



South African Revenue Service

AIR PASSENGER TAX

APT102

Operator's Application for Registration / Cancellation or Changing of Registered Particulars

Refer to instructions and information before filling this form

Application purpose: New Change Cancel

Cancellation Date
(CCYYMMDD)

CCYY/MM/DD



Operator's Particulars

Part 1: For Office Use Only

Operator's Code
(if applicable)

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

CCYY/MM/DD



Date of Change in Liability (CCYYMMDD)

Only to be completed if there is a change in liability / non liability certificate

CCYY/MM/DD



Date of Appointment of Agent (CCYYMMDD)

CCYY/MM/DD



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)

(CCYYMMDD)



ID No.

Passport/Permit No.

Country where
Passport was issued

Passport/Permit
Issue Date
(CCYYMMDD)

(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.

Complex (if applicable)

Street No.

Street / Farm Name

Suburb / District

City / Town

Country Code (e.g. South Africa = ZA)

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 Service (specify)

Number

Post Office

Country

Postal Code

Postal Address Structure

Unit No.

Complex (if applicable)

Street No.

Street / Farm Name

Suburb / District

City/Town

Country

Postal Code

Physical Address Structure

Contact Person - Individual (Particulars of person who can be contacted regarding this registration)

Particulars of Contact Person - Individual

Surname

First two Names

Trading name

Initials

Date of Birth (CCYYMMDD)

(CCYYMMDD)



ID No.

Passport/Permit No.

Country where
Passport was issued

Passport/Permit
Issue Date
(CCYYMMDD)

(CCYYMMDD)



Country of Tax Residence

Taxpayer Reference No.*

VAT Registration No.*

SDL Reference No.*

PAYE Reference No.*

Contact Details – Contact Person: Individual

Email

Cell No.

Business Tel No.

Particulars of Company / Close Corporation

Registered Name Trading Name Company / CC Registration No.

Public Officer's Name Taxpayer Reference No.*

Company / Close Corporation Contact Details

Email Cell No.

Business Tel No.

Physical Address Details

Unit No. Complex (if applicable)

Street No. Street / Farm Name

Suburb / District

City / Town

Country Code (e.g. South Africa = ZA) 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 Service (specify) Number

Post Office Country Postal Code

Postal Address Structure

Unit No. Complex (if applicable)

Street No. Street / Farm Name

Suburb / District

City/Town Country Postal Code

Physical Address Structure

Company Contact Person (Particulars of person who can be contacted regarding this registration)

Particulars of Contact Person – Company / Close Corporation

Surname

First two Names

Trading name

Initials

Date of Birth (CCYYMMDD)

(CCYYMMDD)



ID No.

Passport/Permit No.

Country where
Passport was issued

Passport/Permit
Issue Date
(CCYYMMDD)

(CCYYMMDD)



Country of Tax Residence

Taxpayer Reference No.*

VAT Registration No.*

SDL Reference No.*

PAYE Reference No.*

Contact Details – Contact Person (For Company / Close Corporation)

Email

Cell No.

Business Tel No.

Particulars of Trust

Registered Name

Trading Name

Trust Registration No.

Public Officer's Name

Taxpayer Reference No.*

Trust Contact Details

Email

Cell No.

Business Tel No.

Physical Address Details

Unit No.

Complex (if applicable)

Street No.

Street / Farm Name

Suburb / District

City / Town

Country Code (e.g. South Africa = ZA)

Postal Code

Postal Address Details

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PO Box

Private Bag

Other PO Special Service (specify)

Number

Post Office

Country

Postal Code

Postal Address Structure

Unit No.

Complex (if applicable)

Street No.

Street / Farm Name

Suburb / District

City/Town

Country

Postal Code

Physical Address Structure

Trust Contact Person (Particulars of person who can be contacted regarding this registration)

Particulars of Contact Person – Trust

Surname

First two Names

Trading name

Initials

Date of Birth (CCYYMMDD)

(CCYYMMDD)



ID No.

Passport/Permit No.

Country where
Passport was issued

Passport/Permit
Issue Date
(CCYYMMDD)

(CCYYMMDD)



Country of Tax Residence

Taxpayer Reference No.*

VAT Registration No.*

SDL Reference No.*

PAYE Reference No.*

Contact Details – Contact Person (For Trust)

Email

Cell No.

Business Tel No.

-Fax No.

Particulars of Partnership

Registered Name

Trading Name

Partnership
Registration. No.

Public Officer's Name

Taxpayer Reference
No.*

Partnership Contact Details

Email

Cell No.

Business Tel
No.

Physical Address Details

Unit No.

Complex (if applicable)

Street No.

Street / Farm Name

Suburb / District

City / Town

Country Code (e.g. South Africa = ZA)

Postal Code

Postal Address Details

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Is your Postal Address a Street Address?

Y

N

O

Postal Agency or Other Sub-unit (if
applicable) (e.g. Postnet Suite ID)

PO Box

Private Bag

Other PO Special
Service (specify)

Number

Post Office

Country

Postal Code

Postal Address Structure

Unit No.

Complex (if applicable)

Street No.

Street / Farm Name

Suburb / District

City/Town

Country

Postal Code

Physical Address Structure

Partnership Contact Person (Particulars of person who can be contacted regarding this registration)

Particulars of Contact Person – Partnership

Surname

First two Names

Trading name

Initials

Date of Birth (CCYYMMDD)

(CCYYMMDD)



ID No.

Passport/Permit No.

Country where
Passport was issued

Passport/Permit
Issue Date
(CCYYMMDD)

(CCYYMMDD)



Country of Tax Residence

Taxpayer Reference No.*

VAT Registration No.*

SDL Reference No.*

PAYE Reference No.*

Contact Details – Contact Person (For Partnership)

Email

Cell No.

Business Tel No.

Particulars of Estate / Liquidation

Registered Name

Trading Name

Estate / Liquidation
Registration. No.

Public Officer's Name

Taxpayer Reference
No.*

Estate / Liquidation Contact Details

Email

Cell No.

Business Tel
No.

Physical Address Details

Unit No.

Complex (if applicable)

Street No.

Street / Farm Name

Suburb / District

City / Town

Country Code (e.g. South Africa = ZA)

Postal Code

Postal Address Details

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Is your Postal Address a Street Address?

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applicable) (e.g. Postnet Suite ID)

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Private Bag

Other PO Special
Service (specify)

Number

Post Office

Country

Postal Code

Postal Address Structure

Unit No.

Complex (if applicable)

Street No.

Street / Farm Name

Suburb / District



City/Town

Country

Postal Code

Physical Address Structure

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"/>	Passport/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	<input type="text"/>	First two Names	<input type="text"/>	Trading name	<input type="text"/>
Name of Bank	<input type="text"/>				
Type of Account:	Current <input type="radio"/>	Savings <input type="radio"/>	Transmission <input type="radio"/>		
Branch number	<input type="text"/>	Account number	<input type="text"/>		

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) (CCYYMMDD)  ID No.

Physical Address Details

Unit No. Complex (if applicable)
Street No. Street / Farm Name
Suburb / District
City / Town
Country Code (e.g. South Africa = ZA) 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 Service (specify) Number

Post Office Country Postal Code

Postal Address Structure

Unit No. Complex (if applicable)
Street No. Street / Farm Name
Suburb / District
City/Town Country Postal Code

Physical Address Structure

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)

(CCYYMMDD)



ID No.

Physical Address Details

Unit No.

Complex (if applicable)

Street No.

Street / Farm Name

Suburb / District

City / Town

Country Code (e.g. South Africa = ZA)

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 Service (specify)

Number

Post Office

Country

Postal Code

Postal Address Structure

Unit No.

Complex (if applicable)

Street No.

Street / Farm Name

Suburb / District

City/Town

Country

Postal Code

Physical Address Structure

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)

(CCYYMMDD)



ID No.

Physical Address Details

Unit No.

Complex (if applicable)

Street No.

Street / Farm Name

Suburb / District

City / Town

Country Code (e.g. South Africa = ZA)

Postal Code

Postal Address Details

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Is your Postal Address a Street Address?

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Postal Agency or Other Sub-unit (if applicable) (e.g. Postnet Suite ID)

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Other PO Special Service (specify)

Number

Post Office

Country

Postal Code

Postal Address Structure

Unit No.

Complex (if applicable)

Street No.

Street / Farm Name

Suburb / District

City/Town

Country

Postal Code

Physical Address Structure

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

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 all annexures, is true and correct.

XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXX

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

Date

Year



Month



Day



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

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.