



Return for Air Passengers Tax

Enquiries should be addressed to:

THE COMMISSIONER FOR SARS

JOHANNESBURG INTERNATIONAL AIRPORT

PRIVATE BAG X3, JHB INTERNATIONAL AIRPORT, 1627

TERMINAL 2, INTERNATIONAL ARRIVALS, MEZANINE FLOOR, JHB INT AIRPORT

Tel 011 - 923 2400

Fax 011 - 390 3506

Always quote this Customs code number in correspondence with this office or during interviews.

Operator customs code

Issue date

Period

Due date

Section A

Operator name

Agent name

Section B Passenger and liability detail

Standard rate departures

Total number of passengers

Number of non-chargeable passengers

Number of chargeable

X R110 =

R

Lower rate departures

Total number of passengers

Number of non-chargeable passengers

Number of chargeable

X R55 =

R

Total amount due R

Section C Declaration

I declare that I am a person duly authorised to make this declaration and that all information supplied, is true and correct.

Name

Capacity

Signature

Date

Official use:

Date received

Payment advice

Name

Operator customs code

Tax type

Z

Period

Name of bank

FIRST NATIONAL BANK

Payment reference number*

0000000000 Z00 MMCCYY

Payfin bank account number

62020680741

Branch number

253145

Indicate the method of payment

Cash

Cheque

Electronic

Other

* Payment reference number: 0000099999Z00MMCCYY: 0000099999 - Operator code with '0' in front to fill 10 digits; Z00 - Fix; MMCCYY - Month and year of payment

General notes

An operator or duly appointed agent who fails to pay an amount of Air Passenger Tax for which he is liable, within 21 days after the end of the month during which the amount was collected, shall pay:

- Interest at the prescribed rate, calculated monthly and a portion of a month shall be regarded as a full month.
- Where the 21st day is not a **"Business day"** such payment must be made on or before the last **"Business day"** prior to the 21st day. **"Business day"** means any day, which is not a Saturday, Sunday or public holiday.
- Late payments on which interest is payable, is allocated in terms of section 105 of the Customs and Excise Act, no 91 of 1964 as amended, firstly towards interest end then towards tax.
- Please notify your office of Registration of any changes of registered particulars.
- In terms of section 47B(6) of Customs and Excise Act, no 91 of 1964 as amended, the Commissioner may request security from any agent or operator.
- Such security will be requested if an agent or operator fails to submit returns on/or before the due date or fall in arrears with the payment of Air Passenger Tax when due or when the Commissioner deems it necessary.

Hours for receipt of payment

Monday to Friday: 08h00 - 15h00

Weekends and public holidays: Closed

Section A of return

Period: An accounting period represents one calendar month. The period covered by this return is indicated overleaf, and commences on the first day, and ends on the last day of the month.

Section B of return

- Payments can be made at the office of registration being Johannesburg International Airport or any major Customs & Excise offices. Contact the office of registration for details of major offices.
- Payments can also be made at any branch of First National Bank into the account specified overleaf. If this method of payment is used, this return must be submitted to the office of registration.
- Total number of passengers: All passengers departing internationally excluding members of the flight crew, cabin attendants and any persons carried for reward who are employees of the operator.
- Chargeable passengers:
Every paying passenger on a chargeable aircraft departing from an airport in the Republic to a destination in a territory outside the republic, excluding non-chargeable passengers.
- Chargeable aircraft:
Any aircraft means aircraft designed or adapted to carry any person in addition to flight crew.
- Non chargeable passengers:
- A child who has not attained the age of two years, and who is not allocated a separate seat before boarding the aircraft.
- A passenger not carried for reward in pursuance of any requirement imposed under any law, or for the purposes only of inspecting matters relating to the aircraft or the flight crew.
- A passenger whether or not carried for reward in pursuance of any international agreement, convention or obligation.
- Any passenger, who is in transit through the Republic and departs from the transit area of an airport on a flight without entering the Republic by passing through immigration, is not a chargeable passenger.
- Standard rate:
Passenger departing on international flights whose final destination is not Botswana, Lesotho, Namibia or Swaziland.
- Lower rate:
Passenger departing on international flights whose final destination is Botswana, Lesotho, Namibia or Swaziland.

This return must be completed and returned regardless whether the tax liability is NIL.