

**BUSINESS REQUIREMENTS SPECIFICATION:**

# IT3 Data Submission

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

<b>Version:</b>	4.0.0D-10
<b>Date:</b>	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

		<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"> <li>Field 45 (Account Holder Surname / Registered Name) changed to exclude the Registered Name portion</li> <li>Field 48 (Account Holder Trading Name) removed entire field</li> <li>Field 49 (Account Holder Identification Type) logic validation amended to cater for allowed entities</li> <li>Field 50 (Account Holder Identification Number) amended to limit allowed entities</li> <li>Field 55 (Account Holder Nature of Person) logic validation amended to cater for allowed entities</li> <li>Field 56 (Account Holder Partnership Indicator) field removed</li> <li>Field 72 – 102 (Partner Section) removed complete section</li> </ul> <p>(3) Amended the description for option X from Appendix P – IT3(b) Withholding Tax on Interest Exemption Codes to: "Other / Not</p>	SARS

		<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) &gt;= 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

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



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.
<b>ID</b>	Identifier
<b>Mandatory Fields</b>	Fields that must be completed as a rule as opposed to being optional
<b>NoP</b>	Nature of Person
<b>Numeric (N)</b>	Numbers from 0 to 9, a decimal point and negative (-) sign.
<b>Optional Fields</b>	Fields that can be completed based on applicability and availability. These fields are not mandatory.
<b>SARS</b>	South African Revenue Service
<b>WTI</b>	Withholding Tax on Interest
<b>TFI</b>	Tax Free Investment
<b>XML</b>	Extensible Mark-up Language

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## 2. INTRODUCTION

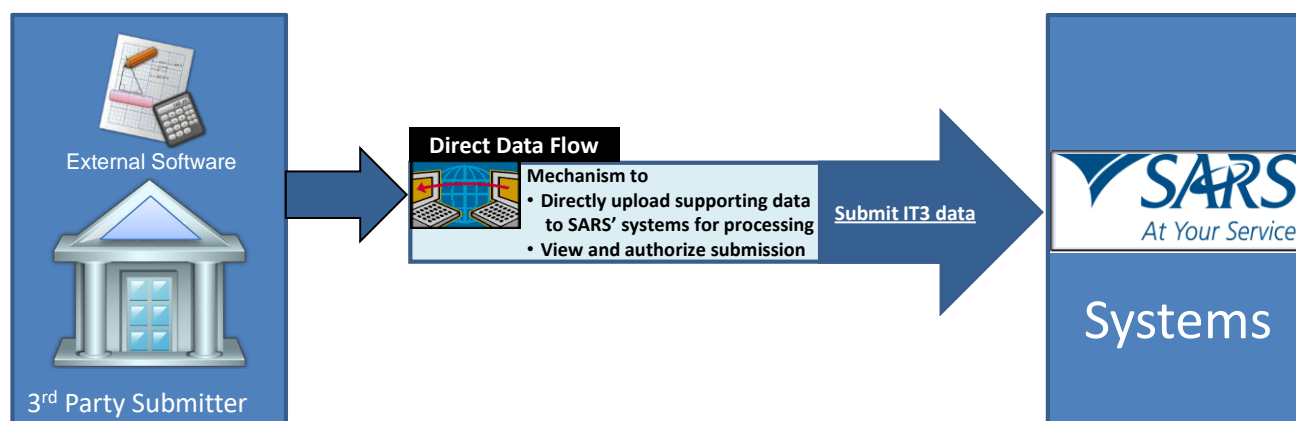
The South African Revenue Service (SARS) has been modernising and simplifying tax processes in line with international best practice. As part of this process, SARS implemented a 3rd Party Data Platform to enable Taxpayers to submit 3rd party supporting data to SARS through the Direct Data Flow channel. 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.

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## **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.

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## 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

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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 <sup>rd</sup> 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 <sup>rd</sup> 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 <sup>rd</sup> 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.

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## 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"><li>Must = H, where H = Header</li></ul>	
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"><li>Must = GH, where GH = General Header</li></ul>	
3	Message Create Date	Date and time that the message was created	M		FT	FIX	19:19	<ul style="list-style-type: none"><li>Format must be: CCYY-MM-DDThh:mm:ss</li><li>24h time format must be used</li></ul>	<ul style="list-style-type: none"><li>Must be less than or equal to today's date</li></ul>
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"><li>Must = 4</li><li>Value must not contain a decimal point</li></ul> <p>Note – SARS will only support the version(s) specified above</p>	<ul style="list-style-type: none"><li>Must be greater than or equal to 1 and less than or equal to 9999</li></ul>

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"> <li>Value must not contain a decimal point</li> <li>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.</li> </ul>	<ul style="list-style-type: none"> <li>Must be unique per submission and across submissions per submitting entity</li> </ul>
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"> <li>0:0– If this field is left blank</li> <li>1:64– If this field is completed</li> </ul>		

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"> <li>Must = T or L, where T = Test and L = Live</li> </ul>	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"> <li>Must = I3B, where I3B = IT3(b) supporting data</li> </ul>	
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"> <li>Must = CD or HTTPS, where CD = Connect Direct, HTTPS = Hypertext Transfer Protocol</li> </ul>	



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"> <li>Validate that this value = the value supplied by SARS</li> </ul>
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"> <li>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</li> </ul>	<ul style="list-style-type: none"> <li>Must not be equal to a Group ID used in a previously successfully submitted group file submission per submitting entity</li> </ul>

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"> <li>Value must not contain a decimal point</li> </ul>	<ul style="list-style-type: none"> <li>Must = 1</li> </ul> <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"> <li>Value must not contain a decimal point</li> </ul>	<ul style="list-style-type: none"> <li>Must be equal to or greater than 1</li> <li>Must be less than or equal to the Group Total</li> <li>Must be submitted in sequence</li> </ul>
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"> <li>At least one of Business Telephone Number 1 or the Cell Phone Number field must be completed</li> </ul>	AN	VAR	<ul style="list-style-type: none"> <li>0:15 – No condition met</li> <li>9:15 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>Only numeric values are allowed</li> <li>No spaces are allowed</li> <li>+ is not allowed</li> <li>Value must not contain a decimal point</li> </ul>	

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"> <li>0:0 – if this field is blank</li> <li>9:15 – if this field is completed</li> </ul>	<ul style="list-style-type: none"> <li>Only numeric values are allowed</li> <li>No spaces are allowed</li> <li>+ is not allowed</li> <li>Value must not contain a decimal point</li> </ul>	
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"> <li>At least one of Business Telephone Number 1 or the Cell Phone Number field must be completed</li> </ul>	AN	VAR	<ul style="list-style-type: none"> <li>0:15 – No condition met</li> <li>9:15 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>Only numeric values are allowed</li> <li>No spaces are allowed</li> <li>+ is not allowed</li> <li>Value must not contain a decimal point</li> </ul>	
21	Contact Email	The email address for the business contact person	M		FT	VAR	5:80	<ul style="list-style-type: none"> <li>Must contain one @ sign</li> <li>Must contain a domain which must be indicated with a dot (.)</li> </ul>	
<b>6.1.2 SUBMITTING ENTITY DATA</b>									
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"> <li>Must = H, where H = Header</li> </ul>	
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"> <li>Must = SE, where SE = Submitting Entity</li> </ul>	
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"> <li>Format CCYY</li> </ul>	<ul style="list-style-type: none"> <li>Must be greater than or equal to 2013</li> </ul>

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"> <li>Format CCYY-MM-DD</li> </ul>	<ul style="list-style-type: none"> <li>Date must fall within the Submission Tax Year</li> </ul>
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"> <li>Format CCYY-MM-DD</li> </ul>	<ul style="list-style-type: none"> <li>Date must fall within the Submission Tax Year</li> </ul>
135	Nature of Person	The type/ category of the submitting entity.	M		FT	VAR	4:33	<ul style="list-style-type: none"> <li>Refer to Appendix A for code table</li> </ul>	<ul style="list-style-type: none"> <li>Value must not = INDIVIDUAL or FOREIGN_INDIVIDUAL or INDIVIDUAL_ESTATE</li> </ul>
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"> <li>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.</li> <li>For any other Nature of person (Field 135), the field can be left blank.</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:15 – No condition met</li> <li>1:15 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>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.</li> </ul>	
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"> <li>If Regulator Registration Number (Field 601) contains a value then this field is mandatory, else it must not be completed.</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:0 – No value</li> <li>1:30 – Contains a value</li> </ul>		

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"> <li>Refer to Appendix I – Modulus 10 Validation</li> </ul>	<ul style="list-style-type: none"> <li>Tax reference number can only start with 0, 1, 2, 3, 7 or 9</li> </ul>
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		
<b>6.1.3 ACCOUNT HOLDER DEMOGRAPHIC DATA</b>									
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"> <li>Must = B, where B = Body</li> </ul>	
31	Record Type	Type of transaction	M		AN	VAR	1:6	<ul style="list-style-type: none"> <li>Must = AHDD, where AHDD= Account Holder Demographic Data</li> </ul>	

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"> <li>Record status can only be one of:</li> <li>N = New Record;</li> <li>C = Correction</li> <li>D = Delete record</li> </ul> <p><b>Note:</b> The statuses must be used as follows:</p> <ul style="list-style-type: none"> <li>N – Indicate a new record that has not been submitted before;</li> <li>C – Indicate that a previously submitted record is amended;</li> <li>D – Indicate that a previously submitted record must be deleted.</li> </ul>	
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"> <li>If the record status (Field 32) = C or D, then this number must contain the number that was originally submitted</li> <li>Must be unique within the section across all files</li> </ul>



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"> <li>An incrementing number per record beginning at 1 for each file</li> </ul>	<ul style="list-style-type: none"> <li>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</li> </ul>
35	I3B Unique Number	IT3(b) unique account holder number	M		FT	VAR	1:36		<ul style="list-style-type: none"> <li>Must be unique within this section across all files</li> </ul>

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"> <li>Must = Y, N or E, where Y = FICA successful, N = Not FICA'd, and E = FICA exempt.</li> </ul>	
37	Account Holder Surname/ Registered Name	Personal particulars – Surname of the individual or Registered name of the organisation  <b>Note:</b> 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"> <li>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</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>1:30 – Condition met</li> </ul>		

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"> <li>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</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>1:100 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>Names must be separated by a single space</li> </ul>	
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"> <li>Refer to Appendix G for code table</li> </ul>	

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"> <li>If Identification Type (Field 40) = 001, then refer to Appendix J for the ID validation that must be applied</li> <li>If Identification Type (Field 40) = 004, then refer to Appendix K for the applicable validation that must be applied</li> <li>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.</li> </ul>	
42	Account Holder Passport Country of Issue	Indicates the country that issued the passport	C	<ul style="list-style-type: none"> <li>If Account Holder Identification Type (Field 40) = 003, then Account Holder Passport Country of Issue is Mandatory</li> </ul>	AN	FIX	<ul style="list-style-type: none"> <li>2:2 – Condition met</li> <li>0:0 – No condition met</li> </ul>	<ul style="list-style-type: none"> <li>Refer to Appendix F Country Codes Table</li> </ul>	
43	Account Holder Income tax reference number	SARS assigned Income tax reference number – Personal particulars	CW	<ul style="list-style-type: none"> <li>If Identification type (Field 40) = 004 or 007 then this field is Mandatory, else the field can be left blank</li> </ul>	N	FIX	<ul style="list-style-type: none"> <li>0:0 – if this field is blank</li> <li>10:10 – if this field is completed</li> </ul>	<ul style="list-style-type: none"> <li>Modulus 10 check for IT reference number.</li> <li>Refer to Appendix I for the modulus 10 check</li> <li>The first character can only be 0, 1, 2, 3, or 9</li> </ul>	<ul style="list-style-type: none"> <li><b>Note</b> – 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.</li> </ul>

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"> <li>If identification type (Field 40) = 001 or 003, then Account Holder Date of Birth is mandatory</li> <li>If Account Holder FICA Status = N or E, this field is optional</li> </ul>	FT	FIX	<ul style="list-style-type: none"> <li>0:10 – no condition met</li> <li>10:10 – condition met</li> </ul>	<ul style="list-style-type: none"> <li>Format CCYY-MM-DD</li> <li>Date must not be greater than the current date</li> <li>If no data available then insert "0001-01-01"</li> </ul>	
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"> <li>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</li> </ul>	A	VAR	<ul style="list-style-type: none"> <li>0:1 – no condition met</li> <li>1:1 – condition met</li> </ul>	<ul style="list-style-type: none"> <li>If one or more country of residence for tax purposes were recorded on the Account Holder record: <ul style="list-style-type: none"> <li>If RSA only then report "Y" – Yes</li> <li>If RSA and other countries then report "Y" – Yes</li> <li>If no RSA record then report "N" – No</li> </ul> </li> <li>If no country of residence for tax purposes was recorded for the Account Holder, then report "U" – Unknown</li> </ul>	
47	Account Holder Nature of person	Nature of person code	M		FT	VAR	4:33	<ul style="list-style-type: none"> <li>Refer to Appendix A for code table</li> </ul>	

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"> <li>Must = "Y" or "N", where "Y" is for client with partner(s) and "N" is for Account Holders who have no partner(s)</li> </ul>	
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"> <li>If Account Holder FICA Status = Y <ul style="list-style-type: none"> <li>At least one, Physical address or Postal address must be completed</li> <li>If Account Holder Postal Address Line 1 is not completed this field is mandatory</li> </ul> </li> <li>If Account Holder FICA status = N or E then this field is optional</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:27 – no condition met</li> <li>1:27 – condition met</li> </ul>		
53	Account Holder Address Details – Physical: Suburb/ District	Indicates the suburb / district of Account Holder Physical address	C	<ul style="list-style-type: none"> <li>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</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:36 – no condition met</li> <li>1:36 – condition met</li> </ul>		

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"> <li>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</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:36 – no condition met</li> <li>1:36 – condition met</li> </ul>		
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"> <li>If Account Holder Address Details – Physical: Street/Name of Farm is completed, this field is mandatory</li> </ul>	ANS	VAR	<ul style="list-style-type: none"> <li>0:10 – no condition met</li> <li>1:10 – condition met</li> </ul>		<ul style="list-style-type: none"> <li>Use “0000” if code is not available</li> </ul>
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"> <li>Must = “Y” or “N”, where Y = Yes and N = No</li> </ul>	



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"> <li>If Account Holder FICA Status = Y <ul style="list-style-type: none"> <li>At least one Physical address or Postal address field must be completed</li> <li>If Account Holder Address Details – Physical: Street/Name of Farm is not completed this field is mandatory</li> </ul> </li> <li>If Account Holder FICA status = N or E this field is optional</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:100 – no condition met</li> <li>1:100 – condition met</li> </ul>		
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"> <li>If Account Holder Postal Address Line 1 is completed this field is mandatory</li> </ul>	ANS	VAR	<ul style="list-style-type: none"> <li>0:10 – no condition met</li> <li>1:10 – condition met</li> </ul>		<ul style="list-style-type: none"> <li>Use “0000” if code is not available</li> </ul>

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"> <li>0:0 – if this field is blank</li> <li>9:15 – if this field is completed</li> </ul>	<ul style="list-style-type: none"> <li>Only numeric values are allowed</li> <li>No spaces are allowed</li> <li>+ is not allowed</li> <li>Value must not contain a decimal point</li> <li>National numbers must start with 0</li> <li>International numbers must start with 00</li> </ul>	
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"> <li>9:15</li> </ul>	<ul style="list-style-type: none"> <li>Only numeric values are allowed</li> <li>No spaces are allowed</li> <li>+ is not allowed</li> <li>Value must not contain a decimal point</li> <li>National numbers must start with 0</li> <li>International numbers must start with 00</li> <li>Insert "9999999999999999" if no information available.</li> </ul>	
402	Contact Email	Email for the account holder / representative.	M		FT	VAR	<ul style="list-style-type: none"> <li>5:80</li> </ul>	<ul style="list-style-type: none"> <li>Must contain one @ sign</li> <li>Must contain a domain which must be indicated with a dot (.)</li> <li>Insert "NO@EMAIL.COM" if no information available.</li> </ul>	
<b>6.1.4 ACCOUNT HOLDER PARTNER DATA (If Account Holder Partnership Indicator = "Y", this record is mandatory)</b>									
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"> <li>Must = B, where B = Body</li> </ul>	

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"> <li>Must = PNR, where PNR = Partner</li> </ul>	
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"> <li>Record status can only be one of: N = New Record; C = Correction D = Delete record</li> </ul> <p><b>Note:</b> The statuses must be used as follows:</p> <ul style="list-style-type: none"> <li>N – Indicate a new record that has not been submitted before;</li> <li>C – Indicate that a previously submitted record is amended;</li> <li>D – Indicate that a previously submitted record must be deleted.</li> </ul>	
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"> <li>If the record status (Field 64) = C or D, then this number must contain the number that was originally submitted</li> <li>Must be unique within the section across all files</li> </ul>

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"> <li>An incrementing number per record beginning at 1 for each file</li> </ul>	<ul style="list-style-type: none"> <li>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</li> </ul>
67	I3B Unique Number	IT3(b) unique account holder number	M		FT	VAR	1:36		<ul style="list-style-type: none"> <li>Must be equal to an I3B Unique Number where Record Type = AHDD</li> </ul>

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"> <li>Refer to Appendix A for code table</li> </ul>	
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"> <li>If Partner Nature of Person (field 68) is INDIVIDUAL, or FOREIGN_INDIVIDUAL or INDIVIDUAL_ES TATE, then Partner Initials are mandatory</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>1:30 – Condition met</li> </ul>		
71	Partner names	Personal particulars – All the names of the individual (excluding Surname).	C	<ul style="list-style-type: none"> <li>If Partner Nature of Person (field 68) is INDIVIDUAL or FOREIGN INDIVIDUAL or INDIVIDUAL_ES TATE, then Partner names are mandatory</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>1:100 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>Names must be separated by a single space</li> </ul>	
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"> <li>Refer to Appendix G for code table</li> </ul>	

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"> <li>1:30</li> </ul>	<ul style="list-style-type: none"> <li>If Identification type (Field 72) = 001, then refer to Appendix J for the ID validation that must be applied</li> <li>If Identification type (Field 72) = 004, then perform refer to Appendix K for the applicable validation that must be applied</li> <li>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.</li> </ul>	
74	Partner Passport Country of Issue	Indicates the country that issued the passport	C	<ul style="list-style-type: none"> <li>If Partner Identification type (Field 72) = 003, the Partner Passport Country of Issue is mandatory</li> </ul>	AN	FIX	<ul style="list-style-type: none"> <li>2:2 – if condition met</li> <li>0:0 – no condition met</li> </ul>	<ul style="list-style-type: none"> <li>Refer to Appendix F for the Country Codes</li> </ul>	
75	Partner Income tax reference number	SARS assigned Income tax reference number – Personal particulars	CW	<ul style="list-style-type: none"> <li>If identification type (Field 72) = 004 or 007 then this field is mandatory, else the field can be left blank</li> </ul>	N	FIX	<ul style="list-style-type: none"> <li>0:0 – if this field is blank</li> <li>10:10 – if this field is completed</li> </ul>	<ul style="list-style-type: none"> <li>Modulus 10 check for IT reference number. Refer to section 7.11 Appendix I – Modulus 10 Validation</li> <li>for the modulus check</li> <li>The first character can only be 0, 1, 2, 3, or 9</li> </ul>	<b>Note</b> – 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"> <li>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</li> </ul>	A	VAR	<ul style="list-style-type: none"> <li>0:1 – if no condition met</li> <li>1:1 – if condition met</li> </ul>	<ul style="list-style-type: none"> <li>If one or more country of residence for tax purposes were recorded on the Account Holder record: <ul style="list-style-type: none"> <li>If RSA only then report “Y” – Yes</li> <li>If RSA and other countries, then report “Y” – Yes</li> <li>If no RSA record, then report “N” – No</li> </ul> </li> <li>If no country of residence for tax purposes was recorded for the Account Holder, then report “U” – Unknown</li> </ul>	
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"> <li>At least one, Partner Physical address or Partner Postal address must be completed</li> <li>If Partner Partner Postal Address Line 1 is not completed this field is mandatory</li> <li>If Account Holder FICA status = N or E this field is optional</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:27 – no condition met</li> <li>1:27 – condition met</li> </ul>		
82	Partner Address Details – Physical: Suburb/ District	Indicates the suburb / district of Partner Physical address	C	<ul style="list-style-type: none"> <li>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</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:36 – no condition met</li> <li>1:36 – condition met</li> </ul>		



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"> <li>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</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:36 – no condition met</li> <li>1:23 – condition met</li> </ul>		
84	Partner Address Details – Physical: Postal Code	Indicates the postal code of the Partner Physical address	C	<ul style="list-style-type: none"> <li>If Partner Address Details – Physical: Street/Name of Farm is completed, this field is Mandatory</li> </ul>	ANS	VAR	<ul style="list-style-type: none"> <li>0:10 – no condition met</li> <li>1:10 – condition met</li> </ul>		<ul style="list-style-type: none"> <li>Use “0000” if code is not available</li> </ul>
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"> <li>Must = “Y” or “N”, where Y = Yes and N = No</li> </ul>	

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"> <li>If Account Holder FICA Status = Y <ul style="list-style-type: none"> <li>At least one Partner Physical address or Partner Postal address field must be completed</li> <li>If Partner Address Details – Physical: Street/ Name of Farm is not completed this field is mandatory</li> </ul> </li> <li>If Account Holder FICA status = N or E, this field is optional</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:100 – condition met no</li> <li>1:100 – condition met</li> </ul>		
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"> <li>If Partner Postal Address Line 1 is completed this field is Mandatory</li> </ul>	ANS	VAR	<ul style="list-style-type: none"> <li>0:10 – no condition met</li> <li>1:10 – condition met</li> </ul>		<ul style="list-style-type: none"> <li>Use "0000" if code is not available</li> </ul>
<b>6.1.5 ACCOUNT HOLDER FINANCIAL DATA (Excluding Withholding Tax on Interest)</b>									
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"> <li>Must = B, where B = Body</li> </ul>	
92	Record Type	Type of transaction	M		AN	VAR	1:6	<ul style="list-style-type: none"> <li>Must = AHFD, where AHFD = Account Holder Financial Data</li> </ul>	
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"> <li>Record status can only be one of: N = New Record; C = Correction D = Delete record</li> </ul> <p><b>Note:</b> The statuses must be used as follows:</p> <ul style="list-style-type: none"> <li>N – Indicate a new record that has not been submitted before;</li> <li>C – Indicate that a previously submitted record is amended;</li> <li>D – Indicate that a previously submitted record must be deleted.</li> </ul>	

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"> <li>If the record status (Field 93) = C or D, then this number must contain the number that was originally submitted</li> <li>Must be unique within the section across all files</li> </ul>

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"> <li>An incrementing number per record beginning at 1 for each file</li> <li>Value must not contain a decimal point</li> </ul>	<ul style="list-style-type: none"> <li>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</li> </ul>
96	I3B Unique Number	IT3(b) unique account holder number	M		FT	VAR	1:36		<ul style="list-style-type: none"> <li>Must be equal to an I3B Unique Number where Record Type = AHDD</li> </ul>

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"> <li>If Total Income Accrued (Field 125) &gt; 0, then Nature of Income Source Code is Mandatory</li> </ul>	N	FIX	<ul style="list-style-type: none"> <li>4:4 – if condition met</li> <li>0:4 – if condition not met</li> </ul>	<ul style="list-style-type: none"> <li>Refer to Appendix B for the Income Source Code table</li> </ul>	
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"> <li>Account Number must be provided. If no Account Number available, then insert "NO ACCOUNT NUMBER".</li> </ul>	

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"> <li>Refer to Appendix E for valid Account Types.</li> <li>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.</li> <li>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</li> <li>Account Type value must be ≠ "19" – Tax Free Investment Account</li> </ul>	
901	Sharia Indicator	Indicates if the account is classified as Sharia or not	M		A	FIX	1:1	<ul style="list-style-type: none"> <li>"Y" – if Sharia</li> <li>"N" – if not Sharia</li> <li>"U" – if Unknown or not applicable</li> </ul>	
902	Joint Account	Jointly held account by more than one person	M		A	FIX	1:1	<ul style="list-style-type: none"> <li>"Y" – if jointly held</li> <li>"N" – if not jointly held</li> <li>"U" – if Unknown if jointly held or not applicable</li> </ul>	

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"> <li>Mandatory if the Account Start-Date is before the end of that month. E.g. if the Start-Date is on the 31<sup>st</sup> of the month then that field for that month is mandatory</li> <li>Mandatory if the period start date is within this month</li> <li>Mandatory if the period end date is within this range</li> </ul>	N	VAR	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>4:18 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>If 1.00 or greater, no leading zeros allowed. If &lt;1.00, there must be 1 zero before the decimal</li> <li>Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99</li> <li>Must always have 2 values after the point to denote cent</li> </ul>	



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"> <li>Mandatory if the Account Start-Date is before the end of that month. E.g. if the Start-Date is on the 31<sup>st</sup> of the month then that field for that month is mandatory</li> <li>Mandatory if the period start date is within this month</li> <li>Mandatory if the period end date is within this range</li> </ul>	N	VAR	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>4:18 - Condition met</li> </ul>	<ul style="list-style-type: none"> <li>If 1.00 or greater, no leading zeros allowed. If &lt;1.00, there must be 1 zero before the decimal</li> <li>Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99</li> <li>Must always have 2 values after the point to denote cent</li> </ul>	

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"> <li>Mandatory if the Account Start-Date is before the end of that month. E.g. if the Start-Date is on the 31<sup>st</sup> of the month then that field for that month is mandatory</li> <li>Mandatory if the period start date is within this month</li> <li>Mandatory if the period end date is within this range</li> </ul>	N	VAR	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>4:18 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>If 1.00 or greater, no leading zeros allowed. If &lt;1.00, there must be 1 zero before the decimal</li> <li>Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99</li> <li>Must always have 2 values after the point to denote cent</li> </ul>	

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"> <li>• Mandatory if the Account Start-Date is before the end of that month. E.g. if the Start-Date is on the 31<sup>st</sup> of the month then that field for that month is mandatory</li> <li>• Mandatory if the period start date is within this month</li> <li>• Mandatory if the period end date is within this range</li> </ul>	N	VAR	<ul style="list-style-type: none"> <li>• 0:0 – No condition met</li> <li>• 4:18 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>• If 1.00 or greater, no leading zeros allowed. If &lt;1.00, there must be 1 zero before the decimal</li> <li>• Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99</li> <li>• Must always have 2 values after the point to denote cent</li> </ul>	

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"> <li>• Mandatory if the Account Start-Date is before the end of that month. E.g. if the Start-Date is on the 31<sup>st</sup> of the month then that field for that month is mandatory</li> <li>• Mandatory if the period start date is within this month</li> <li>• Mandatory if the period end date is within this range</li> </ul>	N	VAR	<ul style="list-style-type: none"> <li>• 0:0 – No condition met</li> <li>• 4:18 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>• If 1.00 or greater, no leading zeros allowed. If &lt;1.00, there must be 1 zero before the decimal</li> <li>• Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99</li> <li>• Must always have 2 values after the point to denote cent</li> </ul>	

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"> <li>Mandatory if the Account Start-Date is before the end of that month. E.g. if the Start-Date is on the 31<sup>st</sup> of the month then that field for that month is mandatory</li> <li>Mandatory if the period start date is within this month</li> <li>Mandatory if the period end date is within this range</li> </ul>	N	VAR	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>4:18 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>If 1.00 or greater, no leading zeros allowed. If &lt;1.00, there must be 1 zero before the decimal</li> <li>Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99</li> <li>Must always have 2 values after the point to denote cent</li> </ul>	

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"> <li>Mandatory if the Account Start-Date is before the end of that month. E.g. if the Start-Date is on the 31<sup>st</sup> of the month then that field for that month is mandatory</li> <li>Mandatory if the period start date is within this month</li> <li>Mandatory if the period end date is within this range</li> </ul>	N	VAR	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>4:18 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>If 1.00 or greater, no leading zeros allowed. If &lt;1.00, there must be 1 zero before the decimal</li> <li>Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99</li> <li>Must always have 2 values after the point to denote cent</li> </ul>	

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"> <li>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</li> <li>Mandatory if the period start date is within this month</li> <li>Mandatory if the period end date is within this range</li> </ul>	N	VAR	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>4:18 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>If 1.00 or greater, no leading zeros allowed. If &lt;1.00, there must be 1 zero before the decimal</li> <li>Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99</li> <li>Must always have 2 values after the point to denote cent</li> </ul>	

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"> <li>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</li> <li>Mandatory if the period start date is within this month</li> <li>Mandatory if the period end date is within this range</li> </ul>	N	VAR	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>4:18 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>If 1.00 or greater, no leading zeros allowed. If &lt;1.00, there must be 1 zero before the decimal</li> <li>Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99</li> <li>Must always have 2 values after the point to denote cent</li> </ul>	



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"> <li>Mandatory if the Account Start-Date is before the end of that month. E.g. if the Start-Date is on the 31<sup>st</sup> of the month then that field for that month is mandatory</li> <li>Mandatory if the period start date is within this month</li> <li>Mandatory if the period end date is within this range</li> </ul>	N	VAR	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>4:18 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>If 1.00 or greater, no leading zeros allowed. If &lt;1.00, there must be 1 zero before the decimal</li> <li>Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99</li> <li>Must always have 2 values after the point to denote cent</li> </ul>	

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"> <li>• Mandatory if the Account Start-Date is before the end of that month. E.g. if the Start-Date is on the 31<sup>st</sup> of the month then that field for that month is mandatory</li> <li>• Mandatory if the period start date is within this month</li> <li>• Mandatory if the period end date is within this range</li> </ul>	N	VAR	<ul style="list-style-type: none"> <li>• 0:0 – No condition met</li> <li>• 4:18 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>• If 1.00 or greater, no leading zeros allowed. If &lt;1.00, there must be 1 zero before the decimal</li> <li>• Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99</li> <li>• Must always have 2 values after the point to denote cent</li> </ul>	

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"> <li>Mandatory if the Account Start-Date is before the end of that month. E.g. if the Start-Date is on the 31<sup>st</sup> of the month then that field for that month is mandatory</li> <li>Mandatory if the period start date is within this month</li> <li>Mandatory if the period end date is within this range</li> </ul>	N	VAR	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>4:18 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>If 1.00 or greater, no leading zeros allowed. If &lt;1.00, there must be 1 zero before the decimal</li> <li>Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99</li> <li>Must always have 2 values after the point to denote cent</li> </ul>	
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"> <li>Mandatory if March Credits are completed</li> </ul>	N	VAR	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>4:18 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>If 1.00 or greater, no leading zeros allowed. If &lt;1.00, there must be 1 zero before the decimal</li> <li>Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99</li> <li>Must always have 2 values after the point to denote cent</li> <li>No negative values allowed</li> </ul>	

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"> <li>Mandatory if April Credits are completed</li> </ul>	N	VAR	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>4:18 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>If 1.00 or greater, no leading zeros allowed. If &lt;1.00, there must be 1 zero before the decimal</li> <li>Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99</li> <li>Must always have 2 values after the point to denote cent</li> <li>No negative values allowed</li> </ul>	
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"> <li>Mandatory if May Credits are completed</li> </ul>	N	VAR	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>4:18 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>If 1.00 or greater, no leading zeros allowed. If &lt;1.00, there must be 1 zero before the decimal</li> <li>Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99</li> <li>Must always have 2 values after the point to denote cent</li> <li>No negative values allowed</li> </ul>	

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"> <li>Mandatory if June Credits are completed</li> </ul>	N	VAR	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>4:18 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>If 1.00 or greater, no leading zeros allowed. If &lt;1.00, there must be 1 zero before the decimal</li> <li>Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99</li> <li>Must always have 2 values after the point to denote cent</li> <li>No negative values allowed</li> </ul>	
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"> <li>Mandatory if July Credits are completed</li> </ul>	N	VAR	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>4:18 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>If 1.00 or greater, no leading zeros allowed. If &lt;1.00, there must be 1 zero before the decimal</li> <li>Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99</li> <li>Must always have 2 values after the point to denote cent</li> <li>No negative values allowed</li> </ul>	

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"> <li>Mandatory if August Credits are completed</li> </ul>	N	VAR	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>4:18 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>If 1.00 or greater, no leading zeros allowed. If &lt;1.00, there must be 1 zero before the decimal</li> <li>Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99</li> <li>Must always have 2 values after the point to denote cent</li> <li>No negative values allowed</li> </ul>	
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"> <li>Mandatory if September Credits are completed</li> </ul>	N	VAR	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>4:18 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>If 1.00 or greater, no leading zeros allowed. If &lt;1.00, there must be 1 zero before the decimal</li> <li>Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99</li> <li>Must always have 2 values after the point to denote cent</li> <li>No negative values allowed</li> </ul>	

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"> <li>Mandatory if October Credits are completed</li> </ul>	N	VAR	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>4:18 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>If 1.00 or greater, no leading zeros allowed. If &lt;1.00, there must be 1 zero before the decimal</li> <li>Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99</li> <li>Must always have 2 values after the point to denote cent</li> <li>No negative values allowed</li> </ul>	
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"> <li>Mandatory if November Credits are completed</li> </ul>	N	VAR	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>4:18 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>If 1.00 or greater, no leading zeros allowed. If &lt;1.00, there must be 1 zero before the decimal</li> <li>Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99</li> <li>Must always have 2 values after the point to denote cent</li> <li>No negative values allowed</li> </ul>	

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"> <li>Mandatory if December Credits are completed</li> </ul>	N	VAR	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>4:18 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>If 1.00 or greater, no leading zeros allowed. If &lt;1.00, there must be 1 zero before the decimal</li> <li>Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99</li> <li>Must always have 2 values after the point to denote cent</li> <li>No negative values allowed</li> </ul>	
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"> <li>Mandatory if January Credits are completed</li> </ul>	N	VAR	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>4:18 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>If 1.00 or greater, no leading zeros allowed. If &lt;1.00, there must be 1 zero before the decimal</li> <li>Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99</li> <li>Must always have 2 values after the point to denote cent</li> <li>No negative values allowed</li> </ul>	



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"> <li>Mandatory if February Credits are completed</li> </ul>	N	VAR	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>4:18 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>If 1.00 or greater, no leading zeros allowed. If &lt;1.00, there must be 1 zero before the decimal</li> <li>Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99</li> <li>Must always have 2 values after the point to denote cent</li> <li>No negative values allowed</li> </ul>	
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"> <li>If 1.00 or greater, no leading zeros allowed. If &lt;1.00, there must be 1 zero before the decimal</li> <li>Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99</li> <li>Must always have 2 values after the point to denote cent</li> </ul>	
126	Opening Balance	Opening balance on the start date	C	<ul style="list-style-type: none"> <li>If any Monthly Debit (Fields 112 – 123) or Monthly Credits (Fields 100 -111) is &gt; 0, then Opening Balance is mandatory</li> </ul>	N	VAR	<ul style="list-style-type: none"> <li>0:0 – if condition is not met</li> <li>4:18 – if condition is met</li> </ul>	<ul style="list-style-type: none"> <li>If 1.00 or greater, no leading zeros allowed. If &lt;1.00, there must be 1 zero before the decimal</li> <li>Must always have 2 values after the point to denote cent</li> <li>Allow negative and positive values. For negative values, the – sign must display before the value</li> </ul>	

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"> <li>Format CCYY-MM-DD</li> </ul>	<ul style="list-style-type: none"> <li>The date must be less than today's date</li> </ul>
128	Closing Balance	Closing balance on the end date	C	<ul style="list-style-type: none"> <li>If any Monthly Debit (Fields 112 – 123) or Monthly Credits (Fields 100 – 111) is &gt; 0, then Closing Balance is mandatory</li> </ul>	N	VAR	<ul style="list-style-type: none"> <li>0:0 – if condition is not met</li> <li>4:18 – if condition is met</li> </ul>	<ul style="list-style-type: none"> <li>If 1.00 or greater, no leading zeros allowed. If &lt;1.00, there must be 1 zero before the decimal</li> <li>Must always have 2 values after the point to denote cent</li> <li>Allow negative and positive values. For negative values, the – sign must display before the value</li> </ul>	
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"> <li>Format CCYY-MM-DD</li> </ul>	<ul style="list-style-type: none"> <li>The date must be less than today's date</li> </ul>
130	Foreign Tax Paid	Tax paid on foreign dividends or interest by the account holder	C	<ul style="list-style-type: none"> <li>In Nature of Income Source Code (Field 97) = 4112 or 4113, then Foreign Tax Paid is Mandatory</li> </ul>	N	VAR	<ul style="list-style-type: none"> <li>0:0 – if condition not met</li> <li>4:18 – if condition is met</li> </ul>	<ul style="list-style-type: none"> <li>If 1.00 or greater, no leading zeros allowed. If &lt;1.00, there must be 1 zero before the decimal</li> <li>Must be greater than or equal to 0.00 and smaller than or equal to 9999999999999999.99</li> <li>Must always have 2 values after the point to denote cent</li> </ul>	

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"><li>Must = B, where B = Body</li></ul>	
302	Record Type	Type of transaction	M		AN	VAR	1:6	<ul style="list-style-type: none"><li>Must = FDWTI, where FDWTI = Financial Data Withholding Tax on Interest</li></ul>	
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"><li>Record status can only be one of: N = New Record; C = Correction D = Delete record</li></ul> <p><b>Note:</b> The statuses must be used as follows:</p> <ul style="list-style-type: none"><li>N – Indicate a new record that has not been submitted before;</li><li>C – Indicate that a previously submitted record is amended;</li><li>D – Indicate that a previously submitted record must be deleted.</li></ul>	

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"> <li>If the record status (Field 303) = C or D, then this number must contain the number that was originally submitted</li> <li>Must be unique within the section across all files</li> </ul>

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"> <li>An incrementing number per record beginning at 1 for each file</li> <li>Value must not contain a decimal point</li> </ul>	<ul style="list-style-type: none"> <li>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</li> </ul>
306	I3B Unique Number	IT3(b) unique account holder number	M		FT	VAR	1:36		<ul style="list-style-type: none"> <li>Must be equal to an I3B Unique Number where Record Type = AHDD</li> </ul>

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"> <li>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)</li> </ul>	
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"> <li>Account Number must be provided. If no Account Number available, then insert “NO ACCOUNT NUMBER”.</li> </ul>	
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"> <li>Refer to Appendix E for valid Account Types.</li> <li>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</li> <li>Must not equal “20” – SARS Account</li> </ul>	
901	Sharia Indicator	Indicates if the account is classified as Sharia or not	M		A	FIX	1:1	<ul style="list-style-type: none"> <li>“Y” – if Sharia</li> <li>“N” – if not Sharia</li> <li>“U” – if Unknown or not applicable</li> </ul>	

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"> <li>• “Y” – if jointly held</li> <li>• “N” – if not jointly held</li> <li>• “U” – if Unknown if jointly held or not applicable</li> </ul>	
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"> <li>• If 1.00 or greater, no leading zeros allowed. If &lt;1.00, there must be 1 zero before the decimal</li> <li>• Must always have 2 values after the point to denote cent</li> <li>• Allow negative and positive values. For negative values, the – sign must display before the value</li> </ul>	
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"> <li>• 0:0 – if this field is blank</li> <li>• 1:1 – if this field is completed</li> </ul>	<ul style="list-style-type: none"> <li>• Refer to Appendix 7.17 (Appendix P – IT3(b) Withholding Tax on Interest Exemption Codes) for codes allowed</li> </ul>	
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"> <li>• If 1.00 or greater, no leading zeros allowed. If &lt;1.00, there must be 1 zero before the decimal</li> <li>• Must always have 2 values after the point to denote cent</li> <li>• Allow negative and positive values. For negative values, the – sign must display before the value</li> </ul>	

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: • 0% • 5% • 7.5% • 8% • 10% • 12% • 15%	M		AN	VAR	4:5	<ul style="list-style-type: none"> <li>Value must be one of the following: • 0.00 • 5.00 • 7.50 • 8.00 • 10.00 • 12.00 • 15.00</li> </ul>	
<b>6.1.7 FILE TRAILER</b>									
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"> <li>Must = "T"</li> </ul>	
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"> <li>Value must not contain a decimal point</li> </ul>	<ul style="list-style-type: none"> <li>Must be greater than or equal to 1 and less than or equal to 999999999999999</li> <li>Must be equal to the total of all lines with a section identifier of B</li> </ul>
133	File Hash Total	Calculation based on all the characters in the file. Must use MD5 calculation.  <b>Note</b> – 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"> <li>Must use MD5 calculation</li> <li>Use all sections, except those where the section identifier = T.</li> <li>File hash total calculation must equal this field value</li> <li><b>Note</b> – 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.</li> </ul>





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## 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"><li>Must = H, where H = Header</li></ul>	
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"><li>Must = GH, where GH = General Header</li></ul>	
3	Message Create Date	Date and time that the message was created	M		FT	FIX	19:19	<ul style="list-style-type: none"><li>Format must be: CCYY-MM-DDThh:mm:ss</li><li>24h time format must be used</li></ul>	<ul style="list-style-type: none"><li>Must be less than or equal to today's date</li></ul>
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"><li>Must = 3</li><li>Value must not contain a decimal point</li><li>Note – SARS will only support the version(s) specified above</li></ul>	<ul style="list-style-type: none"><li>Must be greater than or equal to 1 and less than or equal to 9999</li></ul>
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"><li>Value must not contain a decimal point</li></ul>	<ul style="list-style-type: none"><li>Must be unique per submission and across submissions per submitting entity</li></ul>

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"> <li>0:0 – If this field is left blank</li> <li>1:64 – If this field is completed</li> </ul>		
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"> <li>Must = T or L, where T = Test and L = Live</li> </ul>	<ul style="list-style-type: none"> <li>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.</li> </ul>
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"> <li>Must = I3C, where I3C = IT3I supporting data</li> </ul>	

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"> <li>Must = CD, where CD = Connect Direct, HTTPS = Hypertext Transfer Protocol</li> </ul>	
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		

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"> <li>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</li> </ul>	<ul style="list-style-type: none"> <li>Must not be equal to a Group ID used in a previously successfully submitted group file submission per submitting entity</li> </ul>

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"> <li>Value must not contain a decimal point</li> </ul>	<ul style="list-style-type: none"> <li>Must = 1</li> </ul> <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"> <li>Value must not contain a decimal point</li> </ul>	<ul style="list-style-type: none"> <li>Must be equal to or greater than 1</li> <li>Must be less than or equal to the Group Total</li> <li>Must be submitted in sequence</li> </ul>
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"> <li>At least one of Business Telephone Number 1 or the Cell Phone Number field must be completed</li> </ul>	AN	VAR	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>9:15 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>Only numeric values are allowed</li> <li>No spaces are allowed</li> <li>+ is not allowed</li> <li>Value must not contain a decimal point</li> </ul>	



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"> <li>0:0 – if this field is blank</li> <li>9:15 – if this field is completed</li> </ul>	<ul style="list-style-type: none"> <li>Only numeric values are allowed</li> <li>No spaces are allowed</li> <li>+ is not allowed</li> <li>Value must not contain a decimal point</li> </ul>	
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"> <li>At least one of Business Telephone Number 1 or the Cell Phone Number field must be completed</li> </ul>	AN	VAR	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>9:15 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>Only numeric values are allowed</li> <li>No spaces are allowed</li> <li>+ is not allowed</li> <li>Value must not contain a decimal point</li> </ul>	
21	Contact Email	The email address for the business contact person	M		FT	VAR	5:80	<ul style="list-style-type: none"> <li>Must contain one @ sign</li> <li>Must contain a domain which must be indicated with a dot (.)</li> </ul>	
<b>6.2.2 SUBMITTING ENTITY DATA</b>									
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"> <li>Must = H, where H = Header</li> </ul>	
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"> <li>Must = SE, where SE = Submitting Entity</li> </ul>	
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"> <li>Format CCYY</li> </ul>	<ul style="list-style-type: none"> <li>Must be greater than or equal to 2013</li> </ul>

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"> <li>Format CCYY-MM-DD</li> </ul>	<ul style="list-style-type: none"> <li>Date must fall within the submission tax year</li> </ul>
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"> <li>Format CCYY-MM-DD</li> </ul>	<ul style="list-style-type: none"> <li>Date must fall within the submission tax year</li> </ul>
109	Nature of Person	The type/ category of the submitting entity.	M		FT	VAR	4:33	<ul style="list-style-type: none"> <li>Refer to Appendix A for code table</li> </ul>	<ul style="list-style-type: none"> <li>Value must not = INDIVIDUAL or FOREIGN_INDIVIDUAL or INDIVIDUAL_ESTATE</li> </ul>
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_COMPANY, 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"> <li>0:15 – No condition met</li> <li>1:15 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>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.</li> </ul>	

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"> <li>If Regulator Registration Number (Field 601) contains a value then this field is mandatory, else it must not be completed.</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:0 – No value</li> <li>1:30 – Contains a value</li> </ul>		
28	Tax Reference Number	Tax Reference Number as registered at SARS	M		N	FIX	10:10	<ul style="list-style-type: none"> <li>Refer to Appendix I for the applicable modulus 10 check</li> </ul>	<ul style="list-style-type: none"> <li>The Tax reference number may only start with 0, 1, 2, 3, 7 or 9</li> </ul>
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"><li>Must = B, where B = Body</li></ul>	
31	Record Type	Type of transaction	M		AN	VAR	1:6	<ul style="list-style-type: none"><li>Must = AHDD, where AHDD= Account Holder Demographic Data</li></ul>	
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"><li>Record status can only be one of:<ul style="list-style-type: none"><li>N = New Record;</li><li>C = Correction</li><li>D = Delete record</li></ul></li></ul> <p><b>Note:</b> The statuses must be used as follows:</p> <ul style="list-style-type: none"><li>N – Indicate a new record that has not been submitted before;</li><li>C – Indicate that a previously submitted record is amended;</li><li>D – Indicate that a previously submitted record must be deleted.</li></ul>	

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"> <li>If the record status (field 32) = C or D, then this number must contain the number that was originally submitted</li> <li>Must be unique within the section across all files</li> </ul>
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"> <li>An incrementing number per record beginning at 1 for each file</li> </ul>	<ul style="list-style-type: none"> <li>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</li> </ul>
35	I3C Unique Number	IT3I unique account holder number	M		FT	VAR	1:36		<ul style="list-style-type: none"> <li>Must be unique within this section across all files</li> </ul>

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"> <li>Must = Y, N or E, where Y = FICA successful, N = Not FICA'd and E = FICA exempt.</li> </ul>	
37	Account Holder Surname / Registered Name	Personal particulars – Surname of the individual or Registered name of the organisation  <b>Note:</b> 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"> <li>0:0 – No condition met</li> <li>1:30 – Condition met</li> </ul>		

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_INDIVIDUAL or INDIVIDUAL_ESTATE, then Account Holder Names are Mandatory	FT	VAR	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>1:100 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>Names must be separated by a single space</li> </ul>	
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"> <li>Refer to Appendix G for code table</li> </ul>	

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"> <li>If Identification type (field 40) = 001, then refer to Appendix J for the ID validation that must be applied</li> <li>If Identification type (field 40) = 004, then refer to Appendix K for the applicable validation that must be applied</li> <li>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.</li> </ul>	
42	Account Holder Passport Country of Issue	Indicates the country that issued the passport	C	<ul style="list-style-type: none"> <li>If Account Holder Identification Type (Field 40) = 003, then mandatory</li> </ul>	AN	FIX	<ul style="list-style-type: none"> <li>2:2 – Condition met</li> <li>0:0 – No condition met</li> </ul>	<ul style="list-style-type: none"> <li>Refer to Appendix F for the Country Codes Table</li> </ul>	



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"> <li>If Identification type (field 40) = 004 or 007 then this field is mandatory, else the field can be left blank</li> </ul>	N	FIX	<ul style="list-style-type: none"> <li>0:0 – if this field is blank</li> <li>10:10 – if this field is completed</li> </ul>	<ul style="list-style-type: none"> <li>Refer to Appendix I for the Modulus 10 check</li> <li>The first character can only be 0, 1, 2, 3, or 9</li> </ul>	
45	Account Holder Date of Birth	Account Holder date of birth	C	<ul style="list-style-type: none"> <li>If identification type (field 40) = 001 or 003, then Account Holder Date of Birth is mandatory</li> </ul>	FT	FIX	<ul style="list-style-type: none"> <li>0:10 – no condition met</li> <li>10:10 – condition met</li> </ul>	<ul style="list-style-type: none"> <li>Format CCYY-MM-DD</li> <li>Date must not be greater than the current date</li> <li>If no data available, then insert "0001-01-01"</li> </ul>	

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"> <li>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.</li> </ul>	A	VAR	<ul style="list-style-type: none"> <li>0:1 – no condition met</li> <li>1:1 – condition met</li> </ul>	<ul style="list-style-type: none"> <li>If one or more country of residence for tax purposes are recorded on the client record: <ul style="list-style-type: none"> <li>If RSA only then report “Y” – Yes</li> <li>If RSA and other countries then report “Y” – Yes</li> <li>If no RSA record then report “N” – No</li> </ul> </li> <li>If no country of residence for tax purposes was recorded for the client, then report “U” – Unknown</li> </ul>	
47	Account Holder Nature of person	Nature of person code	M		FT	VAR	4:33	<ul style="list-style-type: none"> <li>Refer to Appendix A for code table</li> </ul>	
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"> <li>Must = “Y” or “N”, where “Y” is for client with partner(s) and “N” is for Account Holders who have no partner(s)</li> </ul>	

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"> <li>If Account Holder FICA Status = Y, <ul style="list-style-type: none"> <li>at least one, Physical address or Postal address must be completed</li> <li>If Account Holder Postal Address Line 1 is not completed this field is mandatory</li> </ul> </li> <li>If Account Holder FICA status = N or E then, this field is optional</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:27 – no condition met</li> <li>1:27 – condition met</li> </ul>		

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"> <li>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</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:36 – no condition met</li> <li>1:36 – condition met</li> </ul>		
54	Account Holder Address Details – Physical: City/Town	Indicates the city / town of Account Holder Physical address	C	<ul style="list-style-type: none"> <li>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</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:36 – no condition met</li> <li>1:36 – condition met</li> </ul>		

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"> <li>If Account Holder Address Details – Physical: Street/Name of Farm is completed, this field is mandatory</li> </ul>	ANS	VAR	<ul style="list-style-type: none"> <li>0:10 – no condition met</li> <li>1:10 – condition met</li> </ul>		<ul style="list-style-type: none"> <li>Use “0000” if code is not available</li> </ul>
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"> <li>Must = “Y” or “N”, where Y = Yes and N = No</li> </ul>	

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"> <li>If Account Holder FICA Status = Y <ul style="list-style-type: none"> <li>At least one Physical address or Postal address field must be completed</li> <li>If Account Holder Address Details – Physical: Street/Name of Farm is not completed this field is Mandatory</li> </ul> </li> <li>If Account Holder FICA status = N or E, this field is Optional</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:100 – no condition met</li> <li>1:100 – condition met</li> </ul>		
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"> <li>If Account Holder Postal Address Line 1 is completed this field is mandatory</li> </ul>	ANS	VAR	<ul style="list-style-type: none"> <li>0:10 – no condition met</li> <li>1:10 – condition met</li> </ul>		<ul style="list-style-type: none"> <li>Use “0000” if code is not available</li> </ul>
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"> <li>0:0 – if this field is blank</li> <li>9:15 – if this field is completed</li> </ul>	<ul style="list-style-type: none"> <li>Only numeric values are allowed</li> <li>No spaces are allowed</li> <li>+ is not allowed</li> <li>Value must not contain a decimal point</li> <li>National numbers must start with 0</li> <li>International numbers must start with 00</li> </ul>	



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"> <li>Only numeric values are allowed</li> <li>No spaces are allowed</li> <li>+ is not allowed</li> <li>Value must not contain a decimal point</li> <li>National numbers must start with 0</li> <li>International numbers must start with 00</li> <li>Insert "9999999999999999" if no information available.</li> </ul>	
402	Contact Email	Email for the account holder / representative.	M		FT	VAR	• 5:80	<ul style="list-style-type: none"> <li>Must contain one @ sign</li> <li>Must contain a domain which must be indicated with a dot (.)</li> <li>Insert "NO@EMAIL.CO M" if no information available.</li> </ul>	
<b>6.2.4 ACCOUNT HOLDER PARTNER DATA (If Account Holder Partnership Indicator = "Y", this record is mandatory)</b>									
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"> <li>Must = B, where B = Body</li> </ul>	

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"> <li>Must = PNR, where PNR = Partner</li> </ul>	
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"> <li>Record status can only be one of: <ul style="list-style-type: none"> <li>N = New Record;</li> <li>C = Correction</li> <li>D = Delete record</li> </ul> </li> </ul> <p><b>Note:</b> The statuses must be used as follows:</p> <ul style="list-style-type: none"> <li>N – Indicate a new record that has not been submitted before;</li> <li>C – Indicate that a previously submitted record is amended;</li> <li>D – Indicate that a previously submitted record must be deleted.</li> </ul>	
65	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"> <li>If the record status (field 64) = C or D, then this number must contain the number that was originally submitted</li> <li>Must be unique within the section across all files</li> </ul>

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"> <li>An incrementing number per record beginning at 1 for each file</li> </ul>	<ul style="list-style-type: none"> <li>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</li> </ul>
67	I3C Unique Number	IT3I unique account holder number	M		FT	VAR	1:36		<ul style="list-style-type: none"> <li>Must be equal to an I3C Unique Number where Record Type = AHDD</li> </ul>
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"> <li>Refer to Appendix A for code table</li> </ul>	
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"> <li>If Partner Nature of Person is INDIVIDUAL or FOREIGN_IN DIVIDUAL or INDIVIDUAL_ESTATE, then Partner Initials are mandatory</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>1:30 – Condition met</li> </ul>		
71	Partner Names	Personal particulars – The names applicable only to individuals (excluding Surname).	C	<ul style="list-style-type: none"> <li>If Partner Nature of Person (Field 68) is INDIVIDUAL or FOREIGN_IN DIVIDUAL or INDIVIDUAL_ESTATE, then Partner names are mandatory</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>1:100 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>Names must be separated by a single space</li> </ul>	
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"> <li>Refer to Appendix G for code table</li> </ul>	

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"> <li>1:30</li> </ul>	<ul style="list-style-type: none"> <li>Identification number should not contain any special characters</li> <li>If Identification type (field 72) = 001, refer to Appendix J for the ID validation that must be applied</li> <li>If Identification type (field 72) = 004, then refer to Appendix K for the applicable validation that must be applied</li> <li>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.</li> </ul>	

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"> <li>If Partner Identification type (field 72) = 003, the Partner Passport Country of Issue is mandatory</li> </ul>	AN	FIX	<ul style="list-style-type: none"> <li>2:2 – if condition met</li> <li>0:0 – no condition met</li> </ul>	<ul style="list-style-type: none"> <li>Refer to Appendix F for the Country Code table</li> </ul>	
75	Partner Income tax reference number	SARS assigned Income tax reference number – Personal particulars	CW	<ul style="list-style-type: none"> <li>If identification type (field 72) = 004 or 007 then this field is mandatory, else the field can be left blank</li> </ul>	N	FIX	<ul style="list-style-type: none"> <li>0:0 – if this field is blank</li> <li>10:10 – if this field is completed</li> </ul>	<ul style="list-style-type: none"> <li>Refer to Appendix I for the Modulus 10 check that must be applied</li> <li>The first character can only be 0, 1, 2, 3, or 9</li> </ul>	

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"> <li>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</li> </ul>	A	<del>FIX</del> VAR	<ul style="list-style-type: none"> <li>1:1 – if condition met</li> <li>0:1 – if no condition met</li> </ul>	<ul style="list-style-type: none"> <li>If one or more country of residence for tax purposes are recorded on the client record: <ul style="list-style-type: none"> <li>If RSA only then report “Y” – Yes</li> <li>If RSA and other countries then report “Y” – Yes</li> <li>If no RSA record then report “N” – No</li> </ul> </li> <li>If no country of residence for tax purposes was recorded for the client, then report “U” – Unknown</li> </ul>	
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"> <li>If Account Holder FICA Status = Y, <ul style="list-style-type: none"> <li>at least one, Partner Physical address or Partner Postal address must be completed</li> <li>If Partner Partner Postal Address Line 1 is not completed this field is mandatory</li> </ul> </li> <li>If Account Holder FICA status = N or E, this field is optional</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:27 – no condition met</li> <li>1:27 – condition met</li> </ul>		



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"> <li>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</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:36 – no condition met</li> <li>1:36 – condition met</li> </ul>		
83	Partner Address Details – Physical: City/Town	Indicates the city / town of Partner Physical address	C	<ul style="list-style-type: none"> <li>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</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:36 – no condition met</li> <li>1:36 – condition met</li> </ul>		

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"> <li>If Partner Address Details – Physical: Street/Name of Farm is completed, this field is mandatory</li> </ul>	ANS	VAR	<ul style="list-style-type: none"> <li>0:10 – no condition met</li> <li>1:10 – condition met</li> </ul>		<ul style="list-style-type: none"> <li>Use “0000” if code is not available</li> </ul>
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"> <li>Must = “Y” or “N”, where Y = Yes and N = No</li> </ul>	

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"> <li>If Account Holder FICA Status = Y <ul style="list-style-type: none"> <li>At least one Partner Physical address or Partner Postal address field must be completed</li> <li>If Partner Address Details – Physical: Street/ Name of Farm is not completed this field is Mandatory</li> </ul> </li> <li>If Account Holder FICA status = N or E, this field is Optional</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:100 – condition met no</li> <li>1:100 – condition met</li> </ul>		
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"> <li>If Partner Postal Address Line 1 is completed this field is Mandatory</li> </ul>	ANS	VAR	<ul style="list-style-type: none"> <li>0:10 – no condition met</li> <li>1:10 – condition met</li> </ul>		<ul style="list-style-type: none"> <li>Use “0000” if code is not available</li> </ul>
<b>6.2.5 ACCOUNT HOLDER FINANCIAL DATA</b>									
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"> <li>Must = B, where B = Body</li> </ul>	
92	Record Type	Type of transaction	M		AN	VAR	1:6	<ul style="list-style-type: none"> <li>Must = AHFD, where AHFD = Account Holder Financial Data</li> </ul>	

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"> <li>Record status can only be one of: N = New Record; C = Correction D = Delete record</li> </ul> <p><b>Note:</b> The statuses must be used as follows:</p> <ul style="list-style-type: none"> <li>N – Indicate a new record that has not been submitted before;</li> <li>C – Indicate that a previously submitted record is amended;</li> <li>D – Indicate that a previously submitted record must be deleted.</li> </ul>	
94	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"> <li>If the record status (field 32) = C or D, then this number must contain the number that was originally submitted</li> <li>Must be unique within the section across all files</li> </ul>

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"> <li>An incrementing number per record beginning at 1 for each file</li> </ul>	<ul style="list-style-type: none"> <li>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</li> </ul>
96	I3C Unique Number	IT3I unique account holder number	M		FT	VAR	1:36		<ul style="list-style-type: none"> <li>Must be equal to an I3C Unique Number where Record Type = AHDD</li> </ul>
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"> <li>Refer to Appendix C for the Income source code table</li> </ul>	<ul style="list-style-type: none"> <li>If Gain/Loss (field 102) = 0.00, then Income Source code must = 4250 or 4252</li> </ul>
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"> <li>Account Number must be provided. If no Account Number available, then insert "NO ACCOUNT NUMBER".</li> </ul>	
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"> <li>Refer to Appendix E for valid Account Types.</li> <li>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</li> <li>Account Type value must be ≠ "19" – Tax Free Investment Account</li> <li>Must not equal "20" – SARS Account</li> </ul>	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
901	Sharia Indicator	Indicates if the account is classified as Sharia or not	M		A	FIX	1:1	<ul style="list-style-type: none"> <li>“Y” – if Sharia</li> <li>“N” – if not Sharia</li> <li>“U” – if Unknown or not applicable</li> </ul>	
902	Joint Account	Jointly held account by more than one person	M		A	FIX	1:1	<ul style="list-style-type: none"> <li>“Y” – if jointly held</li> <li>“N” – if not jointly held</li> <li>“U” – if Unknown if jointly held or not applicable</li> </ul>	
99	Units sold	Number of instruments/units sold  0.000000 is an allowed reporting option.	M		N	VAR	8 1:22	<ul style="list-style-type: none"> <li>No spaces allowed</li> <li>No leading zeros allowed</li> <li>Must always have 6 values after the point to denote fractions, i.e. from 0.000000 to 9999999999999999 9.999999</li> <li>No negative numbers allowed</li> </ul>	



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"> <li>No spaces allowed</li> <li>No leading zeros allowed</li> <li>Must always have 2 values after the point to denote cents, i.e. from 0.00 to 9999999999999999 9.99</li> <li>No negative numbers allowed</li> </ul>	
101	Proceeds	The proceeds of the instruments/units sold	M		N	VAR	4:18	<ul style="list-style-type: none"> <li>No spaces allowed</li> <li>No leading zeros allowed</li> <li>Must always have 2 values after the point to denote cents, i.e. from 0.00 to 9999999999999999 9.99</li> <li>No negative numbers allowed</li> </ul>	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
102	Gain / Loss	The net gain or loss value of the units sold	M		N	VAR	4:18	<ul style="list-style-type: none"> <li>No spaces allowed</li> <li>0.00 is an acceptable value</li> <li>No leading zeros allowed</li> <li>Must always have 2 values after the point to denote cents, i.e. from 0.00 to 9999999999999999.99</li> <li>The gain or loss will be determined by the Income source code (field 97).</li> <li>No negative numbers allowed</li> </ul>	
103	Balance of Units	The balance of the number of instruments/units as at the last day of February	M		N	VAR	8:22	<ul style="list-style-type: none"> <li>No spaces allowed</li> <li>No leading zeros allowed</li> <li>Must always have 6 values after the point to denote fractions, i.e. from 0.000000 to 9999999999999999.999999</li> <li>No negative numbers allowed</li> </ul>	<ul style="list-style-type: none"> <li>Must be greater than or equal to 0.000000 and smaller than or equal to 9999999999999999.999999</li> </ul>

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"> <li>No leading zeros allowed</li> <li>Must always have 2 values after the point to denote cents, i.e. from 0.00 to 9999999999999999.99</li> <li>No negative numbers allowed</li> </ul>	<ul style="list-style-type: none"> <li>Must be greater than or equal to 0.00 and smaller than or equal to 9999999999999999.99</li> </ul>
<b>6.2.6 FILE TRAILER</b>									
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"> <li>Must = "T"</li> </ul>	
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"> <li>Value must not contain a decimal point</li> </ul>	<ul style="list-style-type: none"> <li>Must be greater than or equal to 1 and less than or equal to 9999999999999999</li> <li>Must be equal to the total of all lines with a section identifier of B</li> </ul>
107	File Hash Total	Calculation based on all the characters in the file. Must use MD5 calculation.  <b>Note</b> – 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"> <li>Must use MD5 calculation</li> <li>Use all sections, except those where the section identifier = T.</li> <li>File hash total calculation must equal this field value</li> <li><b>Note</b> – 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.</li> </ul>



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## 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"><li>Must = GH, where GH = General Header</li></ul>	
3	Message Create Date	Date and time that the message was created	M		FT	FIX	19:19	<ul style="list-style-type: none"><li>Format must be: CCYY-MM-DDThh:mm:ss</li><li>24h time format must be used</li></ul>	<ul style="list-style-type: none"><li>Must be less than or equal to today's date</li></ul>
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"><li>Must = 3</li><li>Value must not contain a decimal point</li><li>Note – SARS will only support the version(s) specified above</li></ul>	<ul style="list-style-type: none"><li>Must be greater than or equal to 1 and less than or equal to 9999</li></ul>

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"> <li>Value must not contain a decimal point</li> </ul>	<ul style="list-style-type: none"> <li>Must be unique per submission and across submissions per submitting entity</li> </ul>
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"> <li>0:0 – if the field is left blank</li> <li>1:64 – if the field is completed</li> </ul>		
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"> <li>Must = T or L, where T = Test and L = Live</li> </ul>	<ul style="list-style-type: none"> <li>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.</li> </ul>

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"> <li>Must = I3E, where I3E = IT3I supporting data</li> </ul>	
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"> <li>Must = CD, where CD = Connect Direct, HTTPS = Hypertext Transfer Protocol</li> </ul>	
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"> <li>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</li> </ul>	<ul style="list-style-type: none"> <li>Must not be equal to a Group ID used in a previously successfully submitted group file submission per submitting entity</li> </ul>

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"> <li>Value must not contain a decimal point</li> </ul>	<ul style="list-style-type: none"> <li>Must = 1</li> </ul> <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"> <li>Value must not contain a decimal point</li> </ul>	<ul style="list-style-type: none"> <li>Must be equal to or greater than 1</li> <li>Must be less than or equal to the Group Total</li> <li>Must be submitted in sequence</li> </ul>
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"> <li>At least one of Business Telephone Number 1 or the Cell Phone Number field must be completed</li> </ul>	AN	VAR	<ul style="list-style-type: none"> <li>0:15 – No condition met</li> <li>9:15 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>Only numeric values are allowed</li> <li>No spaces are allowed</li> <li>+ is not allowed</li> <li>Value must not contain a decimal point</li> </ul>	

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"> <li>0:0 – if this field is blank</li> <li>9:15 – if this field is completed</li> </ul>	<ul style="list-style-type: none"> <li>Only numeric values are allowed</li> <li>No spaces are allowed</li> <li>+ is not allowed</li> <li>Value must not contain a decimal point</li> </ul>	
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"> <li>At least one of Business Telephone Number 1 or the Cell Phone Number field must be completed</li> </ul>	AN	VAR	<ul style="list-style-type: none"> <li>0:15 – No condition met</li> <li>9:15 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>Only numeric values are allowed</li> <li>No spaces are allowed</li> <li>+ is not allowed</li> <li>Value must not contain a decimal point</li> </ul>	
21	Contact Email	The email address for the business contact person	M		FT	VAR	5:80	<ul style="list-style-type: none"> <li>Must contain one @ sign</li> <li>Must contain a domain which must be indicated with a dot (.)</li> </ul>	
<b>6.3.2 SUBMITTING ENTITY DATA</b>									
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"> <li>Must = H, where H = Header</li> </ul>	
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"> <li>Must = SE, where SE = Submitting Entity</li> </ul>	
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"> <li>Format CCYY</li> </ul>	<ul style="list-style-type: none"> <li>Must be greater than equal to 2013</li> </ul>

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"> <li>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.</li> <li>For any other Nature of person (Field110), the field can be left blank.</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:15 – No condition met</li> <li>1:15 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>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.</li> </ul>	
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"> <li>If Regulator Registration Number (Field 601) contains a value then this field is Mandatory, else it must not be completed.</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:0 – No value</li> <li>1:30 – Contains a value</li> </ul>		
28	Tax Reference Number	Tax Reference Number as registered at SARS	M		N	FIX	10:10	<ul style="list-style-type: none"> <li>Refer to Appendix I for the modulus 10 check</li> <li>Number can only start with 0, 1, 2, 3, or 9</li> </ul>	
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"><li>Must = B, where B = Body</li></ul>	
31	Record Type	Type of transaction	M		AN	VAR	1:6	<ul style="list-style-type: none"><li>Must = AHDD, where AHDD= Account Holder Demographic Data</li></ul>	
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"><li>Record status can only be one of: N = New Record; C = Correction D = Delete record</li></ul> <p><b>Note:</b> 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"> <li>If the record status (field 32) = C or D, then this number must contain the number that was originally submitted</li> <li>Must be unique within the section across all files</li> </ul>
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"> <li>An incrementing number per record beginning at 1 for each file</li> <li>Value must not contain a decimal point</li> </ul>	<ul style="list-style-type: none"> <li>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</li> </ul>
35	I3E Unique Number	IT3I unique account holder number	M		FT	VAR	1:36		<ul style="list-style-type: none"> <li>Must be unique within this section across all files</li> </ul>

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

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"> <li>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</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>1:100 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>Names must be separated by a single space</li> </ul>	
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"> <li>Refer to Appendix G for code table</li> </ul>	

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	• 1:30	<ul style="list-style-type: none"> <li>• If Identification type (field 40) = 001, then refer to Appendix J for the ID validation that must be applied</li> <li>• If Identification type (field 40) = 004, then refer to Appendix K for the applicable validation that must be applied</li> <li>• 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.</li> </ul>	

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

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"> <li>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</li> </ul>	A	VAR	<ul style="list-style-type: none"> <li>0:1 0 – no condition met</li> <li>1:1 – condition met</li> </ul>	<ul style="list-style-type: none"> <li>If one or more country of residence for tax purposes are recorded on the client record: <ul style="list-style-type: none"> <li>If RSA only then report “Y” – Yes</li> <li>If RSA and other countries then report “Y” – Yes</li> <li>If no RSA record then report “N” – No</li> </ul> </li> <li>If no country of residence for tax purposes was recorded for the client, then report “U” – Unknown</li> </ul>	
47	Account Holder Nature of person	Nature of person code	M		FT	VAR	4:33	<ul style="list-style-type: none"> <li>Refer to Appendix A for code table</li> </ul>	
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"> <li>Must = “Y” or “N”, where “Y” is for client with partner(s) and “N” is for Account Holders who have no partner(s)</li> </ul>	

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"> <li>If Account Holder FICA Status = Y, <ul style="list-style-type: none"> <li>at least one, Physical address or Postal address must be completed</li> <li>If Account Holder Postal Address Line 1 is not completed this field is mandatory</li> </ul> </li> <li>If Account Holder FICA status = N or E, then this field is optional</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:27 – no condition met</li> <li>1:27 – condition met</li> </ul>		

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"> <li>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</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:36 – no condition met</li> <li>1:36 – condition met</li> </ul>		
54	Account Holder Address Details – Physical: City /Town	Indicates the city / town of Account Holder Physical address	C	<ul style="list-style-type: none"> <li>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</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:36 – no condition met</li> <li>1:36 – condition met</li> </ul>		



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"> <li>If Account Holder Address Details – Physical: Street/Name of Farm is completed, this field is mandatory</li> </ul>	ANS	VAR	<ul style="list-style-type: none"> <li>0:10 – no condition met</li> <li>1:10 – condition met</li> </ul>		<ul style="list-style-type: none"> <li>Use “0000” if code is not available</li> </ul>
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"> <li>Must = “Y” or “N”, where Y = Yes and N = No</li> </ul>	

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"> <li>If Account Holder FICA Status = Y <ul style="list-style-type: none"> <li>At least one Physical address or Postal address field must be completed</li> <li>If Account Holder Address Details – Physical: Street/Name of Farm is not completed this field is mandatory</li> </ul> </li> <li>If Account Holder FICA status = N or E, this field is optional</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:100 – no condition met</li> <li>1:100 – condition met</li> </ul>		
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"> <li>If Account Holder Postal Address Line 1 is completed this field is mandatory</li> </ul>	ANS	VAR	<ul style="list-style-type: none"> <li>0:10 – no condition met</li> <li>1:10 – condition met</li> </ul>		<ul style="list-style-type: none"> <li>Use "0000" if code is not available</li> </ul>
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"> <li>0:0 – if this field is blank</li> <li>9:15 – if this field is completed</li> </ul>	<ul style="list-style-type: none"> <li>Only numeric values are allowed</li> <li>No spaces are allowed</li> <li>+ is not allowed</li> <li>Value must not contain a decimal point</li> <li>National numbers must start with 0</li> <li>International numbers must start with 00</li> </ul>	

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"> <li>Only numeric values are allowed</li> <li>No spaces are allowed</li> <li>+ is not allowed</li> <li>Value must not contain a decimal point</li> <li>National numbers must start with 0</li> <li>International numbers must start with 00</li> <li>Insert "99999999999999" if no information available.</li> </ul>	
402	Contact Email	Email for the account holder / representative.	M		FT	VAR	• 5:80	<ul style="list-style-type: none"> <li>Must contain one @ sign</li> <li>Must contain a domain which must be indicated with a dot (.)</li> <li>Insert "NO@EMAIL.COM" if no information available.</li> </ul>	

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"><li>Must = B, where B = Body</li></ul>	
63	Record Type	Type of transaction	M		AN	VAR	1:6	<ul style="list-style-type: none"><li>Must = PNR, where PNR = Partner</li></ul>	
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"><li>Record status can only be one of: N = New Record; C = Correction D = Delete record</li></ul> <p><b>Note:</b> The statuses must be used as follows:</p> <ul style="list-style-type: none"><li>N – Indicate a new record that has not been submitted before;</li><li>C – Indicate that a previously submitted record is amended;</li><li>D – Indicate that a previously submitted record must be deleted.</li></ul>	

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"> <li>If the record status (field 64) = C or D, then this number must contain the number that was originally submitted</li> <li>Must be unique within the section across all files</li> </ul>
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"> <li>An incrementing number per record beginning at 1 for each file</li> </ul>	<ul style="list-style-type: none"> <li>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</li> </ul>

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"> <li>Must be equal to an I3E Unique Number where Record Type = AHDD</li> </ul>
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"> <li>Refer to Appendix A for code table</li> </ul>	
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"> <li>If Partner Nature of Person is INDIVIDUAL or FOREIGN_INDIVIDUAL, or INDIVIDUAL_ESTATE, then Partner Initials are mandatory</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>1:30 – Condition met</li> </ul>		
71	Partner Names	Personal particulars – All the names of the individual (excluding Surname).	C	<ul style="list-style-type: none"> <li>If Partner Nature of Person is INDIVIDUAL or FOREIGN_INDIVIDUAL or INDIVIDUAL_ESTATE, then Partner Names are mandatory</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>1:100 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>Names must be separated by a single space</li> </ul>	
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"> <li>Refer to Appendix G for code table</li> </ul>	
73	Partner Identification Number	<p>Uniquely identifies the Partner</p> <p>If only an "internal Identification Number" is available, then use Partner Identification Type (Field 72) = 009 and include it in this field.</p>	M		FT	VAR	1:30	<ul style="list-style-type: none"> <li>If Identification type (field 72) = 001, then refer to Appendix J for the ID validation that must be applied</li> <li>If Identification type (field 72) = 004, then refer to Appendix K for the applicable validation that must be applied</li> <li>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.</li> </ul>	



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"> <li>If Partner Identification type (field 72) = 003, then Partner Passport Country of issue is mandatory</li> </ul>	AN	FIX	<ul style="list-style-type: none"> <li>0:0 – no condition met</li> <li>2:2 – condition met</li> </ul>	<ul style="list-style-type: none"> <li>Refer to Appendix F for the Country Code table</li> </ul>	
75	Partner Income tax reference number	SARS assigned Income tax reference number – Personal particulars	CW	<ul style="list-style-type: none"> <li>If identification type (field 72) = 004 or 007 then this field is mandatory, else the field can be left blank</li> </ul>	N	FIX	<ul style="list-style-type: none"> <li>0:0 – if this field is blank</li> <li>10:10 – if this field is completed</li> </ul>	<ul style="list-style-type: none"> <li>Refer to Appendix I for the modulus 10 check</li> <li>The first character can only be 0, 1, 2, 3, or 9</li> </ul>	

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"> <li>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</li> </ul>	A	VAR	<ul style="list-style-type: none"> <li>0:1 – if no condition met</li> <li>1:1 – if condition met</li> </ul>	<ul style="list-style-type: none"> <li>If one or more country of residence for tax purposes are recorded on the client record: <ul style="list-style-type: none"> <li>If RSA only then report “Y” – Yes</li> <li>If RSA and other countries then report “Y” – Yes</li> <li>If no RSA record then report “N” – No</li> </ul> </li> <li>If no country of residence for tax purposes was recorded for the client, then report “U” – Unknown</li> </ul>	
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"> <li>• If Account Holder FICA Status = Y,               <ul style="list-style-type: none"> <li>○ at least one, Partner Physical address or Partner Postal address must be completed</li> <li>○ If Partner Postal Address Line 1 is not completed this field is Mandatory</li> </ul> </li> <li>• If Account Holder FICA status = N or E this field is Optional</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>• 0:27 – no condition met</li> <li>• 1:27 – condition met</li> </ul>		

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"> <li>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</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:36 – no condition met</li> <li>1:36 – condition met</li> </ul>		
83	Partner Address Details – Physical: City / Town	Indicates the city / town of Partner Physical address	C	<ul style="list-style-type: none"> <li>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</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:36 0 – no condition met</li> <li>1:36 – condition met</li> </ul>		

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"> <li>If Partner Address Details – Physical: Street/Name of Farm is completed, this field is mandatory</li> </ul>	ANS	VAR	<ul style="list-style-type: none"> <li>0:10 – no condition met</li> <li>1:10 – condition met</li> </ul>		<ul style="list-style-type: none"> <li>Use “0000” if code is not available</li> </ul>
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"> <li>Must = “Y” or “N”, where Y = Yes and N = No</li> </ul>	

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"> <li>If Account Holder FICA Status = Y <ul style="list-style-type: none"> <li>At least one Partner Physical address or Partner Postal address field must be completed</li> <li>If Partner Address Details – Physical: Street/ Name of Farm is not completed this field is mandatory</li> </ul> </li> <li>If Account Holder FICA status = N or E, this field is optional</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:100 – condition met no</li> <li>1:100 – condition met</li> </ul>		
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"> <li>If Partner Postal Address Line 1 is completed this field is mandatory</li> </ul>	ANS	VAR	<ul style="list-style-type: none"> <li>0:10 – no condition met</li> <li>1:10 – condition met</li> </ul>		<ul style="list-style-type: none"> <li>Use “0000” if code is not available</li> </ul>
<b>6.3.5 ACCOUNT HOLDER FINANCIAL DATA</b>									
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"> <li>Must = B, where B = Body</li> </ul>	
92	Record Type	Type of transaction	M		AN	VAR	1:6	<ul style="list-style-type: none"> <li>Must = AHFD, where AHFD = Account Holder Financial Data</li> </ul>	

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"> <li>Record status can only be one of: N = New Record; C = Correction D = Delete record</li> </ul> <p><b>Note:</b> The statuses must be used as follows:</p> <ul style="list-style-type: none"> <li>N – Indicate a new record that has not been submitted before;</li> <li>C – Indicate that a previously submitted record is amended;</li> <li>D – Indicate that a previously submitted record must be deleted.</li> </ul>	
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"> <li>If the record status (field 93) = C or D, then this number must contain the number that was originally submitted</li> <li>Must be unique within the section across all files</li> </ul>



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"> <li>An incrementing number per record beginning at 1 for each file</li> <li>Value must not contain a decimal point</li> </ul>	<ul style="list-style-type: none"> <li>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</li> </ul>
96	I3E Unique Number	IT3I unique account holder number	M		FT	VAR	1:36		<ul style="list-style-type: none"> <li>Must be equal to an I3E Unique Number where Record Type = AHDD</li> </ul>
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"> <li>Refer to Appendix D for the valid code table</li> </ul>	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
98	Gross Proceeds	Gross proceeds paid / payable to client	M		N	VAR	4:18	<ul style="list-style-type: none"> <li>No leading zeros allowed</li> <li>Must be greater than or equal to 0.00 and smaller than or equal to 9999999999999999.99</li> <li>Must always have 2 values after the point to denote cents</li> </ul>	
99	Net Proceeds	Net proceeds paid / payable to client	M		N	VAR	4:18	<ul style="list-style-type: none"> <li>No leading zeros allowed</li> <li>Must be greater than or equal to 0.00 and smaller than or equal to 9999999999999999.99</li> <li>Must always have 2 values after the point to denote cents</li> </ul>	
100	Accrual Date	Accrual / payment date of proceeds to client	O		FT	FIX	<ul style="list-style-type: none"> <li>0:0 – if this field is blank</li> <li>10:10 – if this field is completed</li> </ul>	<ul style="list-style-type: none"> <li>Format</li> <li>CCYY-MM-DD</li> <li>The date must be less than today's date</li> </ul>	
101	Units sold	Number of units sold	M		N	VAR	0:15		

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"> <li>Must = "1" or "2"</li> <li>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</li> </ul>	
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"> <li>0:0 – if this field is blank</li> <li>4:18 – if this field is completed</li> </ul>	<ul style="list-style-type: none"> <li>No leading zeros allowed</li> <li>Must be greater than 0.00 and smaller than or equal to 99999999999999999999.99</li> <li>Must always have 2 values after the point to denote cents</li> </ul>	

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"><li>a) Must = "T"</li></ul>	
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"><li>Value must not contain a decimal point</li></ul>	<ul style="list-style-type: none"><li>a) Must be greater than or equal to 1 and less than or equal to 999999999999999</li><li>b) Must be equal to the total of all lines with a section identifier of B</li></ul>
108	File Hash Total	Calculation based on all the characters in the file. Must use MD5 calculation.  <b>Note</b> – 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"><li>a) Must use MD5 calculation</li><li>b) Use all sections, except those where the section identifier = T.</li><li>c) File hash total calculation must equal this field value</li><li>d) <b>Note</b> – 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.</li></ul>



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## 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"><li>Must = H, where H = Header</li></ul>	
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"><li>Must = GH, where GH = General Header</li></ul>	
3.	Message Create Date	Date and time that the message was created	M		FT	FIX	19:19	<ul style="list-style-type: none"><li>Format must be: CCYY-MM-DDThh:mm:ss</li><li>24h time format must be used</li></ul>	<ul style="list-style-type: none"><li>Must be less than or equal to today's date</li></ul>
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"><li>Must = 2</li><li>Value must not contain a decimal point</li></ul> <p>Note – SARS will only support the version(s) specified above</p>	<ul style="list-style-type: none"><li>Must be greater than or equal to 1 and less than or equal to 9999</li></ul>

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"> <li>Value must not contain a decimal point</li> <li>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.</li> </ul>	<ul style="list-style-type: none"> <li>Must be unique per submission and across submissions per submitting entity</li> </ul>
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"> <li>0:0– If this field is left blank</li> <li>1:64– If this field is completed</li> </ul>		



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"> <li>Must = T or L, where T = Test and L = Live</li> </ul>	<ul style="list-style-type: none"> <li>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.</li> </ul>
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"> <li>Must = I3S, where I3S = IT3(s) supporting data</li> </ul>	
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"> <li>Must = CD or HTTPS, where CD = Connect Direct, HTTPS = Hypertext Transfer Protocol</li> </ul>	

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"> <li>Validate that this value = the value supplied by SARS</li> </ul>
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"> <li>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</li> </ul>	<ul style="list-style-type: none"> <li>Must not be equal to a Group ID used in a previously successfully submitted group file submission per submitting entity.</li> </ul>

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"> <li>Value must not contain a decimal point</li> </ul>	<ul style="list-style-type: none"> <li>Must = 1</li> </ul> <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"> <li>Value must not contain a decimal point</li> </ul>	<ul style="list-style-type: none"> <li>Must be equal to or greater than 1</li> <li>Must be less than or equal to the Group Total</li> <li>Must be submitted in sequence</li> </ul>
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"> <li>0:15 – No condition met</li> <li>9:15 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>Only numeric values are allowed</li> <li>No spaces are allowed</li> <li>+ is not allowed</li> <li>Value must not contain a decimal point</li> </ul>	

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"> <li>0:0 – if this field is blank</li> <li>9:15 – if this field is completed</li> </ul>	<ul style="list-style-type: none"> <li>Only numeric values are allowed</li> <li>No spaces are allowed</li> <li>+ is not allowed</li> <li>Value must not contain a decimal point</li> </ul>	
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"> <li>0:15 – No condition met</li> <li>9:15 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>Only numeric values are allowed</li> <li>No spaces are allowed</li> <li>+ is not allowed</li> <li>Value must not contain a decimal point</li> </ul>	
21.	Contact Email	The email address for the business contact person	M		FT	VAR	5:80	<ul style="list-style-type: none"> <li>Must contain one @ sign</li> <li>Must contain a domain which must be indicated with a dot (.)</li> </ul>	
<b>6.4.2 SUBMITTING ENTITY DATA (mandatory record)</b>									
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"> <li>Must = H, where H = Header</li> </ul>	
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"> <li>Must = SE, where SE = Submitting Entity</li> </ul>	
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"> <li>Format CCYY</li> </ul>	<ul style="list-style-type: none"> <li>Must be greater than or equal to 2016</li> </ul>

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"> <li>Format CCYY-MM-DD</li> </ul>	<ul style="list-style-type: none"> <li>Date must fall within the Submission Tax Year</li> </ul>
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"> <li>Format CCYY-MM-DD</li> </ul>	<ul style="list-style-type: none"> <li>Date must fall within the Submission Tax Year</li> </ul>
27.	Nature of Person	The type/ category of the submitting entity.	M		FT	VAR	4:33	<ul style="list-style-type: none"> <li>Refer to Appendix A for code table</li> </ul>	<ul style="list-style-type: none"> <li>Value must not = INDIVIDUAL or FOREIGN_INDIVIDUAL or INDIVIDUAL_ESTATE</li> </ul>
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"> <li>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.</li> <li>For any other Nature of person (Field 27), the field can be left blank.</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:15 – Condition met</li> <li>0:0 – field left blank</li> </ul>	<ul style="list-style-type: none"> <li>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.</li> </ul>	
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"> <li>0:0 – No value</li> <li>1:30 – Contains a value</li> </ul>		
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"> <li>Refer to Appendix I – Modulus 10 Validation</li> </ul>	<ul style="list-style-type: none"> <li>Tax reference number can only start with 0, 1, 2, 3, 7 or 9</li> </ul>
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		
<b>6.4.3 ACCOUNT HOLDER DEMOGRAPHIC DATA (mandatory record)</b>									
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"> <li>Must = B, where B = Body</li> </ul>	
39.	Record Type	Type of transaction	M		AN	VAR	1:6	<ul style="list-style-type: none"> <li>Must = AHDD, where AHDD= Account Holder Demographic Data</li> </ul>	



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"> <li>Record status can only be one of:</li> <li>N = New Record;</li> <li>C = Correction</li> <li>D = Delete record</li> </ul> <p><b>Note:</b> The statuses must be used as follows:</p> <ul style="list-style-type: none"> <li>N – Indicate a new record that has not been submitted before;</li> <li>C – Indicate that a previously submitted record is amended;</li> <li>D – Indicate that a previously submitted record must be deleted.</li> </ul>	
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"> <li>If the record status (Field 40) = C or D, then this number must contain the number that was originally submitted</li> <li>Must be unique within the section across all files</li> </ul>

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"> <li>An incrementing number per record beginning at 1 for each file</li> </ul>	<ul style="list-style-type: none"> <li>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</li> </ul>
43.	I3S Unique Number	IT3(s) unique account holder number	M		FT	VAR	1:36		<ul style="list-style-type: none"> <li>Must be unique within this section across all files</li> </ul>

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"> <li>Must = Y, N or E, where Y = FICA successful, N = Not FICA'd and E = FICA exempt.</li> </ul>	
45.	Account Holder Surname	Personal particulars – Surname of the individual  <b>Note:</b> 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"> <li>If Account Holder FICA status (Field 44) is Y then Account Holder Initials are Mandatory</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>1:30 – Condition met</li> <li>0:30 – No condition met</li> </ul>		
47.	Account Holder Names	Personal particulars – All the names of the individual (excluding Surname).	C	<ul style="list-style-type: none"> <li>If Account Holder FICA status (Field 44) is Y then Account Holder Names Mandatory</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>1:100 – Condition met</li> <li>0:100 – No condition met</li> </ul>	<ul style="list-style-type: none"> <li>Names must be separated by a single space</li> </ul>	
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"> <li>Refer to Appendix G for code table</li> <li>Only allow Code = 001, 002, 003 or 009.</li> </ul>	

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"> <li>If Identification type (Field 48) = 001, then refer to Appendix J for the ID validation that must be applied</li> <li>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.</li> </ul>	
50.	Account Holder Passport Country of Issue	Indicates the country that issued the passport	C	<ul style="list-style-type: none"> <li>If identification type (Field 48) = 003, then Account Holder Passport Country of Issue is mandatory</li> </ul>	AN	FIX	<ul style="list-style-type: none"> <li>2:2 – Condition met</li> <li>0:0 – No condition met</li> </ul>	<ul style="list-style-type: none"> <li>Refer Appendix F Country Codes</li> </ul>	
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"> <li>Modulus 10 check for IT reference number.</li> <li>Refer to Appendix I for the modulus 10 check</li> <li>The first character can only be 0, 1, 2, 3, or 9</li> </ul>	

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

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"> <li>If Account Holder FICA Status = Y <ul style="list-style-type: none"> <li>At least one, Physical address or Postal address must be completed</li> <li>If Account Holder Postal Address Line 1 is not completed this field is mandatory</li> </ul> </li> <li>If Account Holder FICA status = N or E this field is optional</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:27 – no condition met</li> <li>1:27 – condition met</li> </ul>		

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"> <li>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</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:36 – no condition met</li> <li>1:36 – condition met</li> </ul>		
60.	Account Holder Address Details – Physical: City/Town	Indicates the city / town of Account Holder Physical address	C	<ul style="list-style-type: none"> <li>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</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:36 – no condition met</li> <li>1:36 – condition met</li> </ul>		

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"> <li>If Account Holder Address Details – Physical: Street/Name of Farm is completed, this field is mandatory</li> </ul>	ANS	VAR	<ul style="list-style-type: none"> <li>0:10 – no condition met</li> <li>1:10 – condition met</li> </ul>		<ul style="list-style-type: none"> <li>Use “0000” if code is not available</li> </ul>
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"> <li>Must = “Y” or “N”, where Y = Yes and N = No</li> </ul>	



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"> <li>If Account Holder FICA Status = Y <ul style="list-style-type: none"> <li>At least one Physical address or Postal address field must be completed</li> </ul> </li> <li>If Account Holder Address Details – Physical: Street/Name of Farm is not completed this field is mandatory</li> <li>If Account Holder FICA status = N or E this field is optional</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:100 – no condition met</li> <li>1:100 – condition met</li> </ul>		
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"> <li>If Account Holder Postal Address Line 1 is completed this field is mandatory</li> </ul>	ANS	VAR	<ul style="list-style-type: none"> <li>0:10 – no condition met</li> <li>1:10 – condition met</li> </ul>		<ul style="list-style-type: none"> <li>Use “0000” if code is not available</li> </ul>
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"> <li>0:0 – if this field is blank</li> <li>9:15 – if this field is completed</li> </ul>	<ul style="list-style-type: none"> <li>Only numeric values are allowed</li> <li>No spaces are allowed</li> <li>+ is not allowed</li> <li>Value must not contain a decimal point</li> <li>National numbers must start with 0</li> <li>International numbers must start with 00</li> </ul>	
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"> <li>9:15</li> </ul>	<ul style="list-style-type: none"> <li>Only numeric values are allowed</li> <li>No spaces are allowed</li> <li>+ is not allowed</li> <li>Value must not contain a decimal point</li> <li>National numbers must start with 0</li> <li>International numbers must start with 00</li> <li>Insert “9999999999999999” if no information available.</li> </ul>	
402	Contact Email	Email for the account holder / representative.	M		FT	VAR	<ul style="list-style-type: none"> <li>5:80</li> </ul>	<ul style="list-style-type: none"> <li>Must contain one @ sign</li> <li>Must contain a domain which must be indicated with a dot (.)</li> <li>Insert “NO@EMAIL.COM” if no information available.</li> </ul>	

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"><li>Must = B, where B = Body</li></ul>	
69.	Record Type	Type of transaction	M		AN	VAR	1:6	<ul style="list-style-type: none"><li>Must = AHFD, where AHFD = Account Holder Financial Data</li></ul>	
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"><li>Record status can only be one of: N = New Record; C = Correction D = Delete record</li></ul> <p><b>Note:</b> The statuses must be used as follows:</p> <ul style="list-style-type: none"><li>N – Indicate a new record that has not been submitted before;</li><li>C – Indicate that a previously submitted record is amended;</li><li>D – Indicate that a previously submitted record must be deleted.</li></ul>	

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"> <li>If the record status (Field 70) = C or D, then this number must contain the number that was originally submitted</li> <li>Must be unique within the section across all files</li> </ul>

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
72.	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"> <li>An incrementing number per record beginning at 1 for each file</li> <li>Value must not contain a decimal point</li> </ul>	<ul style="list-style-type: none"> <li>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</li> </ul>
73.	I3S Unique Number	IT3(s) unique account holder number	M		FT	VAR	1:36		<ul style="list-style-type: none"> <li>Must be equal to an I3S Unique Number where Record Type = AHDD</li> </ul>
74.	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"> <li>Account Number must be provided. If no Account Number available, then insert "NO ACCOUNT NUMBER".</li> </ul>	

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"> <li>Refer to Appendix E for valid Account Types.</li> <li>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</li> <li>IF Field 74 – Account Number IS NOT “NO ACCOUNT NUMBER”, THEN value must be = “19” – Tax Free Investment</li> </ul>	
901	Sharia Indicator	Indicates if the account is classified as Sharia or not	M		A	FIX	1:1	<ul style="list-style-type: none"> <li>“Y” – if Sharia</li> <li>“N” – if not Sharia</li> <li>“U” – if Unknown or not applicable</li> </ul>	
76.	Opening Balance	Opening balance on the start date	M		N	VAR	4:18	<ul style="list-style-type: none"> <li>If 1.00 or greater, no leading zeros allowed. If &lt;1.00, there must be 1 zero before the decimal</li> <li>Must always have 2 values after the point to denote cent</li> <li>Allow negative and positive values. For negative values, the – sign must display before the value</li> </ul>	
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"> <li>Format CCYY-MM-DD</li> </ul>	<ul style="list-style-type: none"> <li>The date must be less than today’s date</li> </ul>

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"> <li>If 1.00 or greater, no leading zeros allowed. If &lt;1.00, there must be 1 zero before the decimal</li> <li>Must always have 2 values after the point to denote cent</li> <li>Allow negative and positive values. For negative values, the – sign must display before the value</li> </ul>	
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"> <li>Format CCYY-MM-DD</li> </ul>	<ul style="list-style-type: none"> <li>The date must be less than today's date</li> </ul>
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"> <li>If Net Return on Investment (Field 81) contains a value, then this field is Mandatory</li> <li>Else if Net Return on Investment (Field 81) does not contain a value then this field is NULL.</li> </ul>	N	FIX	<ul style="list-style-type: none"> <li>4:4 – if condition met</li> <li>0:0 – if condition not met</li> </ul>	<ul style="list-style-type: none"> <li>Refer to Appendix N (Section 7.15) for source codes.</li> <li>Value has to be 4239 or 4240.</li> </ul>	

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"> <li>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,</li> <li>Else this field is Mandatory</li> </ul>	N	VAR	<ul style="list-style-type: none"> <li>0:0 – if field is not completed</li> <li>4:18 – if field is completed</li> </ul>	<ul style="list-style-type: none"> <li>If 1.00 or greater, no leading zeros allowed. If &lt;1.00, there must be 1 zero before the decimal</li> <li>Must always have 2 values after the point to denote cent</li> <li>Values could be zero (0) or more</li> <li>Don't allow negative values</li> </ul>	
82.	Interest – source code	Interest for reporting period source code.	C	<ul style="list-style-type: none"> <li>If Interest (Field 83) contains a value, then this field is Mandatory</li> <li>Else if Interest (Field 83) does not contain a value then this field is NULL.</li> </ul>	N	FIX	<ul style="list-style-type: none"> <li>4:4 – if field completed</li> <li>0:0 – if field not completed</li> </ul>	<ul style="list-style-type: none"> <li>Refer to Appendix N (Section 7.15) for source codes.</li> <li>Value has to be 4241.</li> </ul>	



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"> <li>If Net Return on Investment (Field 81) was <u>not</u> completed, then this field is Mandatory.</li> </ul>	N	VAR	<ul style="list-style-type: none"> <li>4:18 – if field completed</li> <li>0:0 – if field not completed</li> </ul>	<ul style="list-style-type: none"> <li>If 1.00 or greater, no leading zeros allowed. If &lt;1.00, there must be 1 zero before the decimal</li> <li>Must always have 2 values after the point to denote cent</li> <li>Values could be zero (0) or more</li> <li>Don't allow negative values</li> </ul>	
84.	Dividends – source code	Dividend value source code.	C	<ul style="list-style-type: none"> <li>If Dividends (Field 85) contains a value, then this field is Mandatory</li> <li>Else if Dividends (Field 85) does not contain a value then this field is NULL.</li> </ul>	N	FIX	<ul style="list-style-type: none"> <li>4:4 – if condition met</li> <li>0:0 – if condition not met</li> </ul>	<ul style="list-style-type: none"> <li>Refer to Appendix N (Section 7.15) for source codes.</li> <li>Value has to be 4242.</li> </ul>	
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"> <li>If Net Return on Investment (Field 81) was <u>not</u> completed, then this field is Mandatory.</li> </ul>	N	VAR	<ul style="list-style-type: none"> <li>4:18 – if field completed</li> <li>0:0 – if field not completed</li> </ul>	<ul style="list-style-type: none"> <li>If 1.00 or greater, no leading zeros allowed. If &lt;1.00, there must be 1 zero before the decimal</li> <li>Must always have 2 values after the point to denote cent</li> <li>Values could be zero (0) or more</li> <li>Don't allow negative values</li> </ul>	

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"> <li>If Capital gain / loss (Field 87) contains a value, then this field is Mandatory</li> <li>Else if Capital gain / loss (Field 87) does not contain a value then this field is NULL.</li> </ul>	N	FIX	<ul style="list-style-type: none"> <li>4:4 – if condition met</li> <li>0:0 – if condition not met</li> </ul>	<ul style="list-style-type: none"> <li>Refer to Appendix N (Section 7.15) for source codes.</li> <li>Value has to be 4243 or 4244.</li> </ul>	
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"> <li>If Net Return on Investment (Field 81) was <u>not</u> completed, then this field is Mandatory.</li> </ul>	N	VAR	<ul style="list-style-type: none"> <li>4:18 – if field completed</li> <li>0:0 – if field not completed</li> </ul>	<ul style="list-style-type: none"> <li>If 1.00 or greater, no leading zeros allowed. If &lt;1.00, there must be 1 zero before the decimal</li> <li>Must always have 2 values after the point to denote cent</li> <li>Values could be zero (0) or more</li> <li>Don't allow negative values</li> </ul>	
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"> <li>If Other (Field 802) contains a value, then this field is Mandatory</li> <li>Else if Other (Field 802) does not contain a value then this field is NULL.</li> </ul>	N	FIX	<ul style="list-style-type: none"> <li>4:4 – if condition met</li> <li>0:0 – if condition not met</li> </ul>	<ul style="list-style-type: none"> <li>Refer to Appendix N (Section 7.15) for source codes.</li> <li>Value has to be 4257.</li> </ul>	

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"> <li>If Net Return on Investment (Field 81) was <u>not</u> completed, then this field is Mandatory.</li> </ul>	N	VAR	<ul style="list-style-type: none"> <li>4:18 – if field completed</li> <li>0:0 – if field not completed</li> </ul>	<ul style="list-style-type: none"> <li>If 1.00 or greater, no leading zeros allowed. If &lt;1.00, there must be 1 zero before the decimal</li> <li>Must always have 2 values after the point to denote cent</li> <li>Values could be zero (0) or more</li> <li>Don't allow negative values</li> </ul>	
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"> <li>If 1.00 or greater, no leading zeros allowed. If &lt;1.00, there must be 1 zero before the decimal</li> <li>Must always have 2 values after the point to denote cent</li> <li>Allow negative and positive values. For negative values, the – sign must display before the value</li> </ul>	
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"> <li>Must be Y = Yes ATD section will contain total values or N = No ATD section will contain per transaction values (not totals)</li> </ul>	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
<b>6.4.5 ACCOUNT TRANSACTIONAL DATA (one to many relationship with ACCOUNT HOLDER FINANCIAL DATA) (mandatory record)</b>  If Transaction Value – Total Indicator (Field 89) = Y then allow only one record per unique Transaction Type (Field 98) being used in this section. If Transaction Value – Total Indicator (Field 89) = N then 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.  <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> <u>Transaction Type (Field 98) = 01 and Assigned Source Code (Field 99) = 4219</u> <u>Transaction Type (Field 98) = 04 and Assigned Source Code = 4248</u>  <u>This section must contain both the following record types, if Transaction Date (Field 97) &gt;= 2018-03-01 (report R 0.00 in the Transaction Value – Field 100, if there were no transactions for the reporting period):</u> <u>Transaction Type (Field 98) = 02 and Assigned Source Code = 4246</u> <u>Transaction Type (Field 98) = 03 and Assigned Source Code = 4247</u>									
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"> <li>Record status can only be one of: N = New Record; C = Correction D = Delete record</li> </ul> <p><b>Note:</b> The statuses must be used as follows:</p> <ul style="list-style-type: none"> <li>N – Indicate a new record that has not been submitted before;</li> <li>C – Indicate that a previously submitted record is amended;</li> <li>D – Indicate that a previously submitted record must be deleted.</li> </ul>	
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"> <li>If the record status (Field 92) = C or D, then this number must contain the number that was originally submitted</li> <li>Must be unique within the section across all files</li> </ul>

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"> <li>An incrementing number per record beginning at 1 for each file</li> <li>Value must not contain a decimal point</li> </ul>	<ul style="list-style-type: none"> <li>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</li> </ul>
95.	I3S Unique Number	IT3(s) unique account holder number	M		FT	VAR	1:100		<ul style="list-style-type: none"> <li>Must be equal to a value of Unique Number (Field 71) – where Record Type = AHFD</li> </ul>
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"> <li>Format must be: CCYY-MM-DD</li> </ul>	
98.	Transaction Type	Transaction Type: e.g. Contribution, Transfer In, Transfer Out etc.	M		N	FIX	2:2	<ul style="list-style-type: none"> <li>Must be value from Transaction Type Appendix 7.16</li> </ul>	<ul style="list-style-type: none"> <li>Codes = 02 or 03 (Transfer In or Out) would only be allowed when Transaction Date (Field 97) &gt;= 2018-03-01.</li> </ul>

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"> <li>IF Transaction Type (Field 98) = 01 THEN has to be = 4219.</li> <li>IF Transaction Type (Field 98) = 02 AND Transaction Date (Field 97) &gt;= 2018-03-01 THEN has to be = 4246.</li> <li>IF Transaction Type (Field 98) = 03 AND Transaction Date (Field 97) &gt;= 2018-03-01 THEN has to be = 4247.</li> <li>IF Transaction Type (Field 98) = 04 THEN field has to be = 4248.</li> </ul>	N	FIX	<ul style="list-style-type: none"> <li>0:0 – field contains no value</li> <li>4:4 – field contains a value</li> </ul>	<ul style="list-style-type: none"> <li>Must be value from Source Codes Table Type Appendix 7.15.</li> </ul>	



No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
100.	Transaction Value	<p>Transaction Rand and cent amount</p> <p>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.</p> <p>Only zero and positive values allowed.</p>	M		N	VAR	4:18	<ul style="list-style-type: none"> <li>If 1.00 or greater, no leading zeros allowed. If &lt;1.00, there must be 1 zero before the decimal</li> <li>Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99</li> <li>Must always have 2 values after the point to denote cent</li> </ul>	
<b>6.4.6 FILE TRAILER</b>									
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"> <li>Must = "T"</li> </ul>	
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"> <li>Value must not contain a decimal point</li> </ul>	<ul style="list-style-type: none"> <li>Must be greater than or equal to 1 and less than or equal to 999999999999999</li> <li>Must be equal to the total of all lines with a section identifier of B</li> </ul>



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## 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"><li>Must = H, where H = Header</li></ul>	
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"><li>Must = GH, where GH = General Header</li></ul>	
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"><li>Format must be: CCYY-MM-DDThh:mm:ss</li><li>24h time format must be used</li></ul>	<ul style="list-style-type: none"><li>Must be less than or equal to today's date</li></ul>
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"><li>Must = 1</li><li>Value must not contain a decimal point</li></ul> <p>Note – SARS will only support the version(s) specified above</p>	<ul style="list-style-type: none"><li>Must be greater than or equal to 1 and less than or equal to 9999</li></ul>
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"><li>Value must not contain a decimal point</li><li>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 “-“</li></ul>	<ul style="list-style-type: none"><li>Must be unique per submission and across submissions per submitting entity</li></ul>

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"> <li>If Data Type Being Supplied = I3T, then this field must be left blank</li> </ul>	B/R	AN	VAR	<ul style="list-style-type: none"> <li>0:0– If this field is left blank</li> <li>1:64– If this field is completed</li> </ul>		
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"> <li>Must = T or L, where T = Test and L = Live</li> </ul>	<ul style="list-style-type: none"> <li>A test file with Field 7 = T will only be allowed in the test environment. A</li> </ul>

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"> <li>Must = I3D, where I3D = IT3(d) supporting data</li> </ul>	
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"> <li>Must = CD or HTTPS, where CD = Connect Direct, HTTPS = Hypertext Transfer Protocol</li> </ul>	

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	<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		B/R	FT	FIX	144:144		<ul style="list-style-type: none"> <li>Validate that this value = the value supplied by SARS</li> </ul>
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"> <li>At least one of Business Telephone Number 1 or the Cell Phone Number field must be completed</li> </ul>	B/R	AN	VAR	<ul style="list-style-type: none"> <li>0:15 – No condition met</li> <li>9:15 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>Only numeric values are allowed</li> <li>No spaces are allowed</li> <li>+ is not allowed</li> <li>Value must not contain a decimal point</li> </ul>	
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"> <li>0:0 – if this field is blank</li> <li>9:15 – if this field is completed</li> </ul>	<ul style="list-style-type: none"> <li>Only numeric values are allowed</li> <li>No spaces are allowed</li> <li>+ is not allowed</li> <li>Value must not contain a decimal point</li> </ul>	
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"> <li>At least one of Business Telephone Number 1 or the Cell Phone Number field must be completed</li> </ul>	B/R	AN	VAR	<ul style="list-style-type: none"> <li>0:15 – No condition met</li> <li>9:15 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>Only numeric values are allowed</li> <li>No spaces are allowed</li> <li>+ is not allowed</li> <li>Value must not contain a decimal point</li> </ul>	
21	Contact Email	The email address for the business contact person	M		B/R	FT	VAR	5:80	<ul style="list-style-type: none"> <li>Must contain one @ sign</li> <li>Must contain a domain which must be indicated with a dot (.)</li> </ul>	

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"><li>Must = H, where H = Header</li></ul>	
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"><li>Must = SE, where SE = Submitting Entity</li></ul>	
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"><li>Format CCYY</li></ul>	<ul style="list-style-type: none"><li>Must be greater than or equal to 2022</li></ul>
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"><li>Format CCYY-MM-DD</li></ul>	<ul style="list-style-type: none"><li>Date must fall within the Submission Tax Year</li></ul>
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"><li>Format CCYY-MM-DD</li></ul>	<ul style="list-style-type: none"><li>Date must fall within the Submission Tax Year</li></ul>
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"><li>Refer to Appendix A for code table</li></ul>	<ul style="list-style-type: none"><li><del>Value must not = INDIVIDUAL or FOREIGN INDIVIDUAL or INDIVIDUAL ESTATE</del></li></ul>
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"> <li>If Nature of Person (Field 206) is INDIVIDUAL or FOREIGN INDIVIDUAL or INDIVIDUAL _ESTATE, then Initials is Mandatory</li> <li>Else field is NULL</li> </ul>	B/R	FT	VAR	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>1:30 – Condition met</li> </ul>		
209	Names	Personal particulars – All the names of the individual (excluding Surname)	C	<ul style="list-style-type: none"> <li>If Nature of Person (Field 206) is INDIVIDUAL or FOREIGN INDIVIDUAL or INDIVIDUAL _ESTATE, then this field is Mandatory</li> <li>Else field is NULL</li> </ul>	B/R	FT	VAR	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>1:100 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>Names must be separated by a single space</li> </ul>	
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"> <li>Refer to Appendix G for code table</li> </ul>	

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"> <li>If Identification Type (Field 211) = 001, then refer to Appendix J for the ID validation that must be applied</li> <li>If Identification Type (Field 211) = 004, then refer to Appendix K for the applicable validation that must be applied</li> </ul>	
213	Passport Country of Issue	Indicates the country that issued the passport	C	<ul style="list-style-type: none"> <li>If Identification Type (Field 211) = 003, then Passport Country of Issue is Mandatory</li> <li>Else field is NULL</li> </ul>	B/R	AN	FIX	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>2:2 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>Refer to Appendix F – Country Codes table</li> </ul>	
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"> <li>If Regulator Registration Number (Field 213) contains a value, then</li> </ul>	B/R	FT	VAR	<ul style="list-style-type: none"> <li>0:0 – No value</li> <li>1:30 – Contains a value</li> </ul>		

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 <ul style="list-style-type: none"> <li>Else field is Optional</li> </ul>						
216	Tax Reference Number	Tax Reference Number as registered at SARS	M		B/R	N	FIX	10:10	<ul style="list-style-type: none"> <li>Refer to Appendix I - Modulus 10 Validation</li> </ul>	<ul style="list-style-type: none"> <li>Tax reference number can only start with 0, 1, 2, 3, 7 or 9</li> </ul>
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"> <li>0:0 – if this field is blank</li> <li>9:15 – if this field is completed</li> </ul>	<ul style="list-style-type: none"> <li>Only numeric values are allowed</li> <li>No spaces are allowed</li> <li>+ is not allowed</li> <li>Value must not contain a decimal point</li> </ul>	

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"> <li>National numbers must start with 0</li> <li>International numbers must start with 00</li> </ul>	
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"> <li>Only numeric values are allowed</li> <li>No spaces are allowed</li> <li>+ is not allowed</li> <li>Value must not contain a decimal point</li> <li>National numbers must start with 0</li> <li>International numbers must start with 00</li> <li>Insert "9999999999999999" if no information available.</li> </ul>	
225	Contact Email	Contact Email	M		B/R	FT	VAR	5:80	<ul style="list-style-type: none"> <li>Must contain one @ sign</li> <li>Must contain a domain which must be indicated with a dot (.)</li> <li>Insert "NO@EMAIL.COM" if no information available.</li> </ul>	

### 6.5.3 REPORTING ENTITY (Mandatory Record 1: **00**) 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"> <li>Must = B, where B = Body</li> </ul>	
302	Record Type	Type of transaction	M		B/R	AN	VAR	1:6	<ul style="list-style-type: none"> <li>Must = RE, where RE = Reporting Entity</li> </ul>	
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"> <li>Record status can only be one of:</li> <li>N = New Record;</li> </ul>	

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"> <li>C = Correction</li> <li>D = Delete record</li> </ul> <p>Note: The statuses must be used as follows:</p> <ul style="list-style-type: none"> <li>N – Indicate a new record that has not been submitted before;</li> <li>C – Indicate that a previously submitted record is amended;</li> <li>D – Indicate that a previously submitted record must be deleted.</li> </ul>	
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"> <li>If the record status (Field 303) = C or D, then this number must contain the number that was originally submitted</li> <li>Must be unique within the section across all files</li> </ul>
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"> <li>An incrementing number per record beginning at 1 for each file</li> </ul>	<ul style="list-style-type: none"> <li>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</li> </ul>

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						
		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.								
306	Nature of Person	The type / category of the Reporting Entity.	M		B/R	FT	VAR	4:33	<ul style="list-style-type: none"> <li>Refer to Appendix A for code table</li> </ul>	<ul style="list-style-type: none"> <li>Value must ≠ INDIVIDUAL / FOREIGN_INDIVIDUAL / INDIVIDUAL_ESTATE / PARTNERSHIP / PUBLIC_CO / PRIVATE_CO / CLOSE_CORPORATION / FOREIGN_COMPANY / CORP_ESTATE / RETIREMENT_FUND / CLUB / STOKVEL / SOCIETY</li> </ul>
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"> <li>If the value of Nature of person (Field 306) = INTERVIVOS_TRUST, then Registration Number is Mandatory</li> <li>For any other Nature of person (Field 306), the field is Optional</li> </ul>	B/R	FT	VAR	<ul style="list-style-type: none"> <li>0:15 – No condition met</li> <li>1:15 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>If the value of Nature of person (Field 306) = PUBLIC_CO or PRIVATE_CO, then the following validation must be applied:</li> <li>Refer to Appendix K for the applicable validation that must be applied.</li> </ul>	
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"> <li>If Regulator Registration Number (Field 310) contains a value, then this field is Mandatory</li> <li>Else field is NULL</li> </ul>	B/R	FT	VAR	<ul style="list-style-type: none"> <li>0:0 – No value</li> <li>1:30 – Contains a value</li> </ul>		
312	Tax Reference Number	Tax Reference Number as registered at SARS	M		B/R	N	FIX	10:10	<ul style="list-style-type: none"> <li>Refer to Appendix I - Modulus 10 Validation</li> </ul>	<ul style="list-style-type: none"> <li>Tax reference number can only start with 0, 1, 2, 3, 7 or 9</li> </ul>

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"> <li>At least one, Physical address or Postal address must be completed</li> <li>If Reporting Entity Postal Address Line 1 is not completed this field is Mandatory</li> </ul>	B/R	FT	VAR	<ul style="list-style-type: none"> <li>0:27 – no condition met</li> <li>1:27 – condition met</li> </ul>		

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"> <li>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</li> </ul>	B/R	FT	VAR	<ul style="list-style-type: none"> <li>0:36 – no condition met</li> <li>1:36 – condition met</li> </ul>		
319	Address Details - Physical: City / Town	Indicates the city / town of Reporting Entity Physical address	C	<ul style="list-style-type: none"> <li>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</li> </ul>	B/R	FT	VAR	<ul style="list-style-type: none"> <li>0:36 – no condition met</li> <li>1:36 – condition met</li> </ul>		

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"> <li>If Reporting Entity Address Details - Physical: Street/Name of Farm is completed, this field is Mandatory</li> <li>Else field is Optional</li> </ul>	B/R	ANS	VAR	<ul style="list-style-type: none"> <li>0:10 – no condition met</li> <li>1:10 – condition met</li> </ul>		<ul style="list-style-type: none"> <li>Use "0000" if code is not available</li> </ul>
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"> <li>If Postal Address Line 1 (Field 321) is completed, then this field is Mandatory</li> <li>Else field is Optional</li> </ul>	B/R	ANS	VAR	<ul style="list-style-type: none"> <li>0:10 – no condition met</li> <li>1:10 – condition met</li> </ul>		<ul style="list-style-type: none"> <li>Use "0000" if code is not available</li> </ul>
326	Telephone Number	Telephone number	O		B/R	AN	VAR	<ul style="list-style-type: none"> <li>0:0 – if this field is blank</li> </ul>	<ul style="list-style-type: none"> <li>Only numeric values are allowed</li> <li>No spaces are allowed</li> </ul>	

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"> <li>9:15 – if this field is completed</li> </ul>	<ul style="list-style-type: none"> <li>+ is not allowed</li> <li>Value must not contain a decimal point</li> <li>National numbers must start with 0</li> <li>International numbers must start with 00</li> </ul>	
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"> <li>Only numeric values are allowed</li> <li>No spaces are allowed</li> <li>+ is not allowed</li> <li>Value must not contain a decimal point</li> <li>National numbers must start with 0</li> <li>International numbers must start with 00</li> <li>Insert "9999999999999999" if no information available</li> </ul>	
328	Contact Email	Contact Email	M		B/R	FT	VAR	5:80	<ul style="list-style-type: none"> <li>Must contain one @ sign</li> <li>Must contain a domain which must be indicated with a dot (.)</li> <li>Insert "NO@EMAIL.COM" if no information available</li> </ul>	
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"> <li>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</li> </ul>	

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"><li>Must = B, where B = Body</li></ul>	
402	Record Type	Type of transaction	M		B/R	AN	VAR	1:6	<ul style="list-style-type: none"><li>Must = DE, where DE = Donor Entity</li></ul>	
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"><li>Record status can only be one of:</li><li>N = New Record;</li><li>C = Correction</li><li>D = Delete record</li></ul> <p><b>Note:</b> The statuses must be used as follows:</p> <ul style="list-style-type: none"><li>N – Indicate a new record that has not been submitted before;</li><li>C – Indicate that a previously submitted record is amended;</li><li>D – Indicate that a previously submitted record must be deleted.</li></ul>	
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"><li>If the record status (Field 403) = C or D, then this number must contain the number that was originally submitted</li><li>Must be unique within the section across all files</li></ul>

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	<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</p>	M		B	N	VAR	1:10	<ul style="list-style-type: none"> <li>An incrementing number per record beginning at 1 for each file</li> </ul>	<ul style="list-style-type: none"> <li>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</li> </ul>

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"> <li>Must be equal to a Unique Number (Field 304) where Record Type = RE</li> </ul>
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"> <li>If Donor Nature of Person (Field 417) is INDIVIDUAL or FOREIGN_I NDIVIDUAL or INDIVIDUAL _ESTATE, then Donor Initials are Mandatory</li> <li>Else field is NULL</li> </ul>	B/R	FT	VAR	<ul style="list-style-type: none"> <li>0:0 - No condition met</li> <li>1:30 – Condition met</li> </ul>		
409	Donor Names	Personal particulars – All the names of the individual (excluding Surname).	C	<ul style="list-style-type: none"> <li>If Donor Nature of Person (Field 417) is INDIVIDUAL or FOREIGN_I</li> </ul>	B/R	FT	VAR	<ul style="list-style-type: none"> <li>0:0 - No condition met</li> <li>1:100 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>Names must be separated by a single space</li> </ul>	



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"> <li>Else field is NULL</li> </ul>						
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"> <li>Refer to Appendix G for code table</li> </ul>	<ul style="list-style-type: none"> <li>Must ≠ 009</li> </ul>
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"> <li>If Donor Identification Type (Field 411) = 001, then refer to Appendix J for the ID validation that must be applied</li> <li>If Donor Identification Type (Field 411) = 004, then refer to Appendix K for the applicable validation that must be applied</li> <li>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.</li> </ul>	

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

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"> <li>○ If RSA only then report "Y" - Yes</li> <li>○ If RSA and other countries, then report "Y" - Yes</li> <li>○ If no RSA record, then report "N" - No</li> <li>● If no country of residence for tax purposes was recorded for the Account Holder, then report "U" - Unknown</li> </ul>	
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"> <li>● Refer to Appendix A for code table</li> </ul>	
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"> <li>At least one, Physical address or Postal address must be completed</li> <li>If Donor Postal Address Line 1 is not completed this field is Mandatory</li> </ul>	B/R	FT	VAR	<ul style="list-style-type: none"> <li>0:27 – no condition met</li> <li>1:27 – condition met</li> </ul>		
422	Donor Address Details - Physical: Suburb / District	Indicates the suburb / district of Donor physical address	C	<ul style="list-style-type: none"> <li>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</li> </ul>	B/R	FT	VAR	<ul style="list-style-type: none"> <li>0:36 – no condition met</li> <li>1:36 – condition met</li> </ul>		
423	Donor Address Details -	Indicates the city / town of Donor physical address	C	<ul style="list-style-type: none"> <li>If Donor Address Details -</li> </ul>	B/R	FT	VAR	<ul style="list-style-type: none"> <li>0:36 – no condition met</li> </ul>		

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"> <li>1:36 – condition met</li> </ul>		
424	Donor Address Details - Physical: Postal Code	Indicates the postal code of the Donor Physical address	C	<ul style="list-style-type: none"> <li>If Donor Address Details - Physical: Street/Name of Farm is completed, this field is Mandatory</li> </ul>	B/R	ANS	VAR	<ul style="list-style-type: none"> <li>0:10 – no condition met</li> <li>1:10 – condition met</li> </ul>		<ul style="list-style-type: none"> <li>Use "0000" if code is not available</li> </ul>
425	Donor Postal Address Line 1	Line 1 of the Postal address of Donor	C	<ul style="list-style-type: none"> <li>At least one Physical address or Postal address field must be completed</li> <li>If Donor Address Details - Physical: Street / Name of</li> </ul>	B/R	FT	VAR	<ul style="list-style-type: none"> <li>0:100 – no condition met</li> <li>1:100 – condition met</li> </ul>		

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"> <li>If Donor Postal Address Line 1 is completed this field is Mandatory</li> <li>Else field is Optional</li> </ul>	B/R	ANS	VAR	<ul style="list-style-type: none"> <li>0:10 – no condition met</li> <li>1:10 – condition met</li> </ul>		<ul style="list-style-type: none"> <li>Use "0000" if code is not available</li> </ul>
430	Telephone Number	<p>Telephone number for the Donor</p> <p>Include country code if not South African number (e.g. 0044 for the United Kingdom).</p>	O		B/R	AN	VAR	<ul style="list-style-type: none"> <li>0:0 – if this field is blank</li> <li>9:15 – if this field is completed</li> </ul>	<ul style="list-style-type: none"> <li>Only numeric values are allowed</li> <li>No spaces are allowed</li> <li>+ is not allowed</li> <li>Value must not contain a decimal point</li> <li>National numbers must start with 0</li> <li>International numbers must start with 00</li> </ul>	
431	Cell Phone Number	Cell phone number for the Donor	M		B/R	AN	VAR	9:15	<ul style="list-style-type: none"> <li>Only numeric values are allowed</li> </ul>	

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"> <li>No spaces are allowed</li> <li>+ is not allowed</li> <li>Value must not contain a decimal point</li> <li>National numbers must start with 0</li> <li>International numbers must start with 00</li> <li>Insert "9999999999999999" if no information available.</li> </ul>	
432	Contact Email	Email for the Donor.	M		B/R	FT	VAR	5:80	<ul style="list-style-type: none"> <li>Must contain one @ sign</li> <li>Must contain a domain which must be indicated with a dot (.)</li> <li>Insert "NO@EMAIL.COM" if no information available.</li> </ul>	

**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"> <li>Must = B, where B = Body</li> </ul>	
502	Record Type	Type of transaction	M		B/R	AN	VAR	1:6	<ul style="list-style-type: none"> <li>Must = DR, where DR = Donation Record</li> </ul>	
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"> <li>Record status can only be one of: N = New Record; C = Correction D = Delete record</li> </ul> <p><b>Note:</b> 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"> <li>N – Indicate a new record that has not been submitted before;</li> <li>C – Indicate that a previously submitted record is amended;</li> <li>D – Indicate that a previously submitted record must be deleted.</li> </ul>	
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"> <li>If the record status (Field 503) = C or D, then this number must contain the number that was originally submitted</li> <li>Must be unique within the section across all files</li> </ul>
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"> <li>An incrementing number per record beginning at 1 for each file</li> <li>Value must not contain a decimal point</li> </ul>	<ul style="list-style-type: none"> <li>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</li> </ul>



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"> <li>Must be equal to a Unique Number (Field 404) where Record Type = DE</li> </ul>
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"> <li>CASH</li> </ul>	

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"> <li>IN SPECIE</li> </ul>	
509	Date Paid / Transferred	Date Paid / Transferred	M		B/R	FT	FIX	10:10	<ul style="list-style-type: none"> <li>Format CCYY-MM-DD</li> </ul>	<ul style="list-style-type: none"> <li>Date must fall within the Submission Tax Year</li> </ul>
510	Rand Value of Donation	Rand Value of Donation	M		B/R	N	VAR	4:18	<ul style="list-style-type: none"> <li>If 1.00 or greater, no leading zeros allowed. If &lt;1.00, there must be a single zero before the decimal</li> <li>Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999.99</li> <li>Must always have 2 values after the point to denote cent</li> </ul>	
<b>6.5.6 FILE TRAILER (Mandatory Record 1:1)</b>										
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"> <li>Must = "T"</li> </ul>	
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"> <li>Value must not contain a decimal point</li> </ul>	<ul style="list-style-type: none"> <li>Must be greater than or equal to 1 and less than or equal to 999999999999999</li> <li>Must be equal to the total of all lines with a section identifier of B</li> </ul>
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"> <li>Must use MD5 calculation</li> <li>Use all sections, except those where the section identifier = T.</li> <li>File hash total calculation must equal this field value</li> <li><b>Note</b> – If you do not provide this field, the file will be accepted with warning, however</li> </ul>



## 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"><li>Must = H, where H = Header</li></ul>	
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"><li>Must = GH, where GH = General Header</li></ul>	
3	Message Create Date	Date and time that the message was created	M		FT	FIX	19:19	<ul style="list-style-type: none"><li>Format must be: CCYY-MM-DDThh:mm:ss</li><li>24h time format must be used</li></ul>	<ul style="list-style-type: none"><li>Must be less than or equal to today's date</li></ul>

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"> <li>Must = 3</li> <li>Value must not contain a decimal point</li> <li>Note – SARS will only support the version(s) specified above</li> </ul>	<ul style="list-style-type: none"> <li>Must be greater than or equal to 1 and less than or equal to 9999</li> </ul>
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"> <li>If File Response Code = 001, 002, 003, 004, 005, 006, 011 or 012 then this field is mandatory</li> </ul>	AN	VAR	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>1:64 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>Value must not contain a decimal point</li> </ul>	<ul style="list-style-type: none"> <li>Must equal the Unique File ID of the submitted file</li> </ul>

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"> <li>If Data Type Being Supplied = I3B, I3C or I3E, then this field must be left blank</li> </ul>	AN	VAR	<ul style="list-style-type: none"> <li>0:0 – If this field is left blank</li> <li>1:64 if this field is completed</li> </ul>		
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><b>Note</b> – 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"> <li>Must = T or L, where T = Test and L = Live</li> </ul>	

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"> <li>If File Response Code = 001, 002, 003, 004, 005, 006, 011 or 012 then this field is mandatory</li> </ul>	AN	FIX	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>3:3 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>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</li> </ul>	
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"> <li>If File Response Code = 001, 003, 004, 005, 006, 011 or 012 then this field is mandatory</li> </ul>	AN	FIX	<ul style="list-style-type: none"> <li>0:0 – no condition met</li> <li>144:144 – condition met</li> </ul>		<ul style="list-style-type: none"> <li>Validate that this value = the value supplied by SARS</li> </ul>
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"> <li>If File Response Code = 001, 003, 004, 005, 006 or 012 then this field is mandatory</li> </ul>	AN	VAR	<ul style="list-style-type: none"> <li>0:0 – no condition met</li> <li>1:64 – condition met</li> </ul>		

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"> <li>If File Response Code = 001, 003, 004, 005, 006 or 012, then this field is mandatory</li> </ul>	N	VAR	<ul style="list-style-type: none"> <li>0:0 – no condition met</li> <li>1:4 – condition met</li> </ul>	<ul style="list-style-type: none"> <li>Value must not contain a decimal point</li> </ul>	<ul style="list-style-type: none"> <li>Must be greater than or equal to 1 and less than or equal to 9999</li> </ul>
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"> <li>If File Response Code = 001, 003, 004, 005, 006 or 012, then this field is mandatory</li> </ul>	N	VAR	<ul style="list-style-type: none"> <li>0:0 – no condition met</li> <li>1:4 – condition met</li> </ul>	<ul style="list-style-type: none"> <li>Value must not contain a decimal point</li> </ul>	<ul style="list-style-type: none"> <li>Must be equal to or greater than 1</li> <li>Must be less than or equal to the Group Total</li> <li>Must be submitted in sequence</li> </ul>
13	File Response Code	This is the status for the entire submitted file, reflecting the result of technical and business validations performed on the incoming file	M		N	FIX	3:3	<ul style="list-style-type: none"> <li>Refer to Appendix H for the valid code table</li> </ul>	



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"> <li>If Data Type Being Supplied = I3B, I3C, I3E, the field must be left blank</li> </ul>	FT	FIX	<ul style="list-style-type: none"> <li>0:0 – if this field is left blank</li> <li>10:10 – if this field is completed</li> </ul>	<ul style="list-style-type: none"> <li>Format CCYY-MM-DD</li> </ul>	<ul style="list-style-type: none"> <li>Must be less than or equal to today's date</li> </ul>
16	Tax Period	This is the period for which data is required	C	<ul style="list-style-type: none"> <li>If Data Type Being Supplied = I3B, I3C, I3E, the field must be left blank</li> </ul>	N	FIX	<ul style="list-style-type: none"> <li>0:0 – if this field is left blank</li> <li>6:6 – if this field is completed</li> </ul>	<ul style="list-style-type: none"> <li>Format CCYYMM</li> </ul>	<ul style="list-style-type: none"> <li>Must be greater than or equal to 190001 and less than or equal to current tax period</li> </ul>
17	Transaction Year	The transaction year for which the data is required	O		N	FIX	<ul style="list-style-type: none"> <li>0:0 – if this field is blank</li> <li>4:4 – if this field is completed</li> </ul>	<ul style="list-style-type: none"> <li>Format CCYY</li> </ul>	<ul style="list-style-type: none"> <li>Must be greater than or equal to 1900 and less than or equal to current year</li> </ul>
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"> <li>If Data Type Being Supplied = I3B, I3C, I3E, the field must be left blank</li> </ul>		FIX	<ul style="list-style-type: none"> <li>0:0 – if this field is left blank</li> <li>10:10 – if this field is completed</li> </ul>	<ul style="list-style-type: none"> <li>Format CCYY-MM-DD</li> </ul>	<ul style="list-style-type: none"> <li>Must be less than or equal to today's date</li> </ul>
<b>6.6.2 REQUEST / RESPONSE FILE BODY (This section must only be completed if File Response Code = 004, 005 or 006)</b>									
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"> <li>Must = B, where B = Body</li> </ul>	

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"> <li>Value must not contain a decimal point</li> </ul>	<ul style="list-style-type: none"> <li>Must be greater than or equal to 1 and less than or equal to 9999999999</li> <li>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)</li> <li>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</li> </ul>

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"> <li>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"</li> <li>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"</li> <li>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</li> </ul>
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"> <li>If Response Code = 001, 002, 003, 004, 005 or 006, this field is mandatory</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>1:100 – Condition met</li> </ul>		

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"> <li>If Field Name contains a value, this field is mandatory</li> </ul>	A	FIX	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>1:1 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>Must = R or W, where R = Rejected and W = Accepted with a warning</li> </ul>	
24	Response Code	Indicating the status of a field after validations were applied	M		AN	FIX	3:3	<ul style="list-style-type: none"> <li>Refer to Appendix M for the valid code table</li> </ul>	
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"> <li>If Start Range and End Range is empty and if Response Code contains a value, this field is mandatory</li> </ul>	FT	VAR	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>1:120 – Condition met</li> </ul>		
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"> <li>If the Response Code, Field Name and Response Reason repeat for more than 10 sequential rows, this field is mandatory</li> </ul>	N	VAR	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>1:10 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>Value must not contain a decimal point</li> </ul>	<ul style="list-style-type: none"> <li>Must be greater than or equal to 1 and less than or equal to 9999999999</li> </ul>

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"> <li>If the Response Code, Field Name and Response Reason repeat for more than 10 sequential rows, this field is mandatory</li> </ul>	N	VAR	<ul style="list-style-type: none"> <li>0:0 – No condition met</li> <li>1:10 – Condition met</li> </ul>	<ul style="list-style-type: none"> <li>Value must not contain a decimal point</li> </ul>	<ul style="list-style-type: none"> <li>Must be greater than or equal to 1 and less than or equal to 9999999999</li> </ul>
<b>6.6.3 REQUEST / RESPONSE FILE TRAILER (This section must only be completed if File Response Code = 004, 005 or 006)</b>									
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"> <li>Must = T, where T = Trailer</li> </ul>	
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"> <li>Value must not contain a decimal point</li> </ul>	<ul style="list-style-type: none"> <li>Must be greater than or equal to 1 and less than or equal to 9999999999</li> <li>Must be equal to the total of all lines with a section identifier of B</li> </ul>
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"> <li>Must use MD5 calculation</li> <li>Use all sections, except where Section Identifier = T</li> <li>File hash total calculation must equal this field value</li> </ul>

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## 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; see 1440)	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

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## 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	$0 \times 2$	0
Digit 2	0	+ 0
Digit 3	$0 \times 2$	+ 0
Digit 4	1	+ 1
Digit 5	$3 \times 2$	+ 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	$4 \times 2$	8
Digit 2	0	+ 0
Digit 3	$2 \times 2$	+ 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	$0 \times 2$	+ 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.

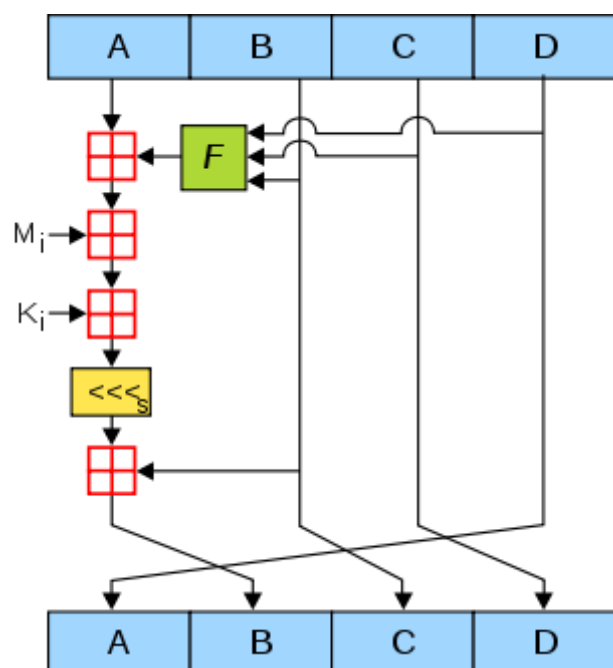


Figure 1. One MD5 operation. MD5 consists of 64 of these operations, grouped in four rounds of 16 operations.  $F$  is a nonlinear function; one function is used in each round.  $M_i$  denotes a 32-bit block of the message input, and  $K_i$  denotes a 32-bit constant, different for each operation.  $\ll_s$  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 padded 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:
forfrom 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, 0xbebfbfbc70 }
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:
forfrom 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