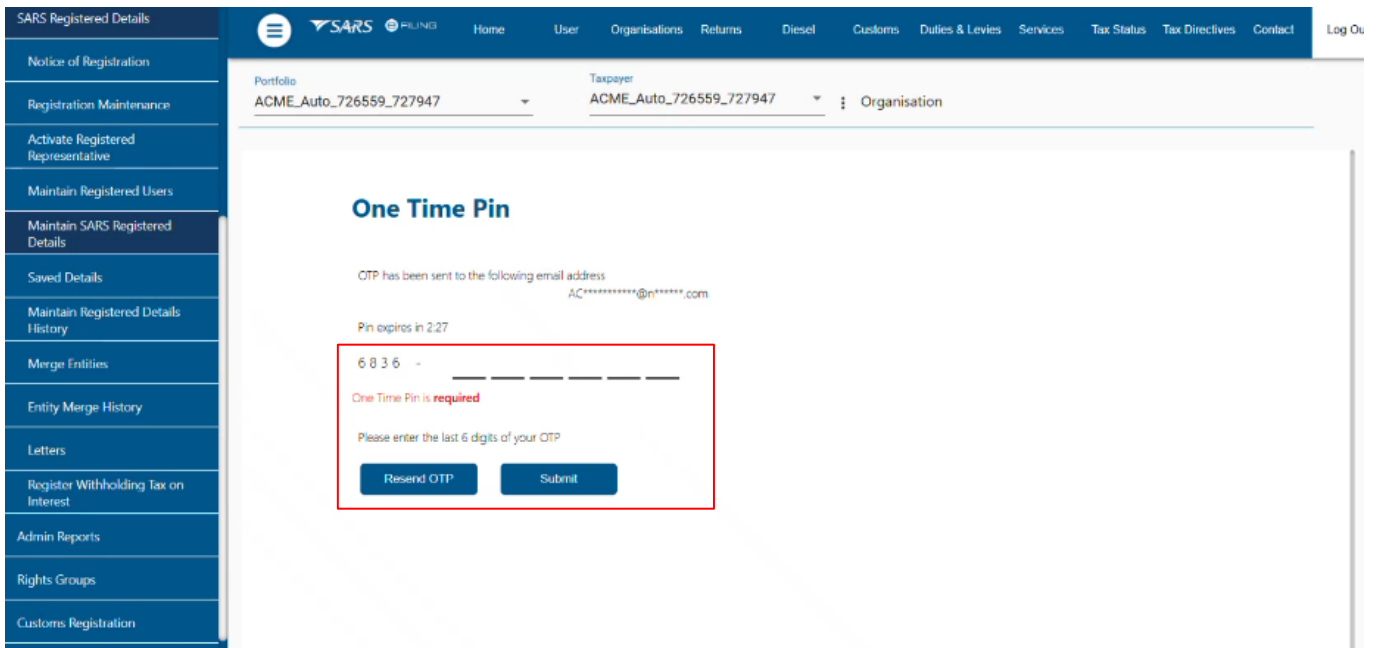


e) The user must click on submit form, after confirming the registration details are correct,



f) The user must click on the appropriate radio button to select the preferred communication method, between:

- i) Email; or
- ii) Cell phone; and
- iii) Click Ok button



SARS Registered Details

Portfolio: ACME\_Auto\_726559\_727947 Taxpayer: ACME\_Auto\_726559\_727947 Organisation

### One Time Pin

OTP has been sent to the following email address: AC\*\*\*\*\*@n\*\*\*\*\*.com

Pin expires in 227

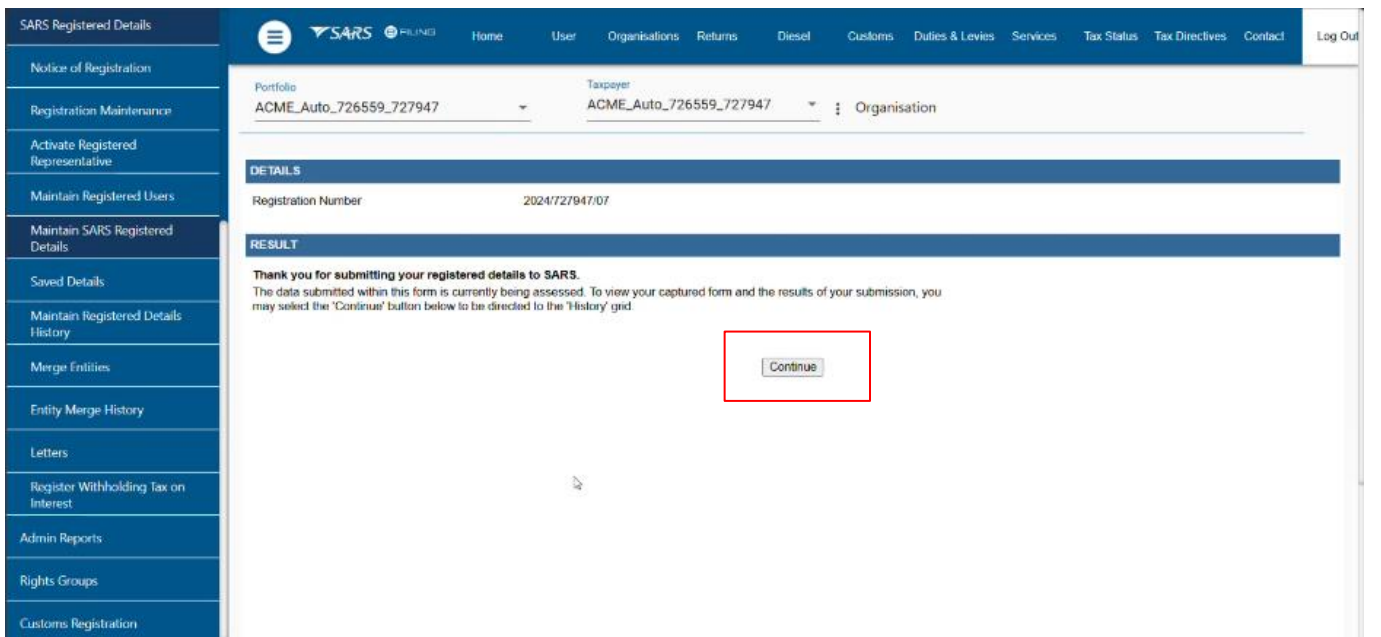
6 8 3 6 - - - -

One Time Pin is **required**

Please enter the last 6 digits of your OTP

Resend OTP Submit

- g) An OTP will be issued to the email address or cell phone registered. On receipt, the user must:
- i) Insert the OTP Code; and
  - ii) Click Submit button.



SARS Registered Details

Portfolio: ACME\_Auto\_726559\_727947 Taxpayer: ACME\_Auto\_726559\_727947 Organisation

Registration Number: 2024/727947/07

**DETAILS**

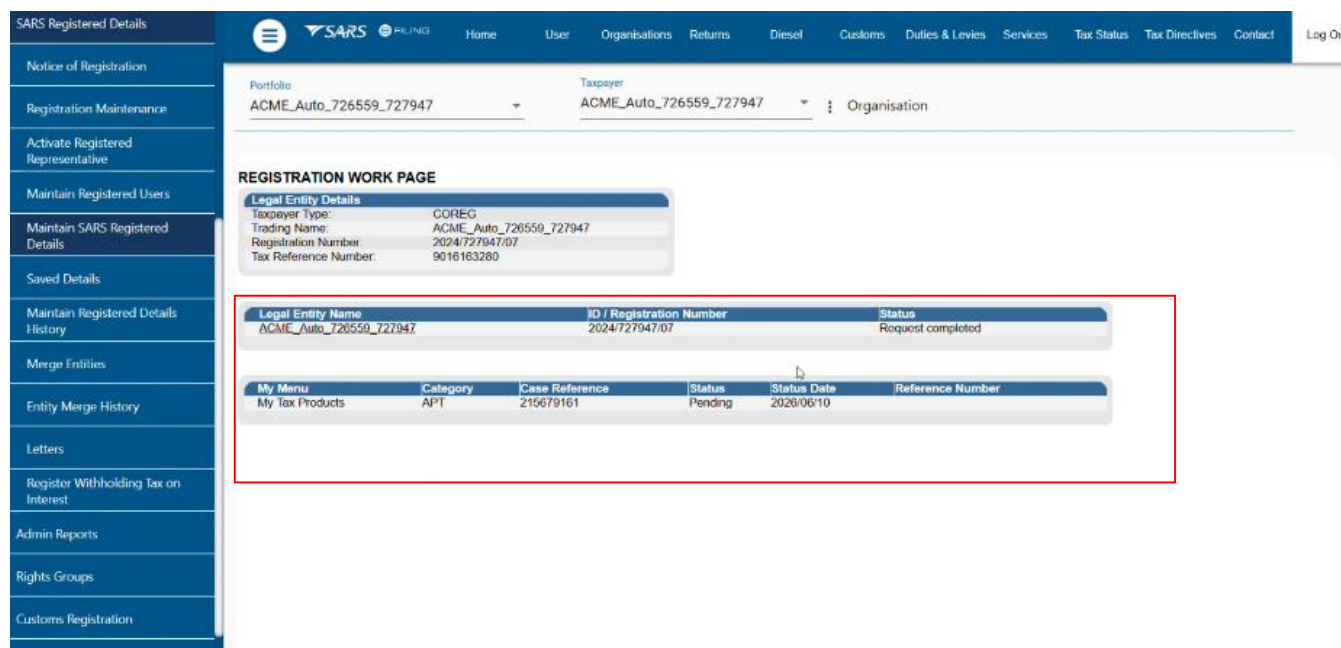
**RESULT**

**Thank you for submitting your registered details to SARS.**

The data submitted within this form is currently being assessed. To view your captured form and the results of your submission, you may select the "Continue" button below to be directed to the "History" grid.

Continue

- h) The confirmation of successful registration will appear, and the user must click the Continue button.



The screenshot shows the SARS Registered Details portal. The main content area is titled "REGISTRATION WORK PAGE" and displays the following information:

- Legal Entity Details:** Taxpayer Type: COREG, Trading Name: ACME\_Auto\_726559\_727947, Registration Number: 2024/727947/07, Tax Reference Number: 9016163280.
- Legal Entity Name Table:**

Legal Entity Name	ID / Registration Number	Status
ACME_Auto_726559_727947	2024/727947/07	Request completed
- My Menu Table:**

My Menu	Category	Case Reference	Status	Status Date	Reference Number
My Tax Products	APT	215679161	Pending	2026/06/10	

- i) The user must keep the application case reference number for future use

## 8 REFERENCES

### 8.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	<b>Customs and Excise Act No. 91 of 1964:</b> Sections 1, 44A, 47B, 48(6), 98, 99(1), 101, 101A and 105 <b>Customs and Excise Rules:</b> 47B.07 – 47B.10 and Rule 119A.R101A(10)(d)
Other Legislation:	<b>None</b>
International Instruments:	<b>None</b>

### 8.2 Cross Reference

DOCUMENT #	DOCUMENT TITLE
APT-03	Air Passenger Tax – External Guide
GEN-PAYM-01-G01	SARS Payment Rules – External Guide
SC-CF-19	Registration Licensing and Accreditation - External Policy

### 8.3 Quality Records

NUMBER	TITLE
DA 185	Application form: Registration / Licensing of Customs and Excise Clients
DA 8A	Application for registration to submit reporting documents for air cargo
DA 8B	Application for registration to submit reporting documents for rail cargo

## 9 DEFINITIONS AND ACRONYMS

The definitions, acronyms and abbreviations can be accessed via the following link: [Glossary A-M | South African Revenue Service \(sars.gov.za\)](#)

**Effective Date: 24 June 2026**

## **10 DISCLAIMER**

- a) The information contained in this guide is intended as guidance only and is not considered to be a legal reference, nor is it a binding ruling. The information does not take the place of legislation and readers who are in doubt regarding any aspect of the information displayed in the guide should refer to the relevant legislation or seek a formal opinion from a suitably qualified individual.
  
- b) For more information about the contents of this publication, you may:
  - i) Visit the SARS website at [www.sars.gov.za](http://www.sars.gov.za);
  - ii) Make a booking to visit the nearest SARS branch;
  - iii) Contact your own tax advisor / tax practitioner;
  - iv) If calling from within South Africa, contact the SARS Contact Centre on 0800 00 SARS (7277);  
or
  - v) If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).