

**SOUTH AFRICAN REVENUE SERVICE**

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF RULES (No. DAR/28)**

Under Sections 47B and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R1874 of 8 December 1995 are amended with effect from 1 November 2000 to the extent set out below.

**PJ GORDHAN**

**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

By the insertion of the rules for section 47B after the rules for section 46 –

47B.01 Chargeable passengers: employees

For the purposes of the exclusion of an employee of the operator from the definition of passenger in section 47B(1) -

(a) the employee must –

(i) not be carried for reward;

- (ii) be engaged in relevant duties;
- (iii) be performing on board services, at the time of carriage, and

(b) the employee must within the seventy-two hours next following the end of his/her flight –

- (i) act as a member of a flight crew;
- (ii) act as a cabin attendant;
- (iii) be engaged in relevant duties, or
- (iv) perform on board services,

on, or in respect of, any aircraft; or

(c) the employee is returning to his/her base and has within the seventy-two hours immediately preceding the beginning of his/her flight –

- (i) acted as a member of a flight crew;
- (ii) acted as a cabin attendant;
- (iii) been engaged in relevant duties; or
- (iv) performed on board services,

on, or in respect of, any aircraft.

(d) In this rule –

“base” means the place from which the employee ordinarily operates or at which he/she is ordinarily stationed;

"on board services" means escorting a passenger or goods;

"relevant duties" means --

- (i) repair, maintenance, safety or security work; or
- (ii) ensuring the hygienic preparation and handling of food and drink;
- (iii) airport aircraft handling, airport passenger handling and cargo handling;
- (iv) airline business support services including passenger services, sales, marketing, finance, administration, information technology and human resources functions.

47B.02 Change of flight details or aircraft

- (a) If, due to bad weather or mechanical failure the flight details change, the liability of the passenger and the responsibility of the operator or agent to collect and pay the tax remains as it would have been for the originally planned flight
- (b) If passengers are transferred to another aircraft, the tax shall be collected and paid by the operator or the agent of such operator of the aircraft to which the passengers are transferred.

47B.03 Registration and register of operators

Every operator shall --

- (a) if such operator is liable or not liable to be registered or gives notice of cancellation of registration or change of registered particulars complete form APT 102 (operator's application for registration/cancellation or changing of registered particulars);

- (b) if the operator is required to appoint an agent as contemplated in section 47B(5)(a), submit –
  - (i) a completed form APT 101 (agent's application for registration/cancellation or changing of registered particulars) if not submitted separately by the agent;
  - (ii) if required by the Commissioner -
    - (aa) the agent's letter of appointment; and
    - (bb) a copy of the agreement between the operator and agent
  
- (c) if the operator who is liable to be registered ceases to be so liable as contemplated in section 47B(4)(c), and applies for cancellation of the registration -
  - (i) state fully the reasons for cancellation;
  - (ii) produce proof that the operation of chargeable aircraft has ceased or any chargeable aircraft will not be used for the carriage of chargeable passengers, as the case may be; and
  - (iii) pay any tax due or certify that no chargeable passengers were carried between the period of the last return and payment of any tax due and the application for cancellation
  
- (d)
  - (i) When registration is approved by the Commissioner, the operator will be issued with a numbered registration certificate
  - (ii) The certificate number shall be quoted in all correspondence with or any document required to be

completed by the South African Revenue Service (SARS).

- 47B.04
- (a) If an operator is not liable to be registered or the operator ceases to be liable to be registered a numbered certificate of non-liability will be issued to such operator;
  - (b) The operator shall quote such certificate number on all correspondence with or any form or other document required to be completed by SARS.
- 47B.05
- (a) The register of operators shall reflect the particulars of registered operators, operators not liable to be registered and agents of operators who are required in terms of section 47B(5)(a) to appoint an agent.
  - (b) Any registration shall be effective from the date of liability to register.
  - (c) Where an operator is not so registered, this fact shall not affect the liability of the operator in respect of any obligation imposed in terms of this Act or the rules.
- 47B.06
- Agents
- (a) Application for registration as an agent of an operator who is required to appoint an agent in terms of section 47B(5)(a) shall be submitted on form APT 101 together with the letter of appointment from the operator.
  - (b) An operator shall -
    - (i) appoint an agent and submit form APT 101 in respect of such agent where an agent ceases to be the agent for the operator while the operator is required by section 47B(5)(a) to appoint an agent, within 7 days

from the date on which the agent ceases to act; and

- (ii) submit form APT 101 in respect of the agent who has ceased to act where the agent has not submitted such form.
- (c)
- (i) On appointment an agent will be issued with a numbered certificate of appointment, which number must be quoted on all correspondence with, and forms or other documents submitted, to SARS.
  - (ii) When the registration is cancelled the certificate must be returned to SARS
- (d) The agent shall fulfil all the obligations imposed on him in terms of the Act or the rules prior to the date from which he ceases to be an agent.
- (e) Forms APT 101 or 102 shall be submitted for every change of the registered particulars within 7 days of such change.

47B 07      Rendering of tax accounts and payment

- (a) Every operator who is liable to be registered and every registered operator or every agent, as the case may be, shall, not later than the twenty-first day following upon the end of each accounting period render a tax account during the hours for receipt of payment to the Commissioner on form APT 201 (Return for air passenger tax) at the office of the Controller, Johannesburg International Airport
- (b) The hours for receipt of payment shall be Monday to Friday, 08:00 till 15:00 (Saturday, Sunday and public holidays excluded).

- (c) Where the last day for rendering a tax account falls on a Saturday, Sunday or public holiday, the account shall be rendered on the last official working day before that day.
  - (d) An accounting period shall be one calendar month and shall commence on the first day and end on the last day of the month.
- 47B 08
  - (a) Every operator, or an agent shall pay the tax which becomes due in any accounting period prescribed in rule 47B (7)(d) not later than the twenty first day following the end of that accounting period
  - (b) Where the last day for the payment falls on a Saturday, Sunday or public holiday, payment shall be made on the last official working day before that day
  - (c) Payment shall be made by -
    - (i) direct deposit into an account nominated by the Commissioner; or
    - (ii) in cash or by cheque.
- 47B 09 Passenger manifest
  - (a) Every operator shall include a completed passenger manifest with every completed form DA 2 for outward clearance whether or not any chargeable passengers are carried on the flight.
  - (b) The passenger manifest shall reflect separately the number of chargeable and non-chargeable passengers and in addition the category of non-chargeable passengers
  - (c) Notwithstanding paragraph (a), the Controller Johannesburg International Airport may allow any operator to keep or deliver

such manifest at such time and at such place and on such conditions as the Controller may determine.

47B.10 Keeping and production of books, accounts and other documents

Every operator or agent shall keep books, accounts and other documents in connection with the carriage of passengers carried on every flight, amounts of tax collected and paid, and accounts rendered, for a period of at least five years, during which period such books, accounts and other documents, shall be available for inspection on demand by any officer

47B.11 General

Forms APT 101, 102 and 201 are obtainable from the Controller at Johannesburg International Airport.