



# AIR PASSENGER TAX

## TABLE OF CONTENTS

<b>1</b>	<b>SUMMARY</b>	<b>3</b>
<b>2</b>	<b>APT REGISTRATION ON EFILING</b>	<b>3</b>
2.1	Log in to eFiling	3
2.2	Activate APT Tax Type	3
<b>3</b>	<b>APT RETURN SUBMISSION</b>	<b>8</b>
3.1	Submit APT Return	8
3.2	Request for Correction	11
3.3	Make Payment	12
<b>4</b>	<b>STATEMENT OF ACCOUNT (SOA)</b>	<b>15</b>
<b>5</b>	<b>DEFINITIONS, ACRONYMS AND ABBREVIATIONS</b>	<b>17</b>
<b>6</b>	<b>DISCLAIMER</b>	<b>17</b>

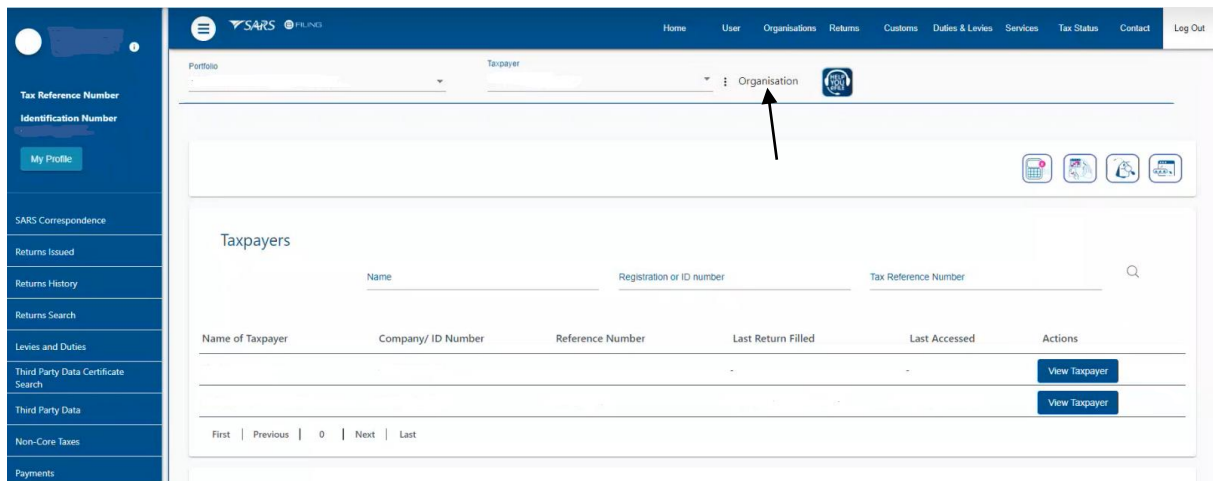
## 1 SUMMARY

- a) Every operator liable for Air Passenger Tax (APT) is required to file a return and make payment, in accordance with Section 47B (7).
- b) The requirements for return submission are described in APT-02.
- c) The accounting period is one (1) calendar month, commencing from the first day and ending on the last day of the month.
- d) Operators must submit their return and make payment, within twenty-one (21) days following the end of each accounting period. Where the last day for submission of the account and payment falls on a weekend or public holiday, the account and payment must be submitted on the last official working day before that day.
- e) All the operators/agents must be registered for eFiling as the submission of the payments can only be made via eFiling.
- f) For the licensing and registration requirements, refer to SC-CF-19.

## 2 APT REGISTRATION ON EFILING

### 2.1 Log in to eFiling

- a) The operator logs onto the eFiling platform as described in SC-CF-42.
- b) The system displays the operator's dashboard. The portfolio type reflects as Organisation.

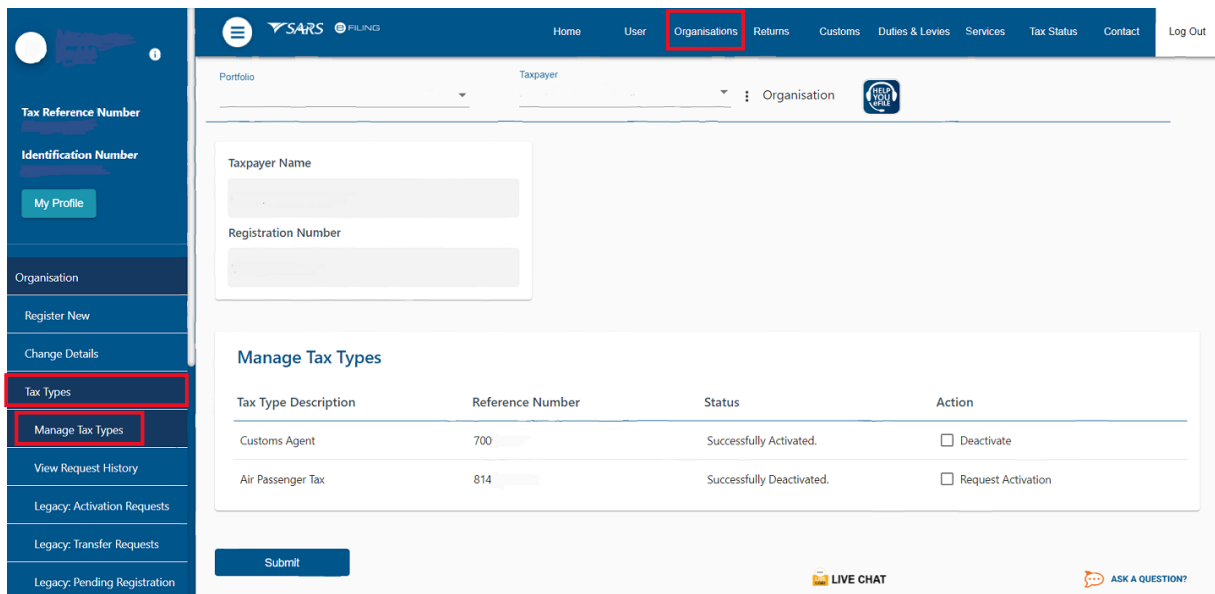


- c) If operators are unable to access the eFiling service, they must contact the SARS Contact Centre for assistance.

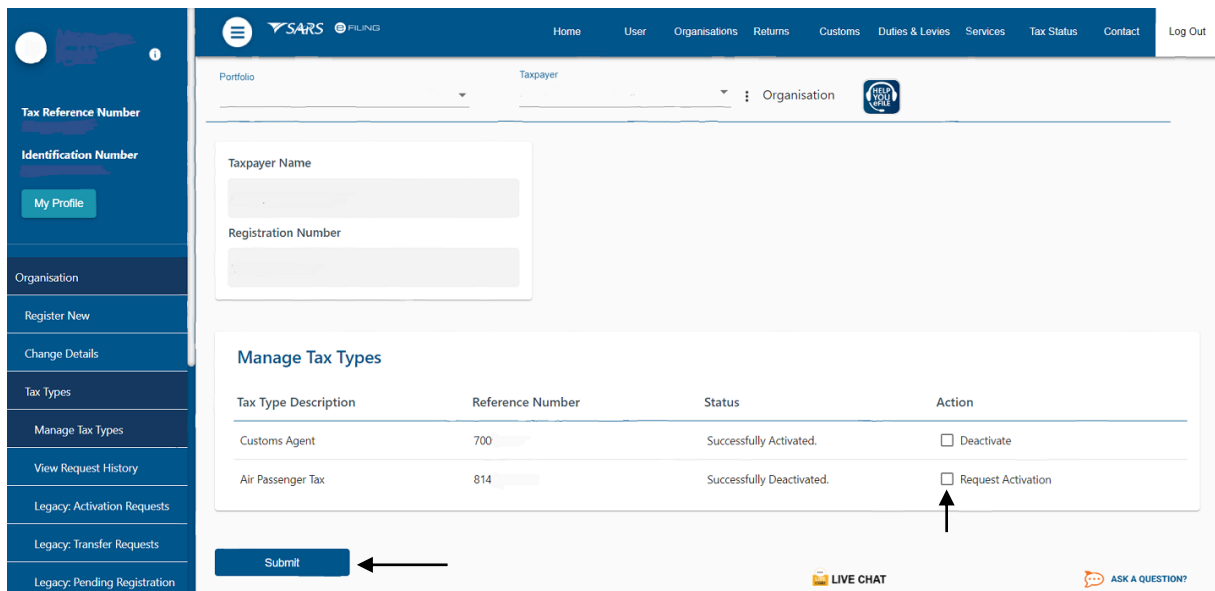
### 2.2 Activate APT Tax Type

- a) The APT tax type must be activated on eFiling to allow for the submission of returns.

- b) The operator selects:
- i) Organisations;
  - ii) Tax types; and
  - iii) Manage tax types.



- c) The operator ticks Request Activation and clicks the Submit button.



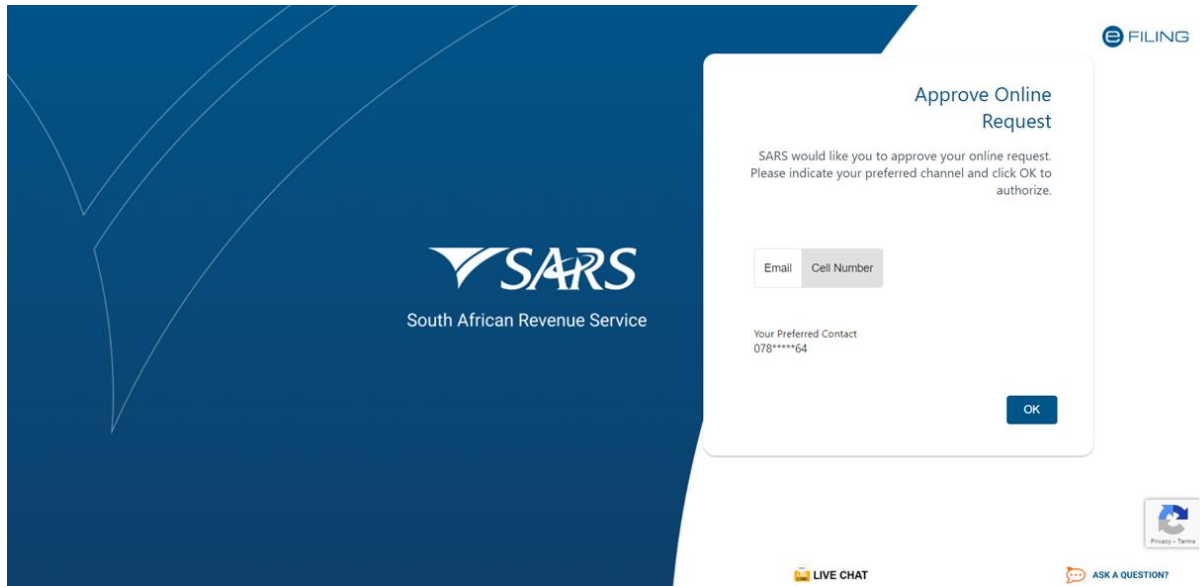
- d) The APT tax type will now be successfully activated (refer to sub-paragraph 2.2 (j))

- e) In instances where the tax type is activated by a representative of an operator, the activation request routed for authorisation.

Tax Type Description	Reference Number	Status
Customs Agent	700	Successfully Activated
Air Passenger Tax	814	Awaiting authorisation

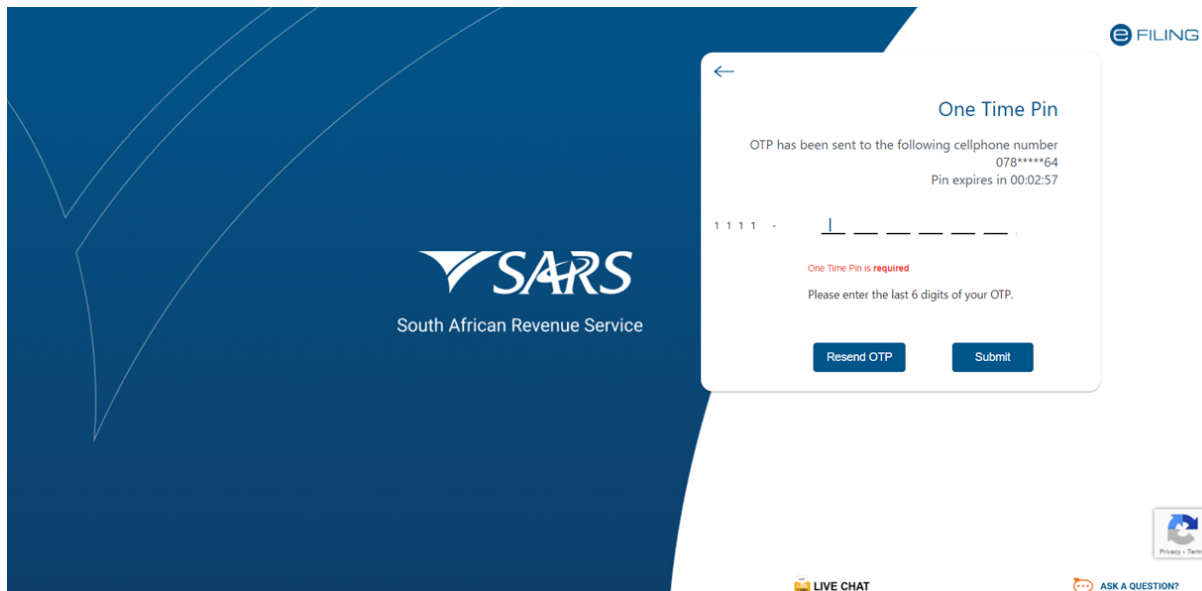
- f) The operator is notified of the authorisation request via email and/or SMS. The operator logs in to the Tax Type Transfer/Shared Access Request.

g) The operator chooses their preferred channel and clicks the Ok button.

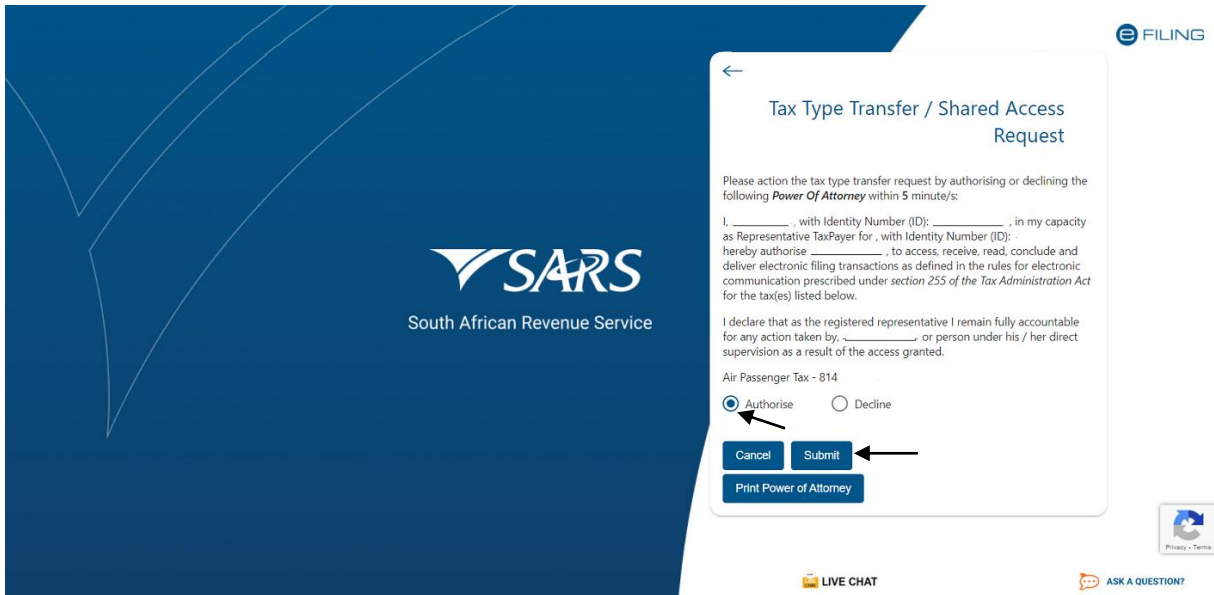


h) A one-time pin (OTP) is sent to the chosen channel and the operator:

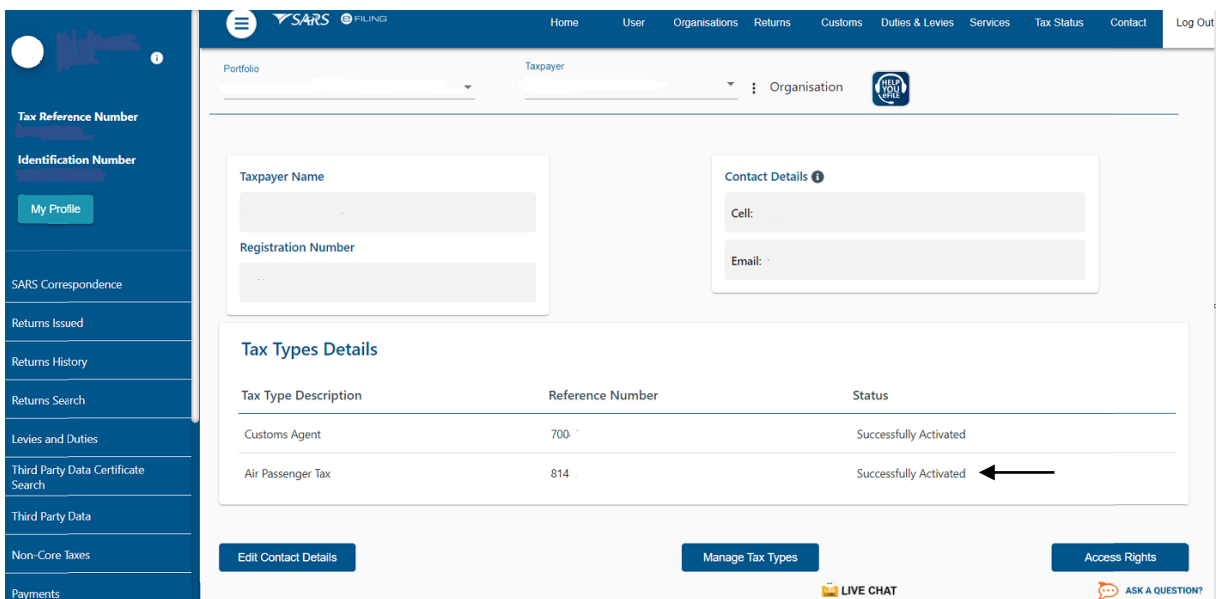
- i) Captures the OTP; and
- ii) Clicks the Submit button.



- i) The operator selects authorise and clicks the Submit button.



- j) The Air Passenger Tax will be activated.

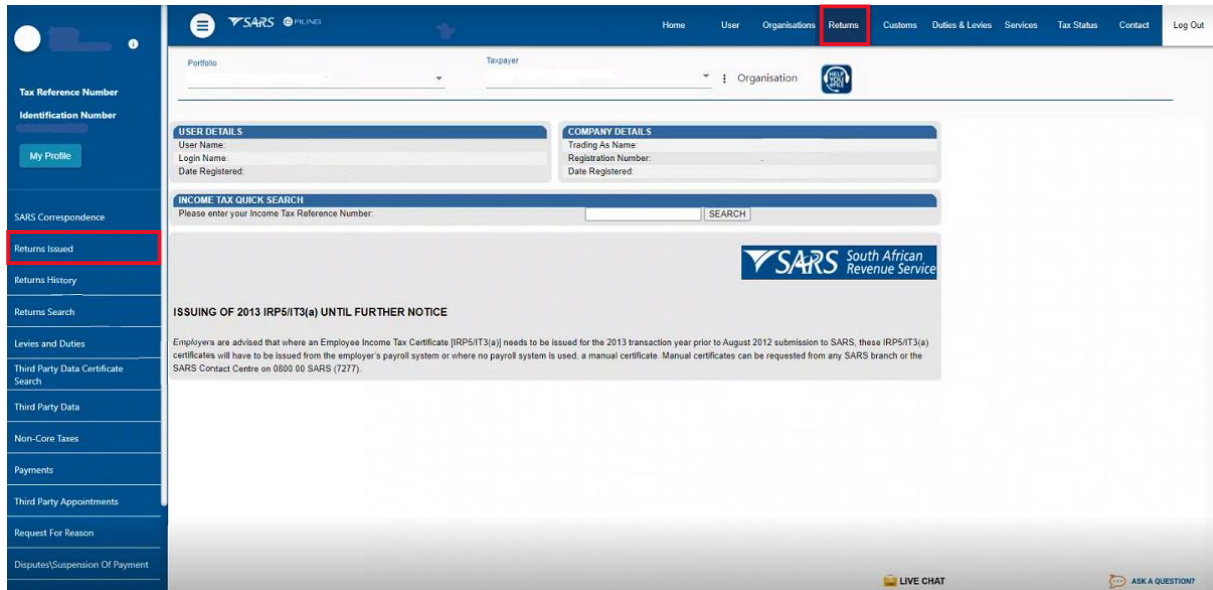


- k) The operator updates the user rights for the submission of returns as described in SC-CF-42.
- l) The operator logs off eFiling to allow for the changes to refresh.
- m) The operator can now log in to submit returns.

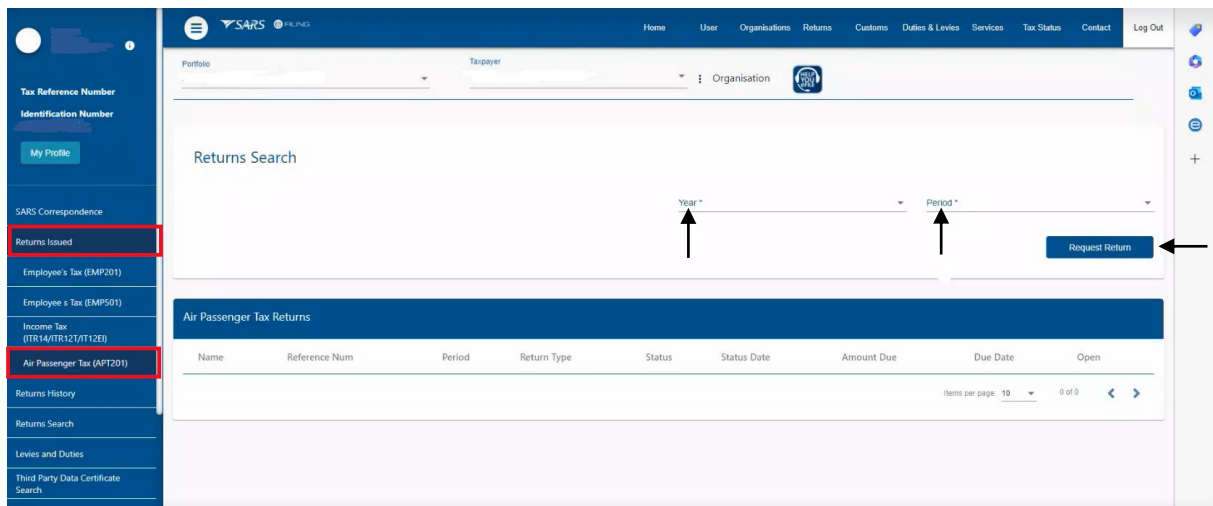
### 3 APT RETURN SUBMISSION

#### 3.1 Submit APT Return

- a) The operator selects:
  - i) Returns; and
  - ii) Returns issued.

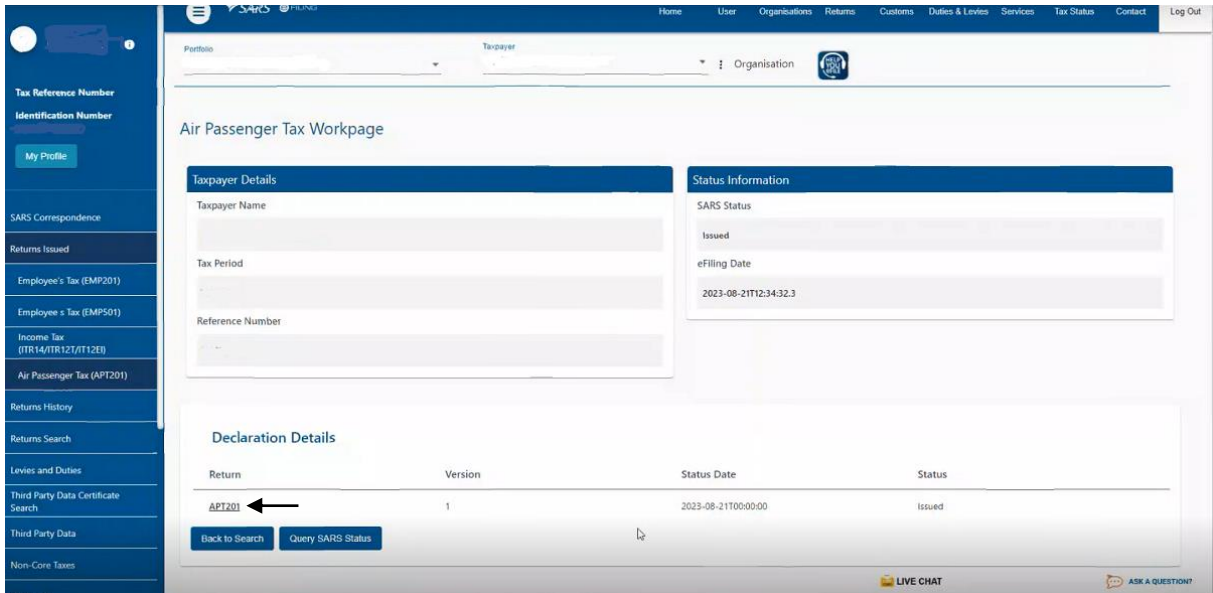


- b) The list of tax types for which the operator is registered displays, and the operator:
  - i) Selects Air Passenger Tax (APT201);
  - ii) Chooses the correct year and period; and
  - iii) Clicks the Request Return button.



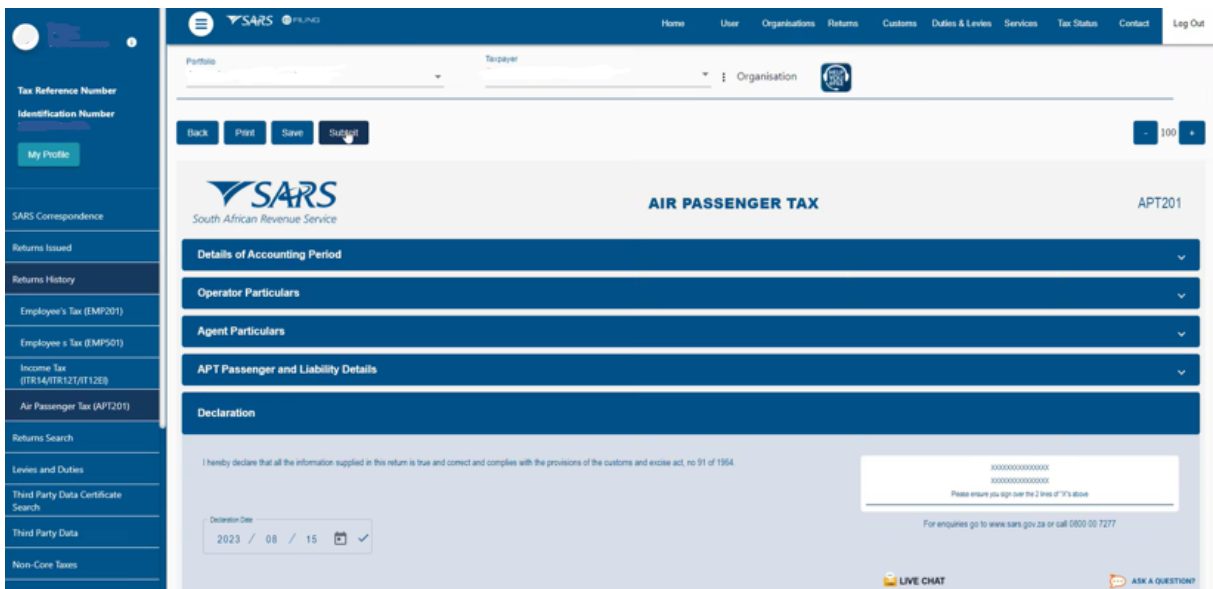


c) The return for the chosen period displays and can be accessed through the hyperlink.



d) The APT 201 return displays and the operator confirms the information under:

- i) Details of Accounting Period;
- ii) Operator Particulars; and
- iii) Agent Particulars.



- e) The operator completes the mandatory fields under APT Passenger and Liability details by expanding:
  - i) Standard Rate Departures; and
  - ii) Lower Rate Departures.

The screenshot shows the SARS AIR PASSENGER TAX portal. On the left is a navigation menu with options like 'My Profile', 'Returns Issued', and 'Air Passenger Tax (APT201)'. The main content area is titled 'AIR PASSENGER TAX' and 'APT201'. It features several expandable sections: 'Details of Accounting Period', 'Operator Particulars', 'Agent Particulars', and 'APT Passenger and Liability Details'. The 'APT Passenger and Liability Details' section is expanded, showing sub-sections for 'Standard Rate' (with 'Standard Rate Departures' expanded), 'Lower Rate' (with 'Lower Rate Departures' expanded), and 'Amount Due'. A 'Declaration' section is also visible at the bottom.

- f) Once all mandatory fields are updated, the amount due is calculated.

This screenshot shows the same portal as above, but with the 'Amount Due' section expanded. A text box labeled 'Total Amount Due\*' displays 'R' followed by a greyed-out field, with a black arrow pointing to it. Below this is the 'Declaration' section, which includes a declaration statement, a 'Declaration Date' field set to '2023 / 08 / 15', and a signature line with a placeholder for a signature and a note: 'Please ensure you sign over the 2 lines of "X"s above'. At the bottom right, there are links for 'LIVE CHAT' and 'ASK A QUESTION?'. The footer of the page contains the text 'APT-03 – Air Passenger Tax – External Guide', 'Revision: 0', and 'Page 10 of 17'.

- g) Once the return data is captured, the operator clicks the Submit button. By clicking on submit, the operator declares that all information on the return is true and correct.

The screenshot shows the SARS eFiling interface for an Air Passenger Tax (APT) return. The main heading is 'AIR PASSENGER TAX' with the reference number 'APT201'. Below this, there are sections for 'Details of Accounting Period', 'Operator Particulars', 'Agent Particulars', and 'APT Passenger and Liability Details'. A 'Declaration' section is visible, containing a declaration statement and a date field set to '2023 / 08 / 15'. At the top of the form, there are buttons for 'Back', 'Print', 'Save', and 'Submit', with an arrow pointing to the 'Submit' button.

- h) The return status changes to filed.

### 3.2 Request for Correction

- a) A maximum of three (3) corrections are permitted on a return for an accounting period.
- b) Corrections on a return must be submitted prior to making payment. Once a payment is processed, no corrections can be submitted.
- c) If a correction is required on the return, the operator clicks the Request Correction button.

The screenshot shows the 'Air Passenger Tax Workpage' in the SARS eFiling system. It displays 'Taxpayer Details' (Taxpayer Name, Tax Period: 202301, Reference Number: 814) and 'Status Information' (SARS Status: Filed, eFiling Date: 2023-08-14T10:15:48.597). Below this is a 'Declaration Details' table with columns for Return, Version, Status Date, and Status. The table shows one entry for return 'APT201' with version '1', status date '2023-08-14T00:00:00', and status 'Filed through eFiling'. At the bottom of the workpage, there are buttons for 'Back to Search', 'Query SARS Status', 'Request Correction', 'Request Statement of Account', and 'Make Payment'. An arrow points to the 'Request Correction' button.

- d) The return opens pre-populated with the data captured when the return was filed. The amendments will be updated, and the return is re-submitted.

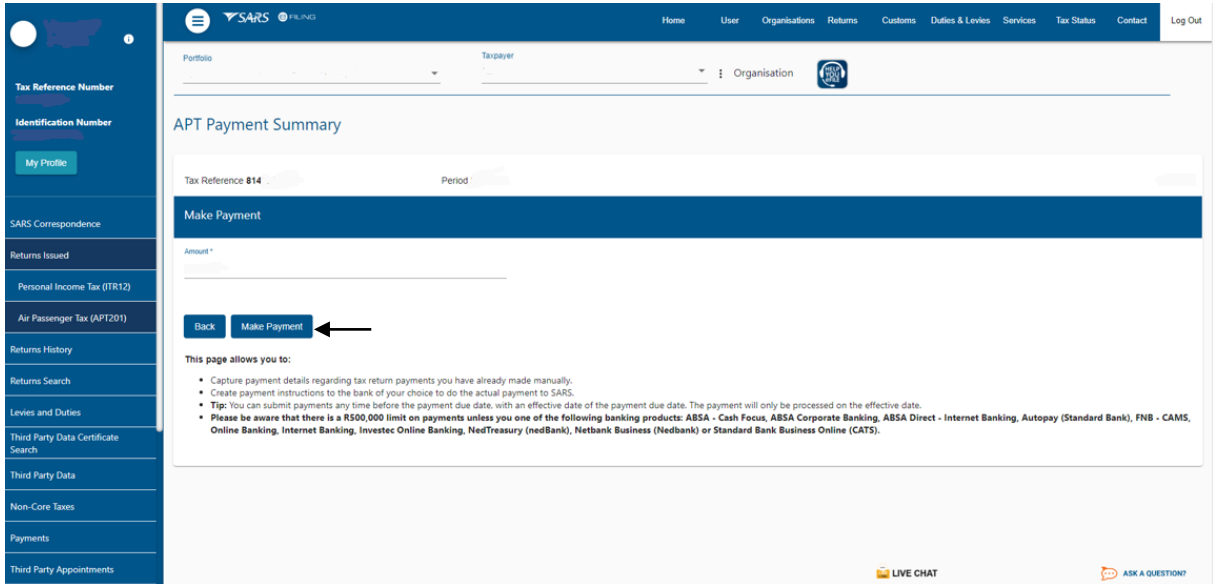
The screenshot displays the SARS eFiling interface for the Air Passenger Tax Workpage. The left sidebar contains navigation options such as 'My Profile', 'SARS Correspondence', and 'Returns Issued'. The main content area is titled 'Air Passenger Tax Workpage' and includes sections for 'Taxpayer Details', 'Status Information', and 'Declaration Details'. In the 'Status Information' section, the 'SARS Status' is 'Correction Filed', indicated by a blue arrow. The 'eFiling Date' is '2023-08-14T10:23:06.783'. The 'Declaration Details' table shows two entries for return APT201, both with a status of 'Filed through eFiling'. At the bottom, there are buttons for 'Back to Search', 'Query SARS Status', 'Request Correction', 'Request Statement of Account', and 'Make Payment'.

### 3.3 Make Payment

- a) Once the return is submitted, the operator clicks the Make Payment button.

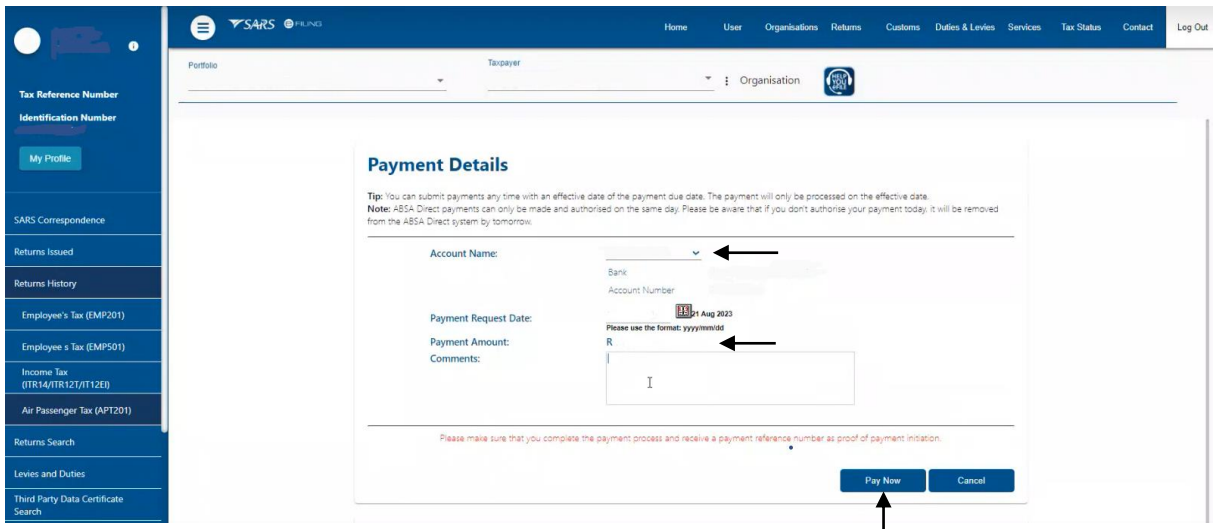
This screenshot shows the same SARS eFiling interface as the previous one, but with the 'Make Payment' button highlighted by a black arrow. The 'Status Information' section now shows the 'SARS Status' as 'Filed' and the 'eFiling Date' as '2023-08-14T10:15:48.597'. The 'Declaration Details' table remains the same, showing two entries for return APT201. The 'Make Payment' button is located at the bottom of the 'Declaration Details' section.

b) The operator confirms the amount due and clicks the Make Payment button again.

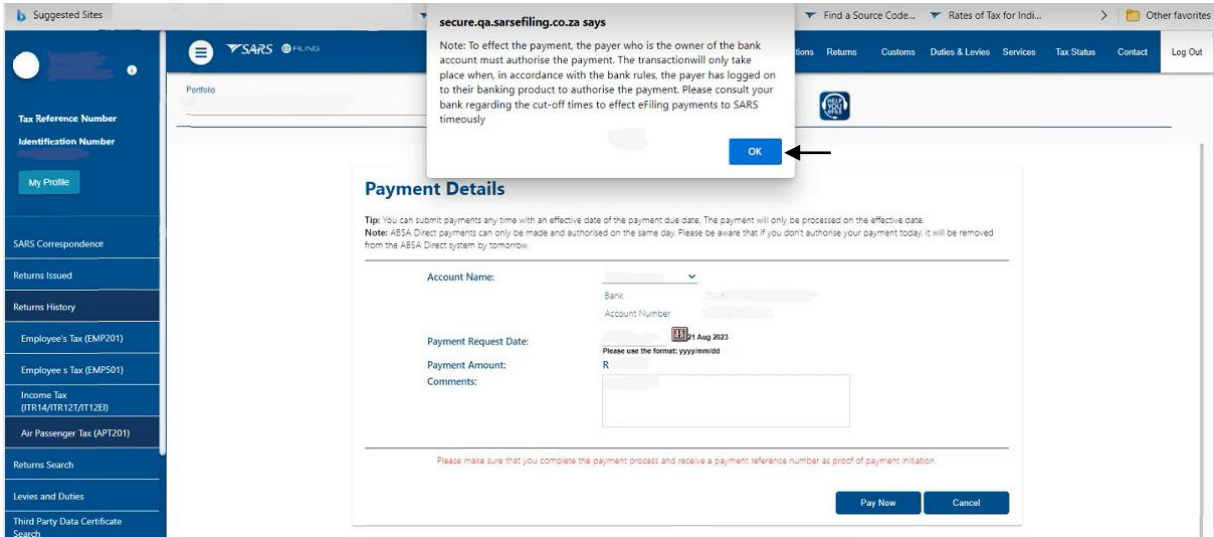


c) The payment details displays and the operator:

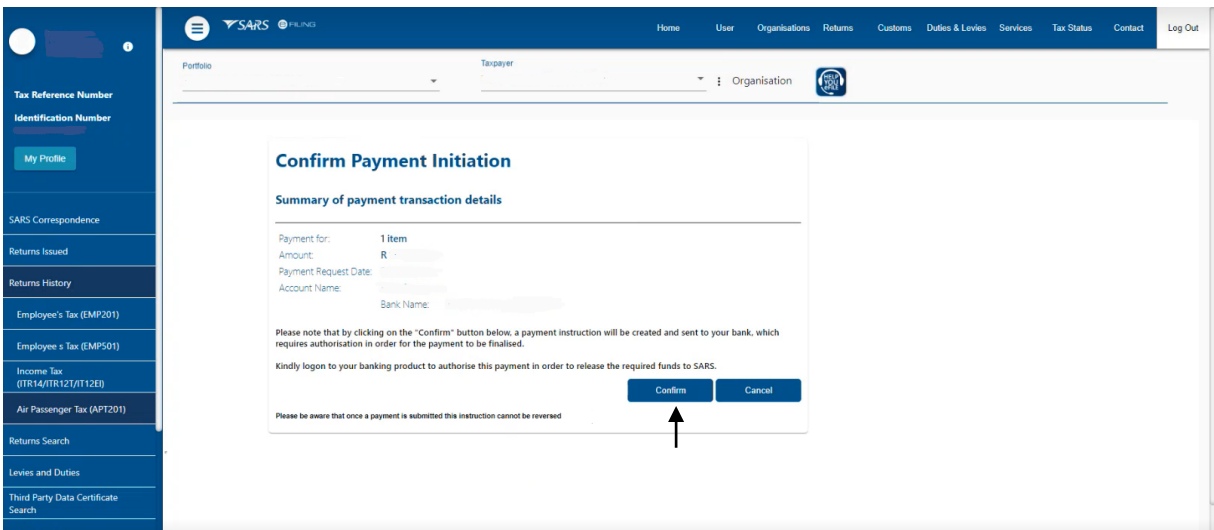
- i) Selects the saved bank account from the dropdown box;
- ii) Confirms the payment details; and
- iii) Clicks the Pay Now button.



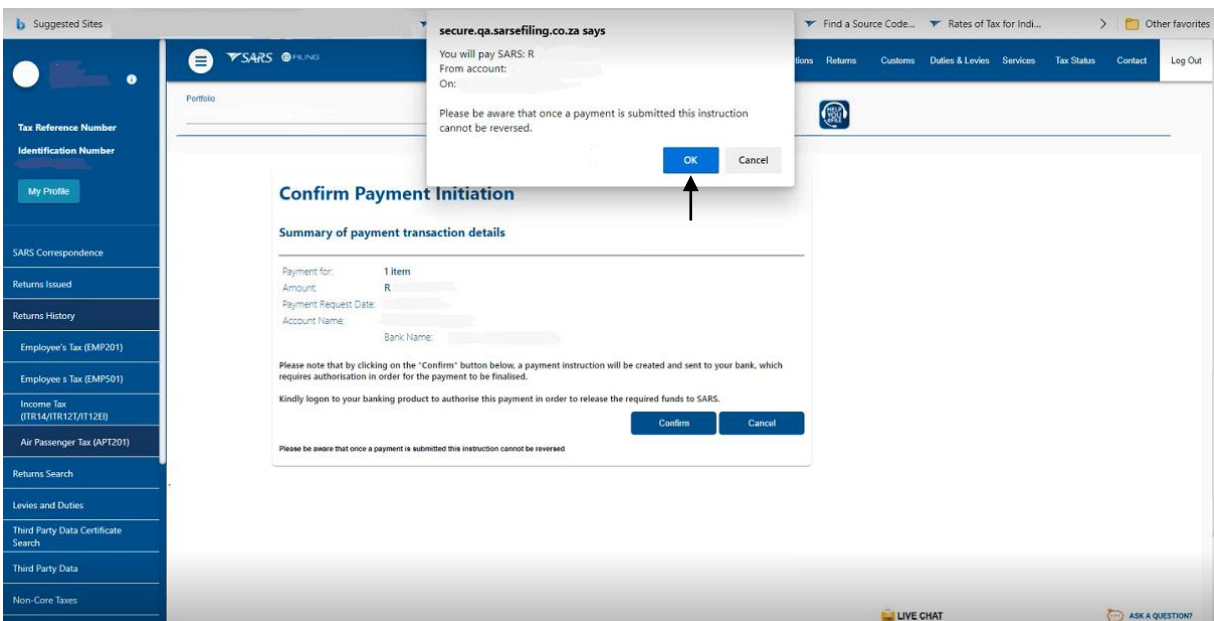
d) The operator clicks Ok in the pop-up box.



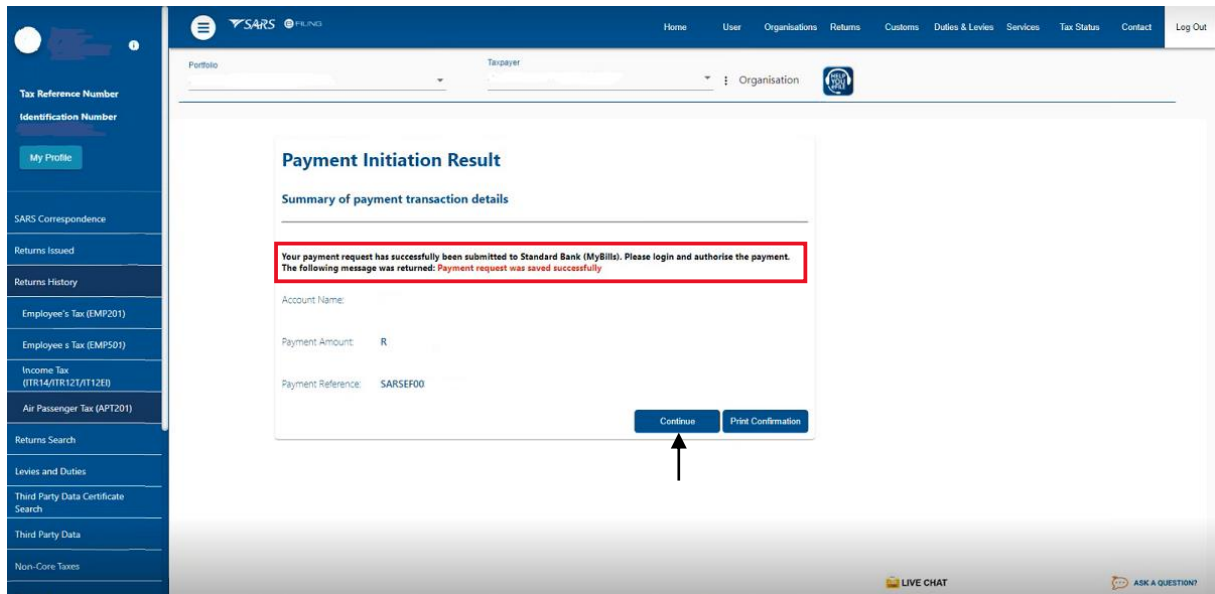
e) The summary of payment displays, and the operator clicks the Confirm button.



f) The operator clicks Ok in the pop-up box.



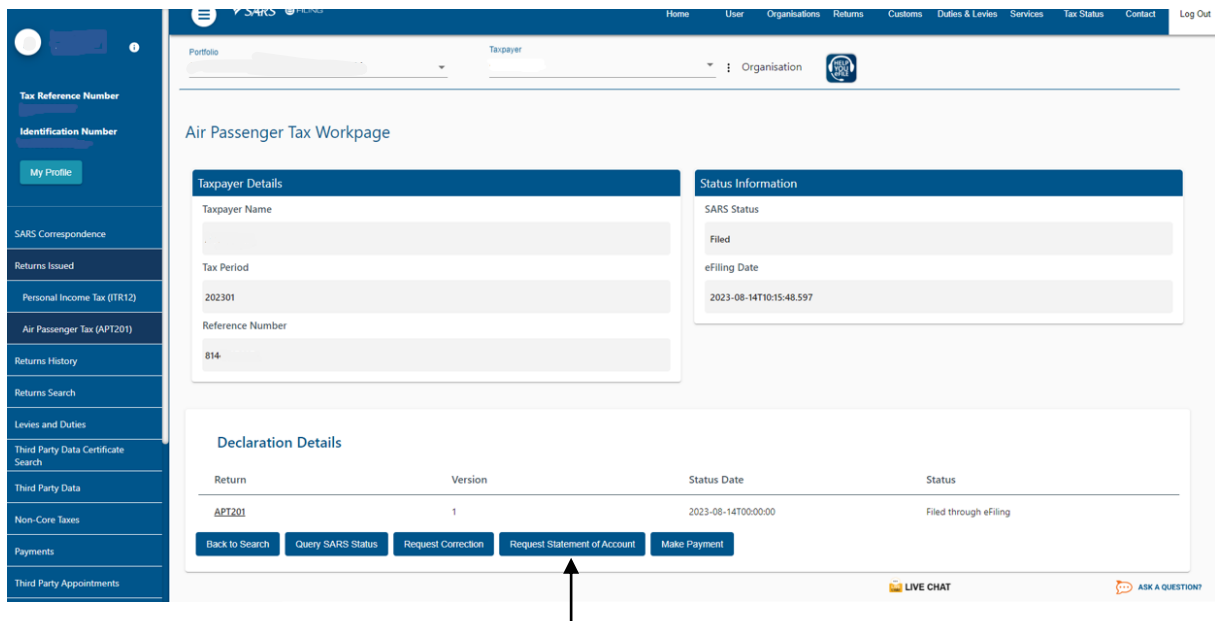
- g) The payment will be submitted to the operator's bank for approval of payment.
- h) The operator clicks the Continue button. The operator will also have the option to print the summary of payment.



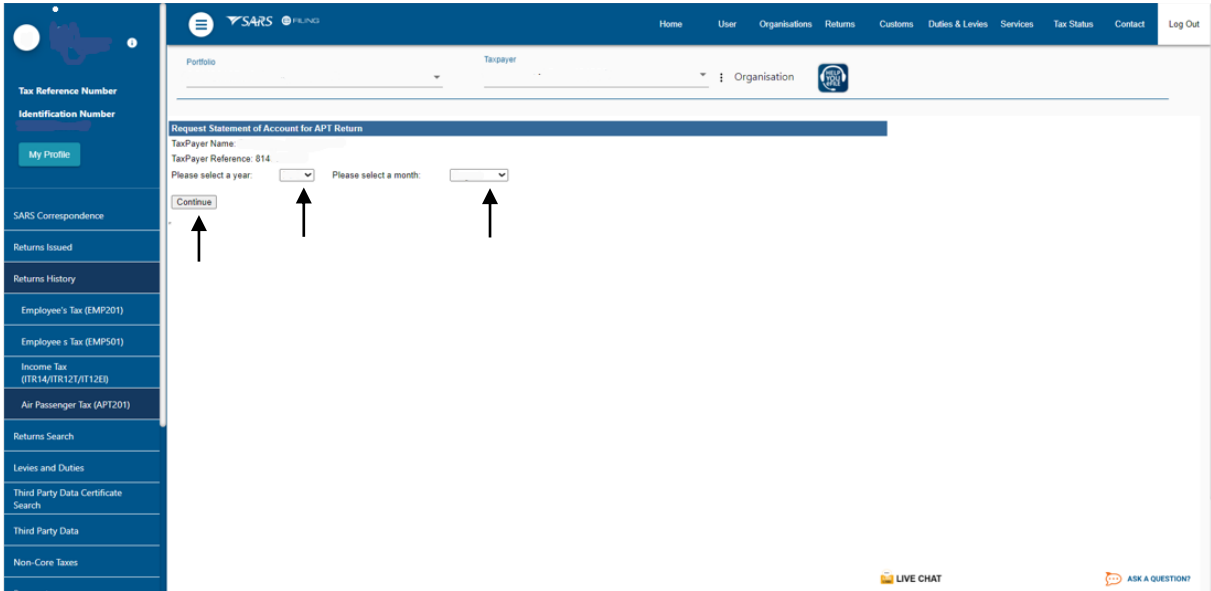
- i) The operator logs into their nominated bank and approves the payment.

#### **4 STATEMENT OF ACCOUNT (SOA)**

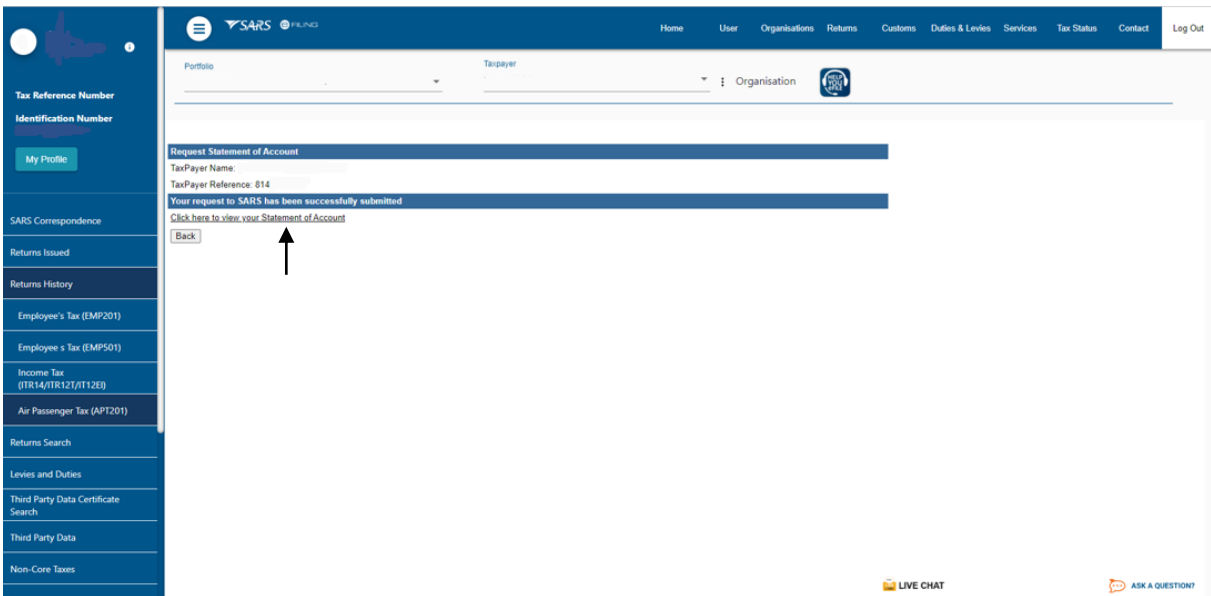
- a) The statement of account will be emailed to the operator monthly.
- b) Alternatively, the operator can click on the Request Statement of Account button to view their account.



c) The operator selects the year and month and clicks the Continue button.



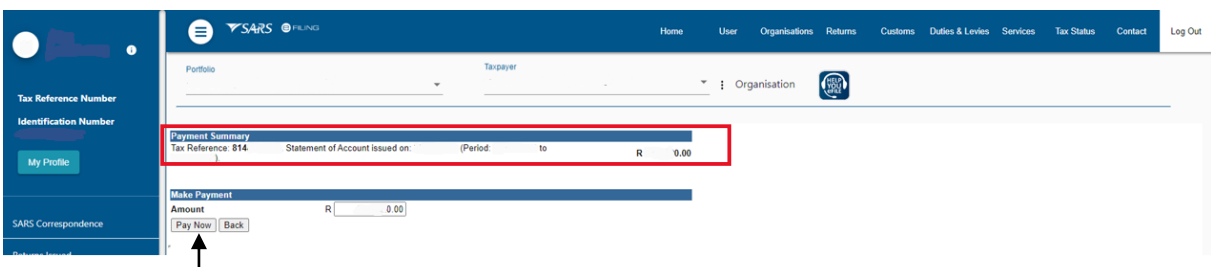
d) The operator clicks the hyperlink to view the Statement of Account.



e) The amount due for the selected period will display. The operator can make payment through the statement of account by clicking the Make Payment button.

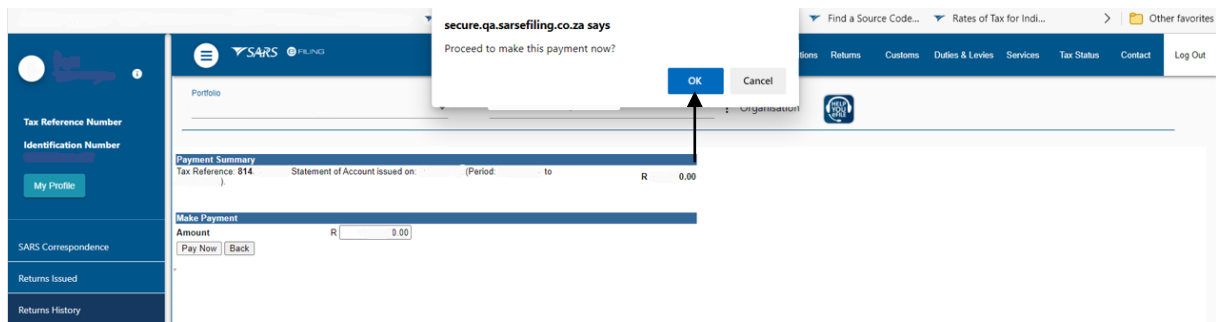


f) The operator reviews the payment details and clicks the Pay Now button.





- g) The operator clicks Ok in the pop-up box.



- h) The operator continues to process payment as described in paragraph [3.3](#).

## 5 DEFINITIONS, ACRONYMS AND ABBREVIATIONS

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

## 6 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).