

BUSINESS REQUIREMENTS SPECIFICATION:

IT3 Data Submission

Which includes IT3(b), IT3(c), **IT3(d)**, IT3(e) and IT3(s)

| | |
|-----------------|-----------------------|
| Version: | 4.0.0D-10 |
| Date: | 7 October 2022 |

Document Classification: Public

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1. DOCUMENT MANAGEMENT

1.1 BRS version overview

This is a description of the IT3 BRS version history. Included is a description if the version was meant for production implementation or not. Further the dates of issue were added.

| IT3(d) BRS VERSION OVERVIEW | | |
|-----------------------------|--|---|
| BRS VERSION | DESCRIPTION | FOR PRODUCTION IMPLEMENTATION |
| V 1.0.0 | Issued on: 20 Sep 2013 (Excludes WTI & TFI (s)) | Yes |
| V 2.0.0 | Issued on: 3 Dec 2014 (WTI & TFI (s) added) | No - draft working document |
| V 2.0.1 | Issued on: 20 Feb 2015 | Yes, but replaced by V 2.0.3 before implementation (Industry Request) |
| V 2.0.2 | Issued on: 10 March 2015 | No - draft working document |
| V 2.0.3 | This document (Includes WTI & TFI IT3(s)) | Yes |
| V 3.0.0-25 | Issued on: 8 November 2019 | No - draft working document |
| V 3.0.0-26 | Issued on: 13 February 2020 | No |
| V 3.0.0-31 | Issued on: 27 November 2020 | No - draft working document |
| V 3.0.0-32 | Issued on: 18 December 2020 | Yes |
| V 4.0.0D-6 | Draft working document | No |
| V 4.0.0D-10 | Date: 7 October 2022 | Yes |

1.2 Detailed Change History

In this section a detailed chronological change history is provided. Every version should be read with the changes made to the previous version. This means that field number reference made, could have changed to subsequent versions. This portrays the progression as amendments were applied throughout stake holder engagement.

| Detail Change History | | | |
|-----------------------|---------|---|----------|
| Date | Version | Description | Author/s |
| 20/09/2013 | 1.0.0 | Initial version. | SARS |
| 14/11/2014 | 2.0.0 | (1) Added new Withholding Tax on Interest fields to the existing IT3(b) schedule. | SARS |

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| | | <p>(2) Added a new section called IT3(s) in order to cater for the new product Tax Free Investment Accounts.</p> <p>(3) Incorporated the clarification notes "IT3(b), IT3(c) and IT3(e) Applicable to the published BRS: SARS_ External_BRS_2013_ IT3s_v1.0.0 with the date of 20 September 2013"</p> <p>(4) All changes from the 2013 version are highlighted in blue colour.</p> | |
| 28/01/2015 | 2.0.1 | <p>(1) In IT3(s) Field 24 (Submission Tax Year) Logic Validation wording changed from "2015" to "2016".</p> <p>(2) IT3(s) nature of person amendment to limit entities to natural person only:</p> <ul style="list-style-type: none"> • Field 45 (Account Holder Surname / Registered Name) changed to exclude the Registered Name portion • Field 48 (Account Holder Trading Name) removed entire field • Field 49 (Account Holder Identification Type) logic validation amended to cater for allowed entities • Field 50 (Account Holder Identification Number) amended to limit allowed entities • Field 55 (Account Holder Nature of Person) logic validation amended to cater for allowed entities • Field 56 (Account Holder Partnership Indicator) field removed • Field 72 – 102 (Partner Section) removed complete section <p>(3) Amended the description for option X from Appendix P – IT3(b) Withholding Tax on Interest Exemption Codes to: "Other / Not</p> | SARS |

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| | <p>able to distinguish to applicable exemption code”</p> <p>(4) In IT3(s), added to the description of (i) Field 80 (Closing Balance) – “This is the opening balance plus debits plus credits of the account.” and (ii) Field 84 (Market Value at End of Submission Period) – “This is the cash value to be received by the investor if paid out on this date.”</p> <p>(5) In IT3(b), added a new Field 208 (CIS Indicator) to make Field 209 (WTI Capital Amount) optional where a CIS is applicable.</p> <p>(6) In IT3(b) Field 213 (WTI % Applied) was added.</p> <p>(7) Added the following point under Section 4.2.2: “Capital gains / losses arising from tax free investments should not be reflected on IT3(c). The new IT3(s) should be used for this purpose.”</p> <p>(8) In IT3(b), extended the condition rule of Fields 208 WTI CIS Indicator, 209 WTI Capital Amount, 210 WTI Gross Interest Paid / Accrued, 212 WTI Rand Value, 213 WTI % Applied; to make the them optional if the WTI Exemption Claimed (Field 211) = A or B or C or D or E</p> <p>(9) Updated Appendix N (Section 7.15) with source codes: 4239, 4240, 4241, 4242, 4243, 4244.</p> <p>(10) In IT3(s), added to logic validation of Transaction Type (Field 99): Codes = 02 or 03 (Transfer In or Out) would only be allowed when Transaction Date (Field 98) >= 2016-03-01.</p> <p>(11) In IT3(s) new data fields for Interest, Dividends or Capital were</p> | |
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| | | <p>added together with its accompanying source codes. The submitting entity is provided a choice to either complete the Net Return on Investment portion or the new Interest, Dividends or Capital values as a group.</p> <p>(12) In IT3(b) removed logic validation "Modulus test for identity number. Refer to Section 7.11 for the applicable modulus check." from Account Holder Identification Type (Field 40).</p> <p>(13) In IT3(s) a new field Transaction Value – Total Indicator (Field 91) was added, and new validation to the Account Holder Transactional Data section.</p> | |
| 10/03/2015 | 2.0.2 | <p>(1) Removed the WTI fields and its associated validations from the IT3(b) AHFD section. A new section called FINANCIAL DATA WITHHOLDING TAX ON INTEREST (FDWTI) was created within IT3(b).</p> <p>(2) Removed exemption options A to E from Appendix P.</p> <p>(3) Removed the added fields Cell Phone Number, E-Mail Address, Tax Residence Country Code and Nationality / Citizenship from entire IT3 BRS.</p> | SARS |
| 04/05/2015 | 2.0.3 | <p>Updated information from Industry Workshop held on 27 March 2015.</p> <p>(1) Removed the following fields from the section IT3(b) (Account Holder Financial Data – Withholding Tax on Interest)</p> <p>310 Opening Balance 311 Account Start Date 312 Closing Balance 313 Account Closing Date 314 WTI CIS Indicator 315 WTI Capital Amount</p> <p>(2) Removed logic validation</p> | SARS |

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| | | <p>"If value is inserted then it has to be ≠ Tax Free Investment as per Appendix E" from IT3(b) Field 309 -Account Type.</p> <p>(3) Amended description of IT3(b) Field 316 to "WTI Gross Interest Paid / Due and Payable".</p> <p>(4) Removed "• Various / more than one rate applicable" from IT3(b) Field 319 - WTI % Applied.</p> <p>(5) Removed "and Account Holder Nature of Person (Field 54) is INDIVIDUAL or FOREIGN_INDIVIDUAL or INDIVIDUAL_ESTATE," and "Initials are" from condition rule of IT3(s) Field 47 - Account Holder First Two Names.</p> <p>(6) Amended IT3(s) Field 48 - Account Holder Identification Type to "CW • If Account Holder FICA Status = Y, this field is mandatory" and added note "Note – It is understood that the data for this field might not be available for phase1 of implementation and therefore the field can be left blank."</p> <p>(7) Removed "• In case there is no postal code for the residential address, use the nearest postal code" from IT3(s) Field 61 - Account Holder Address Details - Physical: Postal Code and added "• Use "0000" if code is not available".</p> <p>(8) Removed "• In case there is no postal code for the residential address, use the nearest postal code" from IT3(s) Field 67 - Account Holder Postal Code - Physical: Postal Code and added "• Use "0000" if code is not available".</p> | |
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| | | <p>(9) Description of IT3(s) Field 78 - Closing Balance changed from "plus debits minus credits" to "minus debits plus credits."</p> <p>(10) Description of IT3(s) Field 85 - Dividends added "If Dividends is not applicable to product then complete zero (0.00) value."</p> <p>(11) On Page 19 added "o. When the word 'blank' is used in this document it means that a field length of 0:0 is applicable, or the field contains no value, or in IT terminology it is also known as 'null'. In the data file this will be the lack of any character within two adjacent pipes ' ' ."</p> <p>(12) On Page 224 changed the 4201 code description "/ Other" to "; or amounts received / accrued in respect of Sharia compliant finance arrangements under Section 24JA"</p> | |
| 13/02/2020 | 3.0.0-26 | Version not for implementation. | SARS |
| 27/11/2020 | 3.0.0-31 | Changes indicated in blue colour. Draft working document – not for implementation. | SARS |
| 18/12/2020 | 3.0.0-32 | Changes indicated in blue colour. For implementation. | SARS |
| 07/10/2022 | 4.0.0D-10 | Adding IT3(d) – S18A Deduction of Donations | SARS |

1.3 References

1.3.1 Referenced Documents

| Document |
|--|
| Section 26 of the Tax Administration Act, 2011 (Act No. 28 of 2011) |

1.3.2 Acronyms and Definitions

The following definitions and acronyms have been defined to provide assistance in identifying the meaning of SARS's terminology.

| Term | Description |
|--------------------------------------|---|
| Alpha (A) | Alphabet A until Z only (Upper and Lower Case) |
| Alphanumeric (AN) | Alphabet A until Z (Upper Case and Lower Case), AND Numbers 0 to 9 and a decimal point |
| Alphanumeric with Space (ANS) | Alphabet A until Z (Upper Case and Lower Case), AND Numbers 0 to 9 and a decimal point, AND a space character |
| API | Application Programming Interface |
| CCYMM | Century-Year-Month |
| CCYMMDD | Century-Year-Month-Day |
| Conditional Fields | Fields that must be completed subject to defined conditions, e.g. mandatory if related fields have been completed |
| Delimited file | Pipe separated values will be used as the delimited file type |
| e.g. | exempli gratia (or for example) |
| Free Text (FT) | Free text includes the following: <ul style="list-style-type: none"> ○ Alphabet A until Z ○ Upper and Lower Case Characters ○ Number 0 to 9 ○ Dash (-) ○ Space () ○ Inverted Commas ("") ○ Back slash(\) ○ Forward slash (/) ○ Question Mark (?) ○ At sign (@) ○ Ampersand (&) ○ Dollar sign (\$) ○ Exclamation Mark (!) ○ Hash (#) ○ Plus (+) ○ Equals (=) ○ Semi colon (;) ○ Colon (:) ○ Comma (,) ○ Apostrophe (') ○ Left and Right Brackets (()) ○ Full Stop (.) ○ Characters such as ê, ë. |

| Term | Description |
|-------------------------|---|
| | All special characters are allowed, however for XML development purposes the following standard must be adhered to: ISO-8859-1 encoding or informally referred to as Latin-1. |
| ID | Identifier |
| Mandatory Fields | Fields that must be completed as a rule as opposed to being optional |
| NoP | Nature of Person |
| Numeric (N) | Numbers from 0 to 9, a decimal point and negative (-) sign. |
| Optional Fields | Fields that can be completed based on applicability and availability. These fields are not mandatory. |
| SARS | South African Revenue Service |
| WTI | Withholding Tax on Interest |
| TFI | Tax Free Investment |
| XML | Extensible Mark-up Language |

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2. INTRODUCTION

The South African Revenue Service (SARS) has been modernising and simplifying tax processes in line with international best practice. As part of this process, SARS implemented a 3rd Party Data Platform to enable Taxpayers to submit 3rd party supporting data to SARS through the Direct Data Flow channel. The Direct Data Flow Channel utilises either the Connect:Direct™ technology or the Hypertext Transfer Protocol Service or eFiling.

3. CONCEPTUAL DESIGN

Account Holder data can be captured and maintained in the organisation's proprietary system. The Submitting Entity will be able to generate a file containing all account holders' data and submit this data to SARS.

File submissions can be submitted using the Direct Data Flow channel. The Submitting Entity must validate the file against the requirements specified in this document before submission to SARS. The submission will then be validated and verified on SARS side before being deemed accepted.

The conceptual design is depicted in Figure 1 below.

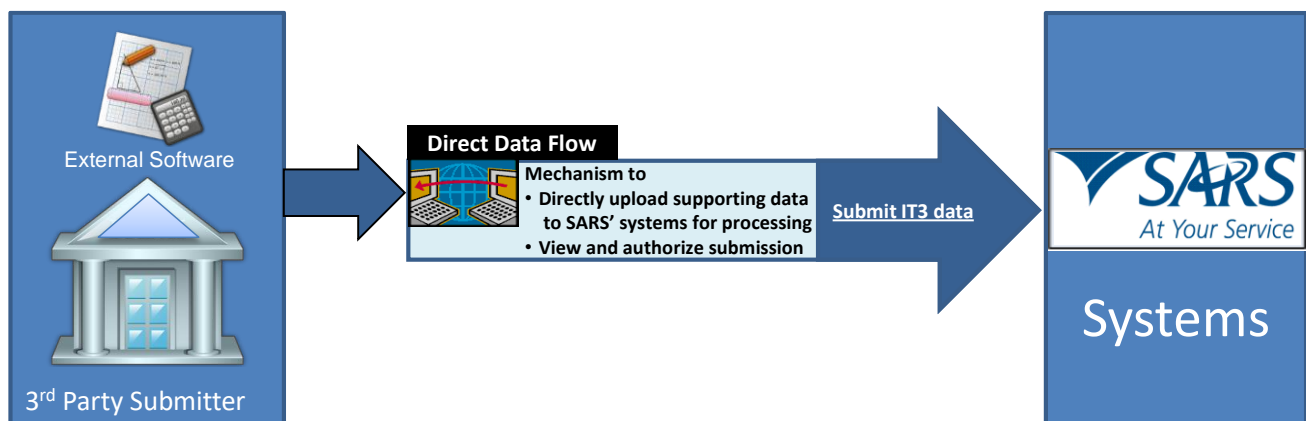


Figure 1: Conceptual design

Compiled data may be submitted to SARS via Direct Data Flow channel:

- Connect:Direct™ technology
- Hyper Text Transfer Protocol Secure service

In a future release it is intended to make available an Application Programming Interface (API) service to be consumed by Users (excluded from this version of the BRS).

SARS will validate each file and respond to inform the Submitting Entity of the outcome of the validated file.

Notes:

- Submission via the Direct Data Flow requires enrolment and activation on the eFiling system. View the published document THIRD PARTY DATA ENROLMENT AND ACTIVATION ON EFILING.

4. OBLIGATION TO SUBMIT THIRD PARTY DATA

4.1 Persons required to submit third party data

In terms of section 26 of the Tax Administration Act, 2011, read in conjunction with the respective public notice, it is specified who the appropriate persons are to submit third party data.

4.2 Information required to be submitted

The data that must be included in the submission may be as a result of the following:

4.2.1 IT3(b)

- Interest due to or accrued to the taxpayer as at the end date of the reporting period;
 - Interest paid or accrued to individuals, trusts or companies as a result of a loan to a business;
 - Interest on loans and mortgage bonds (except loans or bonds due to banks);
 - Interest on funds invested with you;
 - Interest on debentures; and
 - Interest on current savings accounts
- Profit payable as a result of the redemption of bearer instruments;
- Income paid or accrued to property owners as rent, either by a tenant or collected by an agent;
- Royalties or fees paid out in respect of the use of patents, design, trademarks or copyright or the imparting of knowledge connected with the use of a patent in the Republic;
- Foreign dividends paid out or accrued to shareholders;
- Monthly debit and credit movement of transactional accounts. For the purposes of IT3b reporting, a transactional account is defined as an account held at a bank or other financial institution, for the purpose of securely and quickly providing frequent access to funds on demand, through a variety of different channels. The debits and credits must be reported as it is reflected on the account holder's statement;
- If withholding tax on interest is applicable.

4.2.2 IT3(c)

- The proceeds from the sale of unit trusts;
- The proceeds from the sale of other financial instruments;
- The disposal of unit trusts or other financial instruments.

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- Gains / losses arising from tax free investments should not be reflected on IT3I. The new IT3(s) should be used for this purpose.

4.2.3 IT3(d)

- Section 18 A Deduction of Donations which includes:
 - Reporting Entity
 - Donor Entity
 - Donation(s)

4.2.4 IT3(e)

- All farm produce, timber, livestock, ores, minerals or precious stones acquired by you by purchase, barter or exchange (purchase from licensed dealers NOT to be included);
- All farm produce, timber, livestock, ores, minerals or precious stones sold by you as agent for the producer;
- All farm produce, ores or minerals or precious stones shipped by you as forwarding agent for the producer to selling agents outside the Republic;
- Bonuses paid or accrued to members of co-operative companies or societies.

4.2.5 IT3(s)

- Tax free investment accounts. Note: TFI reporting is required as long as the account is open even if there were no new contributions made within the appropriate reporting period.

5. GENERAL RULES FOR IMPORT FILE STRUCTURES

- a. All files submitted after the implementation date must be according to the new requirements regardless of the period.
- b. Each file submitted to SARS must only contain information for one submitting entity, one tax type [only IT3(b) or IT3(c) or IT3(d) or IT3I or IT3(s)] and for one fiscal year.
- c. Each of the files are structured as follows:
 - Submission file header
 - Submitting entity data
 - Account holder demographic data (IT3(b)(c)I(s))
 - Account holder partner data (IT3(b)(c)I(s))
 - Account holder financial data (IT3(b)(c)I(s))
 - Financial data withholding tax on interest (IT3(b) – WTI)
 - Account transactional data (IT3(s))
 - Reporting entity (IT3(d))
 - Donor entity (IT3(d))
 - Donation record (IT3(d))
 - File trailer
- d. The sections of the file must be in the sequence specified in the file layout below. This implies the first record in the file will be the general header; the second record will be the submitting entity demographic record, then all the IT3 data information will follow, and lastly the trailer record.
- e. Fields are indicated as mandatory, optional or conditional as specified in this document. Fields that is indicated as mandatory or conditional with warning, implies from a SARS perspective that this field is required, however due to constraints experienced by the submitting entities to provide the required data, the field can be left blank for a pre-defined time period and SARS will accept a record where such a field has not been completed. At the applicable time the field will revert to the intended Mandatory or Conditional type and at such time SARS will reject the records if not completed.
- f. Data fields must not start with a space.
- g. All accounts must be reported on, even if the interest earned is equal to zero cents.
- h. All files must conform to the LATIN-1 character encoding.
- i. A pipe delimited file format will be used, where the fields are separated by a pipe delimiter. For any field where no value is required or no value is available, the pipe delimiter must be followed by another pipe delimiter to indicate that the field is empty, e.g. “||”.

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- j. Each record must start with the field and not the pipe "|". The first pipe must appear after the first field and the end of the record does not get a closing pipe it gets a carriage return to indicate end of record.
- k. Different types of validations as well as the sequence of validations to be performed on files submitted to SARS are as follows:
1. SARS will reject an entire file under the following conditions:
 - File is corrupt, i.e. the file could not be read;
 - File fails structure validations, i.e. error(s) were found in the number of pipe separators in the submission file header, summary or line item level taxpayer data header, body or trailer, or specific field errors were found in the submission file header, summary or line item level taxpayer data header or trailer. Field validations on the file body are addressed in point 2 below.
 2. SARS will accept an entire file under the following conditions:
 - Zero fields were rejected;
 - One or more records were found to be duplicates.
 3. SARS will partially upload a file under the following conditions:
 - One or more record(s) were rejected, but not all records.
- l. The fields in the file body are each subjected to the following types of validations and in the sequence as described below:
1. Required: validates whether the field is required to be completed. Can be mandatory, conditional or optional. If the field is conditional, a condition rule is supplied;
 2. Data type: specifies the type for example, numeric or alpha numeric;
 3. Length type: indicates whether the length of the field can be variable (VAR) or fixed (FIX);
 4. Length min:max specifies the minimum length and the maximum length a field can have. If the field has a fixed length type, the minimum and maximum lengths is the same. Based on the whether there is a condition rule is met, different minimum and maximum lengths are defined;
 5. Data validations: validates whether the field complies to format rules or belongs to a pre-defined set of values; and
 6. Logic validations: applies a logic validation on the value of the field.
- Note: When records are being validated by SARS systems, the validations will be done in the sequence as described above. Once a field has failed any one of these validations no further validations will be done on that field. For example, if a field passes the required and data type validations (numbers 1 and 2 above) and then fails on length type (number 3), the

length, data and logic validations will not be performed and the error on the length type will be recorded in the response file.

- m. File Structure Validations will be done in the sequence provided in the table below. If the file fails file structure validations (File Response Code = 005), then a File Response Reason will be provided in the response file header. In the instance where the file failed validations

| No | Validation | File Response Reason |
|----|---|--|
| 1 | Does the file have a header, body and trailer identifier | Missing required section either header, body, or trailer |
| 2 | Does the generic header structure pass i.e. are there the correct amount of pipes | Generic header contains the incorrect number of fields |
| 3 | Does the trailer structure pass i.e. are the number of pipes correct | Trailer contains the incorrect number of fields |
| 4 | Does the submission file header structure pass i.e. are the number of pipes correct | Product header contains the incorrect number of fields |
| 5 | Does the body structure pass i.e. are the number of pipes correct and are the records submitted in the correct sequence | One or more body items contain the incorrect number of fields, or the records were submitted in the incorrect sequence |
| 6 | Validate the generic header data – actual content according to the spec | Invalid data in generic header |
| 7 | Validate the submission file header data – actual content according to the spec | Invalid data in submission file header |
| 8 | Validate the trailer: Is the correct data used in the correct fields – actual content according to spec | Invalid data in trailer |
| 9 | Validate the trailer: Do the calculated fields in the trailer add up | Trailer calculation failed |

Note – if file did not pass validation numbers 1 to 6, then the acknowledgement of receipt cannot be issued and instead a rejection message will be sent.

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- n. A pipe, "|", character may not be used within any field value (e.g. as a special character). If it is, it will be regarded as the start of the next field.
 - o. When the word 'blank' or NULL is used in this document it means that a field length of 0:0 is applicable, or the field contains no value, or in IT terminology it is also known as 'null'. In the data file this will be the lack of any character within two adjacent pipes '||'.

6. FILE LAYOUTS

During the process of the submission of data to SARS a number of messages will be sent back and forth between the SARS systems, eFiling and the Direct Data Flow Channel depending on the process step at that time. The maximum number of messages is 3.

The table below indicates for each message, the file number and name to be used to convey that message. It also indicates the sender and recipient for each message. For each of the files, a detail file layout is provided in the sub paragraphs.

| Message Number | Message Description | File Number | File Name | Sender | Recipient |
|----------------|--|-------------|----------------|---|-----------------------------------|
| 1 | IT3 submission is required as determined by the Commissioner | 1 | IT3 submission | 3 rd Party application / eFiling | SARS systems |
| 2 | This response will be the acknowledgement of receiving data submission before any validations have been performed | 2 | Response | SARS systems | 3 rd Party application |
| 3 | This response is the notification of whether the file was accepted or rejected. If rejected the response includes a rejection reason | 2 | Response | SARS systems | 3 rd Party application |

File Name Structure Requirements

| File Name | File Name Structure Requirements |
|----------------|--|
| IT3 submission | Data Type Being Supplied (value of field 8)_File Layout Version (value of field 4)_Tax Reference Number (value of field 28)_Unique File ID (value of field 5)_Message Create Date (value of field 3) |
| Response | Data Type Being Supplied_ File Layout Version (value of field 4)_Tax Reference Number_Unique File ID_Message Create Date_"R"File Response Code |

Notes:

- All the field values in the file name must be separated by an “_” and there must be no spaces between any characters.
- For the purpose of creating the file name the Message Create Date in the file name must be in the format CCYYMMDDThhmmss.
- **File type allowed:**
 - For IT3(b), (c), (d), (e) or (s) the file name must be followed by either a .psv or a .txt or a .zip extension.

6.1 IT3 Schedule B Data Submission

This section lists all the fields that are required for the IT3 Schedule B file. The table specifies for each field, the required length, provides a description and also indicates the relevant validation rules.

Note 1: The number column is used to reference fields in the table for ease of use and does not indicate sequence in the file.

Note 2: The “Required”: “Type” field can have one of the following values:

- M = Mandatory: Implying the field must always be completed
- C = Conditional: Implying the field must always be completed under the defined conditions, else it can be left blank
- O = Optional: Implying the field can be completed if possible
- MW = Mandatory with warning: Implying from a SARS perspective this field is mandatory (as defined above), however due to constraints experienced by the submitting entities to provide the required data, the field can be left blank for a pre-defined time period and SARS will accept a record where such a mandatory field has not been completed. At the applicable time the field will revert to the intended Mandatory type and at such time SARS will reject the records if not completed.
- CW = Conditional with warning: Implying that from a SARS perspective, when the conditions are met, this field is mandatory, however due to constraints experienced by the submitting entities to provide the required data, the field can be left blank for a pre-defined time period and SARS will accept a record where such a field has not been completed under the specified conditions. At the applicable time the field will revert to the intended mandatory type when the conditions are met and at such time SARS will reject the records if not completed.

Note 3: The values for the “Length Type” column has been shortened to VAR (VAR) and FIX (Fixed) in order to save space.

Note 4: In order to enhance readability and understanding of some of the complex validation, the Field names used in the validations has been replaced with characters; e.g. Submission Tax Year (Field 24) = X. Where this has been done, the list of field names replaced will appear at the start of the validation. The same character has not necessarily been used throughout for the same field name.

Note 5: File name definition – Refer to the file name structure table under Section 5 / 6.

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-------------------------------------|---------------------|---|----------|----------------|-----------|-------------|------------------|--|---|
| | | | Type | Condition Rule | | | | | |
| 6.1.1 SUBMISSION FILE HEADER | | | | | | | | | |
| 1 | Section Identifier | To identify the start of the section as well as identifying the type of section | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = H, where H = Header | |
| 2 | Header Type | To indicate the type of header in order to differentiate between various types | M | | A | VAR | 1:3 | <ul style="list-style-type: none"> Must = GH, where GH = General Header | |
| 3 | Message Create Date | Date and time that the message was created | M | | FT | FIX | 19:19 | <ul style="list-style-type: none"> Format must be: CCYY-MM-DDThh:mm:ss 24h time format must be used | <ul style="list-style-type: none"> Must be less than or equal to today's date |
| 4 | File Layout Version | The version of the delimited file layout that is being submitted. Sequential number, which increments with one every time that the file layout version changes once files are being submitted to the production environment. This number is provided by SARS. | M | | N | VAR | 1:4 | <ul style="list-style-type: none"> Must = 4 Value must not contain a decimal point <p>Note – SARS will only support the version(s) specified above</p> | <ul style="list-style-type: none"> Must be greater than or equal to 1 and less than or equal to 9999 |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|------------------------|---|----------|--|-----------|-------------|--|--|--|
| | | | Type | Condition Rule | | | | | |
| 5 | Unique File ID | The submitting source must create this field when data is submitted to SARS. This field will uniquely identify this file when coupled with the source. This value must not be repeated by the submitting source (e.g. use the date time with some other unique number). This field will also be used to link the records to the original file. The field must be generated by the software from which the entity is submitting the data to SARS. When SARS sends the response file, the Unique File ID in the response file must be equal to the Unique File ID obtained from the file name of the submitted file | M | | AN | VAR | 1:64 | <ul style="list-style-type: none"> Value must not contain a decimal point Although this field is designed using the definition of AN (as specified in Section 1.2.2 of this document), SARS will also accept dashes “-“ (this is to cater for entities that have chosen to make use of a GUID). Please note this is the only exception to the AN definition that will be permitted and only on this field. | <ul style="list-style-type: none"> Must be unique per submission and across submissions per submitting entity |
| 6 | SARS Request Reference | In the scenario where SARS sends a request file to the entity requesting data, SARS provides this reference number to use in the file to be submitted to SARS. SARS also uses this reference number when responding to the taxpayer on files submitted to SARS | O | a) If Data Type Being Supplied = I3B, then this field must be left blank | AN | VAR | <ul style="list-style-type: none"> 0:0– If this field is left blank 1:64– If this field is completed | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|--------------------------|---|----------|----------------|-----------|-------------|------------------|--|---|
| | | | Type | Condition Rule | | | | | |
| 7 | Test Data Indicator | This should be used to indicate if the data is for testing or is live data and should be processed. The purpose of the field is to avoid test data accidentally being processed in production and allow the source to test their submission without it being processed. | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = T or L, where T = Test and L = Live | A test file with Field 7 = T will only be allowed in the test environment. A production file with Field 7 = L will only be allowed in the production environment. |
| 8 | Data Type Being Supplied | When data is submitted to SARS, this field indicates the type of data that can be found in the file, e.g. Dividends tax, VAT supporting data. When SARS sends a response on a file submitted, SARS indicates the data type on which the response is based. | M | | AN | FIX | 3:3 | <ul style="list-style-type: none"> Must = I3B, where I3B = IT3(b) supporting data | |
| 9 | Channel Identifier | Identifies the channel from which the file was submitted, e.g. Connect Direct The channel, from which the file was submitted to SARS, must generate this identifier. | M | | AN | VAR | 1:10 | <ul style="list-style-type: none"> Must = CD or HTTPS, where CD = Connect Direct, HTTPS = Hypertext Transfer Protocol | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|-------------------|--|----------|----------------|-----------|-------------|------------------|---|---|
| | | | Type | Condition Rule | | | | | |
| 10 | Source Identifier | <p>This identifies the file submitter and contains the security token. This value will be supplied by SARS if the C:D or HTTPS channels are used.</p> <p>Note – For testing purposes please refer to the SARS website where a value will be supplied that can be used in the interim. This value will only be applicable for test purposes and will not be accepted in the production environment.</p> | M | | FT | FIX | 144:144 | | <ul style="list-style-type: none"> Validate that this value = the value supplied by SARS |
| 11 | Group ID | <p>If the amount of data requires that it be sent in multiple files, a unique Group ID must be created on the submitting entity's system to be able to link the multiple files to the one group</p> | M | | AN | VAR | 1:64 | <ul style="list-style-type: none"> Although this field is designed using the definition of AN (as specified in Section 1.3.2 of this document), SARS will also accept dashes "-" (this is to cater for entities that have chosen to make use of a GUID). Please note this is the only exception to the AN definition that will be permitted and only on this field | <ul style="list-style-type: none"> Must not be equal to a Group ID used in a previously successfully submitted group file submission per submitting entity |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|-------------|---|----------|----------------|-----------|-------------|------------------|--|--|
| | | | Type | Condition Rule | | | | | |
| 12 | Group Total | <p>Number of files that make up a group, e.g. if the amount of data requires three files to be submitted, then the Group Total must be 3.</p> <p>For example, where it is required for data to be submitted in one file and the file is too large to accommodate the submission in a single file, the file can be split into smaller more manageable files and this field must then indicate the total number of files that make up the submission.</p> <p>“Note: If a group of files is submitted, the files will be kept until all the files as indicated by the Group Total have been received before the files are processed. If all the files have not been received within 5 working days, the files will be rejected as an incomplete group”</p> | M | | N | VAR | 1:4 | <ul style="list-style-type: none"> Value must not contain a decimal point | <ul style="list-style-type: none"> Must = 1 <p>Note: Grouping functionality is no longer required as subsequent to initial implementation SARS added a duplicate file recognition capability.</p> |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|-----------------------------|--|----------|--|-----------|-------------|---|--|--|
| | | | Type | Condition Rule | | | | | |
| 13 | Unique Group Item ID | The number of this file in the group. This number must be an incrementing number beginning at one for each group submission, and incrementing by 1 for each file in the group. E.g. if this is the second file of the group this field must be 2. | M | | N | VAR | 1:4 | <ul style="list-style-type: none"> Value must not contain a decimal point | <ul style="list-style-type: none"> Must be equal to or greater than 1 Must be less than or equal to the Group Total Must be submitted in sequence |
| 14 | Source System | The name of the system from where the data was generated, e.g. Pastel or SAP | M | | FT | VAR | 1:30 | | |
| 15 | Source System Version | The version number system, e.g. 1.1.7. | M | | FT | VAR | 1:10 | | |
| 16 | Contact Person Name | The full names of the business person to be contacted with queries related to this file. | M | | FT | VAR | 1:100 | | |
| 17 | Contact Person Surname | The surname of the business person to be contacted with queries related to this file. | M | | FT | VAR | 1:120 | | |
| 18 | Business Telephone Number 1 | The primary contact telephone number for business contact person Include country code if not South African number (e.g. 0044 for the United Kingdom). | C | <ul style="list-style-type: none"> At least one of Business Telephone Number 1 or the Cell Phone Number field must be completed | AN | VAR | <ul style="list-style-type: none"> 0:15 – No condition met 9:15 – Condition met | <ul style="list-style-type: none"> Only numeric values are allowed No spaces are allowed + is not allowed Value must not contain a decimal point | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-------------------------------------|-----------------------------|--|----------|--|-----------|-------------|---|--|---|
| | | | Type | Condition Rule | | | | | |
| 19 | Business Telephone Number 2 | A secondary contact telephone number for business contact person Include country code if not South African number (e.g. 0044 for the United Kingdom). | O | | AN | VAR | <ul style="list-style-type: none"> 0:0 – if this field is blank 9:15 – if this field is completed | <ul style="list-style-type: none"> Only numeric values are allowed No spaces are allowed + is not allowed Value must not contain a decimal point | |
| 20 | Cell Phone Number | The cell phone number of the business contact person Include country code if not South African number (e.g. 0044 for the United Kingdom). | C | <ul style="list-style-type: none"> At least one of Business Telephone Number 1 or the Cell Phone Number field must be completed | AN | VAR | <ul style="list-style-type: none"> 0:15 – No condition met 9:15 – Condition met | <ul style="list-style-type: none"> Only numeric values are allowed No spaces are allowed + is not allowed Value must not contain a decimal point | |
| 21 | Contact Email | The email address for the business contact person | M | | FT | VAR | 5:80 | <ul style="list-style-type: none"> Must contain one @ sign Must contain a domain which must be indicated with a dot (.) | |
| 6.1.2 SUBMITTING ENTITY DATA | | | | | | | | | |
| 22 | Section Identifier | To identify the start of the section as well as identifying the type of section | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = H, where H = Header | |
| 23 | Header Type | To indicate the type of header in order to differentiate between various types. | M | | A | VAR | 1:3 | <ul style="list-style-type: none"> Must = SE, where SE = Submitting Entity | |
| 24 | Submission Tax Year | Tax year to which the certificate applies in respect of the submission period | M | | N | FIX | 4:4 | <ul style="list-style-type: none"> Format CCYY | <ul style="list-style-type: none"> Must be greater than or equal to 2013 |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|-------------------|---|----------|----------------|-----------|-------------|------------------|--|--|
| | | | Type | Condition Rule | | | | | |
| 25 | Period Start Date | The starting date for the period that is reported by this IT3 extract | M | | FT | FIX | 10:10 | <ul style="list-style-type: none"> Format CCYY-MM-DD | <ul style="list-style-type: none"> Date must fall within the Submission Tax Year |
| 26 | Period End Date | The ending date for the period that is reported by this IT3 extract | M | | FT | FIX | 10:10 | <ul style="list-style-type: none"> Format CCYY-MM-DD | <ul style="list-style-type: none"> Date must fall within the Submission Tax Year |
| 135 | Nature of Person | The type/ category of the submitting entity. | M | | FT | VAR | 4:33 | <ul style="list-style-type: none"> Refer to Appendix A for code table | <ul style="list-style-type: none"> Value must not = INDIVIDUAL or FOREIGN_INDIVIDUAL or INDIVIDUAL_ESTATE |
| 27 | Registered Name | Registered name of the submitting entity | M | | FT | VAR | 1:120 | | |
| 136 | Trading name | The name the submitting entity is trading under. | M | | FT | VAR | 1:120 | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|-------------------------------|--|----------|--|-----------|-------------|---|--|-------------------|
| | | | Type | Condition Rule | | | | | |
| 137 | Registration Number | The registration number of the Submitting Entity | C | <ul style="list-style-type: none"> If the value of Nature of person (Field 135) = PUBLIC_CO or PRIVATE_CO or INTERVIVOS_T RUST or RETIREMENT_FUND or CLOSE_CORPORATION or FOREIGN COMPANY, then Registration number (Field 137) is Mandatory. For any other Nature of person (Field 135), the field can be left blank. | FT | VAR | <ul style="list-style-type: none"> 0:15 – No condition met 1:15 – Condition met | <ul style="list-style-type: none"> If the value of Nature of person (Field 135) = PUBLIC_CO or PRIVATE_CO, then the following validation must be applied: Refer to Appendix K for the applicable validation that must be applied. | |
| 601 | Regulator Registration Number | Regulator Registration Number for Submitting Entity (e.g. Financial Sector Conduct Authority (FSCA) registration number) | O | | FT | VAR | 0:50 | | |
| 602 | Regulator Designation | Insert the Regulator Designation e.g. FSCA | C | <ul style="list-style-type: none"> If Regulator Registration Number (Field 601) contains a value then this field is mandatory, else it must not be completed. | FT | VAR | <ul style="list-style-type: none"> 0:0 – No value 1:30 – Contains a value | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|--|-----------------------|---|----------|----------------|-----------|-------------|------------------|--|---|
| | | | Type | Condition Rule | | | | | |
| 28 | Tax Reference Number | Tax Reference Number as registered at SARS | M | | N | FIX | 10:10 | <ul style="list-style-type: none"> Refer to Appendix I – Modulus 10 Validation | <ul style="list-style-type: none"> Tax reference number can only start with 0, 1, 2, 3, 7 or 9 |
| 29 | Universal Branch Code | This is the universal Branch code of the submitting entity | O | | N | VAR | 0:6 | | |
| 138 | Postal address line 1 | The first line of the submitting entity's postal address. | M | | FT | VAR | 1:100 | | |
| 139 | Postal address line 2 | The second line of the submitting entity's postal address. | O | | FT | VAR | 0:100 | | |
| 140 | Postal address line 3 | The third line of the submitting entity's postal address. | O | | FT | VAR | 0:100 | | |
| 141 | Postal address line 4 | The fourth line of the submitting entity's postal address. | O | | FT | VAR | 0:100 | | |
| 142 | Postal code | The postal code of the submitting entity's postal address. | M | | ANS | VAR | 1:10 | | |
| 6.1.3 ACCOUNT HOLDER DEMOGRAPHIC DATA | | | | | | | | | |
| 30 | Section Identifier | To identify the start of the section as well as identifying the type of section | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = B, where B = Body | |
| 31 | Record Type | Type of transaction | M | | AN | VAR | 1:6 | <ul style="list-style-type: none"> Must = AHDD, where AHDD= Account Holder Demographic Data | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|---------------|--|----------|----------------|-----------|-------------|------------------|--|--|
| | | | Type | Condition Rule | | | | | |
| 32 | Record Status | Indicates the status of the record, whether it is a new record, an adjusted record or a record that must be deleted | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Record status can only be one of: N = New Record; C = Correction D = Delete record <p>Note: The statuses must be used as follows:</p> <ul style="list-style-type: none"> N – Indicate a new record that has not been submitted before; C – Indicate that a previously submitted record is amended; D – Indicate that a previously submitted record must be deleted. | |
| 33 | Unique Number | The taxpayer's system must generate a unique number for each record. In the response file, the unique number would be the number specified in the file submitted to SARS to enable the submitting entity's source system to identify the line that is being responded on by SARS. | M | | FT | VAR | 1:100 | | <ul style="list-style-type: none"> If the record status (Field 32) = C or D, then this number must contain the number that was originally submitted Must be unique within the section across all files |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|-------------------|---|----------|----------------|-----------|-------------|------------------|--|--|
| | | | Type | Condition Rule | | | | | |
| 34 | Row Number | Number of the row in the file, sequential number starting at 1 for every file submitted to SARS. In the response file, this must be the rejected row(s) from the incoming file. The row number field must start at 1 for every new file and must increment by 1 for every new row added that is classed as a body record in the file. The last body record row number in the file must be equal to the total records supplied in the trailer. This would imply that for every file the body records start at 1 and increment by 1 for each record regardless of how many different sections there might be in the body, for files where there are multiple sections in the body. | M | | N | VAR | 1:10 | <ul style="list-style-type: none"> An incrementing number per record beginning at 1 for each file | <ul style="list-style-type: none"> Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B |
| 35 | I3B Unique Number | IT3(b) unique account holder number | M | | FT | VAR | 1:36 | | <ul style="list-style-type: none"> Must be unique within this section across all files |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|---|---|----------|--|-----------|-------------|--|---|-------------------|
| | | | Type | Condition Rule | | | | | |
| 36 | Account Holder FICA Status | This is the FICA status of an account. Use the value "FICA exempt = E" for exempted accounts (e.g. for historic FICA Exemption 17 accounts). | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = Y, N or E, where Y = FICA successful, N = Not FICA'd, and E = FICA exempt. | |
| 37 | Account Holder Surname/ Registered Name | Personal particulars – Surname of the individual or Registered name of the organisation Note: If the Account Holder FICA status (Field 36) is N or E, then Account Holder Surname/ Registered Name may be captured as "UNKNOWN" | M | | FT | VAR | 1:120 | | |
| 38 | Account Holder Initials | Personal particulars – Initials applicable only to individuals | CW | <ul style="list-style-type: none"> If Account Holder FICA status (Field 36) is Y and Account Holder Nature of Person (Field 47) is INDIVIDUAL or FOREIGN_INDIVIDUAL or INDIVIDUAL_ES TATE, then Account Holder Initials are mandatory | FT | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 1:30 – Condition met | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|------------------------------------|--|----------|--|-----------|-------------|---|---|-------------------|
| | | | Type | Condition Rule | | | | | |
| 39 | Account Holder Names | Personal particulars – All the names of the individual (excluding Surname). | C | <ul style="list-style-type: none"> If Account Holder FICA status (Field 36) is Y and Account Holder Nature of Person (Field 47) is INDIVIDUAL or FOREIGN_INDIVIDUAL or INDIVIDUAL_ES TATE, then this field is Mandatory | FT | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 1:100 – Condition met | <ul style="list-style-type: none"> Names must be separated by a single space | |
| 143 | Account Holder Trading name | The name the account holder is trading under. | O | | FT | VAR | 0:120 | | |
| 40 | Account Holder Identification Type | This field defines the type of identification that will be provided in the identification number field | M | | AN | FIX | 3:3 | <ul style="list-style-type: none"> Refer to Appendix G for code table | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|--|--|----------|--|-----------|-------------|--|---|--|
| | | | Type | Condition Rule | | | | | |
| 41 | Account Holder Identification Number | Uniquely identifies the account holder If only an "internal Identification Number" is available, then use Account Holder Identification Type (Field 40) = 009 and include it in this field. | M | | FT | VAR | 1:30 | <ul style="list-style-type: none"> If Identification Type (Field 40) = 001, then refer to Appendix J for the ID validation that must be applied If Identification Type (Field 40) = 004, then refer to Appendix K for the applicable validation that must be applied If no Identification Number (not even an Internal Identification Number) is available, then use Account Holder Identification Type (Field 40) = 009 and include "NOIDNUMBER" in this field. | |
| 42 | Account Holder Passport Country of Issue | Indicates the country that issued the passport | C | <ul style="list-style-type: none"> If Account Holder Identification Type (Field 40) = 003, then Account Holder Passport Country of Issue is Mandatory | AN | FIX | <ul style="list-style-type: none"> 2:2 – Condition met 0:0 – No condition met | <ul style="list-style-type: none"> Refer to Appendix F Country Codes Table | |
| 43 | Account Holder Income tax reference number | SARS assigned Income tax reference number – Personal particulars | CW | <ul style="list-style-type: none"> If Identification type (Field 40) = 004 or 007 then this field is Mandatory, else the field can be left blank | N | FIX | <ul style="list-style-type: none"> 0:0 – if this field is blank 10:10 – if this field is completed | <ul style="list-style-type: none"> Modulus 10 check for IT reference number. Refer to Appendix I for the modulus 10 check The first character can only be 0, 1, 2, 3, or 9 | <ul style="list-style-type: none"> Note – It is understood that the data for this field might not be available for phase1 of implementation and therefore the field can be left blank. |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|--|--|----------|--|-----------|-------------|--|--|-------------------|
| | | | Type | Condition Rule | | | | | |
| 45 | Account Holder Date of Birth | Account Holder date of birth | C | <ul style="list-style-type: none"> If identification type (Field 40) = 001 or 003, then Account Holder Date of Birth is mandatory If Account Holder FICA Status = N or E, this field is optional | FT | FIX | <ul style="list-style-type: none"> 0:10 – no condition met 10:10 – condition met | <ul style="list-style-type: none"> Format CCYY-MM-DD Date must not be greater than the current date If no data available then insert "0001-01-01" | |
| 46 | Account Holder South African resident for tax purposes indicator | Account Holder South African resident for tax purposes indicator | C | <ul style="list-style-type: none"> If Account Holder Nature of Person (Field 47) = INDIVIDUAL, FOREIGN_INDIVIDUAL, or INDIVIDUAL_ES TATE, then the field is mandatory; optional for all other NoPs | A | VAR | <ul style="list-style-type: none"> 0:1 – no condition met 1:1 – condition met | <ul style="list-style-type: none"> If one or more country of residence for tax purposes were recorded on the Account Holder record: <ul style="list-style-type: none"> If RSA only then report "Y" – Yes If RSA and other countries then report "Y" – Yes If no RSA record then report "N" – No If no country of residence for tax purposes was recorded for the Account Holder, then report "U" – Unknown | |
| 47 | Account Holder Nature of person | Nature of person code | M | | FT | VAR | 4:33 | <ul style="list-style-type: none"> Refer to Appendix A for code table | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|--|---|----------|----------------|-----------|-------------|------------------|--|-------------------|
| | | | Type | Condition Rule | | | | | |
| 48 | Account Holder Partnership Indicator | This indicates whether Account Holder has partners or not in this business arrangement. If partners exist for this business arrangement, then partner(s) records must also be included. At least 1 partner's details are mandatory. | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = "Y" or "N", where "Y" is for client with partner(s) and "N" is for Account Holders who have no partner(s) | |
| 49 | Account Holder Address Details – Physical: Unit number | Indicates unit number of the Account Holder Physical address. | O | | AN | VAR | 0:8 | | |
| 50 | Account Holder Address Details – Physical: Complex | Indicates the complex name of the Account Holder Physical address. | O | | FT | VAR | 0:27 | | |
| 51 | Account Holder Address Details – Physical: Street Number | Indicates the street number of the Account Holder Physical address. | O | | AN | VAR | 0:8 | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|--|---|----------|---|-----------|-------------|---|------------------|-------------------|
| | | | Type | Condition Rule | | | | | |
| 52 | Account Holder Address Details – Physical: Street/Name of Farm | Indicates the street / name of farm of the Account Holder Physical address. | C | <ul style="list-style-type: none"> • If Account Holder FICA Status = Y <ul style="list-style-type: none"> ○ At least one, Physical address or Postal address must be completed ○ If Account Holder Postal Address Line 1 is not completed this field is mandatory • If Account Holder FICA status = N or E then this field is optional | FT | VAR | <ul style="list-style-type: none"> • 0:27 – no condition met • 1:27 – condition met | | |
| 53 | Account Holder Address Details – Physical: Suburb/ District | Indicates the suburb / district of Account Holder Physical address | C | <ul style="list-style-type: none"> • If Account Holder Address Details – Physical: Street/Name of Farm is completed this field is conditional – at least one the Suburb/ District field or the City/Town fields must be completed | FT | VAR | <ul style="list-style-type: none"> • 0:36 – no condition met • 1:36 – condition met | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|--|--|----------|--|-----------|-------------|---|---|---|
| | | | Type | Condition Rule | | | | | |
| 54 | Account Holder Address Details – Physical: City/Town | Indicates the city / town of Account Holder Physical address | C | <ul style="list-style-type: none"> If Account Holder Address Details – Physical: Street/Name of Farm is completed this field is conditional – at least one the Suburb/ District field or the City/Town fields must be completed | FT | VAR | <ul style="list-style-type: none"> 0:36 – no condition met 1:36 – condition met | | |
| 55 | Account Holder Address Details – Physical: Postal Code | Indicates the postal code of the Account Holder Physical address | C | <ul style="list-style-type: none"> If Account Holder Address Details – Physical: Street/Name of Farm is completed, this field is mandatory | ANS | VAR | <ul style="list-style-type: none"> 0:10 – no condition met 1:10 – condition met | | <ul style="list-style-type: none"> Use “0000” if code is not available |
| 56 | Postal Address same as Physical Address indicator | Indicates if the Account Holder Postal Address is the same as the physical address | O | | A | VAR | 0:1 | <ul style="list-style-type: none"> Must = “Y” or “N”, where Y = Yes and N = No | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|--------------------------------------|--|----------|---|-----------|-------------|---|------------------|---|
| | | | Type | Condition Rule | | | | | |
| 57 | Account Holder Postal Address Line 1 | Line 1 of the Postal address of Account Holder | C | <ul style="list-style-type: none"> • If Account Holder FICA Status = Y <ul style="list-style-type: none"> ○ At least one Physical address or Postal address field must be completed ○ If Account Holder Address Details – Physical: Street/Name of Farm is not completed this field is mandatory • If Account Holder FICA status = N or E this field is optional | FT | VAR | <ul style="list-style-type: none"> • 0:100 – no condition met • 1:100 – condition met | | |
| 58 | Account Holder Postal Address Line 2 | Line 2 of the Postal address of Account Holder | O | | FT | VAR | 0:100 | | |
| 59 | Account Holder Postal Address Line 3 | Line 3 of the Postal address of Account Holder | O | | FT | VAR | 0:100 | | |
| 60 | Account Holder Postal Address Line 4 | Line 4 of the Postal address of Account Holder | O | | FT | VAR | 0:100 | | |
| 61 | Account Holder Postal Code | Postal code of the Account Holder | C | <ul style="list-style-type: none"> • If Account Holder Postal Address Line 1 is completed this field is mandatory | ANS | VAR | <ul style="list-style-type: none"> • 0:10 – no condition met • 1:10 – condition met | | <ul style="list-style-type: none"> • Use “0000” if code is not available |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|--|--------------------|---|----------|----------------|-----------|-------------|---|--|-------------------|
| | | | Type | Condition Rule | | | | | |
| 400 | Telephone Number | Telephone number for the account holder / representative Include country code if not South African number (e.g. 0044 for the United Kingdom). | O | | AN | VAR | <ul style="list-style-type: none"> 0:0 – if this field is blank 9:15 – if this field is completed | <ul style="list-style-type: none"> Only numeric values are allowed No spaces are allowed + is not allowed Value must not contain a decimal point National numbers must start with 0 International numbers must start with 00 | |
| 401 | Cell Phone Number | Cell phone number for the account holder / representative Include country code if not South African number (e.g. 0044 for the United Kingdom). | M | | AN | VAR | <ul style="list-style-type: none"> 9:15 | <ul style="list-style-type: none"> Only numeric values are allowed No spaces are allowed + is not allowed Value must not contain a decimal point National numbers must start with 0 International numbers must start with 00 Insert "9999999999999999" if no information available. | |
| 402 | Contact Email | Email for the account holder / representative. | M | | FT | VAR | <ul style="list-style-type: none"> 5:80 | <ul style="list-style-type: none"> Must contain one @ sign Must contain a domain which must be indicated with a dot (.) Insert "NO@EMAIL.COM" if no information available. | |
| 6.1.4 ACCOUNT HOLDER PARTNER DATA (If Account Holder Partnership Indicator = "Y", this record is mandatory) | | | | | | | | | |
| 62 | Section Identifier | To identify the start of the section as well as identifying the type of section | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = B, where B = Body | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|---------------|--|----------|----------------|-----------|-------------|------------------|---|--|
| | | | Type | Condition Rule | | | | | |
| 63 | Record Type | Type of transaction | M | | AN | VAR | 1:6 | <ul style="list-style-type: none"> Must = PNR, where PNR = Partner | |
| 64 | Record Status | Indicates the status of the record, whether it is a new record, an adjusted record or a record that must be deleted | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Record status can only be one of: N = New Record; C = Correction D = Delete record <p>Note: The statuses must be used as follows:</p> <ul style="list-style-type: none"> N – Indicate a new record that has not been submitted before; C – Indicate that a previously submitted record is amended; D – Indicate that a previously submitted record must be deleted. | |
| 65 | Unique Number | The taxpayer's system must generate a unique number for each record. In the response file, the unique number would be the number specified in the file submitted to SARS to enable the submitting entity's source system to identify the line that is being responded on by SARS. | M | | FT | VAR | 1:100 | | <ul style="list-style-type: none"> If the record status (Field 64) = C or D, then this number must contain the number that was originally submitted Must be unique within the section across all files |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|-------------------|---|----------|----------------|-----------|-------------|------------------|--|--|
| | | | Type | Condition Rule | | | | | |
| 66 | Row Number | Number of the row in the file, sequential number starting at 1 for every file submitted to SARS. In the response file, this must be the rejected row(s) from the incoming file. The row number field must start at 1 for every new file and must increment by 1 for every new row added that is classed as a body record in the file. The last body record row number in the file must be equal to the total records supplied in the trailer. This would imply that for every file the body records start at 1 and increment by 1 for each record regardless of how many different sections there might be in the body, for files where there are multiple sections in the body. | M | | N | VAR | 1:10 | <ul style="list-style-type: none"> An incrementing number per record beginning at 1 for each file | <ul style="list-style-type: none"> Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B |
| 67 | I3B Unique Number | IT3(b) unique account holder number | M | | FT | VAR | 1:36 | | <ul style="list-style-type: none"> Must be equal to an I3B Unique Number where Record Type = AHDD |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|----------------------------------|--|----------|--|-----------|-------------|---|---|-------------------|
| | | | Type | Condition Rule | | | | | |
| 68 | Partner Nature of Person | Indicates the nature of the partner in terms of being an individual, company, closed corporation or trust. | M | | FT | VAR | 4:33 | <ul style="list-style-type: none"> Refer to Appendix A for code table | |
| 69 | Partner Surname/ Registered Name | Personal particulars – Surname of the individual or Registered name of the organisation | M | | FT | VAR | 1:120 | | |
| 70 | Partner Initials | Personal particulars – Initials applicable only to individuals | CW | <ul style="list-style-type: none"> If Partner Nature of Person (field 68) is INDIVIDUAL, or FOREIGN_INDIVIDUAL or INDIVIDUAL_ES TATE, then Partner Initials are mandatory | FT | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 1:30 – Condition met | | |
| 71 | Partner names | Personal particulars – All the names of the individual (excluding Surname). | C | <ul style="list-style-type: none"> If Partner Nature of Person (field 68) is INDIVIDUAL or FOREIGN_INDIVIDUAL or INDIVIDUAL_ES TATE, then Partner names are mandatory | FT | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 1:100 – Condition met | <ul style="list-style-type: none"> Names must be separated by a single space | |
| 144 | Partner Trading name | The name the partner is trading under. | O | | FT | VAR | 0:120 | | |
| 72 | Partner Identification Type | This field defines the type of identification that will be provided in the identification number field | M | | AN | FIX | 3:3 | <ul style="list-style-type: none"> Refer to Appendix G for code table | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|-------------------------------------|--|----------|---|-----------|-------------|--|--|--|
| | | | Type | Condition Rule | | | | | |
| 73 | Partner Identification Number | Uniquely identifies the Partner If only an "internal Identification Number" is available, then use Partner Identification Type (Field 72) = 009 and include it in this field. | M | | FT | VAR | <ul style="list-style-type: none"> 1:30 | <ul style="list-style-type: none"> If Identification type (Field 72) = 001, then refer to Appendix J for the ID validation that must be applied If Identification type (Field 72) = 004, then perform refer to Appendix K for the applicable validation that must be applied If no Identification Number (not even an Internal Identification Number) is available, then use Partner Identification Type (Field 72) = 009 and include "NOIDNUMBER" in this field. | |
| 74 | Partner Passport Country of Issue | Indicates the country that issued the passport | C | <ul style="list-style-type: none"> If Partner Identification type (Field 72) = 003, the Partner Passport Country of Issue is mandatory | AN | FIX | <ul style="list-style-type: none"> 2:2 – if condition met 0:0 – no condition met | <ul style="list-style-type: none"> Refer to Appendix F for the Country Codes | |
| 75 | Partner Income tax reference number | SARS assigned Income tax reference number – Personal particulars | CW | <ul style="list-style-type: none"> If identification type (Field 72) = 004 or 007 then this field is mandatory, else the field can be left blank | N | FIX | <ul style="list-style-type: none"> 0:0 – if this field is blank 10:10 – if this field is completed | <ul style="list-style-type: none"> Modulus 10 check for IT reference number. Refer to section 7.11 Appendix I – Modulus 10 Validation for the modulus check The first character can only be 0, 1, 2, 3, or 9 | Note – It is understood that the data for this field might not be available for phase1 of implementation and therefore the field can be left blank. |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|---|---|----------|---|-----------|-------------|---|--|-------------------|
| | | | Type | Condition Rule | | | | | |
| 77 | Partner South African resident for tax purposes indicator | Partner South African resident for tax purposes residence indicator | C | <ul style="list-style-type: none"> If Partner Nature of Persons (Field 68) is INDIVIDUAL, FOREIGN INDIVIDUAL or INDIVIDUAL_ES TATE, then Partner South African resident for tax purposes indicator is mandatory; optional for all other NoPs | A | VAR | <ul style="list-style-type: none"> 0:1 – if no condition met 1:1 – if condition met | <ul style="list-style-type: none"> If one or more country of residence for tax purposes were recorded on the Account Holder record: <ul style="list-style-type: none"> If RSA only then report “Y” – Yes If RSA and other countries, then report “Y” – Yes If no RSA record, then report “N” – No If no country of residence for tax purposes was recorded for the Account Holder, then report “U” – Unknown | |
| 78 | Partner Address Details – Physical: Unit number | Indicates unit number of the Partner Physical address. | O | | AN | VAR | 0:8 | | |
| 79 | Partner Address Details – Physical: Complex | Indicates the complex name of the Partner Physical address. | O | | FT | VAR | 0:27 | | |
| 80 | Partner Address Details – Physical: Street Number | Indicates the street number of the Partner Physical address. | O | | AN | VAR | 0:8 | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|---|--|----------|--|-----------|-------------|---|------------------|-------------------|
| | | | Type | Condition Rule | | | | | |
| 81 | Partner Address Details – Physical: Street/Name of Farm | Indicates the street / name of farm of the Partner Physical address. | C | If Account Holder FICA Status = Y <ul style="list-style-type: none"> At least one, Partner Physical address or Partner Postal address must be completed If Partner Partner Postal Address Line 1 is not completed this field is mandatory If Account Holder FICA status = N or E this field is optional | FT | VAR | <ul style="list-style-type: none"> 0:27 – no condition met 1:27 – condition met | | |
| 82 | Partner Address Details – Physical: Suburb/ District | Indicates the suburb / district of Partner Physical address | C | <ul style="list-style-type: none"> If Partner Address Details – Physical: Street/Name of Farm is completed this field is conditional – at least one the Suburb/ District field or the City/Town fields must be completed | FT | VAR | <ul style="list-style-type: none"> 0:36 – no condition met 1:36 – condition met | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|---|---|----------|---|-----------|-------------|---|---|---|
| | | | Type | Condition Rule | | | | | |
| 83 | Partner Address Details – Physical: City/Town | Indicates the city / town of Partner Physical address | C | <ul style="list-style-type: none"> If Partner Address Details – Physical: Street/Name of Farm is completed this field is conditional – at least one the Suburb/ District field or the City/Town fields must be completed | FT | VAR | <ul style="list-style-type: none"> 0:36 – no condition met 1:23 – condition met | | |
| 84 | Partner Address Details – Physical: Postal Code | Indicates the postal code of the Partner Physical address | C | <ul style="list-style-type: none"> If Partner Address Details – Physical: Street/Name of Farm is completed, this field is Mandatory | ANS | VAR | <ul style="list-style-type: none"> 0:10 – no condition met 1:10 – condition met | | <ul style="list-style-type: none"> Use “0000” if code is not available |
| 85 | Partner Postal Address same as Physical Address indicator | Indicates if the Partner Postal Address is the same as the physical address | O | | A | VAR | 0:1 | <ul style="list-style-type: none"> Must = “Y” or “N”, where Y = Yes and N = No | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|-------------------------------|---|----------|--|-----------|-------------|---|------------------|-------------------|
| | | | Type | Condition Rule | | | | | |
| 86 | Partner Postal Address Line 1 | Line 1 of the Postal address of Partner | C | <ul style="list-style-type: none"> • If Account Holder FICA Status = Y <ul style="list-style-type: none"> ○ At least one Partner Physical address or Partner Postal address field must be completed ○ If Partner Address Details – Physical: Street/ Name of Farm is not completed this field is mandatory • If Account Holder FICA status = N or E, this field is optional | FT | VAR | <ul style="list-style-type: none"> • 0:100 – condition met no • 1:100 – condition met | | |
| 87 | Partner Postal Address Line 2 | Line 2 of the Postal address of Partner | O | | FT | VAR | 0:100 | | |
| 88 | Partner Postal Address Line 3 | Line 3 of the Postal address of Partner | O | | FT | VAR | 0:100 | | |
| 89 | Partner Postal Address Line 4 | Line 4 of the Postal address of Partner | O | | FT | VAR | 0: 100 | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|--|---------------------|---|----------|---|-----------|-------------|---|---|-------------------|
| | | | Type | Condition Rule | | | | | |
| 90 | Partner Postal Code | Postal code of the Partner | C | <ul style="list-style-type: none"> If Partner Postal Address Line 1 is completed this field is Mandatory | ANS | VAR | <ul style="list-style-type: none"> 0:10 – no condition met 1:10 – condition met | <ul style="list-style-type: none"> Use “0000” if code is not available | |
| 6.1.5 ACCOUNT HOLDER FINANCIAL DATA (Excluding Withholding Tax on Interest) | | | | | | | | | |
| Note: There are two IT3(b) financial sections: One excluding WTI and another only for WTI. | | | | | | | | | |
| 91 | Section Identifier | To identify the start of the section as well as identifying the type of section | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = B, where B = Body | |
| 92 | Record Type | Type of transaction | M | | AN | VAR | 1:6 | <ul style="list-style-type: none"> Must = AHFD, where AHFD = Account Holder Financial Data | |
| 93 | Record Status | Indicates the status of the record, whether it is a new record, an adjusted record or a record that must be deleted | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Record status can only be one of: N = New Record; C = Correction D = Delete record <p>Note: The statuses must be used as follows:</p> <ul style="list-style-type: none"> N – Indicate a new record that has not been submitted before; C – Indicate that a previously submitted record is amended; D – Indicate that a previously submitted record must be deleted. | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|---------------|---|----------|----------------|-----------|-------------|------------------|------------------|--|
| | | | Type | Condition Rule | | | | | |
| 94 | Unique Number | The taxpayer's system must generate a unique number for each record. In the response file, the unique number would be the number specified in the file submitted to SARS to enable the submitting entity's source system to identify the line that is being responded on by SARS | M | | FT | VAR | 1:100 | | <ul style="list-style-type: none"> If the record status (Field 93) = C or D, then this number must contain the number that was originally submitted Must be unique within the section across all files |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|-------------------|--|----------|----------------|-----------|-------------|------------------|--|--|
| | | | Type | Condition Rule | | | | | |
| 95 | Row Number | Number of the row in the file, sequential number starting at 1 for every file submitted to SARS. In the response file, this must be the rejected row(s) from the incoming file. The row number field must start at 1 for every new file and must increment by 1 for every new row added that is classed as a body record in the file. The last body record row number in the file must be equal to the total records supplied in the trailer. This would imply that for every file the body records start at 1 and increment by 1 for each record regardless of how many different sections there might be in the body, for files where there are multiple sections in the body | M | | N | VAR | 1:10 | <ul style="list-style-type: none"> An incrementing number per record beginning at 1 for each file Value must not contain a decimal point | <ul style="list-style-type: none"> Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B |
| 96 | I3B Unique Number | IT3(b) unique account holder number | M | | FT | VAR | 1:36 | | <ul style="list-style-type: none"> Must be equal to an I3B Unique Number where Record Type = AHDD |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|--------------------------------|---|----------|--|-----------|-------------|--|---|-------------------|
| | | | Type | Condition Rule | | | | | |
| 97 | Nature of Income – Source Code | The source code indicating the nature of income paid to Client | C | <ul style="list-style-type: none"> If Total Income Accrued (Field 125) > 0, then Nature of Income Source Code is Mandatory | N | FIX | <ul style="list-style-type: none"> 4:4 – if condition met 0:4 – if condition not met | <ul style="list-style-type: none"> Refer to Appendix B for the Income Source Code table | |
| 98 | Account Number | <p>Transaction account number</p> <p>Provide Account Number recognisable to Account Holder – do not include internal identifiers.</p> | M | | FT | VAR | 1:50 | <ul style="list-style-type: none"> Account Number must be provided. If no Account Number available, then insert "NO ACCOUNT NUMBER". | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|------------------|--|----------|----------------|-----------|-------------|------------------|--|-------------------|
| | | | Type | Condition Rule | | | | | |
| 99 | Account Type | <p>Account type</p> <p>The option "20" – SARS Account is for the exclusive use by SARS when SARS has to issue IT3(b) Paid Interest Certificates to Taxpayers. If Submitting Entities other than SARS use this code the entire file will be rejected.</p> <p>Use the option "Other" for non-regular Account Type options.</p> | M | | N | VAR | 1:2 | <ul style="list-style-type: none"> Refer to Appendix E for valid Account Types. IF Field 135 – Nature of Person (of the Submitting Entity) = GOVERNMENT_ENTITY, AND Field 10 – Source Identifier is exclusive to SARS, THEN value must be Field 99 – Account Type = "20" – SARS Account; ELSE Field 99 – Account Type = "20" – SARS Account IS NOT ALLOWED in this field. If entities other than SARS use this code the entire file will be rejected. IF Field 98 – Account Number = "NO ACCOUNT NUMBER", THEN value must be Account Type = "23" – No account type, ELSE value of Account Type = "23" – No account type IS NOT ALLOWED Account Type value must be ≠ "19" – Tax Free Investment Account | |
| 901 | Sharia Indicator | Indicates if the account is classified as Sharia or not | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> "Y" – if Sharia "N" – if not Sharia "U" – if Unknown or not applicable | |
| 902 | Joint Account | Jointly held account by more than one person | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> "Y" – if jointly held "N" – if not jointly held "U" – if Unknown if jointly held or not applicable | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|---------------|---|----------|--|-----------|-------------|--|--|-------------------|
| | | | Type | Condition Rule | | | | | |
| 100 | March Credits | Rand value of gross accounting credits / inflow into account during the month of March. (including cents) | C | <ul style="list-style-type: none"> Mandatory if the Account Start-Date is before the end of that month. E.g. if the Start-Date is on the 31st of the month then that field for that month is mandatory Mandatory if the period start date is within this month Mandatory if the period end date is within this range | N | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 4:18 – Condition met | <ul style="list-style-type: none"> If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99 Must always have 2 values after the point to denote cent | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|---------------|---|----------|--|-----------|-------------|--|--|-------------------|
| | | | Type | Condition Rule | | | | | |
| 101 | April Credits | Rand value of gross accounting credits / inflow into account during the month of April. (including cents) | C | <ul style="list-style-type: none"> Mandatory if the Account Start-Date is before the end of that month. E.g. if the Start-Date is on the 31st of the month then that field for that month is mandatory Mandatory if the period start date is within this month Mandatory if the period end date is within this range | N | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 4:18 - Condition met | <ul style="list-style-type: none"> If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99 Must always have 2 values after the point to denote cent | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|-------------|---|----------|--|-----------|-------------|--|--|-------------------|
| | | | Type | Condition Rule | | | | | |
| 102 | May Credits | Rand value of gross accounting credits / inflow into account during the month of May. (including cents) | C | <ul style="list-style-type: none"> Mandatory if the Account Start-Date is before the end of that month. E.g. if the Start-Date is on the 31st of the month then that field for that month is mandatory Mandatory if the period start date is within this month Mandatory if the period end date is within this range | N | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 4:18 – Condition met | <ul style="list-style-type: none"> If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99 Must always have 2 values after the point to denote cent | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|--------------|--|----------|--|-----------|-------------|--|--|-------------------|
| | | | Type | Condition Rule | | | | | |
| 103 | June Credits | Rand value of gross accounting credits / inflow into account during the month of June. (including cents) | C | <ul style="list-style-type: none"> Mandatory if the Account Start-Date is before the end of that month. E.g. if the Start-Date is on the 31st of the month then that field for that month is mandatory Mandatory if the period start date is within this month Mandatory if the period end date is within this range | N | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 4:18 – Condition met | <ul style="list-style-type: none"> If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99 Must always have 2 values after the point to denote cent | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|--------------|--|----------|--|-----------|-------------|--|--|-------------------|
| | | | Type | Condition Rule | | | | | |
| 104 | July Credits | Rand value of gross accounting credits / inflow into account during the month of July. (including cents) | C | <ul style="list-style-type: none"> Mandatory if the Account Start-Date is before the end of that month. E.g. if the Start-Date is on the 31st of the month then that field for that month is mandatory Mandatory if the period start date is within this month Mandatory if the period end date is within this range | N | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 4:18 – Condition met | <ul style="list-style-type: none"> If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99 Must always have 2 values after the point to denote cent | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|----------------|--|----------|--|-----------|-------------|--|--|-------------------|
| | | | Type | Condition Rule | | | | | |
| 105 | August Credits | Rand value of gross accounting credits / inflow into account during the month of August. (including cents) | C | <ul style="list-style-type: none"> Mandatory if the Account Start-Date is before the end of that month. E.g. if the Start-Date is on the 31st of the month then that field for that month is mandatory Mandatory if the period start date is within this month Mandatory if the period end date is within this range | N | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 4:18 – Condition met | <ul style="list-style-type: none"> If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99 Must always have 2 values after the point to denote cent | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|-------------------|---|----------|--|-----------|-------------|--|--|-------------------|
| | | | Type | Condition Rule | | | | | |
| 106 | September Credits | Rand value of gross accounting credits / inflow into account during the month of September. (including cents) | C | <ul style="list-style-type: none"> Mandatory if the Account Start-Date is before the end of that month. E.g. if the Start-Date is on the 31st of the month then that field for that month is mandatory Mandatory if the period start date is within this month Mandatory if the period end date is within this range | N | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 4:18 – Condition met | <ul style="list-style-type: none"> If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99 Must always have 2 values after the point to denote cent | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|-----------------|---|----------|---|-----------|-------------|--|--|-------------------|
| | | | Type | Condition Rule | | | | | |
| 107 | October Credits | Rand value of gross accounting credits / inflow into account during the month of October. (including cents) | C | <ul style="list-style-type: none"> Mandatory if the Account Start-Date is before the end of that month. E.g. if the Start-Date is on the 31st of the month then that field for that month is mandatory Mandatory if the period start date is within this month Mandatory if the period end date is within this range | N | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 4:18 – Condition met | <ul style="list-style-type: none"> If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99 Must always have 2 values after the point to denote cent | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|------------------|--|----------|---|-----------|-------------|--|--|-------------------|
| | | | Type | Condition Rule | | | | | |
| 108 | November Credits | Rand value of gross accounting credits / inflow into account during the month of November. (including cents) | C | <ul style="list-style-type: none"> Mandatory if the Account Start-Date is before the end of that month. E.g. if the Start-Date is on the 31st of the month then that field for that month is mandatory Mandatory if the period start date is within this month Mandatory if the period end date is within this range | N | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 4:18 – Condition met | <ul style="list-style-type: none"> If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99 Must always have 2 values after the point to denote cent | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|------------------|--|----------|--|-----------|-------------|--|--|-------------------|
| | | | Type | Condition Rule | | | | | |
| 109 | December Credits | Rand value of gross accounting credits / inflow into account during the month of December. (including cents) | C | <ul style="list-style-type: none"> Mandatory if the Account Start-Date is before the end of that month. E.g. if the Start-Date is on the 31st of the month then that field for that month is mandatory Mandatory if the period start date is within this month Mandatory if the period end date is within this range | N | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 4:18 – Condition met | <ul style="list-style-type: none"> If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99 Must always have 2 values after the point to denote cent | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|-----------------|---|----------|--|-----------|-------------|--|--|-------------------|
| | | | Type | Condition Rule | | | | | |
| 110 | January Credits | Rand value of gross accounting credits / inflow into account during the month of January. (including cents) | C | <ul style="list-style-type: none"> Mandatory if the Account Start-Date is before the end of that month. E.g. if the Start-Date is on the 31st of the month then that field for that month is mandatory Mandatory if the period start date is within this month Mandatory if the period end date is within this range | N | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 4:18 – Condition met | <ul style="list-style-type: none"> If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99 Must always have 2 values after the point to denote cent | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|------------------|--|----------|--|-----------|-------------|--|--|-------------------|
| | | | Type | Condition Rule | | | | | |
| 111 | February Credits | Rand value of gross accounting credits / inflow into account during the month of February. (including cents) | C | <ul style="list-style-type: none"> Mandatory if the Account Start-Date is before the end of that month. E.g. if the Start-Date is on the 31st of the month then that field for that month is mandatory Mandatory if the period start date is within this month Mandatory if the period end date is within this range | N | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 4:18 – Condition met | <ul style="list-style-type: none"> If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99 Must always have 2 values after the point to denote cent | |
| 112 | March Debits | Rand value of gross accounting debits / outflow from account during the month of March. (including cents) | C | <ul style="list-style-type: none"> Mandatory if March Credits are completed | N | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 4:18 – Condition met | <ul style="list-style-type: none"> If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99 Must always have 2 values after the point to denote cent No negative values allowed | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|--------------|---|----------|--|-----------|-------------|--|--|-------------------|
| | | | Type | Condition Rule | | | | | |
| 113 | April Debits | Rand value of gross accounting debits / outflow from account during the month of April. (including cents) | C | <ul style="list-style-type: none"> Mandatory if April Credits are completed | N | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 4:18 – Condition met | <ul style="list-style-type: none"> If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99 Must always have 2 values after the point to denote cent No negative values allowed | |
| 114 | May Debits | Rand value of gross accounting debits / outflow from account during the month of May. (including cents) | C | <ul style="list-style-type: none"> Mandatory if May Credits are completed | N | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 4:18 – Condition met | <ul style="list-style-type: none"> If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99 Must always have 2 values after the point to denote cent No negative values allowed | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|-------------|--|----------|---|-----------|-------------|--|--|-------------------|
| | | | Type | Condition Rule | | | | | |
| 115 | June Debits | Rand value of gross accounting debits / outflow from account during the month of June. (including cents) | C | <ul style="list-style-type: none"> Mandatory if June Credits are completed | N | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 4:18 – Condition met | <ul style="list-style-type: none"> If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99 Must always have 2 values after the point to denote cent No negative values allowed | |
| 116 | July Debits | Rand value of gross accounting debits / outflow from account during the month of July. (including cents) | C | <ul style="list-style-type: none"> Mandatory if July Credits are completed | N | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 4:18 – Condition met | <ul style="list-style-type: none"> If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99 Must always have 2 values after the point to denote cent No negative values allowed | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|------------------|--|----------|--|-----------|-------------|--|--|-------------------|
| | | | Type | Condition Rule | | | | | |
| 117 | August Debits | Rand value of gross accounting debits / outflow from account during the month of August. (including cents) | C | <ul style="list-style-type: none"> Mandatory if August Credits are completed | N | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 4:18 – Condition met | <ul style="list-style-type: none"> If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99 Must always have 2 values after the point to denote cent No negative values allowed | |
| 118 | September Debits | Rand value of gross accounting debits / outflow from account during the month of September (including cents) | C | <ul style="list-style-type: none"> Mandatory if September Credits are completed | N | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 4:18 – Condition met | <ul style="list-style-type: none"> If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99 Must always have 2 values after the point to denote cent No negative values allowed | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|-----------------|---|----------|---|-----------|-------------|--|--|-------------------|
| | | | Type | Condition Rule | | | | | |
| 119 | October Debits | Rand value of gross accounting debits / outflow from account during the month of October (including cents) | C | <ul style="list-style-type: none"> Mandatory if October Credits are completed | N | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 4:18 – Condition met | <ul style="list-style-type: none"> If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99 Must always have 2 values after the point to denote cent No negative values allowed | |
| 120 | November Debits | Rand value of gross accounting debits / outflow from account during the month of November (including cents) | C | <ul style="list-style-type: none"> Mandatory if November Credits are completed | N | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 4:18 – Condition met | <ul style="list-style-type: none"> If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99 Must always have 2 values after the point to denote cent No negative values allowed | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|-----------------|---|----------|---|-----------|-------------|--|--|-------------------|
| | | | Type | Condition Rule | | | | | |
| 121 | December Debits | Rand value of gross accounting debits / outflow from account during the month of December (including cents) | C | <ul style="list-style-type: none"> Mandatory if December Credits are completed | N | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 4:18 – Condition met | <ul style="list-style-type: none"> If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99 Must always have 2 values after the point to denote cent No negative values allowed | |
| 122 | January Debits | Rand value of gross accounting debits / outflow from account during the month of January (including cents) | C | <ul style="list-style-type: none"> Mandatory if January Credits are completed | N | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 4:18 – Condition met | <ul style="list-style-type: none"> If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99 Must always have 2 values after the point to denote cent No negative values allowed | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|----------------------|---|----------|---|-----------|-------------|---|--|-------------------|
| | | | Type | Condition Rule | | | | | |
| 123 | February Debits | Rand value of gross accounting debits / outflow from account during the month of February. (including cents) | C | <ul style="list-style-type: none"> Mandatory if February Credits are completed | N | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 4:18 – Condition met | <ul style="list-style-type: none"> If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99 Must always have 2 values after the point to denote cent No negative values allowed | |
| 125 | Total Income Accrued | Total (Annual or Interim (6 months)] income earned (including received by, accrued or in favour of) by the account holder (including cents), as it relates to the Nature of Income – Source Code (Field 97) | M | | N | VAR | 4:18 | <ul style="list-style-type: none"> If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99 Must always have 2 values after the point to denote cent | |
| 126 | Opening Balance | Opening balance on the start date | C | <ul style="list-style-type: none"> If any Monthly Debit (Fields 112 – 123) or Monthly Credits (Fields 100 -111) is > 0, then Opening Balance is mandatory | N | VAR | <ul style="list-style-type: none"> 0:0 – if condition is not met 4:18 – if condition is met | <ul style="list-style-type: none"> If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal Must always have 2 values after the point to denote cent Allow negative and positive values. For negative values, the – sign must display before the value | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|----------------------|---|----------|--|-----------|-------------|---|---|---|
| | | | Type | Condition Rule | | | | | |
| 127 | Account Start Date | The active period starts with the Account Opening Date or the first day of the Submission tax year, whichever is later | M | | FT | FIX | 10:10 | <ul style="list-style-type: none"> Format CCYY-MM-DD | <ul style="list-style-type: none"> The date must be less than today's date |
| 128 | Closing Balance | Closing balance on the end date | C | <ul style="list-style-type: none"> If any Monthly Debit (Fields 112 – 123) or Monthly Credits (Fields 100 – 111) is > 0, then Closing Balance is mandatory | N | VAR | <ul style="list-style-type: none"> 0:0 – if condition is not met 4:18 – if condition is met | <ul style="list-style-type: none"> If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal Must always have 2 values after the point to denote cent Allow negative and positive values. For negative values, the – sign must display before the value | |
| 129 | Account Closing Date | The active period ends with the Account Closing Date or the last day of the Submission tax year, whichever occurs first | M | | FT | FIX | 10:10 | <ul style="list-style-type: none"> Format CCYY-MM-DD | <ul style="list-style-type: none"> The date must be less than today's date |
| 130 | Foreign Tax Paid | Tax paid on foreign dividends or interest by the account holder | C | <ul style="list-style-type: none"> In Nature of Income Source Code (Field 97) = 4112 or 4113, then Foreign Tax Paid is Mandatory | N | VAR | <ul style="list-style-type: none"> 0:0 – if condition not met 4:18 – if condition is met | <ul style="list-style-type: none"> If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99 Must always have 2 values after the point to denote cent | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|--|--------------------|---|----------|----------------|-----------|-------------|------------------|---|-------------------|
| | | | Type | Condition Rule | | | | | |
| 6.1.6 ACCOUNT HOLDER FINANCIAL DATA – WITHHOLDING TAX ON INTEREST | | | | | | | | | |
| Note: There are two IT3(b) financial sections: One excluding WTI and another only for WTI. | | | | | | | | | |
| 301 | Section Identifier | To identify the start of the section as well as identifying the type of section | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = B, where B = Body | |
| 302 | Record Type | Type of transaction | M | | AN | VAR | 1:6 | <ul style="list-style-type: none"> Must = FDWTI, where FDWTI = Financial Data Withholding Tax on Interest | |
| 303 | Record Status | Indicates the status of the record, whether it is a new record, an adjusted record or a record that must be deleted | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Record status can only be one of: N = New Record; C = Correction D = Delete record <p>Note: The statuses must be used as follows:</p> <ul style="list-style-type: none"> N – Indicate a new record that has not been submitted before; C – Indicate that a previously submitted record is amended; D – Indicate that a previously submitted record must be deleted. | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|---------------|---|----------|----------------|-----------|-------------|------------------|------------------|---|
| | | | Type | Condition Rule | | | | | |
| 304 | Unique Number | The taxpayer's system must generate a unique number for each record. In the response file, the unique number would be the number specified in the file submitted to SARS to enable the submitting entity's source system to identify the line that is being responded on by SARS | M | | FT | VAR | 1:100 | | <ul style="list-style-type: none"> If the record status (Field 303) = C or D, then this number must contain the number that was originally submitted Must be unique within the section across all files |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|-------------------|--|----------|----------------|-----------|-------------|------------------|--|--|
| | | | Type | Condition Rule | | | | | |
| 305 | Row Number | Number of the row in the file, sequential number starting at 1 for every file submitted to SARS. In the response file, this must be the rejected row(s) from the incoming file. The row number field must start at 1 for every new file and must increment by 1 for every new row added that is classed as a body record in the file. The last body record row number in the file must be equal to the total records supplied in the trailer. This would imply that for every file the body records start at 1 and increment by 1 for each record regardless of how many different sections there might be in the body, for files where there are multiple sections in the body | M | | N | VAR | 1:10 | <ul style="list-style-type: none"> An incrementing number per record beginning at 1 for each file Value must not contain a decimal point | <ul style="list-style-type: none"> Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B |
| 306 | I3B Unique Number | IT3(b) unique account holder number | M | | FT | VAR | 1:36 | | <ul style="list-style-type: none"> Must be equal to an I3B Unique Number where Record Type = AHDD |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|--------------------------------|--|----------|----------------|-----------|-------------|------------------|---|-------------------|
| | | | Type | Condition Rule | | | | | |
| 307 | Nature of Income – Source Code | The source code indicating the nature of income paid to Client | M | | N | FIX | 4:4 | <ul style="list-style-type: none"> Must = 4201 (Local Interest; or amounts received / accrued in respect of Sharia compliant finance arrangements under Section 24JA) (refer to Appendix B for the Income Source Code table) | |
| 308 | Account Number | Transaction account number Provide Account Number recognisable to Account Holder – do not include internal identifiers. | M | | FT | VAR | 1:50 | <ul style="list-style-type: none"> Account Number must be provided. If no Account Number available, then insert “NO ACCOUNT NUMBER”. | |
| 309 | Account Type | Account type Use the option “Other” for non-regular Account Type options. | M | | N | VAR | 1:2 | <ul style="list-style-type: none"> Refer to Appendix E for valid Account Types. IF Field 308 – Account Number = “NO ACCOUNT NUMBER”, THEN value must be Account Type = “23” – No account type, ELSE value of Account Type = “23” – No account type IS NOT ALLOWED Must not equal “20” – SARS Account | |
| 901 | Sharia Indicator | Indicates if the account is classified as Sharia or not | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> “Y” – if Sharia “N” – if not Sharia “U” – if Unknown or not applicable | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|---|--|----------|----------------|-----------|-------------|--|---|-------------------|
| | | | Type | Condition Rule | | | | | |
| 902 | Joint Account | Jointly held account by more than one person | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> • “Y” – if jointly held • “N” – if not jointly held • “U” – if Unknown if jointly held or not applicable | |
| 316 | WTI Gross Interest Paid / Due and Payable | Withholding Tax on Interest – Gross Interest Paid / Due and Payable (before WTI) | M | | N | VAR | 4:18 | <ul style="list-style-type: none"> • If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal • Must always have 2 values after the point to denote cent • Allow negative and positive values. For negative values, the – sign must display before the value | |
| 317 | WTI Exemption Claimed | The basis on which the account is to be considered to be exempt from Withholding Tax on Interest | O | | A | FIX | <ul style="list-style-type: none"> • 0:0 – if this field is blank • 1:1 – if this field is completed | <ul style="list-style-type: none"> • Refer to Appendix 7.17 (Appendix P – IT3(b) Withholding Tax on Interest Exemption Codes) for codes allowed | |
| 318 | WTI Rand Value | Withholding Tax on Interest – WTI Rand Value (actual amount withheld) | M | | N | VAR | 4:18 | <ul style="list-style-type: none"> • If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal • Must always have 2 values after the point to denote cent • Allow negative and positive values. For negative values, the – sign must display before the value | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|---------------------------|-------------------------|---|----------|----------------|-----------|-------------|------------------|--|--|
| | | | Type | Condition Rule | | | | | |
| 319 | WTI % Applied | WTI % Applied (tax) taking into account relevant Double Taxation Agreement, if any: <ul style="list-style-type: none"> • 0% • 5% • 7.5% • 8% • 10% • 12% • 15% | M | | AN | VAR | 4:5 | <ul style="list-style-type: none"> • Value must be one of the following: <ul style="list-style-type: none"> • 0.00 • 5.00 • 7.50 • 8.00 • 10.00 • 12.00 • 15.00 | |
| 6.1.7 FILE TRAILER | | | | | | | | | |
| 131 | Section Identifier | To identify the start of the section as well as identifying the type of section. | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> • Must = "T" | |
| 132 | Total Number of Records | This is the sum of all records contained in the body of the delimited file. This sum excludes the header and the trailer records | M | | N | VAR | 1:15 | <ul style="list-style-type: none"> • Value must not contain a decimal point | <ul style="list-style-type: none"> • Must be greater than or equal to 1 and less than or equal to 999999999999999 • Must be equal to the total of all lines with a section identifier of B |
| 133 | File Hash Total | Calculation based on all the characters in the file. Must use MD5 calculation. Note – If you do not provide this field, the file will be accepted with warning, however SARS will not be able to confirm the integrity of the contents of the file submitted. | MW | | AN | FIX | 32:32 | | <ul style="list-style-type: none"> • Must use MD5 calculation • Use all sections, except those where the section identifier = T. • File hash total calculation must equal this field value • Note – If you do not provide this field, the file will be accepted with warning, however SARS will not be able to confirm the integrity of the contents of the file submitted. |

6.2 IT3 Schedule C Data Submission

This section lists all the fields that are required for the IT3 Schedule C file. The table specifies for each field, the required length, provides a description and also indicates the relevant validation rules.

Note 1: The number column is used to reference fields in the table for ease of use and does not indicate sequence in the file.

Note 2: The “Required”: “Type” field can have one of the following values:

- M = Mandatory: Implying the field must always be completed
- C = Conditional: Implying the field must always be completed under the defined conditions, else it can be left blank
- O = Optional: Implying the field can be completed if possible
- MW = Mandatory with warning: Implying from a SARS perspective this field is mandatory (as defined above), however due to constraints experienced by the submitting entities to provide the required data, the field can be left blank for a pre-defined time period and SARS will accept a record where such a mandatory field has not been completed. At the applicable time the field will revert to the intended Mandatory type and at such time SARS will reject the records if not completed.
- CW = Conditional with warning: Implying that from a SARS perspective, when the conditions are met, this field is mandatory, however due to constraints experienced by the submitting entities to provide the required data, the field can be left blank for a pre-defined time period and SARS will accept a record where such a field has not been completed under the specified conditions. At the applicable time the field will revert to the intended mandatory type when the conditions are met and at such time SARS will reject the records if not completed.

Note 3: The values for the “Length Type” column has been shortened to VAR (VAR) and FIX (Fixed) in order to save space.

Note 4: In order to enhance readability and understanding of some of the complex validation, the Field names used in the validations has been replaced with characters; e.g. Submission Tax Year (field 24) = X. Where this has been done, the list of field names replaced will appear at the start of the validation. The same character has not necessarily been used throughout for the same field name.

Note 5: File name definition – Refer to the file name structure table under Section 5 / 6.

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-------------------------------------|---------------------|---|----------|----------------|-----------|-------------|------------------|--|--|
| | | | Type | Condition Rule | | | | | |
| 6.2.1 SUBMISSION FILE HEADER | | | | | | | | | |
| 1 | Section Identifier | To identify the start of the section as well as identifying the type of section | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = H, where H = Header | |
| 2 | Header Type | To indicate the type of header in order to differentiate between various types | M | | A | VAR | 1:3 | <ul style="list-style-type: none"> Must = GH, where GH = General Header | |
| 3 | Message Create Date | Date and time that the message was created | M | | FT | FIX | 19:19 | <ul style="list-style-type: none"> Format must be: CCYY-MM-DDThh:mm:ss 24h time format must be used | <ul style="list-style-type: none"> Must be less than or equal to today's date |
| 4 | File Layout Version | The version of the delimited file layout that is being submitted. Sequential number, which increments with one every time that the file layout version changes once files are being submitted to the production environment. This number is provided by SARS. | M | | N | VAR | 1:4 | <ul style="list-style-type: none"> Must = 3 Value must not contain a decimal point Note – SARS will only support the version(s) specified above | <ul style="list-style-type: none"> Must be greater than or equal to 1 and less than or equal to 9999 |
| 5 | Unique File ID | The submitting source must create this field when data is submitted to SARS. This field will uniquely identify this file when coupled with the source. This value must not be repeated by the submitting source (e.g. use the date time with some other unique number). This field will also be used to link the records to the original file. The field must be generated by the software from which the entity is | M | | AN | VAR | 1:64 | <ul style="list-style-type: none"> Value must not contain a decimal point | <ul style="list-style-type: none"> Must be unique per submission and across submissions per submitting entity |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|--------------------------|---|----------|--|-----------|-------------|--|--|---|
| | | | Type | Condition Rule | | | | | |
| | | submitting the data to SARS. When SARS sends the response file, the Unique File ID in the response file must be equal to the Unique File ID obtained from the file name of the submitted file. | | | | | | | |
| 6 | SARS Request Reference | In the scenario where SARS sends a request file to the entity requesting data, SARS provides this reference number to use in the file to be submitted to SARS. SARS also uses this reference number when responding to the taxpayer on files submitted to SARS. | O | a) If Data Type Being Supplied = I3C, then this field must be left blank | AN | VAR | <ul style="list-style-type: none"> 0:0 – If this field is left blank 1:64 – If this field is completed | | |
| 7 | Test Data Indicator | This should be used to indicate if the data is for testing or is live data and should be processed. The purpose of the field is to avoid test data accidentally being processed in production and allow the source to test their submission without it being processed. | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = T or L, where T = Test and L = Live | <ul style="list-style-type: none"> A test file with Field 7 = T will only be allowed in the test environment. A production file with Field 7 = L will only be allowed in the production environment. |
| 8 | Data Type Being Supplied | When data is submitted to SARS, this field indicates the type of data that can be found in the file, e.g. Dividends tax, VAT supporting data. When SARS sends a response on a file submitted, SARS indicates the data type on which the response is based. | M | | AN | FIX | 3:3 | <ul style="list-style-type: none"> Must = I3C, where I3C = IT3I supporting data | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|--------------------|---|----------|----------------|-----------|-------------|------------------|---|-------------------|
| | | | Type | Condition Rule | | | | | |
| 9 | Channel Identifier | Identifies the channel from which the file was submitted, e.g. Connect Direct The channel, from which the file was submitted to SARS, must generate this identifier. | M | | AN | VAR | 1:10 | <ul style="list-style-type: none"> Must = CD, where CD = Connect Direct, HTTPS = Hypertext Transfer Protocol | |
| 10 | Source Identifier | This identifies the file submitter and contains the security token. This value will be supplied by SARS if the C:D or HTTPS channels are used. Note – For testing purposes please refer to the SARS website where a value will be supplied that can be used in the interim. This value will only be applicable for test purposes and will not be accepted in the production environment. | M | | FT | FIX | 144:144 | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|------------|--|----------|----------------|-----------|-------------|------------------|---|---|
| | | | Type | Condition Rule | | | | | |
| 11 | Group ID | If the amount of data requires that it be sent in multiple files, a unique Group ID must be created on the submitting entity's system to be able to link the multiple files to the one group | M | | AN | VAR | 1:64 | <ul style="list-style-type: none"> Although this field is designed using the definition of AN (as specified in section 1.2.2 of this document), SARS will also accept dashes "-" (this is to cater for entities that have chosen to make use of a GUID). Please note this is the only exception to the AN definition that will be permitted and only on this field | <ul style="list-style-type: none"> Must not be equal to a Group ID used in a previously successfully submitted group file submission per submitting entity |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|-------------|---|----------|----------------|-----------|-------------|------------------|--|--|
| | | | Type | Condition Rule | | | | | |
| 12 | Group Total | <p>Number of files that make up a group, e.g. if the amount of data requires three files to be submitted, then the Group Total must be 3.</p> <p>For example, where it is required for data to be submitted in one file and the file is too large to accommodate the submission in a single file, the file can be split into smaller more manageable files and this field must then indicate the total number of files that make up the submission.</p> <p>“Note: If a group of files is submitted, the files will be kept until all the files as indicated by the Group Total have been received before the files are processed. If all the files have not been received within 5 working days, the files will be rejected as an incomplete group”</p> | M | | N | VAR | 1:4 | <ul style="list-style-type: none"> Value must not contain a decimal point | <ul style="list-style-type: none"> Must = 1 <p>Note: Grouping functionality is no longer required as subsequent to initial implementation SARS added a duplicate file recognition capability.</p> |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|-----------------------------|--|----------|--|-----------|-------------|--|--|--|
| | | | Type | Condition Rule | | | | | |
| 13 | Unique Group Item ID | The number of this file in the group. This number must be an incrementing number beginning at one for each group submission, and incrementing by 1 for each file in the group. E.g. if this is the second file of the group this field must be 2. | M | | N | VAR | 1:4 | <ul style="list-style-type: none"> Value must not contain a decimal point | <ul style="list-style-type: none"> Must be equal to or greater than 1 Must be less than or equal to the Group Total Must be submitted in sequence |
| 14 | Source System | The name of the system from where the data was generated, e.g. Pastel or SAP | M | | FT | VAR | 1:30 | | |
| 15 | Source System Version | The version number system, e.g. 1.1.7. | M | | FT | VAR | 1:10 | | |
| 16 | Contact Person Name | The full names of the business person to be contacted with queries related to this file. | M | | FT | VAR | 1:100 | | |
| 17 | Contact Person Surname | The surname of the business person to be contacted with queries related to this file. | M | | FT | VAR | 1:120 | | |
| 18 | Business Telephone Number 1 | The primary contact telephone number for business contact person Include country code if not South African number (e.g. 0044 for the United Kingdom). | C | <ul style="list-style-type: none"> At least one of Business Telephone Number 1 or the Cell Phone Number field must be completed | AN | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 9:15 – Condition met | <ul style="list-style-type: none"> Only numeric values are allowed No spaces are allowed + is not allowed Value must not contain a decimal point | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-------------------------------------|-----------------------------|--|----------|--|-----------|-------------|---|--|---|
| | | | Type | Condition Rule | | | | | |
| 19 | Business Telephone Number 2 | A secondary contact telephone number for business contact person Include country code if not South African number (e.g. 0044 for the United Kingdom). | O | | AN | VAR | <ul style="list-style-type: none"> 0:0 – if this field is blank 9:15 – if this field is completed | <ul style="list-style-type: none"> Only numeric values are allowed No spaces are allowed + is not allowed Value must not contain a decimal point | |
| 20 | Cell Phone Number | The cell phone number of the business contact person Include country code if not South African number (e.g. 0044 for the United Kingdom). | C | <ul style="list-style-type: none"> At least one of Business Telephone Number 1 or the Cell Phone Number field must be completed | AN | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 9:15 – Condition met | <ul style="list-style-type: none"> Only numeric values are allowed No spaces are allowed + is not allowed Value must not contain a decimal point | |
| 21 | Contact Email | The email address for the business contact person | M | | FT | VAR | 5:80 | <ul style="list-style-type: none"> Must contain one @ sign Must contain a domain which must be indicated with a dot (.) | |
| 6.2.2 SUBMITTING ENTITY DATA | | | | | | | | | |
| 22 | Section Identifier | To identify the start of the section as well as identifying the type of section | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = H, where H = Header | |
| 23 | Header Type | To indicate the type of header in order to differentiate between various types. | M | | A | VAR | 1:3 | <ul style="list-style-type: none"> Must = SE, where SE = Submitting Entity | |
| 24 | Submission Tax Year | Tax year to which the certificate applies in respect of the submission period | M | | N | FIX | 4:4 | <ul style="list-style-type: none"> Format CCYY | <ul style="list-style-type: none"> Must be greater than or equal to 2013 |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|---------------------|---|----------|---|-----------|-------------|---|---|--|
| | | | Type | Condition Rule | | | | | |
| 25 | Period Start Date | The starting date for the period that is reported by this IT3 extract | M | | FT | FIX | 10:10 | <ul style="list-style-type: none"> Format CCYY-MM-DD | <ul style="list-style-type: none"> Date must fall within the submission tax year |
| 26 | Period End Date | The ending date for the period that is reported by this IT3 extract | M | | FT | FIX | 10:10 | <ul style="list-style-type: none"> Format CCYY-MM-DD | <ul style="list-style-type: none"> Date must fall within the submission tax year |
| 109 | Nature of Person | The type/ category of the submitting entity. | M | | FT | VAR | 4:33 | <ul style="list-style-type: none"> Refer to Appendix A for code table | <ul style="list-style-type: none"> Value must not = INDIVIDUAL or FOREIGN_INDIVIDUAL or INDIVIDUAL_ESTATE |
| 27 | Registered Name | Registered name of the submitting entity | M | | FT | VAR | 1:120 | | |
| 110 | Trading name | The name the submitting entity is trading under. | M | | FT | VAR | 1:120 | | |
| 111 | Registration number | The registration number of the Submitting Entity | C | <p>If the value of Nature of person (field109) = PUBLIC_CO or PRIVATE_CO or INTERVIVOS_TRUST or RETIREMENT_FUND or CLOSE_CORPORATION or FOREIGN_COMPANYE, then Registration number (field 111) is mandatory.</p> <p>For any other Nature of person (field109), the field can be left blank.</p> | FT | VAR | <ul style="list-style-type: none"> 0:15 – No condition met 1:15 – Condition met | <ul style="list-style-type: none"> If the value of Nature of person (field109) = PUBLIC_CO or PRIVATE_CO, then refer to Appendix K for the applicable validation that must be applied. | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|-------------------------------|--|----------|--|-----------|-------------|---|---|---|
| | | | Type | Condition Rule | | | | | |
| 601 | Regulator Registration Number | Regulator Registration Number for Submitting Entity (e.g. Financial Sector Conduct Authority (FSCA) registration number) | O | | FT | VAR | 0:50 | | |
| 602 | Regulator Designation | Insert the Regulator Designation e.g. FSCA | C | <ul style="list-style-type: none"> If Regulator Registration Number (Field 601) contains a value then this field is mandatory, else it must not be completed. | FT | VAR | <ul style="list-style-type: none"> 0:0 – No value 1:30 – Contains a value | | |
| 28 | Tax Reference Number | Tax Reference Number as registered at SARS | M | | N | FIX | 10:10 | <ul style="list-style-type: none"> Refer to Appendix I for the applicable modulus 10 check | <ul style="list-style-type: none"> The Tax reference number may only start with 0, 1, 2, 3, 7 or 9 |
| 29 | Universal Branch Code | This is the universal Branch code of the submitting entity | O | | N | VAR | 0:6 | | |
| 112 | Postal address line 1 | The first line of the submitting entity's postal address. | M | | FT | VAR | 1:100 | | |
| 113 | Postal address line 2 | The second line of the submitting entity's postal address. | O | | FT | VAR | 0:100 | | |
| 114 | Postal address line 3 | The third line of the submitting entity's postal address. | O | | FT | VAR | 0:100 | | |
| 115 | Postal address line 4 | The fourth line of the submitting entity's postal address. | O | | FT | VAR | 0:100 | | |
| 116 | Postal code | The postal code of the submitting entity's postal address. | M | | ANS | VAR | 1:10 | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|--|--------------------|---|----------|----------------|-----------|-------------|------------------|--|-------------------|
| | | | Type | Condition Rule | | | | | |
| 6.2.3 ACCOUNT HOLDER DEMOGRAPHIC DATA | | | | | | | | | |
| 30 | Section Identifier | To identify the start of the section as well as identifying the type of section | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = B, where B = Body | |
| 31 | Record Type | Type of transaction | M | | AN | VAR | 1:6 | <ul style="list-style-type: none"> Must = AHDD, where AHDD= Account Holder Demographic Data | |
| 32 | Record Status | Indicates the status of the record, whether it is a new record, an adjusted record or a record that must be deleted | M | | A | VAR | 1:1 | <ul style="list-style-type: none"> Record status can only be one of: <ul style="list-style-type: none"> N = New Record; C = Correction D = Delete record <p>Note: The statuses must be used as follows:</p> <ul style="list-style-type: none"> N – Indicate a new record that has not been submitted before; C – Indicate that a previously submitted record is amended; D – Indicate that a previously submitted record must be deleted. | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|-------------------|--|----------|----------------|-----------|-------------|------------------|--|--|
| | | | Type | Condition Rule | | | | | |
| 33 | Unique Number | The taxpayer's system must generate a unique number for each record. In the response file, the unique number would be the number specified in the file submitted to SARS to enable the submitting entity's source system to identify the line that is being responded on by SARS. | M | | FT | VAR | 1:100 | | <ul style="list-style-type: none"> If the record status (field 32) = C or D, then this number must contain the number that was originally submitted Must be unique within the section across all files |
| 34 | Row Number | Number of the row in the file, sequential number starting at 1 for every file submitted to SARS. In the response file, this must be the rejected row(s) from the incoming file. The row number field must start at 1 for every new file and must increment by 1 for every new row added that is classed as a body record in the file. The last body record row number in the file must be equal to the total records supplied in the trailer. This would imply that for every file the body records start at 1 and increment by 1 for each record regardless of how many different sections there might be in the body, for files where there are multiple sections in the body. | M | | N | VAR | 1:10 | <ul style="list-style-type: none"> An incrementing number per record beginning at 1 for each file | <ul style="list-style-type: none"> Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B |
| 35 | I3C Unique Number | IT3I unique account holder number | M | | FT | VAR | 1:36 | | <ul style="list-style-type: none"> Must be unique within this section across all files |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|--|---|----------|--|-----------|-------------|--|--|-------------------|
| | | | Type | Condition Rule | | | | | |
| 36 | Account Holder FICA Status | This is the FICA status of an account. Use the value "FICA exempt = E" for exempted accounts (e.g. for historic FICA Exemption 17 accounts). | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = Y, N or E, where Y = FICA successful, N = Not FICA'd and E = FICA exempt. | |
| 37 | Account Holder Surname / Registered Name | Personal particulars – Surname of the individual or Registered name of the organisation Note: If the Account Holder FICA status (Field 36) is N or E, then Account Holder Surname/ Registered Name may be captured as "UNKNOWN" | M | | FT | VAR | 1:120 | | |
| 38 | Account Holder Initials | Personal particulars – Initials applicable only to individuals | CW | a) If Account Holder FICA status (field 36) is Y and Account Holder Nature of Person (Field 47) is INDIVIDUAL or FOREIGN_INDIVIDUAL or INDIVIDUAL_ESTATE, then Account Holder Initials are Mandatory | FT | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 1:30 – Condition met | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|------------------------------------|--|----------|---|-----------|-------------|---|---|-------------------|
| | | | Type | Condition Rule | | | | | |
| 39 | Account Holder Names | Personal particulars – All the names of the individual (excluding Surname) | C | a) If Account Holder FICA status (Field 36) is Y and Account Holder Nature of Person (Field 47) is INDIVIDUAL or FOREIGN_IN DIVIDUAL or INDIVIDUAL_ ESTATE, then Account Holder Names are Mandatory | FT | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 1:100 – Condition met | <ul style="list-style-type: none"> Names must be separated by a single space | |
| 117 | Account Holder Trading name | The name the account holder is trading under. | O | | FT | VAR | 1:120 | | |
| 40 | Account Holder Identification Type | This field defines the type of identification that will be provided in the identification number field | M | | AN | FIX | 3:3 | <ul style="list-style-type: none"> Refer to Appendix G for code table | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|--|--|----------|--|-----------|-------------|---|---|-------------------|
| | | | Type | Condition Rule | | | | | |
| 41 | Account Holder Identification Number | Uniquely identifies the account holder If only an "internal Identification Number" is available, then use Account Holder Identification Type (Field 40) = 009 and include it in this field. | M | | FT | VAR | 1:30 | <ul style="list-style-type: none"> If Identification type (field 40) = 001, then refer to Appendix J for the ID validation that must be applied If Identification type (field 40) = 004, then refer to Appendix K for the applicable validation that must be applied If no Identification Number (not even an Internal Identification Number) is available, then use Account Holder Identification Type (Field 40) = 009 and include "NOIDNUMBER" in this field. | |
| 42 | Account Holder Passport Country of Issue | Indicates the country that issued the passport | C | <ul style="list-style-type: none"> If Account Holder Identification Type (Field 40) = 003, then mandatory | AN | FIX | <ul style="list-style-type: none"> 2:2 – Condition met 0:0 – No condition met | <ul style="list-style-type: none"> Refer to Appendix F for the Country Codes Table | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|--|--|----------|---|-----------|-------------|--|---|-------------------|
| | | | Type | Condition Rule | | | | | |
| 43 | Account Holder Income tax reference number | SARS assigned Income tax reference number – Personal particulars | CW | <ul style="list-style-type: none"> If Identification type (field 40) = 004 or 007 then this field is mandatory, else the field can be left blank | N | FIX | <ul style="list-style-type: none"> 0:0 – if this field is blank 10:10 – if this field is completed | <ul style="list-style-type: none"> Refer to Appendix I for the Modulus 10 check The first character can only be 0, 1, 2, 3, or 9 | |
| 45 | Account Holder Date of Birth | Account Holder date of birth | C | <ul style="list-style-type: none"> If identification type (field 40) = 001 or 003, then Account Holder Date of Birth is mandatory | FT | FIX | <ul style="list-style-type: none"> 0:10 – no condition met 10:10 – condition met | <ul style="list-style-type: none"> Format CCYY-MM-DD Date must not be greater than the current date If no data available, then insert "0001-01-01" | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|--|---|----------|--|-----------|-------------|---|---|-------------------|
| | | | Type | Condition Rule | | | | | |
| 46 | Account Holder South African resident for tax purposes indicator | Account Holder South African resident for tax purposes indicator | CW | <ul style="list-style-type: none"> If Account Holder Nature of Person (Field 47) = INDIVIDUAL, FOREIGN_IN DIVIDUAL, or INDIVIDUAL_ESTATE, then the field is mandatory; optional for all other NoPs. | A | VAR | <ul style="list-style-type: none"> 0:1 – no condition met 1:1 – condition met | <ul style="list-style-type: none"> If one or more country of residence for tax purposes are recorded on the client record: <ul style="list-style-type: none"> If RSA only then report "Y" – Yes If RSA and other countries then report "Y" – Yes If no RSA record then report "N" – No If no country of residence for tax purposes was recorded for the client, then report "U" – Unknown | |
| 47 | Account Holder Nature of person | Nature of person code | M | | FT | VAR | 4:33 | <ul style="list-style-type: none"> Refer to Appendix A for code table | |
| 48 | Account Holder Partnership Indicator | This indicates whether Account Holder has partners or not in this business arrangement. If partners exist for this business arrangement, then partner(s) records must also be included. At least 1 partner's details are mandatory. | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = "Y" or "N", where "Y" is for client with partner(s) and "N" is for Account Holders who have no partner(s) | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|--|--|----------|----------------|-----------|-------------|------------------|------------------|-------------------|
| | | | Type | Condition Rule | | | | | |
| 49 | Account Holder Address Details – Physical: Unit number | Indicates unit number of the Account Holder Physical address | O | | AN | VAR | 0:8 | | |
| 50 | Account Holder Address Details – Physical: Complex | Indicates the complex name of the Account Holder Physical address | O | | FT | VAR | 0:27 | | |
| 51 | Account Holder Address Details – Physical: Street Number | Indicates the street number of the Account Holder Physical address | O | | AN | VAR | 0:8 | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|--|--|----------|---|-----------|-------------|---|------------------|-------------------|
| | | | Type | Condition Rule | | | | | |
| 52 | Account Holder Address Details – Physical: Street/Name of Farm | Indicates the street / name of farm of the Account Holder Physical address | C | <ul style="list-style-type: none"> • If Account Holder FICA Status = Y, <ul style="list-style-type: none"> ○ at least one, Physical address or Postal address must be completed ○ If Account Holder Postal Address Line 1 is not completed this field is mandatory • If Account Holder FICA status = N or E then, this field is optional | FT | VAR | <ul style="list-style-type: none"> • 0:27 – no condition met • 1:27 – condition met | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|--|--|----------|---|-----------|-------------|---|------------------|-------------------|
| | | | Type | Condition Rule | | | | | |
| 53 | Account Holder Address Details – Physical: Suburb/District | Indicates the suburb / district of Account Holder Physical address | C | <ul style="list-style-type: none"> If Account Holder Address Details – Physical: Street/Name of Farm is completed this field is conditional – at least one the Suburb/District field or the City/Town fields must be completed | FT | VAR | <ul style="list-style-type: none"> 0:36 – no condition met 1:36 – condition met | | |
| 54 | Account Holder Address Details – Physical: City/Town | Indicates the city / town of Account Holder Physical address | C | <ul style="list-style-type: none"> If Account Holder Address Details – Physical: Street/Name of Farm is completed this field is conditional – at least one the Suburb/District field or the City/Town fields must be completed | FT | VAR | <ul style="list-style-type: none"> 0:36 – no condition met 1:36 – condition met | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|--|--|----------|---|-----------|-------------|---|---|---|
| | | | Type | Condition Rule | | | | | |
| 55 | Account Holder Address Details – Physical: Postal Code | Indicates the postal code of the Account Holder Physical address | C | <ul style="list-style-type: none"> If Account Holder Address Details – Physical: Street/Name of Farm is completed, this field is mandatory | ANS | VAR | <ul style="list-style-type: none"> 0:10 – no condition met 1:10 – condition met | | <ul style="list-style-type: none"> Use “0000” if code is not available |
| 56 | Postal Address same as Physical Address indicator | Indicates if the Account Holder Postal Address is the same as the physical address | O | | A | VAR | 0:1 | <ul style="list-style-type: none"> Must = “Y” or “N”, where Y = Yes and N = No | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|--------------------------------------|--|----------|--|-----------|-------------|---|------------------|-------------------|
| | | | Type | Condition Rule | | | | | |
| 57 | Account Holder Postal Address Line 1 | Line 1 of the Postal address of Account Holder | C | <ul style="list-style-type: none"> • If Account Holder FICA Status = Y <ul style="list-style-type: none"> ○ At least one Physical address or Postal address field must be completed ○ If Account Holder Address Details – Physical: Street/Name of Farm is not completed this field is Mandatory • If Account Holder FICA status = N or E, this field is Optional | FT | VAR | <ul style="list-style-type: none"> • 0:100 – no condition met • 1:100 – condition met | | |
| 58 | Account Holder Postal Address Line 2 | Line 2 of the Postal address of Account Holder | O | | FT | VAR | 0:100 | | |
| 59 | Account Holder Postal Address Line 3 | Line 3 of the Postal address of Account Holder | O | | FT | VAR | 0:100 | | |
| 60 | Account Holder Postal Address Line 4 | Line 4 of the Postal address of Account Holder | O | | FT | VAR | 0:100 | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|----------------------------|---|----------|--|-----------|-------------|---|--|---|
| | | | Type | Condition Rule | | | | | |
| 61 | Account Holder Postal Code | Postal code of the Account Holder | C | <ul style="list-style-type: none"> If Account Holder Postal Address Line 1 is completed this field is mandatory | ANS | VAR | <ul style="list-style-type: none"> 0:10 – no condition met 1:10 – condition met | | <ul style="list-style-type: none"> Use "0000" if code is not available |
| 400 | Telephone Number | <p>Telephone number for the account holder / representative</p> <p>Include country code if not South African number (e.g. 0044 for the United Kingdom).</p> | O | | AN | VAR | <ul style="list-style-type: none"> 0:0 – if this field is blank 9:15 – if this field is completed | <ul style="list-style-type: none"> Only numeric values are allowed No spaces are allowed + is not allowed Value must not contain a decimal point National numbers must start with 0 International numbers must start with 00 | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|--|--------------------|---|----------|----------------|-----------|-------------|------------------|--|-------------------|
| | | | Type | Condition Rule | | | | | |
| 401 | Cell Phone Number | Cell phone number for the account holder / representative Include country code if not South African number (e.g. 0044 for the United Kingdom). | M | | AN | VAR | • 9:15 | <ul style="list-style-type: none"> Only numeric values are allowed No spaces are allowed + is not allowed Value must not contain a decimal point National numbers must start with 0 International numbers must start with 00 Insert "99999999999999" if no information available. | |
| 402 | Contact Email | Email for the account holder / representative. | M | | FT | VAR | • 5:80 | <ul style="list-style-type: none"> Must contain one @ sign Must contain a domain which must be indicated with a dot (.) Insert "NO@EMAIL.CO M" if no information available. | |
| 6.2.4 ACCOUNT HOLDER PARTNER DATA (If Account Holder Partnership Indicator = "Y", this record is mandatory) | | | | | | | | | |
| 62 | Section Identifier | To identify the start of the section as well as identifying the type of section | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = B, where B = Body | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|---------------|--|----------|----------------|-----------|-------------|------------------|--|--|
| | | | Type | Condition Rule | | | | | |
| 63 | Record Type | Type of transaction | M | | AN | VAR | 1:6 | <ul style="list-style-type: none"> Must = PNR, where PNR = Partner | |
| 64 | Record Status | Indicates the status of the record, whether it is a new record, an adjusted record or a record that must be deleted | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Record status can only be one of: <ul style="list-style-type: none"> N = New Record; C = Correction D = Delete record <p>Note: The statuses must be used as follows:</p> <ul style="list-style-type: none"> N – Indicate a new record that has not been submitted before; C – Indicate that a previously submitted record is amended; D – Indicate that a previously submitted record must be deleted. | |
| 65 | Unique Number | The taxpayer's system must generate a unique number for each record. In the response file, the unique number would be the number specified in the file submitted to SARS to enable the submitting entity's source system to identify the line that is being responded on by SARS. | M | | FT | VAR | 1:100 | | <ul style="list-style-type: none"> If the record status (field 64) = C or D, then this number must contain the number that was originally submitted Must be unique within the section across all files |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|----------------------------------|--|----------|----------------|-----------|-------------|------------------|--|--|
| | | | Type | Condition Rule | | | | | |
| 66 | Row Number | Number of the row in the file, sequential number starting at 1 for every file submitted to SARS. In the response file, this must be the rejected row(s) from the incoming file. The row number field must start at 1 for every new file and must increment by 1 for every new row added that is classed as a body record in the file. The last body record row number in the file must be equal to the total records supplied in the trailer. This would imply that for every file the body records start at 1 and increment by 1 for each record regardless of how many different sections there might be in the body, for files where there are multiple sections in the body. | M | | N | VAR | 1:10 | <ul style="list-style-type: none"> An incrementing number per record beginning at 1 for each file | <ul style="list-style-type: none"> Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B |
| 67 | I3C Unique Number | IT3I unique account holder number | M | | FT | VAR | 1:36 | | <ul style="list-style-type: none"> Must be equal to an I3C Unique Number where Record Type = AHDD |
| 68 | Partner Nature of Person | Indicates the nature of the partner in terms of being an individual, company, closed corporation or trust. | M | | FT | VAR | 4:33 | <ul style="list-style-type: none"> Refer to Appendix A for code table | |
| 69 | Partner Surname/ Registered Name | Personal particulars – Surname of the individual or Registered name of the organisation | M | | FT | VAR | 1:120 | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|-----------------------------|--|----------|---|-----------|-------------|---|---|-------------------|
| | | | Type | Condition Rule | | | | | |
| 70 | Partner Initials | Personal particulars – Initials applicable only to individuals | CW | <ul style="list-style-type: none"> If Partner Nature of Person is INDIVIDUAL or FOREIGN_IN DIVIDUAL or INDIVIDUAL_ ESTATE, then Partner Initials are mandatory | FT | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 1:30 – Condition met | | |
| 71 | Partner Names | Personal particulars – The names applicable only to individuals (excluding Surname). | C | <ul style="list-style-type: none"> If Partner Nature of Person (Field 68) is INDIVIDUAL or FOREIGN_IN DIVIDUAL or INDIVIDUAL_ ESTATE, then Partner names are mandatory | FT | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 1:100 – Condition met | <ul style="list-style-type: none"> Names must be separated by a single space | |
| 118 | Partner Trading Name | The name the partner is trading under. | O | | FT | VAR | 1:120 | | |
| 72 | Partner Identification Type | This field defines the type of identification that will be provided in the identification number field | M | | AN | FIX | 3:3 | <ul style="list-style-type: none"> Refer to Appendix G for code table | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|-------------------------------|--|----------|----------------|-----------|-------------|--|--|-------------------|
| | | | Type | Condition Rule | | | | | |
| 73 | Partner Identification Number | Uniquely identifies the Partner If only an "internal Identification Number" is available, then use Partner Identification Type (Field 72) = 009 and include it in this field. | M | | FT | VAR | <ul style="list-style-type: none"> 1:30 | <ul style="list-style-type: none"> Identification number should not contain any special characters If Identification type (field 72) = 001, refer to Appendix J for the ID validation that must be applied If Identification type (field 72) = 004, then refer to Appendix K for the applicable validation that must be applied If no Identification Number (not even an Internal Identification Number) is available, then use Partner Identification Type (Field 72) = 009 and include "NOIDNUMBER" in this field. | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|-------------------------------------|--|----------|---|-----------|-------------|--|---|-------------------|
| | | | Type | Condition Rule | | | | | |
| 74 | Partner Passport Country of Issue | Indicates the country that issued the passport | C | <ul style="list-style-type: none"> If Partner Identification type (field 72) = 003, the Partner Passport Country of Issue is mandatory | AN | FIX | <ul style="list-style-type: none"> 2:2 – if condition met 0:0 – no condition met | <ul style="list-style-type: none"> Refer to Appendix F for the Country Code table | |
| 75 | Partner Income tax reference number | SARS assigned Income tax reference number – Personal particulars | CW | <ul style="list-style-type: none"> If identification type (field 72) = 004 or 007 then this field is mandatory, else the field can be left blank | N | FIX | <ul style="list-style-type: none"> 0:0 – if this field is blank 10:10 – if this field is completed | <ul style="list-style-type: none"> Refer to Appendix I for the Modulus 10 check that must be applied The first character can only be 0, 1, 2, 3, or 9 | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|---|---|----------|---|-----------|-------------|---|---|-------------------|
| | | | Type | Condition Rule | | | | | |
| 77 | Partner South African resident for tax purposes indicator | Partner South African resident for tax purposes indicator | CW | <ul style="list-style-type: none"> If Partner Nature of Persons (Field 68) is INDIVIDUAL; FOREIGN_IN DIVIDUAL or INDIVIDUAL_ESTATE, then Partner South African resident for tax purposes indicator is mandatory; optional for all other NoPs | A | FIX VAR | <ul style="list-style-type: none"> 1:1 – if condition met 0:1 – if no condition met | <ul style="list-style-type: none"> If one or more country of residence for tax purposes are recorded on the client record: <ul style="list-style-type: none"> If RSA only then report "Y" – Yes If RSA and other countries then report "Y" – Yes If no RSA record then report "N" – No If no country of residence for tax purposes was recorded for the client, then report "U" – Unknown | |
| 78 | Partner Address Details – Physical: Unit number | Indicates unit number of the Partner Physical address. | O | | AN | VAR | 0:8 | | |
| 79 | Partner Address Details – Physical: Complex | Indicates the complex name of the Partner Physical address. | O | | FT | VAR | 0:27 | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|---|--|----------|---|-----------|-------------|---|------------------|-------------------|
| | | | Type | Condition Rule | | | | | |
| 80 | Partner Address Details – Physical: Street Number | Indicates the street number of the Partner Physical address. | O | | AN | VAR | 0:8 | | |
| 81 | Partner Address Details – Physical: Street / Name of Farm | Indicates the street / name of farm of the Partner Physical address. | C | <ul style="list-style-type: none"> • If Account Holder FICA Status = Y, <ul style="list-style-type: none"> ○ at least one, Partner Physical address or Partner Postal address must be completed ○ If Partner Partner Postal Address Line 1 is not completed this field is mandatory • If Account Holder FICA status = N or E, this field is optional | FT | VAR | <ul style="list-style-type: none"> • 0:27 – no condition met • 1:27 – condition met | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|---|---|----------|---|-----------|-------------|---|------------------|-------------------|
| | | | Type | Condition Rule | | | | | |
| 82 | Partner Address Details – Physical: Suburb / District | Indicates the suburb / district of Partner Physical address | C | <ul style="list-style-type: none"> If Partner Address Details – Physical: Street/Name of Farm is completed this field is conditional – at least one the Suburb/ District field or the City/Town fields must be completed | FT | VAR | <ul style="list-style-type: none"> 0:36 – no condition met 1:36 – condition met | | |
| 83 | Partner Address Details – Physical: City/Town | Indicates the city / town of Partner Physical address | C | <ul style="list-style-type: none"> If Partner Address Details – Physical: Street/Name of Farm is completed this field is conditional – at least one the Suburb/ District field or the City/Town fields must be completed | FT | VAR | <ul style="list-style-type: none"> 0:36 – no condition met 1:36 – condition met | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|---|---|----------|--|-----------|-------------|---|---|---|
| | | | Type | Condition Rule | | | | | |
| 84 | Partner Address Details – Physical: Postal Code | Indicates the postal code of the Partner Physical address | C | <ul style="list-style-type: none"> If Partner Address Details – Physical: Street/Name of Farm is completed, this field is mandatory | ANS | VAR | <ul style="list-style-type: none"> 0:10 – no condition met 1:10 – condition met | | <ul style="list-style-type: none"> Use “0000” if code is not available |
| 85 | Partner Postal Address same as Physical Address indicator | Indicates if the Partner Postal Address is the same as the physical address | O | | A | VAR | 0:1 | <ul style="list-style-type: none"> Must = “Y” or “N”, where Y = Yes and N = No | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|-------------------------------|---|----------|--|-----------|-------------|---|------------------|-------------------|
| | | | Type | Condition Rule | | | | | |
| 86 | Partner Postal Address Line 1 | Line 1 of the Postal address of Partner | C | <ul style="list-style-type: none"> • If Account Holder FICA Status = Y <ul style="list-style-type: none"> ○ At least one Partner Physical address or Partner Postal address field must be completed ○ If Partner Address Details – Physical: Street/ Name of Farm is not completed this field is Mandatory • If Account Holder FICA status = N or E, this field is Optional | FT | VAR | <ul style="list-style-type: none"> • 0:100 – condition met no • 1:100 – condition met | | |
| 87 | Partner Postal Address Line 2 | Line 2 of the Postal address of Partner | O | | FT | VAR | 0:100 | | |
| 88 | Partner Postal Address Line 3 | Line 3 of the Postal address of Partner | O | | FT | VAR | 0:100 | | |
| 89 | Partner Postal Address Line 4 | Line 4 of the Postal address of Partner | O | | FT | VAR | 0:100 | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|--|---------------------|---|----------|---|-----------|-------------|---|---|---|
| | | | Type | Condition Rule | | | | | |
| 90 | Partner Postal Code | Postal code of the Partner | C | <ul style="list-style-type: none"> If Partner Postal Address Line 1 is completed this field is Mandatory | ANS | VAR | <ul style="list-style-type: none"> 0:10 – no condition met 1:10 – condition met | | <ul style="list-style-type: none"> Use "0000" if code is not available |
| 6.2.5 ACCOUNT HOLDER FINANCIAL DATA | | | | | | | | | |
| 91 | Section Identifier | To identify the start of the section as well as identifying the type of section | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = B, where B = Body | |
| 92 | Record Type | Type of transaction | M | | AN | VAR | 1:6 | <ul style="list-style-type: none"> Must = AHFD, where AHFD = Account Holder Financial Data | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|---------------|--|----------|----------------|-----------|-------------|------------------|---|--|
| | | | Type | Condition Rule | | | | | |
| 93 | Record Status | Indicates the status of the record, whether it is a new record, an adjusted record or a record that must be deleted | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Record status can only be one of: N = New Record; C = Correction D = Delete record <p>Note: The statuses must be used as follows:</p> <ul style="list-style-type: none"> N – Indicate a new record that has not been submitted before; C – Indicate that a previously submitted record is amended; D – Indicate that a previously submitted record must be deleted. | |
| 94 | Unique Number | The taxpayer's system must generate a unique number for each record. In the response file, the unique number would be the number specified in the file submitted to SARS to enable the submitting entity's source system to identify the line that is being responded on by SARS. | M | | FT | VAR | 1:100 | | <ul style="list-style-type: none"> If the record status (field 32) = C or D, then this number must contain the number that was originally submitted Must be unique within the section across all files |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|--------------------|--|----------|----------------|-----------|-------------|------------------|--|--|
| | | | Type | Condition Rule | | | | | |
| 95 | Row Number | Number of the row in the file, sequential number starting at 1 for every file submitted to SARS. In the response file, this must be the rejected row(s) from the incoming file. The row number field must start at 1 for every new file and must increment by 1 for every new row added that is classed as a body record in the file. The last body record row number in the file must be equal to the total records supplied in the trailer. This would imply that for every file the body records start at 1 and increment by 1 for each record regardless of how many different sections there might be in the body, for files where there are multiple sections in the body. | M | | N | VAR | 1:10 | <ul style="list-style-type: none"> An incrementing number per record beginning at 1 for each file | <ul style="list-style-type: none"> Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B |
| 96 | I3C Unique Number | IT3I unique account holder number | M | | FT | VAR | 1:36 | | <ul style="list-style-type: none"> Must be equal to an I3C Unique Number where Record Type = AHDD |
| 97 | Income Source Code | The source code indicating nature of the gain or loss | M | | N | FIX | 4:4 | <ul style="list-style-type: none"> Refer to Appendix C for the Income source code table | <ul style="list-style-type: none"> If Gain/Loss (field 102) = 0.00, then Income Source code must = 4250 or 4252 |
| 98 | Asset Description | Description of the financial instrument | M | | FT | VAR | 1:100 | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|----------------|--|----------|----------------|-----------|-------------|------------------|--|-------------------|
| | | | Type | Condition Rule | | | | | |
| 119 | Account Number | Transaction account number Provide Account Number recognisable to Account Holder – do not include internal identifiers. | M | | FT | VAR | 1:50 40 | <ul style="list-style-type: none"> Account Number must be provided. If no Account Number available, then insert "NO ACCOUNT NUMBER". | |
| 120 | Account Type | Account type Use the option "Other" for non-regular Account Type options. | M | | N | VAR | 1:2 | <ul style="list-style-type: none"> Refer to Appendix E for valid Account Types. IF Field 119 – Account Number = "NO ACCOUNT NUMBER", THEN value must be Account Type = "23" – No account type, ELSE value of Account Type = "23" – No account type IS NOT ALLOWED Account Type value must be ≠ "19" – Tax Free Investment Account Must not equal "20" – SARS Account | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|------------|--|----------|----------------|-----------|-------------|------------------|--|-------------------|
| | | | Type | Condition Rule | | | | | |
| 100 | Base Cost | Total value of units purchased based on weighted average 0.00 is an allowed reporting option. | M | | N | VAR | 4:18 | <ul style="list-style-type: none"> No spaces allowed No leading zeros allowed Must always have 2 values after the point to denote cents, i.e. from 0.00 to 9999999999999999 9.99 No negative numbers allowed | |
| 101 | Proceeds | The proceeds of the instruments/units sold | M | | N | VAR | 4:18 | <ul style="list-style-type: none"> No spaces allowed No leading zeros allowed Must always have 2 values after the point to denote cents, i.e. from 0.00 to 9999999999999999 9.99 No negative numbers allowed | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|---------------------------|-------------------------|--|----------|----------------|-----------|-------------|------------------|---|--|
| | | | Type | Condition Rule | | | | | |
| 104 | Balance of Units Value | The weighted average value of the instruments/units as at the last day of February | M | | N | VAR | 4:18 | <ul style="list-style-type: none"> No leading zeros allowed Must always have 2 values after the point to denote cents, i.e. from 0.00 to 9999999999999999.99 No negative numbers allowed | <ul style="list-style-type: none"> Must be greater than or equal to 0.00 and smaller than or equal to 9999999999999999.99 |
| 6.2.6 FILE TRAILER | | | | | | | | | |
| 105 | Section Identifier | To identify the start of the section as well as identifying the type of section. | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = "T" | |
| 106 | Total Number of Records | This is the sum of all records contained in the body of the delimited file. This sum excludes the header and the trailer records | M | | N | VAR | 1:15 | <ul style="list-style-type: none"> Value must not contain a decimal point | <ul style="list-style-type: none"> Must be greater than or equal to 1 and less than or equal to 9999999999999999 Must be equal to the total of all lines with a section identifier of B |
| 107 | File Hash Total | <p>Calculation based on all the characters in the file. Must use MD5 calculation.</p> <p>Note – If you do not provide this field, the file will be accepted with warning, however SARS will not be able to confirm the integrity of the contents of the file submitted.</p> | MW | | AN | FIX | 32:32 | | <ul style="list-style-type: none"> Must use MD5 calculation Use all sections, except those where the section identifier = T. File hash total calculation must equal this field value Note – If you do not provide this field, the file will be accepted with warning, however SARS will not be able to confirm the integrity of the contents of the file submitted. |

6.3 IT3 Schedule E Data Submission

This section lists all the fields that are required for the IT3 Schedule E file. The table specifies for each field, the required length, provides a description and also indicates the relevant validation rules.

Note 1: The number column is used to reference fields in the table for ease of use and does not indicate sequence in the file.

Note 2: The “Required”: “Type” field can have one of the following values:

- M = Mandatory: Implying the field must always be completed
- C = Conditional: Implying the field must always be completed under the defined conditions, else it can be left blank
- O = Optional: Implying the field can be completed if possible
- MW = Mandatory with warning: Implying from a SARS perspective this field is mandatory (as defined above), however due to constraints experienced by the submitting entities to provide the required data, the field can be left blank for a pre-defined time period and SARS will accept a record where such a mandatory field has not been completed. At the applicable time the field will revert to the intended Mandatory type and at such time SARS will reject the records if not completed.
- CW = Conditional with warning: Implying that from a SARS perspective, when the conditions are met, this field is mandatory, however due to constraints experienced by the submitting entities to provide the required data, the field can be left blank for a pre-defined time period and SARS will accept a record where such a field has not been completed under the specified conditions. At the applicable time the field will revert to the intended mandatory type when the conditions are met and at such time SARS will reject the records if not completed.

Note 3: The values for the “Length Type” column has been shortened to VAR (VAR) and FIX (Fixed) in order to save space.

Note 4: In order to enhance readability and understanding of some of the complex validation, the Field names used in the validations has been replaced with characters; e.g. Submission Tax Year (field 24) = X. Where this has been done, the list of field names replaced will appear at the start of the validation. The same character has not necessarily been used throughout for the same field name.

Note 5: File name definition – Refer to the file name structure table under Section 5 / 6.

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-------------------------------------|---------------------|---|----------|----------------|-----------|-------------|------------------|--|---|
| | | | Type | Condition Rule | | | | | |
| 6.3.1 SUBMISSION FILE HEADER | | | | | | | | | |
| 1 | Section Identifier | To identify the start of the section as well as identifying the type of section | M | | A | FIX | 1:1 | a) Must = H, where H = Header | |
| 2 | Header Type | To indicate the type of header in order to differentiate between various types | M | | A | VAR | 1:3 | <ul style="list-style-type: none"> Must = GH, where GH = General Header | |
| 3 | Message Create Date | Date and time that the message was created | M | | FT | FIX | 19:19 | <ul style="list-style-type: none"> Format must be: CCYY-MM-DDThh:mm:ss 24h time format must be used | <ul style="list-style-type: none"> Must be less than or equal to today's date |
| 4 | File Layout Version | The version of the delimited file layout that is being submitted. Sequential number, which increments with one every time that the file layout version changes once files are being submitted to the production environment. This number is provided by SARS. | M | | N | VAR | 1:4 | <ul style="list-style-type: none"> Must = 3 Value must not contain a decimal point Note – SARS will only support the version(s) specified above | <ul style="list-style-type: none"> Must be greater than or equal to 1 and less than or equal to 9999 |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|------------------------|---|----------|--|-----------|-------------|--|--|---|
| | | | Type | Condition Rule | | | | | |
| 5 | Unique File ID | The submitting source must create this field when data is submitted to SARS. This field will uniquely identify this file when coupled with the source. This value must not be repeated by the submitting source (e.g. use the date time with some other unique number). This field will also be used to link the records to the original file. The field must be generated by the software from which the entity is submitting the data to SARS. When SARS sends the response file, the Unique File ID in the response file must be equal to the Unique File ID obtained from the file name of the submitted file | M | | AN | VAR | 1:64 | <ul style="list-style-type: none"> Value must not contain a decimal point | <ul style="list-style-type: none"> Must be unique per submission and across submissions per submitting entity |
| 6 | SARS Request Reference | In the scenario where SARS sends a request file to the entity requesting data, SARS provides this reference number to use in the file to be submitted to SARS. SARS also uses this reference number when responding to the taxpayer on files submitted to SARS | O | a) If Data Type Being Supplied = I3E, then this field must be left blank | AN | VAR | <ul style="list-style-type: none"> 0:0 – if the field is left blank 1:64 – if the field is completed | | |
| 7 | Test Data Indicator | This should be used to indicate if the data is for testing or is live data and should be processed. The purpose of the field is to avoid test data accidentally being processed in production and allow the source to test their submission without it being processed. | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = T or L, where T = Test and L = Live | <ul style="list-style-type: none"> A test file with Field 7 = T will only be allowed in the test environment. A production file with Field 7 = L will only be allowed in the production environment. |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|--------------------------|---|----------|----------------|-----------|-------------|------------------|---|-------------------|
| | | | Type | Condition Rule | | | | | |
| 8 | Data Type Being Supplied | When data is submitted to SARS, this field indicates the type of data that can be found in the file, e.g. Dividends tax, VAT supporting data. When SARS sends a response on a file submitted, SARS indicates the data type on which the response is based. | M | | AN | FIX | 3:3 | <ul style="list-style-type: none"> Must = I3E, where I3E = IT3I supporting data | |
| 9 | Channel Identifier | Identifies the channel from which the file was submitted, e.g. Connect Direct The channel, from which the file was submitted to SARS, must generate this identifier. | M | | AN | VAR | 1:10 | <ul style="list-style-type: none"> Must = CD, where CD = Connect Direct, HTTPS = Hypertext Transfer Protocol | |
| 10 | Source Identifier | This identifies the file submitter and contains the security token. This value will be supplied by SARS if the C:D or HTTPS channels are used. Note – For testing purposes please refer to the SARS website where a value will be supplied that can be used in the interim. This value will only be applicable for test purposes and will not be accepted in the production environment. | M | | FT | FIX | 144:144 | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|------------|--|----------|----------------|-----------|-------------|------------------|---|---|
| | | | Type | Condition Rule | | | | | |
| 11 | Group ID | If the amount of data requires that it be sent in multiple files, a unique Group ID must be created on the submitting entity's system to be able to link the multiple files to the one group | M | | AN | VAR | 1:64 | <ul style="list-style-type: none"> Although this field is designed using the definition of AN (as specified in section 1.2.2 of this document), SARS will also accept dashes "-" (this is to cater for entities that have chosen to make use of a GUID). Please note this is the only exception to the AN definition that will be permitted and only on this field | <ul style="list-style-type: none"> Must not be equal to a Group ID used in a previously successfully submitted group file submission per submitting entity |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|-------------|---|----------|----------------|-----------|-------------|------------------|--|--|
| | | | Type | Condition Rule | | | | | |
| 12 | Group Total | <p>Number of files that make up a group, e.g. if the amount of data requires three files to be submitted, then the Group Total must be 3.</p> <p>For example, where it is required for data to be submitted in one file and the file is too large to accommodate the submission in a single file, the file can be split into smaller more manageable files and this field must then indicate the total number of files that make up the submission.</p> <p>“Note: If a group of files is submitted, the files will be kept until all the files as indicated by the Group Total have been received before the files are processed. If all the files have not been received within 5 working days, the files will be rejected as an incomplete group”</p> | M | | N | VAR | 1:4 | <ul style="list-style-type: none"> Value must not contain a decimal point | <ul style="list-style-type: none"> Must = 1 <p>Note: Grouping functionality is no longer required as subsequent to initial implementation SARS added a duplicate file recognition capability.</p> |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|-----------------------------|--|----------|--|-----------|-------------|---|--|--|
| | | | Type | Condition Rule | | | | | |
| 13 | Unique Group Item ID | The number of this file in the group. This number must be an incrementing number beginning at one for each group submission, and incrementing by 1 for each file in the group. E.g. if this is the second file of the group this field must be 2. | M | | N | VAR | 1:4 | <ul style="list-style-type: none"> Value must not contain a decimal point | <ul style="list-style-type: none"> Must be equal to or greater than 1 Must be less than or equal to the Group Total Must be submitted in sequence |
| 14 | Source System | The name of the system from where the data was generated, e.g. Pastel or SAP | M | | FT | VAR | 1:30 | | |
| 15 | Source System Version | The version number system, e.g. 1.1.7. | M | | FT | VAR | 1:10 | | |
| 16 | Contact Person Name | The full names of the business person to be contacted with queries related to this file. | M | | FT | VAR | 1:100 | | |
| 17 | Contact Person Surname | The surname of the business person to be contacted with queries related to this file. | M | | FT | VAR | 1:120 | | |
| 18 | Business Telephone Number 1 | The primary contact telephone number for business contact person Include country code if not South African number (e.g. 0044 for the United Kingdom). | C | <ul style="list-style-type: none"> At least one of Business Telephone Number 1 or the Cell Phone Number field must be completed | AN | VAR | <ul style="list-style-type: none"> 0:15 – No condition met 9:15 – Condition met | <ul style="list-style-type: none"> Only numeric values are allowed No spaces are allowed + is not allowed Value must not contain a decimal point | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-------------------------------------|-----------------------------|--|----------|--|-----------|-------------|---|--|--|
| | | | Type | Condition Rule | | | | | |
| 19 | Business Telephone Number 2 | A secondary contact telephone number for business contact person Include country code if not South African number (e.g. 0044 for the United Kingdom). | O | | AN | VAR | <ul style="list-style-type: none"> 0:0 – if this field is blank 9:15 – if this field is completed | <ul style="list-style-type: none"> Only numeric values are allowed No spaces are allowed + is not allowed Value must not contain a decimal point | |
| 20 | Cell Phone Number | The cell phone number of the business contact person Include country code if not South African number (e.g. 0044 for the United Kingdom). | C | <ul style="list-style-type: none"> At least one of Business Telephone Number 1 or the Cell Phone Number field must be completed | AN | VAR | <ul style="list-style-type: none"> 0:15 – No condition met 9:15 – Condition met | <ul style="list-style-type: none"> Only numeric values are allowed No spaces are allowed + is not allowed Value must not contain a decimal point | |
| 21 | Contact Email | The email address for the business contact person | M | | FT | VAR | 5:80 | <ul style="list-style-type: none"> Must contain one @ sign Must contain a domain which must be indicated with a dot (.) | |
| 6.3.2 SUBMITTING ENTITY DATA | | | | | | | | | |
| 22 | Section Identifier | To identify the start of the section as well as identifying the type of section | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = H, where H = Header | |
| 23 | Header Type | To indicate the type of header in order to differentiate between various types. | M | | A | VAR | 1:3 | <ul style="list-style-type: none"> Must = SE, where SE = Submitting Entity | |
| 24 | Submission Tax Year | Tax year to which the certificate applies in respect of the submission period | M | | N | FIX | 4:4 | <ul style="list-style-type: none"> Format CCYY | <ul style="list-style-type: none"> Must be greater than equal to 2013 |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|-------------------|---|----------|----------------|-----------|-------------|------------------|--------------------------------------|--|
| | | | Type | Condition Rule | | | | | |
| 25 | Period Start Date | The starting date for the period that is reported by this IT3 extract | M | | N | FIX | 10:10 | a) Format CCYY-MM-DD | a) Date must fall within the Submission Tax year |
| 26 | Period End Date | The ending date for the period that is reported by this IT3 extract | M | | N | FIX | 10:10 | • Format CCYY-MM-DD | • Date must fall within the Submission Tax year |
| 110 | Nature of Person | The type/ category of the submitting entity. | M | | FT | VAR | 4:33 | • Refer to Appendix A for code table | • Value must not = INDIVIDUAL or FOREIGN_INDIVIDUAL or INDIVIDUAL_ESTATE |
| 27 | Registered Name | Registered Name of the submitting entity | M | | FT | VAR | 1:120 | | |
| 111 | Trading Name | The name the submitting entity is trading under. | M | | FT | VAR | 1:120 | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|-------------------------------|--|----------|---|-----------|-------------|---|---|-------------------|
| | | | Type | Condition Rule | | | | | |
| 112 | Registration Number | The registration number of the Submitting Entity | C | <ul style="list-style-type: none"> If the value of Nature of person (Field110) = PUBLIC_CO or PRIVATE_CO or FOREIGN_COMPANY or CLOSE_CORPORATION or INTERVIVOS_TRUST or RETIREMENT_FUND, then Registration Number is Mandatory. For any other Nature of person (Field110), the field can be left blank. | FT | VAR | <ul style="list-style-type: none"> 0:15 – No condition met 1:15 – Condition met | <ul style="list-style-type: none"> If the value of Nature of person (field110) = PUBLIC_CO or PRIVATE_CO, then refer to Appendix K for the applicable validation that must be applied. | |
| 601 | Regulator Registration Number | Regulator Registration Number for Submitting Entity (e.g. Financial Sector Conduct Authority (FSCA) registration number) | O | | FT | 0:50 | | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|-----------------------|--|----------|--|-----------|-------------|---|---|-------------------|
| | | | Type | Condition Rule | | | | | |
| 602 | Regulator Designation | Insert the Regulator Designation e.g. FSCA | C | <ul style="list-style-type: none"> If Regulator Registration Number (Field 601) contains a value then this field is Mandatory, else it must not be completed. | FT | VAR | <ul style="list-style-type: none"> 0:0 – No value 1:30 – Contains a value | | |
| 28 | Tax Reference Number | Tax Reference Number as registered at SARS | M | | N | FIX | 10:10 | <ul style="list-style-type: none"> Refer to Appendix I for the modulus 10 check Number can only start with 0, 1, 2, 3, or 9 | |
| 29 | Universal Branch Code | This is the universal Branch code of the submitting entity | O | | N | VAR | 0:6 | | |
| 113 | Postal address line 1 | The first line of the submitting entity's postal address. | M | | FT | VAR | 1:100 | | |
| 114 | Postal address line 2 | The second line of the submitting entity's postal address. | O | | FT | VAR | 0:100 | | |
| 115 | Postal address line 3 | The third line of the submitting entity's postal address. | O | | FT | VAR | 0:100 | | |
| 116 | Postal address line 4 | The fourth line of the submitting entity's postal address. | O | | FT | VAR | 0:100 | | |
| 117 | Postal code | The postal code of the submitting entity's postal address. | M | | ANS | VAR | 1:10 | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|--|--------------------|---|----------|----------------|-----------|-------------|------------------|---|-------------------|
| | | | Type | Condition Rule | | | | | |
| 6.3.3 ACCOUNT HOLDER DEMOGRAPHIC DATA | | | | | | | | | |
| 30 | Section Identifier | To identify the start of the section as well as identifying the type of section | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = B, where B = Body | |
| 31 | Record Type | Type of transaction | M | | AN | VAR | 1:6 | <ul style="list-style-type: none"> Must = AHDD, where AHDD= Account Holder Demographic Data | |
| 32 | Record Status | Indicates the status of the record, whether it is a new record, an adjusted record or a record that must be deleted | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Record status can only be one of: N = New Record; C = Correction D = Delete record <p>Note: The statuses must be used as follows: N – Indicate a new record that has not been submitted before; C – Indicate that a previously submitted record is amended; D – Indicate that a previously submitted record must be deleted.</p> | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|-------------------|--|----------|----------------|-----------|-------------|------------------|--|--|
| | | | Type | Condition Rule | | | | | |
| 33 | Unique Number | The taxpayer's system must generate a unique number for each record. In the response file, the unique number would be the number specified in the file submitted to SARS to enable the submitting entity's source system to identify the line that is being responded on by SARS. | M | | FT | VAR | 1:100 | | <ul style="list-style-type: none"> If the record status (field 32) = C or D, then this number must contain the number that was originally submitted Must be unique within the section across all files |
| 34 | Row Number | Number of the row in the file, sequential number starting at 1 for every file submitted to SARS. In the response file, this must be the rejected row(s) from the incoming file. The row number field must start at 1 for every new file and must increment by 1 for every new row added that is classed as a body record in the file. The last body record row number in the file must be equal to the total records supplied in the trailer. This would imply that for every file the body records start at 1 and increment by 1 for each record regardless of how many different sections there might be in the body, for files where there are multiple sections in the body. | M | | N | VAR | 1:10 | <ul style="list-style-type: none"> An incrementing number per record beginning at 1 for each file Value must not contain a decimal point | <ul style="list-style-type: none"> Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B |
| 35 | I3E Unique Number | IT3I unique account holder number | M | | FT | VAR | 1:36 | | <ul style="list-style-type: none"> Must be unique within this section across all files |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|--|---|----------|---|-----------|-------------|--|--|-------------------|
| | | | Type | Condition Rule | | | | | |
| 36 | Account Holder FICA Status | This is the FICA status of an account. Use the value "FICA exempt = E" for exempted accounts (e.g. for historic FICA Exemption 17 accounts). | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = Y, N or E, where Y = FICA successful, N = Not FICA'd and E = FICA exempt. | |
| 37 | Account Holder Surname / Registered Name | Personal particulars – Surname of the individual or Registered name of the organisation Note: If the Account Holder FICA status (Field 36) is N or E, then Account Holder Surname/ Registered Name may be captured as "UNKNOWN" | M | | FT | VAR | 1:120 | | |
| 38 | Account Holder Initials | Personal particulars – Initials applicable only to individuals | CW | <ul style="list-style-type: none"> If Account Holder FICA status (Field 36) is Y and Account Holder Nature of Person (Field 47) is INDIVIDUAL or FOREIGN_INDIVIDUAL or INDIVIDUAL_ESTATE, then Account Holder Initials are mandatory | FT | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 1:30 – Condition met | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|------------------------------------|--|----------|--|-----------|-------------|---|---|-------------------|
| | | | Type | Condition Rule | | | | | |
| 39 | Account Holder Names | Personal particulars – All the names of the individual (excluding Surname). | C | <ul style="list-style-type: none"> If Account Holder FICA status (Field 36) is Y and Account Holder Nature of Person (Field 47) is INDIVIDUAL or FOREIGN_INDIVIDUAL or INDIVIDUAL_ESTATE, then Account Holder First Two Names are Mandatory | FT | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 1:100 – Condition met | <ul style="list-style-type: none"> Names must be separated by a single space | |
| 118 | Account Holder Trading name | The name the account holder is trading under. | O | | FT | VAR | 1:120 | | |
| 40 | Account Holder Identification Type | This field defines the type of identification that will be provided in the identification number field | M | | AN | FIX | 3:3 | <ul style="list-style-type: none"> Refer to Appendix G for code table | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|--------------------------------------|---|----------|----------------|-----------|-------------|--|---|-------------------|
| | | | Type | Condition Rule | | | | | |
| 41 | Account Holder Identification Number | <p>Uniquely identifies the account holder</p> <p>If only an "internal Identification Number" is available, then use Account Holder Identification Type (Field 40) = 009 and include it in this field.</p> | M | | FT | VAR | <ul style="list-style-type: none"> • 1:30 | <ul style="list-style-type: none"> • If Identification type (field 40) = 001, then refer to Appendix J for the ID validation that must be applied • If Identification type (field 40) = 004, then refer to Appendix K for the applicable validation that must be applied • If no Identification Number (not even an Internal Identification Number) is available, then use Account Holder Identification Type (Field 40) = 009 and include "NOIDNUMBER" in this field. | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|--|--|----------|---|-----------|-------------|--|---|---|
| | | | Type | Condition Rule | | | | | |
| 42 | Account Holder Passport Country of Issue | Indicates the country that issued the passport | C | <ul style="list-style-type: none"> If identification type (Field 40) = 003, then Account Holder Passport Country of Issue is mandatory | AN | FIX | <ul style="list-style-type: none"> 2:2 – Condition met 0:0 – No condition met | <ul style="list-style-type: none"> Refer to section Appendix F for the Country Code Table | |
| 43 | Account Holder Tax Reference Number | SARS assigned Income tax reference number – Personal particulars | CW | <ul style="list-style-type: none"> If Identification type (Field 60) = 004 or 007 then this field is mandatory, else the field can be left blank | N | FIX | <ul style="list-style-type: none"> 0:0 – if this field is blank 10:10 – if this field is completed | <ul style="list-style-type: none"> Refer to Appendix I – Modulus 10 Validation <ul style="list-style-type: none"> for the applicable modulus check The first character can only be 0, 1, 2, 3, or 9 | <ul style="list-style-type: none"> Note – It is understood that the data for this field might not be available for phase1 of implementation and therefore the field can be left blank. |
| 45 | Account Holder Date of Birth | Account Holder date of birth | C | <ul style="list-style-type: none"> If identification type (field 40) = 001 or 003, then Account Holder Date of Birth is mandatory | FT | FIX | <ul style="list-style-type: none"> 0:10 – no condition met 10:10 – condition met | <ul style="list-style-type: none"> Format CCYY-MM-DD Date must not be greater than the current date If no data available, then insert “0001-01-01” | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|--|---|----------|--|-----------|-------------|---|---|-------------------|
| | | | Type | Condition Rule | | | | | |
| 46 | Account Holder South African resident for tax purposes indicator | Account Holder South African resident for tax purposes indicator | CW | <ul style="list-style-type: none"> If Account Holder Nature of Person (Field 47) = INDIVIDUAL, FOREIGN_INDIVIDUAL, or INDIVIDUAL_ESTATE, then the field is mandatory; optional for all other NoPs | A | VAR | <ul style="list-style-type: none"> 0:1 0 – no condition met 1:1 – condition met | <ul style="list-style-type: none"> If one or more country of residence for tax purposes are recorded on the client record: <ul style="list-style-type: none"> If RSA only then report "Y" – Yes If RSA and other countries then report "Y" – Yes If no RSA record then report "N" – No If no country of residence for tax purposes was recorded for the client, then report "U" – Unknown | |
| 47 | Account Holder Nature of person | Nature of person code | M | | FT | VAR | 4:33 | <ul style="list-style-type: none"> Refer to Appendix A for code table | |
| 48 | Account Holder Partnership Indicator | This indicates whether Account Holder has partners or not in this business arrangement. If partners exist for this business arrangement, then partner(s) records must also be included. At least 1 partner's details are mandatory. | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = "Y" or "N", where "Y" is for client with partner(s) and "N" is for Account Holders who have no partner(s) | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|--|---|----------|---|-----------|-------------|---|------------------|-------------------|
| | | | Type | Condition Rule | | | | | |
| 49 | Account Holder Address Details – Physical: Unit number | Indicates unit number of the Account Holder Physical address. | O | | AN | VAR | 0:8 | | |
| 50 | Account Holder Address Details – Physical: Complex | Indicates the complex name of the Account Holder Physical address. | O | | FT | VAR | 0:27 | | |
| 51 | Account Holder Address Details – Physical: Street Number | Indicates the street number of the Account Holder Physical address. | O | | AN | VAR | 0:8 | | |
| 52 | Account Holder Address Details – Physical: Street/Name of Farm | Indicates the street / name of farm of the Account Holder Physical address. | C | <ul style="list-style-type: none"> • If Account Holder FICA Status = Y, <ul style="list-style-type: none"> ○ at least one, Physical address or Postal address must be completed ○ If Account Holder Postal Address Line 1 is not completed this field is mandatory • If Account Holder FICA status = N or E, then this field is optional | FT | VAR | <ul style="list-style-type: none"> • 0:27 – no condition met • 1:27 – condition met | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|--|--|----------|---|-----------|-------------|---|------------------|-------------------|
| | | | Type | Condition Rule | | | | | |
| 53 | Account Holder Address Details – Physical: Suburb / District | Indicates the suburb / district of Account Holder Physical address | C | <ul style="list-style-type: none"> If Account Holder Address Details – Physical: Street/Name of Farm is completed this field is conditional – at least one the Suburb/District field or the City/Town fields must be completed | FT | VAR | <ul style="list-style-type: none"> 0:36 – no condition met 1:36 – condition met | | |
| 54 | Account Holder Address Details – Physical: City /Town | Indicates the city / town of Account Holder Physical address | C | <ul style="list-style-type: none"> If Account Holder Address Details – Physical: Street/Name of Farm is completed this field is conditional – at least one the Suburb/District field or the City/Town fields must be completed | FT | VAR | <ul style="list-style-type: none"> 0:36 – no condition met 1:36 – condition met | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|--|--|----------|---|-----------|-------------|---|---|---|
| | | | Type | Condition Rule | | | | | |
| 55 | Account Holder Address Details – Physical: Postal Code | Indicates the postal code of the Account Holder Physical address | C | <ul style="list-style-type: none"> If Account Holder Address Details – Physical: Street/Name of Farm is completed, this field is mandatory | ANS | VAR | <ul style="list-style-type: none"> 0:10 – no condition met 1:10 – condition met | | <ul style="list-style-type: none"> Use “0000” if code is not available |
| 56 | Postal Address same as Physical Address indicator | Indicates if the Account Holder Postal Address is the same as the physical address | O | | A | VAR | 0:1 | <ul style="list-style-type: none"> Must = “Y” or “N”, where Y = Yes and N = No | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|--------------------------------------|--|----------|--|-----------|-------------|---|------------------|-------------------|
| | | | Type | Condition Rule | | | | | |
| 57 | Account Holder Postal Address Line 1 | Line 1 of the Postal address of Account Holder | C | <ul style="list-style-type: none"> • If Account Holder FICA Status = Y <ul style="list-style-type: none"> ○ At least one Physical address or Postal address field must be completed ○ If Account Holder Address Details – Physical: Street/Name of Farm is not completed this field is mandatory • If Account Holder FICA status = N or E, this field is optional | FT | VAR | <ul style="list-style-type: none"> • 0:100 – no condition met • 1:100 – condition met | | |
| 58 | Account Holder Postal Address Line 2 | Line 2 of the Postal address of Account Holder | O | | FT | VAR | 0:100 | | |
| 59 | Account Holder Postal Address Line 3 | Line 3 of the Postal address of Account Holder | O | | FT | VAR | 0:100 | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|--------------------------------------|---|----------|--|-----------|-------------|---|--|---|
| | | | Type | Condition Rule | | | | | |
| 60 | Account Holder Postal Address Line 4 | Line 4 of the Postal address of Account Holder | O | | FT | VAR | 0:100 | | |
| 61 | Account Holder Postal Code | Postal code of the Account Holder | C | <ul style="list-style-type: none"> If Account Holder Postal Address Line 1 is completed this field is mandatory | ANS | VAR | <ul style="list-style-type: none"> 0:10 – no condition met 1:10 – condition met | | <ul style="list-style-type: none"> Use "0000" if code is not available |
| 400 | Telephone Number | <p>Telephone number for the account holder / representative</p> <p>Include country code if not South African number (e.g. 0044 for the United Kingdom).</p> | O | | AN | VAR | <ul style="list-style-type: none"> 0:0 – if this field is blank 9:15 – if this field is completed | <ul style="list-style-type: none"> Only numeric values are allowed No spaces are allowed + is not allowed Value must not contain a decimal point National numbers must start with 0 International numbers must start with 00 | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|-------------------|---|----------|----------------|-----------|-------------|------------------|--|-------------------|
| | | | Type | Condition Rule | | | | | |
| 401 | Cell Phone Number | Cell phone number for the account holder / representative Include country code if not South African number (e.g. 0044 for the United Kingdom). | M | | AN | VAR | • 9:15 | <ul style="list-style-type: none"> • Only numeric values are allowed • No spaces are allowed • + is not allowed • Value must not contain a decimal point • National numbers must start with 0 • International numbers must start with 00 • Insert "999999999999" if no information available. | |
| 402 | Contact Email | Email for the account holder / representative. | M | | FT | VAR | • 5:80 | <ul style="list-style-type: none"> • Must contain one @ sign • Must contain a domain which must be indicated with a dot (.) • Insert "NO@EMAIL.CO M" if no information available. | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|--|--------------------|---|----------|----------------|-----------|-------------|---------------------|---|-------------------|
| | | | Type | Condition Rule | | | | | |
| 6.3.4 ACCOUNT HOLDER PARTNER DATA (If Account Holder Partnership Indicator = "Y", this record is mandatory) | | | | | | | | | |
| 62 | Section Identifier | To identify the start of the section as well as identifying the type of section | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = B, where B = Body | |
| 63 | Record Type | Type of transaction | M | | AN | VAR | 1:6 | <ul style="list-style-type: none"> Must = PNR, where PNR = Partner | |
| 64 | Record Status | Indicates the status of the record, whether it is a new record, an adjusted record or a record that must be deleted | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Record status can only be one of: N = New Record; C = Correction D = Delete record <p>Note: The statuses must be used as follows:</p> <ul style="list-style-type: none"> N – Indicate a new record that has not been submitted before; C – Indicate that a previously submitted record is amended; D – Indicate that a previously submitted record must be deleted. | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|---------------|--|----------|----------------|-----------|-------------|------------------|--|--|
| | | | Type | Condition Rule | | | | | |
| 65 | Unique Number | The taxpayer's system must generate a unique number for each record. In the response file, the unique number would be the number specified in the file submitted to SARS to enable the submitting entity's source system to identify the line that is being responded on by SARS. | M | | FT | VAR | 1:100 | | <ul style="list-style-type: none"> If the record status (field 64) = C or D, then this number must contain the number that was originally submitted Must be unique within the section across all files |
| 66 | Row Number | Number of the row in the file, sequential number starting at 1 for every file submitted to SARS. In the response file, this must be the rejected row(s) from the incoming file. The row number field must start at 1 for every new file and must increment by 1 for every new row added that is classed as a body record in the file. The last body record row number in the file must be equal to the total records supplied in the trailer. This would imply that for every file the body records start at 1 and increment by 1 for each record regardless of how many different sections there might be in the body, for files where there are multiple sections in the body. | M | | N | VAR | 1:10 | <ul style="list-style-type: none"> An incrementing number per record beginning at 1 for each file | <ul style="list-style-type: none"> Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|----------------------------------|--|----------|--|-----------|-------------|---|---|--|
| | | | Type | Condition Rule | | | | | |
| 67 | I3E Unique Number | IT3I unique account holder number | M | | FT | VAR | 1:36 | | <ul style="list-style-type: none"> Must be equal to an I3E Unique Number where Record Type = AHDD |
| 68 | Partner Nature of Person | Indicates the nature of the partner in terms of being an individual, company, closed corporation or trust. | M | | FT | VAR | 4:33 | <ul style="list-style-type: none"> Refer to Appendix A for code table | |
| 69 | Partner Surname/ Registered Name | Personal particulars – Surname of the individual or Registered name of the organisation | M | | FT | VAR | 1:120 | | |
| 70 | Partner Initials | Personal particulars – Initials applicable only to individuals | CW | <ul style="list-style-type: none"> If Partner Nature of Person is INDIVIDUAL or FOREIGN_INDIVIDUAL, or INDIVIDUAL_ESTATE, then Partner Initials are mandatory | FT | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 1:30 – Condition met | | |
| 71 | Partner Names | Personal particulars – All the names of the individual (excluding Surname). | C | <ul style="list-style-type: none"> If Partner Nature of Person is INDIVIDUAL or FOREIGN_INDIVIDUAL or INDIVIDUAL_ESTATE, then Partner Names are mandatory | FT | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 1:100 – Condition met | <ul style="list-style-type: none"> Names must be separated by a single space | |
| 119 | Partner Trading name | The name the partner is trading under. | O | | FT | VAR | 1:120 | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|-------------------------------|--|----------|----------------|-----------|-------------|------------------|--|-------------------|
| | | | Type | Condition Rule | | | | | |
| 72 | Partner Identification Type | This field defines the type of identification that will be provided in the identification number field | M | | AN | FIX | 3:3 | <ul style="list-style-type: none"> Refer to Appendix G for code table | |
| 73 | Partner Identification Number | Uniquely identifies the Partner If only an "internal Identification Number" is available, then use Partner Identification Type (Field 72) = 009 and include it in this field. | M | | FT | VAR | 1:30 | <ul style="list-style-type: none"> If Identification type (field 72) = 001, then refer to Appendix J for the ID validation that must be applied If Identification type (field 72) = 004, then refer to Appendix K for the applicable validation that must be applied If no Identification Number (not even an Internal Identification Number) is available, then use Partner Identification Type (Field 72) = 009 and include "NOIDNUMBER" in this field. | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|-------------------------------------|--|----------|---|-----------|-------------|--|--|-------------------|
| | | | Type | Condition Rule | | | | | |
| 74 | Partner Passport Country of Issue | Indicates the country that issued the passport | C | <ul style="list-style-type: none"> If Partner Identification type (field 72) = 003, then Partner Passport Country of issue is mandatory | AN | FIX | <ul style="list-style-type: none"> 0:0 – no condition met 2:2 – condition met | <ul style="list-style-type: none"> Refer to Appendix F for the Country Code table | |
| 75 | Partner Income tax reference number | SARS assigned Income tax reference number – Personal particulars | CW | <ul style="list-style-type: none"> If identification type (field 72) = 004 or 007 then this field is mandatory, else the field can be left blank | N | FIX | <ul style="list-style-type: none"> 0:0 – if this field is blank 10:10 – if this field is completed | <ul style="list-style-type: none"> Refer to Appendix I for the modulus 10 check The first character can only be 0, 1, 2, 3, or 9 | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|---|--|----------|--|-----------|-------------|---|---|-------------------|
| | | | Type | Condition Rule | | | | | |
| 77 | Partner South African resident for tax purposes indicator | Partner South African resident for tax purposes indicator | C | <ul style="list-style-type: none"> If Partner Nature of Persons (field 68) is INDIVIDUAL, FOREIGN INDIVIDUAL or INDIVIDUAL_ESTATE, then Partner South African residence indicator is mandatory; optional for all other NoPs | A | VAR | <ul style="list-style-type: none"> 0:1 – if no condition met 1:1 – if condition met | <ul style="list-style-type: none"> If one or more country of residence for tax purposes are recorded on the client record: <ul style="list-style-type: none"> If RSA only then report “Y” – Yes If RSA and other countries then report “Y” – Yes If no RSA record then report “N” – No If no country of residence for tax purposes was recorded for the client, then report “U” – Unknown | |
| 78 | Partner Address Details – Physical: Unit number | Indicates unit number of the Partner Physical address. | O | | AN | VAR | 0:8 | | |
| 79 | Partner Address Details – Physical: Complex | Indicates the complex name of the Partner Physical address. | O | | FT | VAR | 0:27 | | |
| 80 | Partner Address Details – Physical: Street Number | Indicates the street number of the Partner Physical address. | O | | AN | VAR | 0:8 | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|---|--|----------|--|-----------|-------------|---|------------------|-------------------|
| | | | Type | Condition Rule | | | | | |
| 81 | Partner Address Details – Physical: Street / Name of Farm | Indicates the street / name of farm of the Partner Physical address. | C | <ul style="list-style-type: none"> • If Account Holder FICA Status = Y, <ul style="list-style-type: none"> ○ at least one, Partner Physical address or Partner Postal address must be completed ○ If Partner Partner Postal Address Line 1 is not completed this field is Mandatory • If Account Holder FICA status = N or E this field is Optional | FT | VAR | <ul style="list-style-type: none"> • 0:27 – no condition met • 1:27 – condition met | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|--|---|----------|---|-----------|-------------|---|------------------|-------------------|
| | | | Type | Condition Rule | | | | | |
| 82 | Partner Address Details – Physical: Suburb/ District | Indicates the suburb / district of Partner Physical address | C | <ul style="list-style-type: none"> If Partner Address Details – Physical: Street/Name of Farm is completed this field is conditional – at least one the Suburb/ District field or the City/Town fields must be completed | FT | VAR | <ul style="list-style-type: none"> 0:36 – no condition met 1:36 – condition met | | |
| 83 | Partner Address Details – Physical: City / Town | Indicates the city / town of Partner Physical address | C | <ul style="list-style-type: none"> If Partner Address Details – Physical: Street/Name of Farm is completed this field is conditional – at least one the Suburb/ District field or the City/Town fields must be completed | FT | VAR | <ul style="list-style-type: none"> 0:36 θ – no condition met 1:36 – condition met | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|---|---|----------|--|-----------|-------------|---|---|---|
| | | | Type | Condition Rule | | | | | |
| 84 | Partner Address Details – Physical: Postal Code | Indicates the postal code of the Partner Physical address | C | <ul style="list-style-type: none"> If Partner Address Details – Physical: Street/Name of Farm is completed, this field is mandatory | ANS | VAR | <ul style="list-style-type: none"> 0:10 – no condition met 1:10 – condition met | | <ul style="list-style-type: none"> Use “0000” if code is not available |
| 85 | Partner Postal Address same as Physical Address indicator | Indicates if the Partner Postal Address is the same as the physical address | O | | A | VAR | 0:1 | <ul style="list-style-type: none"> Must = “Y” or “N”, where Y = Yes and N = No | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|-------------------------------|---|----------|--|-----------|-------------|---|------------------|-------------------|
| | | | Type | Condition Rule | | | | | |
| 86 | Partner Postal Address Line 1 | Line 1 of the Postal address of Partner | C | <ul style="list-style-type: none"> • If Account Holder FICA Status = Y <ul style="list-style-type: none"> ○ At least one Partner Physical address or Partner Postal address field must be completed ○ If Partner Address Details – Physical: Street/ Name of Farm is not completed this field is mandatory • If Account Holder FICA status = N or E, this field is optional | FT | VAR | <ul style="list-style-type: none"> • 0:100 – condition met no • 1:100 – condition met | | |
| 87 | Partner Postal Address Line 2 | Line 2 of the Postal address of Partner | O | | FT | VAR | 0:100 | | |
| 88 | Partner Postal Address Line 3 | Line 3 of the Postal address of Partner | O | | FT | VAR | 0:100 | | |
| 89 | Partner Postal Address Line 4 | Line 4 of the Postal address of Partner | O | | FT | VAR | 0:100 | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|--|---------------------|---|----------|---|-----------|-------------|---|---|---|
| | | | Type | Condition Rule | | | | | |
| 90 | Partner Postal Code | Postal code of the Partner | C | <ul style="list-style-type: none"> If Partner Postal Address Line 1 is completed this field is mandatory | ANS | VAR | <ul style="list-style-type: none"> 0:10 – no condition met 1:10 – condition met | | <ul style="list-style-type: none"> Use “0000” if code is not available |
| 6.3.5 ACCOUNT HOLDER FINANCIAL DATA | | | | | | | | | |
| 91 | Section Identifier | To identify the start of the section as well as identifying the type of section | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = B, where B = Body | |
| 92 | Record Type | Type of transaction | M | | AN | VAR | 1:6 | <ul style="list-style-type: none"> Must = AHFD, where AHFD = Account Holder Financial Data | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|---------------|---|----------|----------------|-----------|-------------|------------------|---|--|
| | | | Type | Condition Rule | | | | | |
| 93 | Record Status | Indicates the status of the record, whether it is a new record, an adjusted record or a record that must be deleted | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Record status can only be one of: N = New Record; C = Correction D = Delete record <p>Note: The statuses must be used as follows:</p> <ul style="list-style-type: none"> N – Indicate a new record that has not been submitted before; C – Indicate that a previously submitted record is amended; D – Indicate that a previously submitted record must be deleted. | |
| 94 | Unique Number | The taxpayer's system must generate a unique number for each record. In the response file, the unique number would be the number specified in the file submitted to SARS to enable the submitting entity's source system to identify the line that is being responded on by SARS | M | | FT | VAR | 1:100 | | <ul style="list-style-type: none"> If the record status (field 93) = C or D, then this number must contain the number that was originally submitted Must be unique within the section across all files |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|-------------------|---|----------|----------------|-----------|-------------|------------------|--|--|
| | | | Type | Condition Rule | | | | | |
| 95 | Row Number | Number of the row in the file, sequential number starting at 1 for every file submitted to SARS. In the response file, this must be the rejected row(s) from the incoming file. The row number field must start at 1 for every new file and must increment by 1 for every new row added that is classed as a body record in the file. The last body record row number in the file must be equal to the total records supplied in the trailer. This would imply that for every file the body records start at 1 and increment by 1 for each record regardless of how many different sections there might be in the body, for files where there are multiple sections in the body | M | | N | VAR | 1:10 | <ul style="list-style-type: none"> An incrementing number per record beginning at 1 for each file Value must not contain a decimal point | <ul style="list-style-type: none"> Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B |
| 96 | I3E Unique Number | IT3I unique account holder number | M | | FT | VAR | 1:36 | | <ul style="list-style-type: none"> Must be equal to an I3E Unique Number where Record Type = AHDD |
| 97 | Nature of Income | The source code indicating the nature of income paid / payable to client | M | | N | FIX | 4:4 | <ul style="list-style-type: none"> Refer to Appendix D for the valid code table | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|------------------|---|----------|----------------|-----------|-------------|---|---|-------------------|
| | | | Type | Condition Rule | | | | | |
| 102 | Sub-period | The sub-period within the reporting period for which this record is valid | M | | N | FIX | 1:1 | <ul style="list-style-type: none"> • Must = "1" or "2" • Where "1" indicates the sub-period from the beginning of March to the end of August and "2" indicates the sub-period from the beginning of March to the end of February the following year | |
| 103 | Reference number | Reference number applicable to this income. May contain any additional information regarding the amount paid / payable to the taxpayer. Not SARS reference number | O | | AN | VAR | 0:20 | | |
| 104 | Nature of Bonus | Nature of bonuses paid / payable to client | O | | AN | VAR | 0:30 | | |
| 105 | Bonus amount | Bonus amounts paid / payable to client | O | | N | VAR | <ul style="list-style-type: none"> • 0:0 – if this field is blank • 4:18 – if this field is completed | <ul style="list-style-type: none"> • No leading zeros allowed • Must be greater than 0.00 and smaller than or equal to 9999999999999999.99 • Must always have 2 values after the point to denote cents | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|---------------------------|-------------------------|--|----------|----------------|-----------|-------------|------------------|--|--|
| | | | Type | Condition Rule | | | | | |
| 6.3.6 FILE TRAILER | | | | | | | | | |
| 106 | Section Identifier | To identify the start of the section as well as identifying the type of section. | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> a) Must = "T" | |
| 107 | Total Number of Records | This is the sum of all records contained in the body of the delimited file. This sum excludes the header and the trailer records | M | | N | VAR | 1:15 | <ul style="list-style-type: none"> Value must not contain a decimal point | <ul style="list-style-type: none"> a) Must be greater than or equal to 1 and less than or equal to 999999999999999 b) Must be equal to the total of all lines with a section identifier of B |
| 108 | File Hash Total | <p>Calculation based on all the characters in the file. Must use MD5 calculation.</p> <p>Note – If you do not provide this field, the file will be accepted with warning, however SARS will not be able to confirm the integrity of the contents of the file submitted.</p> | MW | | AN | FIX | 32:32 | | <ul style="list-style-type: none"> a) Must use MD5 calculation b) Use all sections, except those where the section identifier = T. c) File hash total calculation must equal this field value d) Note – If you do not provide this field, the file will be accepted with warning, however SARS will not be able to confirm the integrity of the contents of the file submitted. |

6.4 IT3 Schedule S Data Submission

This section is new – the wording highlighted in blue colour indicate (as far as possible) where layout deviation occur to the similar and existing IT3(b) section.

This section lists all the fields that are required for the IT3 Schedule S file. The table specifies for each field, the required length, provides a description and also indicates the relevant validation rules.

Note 1: The number column is used to reference fields in the table for ease of use and does not indicate sequence in the file.

Note 2: The “Required”: “Type” field can have one of the following values:

- M = Mandatory: Implying the field must always be completed
- C = Conditional: Implying the field must always be completed under the defined conditions, else it can be left blank
- O = Optional: Implying the field can be completed if possible
- MW = Mandatory with warning: Implying from a SARS perspective this field is mandatory (as defined above), however due to constraints experienced by the submitting entities to provide the required data, the field can be left blank for a pre-defined time period and SARS will accept a record where such a mandatory field has not been completed. At the applicable time the field will revert to the intended Mandatory type and at such time SARS will reject the records if not completed.
- CW = Conditional with warning: Implying that from a SARS perspective, when the conditions are met, this field is mandatory, however due to constraints experienced by the submitting entities to provide the required data, the field can be left blank for a pre-defined time period and SARS will accept a record where such a field has not been completed under the specified conditions. At the applicable time the field will revert to the intended mandatory type when the conditions are met and at such time SARS will reject the records if not completed.

Note 3: The values for the “Length Type” column has been shortened to VAR (VAR) and FIX (Fixed) in order to save space.

Note 4: In order to enhance readability and understanding of some of the complex validation, the Field names used in the validations has been replaced with characters; e.g. Submission Tax Year (field 24) = X. Where this has been done, the list of field names replaced will appear at the start of the validation. The same character has not necessarily been used throughout for the same field name.

Note 5: File name definition – Refer to the file name structure table under Section 5 / 6.

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|--|---------------------|---|----------|----------------|-----------|-------------|------------------|--|---|
| | | | Type | Condition Rule | | | | | |
| 6.4.1 SUBMISSION FILE HEADER (mandatory record) | | | | | | | | | |
| 1. | Section Identifier | To identify the start of the section as well as identifying the type of section | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = H, where H = Header | |
| 2. | Header Type | To indicate the type of header in order to differentiate between various types | M | | A | VAR | 1:3 | <ul style="list-style-type: none"> Must = GH, where GH = General Header | |
| 3. | Message Create Date | Date and time that the message was created | M | | FT | FIX | 19:19 | <ul style="list-style-type: none"> Format must be: CCYY-MM-DDThh:mm:ss 24h time format must be used | <ul style="list-style-type: none"> Must be less than or equal to today's date |
| 4. | File Layout Version | The version of the delimited file layout that is being submitted. Sequential number, which increments with one every time that the file layout version changes once files are being submitted to the production environment. This number is provided by SARS. | M | | N | VAR | 1:4 | <ul style="list-style-type: none"> Must = 2 Value must not contain a decimal point <p>Note – SARS will only support the version(s) specified above</p> | <ul style="list-style-type: none"> Must be greater than or equal to 1 and less than or equal to 9999 |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|------------------------|---|----------|--|-----------|-------------|--|--|--|
| | | | Type | Condition Rule | | | | | |
| 5. | Unique File ID | The submitting source must create this field when data is submitted to SARS. This field will uniquely identify this file when coupled with the source. This value must not be repeated by the submitting source (e.g. use the date time with some other unique number). This field will also be used to link the records to the original file. The field must be generated by the software from which the entity is submitting the data to SARS. When SARS sends the response file, the Unique File ID in the response file must be equal to the Unique File ID obtained from the file name of the submitted file | M | | AN | VAR | 1:64 | <ul style="list-style-type: none"> Value must not contain a decimal point Although this field is designed using the definition of AN (as specified in Section 1.2.2 of this document), SARS will also accept dashes “-“ (this is to cater for entities that have chosen to make use of a GUID). Please note this is the only exception to the AN definition that will be permitted and only on this field. | <ul style="list-style-type: none"> Must be unique per submission and across submissions per submitting entity |
| 6. | SARS Request Reference | In the scenario where SARS sends a request file to the entity requesting data, SARS provides this reference number to use in the file to be submitted to SARS. SARS also uses this reference number when responding to the taxpayer on files submitted to SARS | O | b) If Data Type Being Supplied = I3S, then this field must be left blank | AN | VAR | <ul style="list-style-type: none"> 0:0– If this field is left blank 1:64– If this field is completed | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|--------------------------|---|----------|----------------|-----------|-------------|------------------|--|---|
| | | | Type | Condition Rule | | | | | |
| 7. | Test Data Indicator | This should be used to indicate if the data is for testing or is live data and should be processed. The purpose of the field is to avoid test data accidentally being processed in production and allow the source to test their submission without it being processed. | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = T or L, where T = Test and L = Live | <ul style="list-style-type: none"> A test file with Field 7 = T will only be allowed in the test environment. A production file with Field 7 = L will only be allowed in the production environment. |
| 8. | Data Type Being Supplied | When data is submitted to SARS, this field indicates the type of data that can be found in the file, e.g. Dividends tax, VAT supporting data. When SARS sends a response on a file submitted, SARS indicates the data type on which the response is based. | M | | AN | FIX | 3:3 | <ul style="list-style-type: none"> Must = I3S, where I3S = IT3(s) supporting data | |
| 9. | Channel Identifier | Identifies the channel from which the file was submitted, e.g. Connect Direct The channel, from which the file was submitted to SARS, must generate this identifier. | M | | AN | VAR | 1:10 | <ul style="list-style-type: none"> Must = CD or HTTPS, where CD = Connect Direct, HTTPS = Hypertext Transfer Protocol | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|-------------------|--|----------|----------------|-----------|-------------|------------------|---|--|
| | | | Type | Condition Rule | | | | | |
| 10. | Source Identifier | <p>This identifies the file submitter and contains the security token. This value will be supplied by SARS if the C:D or HTTPS channels are used.</p> <p>Note – For testing purposes please refer to the SARS website where a value will be supplied that can be used in the interim. This value will only be applicable for test purposes and will not be accepted in the production environment.</p> | M | | FT | FIX | 144:144 | | <ul style="list-style-type: none"> Validate that this value = the value supplied by SARS |
| 11. | Group ID | <p>If the amount of data requires that it be sent in multiple files, a unique Group ID must be created on the submitting entity's system to be able to link the multiple files to the one group</p> | M | | AN | VAR | 1:64 | <ul style="list-style-type: none"> Although this field is designed using the definition of AN (as specified in Section 1.2.2 of this document), SARS will also accept dashes "-" (this is to cater for entities that have chosen to make use of a GUID). Please note this is the only exception to the AN definition that will be permitted and only on this field | <ul style="list-style-type: none"> Must not be equal to a Group ID used in a previously successfully submitted group file submission per submitting entity. |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|-------------|---|----------|----------------|-----------|-------------|------------------|--|--|
| | | | Type | Condition Rule | | | | | |
| 12. | Group Total | <p>Number of files that make up a group, e.g. if the amount of data requires three files to be submitted, then the Group Total must be 3.</p> <p>For example, where it is required for data to be submitted in one file and the file is too large to accommodate the submission in a single file, the file can be split into smaller more manageable files and this field must then indicate the total number of files that make up the submission.</p> <p>“Note: If a group of files is submitted, the files will be kept until all the files as indicated by the Group Total have been received before the files are processed. If all the files have not been received within 5 working days, the files will be rejected as an incomplete group”</p> | M | | N | VAR | 1:4 | <ul style="list-style-type: none"> Value must not contain a decimal point | <ul style="list-style-type: none"> Must = 1 <p>Note: Grouping functionality is no longer required as subsequent to initial implementation SARS added a duplicate file recognition capability.</p> |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|-----------------------------|--|----------|---|-----------|-------------|---|--|--|
| | | | Type | Condition Rule | | | | | |
| 13. | Unique Group Item ID | The number of this file in the group. This number must be an incrementing number beginning at one for each group submission, and incrementing by 1 for each file in the group. E.g. if this is the second file of the group this field must be 2. | M | | N | VAR | 1:4 | <ul style="list-style-type: none"> Value must not contain a decimal point | <ul style="list-style-type: none"> Must be equal to or greater than 1 Must be less than or equal to the Group Total Must be submitted in sequence |
| 14. | Source System | The name of the system from where the data was generated, e.g. Pastel or SAP | M | | FT | VAR | 1:30 | | |
| 15. | Source System Version | The version number system, e.g. 1.1.7. | M | | FT | VAR | 1:10 | | |
| 16. | Contact Person Name | The full names of the business person to be contacted with queries related to this file. | M | | FT | VAR | 1:100 | | |
| 17. | Contact Person Surname | The surname of the business person to be contacted with queries related to this file. | M | | FT | VAR | 1:120 | | |
| 18. | Business Telephone Number 1 | The primary contact telephone number for business contact person Include country code if not South African number (e.g. 0044 for the United Kingdom). | C | a) At least one of Business Telephone Number 1 or the Cell Phone Number field must be completed | AN | VAR | <ul style="list-style-type: none"> 0:15 – No condition met 9:15 – Condition met | <ul style="list-style-type: none"> Only numeric values are allowed No spaces are allowed + is not allowed Value must not contain a decimal point | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|--|-----------------------------|--|----------|---|-----------|-------------|---|--|---|
| | | | Type | Condition Rule | | | | | |
| 19. | Business Telephone Number 2 | A secondary contact telephone number for business contact person Include country code if not South African number (e.g. 0044 for the United Kingdom). | O | | AN | VAR | <ul style="list-style-type: none"> 0:0 – if this field is blank 9:15 – if this field is completed | <ul style="list-style-type: none"> Only numeric values are allowed No spaces are allowed + is not allowed Value must not contain a decimal point | |
| 20. | Cell Phone Number | The cell phone number of the business contact person Include country code if not South African number (e.g. 0044 for the United Kingdom). | C | a) At least one of Business Telephone Number 1 or the Cell Phone Number field must be completed | AN | VAR | <ul style="list-style-type: none"> 0:15 – No condition met 9:15 – Condition met | <ul style="list-style-type: none"> Only numeric values are allowed No spaces are allowed + is not allowed Value must not contain a decimal point | |
| 21. | Contact Email | The email address for the business contact person | M | | FT | VAR | 5:80 | <ul style="list-style-type: none"> Must contain one @ sign Must contain a domain which must be indicated with a dot (.) | |
| 6.4.2 SUBMITTING ENTITY DATA (mandatory record) | | | | | | | | | |
| 22. | Section Identifier | To identify the start of the section as well as identifying the type of section | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = H, where H = Header | |
| 23. | Header Type | To indicate the type of header in order to differentiate between various types. | M | | A | VAR | 1:3 | <ul style="list-style-type: none"> Must = SE, where SE = Submitting Entity | |
| 24. | Submission Tax Year | Tax year to which the certificate applies in respect of the submission period | M | | N | FIX | 4:4 | <ul style="list-style-type: none"> Format CCYY | <ul style="list-style-type: none"> Must be greater than or equal to 2016 |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|-------------------|---|----------|----------------|-----------|-------------|------------------|--|--|
| | | | Type | Condition Rule | | | | | |
| 25. | Period Start Date | The starting date for the period that is reported by this IT3 extract | M | | FT | FIX | 10:10 | <ul style="list-style-type: none"> Format CCYY-MM-DD | <ul style="list-style-type: none"> Date must fall within the Submission Tax Year |
| 26. | Period End Date | The ending date for the period that is reported by this IT3 extract | M | | FT | FIX | 10:10 | <ul style="list-style-type: none"> Format CCYY-MM-DD | <ul style="list-style-type: none"> Date must fall within the Submission Tax Year |
| 27. | Nature of Person | The type/ category of the submitting entity. | M | | FT | VAR | 4:33 | <ul style="list-style-type: none"> Refer to Appendix A for code table | <ul style="list-style-type: none"> Value must not = INDIVIDUAL or FOREIGN_INDIVIDUAL or INDIVIDUAL_ESTATE |
| 28. | Registered Name | Registered Name of the submitting entity | M | | FT | VAR | 1:120 | | |
| 29. | Trading Name | The name the Submitting Entity is trading under. | M | | FT | VAR | 1:120 | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|-------------------------------|--|----------|--|-----------|-------------|--|---|-------------------|
| | | | Type | Condition Rule | | | | | |
| 30. | Registration Number | The registration number of the Submitting Entity | C | <ul style="list-style-type: none"> If the value of Nature of person (Field 27) = PUBLIC_CO or PRIVATE_CO or INTERVIVOS_TRUST or RETIREMENT_FUND or CLOSE_CORPORATION or FOREIGN_COMPANY, then Registration number (Field 30) is Mandatory. For any other Nature of person (Field 27), the field can be left blank. | FT | VAR | <ul style="list-style-type: none"> 0:15 – Condition met 0:0 – field left blank | <ul style="list-style-type: none"> If the value of Nature of person (Field 27) = PUBLIC_CO or PRIVATE_CO, then the following validation must be applied: Refer to Appendix K for the applicable validation that must be applied. | |
| 601 | Regulator Registration Number | Regulator Registration Number for Submitting Entity (e.g. Financial Sector Conduct Authority (FSCA) registration number) | O | | FT | 0:50 | | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|---|-----------------------|---|----------|--|-----------|-------------|---|--|---|
| | | | Type | Condition Rule | | | | | |
| 602 | Regulator Designation | Insert the Regulator Designation e.g. FSCA | C | If Regulator Registration Number (Field 601) contains a value then this field is mandatory, else it must not be completed. | FT | VAR | <ul style="list-style-type: none"> 0:0 – No value 1:30 – Contains a value | | |
| 31. | Tax Reference Number | Tax Reference Number as registered at SARS of submitting entity | M | | N | FIX | 10:10 | <ul style="list-style-type: none"> Refer to Appendix I – Modulus 10 Validation | <ul style="list-style-type: none"> Tax reference number can only start with 0, 1, 2, 3, 7 or 9 |
| 32. | Universal Branch Code | This is the universal Branch code of the submitting entity | O | | N | VAR | 0:6 | | |
| 33. | Postal address line 1 | The first line of the submitting entity's postal address. | M | | FT | VAR | 1:100 | | |
| 34. | Postal address line 2 | The second line of the submitting entity's postal address. | O | | FT | VAR | 0:100 | | |
| 35. | Postal address line 3 | The third line of the submitting entity's postal address. | O | | FT | VAR | 0:100 | | |
| 36. | Postal address line 4 | The fourth line of the submitting entity's postal address. | O | | FT | VAR | 0:100 | | |
| 37. | Postal code | The postal code of the submitting entity's postal address. | M | | ANS | VAR | 1:10 | | |
| 6.4.3 ACCOUNT HOLDER DEMOGRAPHIC DATA (mandatory record) | | | | | | | | | |
| 38. | Section Identifier | To identify the start of the section as well as identifying the type of section | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = B, where B = Body | |
| 39. | Record Type | Type of transaction | M | | AN | VAR | 1:6 | <ul style="list-style-type: none"> Must = AHDD, where AHDD= Account Holder Demographic Data | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|---------------|---|----------|----------------|-----------|-------------|------------------|--|--|
| | | | Type | Condition Rule | | | | | |
| 40. | Record Status | Indicates the status of the record, whether it is a new record, an adjusted record or a record that must be deleted | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Record status can only be one of: N = New Record; C = Correction D = Delete record <p>Note: The statuses must be used as follows:</p> <ul style="list-style-type: none"> N – Indicate a new record that has not been submitted before; C – Indicate that a previously submitted record is amended; D – Indicate that a previously submitted record must be deleted. | |
| 41. | Unique Number | The taxpayer's system must generate a unique number for each record. In the response file, the unique number would be the number specified in the file submitted to SARS to enable the submitting entity's source system to identify the line that is being responded on by SARS. | M | | FT | VAR | 1:100 | | <ul style="list-style-type: none"> If the record status (Field 40) = C or D, then this number must contain the number that was originally submitted Must be unique within the section across all files |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|-------------------|---|----------|----------------|-----------|-------------|------------------|--|--|
| | | | Type | Condition Rule | | | | | |
| 42. | Row Number | Number of the row in the file, sequential number starting at 1 for every file submitted to SARS. In the response file, this must be the rejected row(s) from the incoming file. The row number field must start at 1 for every new file and must increment by 1 for every new row added that is classed as a body record in the file. The last body record row number in the file must be equal to the total records supplied in the trailer. This would imply that for every file the body records start at 1 and increment by 1 for each record regardless of how many different sections there might be in the body, for files where there are multiple sections in the body. | M | | N | VAR | 1:10 | <ul style="list-style-type: none"> An incrementing number per record beginning at 1 for each file | <ul style="list-style-type: none"> Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B |
| 43. | I3S Unique Number | IT3(s) unique account holder number | M | | FT | VAR | 1:36 | | <ul style="list-style-type: none"> Must be unique within this section across all files |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|------------------------------------|---|----------|--|-----------|-------------|---|---|-------------------|
| | | | Type | Condition Rule | | | | | |
| 44. | Account Holder FICA Status | This is the FICA status of an account. Use the value "FICA exempt = E" for exempted accounts (e.g. for historic FICA Exemption 17 accounts). | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = Y, N or E, where Y = FICA successful, N = Not FICA'd and E = FICA exempt. | |
| 45. | Account Holder Surname | Personal particulars – Surname of the individual Note: If the Account Holder FICA status (Field 44) is N or E, then Account Holder Surname may be captured as "UNKNOWN" | M | | FT | VAR | 1:120 | | |
| 46. | Account Holder Initials | Personal particulars – Initials applicable only to individuals | CW | <ul style="list-style-type: none"> If Account Holder FICA status (Field 44) is Y then Account Holder Initials are Mandatory | FT | VAR | <ul style="list-style-type: none"> 1:30 – Condition met 0:30 – No condition met | | |
| 47. | Account Holder Names | Personal particulars – All the names of the individual (excluding Surname). | C | <ul style="list-style-type: none"> If Account Holder FICA status (Field 44) is Y then Account Holder Names Mandatory | FT | VAR | <ul style="list-style-type: none"> 1:100 – Condition met 0:100 – No condition met | <ul style="list-style-type: none"> Names must be separated by a single space | |
| 48. | Account Holder Identification Type | This field defines the type of identification that will be provided in the identification number field | M | | AN | FIX | 3:3 | <ul style="list-style-type: none"> Refer to Appendix G for code table Only allow Code = 001, 002, 003 or 009. | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|--|--|----------|---|-----------|-------------|---|---|-------------------|
| | | | Type | Condition Rule | | | | | |
| 49. | Account Holder Identification Number | Uniquely identifies the account holder If only an "internal Identification Number" is available, then use Account Holder Identification Type (Field 40) = 009 and include it in this field. | M | | FT | VAR | 1:30 | <ul style="list-style-type: none"> If Identification type (Field 48) = 001, then refer to Appendix J for the ID validation that must be applied If no Identification Number (not even an Internal Identification Number) is available, then use Account Holder Identification Type (Field 48) = 009 and include "NOIDNUMBER" in this field. | |
| 50. | Account Holder Passport Country of Issue | Indicates the country that issued the passport | C | <ul style="list-style-type: none"> If identification type (Field 48) = 003, then Account Holder Passport Country of Issue is mandatory | AN | FIX | <ul style="list-style-type: none"> 2:2 – Condition met 0:0 – No condition met | <ul style="list-style-type: none"> Refer Appendix F Country Codes | |
| 51. | Account Holder Income tax reference number | SARS assigned Income tax reference number – Personal particulars | O | | N | FIX | 0:10 | <ul style="list-style-type: none"> Modulus 10 check for IT reference number. Refer to Appendix I for the modulus 10 check The first character can only be 0, 1, 2, 3, or 9 | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|--|--|----------|---|-----------|-------------|--|---|-------------------|
| | | | Type | Condition Rule | | | | | |
| 52. | Account Holder Date of Birth | Account Holder date of birth | C | <ul style="list-style-type: none"> If identification type (Field 48) = 001 or 003, and Account Holder FICA Status (Field 44) = Y, then Account Holder Date of Birth is Mandatory, Else this field is Optional | FT | VAR | <ul style="list-style-type: none"> 0:10 – no condition met 10:10 – condition met | <ul style="list-style-type: none"> Format CCYY-MM-DD Date must not be greater than the current date If no data available, then insert "0001-01-01" | |
| 53. | Account Holder South African resident for tax purposes indicator | Account Holder South African resident for tax purposes indicator | C | <ul style="list-style-type: none"> If Account Holder Nature of Person (Field 54) = INDIVIDUAL, FOREIGN_INDIVIDUAL, or INDIVIDUAL_ESTATE, then the field is mandatory; optional for all other NoPs | A | VAR | <ul style="list-style-type: none"> 0:1 – no condition met 1:1 – condition met | <ul style="list-style-type: none"> If one or more country of residence for tax purposes are recorded on the client record: <ul style="list-style-type: none"> If RSA only then report "Y" – Yes If RSA and other countries then report "Y" – Yes If no RSA record then report "N" – No If no country of residence for tax purposes was recorded for the client, then report "U" – Unknown | |
| 54. | Account Holder Nature of person | Nature of person code | M | | FT | VAR | 10:33 | <ul style="list-style-type: none"> Refer to Appendix A for code table Only allow the following nature of person: INDIVIDUAL, FOREIGN_INDIVIDUAL, INDIVIDUAL_ESTATE | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|--|---|----------|--|-----------|-------------|---|------------------|-------------------|
| | | | Type | Condition Rule | | | | | |
| 55. | Account Holder Address Details – Physical: Unit number | Indicates unit number of the Account Holder Physical address. | O | | AN | VAR | 0:8 | | |
| 56. | Account Holder Address Details – Physical: Complex | Indicates the complex name of the Account Holder Physical address. | O | | FT | VAR | 0:27 | | |
| 57. | Account Holder Address Details – Physical: Street Number | Indicates the street number of the Account Holder Physical address. | O | | AN | VAR | 0:8 | | |
| 58. | Account Holder Address Details – Physical: Street/Name of Farm | Indicates the street / name of farm of the Account Holder Physical address. | C | <ul style="list-style-type: none"> • If Account Holder FICA Status = Y <ul style="list-style-type: none"> ○ At least one, Physical address or Postal address must be completed ○ If Account Holder Postal Address Line 1 is not completed this field is mandatory • If Account Holder FICA status = N or E this field is optional | FT | VAR | <ul style="list-style-type: none"> • 0:27 – no condition met • 1:27 – condition met | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|--|--|----------|--|-----------|-------------|---|------------------|-------------------|
| | | | Type | Condition Rule | | | | | |
| 59. | Account Holder Address Details – Physical: Suburb/District | Indicates the suburb / district of Account Holder Physical address | C | <ul style="list-style-type: none"> If Account Holder Address Details – Physical: Street/Name of Farm is completed this field is conditional – at least one the Suburb/ District field or the City/Town fields must be completed | FT | VAR | <ul style="list-style-type: none"> 0:36 – no condition met 1:36 – condition met | | |
| 60. | Account Holder Address Details – Physical: City/Town | Indicates the city / town of Account Holder Physical address | C | <ul style="list-style-type: none"> If Account Holder Address Details – Physical: Street/Name of Farm is completed this field is conditional – at least one the Suburb/ District field or the City/Town fields must be completed | FT | VAR | <ul style="list-style-type: none"> 0:36 – no condition met 1:36 – condition met | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|--|--|----------|---|-----------|-------------|---|---|---|
| | | | Type | Condition Rule | | | | | |
| 61. | Account Holder Address Details – Physical: Postal Code | Indicates the postal code of the Account Holder Physical address | C | <ul style="list-style-type: none"> If Account Holder Address Details – Physical: Street/Name of Farm is completed, this field is mandatory | ANS | VAR | <ul style="list-style-type: none"> 0:10 – no condition met 1:10 – condition met | | <ul style="list-style-type: none"> Use “0000” if code is not available |
| 62. | Postal Address same as Physical Address indicator | Indicates if the Account Holder Postal Address is the same as the physical address | O | | A | VAR | 0:1 | <ul style="list-style-type: none"> Must = “Y” or “N”, where Y = Yes and N = No | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|--------------------------------------|--|----------|---|-----------|-------------|---|------------------|-------------------|
| | | | Type | Condition Rule | | | | | |
| 63. | Account Holder Postal Address Line 1 | Line 1 of the Postal address of Account Holder | C | <ul style="list-style-type: none"> • If Account Holder FICA Status = Y <ul style="list-style-type: none"> ○ At least one Physical address or Postal address field must be completed ○ If Account Holder Address Details – Physical: Street/Name of Farm is not completed this field is mandatory • If Account Holder FICA status = N or E this field is optional | FT | VAR | <ul style="list-style-type: none"> • 0:100 – no condition met • 1:100 – condition met | | |
| 64. | Account Holder Postal Address Line 2 | Line 2 of the Postal address of Account Holder | O | | FT | VAR | 0:100 | | |
| 65. | Account Holder Postal Address Line 3 | Line 3 of the Postal address of Account Holder | O | | FT | VAR | 0:100 | | |
| 66. | Account Holder Postal Address Line 4 | Line 4 of the Postal address of Account Holder | O | | FT | VAR | 0:100 | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|----------------------------|--|----------|--|-----------|-------------|---|--|---|
| | | | Type | Condition Rule | | | | | |
| 67. | Account Holder Postal Code | Postal code of the Account Holder | C | <ul style="list-style-type: none"> If Account Holder Postal Address Line 1 is completed this field is mandatory | ANS | VAR | <ul style="list-style-type: none"> 0:10 – no condition met 1:10 – condition met | | <ul style="list-style-type: none"> Use "0000" if code is not available |
| 400 | Telephone Number | <p>Telephone number for the account holder / representative</p> <p>Include country code if not South African number (e.g. 0044 for the United Kingdom).</p> | O | | AN | VAR | <ul style="list-style-type: none"> 0:0 – if this field is blank 9:15 – if this field is completed | <ul style="list-style-type: none"> Only numeric values are allowed No spaces are allowed + is not allowed Value must not contain a decimal point National numbers must start with 0 International numbers must start with 00 | |
| 401 | Cell Phone Number | <p>Cell phone number for the account holder / representative</p> <p>Include country code if not South African number (e.g. 0044 for the United Kingdom).</p> | M | | AN | VAR | <ul style="list-style-type: none"> 9:15 | <ul style="list-style-type: none"> Only numeric values are allowed No spaces are allowed + is not allowed Value must not contain a decimal point National numbers must start with 0 International numbers must start with 00 Insert "9999999999999999" if no information available. | |
| 402 | Contact Email | Email for the account holder / representative. | M | | FT | VAR | <ul style="list-style-type: none"> 5:80 | <ul style="list-style-type: none"> Must contain one @ sign Must contain a domain which must be indicated with a dot (.) Insert "NO@EMAIL.COM" if no information available. | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|---|--------------------|---|----------|----------------|-----------|-------------|------------------|---|-------------------|
| | | | Type | Condition Rule | | | | | |
| 6.4.4 ACCOUNT HOLDER FINANCIAL DATA (one to many relationship with Account Holder Demographic Data) (mandatory record) | | | | | | | | | |
| 68. | Section Identifier | To identify the start of the section as well as identifying the type of section | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = B, where B = Body | |
| 69. | Record Type | Type of transaction | M | | AN | VAR | 1:6 | <ul style="list-style-type: none"> Must = AHFD, where AHFD = Account Holder Financial Data | |
| 70. | Record Status | Indicates the status of the record, whether it is a new record, an adjusted record or a record that must be deleted | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Record status can only be one of: N = New Record; C = Correction D = Delete record <p>Note: The statuses must be used as follows:</p> <ul style="list-style-type: none"> N – Indicate a new record that has not been submitted before; C – Indicate that a previously submitted record is amended; D – Indicate that a previously submitted record must be deleted. | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|---------------|--|----------|----------------|-----------|-------------|------------------|------------------|--|
| | | | Type | Condition Rule | | | | | |
| 71. | Unique Number | The taxpayer's system must generate a unique number for each record. In the response file, the unique number would be the number specified in the file submitted to SARS to enable the submitting entity's source system to identify the line that is being responded on by SARS | M | | FT | VAR | 1:100 | | <ul style="list-style-type: none"> If the record status (Field 70) = C or D, then this number must contain the number that was originally submitted Must be unique within the section across all files |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|-------------------|--|----------|----------------|-----------|-------------|------------------|--|--|
| | | | Type | Condition Rule | | | | | |
| 72. | Row Number | Number of the row in the file, sequential number starting at 1 for every file submitted to SARS. In the response file, this must be the rejected row(s) from the incoming file. The row number field must start at 1 for every new file and must increment by 1 for every new row added that is classed as a body record in the file. The last body record row number in the file must be equal to the total records supplied in the trailer. This would imply that for every file the body records start at 1 and increment by 1 for each record regardless of how many different sections there might be in the body, for files where there are multiple sections in the body | M | | N | VAR | 1:10 | <ul style="list-style-type: none"> An incrementing number per record beginning at 1 for each file Value must not contain a decimal point | <ul style="list-style-type: none"> Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B |
| 73. | I3S Unique Number | IT3(s) unique account holder number | M | | FT | VAR | 1:36 | | <ul style="list-style-type: none"> Must be equal to an I3S Unique Number where Record Type = AHDD |
| 74. | Account Number | Transaction account number Provide Account Number recognisable to Account Holder – do not include internal identifiers. | M | | FT | VAR | 1:50 | <ul style="list-style-type: none"> Account Number must be provided. If no Account Number available, then insert "NO ACCOUNT NUMBER". | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|--------------------|--|----------|----------------|-----------|-------------|------------------|--|---|
| | | | Type | Condition Rule | | | | | |
| 75. | Account Type | Account type | M | | N | VAR | 2:2 | <ul style="list-style-type: none"> Refer to Appendix E for valid Account Types. IF Field 74 – Account Number = “NO ACCOUNT NUMBER”, THEN value must be Account Type = “23” – No account type, ELSE value of Account Type = “23” – No account type IS NOT ALLOWED IF Field 74 – Account Number IS NOT “NO ACCOUNT NUMBER”, THEN value must be = “19” – Tax Free Investment | |
| 901 | Sharia Indicator | Indicates if the account is classified as Sharia or not | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> “Y” – if Sharia “N” – if not Sharia “U” – if Unknown or not applicable | |
| 76. | Opening Balance | Opening balance on the start date | M | | N | VAR | 4:18 | <ul style="list-style-type: none"> If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal Must always have 2 values after the point to denote cent Allow negative and positive values. For negative values, the – sign must display before the value | |
| 77. | Account Start Date | The active period starts with the Account Opening Date or the first day of the Submission tax year, whichever is later | M | | FT | FIX | 10:10 | <ul style="list-style-type: none"> Format CCYY-MM-DD | <ul style="list-style-type: none"> The date must be less than today’s date |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|--|---|----------|--|-----------|-------------|--|---|---|
| | | | Type | Condition Rule | | | | | |
| 78. | Closing Balance | Closing balance on the end date. This is the opening balance minus debits plus credits on the account. | M | | N | VAR | 4:18 | <ul style="list-style-type: none"> If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal Must always have 2 values after the point to denote cent Allow negative and positive values. For negative values, the – sign must display before the value | |
| 79. | Account Closing Date | The active period ends with the Account Closing Date or the last day of the Submission tax year, whichever occurs first | M | | FT | FIX | 10:10 | <ul style="list-style-type: none"> Format CCYY-MM-DD | <ul style="list-style-type: none"> The date must be less than today's date |
| 80. | Net Return on Investment – source code | Net Return on Investment – source code as associated with Field 81 (Net Return on Investment) | C | <ul style="list-style-type: none"> If Net Return on Investment (Field 81) contains a value, then this field is Mandatory Else if Net Return on Investment (Field 81) does not contain a value then this field is NULL. | N | FIX | <ul style="list-style-type: none"> 4:4 – if condition met 0:0 – if condition not met | <ul style="list-style-type: none"> Refer to Appendix N (Section 7.15) for source codes. Value has to be 4239 or 4240. | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|--------------------------|---|----------|--|-----------|-------------|---|---|-------------------|
| | | | Type | Condition Rule | | | | | |
| 81. | Net Return on Investment | <p>Net Return on Investment Rand value for tax period.</p> <p>As an example this could include an increase in interest plus an increase in dividends value minus a loss in capital gains. In such a case the net amount could be positive or negative, depending on the values.</p> <p>Don't allow negative values because the associated source code Field 80 (Net Return on Investment – source code) will determine if it is a loss or profit.</p> | C | <ul style="list-style-type: none"> If Interest (Field 83) or Dividends (Field 85) or Capital gain / loss (Field 87) or Other (Field 802) were completed, then this field is Optional, Else this field is Mandatory | N | VAR | <ul style="list-style-type: none"> 0:0 – if field is not completed 4:18 – if field is completed | <ul style="list-style-type: none"> If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal Must always have 2 values after the point to denote cent Values could be zero (0) or more Don't allow negative values | |
| 82. | Interest – source code | Interest for reporting period source code. | C | <ul style="list-style-type: none"> If Interest (Field 83) contains a value, then this field is Mandatory Else if Interest (Field 83) does not contain a value then this field is NULL. | N | FIX | <ul style="list-style-type: none"> 4:4 – if field completed 0:0 – if field not completed | <ul style="list-style-type: none"> Refer to Appendix N (Section 7.15) for source codes. Value has to be 4241. | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|-------------------------|---|----------|--|-----------|-------------|---|---|-------------------|
| | | | Type | Condition Rule | | | | | |
| 83. | Interest | Interest for reporting period. If Interest is not applicable to product then complete zero (0) value. | C | <ul style="list-style-type: none"> If Net Return on Investment (Field 81) was <u>not</u> completed, then this field is Mandatory. | N | VAR | <ul style="list-style-type: none"> 4:18 – if field completed 0:0 – if field not completed | <ul style="list-style-type: none"> If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal Must always have 2 values after the point to denote cent Values could be zero (0) or more Don't allow negative values | |
| 84. | Dividends – source code | Dividend value source code. | C | <ul style="list-style-type: none"> If Dividends (Field 85) contains a value, then this field is Mandatory Else if Dividends (Field 85) does not contain a value then this field is NULL. | N | FIX | <ul style="list-style-type: none"> 4:4 – if condition met 0:0 – if condition not met | <ul style="list-style-type: none"> Refer to Appendix N (Section 7.15) for source codes. Value has to be 4242. | |
| 85. | Dividends | Dividend value for reporting period. If Dividends is not applicable to product, then complete zero (0.00) value. | C | <ul style="list-style-type: none"> If Net Return on Investment (Field 81) was <u>not</u> completed, then this field is Mandatory. | N | VAR | <ul style="list-style-type: none"> 4:18 – if field completed 0:0 – if field not completed | <ul style="list-style-type: none"> If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal Must always have 2 values after the point to denote cent Values could be zero (0) or more Don't allow negative values | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|-----------------------|---|----------|--|-----------|-------------|---|---|-------------------|
| | | | Type | Condition Rule | | | | | |
| 86. | Capital – source code | Capital – source code for reporting period. | C | <ul style="list-style-type: none"> If Capital gain / loss (Field 87) contains a value, then this field is Mandatory Else if Capital gain / loss (Field 87) does not contain a value then this field is NULL. | N | FIX | <ul style="list-style-type: none"> 4:4 – if condition met 0:0 – if condition not met | <ul style="list-style-type: none"> Refer to Appendix N (Section 7.15) for source codes. Value has to be 4243 or 4244. | |
| 87. | Capital gain / loss | <p>Capital gain / loss for reporting period.</p> <p>Don't allow negative values because the associated source code Field 86 (Capital – source code) will determine if it is a gain or loss.</p> | C | <ul style="list-style-type: none"> If Net Return on Investment (Field 81) was <u>not</u> completed, then this field is Mandatory. | N | VAR | <ul style="list-style-type: none"> 4:18 – if field completed 0:0 – if field not completed | <ul style="list-style-type: none"> If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal Must always have 2 values after the point to denote cent Values could be zero (0) or more Don't allow negative values | |
| 801 | Other – source code | <p>Other – source code for reporting period.</p> <p>Used for e.g. Manufactured Dividends.</p> | C | <ul style="list-style-type: none"> If Other (Field 802) contains a value, then this field is Mandatory Else if Other (Field 802) does not contain a value then this field is NULL. | N | FIX | <ul style="list-style-type: none"> 4:4 – if condition met 0:0 – if condition not met | <ul style="list-style-type: none"> Refer to Appendix N (Section 7.15) for source codes. Value has to be 4257. | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|--|---|----------|--|-----------|-------------|---|---|-------------------|
| | | | Type | Condition Rule | | | | | |
| 802 | Other | Other value for reporting period. Used for e.g. Manufactured Dividends. | C | <ul style="list-style-type: none"> If Net Return on Investment (Field 81) was <u>not</u> completed, then this field is Mandatory. | N | VAR | <ul style="list-style-type: none"> 4:18 – if field completed 0:0 – if field not completed | <ul style="list-style-type: none"> If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal Must always have 2 values after the point to denote cent Values could be zero (0) or more Don't allow negative values | |
| 88. | Market Value at End of Submission Period | Market Value at End of Submission Period. This is the cash value to be received by the investor if paid out on this date. | M | | N | VAR | 4:18 | <ul style="list-style-type: none"> If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal Must always have 2 values after the point to denote cent Allow negative and positive values. For negative values, the – sign must display before the value | |
| 89. | Transaction Value – Total Indicator | To indicate if the record data supplied in the Account Transactional Data (ATD) section would be totals or transactional data | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Must be Y = Yes ATD section will contain total values or N = No ATD section will contain per transaction values (not totals) | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|--|--------------------|---|----------|----------------|-----------|-------------|------------------|--|-------------------|
| | | | Type | Condition Rule | | | | | |
| <p>6.4.5 ACCOUNT TRANSACTIONAL DATA (one to many relationship with ACCOUNT HOLDER FINANCIAL DATA) (mandatory record)</p> <p>If Transaction Value – Total Indicator (Field 89) = Y <u>then</u> allow only one record per unique Transaction Type (Field 98) being used in this section. If Transaction Value – Total Indicator (Field 89) = N <u>then</u> allow more than one record per unique Transaction Type (Field 98) being used in this section. For declaration purposes a summation of Transaction Values per unique Transaction Type (Field 98) will be made to be the total value.</p> <p><u>This section must contain both the following record types (report R 0.00 in the Transaction Value – Field 100, if there were no transactions for the reporting period):</u> Transaction Type (Field 98) = 01 and Assigned Source Code (Field 99) = 4219 Transaction Type (Field 98) = 04 and Assigned Source Code = 4248</p> <p><u>This section must contain both the following record types, if Transaction Date (Field 97) >= 2018-03-01 (report R 0.00 in the Transaction Value – Field 100, if there were no transactions for the reporting period):</u> Transaction Type (Field 98) = 02 and Assigned Source Code = 4246 Transaction Type (Field 98) = 03 and Assigned Source Code = 4247</p> | | | | | | | | | |
| 90. | Section Identifier | To identify the start of the section as well as identifying the type of section | M | | A | FIX | 1:1 | • Must = B, where B = Body | |
| 91. | Record Type | Type of transaction | M | | AN | VAR | 1:6 | • Must = ATD, where ATD = Account Transactional Data | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|---------------|--|----------|----------------|-----------|-------------|------------------|---|--|
| | | | Type | Condition Rule | | | | | |
| 92. | Record Status | Indicates the status of the record, whether it is a new record, an adjusted record or a record that must be deleted | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Record status can only be one of: N = New Record; C = Correction D = Delete record <p>Note: The statuses must be used as follows:</p> <ul style="list-style-type: none"> N – Indicate a new record that has not been submitted before; C – Indicate that a previously submitted record is amended; D – Indicate that a previously submitted record must be deleted. | |
| 93. | Unique Number | The taxpayer's system must generate a unique number for each record. In the response file, the unique number would be the number specified in the file submitted to SARS to enable the submitting entity's source system to identify the line that is being responded on by SARS | M | | FT | VAR | 1:100 | | <ul style="list-style-type: none"> If the record status (Field 92) = C or D, then this number must contain the number that was originally submitted Must be unique within the section across all files |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|-------------------------------|--|----------|----------------|-----------|-------------|------------------|--|--|
| | | | Type | Condition Rule | | | | | |
| 94. | Row Number | Number of the row in the file, sequential number starting at 1 for every file submitted to SARS. In the response file, this must be the rejected row(s) from the incoming file. The row number field must start at 1 for every new file and must increment by 1 for every new row added that is classed as a body record in the file. The last body record row number in the file must be equal to the total records supplied in the trailer. This would imply that for every file the body records start at 1 and increment by 1 for each record regardless of how many different sections there might be in the body, for files where there are multiple sections in the body | M | | N | VAR | 1:10 | <ul style="list-style-type: none"> An incrementing number per record beginning at 1 for each file Value must not contain a decimal point | <ul style="list-style-type: none"> Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B |
| 95. | I3S Unique Number | IT3(s) unique account holder number | M | | FT | VAR | 1:100 | | <ul style="list-style-type: none"> Must be equal to a value of Unique Number (Field 71) – where Record Type = AHFD |
| 96. | Unique Transaction Identifier | Unique transaction identifier from data supplier e.g. Banking system | O | | FT | VAR | 0:100 | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|------------------|---|----------|----------------|-----------|-------------|------------------|---|--|
| | | | Type | Condition Rule | | | | | |
| 97. | Transaction Date | Date of the transaction. If total values are supplied for a reporting period (i.e. non-transactional data) in Field 100 (Transaction Value), then this date should be last day, month and year of the applicable reporting period. | M | | FT | FIX | 10:10 | <ul style="list-style-type: none"> Format must be: CCYY-MM-DD | |
| 98. | Transaction Type | Transaction Type: e.g. Contribution, Transfer In, Transfer Out etc. | M | | N | FIX | 2:2 | <ul style="list-style-type: none"> Must be value from Transaction Type Appendix 7.16 | <ul style="list-style-type: none"> Codes = 02 or 03 (Transfer In or Out) would only be allowed when Transaction Date (Field 97) >= 2018-03-01. |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|----------------------|----------------------|----------|--|-----------|-------------|---|---|-------------------|
| | | | Type | Condition Rule | | | | | |
| 99. | Assigned Source Code | Assigned Source Code | C | <ul style="list-style-type: none"> IF Transaction Type (Field 98) = 01 THEN has to be = 4219. IF Transaction Type (Field 98) = 02 AND Transaction Date (Field 97) >= 2018-03-01 THEN has to be = 4246. IF Transaction Type (Field 98) = 03 AND Transaction Date (Field 97) >= 2018-03-01 THEN has to be = 4247. IF Transaction Type (Field 98) = 04 THEN field has to be = 4248. | N | FIX | <ul style="list-style-type: none"> 0:0 – field contains no value 4:4 – field contains a value | <ul style="list-style-type: none"> Must be value from Source Codes Table Type Appendix 7.15. | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|---------------------------|-------------------------|---|----------|----------------|-----------|-------------|------------------|--|--|
| | | | Type | Condition Rule | | | | | |
| 100. | Transaction Value | Transaction Rand and cent amount Values supplied could be per transaction or it could be a total value for the reporting period. It is to specify in Transaction Value – Total Indicator (Field 89) which option was selected. Only zero and positive values allowed. | M | | N | VAR | 4:18 | <ul style="list-style-type: none"> If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99 Must always have 2 values after the point to denote cent | |
| 6.4.6 FILE TRAILER | | | | | | | | | |
| 101. | Section Identifier | To identify the start of the section as well as identifying the type of section. | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = "T" | |
| 102. | Total Number of Records | This is the sum of all records contained in the body of the delimited file. This sum excludes the header and the trailer records | M | | N | VAR | 1:15 | <ul style="list-style-type: none"> Value must not contain a decimal point | <ul style="list-style-type: none"> Must be greater than or equal to 1 and less than or equal to 999999999999999 Must be equal to the total of all lines with a section identifier of B |

6.5 IT3 Schedule D Data Submission

This section lists all the fields that are required for the IT3 Schedule D file. The table specifies for each field, the required length, provides a description and indicates the relevant validation rules.

Note 1: The number column is used to reference fields in the table for ease of use and does not indicate sequence in the file.

Note 2: The “Required”: “Type” field can have one of the following values:

- M = Mandatory: Implying the field must always be completed
- C = Conditional: Implying the field must always be completed under the defined conditions, else it can be left blank
- O = Optional: Implying the field can be completed if possible
- MW = Mandatory with warning: Implying from a SARS perspective this field is mandatory (as defined above), however due to constraints experienced by the submitting entities to provide the required data, the field can be left blank for a pre-defined time period and SARS will accept a record where such a mandatory field has not been completed. At the applicable time the field will revert to the intended Mandatory type and at such time SARS will reject the records if not completed.
- CW = Conditional with warning: Implying that from a SARS perspective, when the conditions are met, this field is mandatory, however due to constraints experienced by the submitting entities to provide the required data, the field can be left blank for a pre-defined time period and SARS will accept a record where such a field has not been completed under the specified conditions. At the applicable time the field will revert to the intended mandatory type when the conditions are met and at such time SARS will reject the records if not completed.

Note 3: The values for the “Length Type” column has been shortened to VAR (VAR) and FIX (Fixed) in order to save space.

Note 4: Bulk or Real Time submissions:

- Fields marked with Bulk (B) is for submissions via eFiling, HTTPS or C:D.
- Fields marked with Real Time (R) is for submissions via API process (this implementation is for a future phase – not applicable to this BRS).
- Fields can be identified as B/R too, which makes both applicable.

Note 5: In order to enhance readability and understanding of some of the complex validations, some Field names used has been replaced with characters, e.g. Submission Tax Year (Field 24) = X. Where this has been done, the list of field names replaced will appear at the start of the validation. The same character has not necessarily been used throughout for the same field name.

Note 6: File name definition – Refer to the file name structure table under Section 5 / 6.

Note 7: The IT3-02 declaration will be processed by the Submitting Entity (SE) – **and not** on the Reporting Entity (RE) level.

Note 8: All monetary values are in South African Rand.

| IT3(d) File Structure | | | | | | |
|---|---|---------------|--|---------------------------------|-----------------------|-----------------|
| Description | Condition rule | Unique Number | I3T Unique Number > links to > Unique Number | Relational link | Section identifier | Section type |
| SUBMISSION FILE HEADER (Person doing actual submission) | Mandatory Record 1:1 | - | - | - | Header | GH |
| SUBMITTING ENTITY (e.g. Tax Practitioner, Individual or general entity that works with a power of attorney etc) | Mandatory Record 1:1 | - | - | - | Header | SE |
| REPORTING ENTITY: Section 18A Approved Entity / Donation Recipient (Usually non-profit organisation or Trust - cannot be an Individual) | Mandatory Record 1: ∞ | Field 304 | - | - | Body | RE |
| DONOR ENTITY | Conditional Record: If Null Declaration = N Then one or more records must be provided (1:∞), Else If Null Declaration = Y Then No record must be provided (0:0) | Field 404 | Field 406 > links to > Field 304 | Links to: REPORTING ENTITY (RE) | Body | DE |
| DONATION RECORD (e.g. monthly donations one receipt for year, or money + physical goods) | Mandatory Record: For each Donor Entity record there should be 1:∞ Donation record(s) supplied | Field 504 | Field 506 > links to > Field 404 | Links to: DONOR ENTITY (DE) | Body | DR |
| FILE TRAILER | Mandatory Record 1:1 | - | - | - | Trailer | T |

V.8

| No | Field Name | Description | Required | | Bulk (B) or real time I | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|---|---------------------|---|----------|----------------|-------------------------|-----------|-------------|------------------|---|--|
| | | | Type | Condition Rule | | | | | | |
| 6.5.1 SUBMISSION FILE HEADER (Person doing actual submission) (Mandatory Record 1:1) | | | | | | | | | | |
| 1 | Section Identifier | To identify the start of the section as well as identifying the type of section | M | | B/R | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = H, where H = Header | |
| 2 | Header Type | To indicate the type of header in order to differentiate between various types | M | | B/R | A | VAR | 1:3 | <ul style="list-style-type: none"> Must = GH, where GH = General Header | |
| 3 | Message Create Date | Date and time that the message was created | M | | B/R | FT | FIX | 19:19 | <ul style="list-style-type: none"> Format must be: CCYY-MM-DDThh:mm:ss 24h time format must be used | <ul style="list-style-type: none"> Must be less than or equal to today's date |
| 4 | File Layout Version | The version of the delimited file layout that is being submitted. Sequential number, which increments with one every time that the file layout version changes once files are being submitted to the production environment. This number is provided by SARS. | M | | B/R | N | VAR | 1:4 | <ul style="list-style-type: none"> Must = 1 Value must not contain a decimal point <p>Note – SARS will only support the version(s) specified above</p> | <ul style="list-style-type: none"> Must be greater than or equal to 1 and less than or equal to 9999 |
| 5 | Unique File ID | The submitting source must create this field when data is submitted to SARS. This field will uniquely identify this file when coupled with the source. This value must not be | M | | B/R | AN | VAR | 1:64 | <ul style="list-style-type: none"> Value must not contain a decimal point Although this field is designed using the definition of AN (as specified in Section 1.2.2 of this document), SARS will also accept dashes “-“ | <ul style="list-style-type: none"> Must be unique per submission and across submissions per submitting entity |

| No | Field Name | Description | Required | | Bulk (B) or real time I | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|------------------------|---|----------|---|-------------------------|-----------|-------------|--|--|--|
| | | | Type | Condition Rule | | | | | | |
| | | repeated by the submitting source (e.g. use the date time with some other unique number). This field will also be used to link the records to the original file. The field must be generated by the software from which the entity is submitting the data to SARS. When SARS sends the response file, the Unique File ID in the response file must be equal to the Unique File ID obtained from the file name of the submitted file | | | | | | | (this is to cater for entities that have chosen to make use of a GUID). Please note this is the only exception to the AN definition that will be permitted and only on this field. | |
| 6 | SARS Request Reference | In the scenario where SARS sends a request file to the entity requesting data, SARS provides this reference number to use in the file to be submitted to SARS. SARS also uses this reference number when responding to the taxpayer on files submitted to SARS | O | <ul style="list-style-type: none"> If Data Type Being Supplied = I3T, then this field must be left blank | B/R | AN | VAR | <ul style="list-style-type: none"> 0:0– If this field is left blank 1:64– If this field is completed | | |
| 7 | Test Data Indicator | This should be used to indicate if the data is for | M | | B/R | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = T or L, where T = Test and L = Live | <ul style="list-style-type: none"> A test file with Field 7 = T will only be allowed in the test environment. A |

| No | Field Name | Description | Required | | Bulk (B) or real time I | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|--------------------------|--|----------|----------------|-------------------------|-----------|-------------|------------------|--|--|
| | | | Type | Condition Rule | | | | | | |
| | | testing or is live data and should be processed. The purpose of the field is to avoid test data accidentally being processed in production and allow the source to test their submission without it being processed. | | | | | | | | production file with Field 7 = L will only be allowed in the production environment. |
| 8 | Data Type Being Supplied | When data is submitted to SARS, this field indicates the type of data that can be found in the file, e.g. Donations data. When SARS sends a response on a file submitted, SARS indicates the data type on which the response is based. | M | | B/R | AN | FIX | 3:3 | <ul style="list-style-type: none"> Must = I3D, where I3D = IT3(d) supporting data | |
| 9 | Channel Identifier | Identifies the channel from which the file was submitted, e.g. Connect Direct The channel, from which the file was submitted to SARS, must generate this identifier. | M | | B/R | AN | VAR | 1:10 | <ul style="list-style-type: none"> Must = CD or HTTPS, where CD = Connect Direct, HTTPS = Hypertext Transfer Protocol | |

| No | Field Name | Description | Required | | Bulk (B) or real time I | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|------------------------|---|----------|----------------|-------------------------|-----------|-------------|------------------|------------------|---|
| | | | Type | Condition Rule | | | | | | |
| 10 | Source Identifier | This identifies the file submitter and contains the security token. This value will be supplied by SARS if the C:D or HTTPS channels are used. Note – For testing purposes please refer to the SARS website where a value will be supplied that can be used in the interim. This value will only be applicable for test purposes and will not be accepted in the production environment. | M | | B/R | FT | FIX | 144:144 | | <ul style="list-style-type: none"> Validate that this value = the value supplied by SARS |
| 14 | Source System | The name of the system from where the data was generated, e.g. Pastel or SAP | M | | B/R | FT | VAR | 1:30 | | |
| 15 | Source System Version | The version number system, e.g. 1.1.7. | M | | B/R | FT | VAR | 1:10 | | |
| 16 | Contact Person Name | The full names of the businessperson to be contacted with queries related to this file. | M | | B/R | FT | VAR | 1:100 | | |
| 17 | Contact Person Surname | The surname of the businessperson to be contacted with | M | | B/R | FT | VAR | 1:120 | | |

| No | Field Name | Description | Required | | Bulk (B) or real time I | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|-----------------------------|--|----------|--|-------------------------|-----------|-------------|---|--|-------------------|
| | | | Type | Condition Rule | | | | | | |
| | | queries related to this file. | | | | | | | | |
| 18 | Business Telephone Number 1 | The primary contact telephone number for business contact person Include country code if not South African number (e.g. 0044 for the United Kingdom). | C | <ul style="list-style-type: none"> At least one of Business Telephone Number 1 or the Cell Phone Number field must be completed | B/R | AN | VAR | <ul style="list-style-type: none"> 0:15 – No condition met 9:15 – Condition met | <ul style="list-style-type: none"> Only numeric values are allowed No spaces are allowed + is not allowed Value must not contain a decimal point | |
| 19 | Business Telephone Number 2 | A secondary contact telephone number for business contact person Include country code if not South African number (e.g. 0044 for the United Kingdom). | O | | B/R | AN | VAR | <ul style="list-style-type: none"> 0:0 – if this field is blank 9:15 – if this field is completed | <ul style="list-style-type: none"> Only numeric values are allowed No spaces are allowed + is not allowed Value must not contain a decimal point | |
| 20 | Cell Phone Number | The cell phone number of the business contact person Include country code if not South African number (e.g. 0044 for the United Kingdom). | C | <ul style="list-style-type: none"> At least one of Business Telephone Number 1 or the Cell Phone Number field must be completed | B/R | AN | VAR | <ul style="list-style-type: none"> 0:15 – No condition met 9:15 – Condition met | <ul style="list-style-type: none"> Only numeric values are allowed No spaces are allowed + is not allowed Value must not contain a decimal point | |
| 21 | Contact Email | The email address for the business contact person | M | | B/R | FT | VAR | 5:80 | <ul style="list-style-type: none"> Must contain one @ sign Must contain a domain which must be indicated with a dot (.) | |

| No | Field Name | Description | Required | | Bulk (B) or real time I | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|---|---------------------------|---|----------|----------------|-------------------------|-----------|-------------|------------------|---|---|
| | | | Type | Condition Rule | | | | | | |
| 6.5.2 SUBMITTING ENTITY (Mandatory Record 1:1) (e.g. Tax Practitioner, Individual or general entity that works with a power of attorney etc) | | | | | | | | | | |
| 201 | Section Identifier | To identify the start of the section as well as identifying the type of section | M | | B/R | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = H, where H = Header | |
| 202 | Header Type | To indicate the type of header in order to differentiate between various types. | M | | B/R | A | VAR | 1:3 | <ul style="list-style-type: none"> Must = SE, where SE = Submitting Entity | |
| 203 | Submission Tax Year | Tax year to which the submission applies in respect of the submission period | M | | B/R | N | FIX | 4:4 | <ul style="list-style-type: none"> Format CCYY | <ul style="list-style-type: none"> Must be greater than or equal to 2022 |
| 204 | Period Start Date | The starting date for the period that is reported by this IT3 extract | M | | B/R | FT | FIX | 10:10 | <ul style="list-style-type: none"> Format CCYY-MM-DD | <ul style="list-style-type: none"> Date must fall within the Submission Tax Year |
| 205 | Period End Date | The ending date for the period that is reported by this IT3 extract | M | | B/R | FT | FIX | 10:10 | <ul style="list-style-type: none"> Format CCYY-MM-DD | <ul style="list-style-type: none"> Date must fall within the Submission Tax Year |
| 206 | Nature of Person | The type / category of the Submitting Entity Individuals as Submitting Entity will be allowed. | M | | B/R | FT | VAR | 4:33 | <ul style="list-style-type: none"> Refer to Appendix A for code table | <ul style="list-style-type: none"> Value must not = INDIVIDUAL or FOREIGN INDIVIDUAL or INDIVIDUAL ESTATE |
| 207 | Surname / Registered Name | Personal particulars – Surname of the individual or Registered name of the organisation | M | | B/R | FT | VAR | 1:120 | | |

| No | Field Name | Description | Required | | Bulk (B) or real time I | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|---------------------|--|----------|--|-------------------------|-----------|-------------|---|---|-------------------|
| | | | Type | Condition Rule | | | | | | |
| 208 | Initials | Personal particulars – Initials applicable only to individuals | C | <ul style="list-style-type: none"> If Nature of Person (Field 206) is INDIVIDUAL or FOREIGN_INDIVIDUAL or INDIVIDUAL_ESTATE, then Initials is Mandatory Else field is NULL | B/R | FT | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 1:30 – Condition met | | |
| 209 | Names | Personal particulars – All the names of the individual (excluding Surname) | C | <ul style="list-style-type: none"> If Nature of Person (Field 206) is INDIVIDUAL or FOREIGN_INDIVIDUAL or INDIVIDUAL_ESTATE, then this field is Mandatory Else field is NULL | B/R | FT | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 1:100 – Condition met | <ul style="list-style-type: none"> Names must be separated by a single space | |
| 210 | Trading name | The name the Submitting Entity is trading under. | O | | B/R | FT | VAR | 1:120 | | |
| 211 | Identification Type | This field defines the type of identification that will be provided in the Identification Number field | M | | B/R | AN | FIX | 3:3 | <ul style="list-style-type: none"> Refer to Appendix G for code table | |

| No | Field Name | Description | Required | | Bulk (B) or real time I | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|-------------------------------|--|----------|---|-------------------------|-----------|-------------|---|--|-------------------|
| | | | Type | Condition Rule | | | | | | |
| 212 | Identification Number | Uniquely identifies the Submitting Entity | M | | B/R | FT | VAR | 1:30 | <ul style="list-style-type: none"> If Identification Type (Field 211) = 001, then refer to Appendix J for the ID validation that must be applied If Identification Type (Field 211) = 004, then refer to Appendix K for the applicable validation that must be applied | |
| 213 | Passport Country of Issue | Indicates the country that issued the passport | C | <ul style="list-style-type: none"> If Identification Type (Field 211) = 003, then Passport Country of Issue is Mandatory Else field is NULL | B/R | AN | FIX | <ul style="list-style-type: none"> 0:0 – No condition met 2:2 – Condition met | <ul style="list-style-type: none"> Refer to Appendix F – Country Codes table | |
| 214 | Regulator Registration Number | Regulator Registration Number for Submitting Entity (e.g. Financial Sector Conduct Authority (FSCA) registration number) | O | | B/R | FT | VAR | 0:50 | | |
| 215 | Regulator Designation | Insert the Regulator Designation e.g. FSCA | C | <ul style="list-style-type: none"> If Regulator Registration Number (Field 213) contains a value, then | B/R | FT | VAR | <ul style="list-style-type: none"> 0:0 – No value 1:30 – Contains a value | | |

| No | Field Name | Description | Required | | Bulk (B) or real time I | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|-----------------------|--|----------|---|-------------------------|-----------|-------------|---|--|---|
| | | | Type | Condition Rule | | | | | | |
| | | | | this field is Mandatory • Else field is Optional | | | | | | |
| 216 | Tax Reference Number | Tax Reference Number as registered at SARS | M | | B/R | N | FIX | 10:10 | • Refer to Appendix I - Modulus 10 Validation | • Tax reference number can only start with 0, 1, 2, 3, 7 or 9 |
| 217 | Universal Branch Code | This is the universal Branch code of the Submitting Entity | O | | B/R | N | VAR | 0:6 | | |
| 218 | Postal address line 1 | The first line of the Submitting Entity's postal address. | M | | B/R | FT | VAR | 1:100 | | |
| 219 | Postal address line 2 | The second line of the Submitting Entity's postal address. | O | | B/R | FT | VAR | 0:100 | | |
| 220 | Postal address line 3 | The third line of the Submitting Entity's postal address. | O | | B/R | FT | VAR | 0:100 | | |
| 221 | Postal address line 4 | The fourth line of the Submitting Entity's postal address. | O | | B/R | FT | VAR | 0:100 | | |
| 222 | Postal code | The postal code of the Submitting Entity's postal address. | M | | B/R | ANS | VAR | 1:10 | | |
| 223 | Telephone Number | Telephone number Include country code if not South African number (e.g. 0044 for the United Kingdom). | O | | B/R | AN | VAR | <ul style="list-style-type: none"> • 0:0 – if this field is blank • 9:15 – if this field is completed | <ul style="list-style-type: none"> • Only numeric values are allowed • No spaces are allowed • + is not allowed • Value must not contain a decimal point | |

| No | Field Name | Description | Required | | Bulk (B) or real time I | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|-------------------|---|----------|----------------|-------------------------|-----------|-------------|------------------|--|-------------------|
| | | | Type | Condition Rule | | | | | | |
| | | | | | | | | | <ul style="list-style-type: none"> National numbers must start with 0 International numbers must start with 00 | |
| 224 | Cell Phone Number | Cell phone number Include country code if not South African number (e.g. 0044 for the United Kingdom). | M | | B/R | AN | VAR | 9:15 | <ul style="list-style-type: none"> Only numeric values are allowed No spaces are allowed + is not allowed Value must not contain a decimal point National numbers must start with 0 International numbers must start with 00 Insert "9999999999999999" if no information available. | |
| 225 | Contact Email | Contact Email | M | | B/R | FT | VAR | 5:80 | <ul style="list-style-type: none"> Must contain one @ sign Must contain a domain which must be indicated with a dot (.) Insert "NO@EMAIL.COM" if no information available. | |

6.5.3 REPORTING ENTITY (Mandatory Record 1: oo) Section 18A Approved Entity / Donation Recipient (Usually non-profit organisation or Trust - cannot be an Individual)

| | | | | | | | | | | |
|-----|--------------------|---|---|--|-----|----|-----|-----|--|--|
| 301 | Section Identifier | To identify the start of the section as well as identifying the type of section | M | | B/R | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = B, where B = Body | |
| 302 | Record Type | Type of transaction | M | | B/R | AN | VAR | 1:6 | <ul style="list-style-type: none"> Must = RE, where RE = Reporting Entity | |
| 303 | Record Status | Indicates the status of the record, whether it is a new | M | | B/R | A | FIX | 1:1 | <ul style="list-style-type: none"> Record status can only be one of: N = New Record; | |

| No | Field Name | Description | Required | | Bulk (B) or real time I | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|---------------|---|----------|----------------|-------------------------|-----------|-------------|------------------|---|---|
| | | | Type | Condition Rule | | | | | | |
| | | record, an adjusted record or a record that must be deleted | | | | | | | <ul style="list-style-type: none"> • C = Correction • D = Delete record <p>Note: The statuses must be used as follows:</p> <ul style="list-style-type: none"> • N – Indicate a new record that has not been submitted before; • C – Indicate that a previously submitted record is amended; • D – Indicate that a previously submitted record must be deleted. | |
| 304 | Unique Number | The taxpayer's system must generate a unique number for each record. In the response file, the unique number would be the number specified in the file submitted to SARS to enable the submitting entity's source system to identify the line that is being responded on by SARS. | M | | B/R | FT | VAR | 1:100 | | <ul style="list-style-type: none"> • If the record status (Field 303) = C or D, then this number must contain the number that was originally submitted • Must be unique within the section across all files |
| 305 | Row Number | Number of the row in the file, sequential number starting at 1 for every file submitted to SARS. In the response file, this must be the rejected row(s) | M | | B/R | N | VAR | 1:10 | <ul style="list-style-type: none"> • An incrementing number per record beginning at 1 for each file | <ul style="list-style-type: none"> • Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B |

| No | Field Name | Description | Required | | Bulk (B) or real time I | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|------------------|---|----------|----------------|-------------------------|-----------|-------------|------------------|--|--|
| | | | Type | Condition Rule | | | | | | |
| | | <p>from the incoming file.</p> <p>The row number field must start at 1 for every new file and must increment by 1 for every new row added that is classed as a body record in the file.</p> <p>The last body record row number in the file must be equal to the total records supplied in the trailer. This would imply that for every file the body records start at 1 and increment by 1 for each record regardless of how many different sections there might be in the body, for files where there are multiple sections in the body.</p> | | | | | | | | |
| 306 | Nature of Person | The type / category of the Reporting Entity. | M | | B/R | FT | VAR | 4:33 | <ul style="list-style-type: none"> Refer to Appendix A for code table | <ul style="list-style-type: none"> Value must ≠ INDIVIDUAL / FOREIGN_INDIVIDUAL / INDIVIDUAL_ESTATE / PARTNERSHIP / PUBLIC_CO / PRIVATE_CO / CLOSE_CORPORATION / FOREIGN_COMPANY / CORP_ESTATE / RETIREMENT_FUND / CLUB / STOKVEL / SOCIETY |
| 307 | Registered Name | Registered name of the Reporting Entity | M | | B/R | FT | VAR | 1:120 | | |

| No | Field Name | Description | Required | | Bulk (B) or real time I | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|-------------------------------|---|----------|---|-------------------------|-----------|-------------|---|---|---|
| | | | Type | Condition Rule | | | | | | |
| 308 | Trading name | The name the Reporting Entity is trading under. | M | | B/R | FT | VAR | 1:120 | | |
| 309 | Registration Number | The registration number of the Reporting Entity | C | <ul style="list-style-type: none"> If the value of Nature of person (Field 306) = INTERVIVOS_TRUST, then Registration Number is Mandatory For any other Nature of person (Field 306), the field is Optional | B/R | FT | VAR | <ul style="list-style-type: none"> 0:15 – No condition met 1:15 – Condition met | <ul style="list-style-type: none"> If the value of Nature of person (Field 306) = PUBLIC_CO or PRIVATE_CO, then the following validation must be applied: Refer to Appendix K for the applicable validation that must be applied. | |
| 310 | Regulator Registration Number | Regulator Registration Number for Reporting Entity (e.g. Financial Sector Conduct Authority (FSCA) registration number) | O | | B/R | FT | VAR | 0:50 | | |
| 311 | Regulator Designation | Insert the Regulator Designation e.g. FSCA | C | <ul style="list-style-type: none"> If Regulator Registration Number (Field 310) contains a value, then this field is Mandatory Else field is NULL | B/R | FT | VAR | <ul style="list-style-type: none"> 0:0 – No value 1:30 – Contains a value | | |
| 312 | Tax Reference Number | Tax Reference Number as registered at SARS | M | | B/R | N | FIX | 10:10 | <ul style="list-style-type: none"> Refer to Appendix I - Modulus 10 Validation | <ul style="list-style-type: none"> Tax reference number can only start with 0, 1, 2, 3, 7 or 9 |

| No | Field Name | Description | Required | | Bulk (B) or real time I | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|---|---|----------|--|-------------------------|-----------|-------------|---|------------------|-------------------|
| | | | Type | Condition Rule | | | | | | |
| 313 | Exemption Reference Number | Exemption Reference Number ("PBO Number") (SARS issues this number to the Reporting Entity - without this number entity can't have Section 18A) | M | | B/R | FT | VAR | 1:100 | | |
| 314 | Address Details - Physical: Unit number | Indicates unit number of the Reporting Entity Physical address. | O | | B/R | AN | VAR | 0:8 | | |
| 315 | Address Details - Physical: Complex | Indicates the complex name of the Reporting Entity Physical address. | O | | B/R | FT | VAR | 0:27 | | |
| 316 | Address Details - Physical: Street Number | Indicates the street number of the Reporting Entity Physical address. | O | | B/R | AN | VAR | 0:8 | | |
| 317 | Address Details - Physical: Street / Name of Farm | Indicates the street / name of farm of the Reporting Entity Physical address. | C | <ul style="list-style-type: none"> At least one, Physical address or Postal address must be completed If Reporting Entity Postal Address Line 1 is not completed this field is Mandatory | B/R | FT | VAR | <ul style="list-style-type: none"> 0:27 – no condition met 1:27 – condition met | | |

| No | Field Name | Description | Required | | Bulk (B) or real time I | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|---|--|----------|--|-------------------------|-----------|-------------|---|------------------|-------------------|
| | | | Type | Condition Rule | | | | | | |
| 318 | Address Details - Physical: Suburb / District | Indicates the suburb / district of Reporting Entity Physical address | C | <ul style="list-style-type: none"> If Reporting Entity Address Details - Physical: Street/Name of Farm is completed this field is conditional – at least one the Suburb/ District field or the City/Town fields must be completed | B/R | FT | VAR | <ul style="list-style-type: none"> 0:36 – no condition met 1:36 – condition met | | |
| 319 | Address Details - Physical: City / Town | Indicates the city / town of Reporting Entity Physical address | C | <ul style="list-style-type: none"> If Reporting Entity Address Details - Physical: Street/Name of Farm is completed this field is conditional – at least one the Suburb/ District field or the City/Town fields must be completed | B/R | FT | VAR | <ul style="list-style-type: none"> 0:36 – no condition met 1:36 – condition met | | |

| No | Field Name | Description | Required | | Bulk (B) or real time I | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|---|--|----------|---|-------------------------|-----------|-------------|---|--|---|
| | | | Type | Condition Rule | | | | | | |
| 320 | Address Details - Physical: Postal Code | Indicates the postal code of the Reporting Entity Physical address | C | <ul style="list-style-type: none"> If Reporting Entity Address Details - Physical: Street/Name of Farm is completed, this field is Mandatory Else field is Optional | B/R | ANS | VAR | <ul style="list-style-type: none"> 0:10 – no condition met 1:10 – condition met | | <ul style="list-style-type: none"> Use "0000" if code is not available |
| 321 | Postal Address Line 1 | The first line of the Reporting Entity's postal address. | M | | B/R | FT | VAR | 1:100 | | |
| 322 | Postal Address Line 2 | The second line of the Reporting Entity's postal address. | O | | B/R | FT | VAR | 0:100 | | |
| 323 | Postal Address line 3 | The third line of the Reporting Entity's postal address. | O | | B/R | FT | VAR | 0:100 | | |
| 324 | Postal Address Line 4 | The fourth line of the Reporting Entity's postal address. | O | | B/R | FT | VAR | 0:100 | | |
| 325 | Postal code | The postal code of the Reporting Entity's postal address. | C | <ul style="list-style-type: none"> If Postal Address Line 1 (Field 321) is completed, then this field is Mandatory Else field is Optional | B/R | ANS | VAR | <ul style="list-style-type: none"> 0:10 – no condition met 1:10 – condition met | | <ul style="list-style-type: none"> Use "0000" if code is not available |
| 326 | Telephone Number | Telephone number | O | | B/R | AN | VAR | <ul style="list-style-type: none"> 0:0 – if this field is blank | <ul style="list-style-type: none"> Only numeric values are allowed No spaces are allowed | |

| No | Field Name | Description | Required | | Bulk (B) or real time I | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|-------------------|---|----------|----------------|-------------------------|-----------|-------------|---|---|-------------------|
| | | | Type | Condition Rule | | | | | | |
| | | Include country code if not South African number (e.g. 0044 for the United Kingdom). | | | | | | <ul style="list-style-type: none"> 9:15 – if this field is completed | <ul style="list-style-type: none"> + is not allowed Value must not contain a decimal point National numbers must start with 0 International numbers must start with 00 | |
| 327 | Cell Phone Number | Cell phone number Include country code if not South African number (e.g. 0044 for the United Kingdom). | M | | B/R | AN | VAR | 9:15 | <ul style="list-style-type: none"> Only numeric values are allowed No spaces are allowed + is not allowed Value must not contain a decimal point National numbers must start with 0 International numbers must start with 00 Insert "9999999999999999" if no information available | |
| 328 | Contact Email | Contact Email | M | | B/R | FT | VAR | 5:80 | <ul style="list-style-type: none"> Must contain one @ sign Must contain a domain which must be indicated with a dot (.) Insert "NO@EMAIL.COM" if no information available | |
| 329 | Null Declaration | Indicates if linked Donor Entity records will be provided for this Reporting Entity record | M | | B/R | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = "Y" or "N", where "Y" Yes indicates that Donor Entity records will not be provided. "N" No it indicates that Donor Entity records will be provided | |

| No | Field Name | Description | Required | | Bulk (B) or real time I | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|---|--------------------|---|----------|----------------|-------------------------|-----------|-------------|------------------|---|---|
| | | | Type | Condition Rule | | | | | | |
| 6.5.4 DONOR ENTITY (Conditional Record: If Null Declaration (Field 329) = N Then one or more records must be provided (1:∞), Else If Null Declaration (Field 329) = Y Then No record must be provided (0:0)) | | | | | | | | | | |
| 401 | Section Identifier | To identify the start of the section as well as identifying the type of section | M | | B/R | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = B, where B = Body | |
| 402 | Record Type | Type of transaction | M | | B/R | AN | VAR | 1:6 | <ul style="list-style-type: none"> Must = DE, where DE = Donor Entity | |
| 403 | Record Status | Indicates the status of the record, whether it is a new record, an adjusted record or a record that must be deleted | M | | B/R | A | FIX | 1:1 | <ul style="list-style-type: none"> Record status can only be one of: <ul style="list-style-type: none"> N = New Record; C = Correction D = Delete record Note: The statuses must be used as follows: <ul style="list-style-type: none"> N – Indicate a new record that has not been submitted before; C – Indicate that a previously submitted record is amended; D – Indicate that a previously submitted record must be deleted. | |
| 404 | Unique Number | The taxpayer's system must generate a unique number for each record. In the response file, the unique number would be the number specified in the file submitted to | M | | B/R | FT | VAR | 1:100 | | <ul style="list-style-type: none"> If the record status (Field 403) = C or D, then this number must contain the number that was originally submitted Must be unique within the section across all files |

| No | Field Name | Description | Required | | Bulk (B) or real time I | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|------------|---|----------|----------------|-------------------------|-----------|-------------|------------------|--|--|
| | | | Type | Condition Rule | | | | | | |
| | | SARS to enable the submitting entity's source system to identify the line that is being responded on by SARS. | | | | | | | | |
| 405 | Row Number | Number of the row in the file, sequential number starting at 1 for every file submitted to SARS. In the response file, this must be the rejected row(s) from the incoming file. The row number field must start at 1 for every new file and must increment by 1 for every new row added that is classed as a body record in the file. The last body record row number in the file must be equal to the total records supplied in the trailer. This would imply that for every file the body records start at 1 and increment by 1 for each record regardless of how | M | | B | N | VAR | 1:10 | <ul style="list-style-type: none"> An incrementing number per record beginning at 1 for each file | <ul style="list-style-type: none"> Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B |

| No | Field Name | Description | Required | | Bulk (B) or real time I | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|---------------------------------|--|----------|---|-------------------------|-----------|-------------|---|---|---|
| | | | Type | Condition Rule | | | | | | |
| | | many different sections there might be in the body, for files where there are multiple sections in the body. | | | | | | | | |
| 406 | 3D Unique Number | IT3(d) unique number | M | | B/R | FT | VAR | 1:100 | | <ul style="list-style-type: none"> Must be equal to a Unique Number (Field 304) where Record Type = RE |
| 407 | Donor Surname / Registered Name | Personal particulars – Surname of the individual or Registered name of the organisation | M | | B/R | FT | VAR | 1:120 | | |
| 408 | Donor Initials | Personal particulars – Initials applicable only to individuals | C | <ul style="list-style-type: none"> If Donor Nature of Person (Field 417) is INDIVIDUAL or FOREIGN_INDIVIDUAL or INDIVIDUAL_ESTATE, then Donor Initials are Mandatory Else field is NULL | B/R | FT | VAR | <ul style="list-style-type: none"> 0:0 - No condition met 1:30 – Condition met | | |
| 409 | Donor Names | Personal particulars – All the names of the individual (excluding Surname). | C | <ul style="list-style-type: none"> If Donor Nature of Person (Field 417) is INDIVIDUAL or FOREIGN_I | B/R | FT | VAR | <ul style="list-style-type: none"> 0:0 - No condition met 1:100 – Condition met | <ul style="list-style-type: none"> Names must be separated by a single space | |

| No | Field Name | Description | Required | | Bulk (B) or real time I | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|-----------------------------|---|----------|---|-------------------------|-----------|-------------|------------------|---|--|
| | | | Type | Condition Rule | | | | | | |
| | | | | INDIVIDUAL or INDIVIDUAL _ESTATE, then this field is Mandatory <ul style="list-style-type: none"> Else field is NULL | | | | | | |
| 410 | Donor Trading name | The name the Donor is trading under. | O | | B/R | FT | VAR | 0:120 | | |
| 411 | Donor Identification Type | This field defines the type of identification that will be provided in the identification number field | M | | B/R | AN | FIX | 3:3 | <ul style="list-style-type: none"> Refer to Appendix G for code table | <ul style="list-style-type: none"> Must ≠ 009 |
| 412 | Donor Identification Number | Uniquely identifies the Donor If only an "internal Identification Number" is available, then use Donor Identification Type (Field 411) = 009 and include it in this field. | M | | B/R | FT | VAR | 1:30 | <ul style="list-style-type: none"> If Donor Identification Type (Field 411) = 001, then refer to Appendix J for the ID validation that must be applied If Donor Identification Type (Field 411) = 004, then refer to Appendix K for the applicable validation that must be applied If no Identification Number (not even an Internal Identification Number) is available, then use Donor Identification Type (Field 411) = 009 and include "NOIDNUMBER" in this field. | |

| No | Field Name | Description | Required | | Bulk (B) or real time I | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|---|--|----------|---|-------------------------|-----------|-------------|--|---|-------------------|
| | | | Type | Condition Rule | | | | | | |
| 413 | Donor Passport Country of Issue | Indicates the country that issued the passport | C | <ul style="list-style-type: none"> If Donor Identification Type (Field 411) = 003, then Donor Passport Country of Issue is Mandatory Else field is NULL | B/R | AN | FIX | <ul style="list-style-type: none"> 2:2 - Condition met 0:0 – No condition met | <ul style="list-style-type: none"> Refer to Appendix F Country Codes Table | |
| 414 | Donor Income tax reference number | SARS assigned Income tax reference number - Personal particulars | CW | <ul style="list-style-type: none"> If Donor Identification Type (Field 411) = 001, 004 or 007 then this field is Mandatory Else field is Optional | B/R | N | FIX | <ul style="list-style-type: none"> 0:0 – if this field is blank 10:10 – if this field is completed | <ul style="list-style-type: none"> Modulus 10 check for IT reference number. Refer to Appendix I for the modulus 10 check The first character can only be 0, 1, 2, 3, or 9 | |
| 415 | Donor Date of Birth | Donor date of birth | C | <ul style="list-style-type: none"> If Donor Identification Type (Field 411) = 001 or 003, then Donor Date of Birth is Mandatory Else field is Optional | B/R | FT | FIX | <ul style="list-style-type: none"> 0:10 – no condition met 10:10 – condition met | <ul style="list-style-type: none"> Format CCYY-MM-DD Date must not be greater than the current date If no data available, then insert "0001-01-01" | |
| 416 | Donor South African resident for tax purposes indicator | Donor South African resident for tax purposes indicator | C | <ul style="list-style-type: none"> If Donor Nature of Person (Field 417) = INDIVIDUAL, FOREIGN_I | B/R | A | VAR | <ul style="list-style-type: none"> 0:1 – no condition met 1:1 – condition met | <ul style="list-style-type: none"> If one or more country of residence for tax purposes were recorded on the Account Holder record: | |

| No | Field Name | Description | Required | | Bulk (B) or real time I | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|---|---|----------|---|-------------------------|-----------|-------------|------------------|--|-------------------|
| | | | Type | Condition Rule | | | | | | |
| | | | | INDIVIDUAL, or INDIVIDUAL _ESTATE, then the field is Mandatory; else Optional for all other Donor Nature of Person (Field 417) values | | | | | <ul style="list-style-type: none"> ○ If RSA only then report "Y" - Yes ○ If RSA and other countries, then report "Y" - Yes ○ If no RSA record, then report "N" - No ● If no country of residence for tax purposes was recorded for the Account Holder, then report "U" - Unknown | |
| 416 | Donor Number | Number assigned by Reporting Entity to identify a regular Donor Entity as registered with them. This number is used by the Donor Entity when interacting with the Reporting Entity. | O | | B/R | AN | VAR | 0:30 | | |
| 417 | Donor Nature of person | Donor Nature of person | M | | B/R | FT | VAR | 4:33 | <ul style="list-style-type: none"> ● Refer to Appendix A for code table | |
| 418 | Donor Address Details - Physical: Unit number | Indicates unit number of the Donor physical address | O | | B/R | AN | VAR | 0:8 | | |
| 419 | Donor Address Details - Physical: Complex | Indicates the complex name of the Donor physical address | O | | B/R | FT | VAR | 0:27 | | |
| 420 | Donor Address | Indicates the street number of the | O | | B/R | AN | VAR | 0:8 | | |

| No | Field Name | Description | Required | | Bulk (B) or real time I | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|---|---|----------|---|-------------------------|-----------|-------------|---|------------------|-------------------|
| | | | Type | Condition Rule | | | | | | |
| | Details - Physical: Street Number | Donor physical address | | | | | | | | |
| 421 | Donor Address Details - Physical: Street/Name of Farm | Indicates the street / name of farm of the Donor physical address | C | <ul style="list-style-type: none"> At least one, Physical address or Postal address must be completed If Donor Postal Address Line 1 is not completed this field is Mandatory | B/R | FT | VAR | <ul style="list-style-type: none"> 0:27 – no condition met 1:27 – condition met | | |
| 422 | Donor Address Details - Physical: Suburb / District | Indicates the suburb / district of Donor physical address | C | <ul style="list-style-type: none"> If Donor Address Details - Physical: Street / Name of Farm is completed this field is Conditional – at least one the Suburb / District field or the City /Town fields must be completed | B/R | FT | VAR | <ul style="list-style-type: none"> 0:36 – no condition met 1:36 – condition met | | |
| 423 | Donor Address Details - | Indicates the city / town of Donor physical address | C | <ul style="list-style-type: none"> If Donor Address Details - | B/R | FT | VAR | <ul style="list-style-type: none"> 0:36 – no condition met | | |

| No | Field Name | Description | Required | | Bulk (B) or real time I | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|---|---|----------|--|-------------------------|-----------|-------------|---|------------------|---|
| | | | Type | Condition Rule | | | | | | |
| | Physical: City / Town | | | Physical: Street / Name of Farm is completed this field is conditional – at least one the Suburb/ District field or the City/Town fields must be completed | | | | <ul style="list-style-type: none"> 1:36 – condition met | | |
| 424 | Donor Address Details - Physical: Postal Code | Indicates the postal code of the Donor Physical address | C | <ul style="list-style-type: none"> If Donor Address Details - Physical: Street/Name of Farm is completed, this field is Mandatory | B/R | ANS | VAR | <ul style="list-style-type: none"> 0:10 – no condition met 1:10 – condition met | | <ul style="list-style-type: none"> Use "0000" if code is not available |
| 425 | Donor Postal Address Line 1 | Line 1 of the Postal address of Donor | C | <ul style="list-style-type: none"> At least one Physical address or Postal address field must be completed If Donor Address Details - Physical: Street / Name of | B/R | FT | VAR | <ul style="list-style-type: none"> 0:100 – no condition met 1:100 – condition met | | |

| No | Field Name | Description | Required | | Bulk (B) or real time I | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|-----------------------------|--|----------|---|-------------------------|-----------|-------------|---|--|---|
| | | | Type | Condition Rule | | | | | | |
| | | | | Farm is not completed this field is Mandatory | | | | | | |
| 426 | Donor Postal Address Line 2 | Line 2 of the Postal address of Donor | O | | B/R | FT | VAR | 0:100 | | |
| 427 | Donor Postal Address Line 3 | Line 3 of the Postal address of Donor | O | | B/R | FT | VAR | 0:100 | | |
| 428 | Donor Postal Address Line 4 | Line 4 of the Postal address of Donor | O | | B/R | FT | VAR | 0:100 | | |
| 429 | Donor Postal Code | Postal code of the Donor | C | <ul style="list-style-type: none"> If Donor Postal Address Line 1 is completed this field is Mandatory Else field is Optional | B/R | ANS | VAR | <ul style="list-style-type: none"> 0:10 – no condition met 1:10 – condition met | | <ul style="list-style-type: none"> Use "0000" if code is not available |
| 430 | Telephone Number | Telephone number for the Donor Include country code if not South African number (e.g. 0044 for the United Kingdom). | O | | B/R | AN | VAR | <ul style="list-style-type: none"> 0:0 – if this field is blank 9:15 – if this field is completed | <ul style="list-style-type: none"> Only numeric values are allowed No spaces are allowed + is not allowed Value must not contain a decimal point National numbers must start with 0 International numbers must start with 00 | |
| 431 | Cell Phone Number | Cell phone number for the Donor | M | | B/R | AN | VAR | 9:15 | <ul style="list-style-type: none"> Only numeric values are allowed | |

| No | Field Name | Description | Required | | Bulk (B) or real time I | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|---------------|--|----------|----------------|-------------------------|-----------|-------------|------------------|---|-------------------|
| | | | Type | Condition Rule | | | | | | |
| | | Include country code if not South African number (e.g. 0044 for the United Kingdom). | | | | | | | <ul style="list-style-type: none"> No spaces are allowed + is not allowed Value must not contain a decimal point National numbers must start with 0 International numbers must start with 00 Insert "9999999999999999" if no information available. | |
| 432 | Contact Email | Email for the Donor. | M | | B/R | FT | VAR | 5:80 | <ul style="list-style-type: none"> Must contain one @ sign Must contain a domain which must be indicated with a dot (.) Insert "NO@EMAIL.COM" if no information available. | |

6.5.5 DONATION RECORD (e.g. monthly donations one receipt for year, or money + physical goods) (Mandatory: For each Donor Entity record there should be 1:∞ Donation record(s) supplied)

| | | | | | | | | | | |
|-----|--------------------|---|---|--|-----|----|-----|-----|--|--|
| 501 | Section Identifier | To identify the start of the section as well as identifying the type of section | M | | B/R | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = B, where B = Body | |
| 502 | Record Type | Type of transaction | M | | B/R | AN | VAR | 1:6 | <ul style="list-style-type: none"> Must = DR, where DR = Donation Record | |
| 503 | Record Status | Indicates the status of the record, whether it is a new record, an adjusted record or a record that must be deleted | M | | B/R | A | FIX | 1:1 | <ul style="list-style-type: none"> Record status can only be one of: N = New Record; C = Correction D = Delete record <p>Note: The statuses must be used as follows:</p> | |

| No | Field Name | Description | Required | | Bulk (B) or real time I | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|---------------|--|----------|----------------|-------------------------|-----------|-------------|------------------|--|---|
| | | | Type | Condition Rule | | | | | | |
| | | | | | | | | | <ul style="list-style-type: none"> N – Indicate a new record that has not been submitted before; C – Indicate that a previously submitted record is amended; D – Indicate that a previously submitted record must be deleted. | |
| 504 | Unique Number | The taxpayer's system must generate a unique number for each record. In the response file, the unique number would be the number specified in the file submitted to SARS to enable the submitting entity's source system to identify the line that is being responded on by SARS | M | | B/R | FT | VAR | 1:100 | | <ul style="list-style-type: none"> If the record status (Field 503) = C or D, then this number must contain the number that was originally submitted Must be unique within the section across all files |
| 505 | Row Number | Number of the row in the file, sequential number starting at 1 for every file submitted to SARS. In the response file, this must be the rejected row(s) from the incoming file. | M | | B/R | N | VAR | 1:10 | <ul style="list-style-type: none"> An incrementing number per record beginning at 1 for each file Value must not contain a decimal point | <ul style="list-style-type: none"> Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B |

| No | Field Name | Description | Required | | Bulk (B) or real time I | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|-----|--------------------|---|----------|----------------|-------------------------|-----------|-------------|------------------|--|---|
| | | | Type | Condition Rule | | | | | | |
| | | The row number field must start at 1 for every new file and must increment by 1 for every new row added that is classed as a body record in the file. The last body record row number in the file must be equal to the total records supplied in the trailer. This would imply that for every file the body records start at 1 and increment by 1 for each record regardless of how many different sections there might be in the body, for files where there are multiple sections in the body | | | | | | | | |
| 506 | I3D Unique Number | IT3(d) unique Donor Entity number | M | | B/R | FT | VAR | 1:100 | | <ul style="list-style-type: none"> Must be equal to a Unique Number (Field 404) where Record Type = DE |
| 507 | Receipt Number | Receipt Number (Internal Number for Audit purposes - SIC Number) | M | | B/R | FT | VAR | 1:100 | | |
| 508 | Nature of Donation | Nature of Donation (Cash, In Specie) | M | | B/R | A | VAR | 1:10 | Nature of Donation can only be: <ul style="list-style-type: none"> CASH | |

| No | Field Name | Description | Required | | Bulk (B) or real time I | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|--|-------------------------|--|----------|----------------|-------------------------|-----------|-------------|------------------|---|--|
| | | | Type | Condition Rule | | | | | | |
| | | | | | | | | | <ul style="list-style-type: none"> IN SPECIE | |
| 509 | Date Paid / Transferred | Date Paid / Transferred | M | | B/R | FT | FIX | 10:10 | <ul style="list-style-type: none"> Format CCYY-MM-DD | <ul style="list-style-type: none"> Date must fall within the Submission Tax Year |
| 510 | Rand Value of Donation | Rand Value of Donation | M | | B/R | N | VAR | 4:18 | <ul style="list-style-type: none"> If 1.00 or greater, no leading zeros allowed. If <1.00, there must be a single zero before the decimal Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99 Must always have 2 values after the point to denote cent | |
| 6.5.6 FILE TRAILER (Mandatory Record 1:1) | | | | | | | | | | |
| 601 | Section Identifier | To identify the start of the section as well as identifying the type of section. | M | | B/R | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = "T" | |
| 602 | Total Number of Records | This is the sum of all records contained in the body of the delimited file. This sum excludes the header and the trailer records | M | | B/R | N | VAR | 1:15 | <ul style="list-style-type: none"> Value must not contain a decimal point | <ul style="list-style-type: none"> Must be greater than or equal to 1 and less than or equal to 999999999999999 Must be equal to the total of all lines with a section identifier of B |
| 603 | File Hash Total | Calculation based on all the characters in the file. Must use MD5 calculation. | MW | | B/R | AN | FIX | 32:32 | | <ul style="list-style-type: none"> Must use MD5 calculation Use all sections, except those where the section identifier = T. File hash total calculation must equal this field value Note – If you do not provide this field, the file will be accepted with warning, however |

6.6 File Layout: 2. Response

The table below lists all the fields that are required for the file containing the response to supporting data files submitted to SARS. The table specifies for each field, the required length, provides a description and also indicates the relevant validation rules.

Note: The number column is used to reference fields in the table for ease of use in this specification document.

Below is the layout of the PSV response file header that is submitted from SARS to the taxpayer.

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|---|---------------------|---|----------|----------------|-----------|-------------|------------------|---|--|
| | | | Type | Condition Rule | | | | | |
| 6.6.1 REQUEST / RESPONSE FILE HEADER | | | | | | | | | |
| 1 | Section Identifier | To identify the start of the section as well as identifying the type of section | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = H, where H = Header | |
| 2 | Header Type | To indicate the type of header in order to differentiate between various types | M | | A | VAR | 1:3 | <ul style="list-style-type: none"> Must = GH, where GH = General Header | |
| 3 | Message Create Date | Date and time that the message was created | M | | FT | FIX | 19:19 | <ul style="list-style-type: none"> Format must be: CCYY-MM-DDThh:mm:ss 24h time format must be used | <ul style="list-style-type: none"> Must be less than or equal to today's date |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|---------------------|---|----------|---|-----------|-------------|--|--|---|
| | | | Type | Condition Rule | | | | | |
| 4 | File Layout Version | The version of the delimited file layout that is being submitted. Sequential number, which increments with one every time that the file layout version changes once files are being submitted to the production environment. This number is provided by SARS | M | | N | VAR | 1:4 | <ul style="list-style-type: none"> Must = 3 Value must not contain a decimal point Note – SARS will only support the version(s) specified above | <ul style="list-style-type: none"> Must be greater than or equal to 1 and less than or equal to 9999 |
| 5 | Unique File ID | The submitting source must create this field when data is submitted to SARS. This field will uniquely identify this file when coupled with the source. This value must not be repeated by the submitting source (e.g. use the date time with some other unique number). This field will also be used to link the records to the original file. The field must be generated by the software from which the entity is submitting the data to SARS. When SARS sends the response file, the Unique File ID in the response file must be equal to the Unique File ID obtained from the file name of the submitted file | C | <ul style="list-style-type: none"> If File Response Code = 001, 002, 003, 004, 005, 006, 011 or 012 then this field is mandatory | AN | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 1:64 – Condition met | <ul style="list-style-type: none"> Value must not contain a decimal point | <ul style="list-style-type: none"> Must equal the Unique File ID of the submitted file |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|------------------------|---|----------|---|-----------|-------------|--|--|-------------------|
| | | | Type | Condition Rule | | | | | |
| 6 | SARS Request Reference | In the scenario where SARS sends a request file to the entity requesting data, SARS provides this reference number to use in the file to be submitted to SARS. SARS also uses this reference number when responding to the taxpayer on files submitted to SARS | C | <ul style="list-style-type: none"> If Data Type Being Supplied = I3B, I3C or I3E, then this field must be left blank | AN | VAR | <ul style="list-style-type: none"> 0:0 – If this field is left blank 1:64 if this field is completed | | |
| 7 | Test Data Indicator | <p>This should be used to indicate if the data is for testing or is live data and should be processed. The purpose of the field is to avoid test data accidentally being processed in production and allow the source to test their submission without it being processed.</p> <p>Note – If SARS receives a value = T in the production environment or a value = L in the test environment, then the file will be rejected in its entirety</p> | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = T or L, where T = Test and L = Live | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|--------------------------|---|----------|---|-----------|-------------|---|---|---|
| | | | Type | Condition Rule | | | | | |
| 8 | Data Type Being Supplied | When data is submitted to SARS, this field indicates the type of data that can be found in the file, e.g. Dividends tax, VAT supporting data. When SARS sends a response on a file submitted, SARS uses the Data_Type_Being_Supplied from the file name of the file submitted to SARS | C | <ul style="list-style-type: none"> If File Response Code = 001, 002, 003, 004, 005, 006, 011 or 012 then this field is mandatory | AN | FIX | <ul style="list-style-type: none"> 0:0 – No condition met 3:3 – Condition met | <ul style="list-style-type: none"> Must = I3B, I3Cor I3E, where I3B = IT3(b) supporting data, I3C = IT3(c) supporting data, I3E = IT3I supporting data, and I3S = IT3(s) supporting data | |
| 9 | Source Identifier | This identifies the file submitter and contains the security token. This value will be supplied by SARS | C | <ul style="list-style-type: none"> If File Response Code = 001, 003, 004, 005, 006, 011 or 012 then this field is mandatory | AN | FIX | <ul style="list-style-type: none"> 0:0 – no condition met 144:144 – condition met | | <ul style="list-style-type: none"> Validate that this value = the value supplied by SARS |
| 10 | Group ID | If the amount of data requires that it be sent in multiple files, a unique Group ID must be created on the submitting entity's system to be able to link the multiple files to the one group | C | <ul style="list-style-type: none"> If File Response Code = 001, 003, 004, 005, 006 or 012 then this field is mandatory | AN | VAR | <ul style="list-style-type: none"> 0:0 – no condition met 1:64 – condition met | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|----------------------|--|----------|--|-----------|-------------|---|--|--|
| | | | Type | Condition Rule | | | | | |
| 11 | Group Total | <p>Number of files that make up a group, e.g. if the amount of data requires three files to be submitted, then the Group Total must be 3.</p> <p>For example, where it is required for data to be submitted in one file and the file is too large to accommodate the submission in a single file, the file can be split into smaller more manageable files and this field must then indicate the total number of files that make up the submission</p> | C | <ul style="list-style-type: none"> If File Response Code = 001, 003, 004, 005, 006 or 012, then this field is mandatory | N | VAR | <ul style="list-style-type: none"> 0:0 – no condition met 1:4 – condition met | <ul style="list-style-type: none"> Value must not contain a decimal point | <ul style="list-style-type: none"> Must be greater than or equal to 1 and less than or equal to 9999 |
| 12 | Unique Group Item ID | <p>The number of this file in the group. This number must be an incrementing number beginning at one for each group submission, and incrementing by 1 for each file in the group.</p> <p>E.g. if this is the second file of the group this field must be 2</p> | C | <ul style="list-style-type: none"> If File Response Code = 001, 003, 004, 005, 006 or 012, then this field is mandatory | N | VAR | <ul style="list-style-type: none"> 0:0 – no condition met 1:4 – condition met | <ul style="list-style-type: none"> Value must not contain a decimal point | <ul style="list-style-type: none"> Must be equal to or greater than 1 Must be less than or equal to the Group Total Must be submitted in sequence |
| 13 | File Response Code | <p>This is the status for the entire submitted file, reflecting the result of technical and business validations performed on the incoming file</p> | M | | N | FIX | 3:3 | <ul style="list-style-type: none"> Refer to Appendix H for the valid code table | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|---|----------------------|--|----------|---|-----------|-------------|---|--|--|
| | | | Type | Condition Rule | | | | | |
| 14 | File Response Reason | File response reason supplied | M | | FT | VAR | 1:100 | | |
| 15 | Transaction Date | The date for which data is required | C | <ul style="list-style-type: none"> If Data Type Being Supplied = I3B, I3C, I3E, the field must be left blank | FT | FIX | <ul style="list-style-type: none"> 0:0 – if this field is left blank 10:10 – if this field is completed | <ul style="list-style-type: none"> Format CCYY-MM-DD | <ul style="list-style-type: none"> Must be less than or equal to today's date |
| 16 | Tax Period | This is the period for which data is required | C | <ul style="list-style-type: none"> If Data Type Being Supplied = I3B, I3C, I3E, the field must be left blank | N | FIX | <ul style="list-style-type: none"> 0:0 – if this field is left blank 6:6 – if this field is completed | <ul style="list-style-type: none"> Format CCYYMM | <ul style="list-style-type: none"> Must be greater than or equal to 190001 and less than or equal to current tax period |
| 17 | Transaction Year | The transaction year for which the data is required | O | | N | FIX | <ul style="list-style-type: none"> 0:0 – if this field is blank 4:4 – if this field is completed | <ul style="list-style-type: none"> Format CCYY | <ul style="list-style-type: none"> Must be greater than or equal to 1900 and less than or equal to current year |
| 18 | SLA Requirement Date | This is the date by which the taxpayer has to submit the required data | C | <ul style="list-style-type: none"> If Data Type Being Supplied = I3B, I3C, I3E, the field must be left blank | | FIX | <ul style="list-style-type: none"> 0:0 – if this field is left blank 10:10 – if this field is completed | <ul style="list-style-type: none"> Format CCYY-MM-DD | <ul style="list-style-type: none"> Must be less than or equal to today's date |
| 6.6.2 REQUEST / RESPONSE FILE BODY (This section must only be completed if File Response Code = 004, 005 or 006) | | | | | | | | | |
| 19 | Section Identifier | To identify the start of the section as well as identifying the type of section. | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = B, where B = Body | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|------------|---|----------|----------------|-----------|-------------|------------------|--|---|
| | | | Type | Condition Rule | | | | | |
| 20 | Row Number | <p>Number of the row in the file, sequential number starting at 1 for every file submitted to SARS. In the response file, this must be the rejected row(s) from the incoming file.</p> <p>The row number field must start at 1 for every new file and must increment by 1 for every new row added that is classed as a body record in the file. The last body record row number in the file must be equal to the total records supplied in the trailer. This would imply that for every file the body records start at 1 and increment by 1 for each record regardless of how many different sections there might be in the body, for files where there are multiple sections in the body</p> | M | | N | VAR | 1:10 | <ul style="list-style-type: none"> Value must not contain a decimal point | <ul style="list-style-type: none"> Must be greater than or equal to 1 and less than or equal to 9999999999 If the Section Identifier of the section within which the record from the submission file resides is not equal to "B", the Row Number must = zero (0) If the Section Identifier of the section within which the record from the submission file = "B", the Row Number must equal the Row Number of the record to be responded on from the submission file |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|---------------|---|----------|--|-----------|-------------|---|------------------|--|
| | | | Type | Condition Rule | | | | | |
| 21 | Unique Number | <p>The taxpayer's system must generate a unique number for each record.</p> <p>In the response file, the unique number would be the number specified in the file submitted to SARS to enable the submitting entity's source system to identify the line that is being responded on by SARS.</p> | M | | FT | VAR | 1:100 | | <ul style="list-style-type: none"> If the Section Identifier of the section within which the record from the submission file resides is not equal to "B" and not equal to "T", the Unique Number must contain the value contained in the corresponding Header Type field, e.g. "GH" or "SE" If the Section Identifier of the section within which the record from the submission file resides is equal to "T", the Unique Number must equal "T" If the Section Identifier of the section within which the record from the submission file = "B", the Unique Number must equal the Unique Number of the record to be responded on from the submission file |
| 22 | Field Name | For fields that are rejected or accepted with a warning, this field must display the field that failed validation | C | <ul style="list-style-type: none"> If Response Code = 001, 002, 003, 004, 005 or 006, this field is mandatory | FT | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 1:100 – Condition met | | |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|----|----------------------|---|----------|---|-----------|-------------|---|---|---|
| | | | Type | Condition Rule | | | | | |
| 23 | Overall Field Status | To indicate the status of the field as specified per data type. A field may be rejected or accepted with warning | C | <ul style="list-style-type: none"> If Field Name contains a value, this field is mandatory | A | FIX | <ul style="list-style-type: none"> 0:0 – No condition met 1:1 – Condition met | <ul style="list-style-type: none"> Must = R or W, where R = Rejected and W = Accepted with a warning | |
| 24 | Response Code | Indicating the status of a field after validations were applied | M | | AN | FIX | 3:3 | <ul style="list-style-type: none"> Refer to Appendix M for the valid code table | |
| 25 | Response Reason | For fields that are rejected or accepted with a warning, this field must display the reason for the failed validation | M | | FT | VAR | 1:300 | | |
| 26 | Field Value | For fields that are rejected or accepted with a warning, this field must display the value of the field that was submitted to SARS. | C | <ul style="list-style-type: none"> If Start Range and End Range is empty and if Response Code contains a value, this field is mandatory | FT | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 1:120 – Condition met | | |
| 27 | Start Range | Where the response applies to multiple lines, this field will indicate the start of the range of applicable rows. | C | <ul style="list-style-type: none"> If the Response Code, Field Name and Response Reason repeat for more than 10 sequential rows, this field is mandatory | N | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 1:10 – Condition met | <ul style="list-style-type: none"> Value must not contain a decimal point | <ul style="list-style-type: none"> Must be greater than or equal to 1 and less than or equal to 9999999999 |

| No | Field Name | Description | Required | | Data Type | Length Type | Length (Min:Max) | Data Validations | Logic Validations |
|--|-------------------------|--|----------|---|-----------|-------------|--|--|--|
| | | | Type | Condition Rule | | | | | |
| 28 | End Range | Where the response applies to multiple lines, this field will indicate the end of the range of applicable rows. | C | <ul style="list-style-type: none"> If the Response Code, Field Name and Response Reason repeat for more than 10 sequential rows, this field is mandatory | N | VAR | <ul style="list-style-type: none"> 0:0 – No condition met 1:10 – Condition met | <ul style="list-style-type: none"> Value must not contain a decimal point | <ul style="list-style-type: none"> Must be greater than or equal to 1 and less than or equal to 9999999999 |
| 6.6.3 REQUEST / RESPONSE FILE TRAILER (This section must only be completed if File Response Code = 004, 005 or 006) | | | | | | | | | |
| 29 | Section Identifier | To identify the start of the section as well as identifying the type of section. | M | | A | FIX | 1:1 | <ul style="list-style-type: none"> Must = T, where T = Trailer | |
| 30 | Total Number of Records | This is the sum of all records contained in the body of the delimited file. This sum excludes the header and the trailer records | M | | N | VAR | 1:15 | <ul style="list-style-type: none"> Value must not contain a decimal point | <ul style="list-style-type: none"> Must be greater than or equal to 1 and less than or equal to 9999999999 Must be equal to the total of all lines with a section identifier of B |
| 31 | File Hash Total | Calculation based on all the characters in the file. Must use MD5 calculation. | M | | AN | FIX | 32:32 | | <ul style="list-style-type: none"> Must use MD5 calculation Use all sections, except where Section Identifier = T File hash total calculation must equal this field value |

7. CODES

7.1 Appendix A – Nature of Person

| Code | Description |
|--------------------------------|---|
| INDIVIDUAL | Individual |
| FOREIGN_INDIVIDUAL | Foreign Individual |
| INDIVIDUAL_ESTATE | Individual Estates (including late Estates) |
| PARTNERSHIP | Partnerships |
| PUBLIC_CO | Listed company |
| PRIVATE_CO | Unlisted company |
| CLOSE_CORPORATION | Close Corporation |
| FOREIGN_COMPANY | Foreign Company |
| OTHER_CO | Other Company |
| CORP_ESTATE | Corporate: Estate / Liquidation |
| INTERVIVOS_TRUST | Trust (any type) |
| GOVERNMENT_ENTITY | RSA Government, Provincial Administration, Municipalities |
| RETIREMENT_FUND | Retirement Fund (Pension, Provident, Benefit, RA etc) |
| CLUB | Clubs |
| UNINCORPORATED_BODY_OF_PERSONS | Other entity not covered by the list provided (including a portfolio of a Collective Investment Scheme in Securities) |
| ASSOC_NOT_FOR_GAIN | Association not for gain |
| STOKVEL | Stokvel |
| SOCIETY | Society |

7.2 Appendix B - IT3(b) Source Codes Table

This table provides income source codes that are used for the purpose of IT3(b) extracts.

| Income Source Code | Description |
|--------------------|---|
| 4201 | Local interest (including amounts received / accrued in respect of Sharia compliant finance arrangements under section 24JA) |
| 4202 | Dividends and foreign dividends subject to dividends tax (only to be used for dividends declared prior to 1 April 2012) |
| 4210 | Rental income |
| 4212 | Royalty income |
| 4214 | Other income |
| 4216 | Dividends from a foreign source subject to SA normal tax |
| 4218 | Interest from a foreign source |
| 4237 | SARS paid interest (where SARS pays interest to a Taxpayer) (for exclusive use by SARS, when SARS has to submit IT3(b) data files to itself – SARS acts as a payer of interest and as a revenue collection agency). |
| 4238 | REIT distributions / Taxable local dividends |
| 4292 | Dividends deemed to be income in terms of s8E and s8EA |
| 4112 | Foreign tax paid on foreign dividends |
| 4113 | Foreign tax paid on foreign interest |

7.3 Appendix C - IT3(c) Source Codes Table

This table provides income source codes that are used for the purpose of IT3(c) extracts.

| Income Source Code | Description |
|--------------------|---|
| 4250 | Local gains - Profit |
| 4251 | Local gains - Loss |
| 4252 | Foreign gains - Profit |
| 4253 | Foreign gains - Loss |
| 4114 | Tax credit on gains – foreign tax credits – foreign gains |

7.5 Appendix D - IT3(e) Source Codes Table

Table below provides a list of income source codes that are used for the IT3(e) extracts.

| Income Source Code | Description | Income Source Code | Description | Income Source Code | Description |
|--------------------|---|--------------------|---|--------------------|---|
| 0102 | Pig farming | 1422 | Air conditioning and ventilation machinery | 2316 | Other accommodation, e.g. furnished flats (holiday), rooms without meals, caravans and mobile homes |
| 0104 | Livestock farming | 1424 | Other specialised machinery and parts for specific industries | 2398 | Other not specified |
| 0106 | Crop farming | 1426 | Other machinery and machine spares for general purposes | 2402 | Railway transport and services |
| 0108 | Production of milk | 1428 | Electrical machinery and apparatus for generation and control (including electric motors) | 2404 | Bus transport (excluding taxis) |
| 0110 | Bee keeper | 1430 | Radio and electronic components | 2406 | Taxis |
| 0112 | Mixed farming (no more than 50% in any of above) | 1432 | Gramophone records and tape recordings | 2408 | Renting of trucks, cars, trailers and containers (except caravans) |
| 0114 | Poultry farming | 1434 | Other broadcast receiving and sound reproducing equipment | 2410 | Road haulage |
| 0116 | Ostrich farming | 1436 | Telegraph, telephone and signalling apparatus and equipment | 2412 | Sea transport and supporting services |
| 0118 | Breeding of non-food producing animals (excluding horses) | 1438 | Electronic computers | 2414 | Air transport and supporting services |
| 0120 | Horse breeder | 1440 | Insulated wires and cables | 2416 | Renting of aircraft |
| 0122 | Agricultural services (excluding veterinary services; see 2958) | 1442 | Batteries | 2418 | Shipping, clearing and forwarding agents |
| 0124 | Vegetable farmer | 1444 | Electric bulbs and fluorescent tubes | 2420 | Travel agents |
| 0126 | Wine farmer | 1446 | Other electrical and electronic goods | 2422 | Operation of car parks and toll roads |

| Income Source Code | Description | Income Source Code | Description | Income Source Code | Description |
|--------------------|--|--------------------|--|--------------------|--|
| 0128 | Fruit farming | 1498 | Other not specified | 2424 | Storage and warehousing |
| 0130 | Flower and seed growers | 1502 | Motor vehicles | 2426 | Postal services and telecommunications |
| 0132 | Forestry and logging (plantations) | 1504 | Caravans, trailers and vehicle bodies | 2498 | Other not specified |
| 0134 | Sugar farming | 1506 | Tractors | 2502 | Discount houses |
| 0136 | Fish breeder | 1508 | Motor vehicles parts and accessories (excluding tires and tubes, glass and electrical equipment) | 2504 | Commercial banks |
| 0138 | Tobacco farming | 1510 | Specialised automotive engineering workshops working primarily for the motor trade | 2506 | Building societies |
| 0140 | Wool farming | 1598 | Other not specified | 2508 | Merchant banks |
| 0142 | Game farming | 1602 | Ship and boat building and repairs | 2510 | Hire-purchase, savings and general banks |
| 0192 | Foreign farming | 1604 | Locomotives | 2512 | Land and Agricultural Bank of South Africa |
| 0198 | Other not specified | 1606 | Railway carriages and wagons | 2514 | Stockbrokers |
| 0202 | Coal | 1608 | Motor cycles, pedal cycles and relevant parts | 2516 | Unit trust schemes |
| 0204 | Crude petroleum and natural gas production | 1610 | Aircraft manufacture and repair | 2518 | Other financial institutions (including buying associations) |
| 0206 | Iron ore | 1698 | Other not specified | 2520 | Financial services |
| 0208 | Chrome | 1702 | Scientific, laboratory and industrial instruments and systems | 2522 | Short-term insurance |
| 0210 | Copper | 1704 | Orthopaedic appliances and supplies | 2524 | Registered pension/provident funds |
| 0212 | Manganese | 1706 | Surgical, medical and dental instruments and appliances | 2526 | Medical benefit/aid societies |

| Income Source Code | Description | Income Source Code | Description | Income Source Code | Description |
|--------------------|--|--------------------|---|--------------------|---|
| 0214 | Platinum | 1708 | Photographic, optical and document copying equipment | 2528 | Insurance brokers and other insurance services (including insurance agents on commission basis) |
| 0216 | Gold and uranium | 1710 | Watches and clocks | 2530 | Property letting: business premises |
| 0218 | Other metal ore mining | 1798 | Other not specified | 2532 | Property letting: residential accommodation |
| 0220 | Diamond mining | 1802 | Jewellery and related articles | 2534 | Township developers |
| 0222 | Stone quarrying, clay and sand-pits | 1804 | Musical instruments | 2536 | Estate agents |
| 0224 | Chemical and fertiliser mineral mining | 1806 | Sporting and athletic equipment | 2538 | Rent collectors, appraisers and valuers |
| 0226 | Asbestos | 1808 | Toys and games | 2540 | Attorneys, notaries and conveyances |
| 0298 | Other not specified | 1810 | Brushes and brooms | 2542 | Advocates |
| 0302 | Slaughtering, preparing and preserving meat | 1812 | Miscellaneous stationers goods (e.g. crayons, pens and pencils) | 2544 | Registered accountants and auditors |
| 0304 | Dairy products (except processing of milk for retail sale; see 2204) | 1814 | Signs and advertising displays | 2546 | Cost and management accountants |
| 0306 | Canning and preserving of fruit and vegetables | 1816 | Other miscellaneous manufacturing industries (including number plates, lamps, paper patterns, etc.) | 2548 | Bookkeeping services |
| 0308 | Canning, preserving and processing of fish and related products | 1898 | Other not specified | 2550 | Programming and data processing services |
| 0310 | Vegetable and animal oils and fats | 1902 | Electricity generation and distribution | 2552 | Consulting engineers |
| 0312 | Grain mill products | 1904 | Gas manufacture and distribution | 2554 | Constructional engineers |
| 0314 | Bakery products | 1906 | Water collection, purification and distribution | 2556 | Architects |
| 0316 | Sugar factories and refineries | 1998 | Other not specified | 2558 | Quantity surveyors |
| 0318 | Cocoa, chocolate and sugar confectionery | 2002 | Home buildings engaged in family housing | 2560 | Land surveyors |

| Income Source Code | Description | Income Source Code | Description | Income Source Code | Description |
|--------------------|---|--------------------|--|--------------------|---|
| 0320 | Prepared animal feeds | 2004 | Other building construction by general contractors | 2562 | Geological and prospecting services |
| 0322 | Brewing and malting | 2006 | Painters and decorators | 2564 | Tracers and draughtsmen |
| 0324 | Soft drinks | 2008 | Plumbers | 2566 | Advertising and market research services |
| 0326 | Spirit distilling and compounding | 2010 | Electrical contractors | 2568 | Security services |
| 0328 | Wine (including blending) | 2012 | Joiners and carpenters | 2570 | Renting or leasing of machinery and equipment without operators (excluding computers; see 2028) |
| 0330 | Tobacco products | 2014 | Shop fittings | 2598 | Other not specified |
| 0398 | Other not specified | 2016 | Roofing contractors | 2602 | Individual policy holders' fund |
| 0402 | Spinning, weaving and finishing of textiles | 2018 | Plastering contractors | 2604 | Corporate fund |
| 0404 | Made-up textile goods (except clothing) | 2020 | Glazing contractors | 2606 | Company policy holder's fund |
| 0406 | Hosiery and other knitted goods | 2022 | Demolition contractors | 2608 | Untaxed policy holder fund |
| 0408 | Carpets and rugs | 2024 | Heating and ventilating | 2698 | Other not specified |
| 0410 | Rope, twine, net and related products | 2026 | Asphalt and tar spraying contractors | 2702 | Pre-primary schools and crèches |
| 0498 | Other not specified | 2028 | Plant hiring with operators (see 2570) | 2704 | Primary schools |
| 0502 | Men's and boy's clothing | 2030 | Flooring contractors | 2706 | Secondary schools |
| 0504 | Women's and girl's clothing | 2032 | Insulating specialists | 2708 | Schools for special education |
| 0506 | Tailoring | 2034 | Suspended ceiling specialists | 2710 | Technical colleges and technikons |
| 0508 | Furriers | 2036 | Wall and floor tiling specialists | 2712 | Teachers training colleges |
| 0510 | Millinery | 2038 | Civil engineering contractors | 2714 | Universities |
| 0512 | Footwear | 2040 | Swimming pool and similar contractors | 2716 | Correspondence and private colleges |
| 0598 | Other not specified | 2042 | Paving | 2718 | Other educational services (including driving schools, ballet and music teachers) |

| Income Source Code | Description | Income Source Code | Description | Income Source Code | Description |
|--------------------|---|--------------------|---|--------------------|---|
| 0602 | Leather, fur (tanning and dressing) and fellmongery | 2098 | Other not specified | 2798 | Other not specified |
| 0604 | Travel goods (including goods of plastic and imitation leather) | 2102 | Fresh meat | 2802 | General, e.g. CSIR |
| 0606 | Handbags (including handbags of plastic and imitation leather) | 2104 | Fresh fruit and vegetables | 2804 | Agricultural and livestock |
| 0608 | Other leather goods (including imitation leather) | 2106 | Dairy products | 2806 | Medical and veterinary |
| 0698 | Other not specified | 2108 | Bakery products | 2808 | Industrial |
| 0702 | Sawmills and other wood mills | 2110 | Alcoholic drink (including bottling but excluding blending) | 2898 | Other not specified |
| 0704 | Wood and cane containers | 2112 | Other food and drink | 2902 | Paediatrician |
| 0706 | Home furniture (except primarily of metal) | 2114 | Tobacco | 2904 | General practitioner |
| 0708 | Office furniture (except primarily of metal)) | 2116 | Agricultural and pastoral products (including livestock) | 2906 | Dentists |
| 0710 | Other miscellaneous wood and cork manufacturing | 2118 | Textiles, rugs and carpets | 2908 | Orthopaedic surgeon |
| 0798 | Other not specified | 2120 | Clothing | 2910 | Dental technician |
| 0802 | Pulp, paper and cardboard | 2122 | Footwear | 2912 | Plastic surgeon |
| 0804 | Packaging products of paper, board and associated materials | 2124 | Furniture and household requisites | 2914 | Optometrists (including optical dispensers) |
| 0806 | Manufactured stationery | 2126 | Electrical goods (including household appliances) | 2916 | Urologist |
| 0808 | Manufacture of paper and board not elsewhere specified | 2128 | Books | 2918 | Other supplementary health services or para-medical personnel |
| 0810 | Printing and publishing of newspapers | 2130 | Stationery | 2920 | Podiatrist |
| 0812 | Printing and publishing of periodicals | 2132 | Office and shop equipment | 2922 | Nursing services |

| Income Source Code | Description | Income Source Code | Description | Income Source Code | Description |
|--------------------|--|--------------------|---|--------------------|---|
| 0814 | Publishing of books | 2134 | Jewellery | 2924 | Homeopath |
| 0816 | Prints and reproductions | 2136 | Industrial and heavy chemicals | 2926 | Radiographer |
| 0818 | Bookbinding | 2138 | Pharmaceuticals | 2928 | Physiotherapists |
| 0898 | Other not specified | 2140 | Toiletries | 2930 | Psychiatrist |
| 0902 | Industrial chemicals (except fertilisers) | 2142 | Construction and building materials | 2932 | Radiologist |
| 0904 | Fertilisers | 2144 | Petroleum products | 2934 | Chiropractors |
| 0906 | Pesticides | 2146 | Mining, industrial and agricultural machinery and equipment | 2936 | Gynaecologist |
| 0908 | Synthetic resins and plastic materials | 2148 | Computers (including leasing and repairs) | 2938 | Midwife |
| 0910 | Paint | 2150 | General wholesalers | 2940 | General hospitals |
| 0912 | Medicinal and pharmaceutical preparations | 2152 | Motor vehicles and accessories | 2942 | Pathologist |
| 0914 | Soap and detergents | 2154 | Scrap and waste merchants (including collection and distribution) | 2944 | Maternity homes |
| 0916 | Perfumes, cosmetics and other toilet preparations | 2198 | Other not specified | 2946 | Psychiatric hospitals |
| 0918 | Tyres and tubes (including retreating) | 2202 | Butchers | 2948 | Other hospitals |
| 0920 | Other rubber products (including synthetic rubber) | 2204 | Dairies and dairy products | 2950 | Optician |
| 0922 | Plastic products not elsewhere specified | 2206 | Greengrocers and fruitier | 2952 | Veterinarians |
| 0998 | Other not specified | 2208 | Fishmongers | 2954 | Eye surgeon |
| 1002 | Manufactured fuel | 2210 | Bakers and confectioners (solely for sale on the premises) | 2956 | Veterinary services (including kennels) |
| 1004 | Mineral oil refining | 2212 | Grocers | 2958 | Orthodontist |
| 1006 | Lubricating oils and greases | 2214 | Bottle stores | 2960 | Prosthetics |
| 1098 | Other not specified | 2216 | Men's outfitters | 2998 | Other not specified |
| 1102 | Ceramics | 2218 | Ladies' outfitters | 3102 | Motion picture production |

| Income Source Code | Description | Income Source Code | Description | Income Source Code | Description |
|--------------------|--|--------------------|--|--------------------|--|
| 1104 | Glass and glass products | 2220 | General outfitters | 3104 | Motion picture distribution and projection |
| 1106 | Bricks, tiles and refractory goods | 2222 | Household textiles | 3106 | Radio and television broadcasting |
| 1108 | Cement | 2224 | Shoe stores | 3108 | Theatrical productions and entertainment services |
| 1110 | Abrasives and building materials not specified | 2226 | Domestic furniture and household appliances | 3110 | Authors, composers of music and independent artists |
| 1198 | Other not specified | 2228 | Antique dealers, second-hand furniture shops, art dealers, picture framers, etc. | 3112 | Libraries, museums, botanical/zoological gardens & other cultural services |
| 1202 | Iron and steel | 2230 | Book stores and stationers | 3114 | Professional sports promotion |
| 1204 | Steel tubes | 2232 | Jewellery, watch and clock retailers and repairers | 3116 | Turf clubs (horse racing) |
| 1206 | Iron castings, etc. | 2234 | Chemists | 3118 | Dancing studios |
| 1208 | Aluminium and aluminium alloys | 2236 | Photographic shops | 3120 | Sport and games clubs |
| 1210 | Copper, brass and other copper alloys | 2238 | Building material and hardware merchants | 3122 | Roller skating rinks |
| 1212 | Precious metals | 2240 | Bicycle dealers | 3124 | Putt-putt course |
| 1298 | Other not specified | 2242 | Fuel and coal merchants (excluding petrol filling stations) | 3126 | Amusement parks |
| 1302 | Cutlery, hand tools and general hardware | 2244 | Garages, filling stations and workshops | 3198 | Other not specified |
| 1304 | Furniture and fixtures primarily of metal | 2246 | Used motor vehicles | 3202 | Laundries, laundry services and cleaning and dyeing plants |
| 1306 | Building hardware | 2248 | Caravans and trailers | 3204 | Hairdressing saloons |
| 1308 | Prefabricated steel buildings | 2250 | Motor cycle dealers | 3206 | Photographic studios (including commercial photography) |
| 1310 | Boiler manufacture | 2252 | Spares and accessories dealers | 3208 | Undertakers and crematoriums |

| Income Source Code | Description | Income Source Code | Description | Income Source Code | Description |
|--------------------|--|--------------------|--|--------------------|--|
| 1312 | Sheet metal products | 2254 | Motor scrap-yards | 3210 | Gardening services |
| 1314 | Bolts, nuts, screws, rivets, etc. | 2256 | Retail tyre dealers | 3212 | Personal services not elsewhere specified, e.g. massage parlours, weight control studios, etc. |
| 1316 | Cables, wire, wire products and gates (excluding insulated wires and cables; see1440) | 2258 | Sport and recreational equipment | 3298 | Other not specified |
| 1318 | Tinware | 2260 | Department stores and general dealers | 3302 | Typewriters and other office equipment |
| 1320 | Electroplating, galvanising, enamelling, etc. | 2262 | Florists and garden shops (except growers; see 0150) | 3304 | Agricultural machinery and implements and farm tractors |
| 1322 | Engineering workshops (excluding special auto engineering workshops primarily for the motor trade; see 1510) | 2264 | Pet and pet food shops | 3306 | Footwear and other leather goods |
| 1398 | Other not specified | 2266 | Dealers in radio, TV and electrical goods (excluding radio and TV rental) | 3308 | Servicing and installation of electrical and non-electrical household and personal Appliances |
| 1402 | Pumps, valves and compressors | 2268 | Radio and TV shops | 3310 | Other specialised automotive repair services (inc. towing and vehicle washing and cleaning) |
| 1404 | Industrial engines | 2270 | Dealers in miscellaneous goods | 3312 | Panel beaters and spray-painters |
| 1406 | Agricultural machinery (except tractors) | 2298 | Other not specified | 3398 | Other not specified |
| 1408 | Metal and woodworking machinery | 2302 | Bars and beer gardens | 3402 | Auctioneers |
| 1410 | Textile machinery and accessories | 2304 | Restaurants or tea-rooms selling food for consumption mainly on the premises | 3404 | Market agents |
| 1412 | Construction and earth moving equipment | 2306 | Caterers | 3406 | Representatives of manufacturing & trading establishments on commission basis |

| Income Source Code | Description | Income Source Code | Description | Income Source Code | Description |
|--------------------|--|--------------------|--|--------------------|--|
| 1414 | Mechanical handling equipment | 2308 | Fish and chips shops, sandwich and snack bars and other establishments | 3408 | Import/export agents |
| 1416 | Computers and office, calculating and accounting machinery | 2310 | Registered hotels and motels | 3410 | Hide and skin brokers |
| 1418 | Refrigerators, washing machines, stoves and ovens | 2312 | Boarding houses | 3412 | Wool and mohair brokers |
| 1420 | Other electric appliances primarily for domestic use | 2314 | Caravan parks | 3414 | Sanitation, garbage and sewage disposal |
| | | | | 3416 | Cleaning (buildings), exterminating, fumigating, disinfecting & other services |
| | | | | 3418 | Agricultural control boards |
| | | | | 3420 | Bookmakers and betting |
| | | | | 3498 | Other not specified |
| | | | | 3605 | Annual payment – Taxable (bonus, leave pay, merit awards etc.) |

7.6 Appendix E - Account Type Table

| Account Type | Description |
|--------------|---|
| 1 | Current Account |
| 2 | Transmission Account |
| 3 | Savings Account |
| 4 | Credit Card Account |
| 5 | Fixed Deposit Account |
| 6 | Notice Account |
| 7 | Unit Trust Account |
| 8 | Bankers Acceptance Bearer Instrument |
| 9 | Negotiable certificate of deposit bearer instrument |
| 10 | Other bearer instrument |
| 11 | Loan account within a company |
| 12 | Money market investment instrument |
| 13 | Garage card account |
| 14 | RSA government bond |
| 15 | RSA treasury bills |
| 16 | Other bonds |
| 17 | Other investment |
| 18 | Other loans |
| 19 | Tax Free Investment Account |
| 20 | SARS Account – This option is for exclusive use by SARS only. In certain instances, SARS could pay interest to a Taxpayer. In such a case SARS acts as a third party account provider and has to submit IT3(b) Interest Certificate data to SARS that also acts as the tax collection agency. This option is only to be used by SARS. If entities other than SARS use this code the entire file will be rejected. |
| 21 | Foreign currency trading account – Not related to non-ZAR denominated currency accounts held by Banks |
| 22 | Crypto account |
| 23 | No account type available |
| 24 | Account for stock broking purposes |
| 25 | Other account type not listed |

7.7 Appendix F – Country Codes

The Country Codes are aligned with the ISO3166 standard.

| New ISO3166 Country Codes | |
|--------------------------------------|-----------------|
| Country | Alphabetic Code |
| Afghanistan | AF |
| Åland Islands | AX |
| Albania | AL |
| Algeria | DZ |
| American Samoa | AS |
| Andorra | AD |
| Angola | AO |
| Anguilla | AI |
| Antarctica | AQ |
| Antigua and Barbuda | AG |
| Argentina | AR |
| Armenia | AM |
| Aruba | AW |
| Australia | AU |
| Austria | AT |
| Azerbaijan | AZ |
| Bahamas (the) | BS |
| Bahrain | BH |
| Bangladesh | BD |
| Barbados | BB |
| Belarus | BY |
| Belgium | BE |
| Belize | BZ |
| Benin | BJ |
| Bermuda | BM |
| Bhutan | BT |
| Bolivia (Plurinational State of) | BO |
| Bonaire, Sint Eustatius and Saba | BQ |
| Bosnia and Herzegovina | BA |
| Botswana | BW |
| Bouvet Island | BV |
| Brazil | BR |
| British Indian Ocean Territory (the) | IO |
| Brunei Darussalam | BN |
| Bulgaria | BG |
| Burkina Faso | BF |
| Burundi | BI |
| Cambodia | KH |
| Cameroon | CM |
| Canada | CA |
| Cabo Verde | CV |
| Cayman Islands (the) | KY |
| Central African Republic (the) | CF |
| Chad | TD |
| Chile | CL |
| China | CN |

| Country | Alphabetic Code |
|--|-----------------|
| Christmas Island | CX |
| Cocos (Keeling) Islands (the) | CC |
| Colombia | CO |
| Comoros (the) | KM |
| Congo (the) | CG |
| Congo (the Democratic Republic of the) | CD |
| Cook Islands (the) | CK |
| Costa Rica | CR |
| Côte d'Ivoire | CI |
| Croatia | HR |
| Cuba | CU |
| Curaçao | CW |
| Cyprus | CY |
| Czechia | CZ |
| Denmark | DK |
| Djibouti | DJ |
| Dominica | DM |
| Dominican Republic (the) | DO |
| Ecuador | EC |
| Egypt | EG |
| El Salvador | SV |
| Equatorial Guinea | GQ |
| Eritrea | ER |
| Estonia | EE |
| Eswatini | SZ |
| Ethiopia | ET |
| Falkland Islands (the) [Malvinas] | FK |
| Faroe Islands (the) | FO |
| Fiji | FJ |
| Finland | FI |
| France | FR |
| French Guiana | GF |
| French Polynesia | PF |
| French Southern Territories (the) | TF |
| Gabon | GA |
| Gambia (the) | GM |
| Georgia | GE |
| Germany | DE |
| Ghana | GH |
| Gibraltar | GI |
| Greece | GR |
| Greenland | GL |
| Grenada | GD |
| Guadeloupe | GP |
| Guam | GU |
| Guatemala | GT |
| Guernsey | GG |
| Guinea | GN |
| Guinea-Bissau | GW |
| Guyana | GY |
| Haiti | HT |

| Country | Alphabetic Code |
|---|-----------------|
| Heard Island and McDonald Islands | HM |
| Holy See (the) | VA |
| Honduras | HN |
| Hong Kong | HK |
| Hungary | HU |
| Iceland | IS |
| India | IN |
| Indonesia | ID |
| Iran (Islamic Republic of) | IR |
| Iraq | IQ |
| Ireland | IE |
| Isle of Man | IM |
| Israel | IL |
| Italy | IT |
| Jamaica | JM |
| Japan | JP |
| Jersey | JE |
| Jordan | JO |
| Kazakhstan | KZ |
| Kenya | KE |
| Kiribati | KI |
| Korea (the Democratic People's Republic of) | KP |
| Korea (the Republic of) | KR |
| Kosovo | XK |
| Kuwait | KW |
| Kyrgyzstan | KG |
| Lao People's Democratic Republic (the) | LA |
| Latvia | LV |
| Lebanon | LB |
| Lesotho | LS |
| Liberia | LR |
| Libya | LY |
| Liechtenstein | LI |
| Lithuania | LT |
| Luxembourg | LU |
| Macao | MO |
| North Macedonia | MK |
| Madagascar | MG |
| Malawi | MW |
| Malaysia | MY |
| Maldives | MV |
| Mali | ML |
| Malta | MT |
| Marshall Islands (the) | MH |
| Martinique | MQ |
| Mauritania | MR |
| Mauritius | MU |
| Mayotte | YT |
| Mexico | MX |
| Micronesia (Federated States of) | FM |
| Moldova (the Republic of) | MD |

| Country | Alphabetic Code |
|--|-----------------|
| Monaco | MC |
| Mongolia | MN |
| Montenegro | ME |
| Montserrat | MS |
| Morocco | MA |
| Mozambique | MZ |
| Myanmar | MM |
| Namibia | NA |
| Nauru | NR |
| Nepal | NP |
| Netherlands (the) | NL |
| New Caledonia | NC |
| New Zealand | NZ |
| Nicaragua | NI |
| Niger (the) | NE |
| Nigeria | NG |
| Niue | NU |
| Norfolk Island | NF |
| Northern Mariana Islands (the) | MP |
| Norway | NO |
| Oman | OM |
| Pakistan | PK |
| Palau | PW |
| Palestine, State of | PS |
| Panama | PA |
| Papua New Guinea | PG |
| Paraguay | PY |
| Peru | PE |
| Philippines (the) | PH |
| Pitcairn | PN |
| Poland | PL |
| Portugal | PT |
| Puerto Rico | PR |
| Qatar | QA |
| Réunion | RE |
| Romania | RO |
| Russian Federation (the) | RU |
| Rwanda | RW |
| Saint Barthélemy | BL |
| Saint Helena, Ascension and Tristan da Cunha | SH |
| Saint Kitts and Nevis | KN |
| Saint Lucia | LC |
| Saint Martin (French part) | MF |
| Saint Pierre and Miquelon | PM |
| Saint Vincent and the Grenadines | VC |
| Samoa | WS |
| San Marino | SM |
| Sao Tome and Principe | ST |
| Saudi Arabia | SA |
| Senegal | SN |
| Serbia | RS |

| Country | Alphabetic Code |
|--|-----------------|
| Seychelles | SC |
| Sierra Leone | SL |
| Singapore | SG |
| Sint Maarten (Dutch part) | SX |
| Slovakia | SK |
| Slovenia | SI |
| Solomon Islands | SB |
| Somalia | SO |
| South Africa | ZA |
| South Georgia and the South Sandwich Islands | GS |
| South Sudan | SS |
| Spain | ES |
| Sri Lanka | LK |
| Sudan (the) | SD |
| Suriname | SR |
| Svalbard and Jan Mayen | SJ |
| Sweden | SE |
| Switzerland | CH |
| Syrian Arab Republic (the) | SY |
| Taiwan (Province of China) | TW |
| Tajikistan | TJ |
| Tanzania, the United Republic of | TZ |
| Thailand | TH |
| Timor-Leste | TL |
| Togo | TG |
| Tokelau | TK |
| Tonga | TO |
| Trinidad and Tobago | TT |
| Tunisia | TN |
| Turkey | TR |
| Turkmenistan | TM |
| Turks and Caicos Islands (the) | TC |
| Tuvalu | TV |
| Uganda | UG |
| Ukraine | UA |
| United Arab Emirates (the) | AE |
| United Kingdom of Great Britain and Northern Ireland (the) | GB |
| United States of America (the) | US |
| United States Minor Outlying Islands (the) | UM |
| Uruguay | UY |
| Uzbekistan | UZ |
| Vanuatu | VU |
| Venezuela (Bolivarian Republic of) | VE |
| Viet Nam | VN |
| Virgin Islands (British) | VG |
| Virgin Islands (U.S.) | VI |
| Wallis and Futuna | WF |
| Western Sahara | EH |
| Yemen | YE |
| Zambia | ZM |
| Zimbabwe | ZW |
| Other | XX |

7.8 Appendix G - Identification Type Code Table

| Code | Description |
|------|--|
| 001 | South African ID number |
| 002 | Foreign ID number |
| 003 | Foreign Passport number |
| 004 | South African company/ close corporation registration number |
| 005 | Foreign company registration number |
| 007 | South African trust registration number |
| 008 | Foreign trust registration number |
| 009 | Internal identification number |

7.9 Appendix H - File Response Codes

| Code | Description |
|------|---|
| 001 | Acknowledgement of receipt |
| 002 | Rejected: Entire file rejected as contains critical errors. The file must be corrected and resubmitted to enable processing |
| 003 | Successfully uploaded: all records accepted and processed. |
| 004 | Accepted with warnings: This can be any combination of accepted fields, fields accepted with a warning and duplicate records. |
| 005 | Rejected: Entire file rejected as it contains file structure errors. The file must be corrected and resubmitted to enable processing. |
| 006 | Partial upload: This can be any combination of accepted fields, rejected fields, fields accepted with a warning or duplicate records. |
| 011 | Rejected: Entire file rejected as the file was submitted as part of a group and one or more of the files in the group failed the validations associated with the submission of a file as part of a group. |
| 012 | Rejected: Group submission incomplete and service level agreement expired for SARS to wait for all files in a group to be submitted |

7.10 Appendix I - Modulus 10 Validation

7.10.1 Income Tax and Value Added

The last character is a check digit, calculated by applying the following algorithm:

| Digit | Formula |
|---------|--|
| Digit 1 | Multiply by 2 (Add result to total)* See below |
| Digit 2 | Add to total |
| Digit 3 | Multiply by 2 (Add result to total)* See below |
| Digit 4 | Add to total |
| Digit 5 | Multiply by 2 (Add result to total)* See below |
| Digit 6 | Add to total |
| Digit 7 | Multiply by 2 (Add result to total)* See below |
| Digit 8 | Add to total |
| Digit 9 | Multiply by 2 (Add result to total)* See below |

* When the result of the line item calculation exceeds 9, add the individual digits together to obtain a single digit result (e.g. $18 = 1 + 8 = 9$)

Digit 10: Check digit

If the last digit of Total > 0 Then

The Check Digit should be equal to the result of $10 - (\text{Total MOD } 10)$

If the last digit of Total = 0 Then

The Check Digit should be equal to zero

Example:

Tax Reference Number = 0001339050

| Digit | Formula | Result |
|---------|-----------------------------------|--------|
| Digit 1 | 0×2 | 0 |
| Digit 2 | 0 | + 0 |
| Digit 3 | 0×2 | + 0 |
| Digit 4 | 1 | + 1 |
| Digit 5 | 3×2 | + 6 |
| Digit 6 | 3 | + 3 |
| Digit 7 | $9 \times 2 = 18$ ($1 + 8 = 9$) | + 9 |
| Digit 8 | 0 | + 0 |
| Digit 9 | $5 \times 2 = 10$ ($1 + 0 = 1$) | + 1 |
| Total | | 20 |

Last Digit of Total is not greater than zero 0 so the check digit equal 0 and the number is therefore valid.

7.10.2 Pay As You Earn

The last character is a check digit, calculated by applying the following algorithm:

| Digit | Formula |
|---------|---|
| Digit 1 | Replace character 1 with a 4, then multiply by 2 (Add result to total)* See below |
| Digit 2 | Add to total |
| Digit 3 | Multiply by 2 (Add result to total)* See below |
| Digit 4 | Add to total |
| Digit 5 | Multiply by 2 (Add result to total)* See below |
| Digit 6 | Add to total |
| Digit 7 | Multiply by 2 (Add result to total)* See below |
| Digit 8 | Add to total |
| Digit 9 | Multiply by 2 (Add result to total)* See below |

* When the result of the line item calculation exceeds 9, add the individual digits together to obtain a single digit result (e.g. $18 = 1 + 8 = 9$) and add this to this to the total (See example below)

Digit 10: Check digit

Then determine the value of 90 minus the Total value calculated above, then
The Check Digit (character 10) equals the right most value of the number

Example:

PAYE Reference Number = 7020705408

| Digit | Formula | Result |
|--------------|-----------------------------------|-----------|
| Digit 1 | 4×2 | 8 |
| Digit 2 | 0 | + 0 |
| Digit 3 | 2×2 | + 4 |
| Digit 4 | 0 | + 0 |
| Digit 5 | $7 \times 2 = 14$ ($1+4 = 5$) | + 5 |
| Digit 6 | 0 | + 0 |
| Digit 7 | $5 \times 2 = 10$ ($1 + 0 = 1$) | + 1 |
| Digit 8 | 4 | + 4 |
| Digit 9 | 0×2 | + 0 |
| Total | | 22 |

$90 - 22 = 68$. Therefore the right most value equals 8. The check digit (character 10) equals 8; therefore the PAYE reference number is valid.

7.11 Appendix J – ID Validation

Format:

{YYMMDD}{G}{SSS}{C}{A}{Z}

YYMMDD : Date of birth.

G : Gender. 0-4 Female; 5-9 Male.

SSS : Sequence No. for DOB/G combination.

C : Citizenship. 0 SA; 1 Other.

A : Usually 8, or 9 [can be other values]

Z : Control digit

Formula to calculate the check digit for a 13 digit identity number:

According to the provisions of the Identification Amendment Act, 2000 (Act No. 28 of 2000, which was promulgated on 13 October 2000) all forms of identity documents other than the green bar-coded identity document are invalid. In accordance with the legislation, the control figure which is the 13th digit of all identity numbers which is calculated as follows using ID Number 800101 5009 087 as an example:

Add all the digits in the odd positions (excluding last digit). $8 + 0 + 0 + 5 + 0 + 0 = 13$[1]

Move the even positions into a field and multiply the number by 2.

$$011098 \times 2 = 22196$$

Add the digits of the result in b).

$$2 + 2 + 1 + 9 + 6 = 20$$
.....[2]

Add the answer in [2] to the answer in [1].

$$13 + 20 = 33$$

Subtract the second digit (i.e. 3) from 10. The number must tally with the last number in the ID Number. If the result is 2 digits, the last digit is used to compare against the last number in the ID Number. If the answer differs, the ID number is invalid

7.12 Appendix K – Company registration number validation

CCYY/NNNNNN/NN, where the CCYY must be validated to be from 1800 and up and including the current calendar year. The last two digits of this number must be validated to be either of the following:

06, 07, 08, 09, 10, 11, 20, 21, 22, 23, 24, 25, 26, 30, 31

7.13 Appendix L - MD5 Calculation

The following calculation must be used for determining the file hash total.

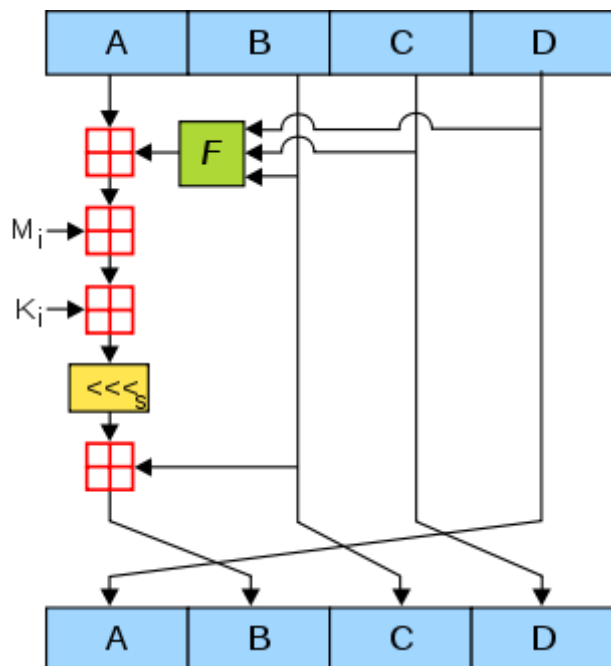


Figure 1. One MD5 operation. MD5 consists of 64 of these operations, grouped in four rounds of 16 operations. F is a nonlinear function; one function is used in each round. M_i denotes a 32-bit block of the message input, and K_i denotes a 32-bit constant, different for each operation. \lll_s denotes a left bit rotation by s places; s varies for each operation. \boxplus denotes addition modulo 2^{32} .

MD5 processes a VAR-length message into a FIX-length output of 128 bits. The input message is broken up into chunks of 512-bit blocks (sixteen 32-bit little endian integers); the message is padding so that its length is divisible by 512. The padding works as follows: first a single bit, 1, is appended to the end of the message. This is followed by as many zeros as are required to bring the length of the message up to 64 bits fewer than a multiple of 512. The remaining bits are filled up with a 64-bit little endian integer representing the length of the original message, in bits.

The main MD5 algorithm operates on a 128-bit state, divided into four 32-bit words, denoted A , B , C and D . These are initialized to certain FIX constants. The main algorithm then operates on each 512-bit message block in turn, each block modifying the state. The processing of a message block consists of four similar stages, termed *rounds*; each round is composed of 16 similar operations based on a non-linear function F , modular addition, and left rotation. Figure 1 illustrates one operation within a round. There are four possible functions F ; a different one is used in each round:

$$\begin{aligned}
 F(X, Y, Z) &= (X \wedge Y) \vee (\neg X \wedge Z) \\
 G(X, Y, Z) &= (X \wedge Z) \vee (Y \wedge \neg Z) \\
 H(X, Y, Z) &= X \oplus Y \oplus Z \\
 I(X, Y, Z) &= Y \oplus (X \vee \neg Z)
 \end{aligned}$$

\oplus , \wedge , \vee , \neg denote the XOR, AND, OR and NOT operations respectively.

The MD5 hash is calculated according to this algorithm:

```

//Note: All VARs are unsigned 32 bits and wrap modulo 2^32 when calculating
varint[64] r, k
//r specifies the per-round shift amounts
r[ 0..15] := {7, 12, 17, 22, 7, 12, 17, 22, 7, 12, 17, 22, 7, 12, 17, 22}
r[16..31] := {5, 9, 14, 20, 5, 9, 14, 20, 5, 9, 14, 20, 5, 9, 14, 20}
r[32..47] := {4, 11, 16, 23, 4, 11, 16, 23, 4, 11, 16, 23, 4, 11, 16, 23}
r[48..63] := {6, 10, 15, 21, 6, 10, 15, 21, 6, 10, 15, 21, 6, 10, 15, 21}
//Use binary integer part of the sines of integers (Radians) as constants:
forifrom 0 to 63
k[i] := floor(abs(sin(i + 1)) × (2 pow 32))
end for
//(Or just use the following table):
k[ 0.. 3] := { 0xd76aa478, 0xe8c7b756, 0x242070db, 0xc1bdceee }
k[ 4.. 7] := { 0xf57c0faf, 0x4787c62a, 0xa8304613, 0xfd469501 }
k[ 8..11] := { 0x698098d8, 0x8b44f7af, 0xffff5bb1, 0x895cd7be }
k[12..15] := { 0x6b901122, 0xfd987193, 0xa679438e, 0x49b40821 }
k[16..19] := { 0xf61e2562, 0xc040b340, 0x265e5a51, 0xe9b6c7aa }
k[20..23] := { 0xd62f105d, 0x02441453, 0xd8a1e681, 0xe7d3fbc8 }
k[24..27] := { 0x21e1cde6, 0xc33707d6, 0xf4d50d87, 0x455a14ed }
k[28..31] := { 0xa9e3e905, 0xfcefa3f8, 0x676f02d9, 0x8d2a4c8a }
k[32..35] := { 0xffffa3942, 0x8771f681, 0x6d9d6122, 0xfde5380c }
k[36..39] := { 0xa4beea44, 0x4bdecfa9, 0xf6bb4b60, 0xbebfb70 }
k[40..43] := { 0x289b7ec6, 0xeaad127fa, 0xd4ef3085, 0x04881d05 }
k[44..47] := { 0xd9d4d039, 0xe6db99e5, 0x1fa27cf8, 0xc4ac5665 }
k[48..51] := { 0xf4292244, 0x432aff97, 0xab9423a7, 0xfc93a039 }
k[52..55] := { 0x655b59c3, 0x8f0ccc92, 0xffeff47d, 0x85845dd1 }
k[56..59] := { 0x6fa87e4f, 0xfe2ce6e0, 0xa3014314, 0x4e0811a1 }
k[60..63] := { 0xf7537e82, 0xbd3af235, 0x2ad7d2bb, 0xeb86d391 }
//Initialize VARs:
varint h0 := 0x67452301
varint h1 := 0xEFCDAB89
varint h2 := 0x98BADCFE
varint h3 := 0x10325476
//Pre-processing:
append "1" bit to message
append "0" bits until message length in bits ≡ 448 (mod 512)
append length to message
/* bit (not byte) length of unpadded message as 64-bit little-endian integer */
//Process the message in successive 512-bit chunks:
for each 512-bit chunk of message
break chunk into sixteen 32-bit little-endian words w[j], 0 ≤ j ≤ 15
//Initialize hash value for this chunk:
varint a := h0
varint b := h1
varint c := h2
varint d := h3
//Main loop:
forifrom 0 to 63
if 0 ≤ i ≤ 15 then

```

```

f := (b and c) or ((not b) and d)
g := i
else if 16 ≤ i ≤ 31
f := (d and b) or ((not d) and c)
g := (5×i + 1) mod 16
else if 32 ≤ i ≤ 47
f := b xor c xor d
g := (3×i + 5) mod 16
else if 48 ≤ i ≤ 63
f := c xor (b or (not d))
g := (7×i) mod 16
temp := d
d := c
c := b
b := b + leftrotate((a + f + k[i] + w[g]) , r[i])
a := temp
end for
//Add this chunk's hash to result so far:
h0 := h0 + a
h1 := h1 + b
h2 := h2 + c
h3 := h3 + d
end for
varchar digest[16] := h0 append h1 append h2 append h3 //(expressed as little-endian)
//leftrotate function definition
leftrotate (x, c)
return (x << c) or (x >> (32-c));

```

Note: Instead of the formulation from the original [RFC 1321](#) shown, the following may be used for improved efficiency (useful if assembly language is being used - otherwise, the compiler will generally optimize the above code. Since each computation is dependent on another in these formulations, this is often slower than the above method where the nand/and can be parallelised):

```

(0 ≤ i ≤ 15): f := d xor (b and (c xor d))
(16 ≤ i ≤ 31): f := c xor (d and (b xor c))

```

Source: <http://en.wikipedia.org/wiki/MD5>

7.14 Appendix M - Response Codes

| Code | Description |
|------|---|
| 001 | Mandatory field left blank – Mandatory field does not contain a value. |
| 002 | Incorrect field length – Field length does not comply with the specification. |
| 003 | Incorrect field format – Field format does not comply with the specification. |
| 004 | Invalid field value – Field can only have a defined set of values. The value supplied in the field does not appear in the defined set of values. |
| 005 | Invalid Logic – Field value does not meet a logic rule i.e. A + B must be equal to this field or Field does not pass Mod 10 test |
| 006 | SARS System Rejection – Field failed because it does not meet a data or business rule requirement within a SARS system i.e. Tax Reference number does not exist |
| 500 | Duplicate Record already existing |

7.15 Appendix N - IT3(s) ITS Source Codes Table

This table provides income source codes that are used for the purpose of IT3(s) extracts.

| Code | Transaction Type |
|------|---|
| 4239 | Tax free investment account – net return on investment profit |
| 4240 | Tax free investment account – net return on investment loss |
| 4219 | Tax free investment account – contribution |
| 4246 | Tax free investment account – transfer in |
| 4247 | Tax free investment account – transfer out |
| 4248 | Tax free investment account – withdrawal |
| 4241 | Tax free investment account – interest |
| 4242 | Tax free investment account – dividends |
| 4243 | Tax free investment account – capital gain |
| 4244 | Tax free investment account – capital loss |
| 4257 | Tax free investment account – other |

7.16 Appendix O - IT3(s) Transaction Types

| Code | Transaction Type |
|------|------------------|
| 01 | Contribution |
| 02 | Transfer In |
| 03 | Transfer Out |
| 04 | Withdrawal |

7.17 Appendix P - IT3(b) Withholding Tax on Interest Exemption Codes

The interest payment is exempt from WTI in terms of:

| Code | Exemption Description |
|------|--|
| F | S. 50D(3)(a) – Foreign (natural) person physically present in SA for more than 183 days in aggregate during the twelve months prior to payment |
| G | S. 50D(3)(b) – Debt claim connected with a permanent establishment in the Republic (and the foreign person is registered as a taxpayer in SA) |
| H | Exempt / Not taxable in terms of a Double Taxation Agreement |
| I | Exempt / Not taxable in terms of another international agreement |
| X | Other / Composite |