



Air Passenger Tax

TABLE OF CONTENTS

1	PURPOSE	3
2	POLICY STATEMENT	3
3	REFERENCES	3
3.1	Legislation	3
3.2	Cross References	3
4	DEFINITIONS AND ACRONYMS	3

1 PURPOSE

- a) The purpose of this policy is to outline the liability requirements of operators for Air Passenger Tax (APT) in terms of Section 47B.
- b) Operators liable for APT must submit their returns and payments within 21 days following the end of each accounting period.
- c) APT officers at Oliver Reginald Tambo International Airport (ORTIA) administer and manage the APT.

2 POLICY STATEMENT

- a) The requirement for APT registration is described in SC-CF-19.
- b) Operators must submit their return through eFiling as described in APT-03.
- c) The accounting period for APT is one (1) calendar month. A calendar month commences on the first day and ends on the last day of the month.
- d) **The operators must submit their passenger manifest using eFiling as described in APT-03 - External Guide.**
- e) **The operators can now also use eFiling to pay for the Letter of Demand amounts due.**
- f) 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.
- g) Payments must be submitted as prescribed in Rule 119A.R101A(10)(d) in the format and in accordance with the procedures specified in the eFiling service. The payment rules are described in GEN-PAYM-01-G01.
- h) If operators are unable to access the eFiling service, they must contact the SARS Contact Centre for assistance.

3 REFERENCES

3.1 Legislation

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

3.2 Cross References

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 Designation – External Policy

4 DEFINITIONS AND ACRONYMS

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