EXTERNAL GUIDE

THIRD PARTY DATA IT3(b,c,e,s)

At Your Service

REVISION HISTORY TABLE

Date	Version	Description
30-11-2020	3	Updated to include the new eFiling redesign

TABLE OF CONTENTS

1 PURPOSE

- This guide describes the following process concerning third party data via eFiling:
  - How to submit and declare the IT3-01 and IT3-02 returns
  - How to view issued IT3(b) certificate(s) via eFiling
- This guide in its design, development, implementation and review phases is guided and underpinned by the SARS Strategic Plan 2020/21 - 2024/25 and the applicable legislation. Should any aspect of this guide be in conflict with the applicable legislation the legislation will take precedence.

2 INTRODUCTION

- SARS Third Party Data Modernisation has embarked on standardising the alignment of data sets from various third party submissions. This is to ensure that all third party submissions made to SARS are accessible to the user. Furthermore this enables the user to be able to access various submissions made when required.
- The channels to submit 3rd party data to SARS are via Connect Direct, secure web (HTTP) and eFiling. Listed below are scenarios which an eFiler should note when using eFiling:
  - The submitting entity must activate the tax type to submit on eFiling
  - Manual submissions of third party data can be done by completing the IT3-01 return, and
  - The submitting entity must declare (IT3-02 return) the data submitted.
- Note that the eFiling channel only allows a maximum of 20 certificates of records for submission.

3 WHO IS REQUIRED TO SUBMIT THIRD PARTY DATA

- The following persons are required to submit third party data in terms of section 26 of the Tax Administration Act, 2011:
  - Banks regulated by the Registrar of Banks in terms of the Banks Act, 1990, or the Mutual Banks Act, 1993;
  - Co-operative Banks regulated by the Co-operative Banks Development Agency in terms of the Co-operative Banks Act, 2007;
  - The South African Postbank Limited (Postbank) regulated in terms of the South African Postbank Limited Act, 2010;
  - Financial institutions regulated by the executive officer, deputy executive officer or board, as defined in the Financial Services Board Act, 1990, whether in terms of that Act or any other Act (including a “financial institution” as defined in the Financial Services Board Act, 1990, other than an institution described in paragraph (a)(i) of the definition);
  - Companies listed on the JSE, and connected persons in relation to the companies,

that issue bonds, debentures or similar financial instruments;
- State-owned companies, as defined in section 1 of the Companies Act, 2008, that issue bonds, debentures or similar financial instruments;
- Organs of state, as defined in section 239 of the Constitution of the Republic of South Africa, 1996, that issue bonds or similar financial instruments;
- Any person (including a co-operative as defined in section 1 of the Income Tax Act, 1962) who purchases any livestock, produce, timber, ore, mineral or precious stones from a primary producer other than on a retail basis;
- Any medical scheme registered under section 24(1) of the Medical Schemes Act, 1998;
- Any person, who for their own account carries on the business as an estate agent as defined in the Estate Agency Affairs Act, 1976, and who pays to, or receives on behalf of, a third party, any amount in respect of an investment, interest or the rental of property; and
- Any person, who for their own account practices as an attorney as defined in section 1 of the Attorneys Act, 1979, and who pays to or receives on behalf of a third party any amount in respect of an investment, interest or the rental of property.

4 REQUIREMENTS FOR A SUCCESSFUL SUBMISSION

- In order to successfully submit your IT3, you may either manually complete and submit the IT3-01 return and declare your submission via the IT3-02 return, or submit data via HTTP or Connect Direct secure channels and declare your submitted return via the IT3-02 return on eFiling.

- Data/file submission can be made to SARS via the following channels:
  - Manual completion via the completion and submission of the IT3-01 form;
  - Electronic completion and submission via the upload of a file specified as per external BRS; and submitting the file via HTTP or Connect Direct.

- Once the file/form has been submitted, you <u>must</u> login on eFiling and declare via the IT3-02 the data/file/form submission made.

5 ACTIVATION OF THE THIRD PARTY DATA (IT3)

- In order to submit and declare third party data on eFiling, the tax type (IT3) submitted must be activated.

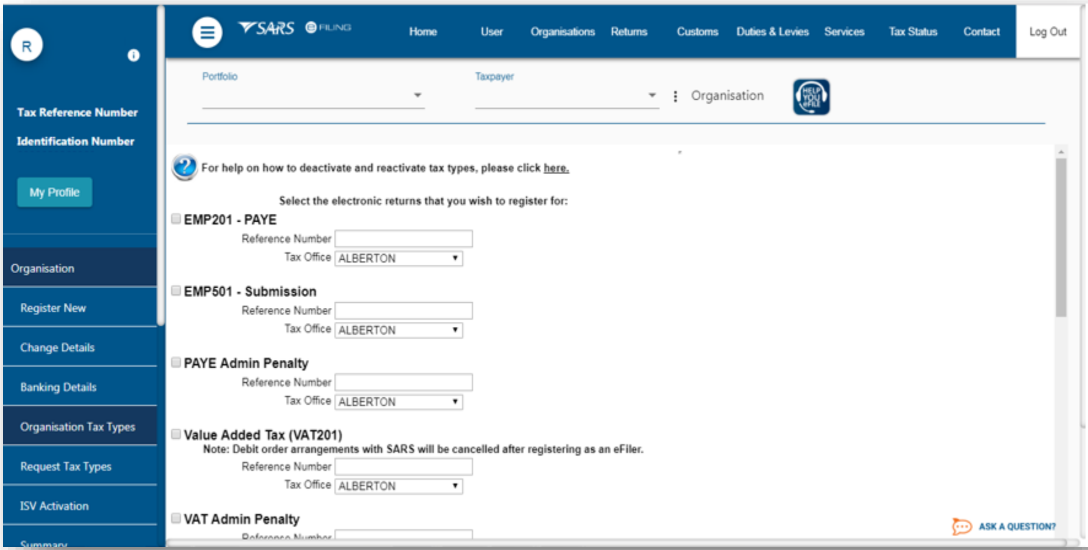
Note that for all submissions, upon logging into your eFiling profile, ensure that the Tax Type you want to submit has been activated.

- This section will describe how to activate an third party data (IT3 tax type) on eFiling

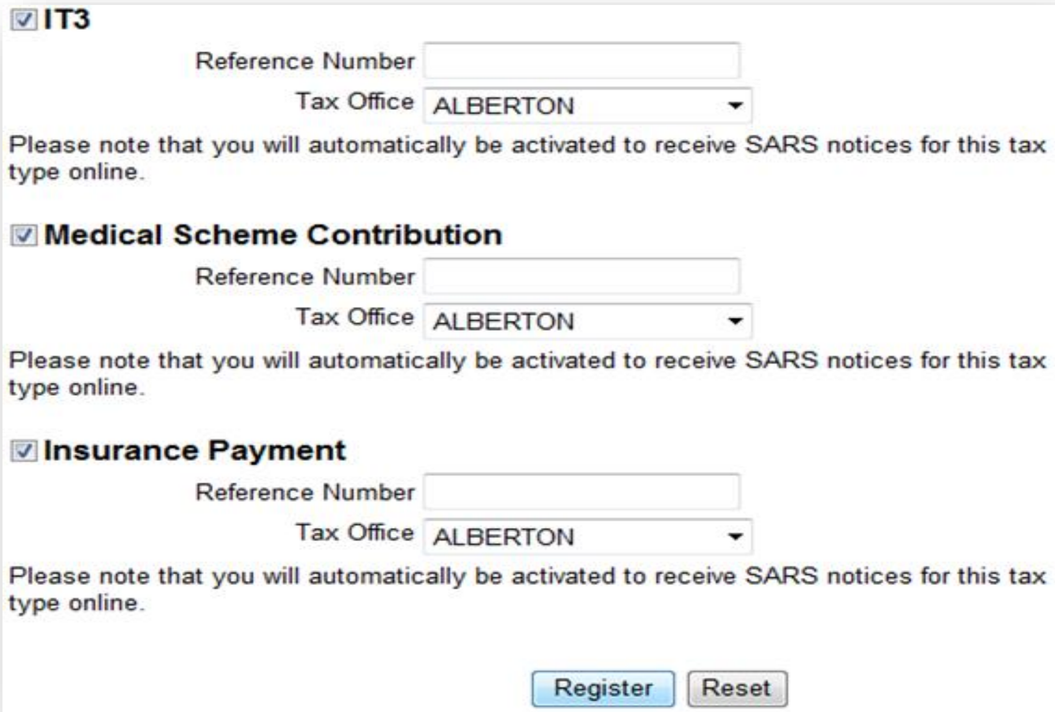
Note that this activation includes all the sub types for IT3, which are:
- **IT3(b)**
- **IT3(c)**

➢ **IT3(e)**
➢ **IT3(s)**

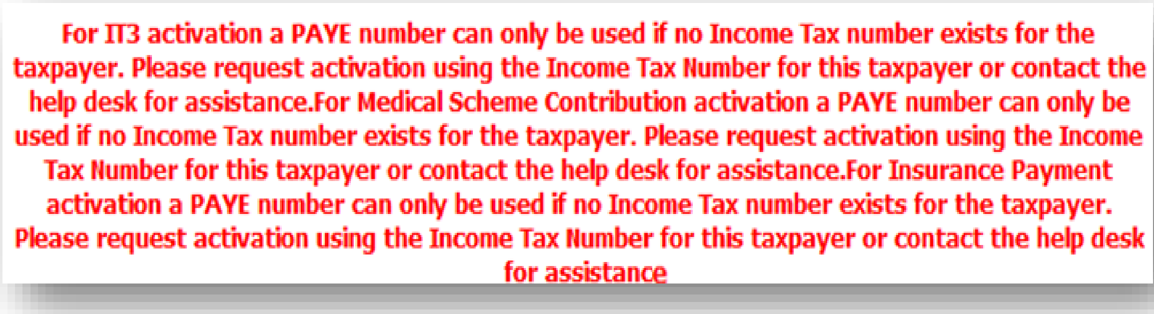
- Select the **Organisations** menu tab and **Organisation Tax Types**



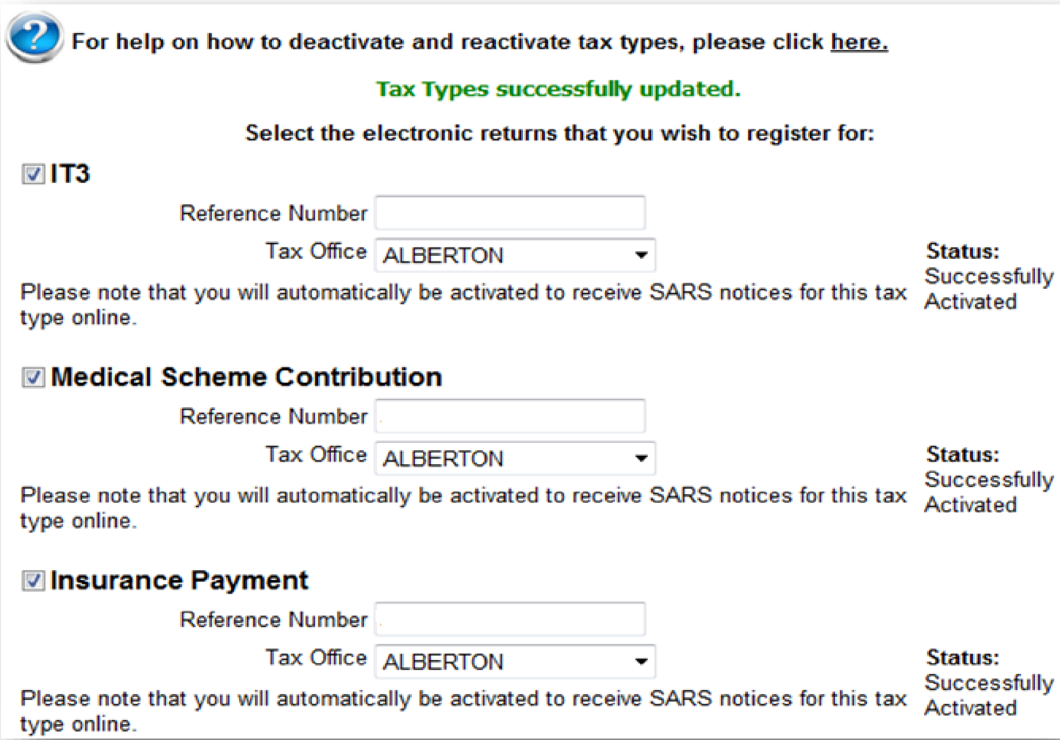
- Select the applicable product, enter the Income Tax Reference number and click the **Register** button displayed below to continue.



Note that if you enter any other reference number other than an Income Tax reference number, you will receive the following error message.

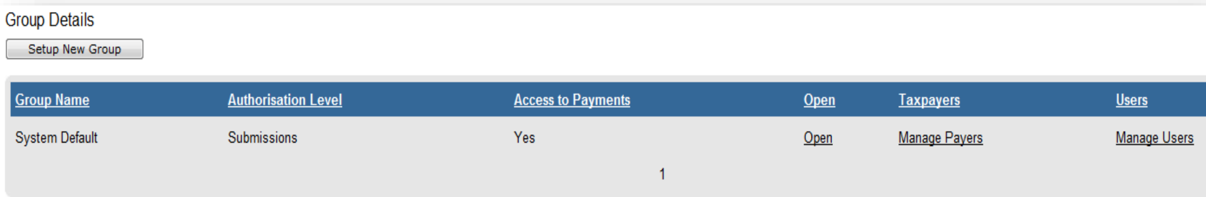


- Upon successful activation, a message will be displayed that the tax types have been successfully activated. The product status will also be updated.

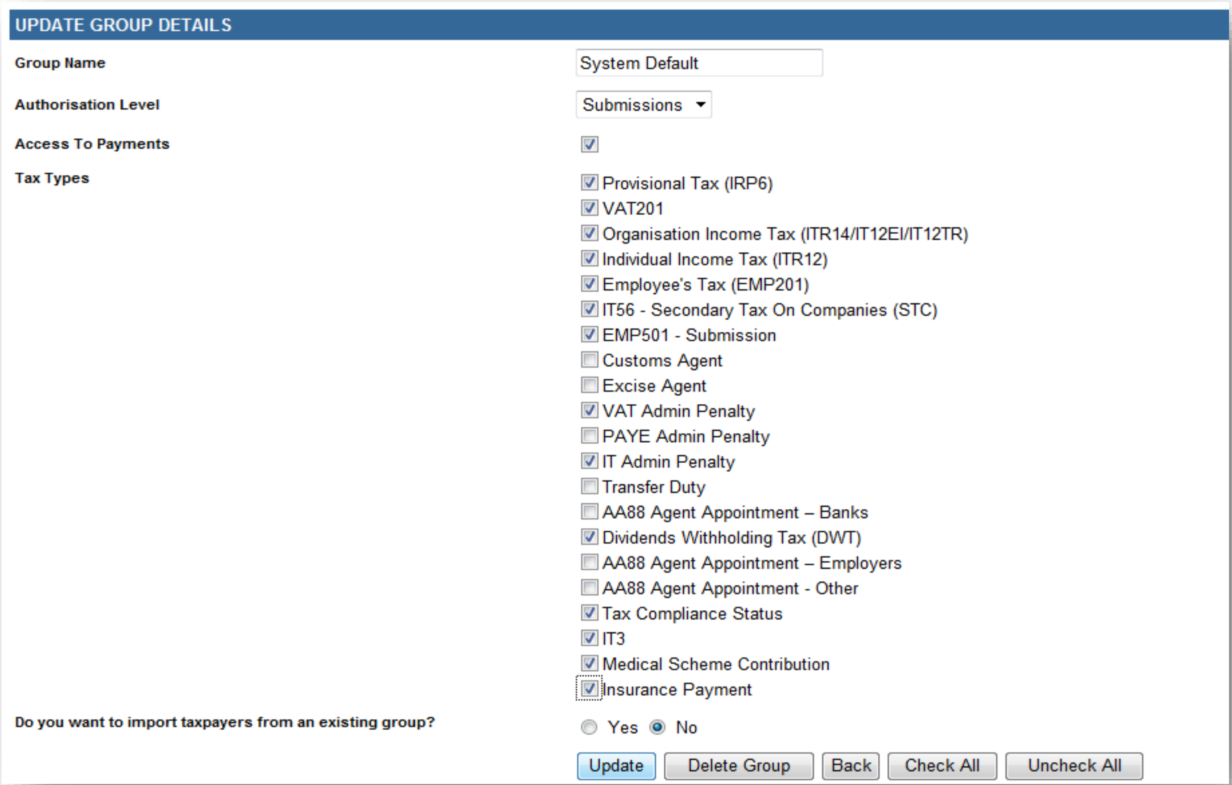


- After the activation of the product type was successful, validate whether the correct rights are assigned to you as the user to use the functionality on eFiling.
- Select the **Organisations** menu tab and **Rights Group** and **Manage Groups**

- The **Group Details** page will be displayed. Click the **Open** hyperlink.



- On the **Update Group Details** screen, select **IT3 / Medical Scheme Contributions / Insurance Payments** option.
- Click the **Update** button to continue.
- This step will ensure that the Third Party Data functionality is activated on the eFiling profile.



Note that to activate Third Party IT3 on your eFiling account normally takes approximately 48 hours for activation process to be finalised. For any clarity in the communication made and correspondence concerning your activation process, the user may call the SARS Contact Centre at 0800 00 7277.

5.1 DATA SUBMISSION

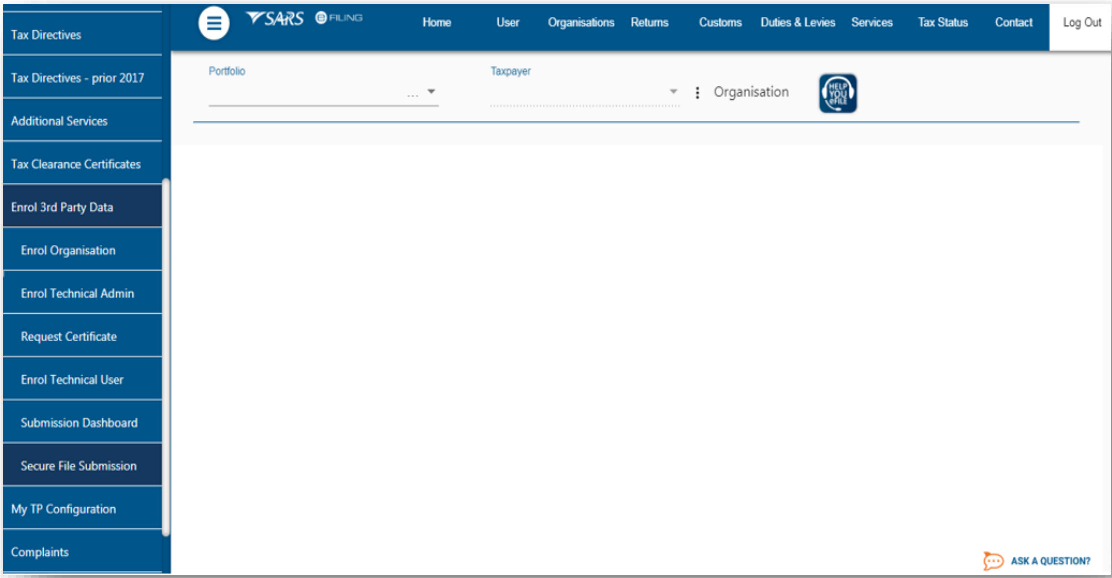
- Data submission requires the organisation to be enrolled and activated for Third Party data submission on eFiling.

To enrol your organization for submission purposes, refer to the following guides:

- GEN-ENR-01-G01 - Guide for Submission of Third Party Data using the Connect Direct Channel - External Guide
- GEN-ENR-01-G02 - Guide for Submission of Third Party Data Using the HTTPS Channel - External Guide

- Once enrolled, proceed as follows:
  - Click on **Services**

- Click on **Enrol 3rd Party Data**
- Select **Secure File Submission**



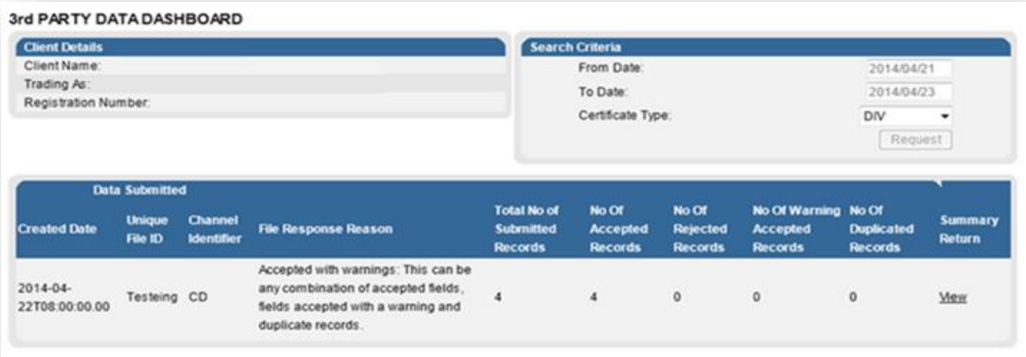
- The user will be redirected to the **secure site** where data may be uploaded

> To upload your data on the secure site, kindly refer to the following guides for more information regarding the submission of data:
>
> - GEN-ENR-01-G01 - Guide for Submission of Third Party Data using the Connect Direct Channel - External Guide
> - GEN-ENR-01-G02 - Guide for Submission of Third Party Data Using the HTTPS Channel - External Guide
>
> Note that your data must be prepared as specified on the external third party data BRS

- Any technical related queries should be send to the following email address: Bus_Sys_CDSupport@sars.gov.za

- Once the data has been submitted, the user should be able to view a dashboard report of the submitted file. To do so, proceed as follows:

  - Login
  - Click on **Services**
  - Click on **Enroll 3rd Party Data**
  - Click on **Submission Dashboard**
  - Select the appropriate data product from the dropdown list
  - The dashboard will present the following screen:



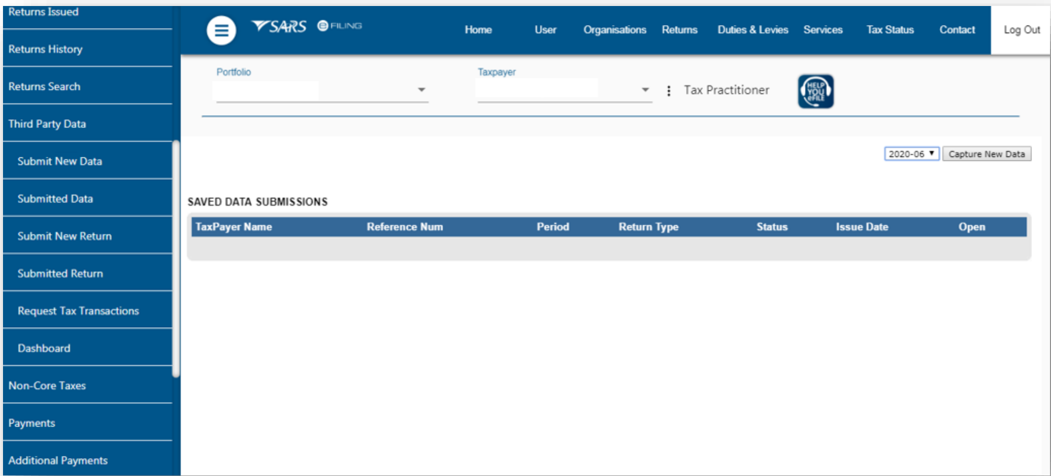
5.2 COMPLETION OF THE IT3 RETURN

- The Third party data process allows the user to either submit a manual IT3-01 return and declare by submitting the IT3-02 form or submit data online as described above and declare by submitting the IT3-02 form via eFiling.

- This section will illustrate how to complete and submit your manual IT3-01 return and declare by submitting the IT3-02 return via eFiling.

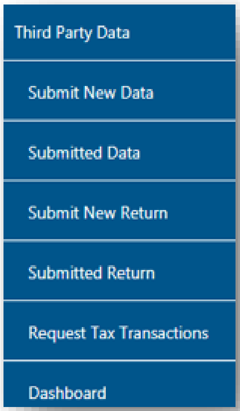
Note that when your data was submitted via the secure channels, you must declare your submission

- Login
- Click on **Returns**



- As part of the left menu, the **Third Party Data** tab will be visible.

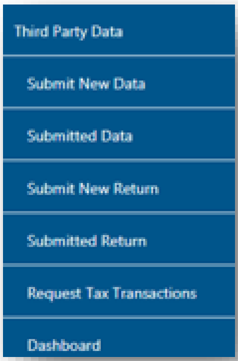
Note: This menu will only be visible once you have been granted access to submit and declare your third party data (IT3) return. To gain access, refer to the activation section detailed on this guide.



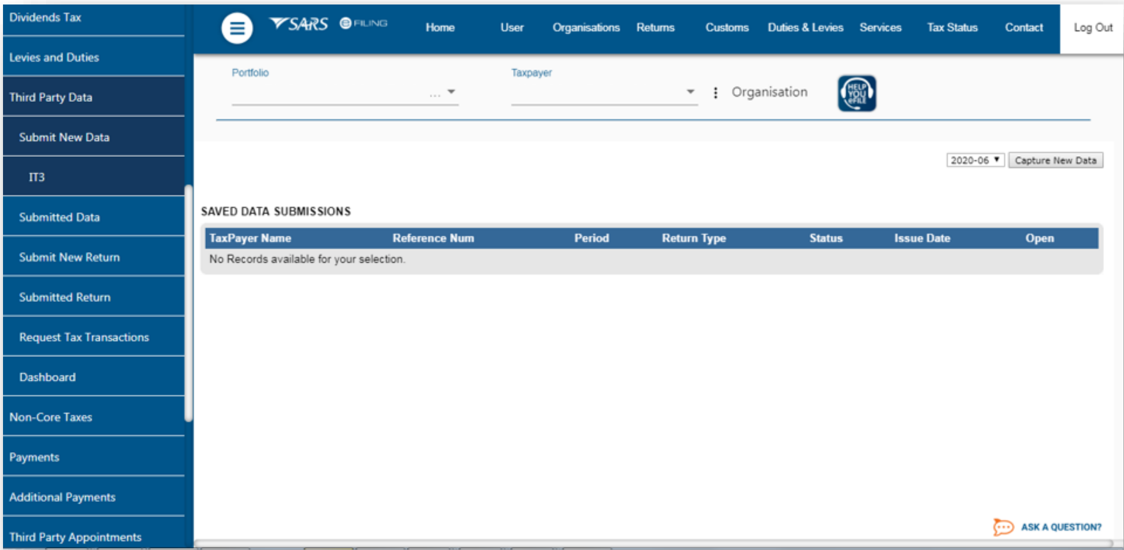
- The **Third Party data** tab displays the following five options:
  - Submit New Data (IT3-01) – To access the IT3-01 return form
  - Submitted Data (IT3-01) – To access the submitted IT3-01 return form
  - Submit New Return (IT3-02) – To access the IT3-02 declaration return
  - Submitted Return (IT3-02) – To access the submitted IT3-02 declaration return
  - Dashboard – To access the third party data dashboard

5.3 HOW TO ACCESS THE IT3-01 RETURN

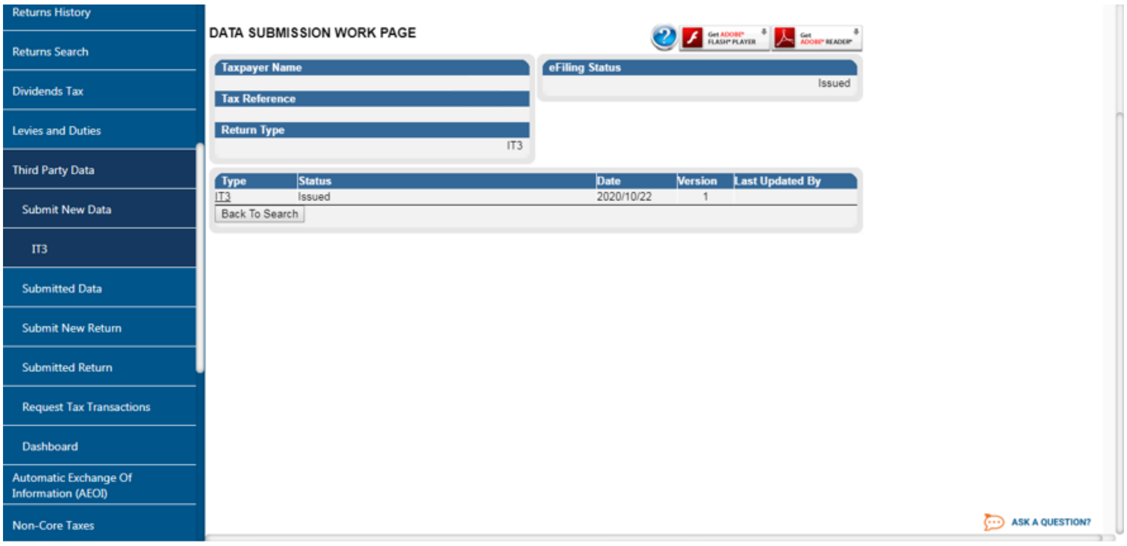
- Select **Returns** and
- Select **Third Party Data**,
- The following left menu options will be displayed



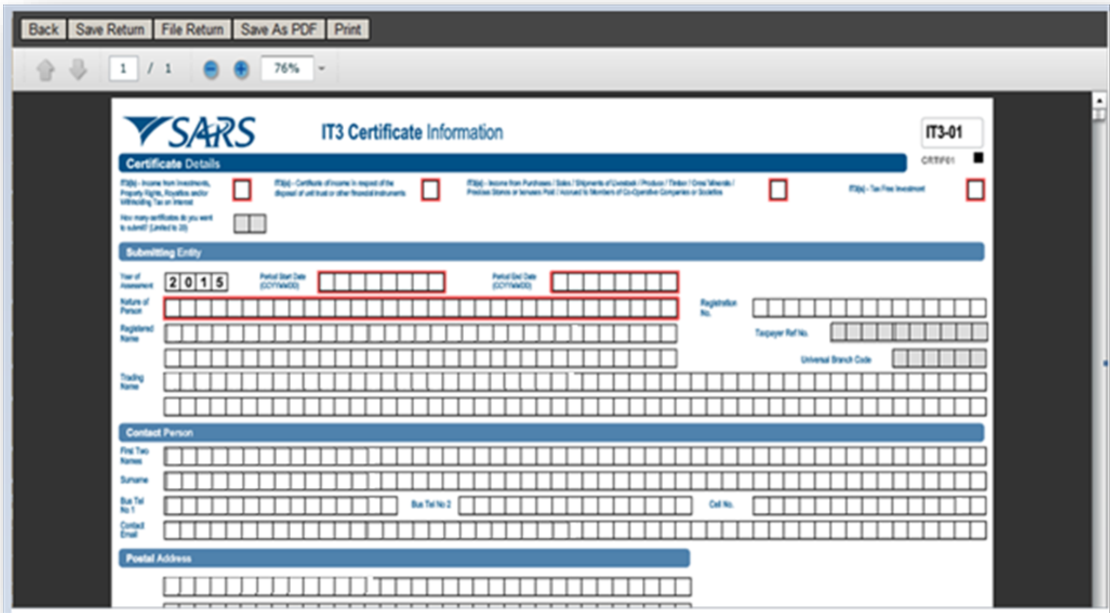
- Select **Submit New Data. IT3** will be listed. Click on **IT3.**
- The **Saved Data Submissions** page will be displayed. Click on the period dropdown arrow and select the period that you wish to submit data. Once selected, click on **Capture New Data** button to continue.



- The **Data Submission Work** page will be displayed. Click on the **IT3** hyperlink to open the form.



- The first page of the IT3 return will be displayed. Depending on the selection of the type of certificate to submit, IT3 b, c, e or s and the amount of certificates required, the form might expand into multiple pages.

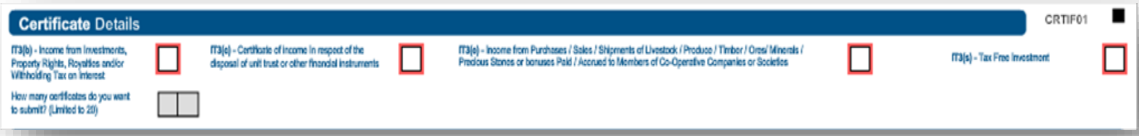


5.4 WHAT TO COMPLETE WITHIN THE IT3-01 FORM

- This section describes what to note when completing the IT3-01 form. Various fields on the form are pre-populated with demographic information.
- Ensure that the correct information is completed on the IT3 form. The next sections will expand the form by detailing all sections on the form and notes of which the user should look out for.

5.4.1 Certificate Details

- Completing this section accurately will result in various sections of the form being activated for completion. Ensure that this section is completed accurately.

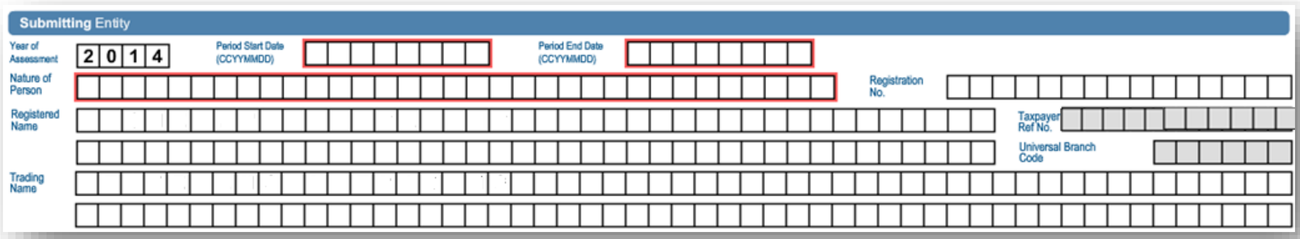


- Select the applicable certificate to submit. Listed below are the various certificates and their relative name:
  - **IT3(b) – Income from Investments, Property Rights, Royalties and/or Withholding tax on interest**
  - **IT3(c) – Certificate of income in respect of the disposal of unit trust or other financial instruments**
  - **IT3(e) – Income from Purchases/Sales/Shipment of Livestock/Produce/Timber/Ores/Minerals/Precious Stones or bonuses Paid/accrued to Members of Co-Operative Companies or Societies**
  - **IT3(s) – Tax Free Investment**
  - **How many certificates do you want to submit? (Limited to 20)**
    - Indicate the number of certificates that you want to submit. This field will only be editable when you have selected one of the IT3 questions.
    - You will only be allowed to submit a maximum of 20 certificates on eFiling. The following error message will be displayed if you enter an amount exceeding the maximum of 20.

5.4.2 SUBMITTING ENTITY

- Complete the submitting entity details on this section.

Most of the fields on this section will be pre-populated. The user must ensure that the information is correct.

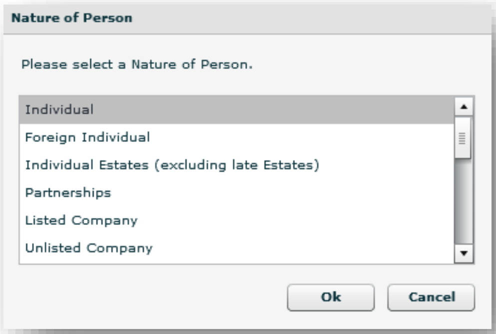


- **Year of Assessment**

- **Period Start Date (CCYYMM)**
    - Determine if the correct period has been pre-populated

- **Period End Date (CCYYMM)**
    - Determine if the correct period has been pre-populated

- **Nature of person**
    - Select between the relevant nature of person from a drop down list



- **Registered Name**
    - The registered name will be pre-populated

- **Trading Name**
    - The trading name will be pre-populated

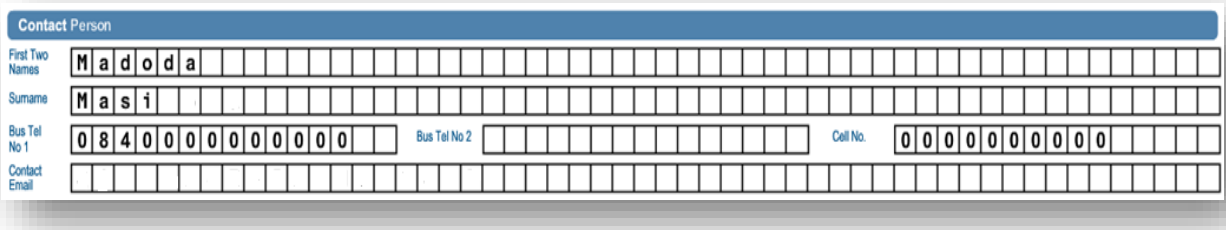
- **Registration no**
    - The registration number of the company will be pre-populated

- **Taxpayer ref no**
    - Determine if the income tax reference number is correct

- **Universal Branch Code**

5.4.3 CONTACT PERSON

- Complete the details of the person responsible for the completion/submission of the IT3 form



Contact Person
First Two Names: Madoda
Surname: Masi
Bus Tel No 1: 0840000000000
Bus Tel No 2:
Cell No.: 0000000000
Contact Email:

- **First two names**
  - Determine if the first two names pre-populated are correct.

- **Surname**
  - Determine if the surname pre-populated is correct.

- **Bus tel no. 1**
  - Determine if the business telephone number is correct.

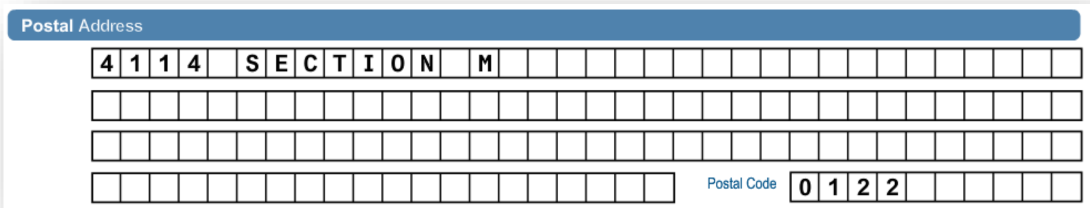
- **Bus tel no. 2**
  - Determine if the second business telephone number is correct or completed, if not, complete the field.

- **Cell no**
  - Determine if the cell phone number pre-populated is correct.

- **Email address**
  - Determine if the email address pre-populated is correct.

5.4.4 POSTAL ADDRESS

- Complete the postal address of the submitting entity



Postal Address
4114 SECTION M
Postal Code: 0122

- **Postal Address**

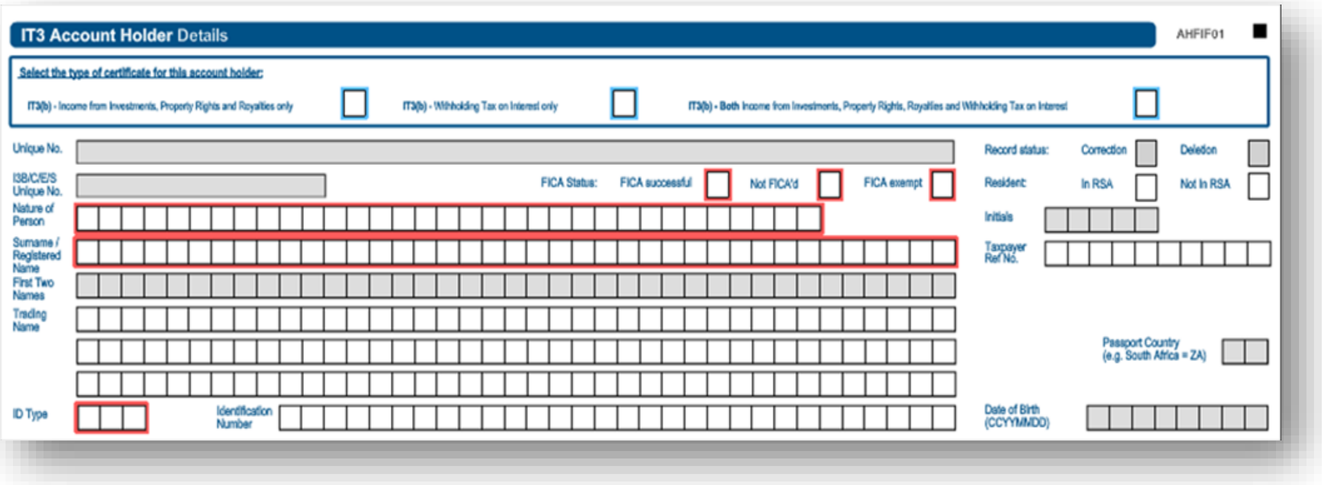
  - Complete the postal address of the submitting entity

- **Postal Code**

  - Complete the postal code

5.4.5 IT3 ACCOUNT HOLDER DETAILS

- This section requires details of the account holder/s from the submitting entity



Click at the appropriate type of certificate of the account holder

- **Select the type of certificate for this account holder;**
  - IT3(b) – Income from investments, Property rights and royalties only
  - IT3(b) – Withholding tax on interest only
  - IT3(b) – Both income from investments, property rights, Royalties and Withholding Tax on interest

- **Unique No**
  - This field will be pre-populated if there is a number available.

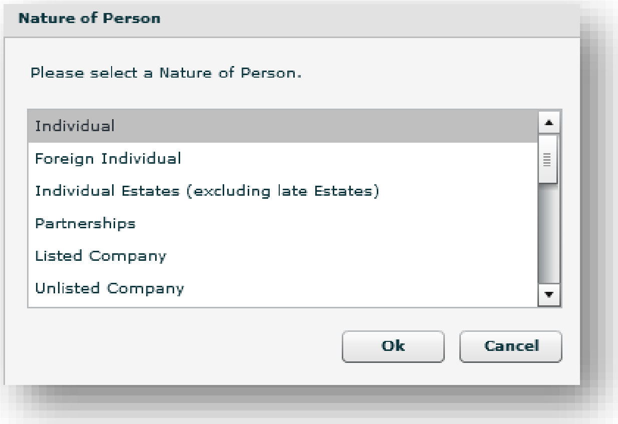
- **Record Status**
  - This field will be editable if the unique number field is populated.
    - **Correction –** select this option if you want to rectify an error.
    - **Deletion –** this selection will not delete partner detail or financial details previously submitted.

- **I3B/C/E Unique No**
  - This field will be pre-populated if there is a number available.

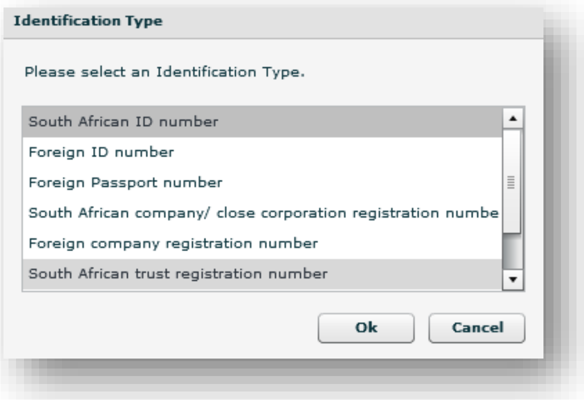
- **FICA Status**
  - FICA Successful
  - Not FICA'ed
  - FICA exempt

- **Resident**
  - In RSA
  - Not in RSA

- **Nature of person**
  - Select between the relevant nature of person from a drop down list



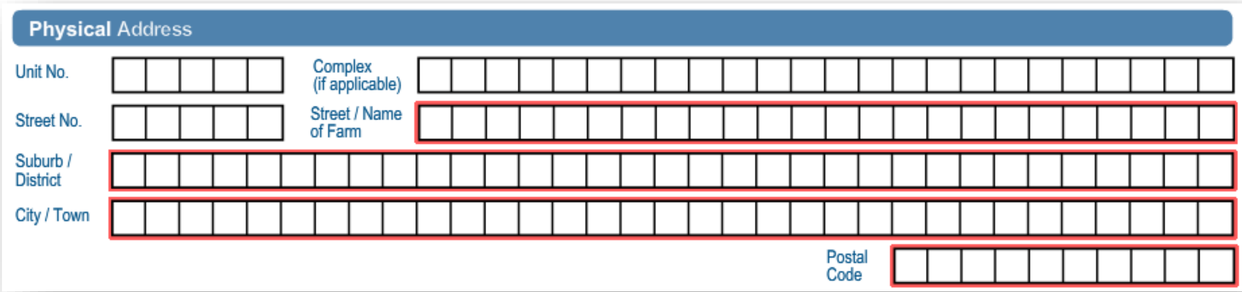
- **Initials**
- **Surname/Registered Name**
    - The registered name will be pre-populated
- **First two names**
    - The First two names will be pre-populated
- **Trading Name**
    - The trading name will be pre-populated
- **Taxpayer ref no**
    - Determine if the income tax reference number is correct
- **Identification Type**
    - Select the applicable identification type from the options available.



- **Identification Number**
    - Complete the identification number based on the identification type selected.
- **Passport Country(e.g. South Africa = ZA)**
- **Date of Birth(CCYYMMDD)**
    - Complete the date of birth in the case of an individual or foreign individual.

5.4.6 PHYSICAL ADDRESS

- Complete the physical address of the account holder


Physical Address

Unit No.

Complex (if applicable)

Street No.

Street / Name of Farm

Suburb / District

City / Town

Postal Code

- **Unit No**
  - Complete the unit number of the physical address where the account holder resides.

- **Complex (if applicable)**
  - Complete the complex of the physical address where the account holder resides.

- **Street No.**
  - Complete the street number of the physical address where the account holder resides.

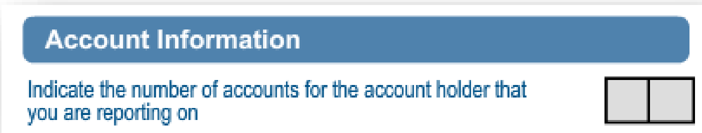
- **Street /Name of Farm**
  - Complete the street name of the physical address where the account holder resides.

- **Suburb / District**
  - Complete the suburb where the account holder resides.

- **City / Town**
  - Complete the city/town where the account holder resides.

- **Postal Code**
  - Complete the postal code of the suburb where the account holder resides

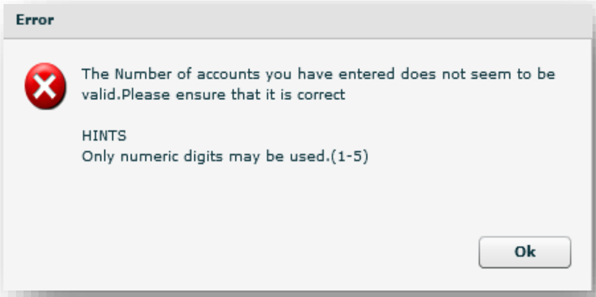
5.4.7 ACCOUNT INFORMATION


Account Information

Indicate the number of accounts for the account holder that you are reporting on

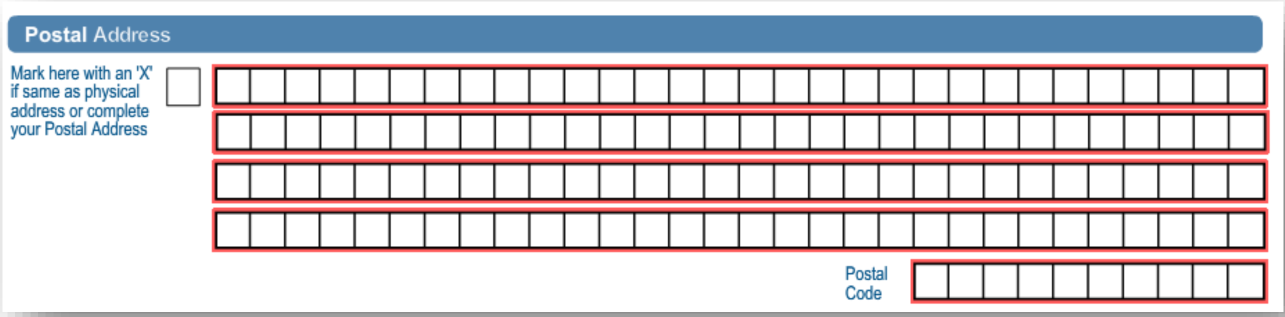
- **Indicate the number of accounts for the account holder that you are reporting on**
  - Complete the number of accounts the account holder has.

- Note that the maximum number of accounts that is allowable is 5. If you enter an amount exceeding the maximum, you will receive the following error message.



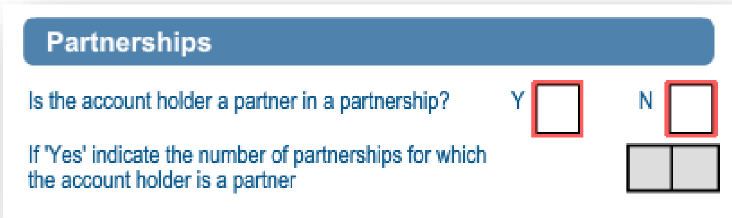
5.4.8 POSTAL ADDRESS

- Complete the postal address of the account holder



- **Mark here with an "X" if same as physical address or complete your Postal Address**
- **Postal Code**

5.4.9 PARTNERSHIPS



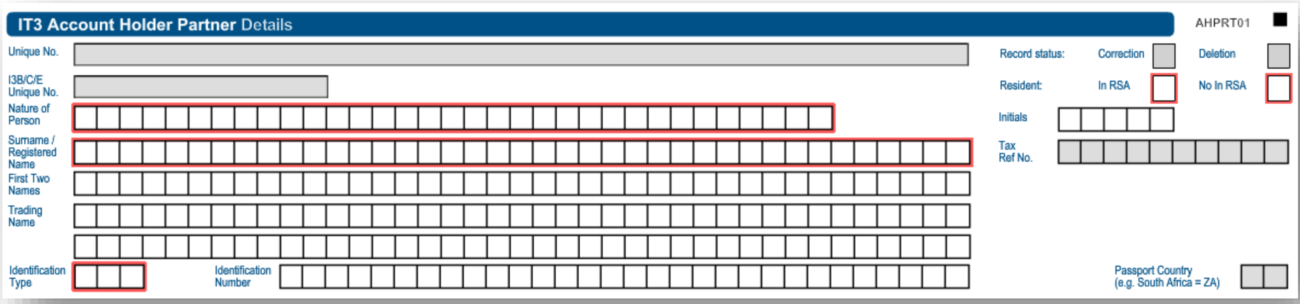
- **Is the account holder a partner in a partnership (Y/N)**

- **If “Yes” indicate the number of partnerships for which the account holder is a partner**
  - This field is mandatory if the answer is “Yes” to the partnership question
  - The account holder partner details section will be displayed.

5.4.10 IT3 ACCOUNT HOLDER PARTNER DETAILS

- This section must be completed when ‘Yes’ was selected on the partnership question above in section 7.2.9.

- Complete the details required of the account holder partnership which the mentioned account holder has.


IT3 Account Holder Partner Details
AHPRT01
Unique No.
Record status: Correction Deletion
I3B/C/E Unique No.
Resident: In RSA No In RSA
Nature of Person
Initials
Surname / Registered Name
Tax Ref No.
First Two Names
Trading Name
Identification Type
Identification Number
Passport Country (e.g. South Africa = ZA)

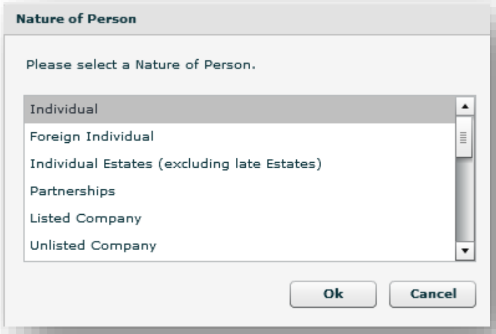
- **Unique No**
  - This field will be pre-populated if there is a number available.

- **Record Status**
  - This field will be editable if the unique number field is populated.
    - **Correction –** select this option if you want to rectify an error.
    - **Deletion –** this selection will not delete partner detail or financial details previously submitted.

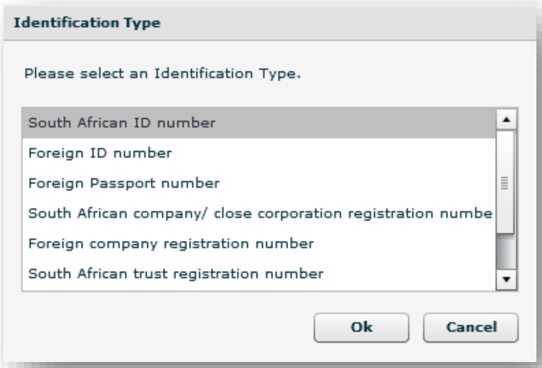
- **I3B/C/E Unique No**
  - This field will be pre-populated if there is a number available.

- **Resident**
  - In RSA
  - Not in RSA

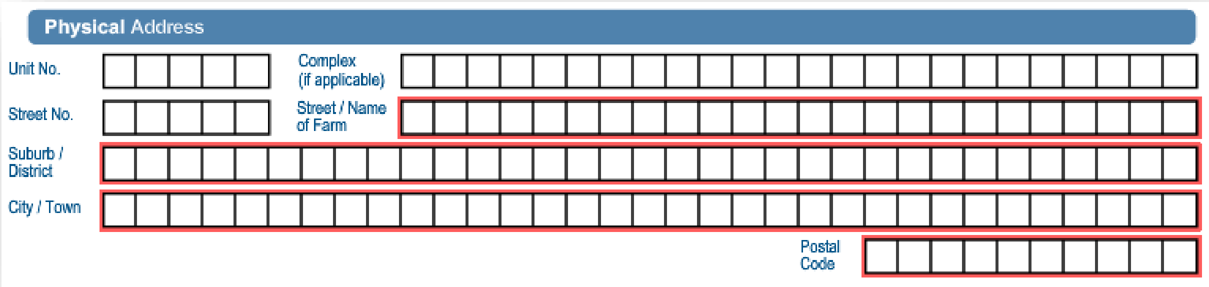
- **Nature of person**
  - Select between the relevant nature of person from a drop down list



- **Initials**
- **Surname/Registered Name**
  - The registered name will be pre-populated
- **First two names**
  - The first two names will be pre-populated
- **Trading Name**
  - The trading name will be pre-populated
- **Taxpayer ref no**
  - Determine if the income tax reference number is correct
- **Identification Type**
  - Select the applicable identification type from the options available.



- **Identification Number**
  - Enter the identification number based on the identification type selected.
- **Passport Country(e.g. South Africa = ZA)**



Physical Address

Unit No.

Complex (if applicable)

Street No.

Street / Name of Farm

Suburb / District

City / Town

Postal Code

- **Unit No**
  - Complete the unit number of the physical address where the account holder partner resides.

- **Complex (if applicable)**
  - Complete the complex of the physical address where the account holder partner resides.

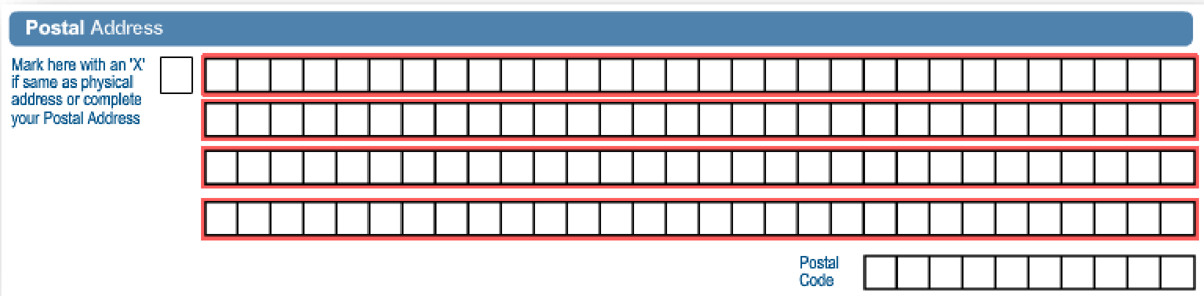
- **Street No.**
  - Complete the street number of the physical address where the account holder partner resides.

- **Street /Name of Farm**
  - Complete the street name of the physical address where the account holder partner resides.

- **Suburb / District**
  - Complete the suburb where the account holder partner resides.

- **City / Town**
  - Complete the city/town where the account holder partner resides.

- **Postal Code**
  - Complete the postal code of the suburb where the account holder partner resides



Postal Address

Mark here with an 'X' if same as physical address or complete your Postal Address

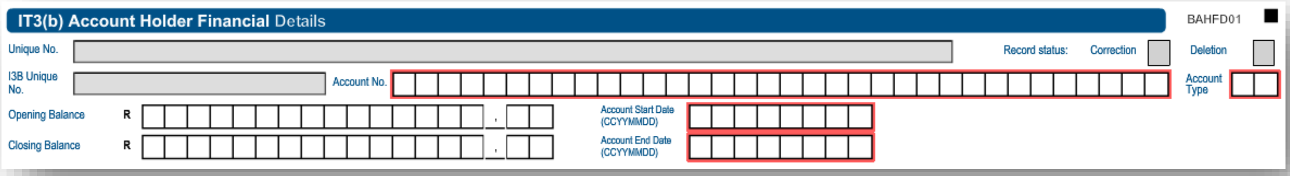
Postal Code

- **Mark here with an “X” if same as physical address or complete your Postal Address**

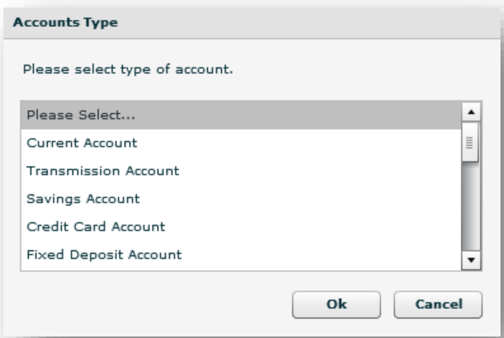
- **Postal Code**

5.4.11 IT3 (b) ACCOUNT HOLDER FINANCIAL DETAILS EXCLUDING WITHHOLDING TAX ON INTEREST

- This section must be completed if the user selected under account details IT3 (b) Income from investments, property rights and royalties only.
- Note that this section may be repeated depending on the number of accounts indicated on the account holder field in section 7.2.7.
- Complete the financials of the IT3(b) which excludes withholding tax on interests as requested on the form



- **Unique No**
  - This field will be pre-populated if there is a number available.
- **Record Status**
  - This field will be editable if the unique number field is populated.
    - **Correction –** select this option if you want to rectify an error.
    - **Deletion –** this selection will not delete partner detail or financial details previously submitted.
- **I3B Unique No**
  - This field will be pre-populated if there is a number available.
- **Account No**
  - Complete the bank account number of the account holder.
- **Account Type**
  - Select the relevant account type from the list.



- **Opening Balance**

- If the monthly debit or credit fields are greater than zero (0), then this field is mandatory.

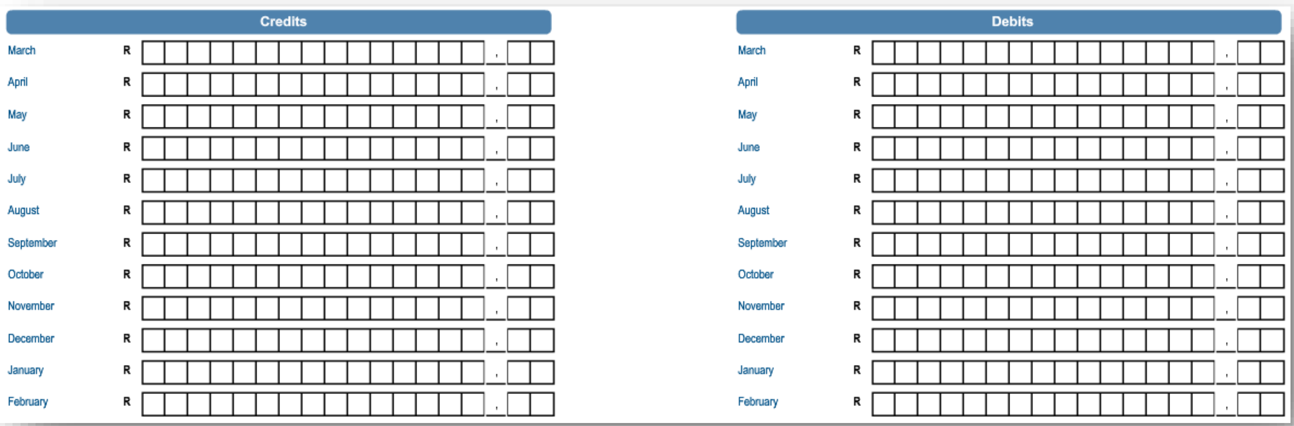
- **Closing Balance**
  - If the monthly debit or credit fields are greater than zero (0), then this field is mandatory.

- **Account Start Date (CCYYMMDD)**
  - This date must be within the submission tax year.

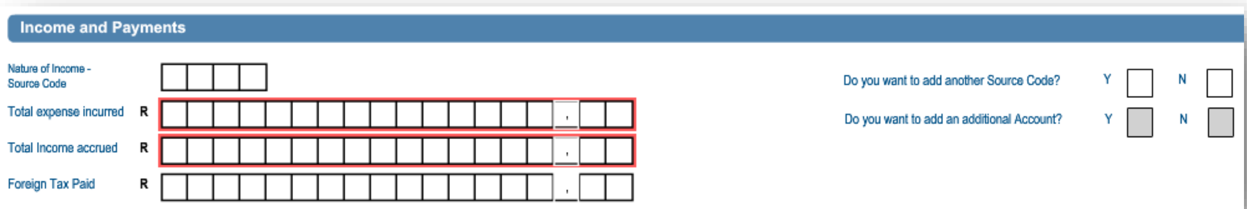
- **Account End Date (CCYYMMDD)**
  - This date must be within the submission tax year.

5.4.12 CREDITS AND DEBITS

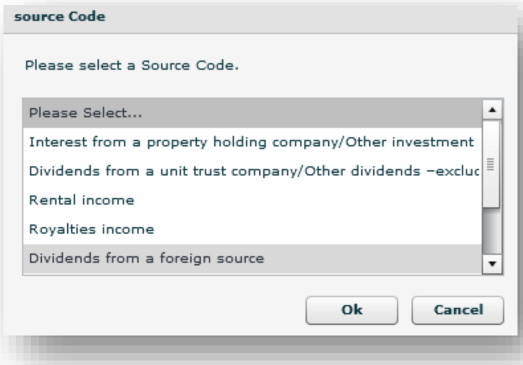
- The account start and end dates will determine which fields will be open and editable on the credit and debit tables below.



5.4.13 INCOME AND PAYMENTS



- **Nature of Income – Source Code**
  - If the total income accrued is greater than zero (0) then the source code field is mandatory.



- **Do you want to add another Source Code? (Y/N)**
  - If you select "Yes", an additional IT3(b) Account Holder Financial Details container will be displayed for completion. All fields will be pre-populated, except the source code field.
  - If you select "No", the question regarding the additional account will be displayed.

- **Do you want to add an additional Account? (Y/N)**
  - If you select "Yes", an additional IT3(b) Account Holder Financial Details section will be displayed for completion.

- **Total expense incurred**
  - This is a mandatory field.

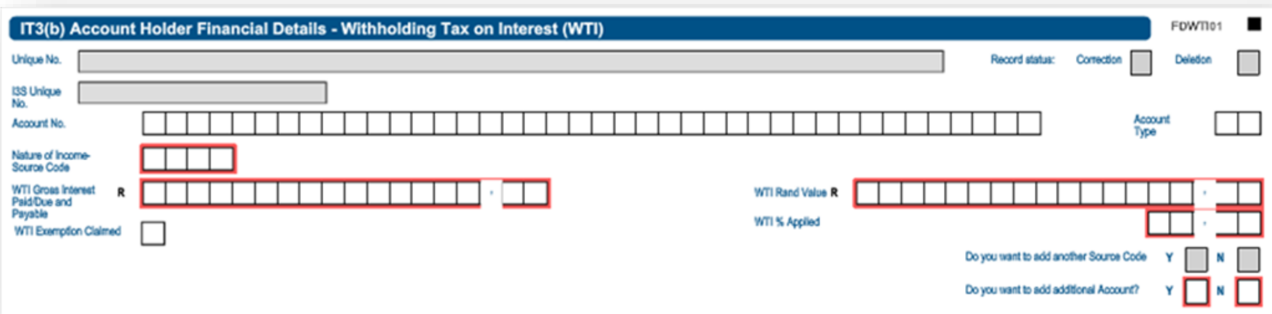
- **Total income accrued**
  - This is a mandatory field.

- **Foreign Tax Paid**
  - If you select source code 4112 or 4113, then this field is mandatory.

5.4.14 IT3 (B) ACCOUNT HOLDER FINANCIAL DETAILS – WITHHOLDING TAX ON INTEREST (WTI)

- This section must be completed if the user selected under account details; IT3 (b) Withholding tax on interest only.

- Complete the financial details of the account holder for withholding tax on interest



- **Unique No**
  - This field will be pre-populated if there is a number available.

- **Record Status**
  - This field will be editable if the unique number field is populated.
    - **Correction –** select this option if you want to rectify an error.
    - **Deletion –** this selection will not delete partner detail or financial details previously submitted
.

- **I3C Unique No**
  - This field will be pre-populated if there is a number available.

- **Nature of Income Source Code**
  - Select the applicable source code from the list provided.

- **Account Number**
  - Enter the account number of the account holder.

- **Asset Type**
  - This is a mandatory field.

- **WTI Gross interest paid / due and payable**
  - Complete the WTI gross interest paid /due and payable

- **WTI Exemption claimed**

- **WTI rand value**
  - Complete the WTI Rand value

- **WTI % applied**
  - Select one of the following: 0.00; 5.00; 7.50; 8.00; 10.00; 12.00, 15.00

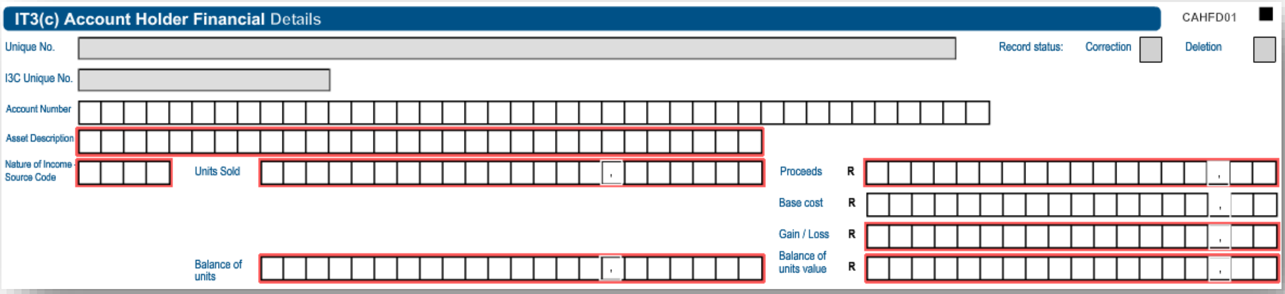
- **Do you want to add another source code**
  - Select Y (Yes) or N (No)

- **Do you want to add an additional account**
  - Select Y (Yes) or N (No)
  - This will create as additional account section which will prompt the user to further include other account holder financial details from another related account.

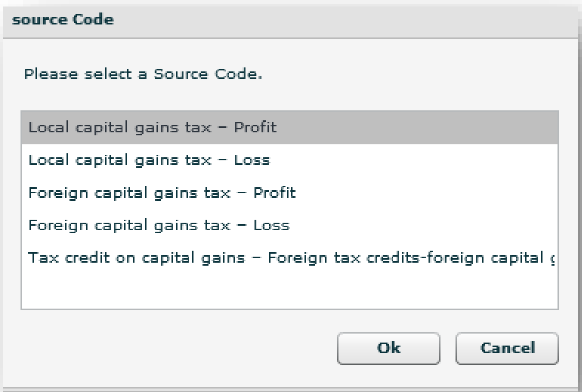
5.4.15 IT3(C) ACCOUNT HOLDER FINANCIAL DETAILS

- This section must be completed if the user selected under certificate details; IT3(c) Certificate of income in respect of the disposal of unit trust or other financial instruments.

- Complete the account holder details as stipulated on the section



- **Unique No**
  - This field will be pre-populated if there is a number available.
- **Record Status**
  - This field will be editable if the unique number field is populated.
    - **Correction –** select this option if you want to rectify an error.
    - **Deletion –** this selection will not delete partner detail or financial details previously submitted.
- **I3C Unique No**
  - This field will be pre-populated if there is a number available.
- **Account Number**
  - Enter the account number of the account holder. This field is not mandatory on the IT3(c).
- **Asset Description**
  - This is a mandatory field.
- **Nature of Income Source Code**
  - Select the applicable source code from the list provided.



- **Units Sold**
  - Enter the number of units sold.

- **Balance of Units**
  - Enter the balance of the units after subtracting the number of units sold from the total number of units available at the beginning of the period.

- **Proceeds**
  - Enter the proceeds from the sale of the units.

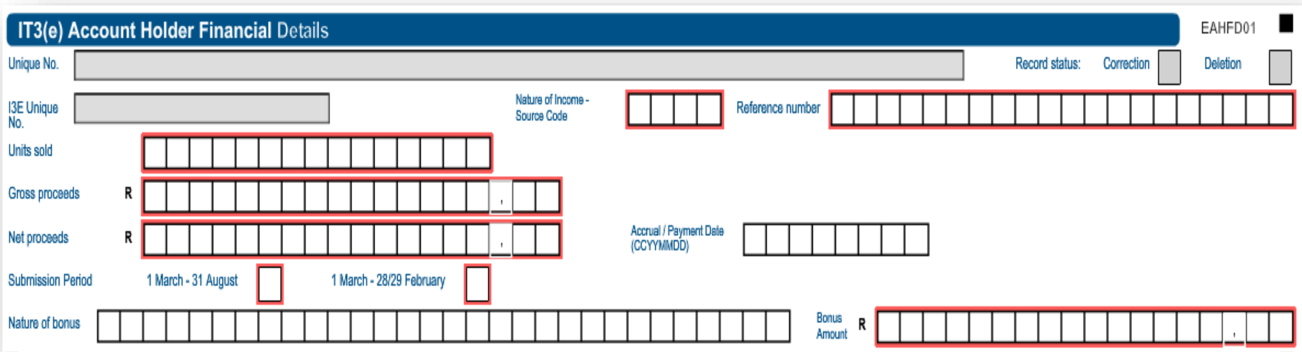
- **Base Cost**

- **Gain/Loss**
  - Enter the gain or loss on the sale of units.

- **Balance of units value**
  - Enter the balance of the units in rand and cents value.

5.4.16 IT3 (E) ACCOUNT HOLDER FINANCIAL DETAILS

- This section must be completed if the user selected under certificate details; IT3(e) – Income from Purchases/ Sales/ Shipment of Livestock/Produce/ Timber/ Ores/ Minerals/ Precious Stones or bonuses Paid/accrued to Members of Co-Operative Companies or Societies

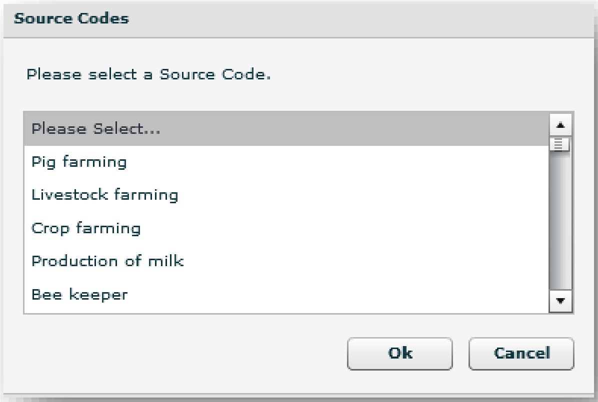


- **Unique No**
  - This field will be pre-populated if there is a number available.

- **Record Status**
  - This field will be editable if the unique number field is populated.
    - **Correction –** select this option if you want to rectify an error.
    - **Deletion –** this selection will not delete partner detail or financial details previously submitted.

- **I3E Unique No**
  - This field will be pre-populated if there is a number available.

- **Nature of Income – Source Code**
  - Enter the applicable source code from the list.



- **Reference Number**

- **Units Sold**
  - Enter the amount of units sold.

- **Gross proceeds**
  - Enter the proceeds from the sale of the units.

- **Net Proceeds**
  - Enter the net proceeds from the sale of the units.

- **Accrual/Payment Date (CCYYMMDD)**
  - The date must fall within the submission tax year.

- **Submission Period**
  - 1 March + 31 August
  - 1 March + 28/29 February

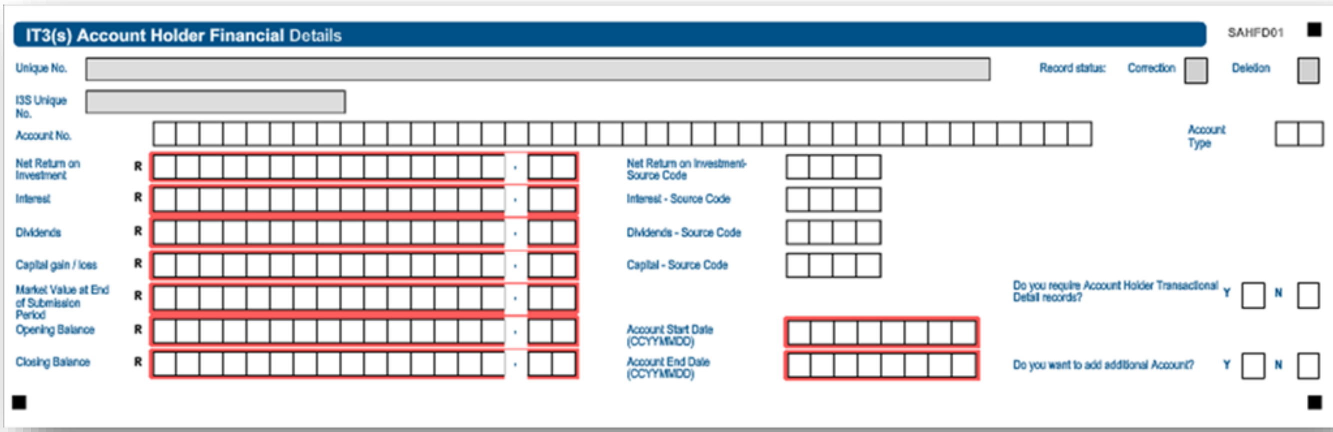
- **Nature of Bonus**
  - Enter a description of what the bonus is for.

- **Bonus Amount**
  - Enter the amount of bonus, if applicable, in Rands and cents.

5.4.17 IT3(S) ACCOUNT HOLDER FINANCIAL DETAILS

- This section must be completed if the user selected under certificate details; IT3(s) Tax free investment.

- Complete the account holder’s financial details as described on the form.



- **Unique No**
  - This field will be pre-populated if there is a number available.

- **Record Status**
  - This field will be editable if the unique number field is populated.
    - **Correction –** select this option if you want to rectify an error.
    - **Deletion –** this selection will not delete partner detail or financial details previously submitted.

- **I3S Unique No**
  - This field will be pre-populated if there is a number available.

- **Account No.**

- **Account type**

- **Net return on investment amount:**
  If interest, dividends or capital gain were completed then this field is mandatory

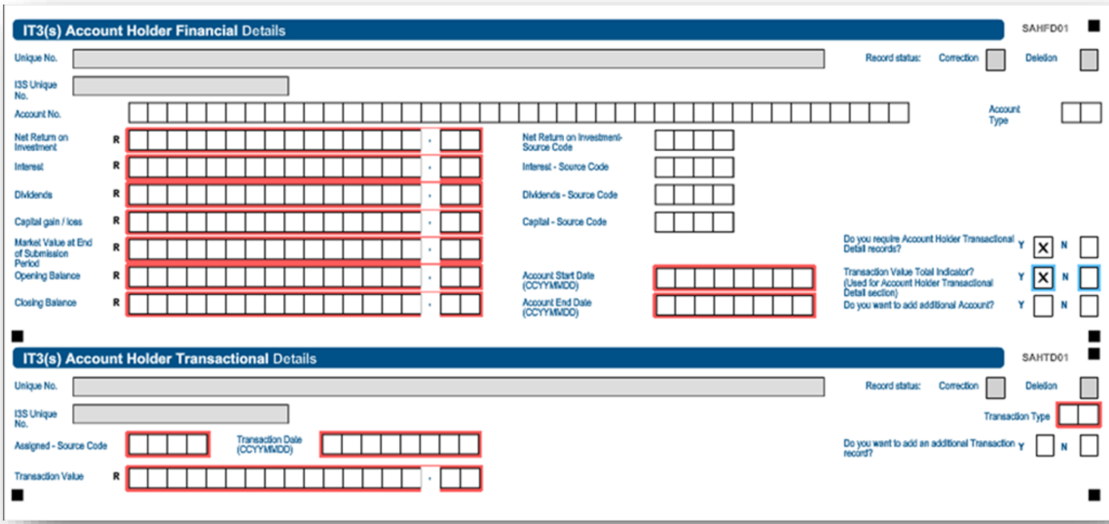
- **Net return on investment source code:**

- **Complete the following financials:**
  - **Interest amount**
  - **Interest source code**
  - **Dividends amount**
  - **Dividends source code**
  - **Capital gain / loss amount**
  - **Capital gain / loss source code**
  - **Market value at end of submission period**
  - **Opening balance**
  - **Closing balance**
  - **Account state date**
  - **Account end date**

- **Do you require account holder transactional details records:** select "Yes" or "No", if **Yes** is selected the IT3(s) account holder transactional details will be displayed for editing.
- **Transaction value total indicator (used for account holder transactional detail section)** select "Yes" or "No"

- **Do you want to add an additional account?** This will display additional account for editing when "Yes" is selected.

5.4.18 IT3(S) ACCOUNT HOLDER TRANSACTIONAL DETAILS



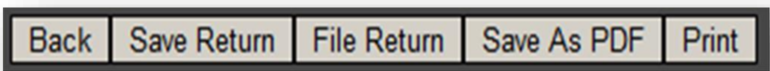
- **Unique No**
  - This field will be pre-populated if there is a number available.

- **Record Status**
  - This field will be editable if the unique number field is populated.
    - **Correction –** select this option if you want to rectify an error.
    - **Deletion –** this selection will not delete partner detail or financial details previously submitted.

- **I3S Unique No**
  - This field will be pre-populated if there is a number available.

- **Assigned – source code**
- **Transaction date**
- **Transaction value**
- **Do you want to add an additional transaction record?** Select "Yes" or "No"
  - If "Yes" is selected this field will display additional transaction for editing

6 How to submit your completed IT3-01 return

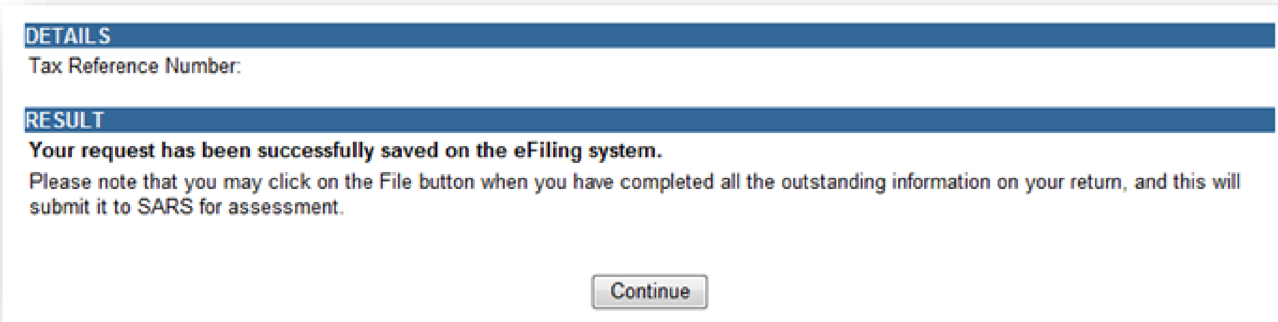


- Upon completion of all the relevant fields on your return, note the menu option displayed on your screen and select where applicable from the listed options below:
  - **Back** – This will take you back to the search screen
  - Save Return - This will save the declaration with the information last captured if the user wishes to continue later
  - **File Return** – This will submit the declaration to SARS
  - **Save as PDF** – This will allow the user to save the declaration to your PC in PDF format
  - **Print** – This will allow you to print the declaration

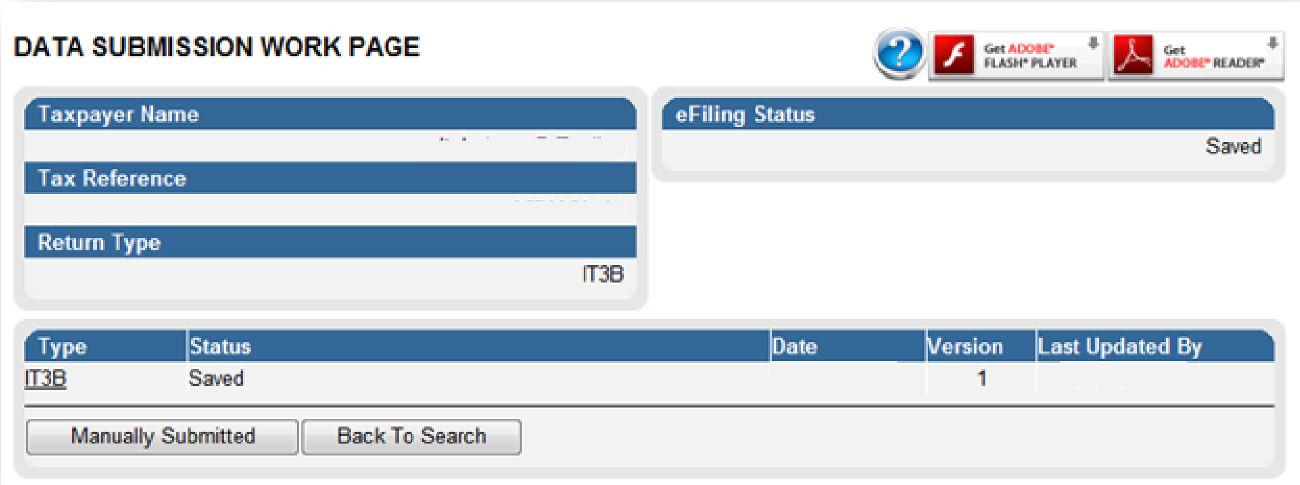
Note the following:

- **To submit your return select the File Return option.**
- **The saved copy will inform you whether you saved a filed copy or not and further state the date and time which the copy was saved.**

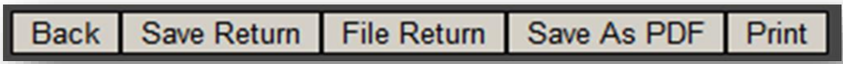
- You will receive a message that the request has been successfully saved on eFiling. Click **Continue** to proceed.



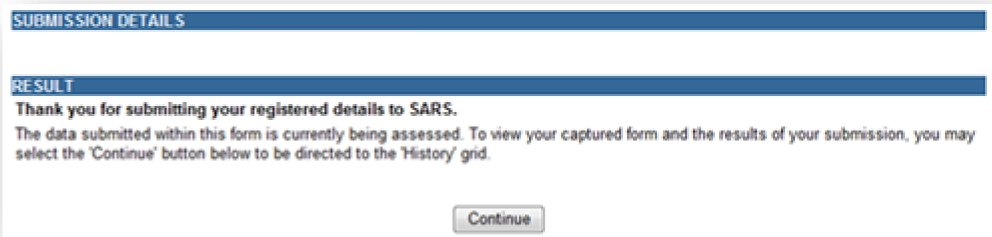
- The **Data Submission Work page** will be displayed and the status will be indicated as **Saved**.



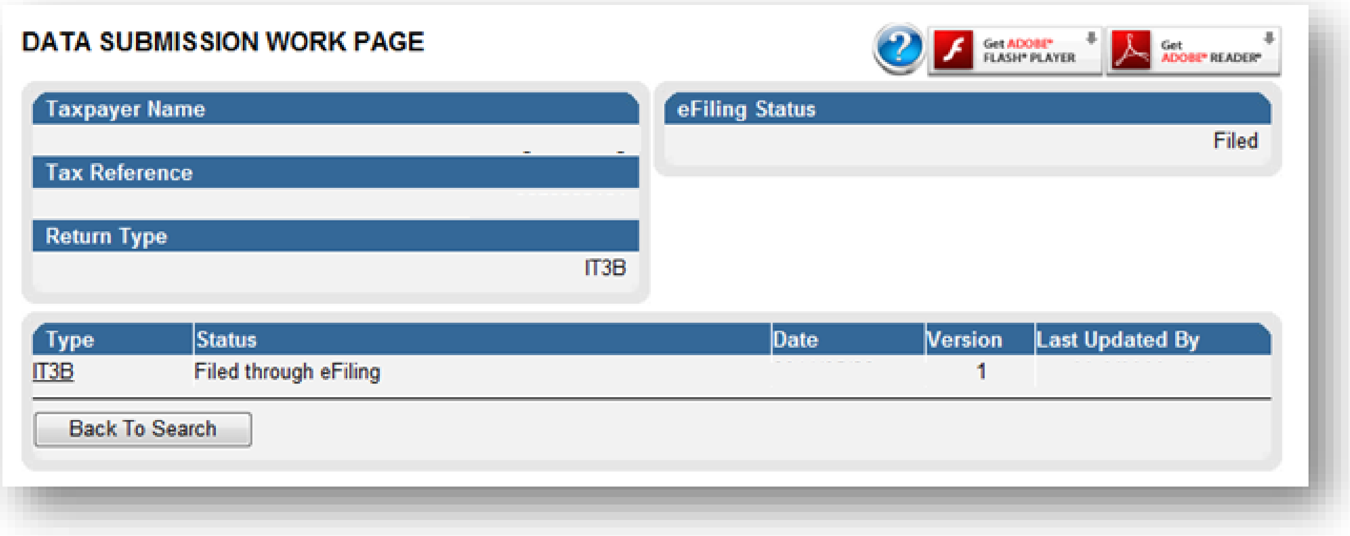
- Click on the IT3 hyperlink to continue to submit the certificate. In the example, the hyperlink is the **IT3B**. The IT3-01 will be displayed.
- Click on **File Return** button to submit the return to SARS.



- You will receive a message that indicates that the certificate has been submitted to SARS.



- Click **Continue** and the Data Submission Work Page will be displayed. The status will be indicated as **Filed through eFiling**.

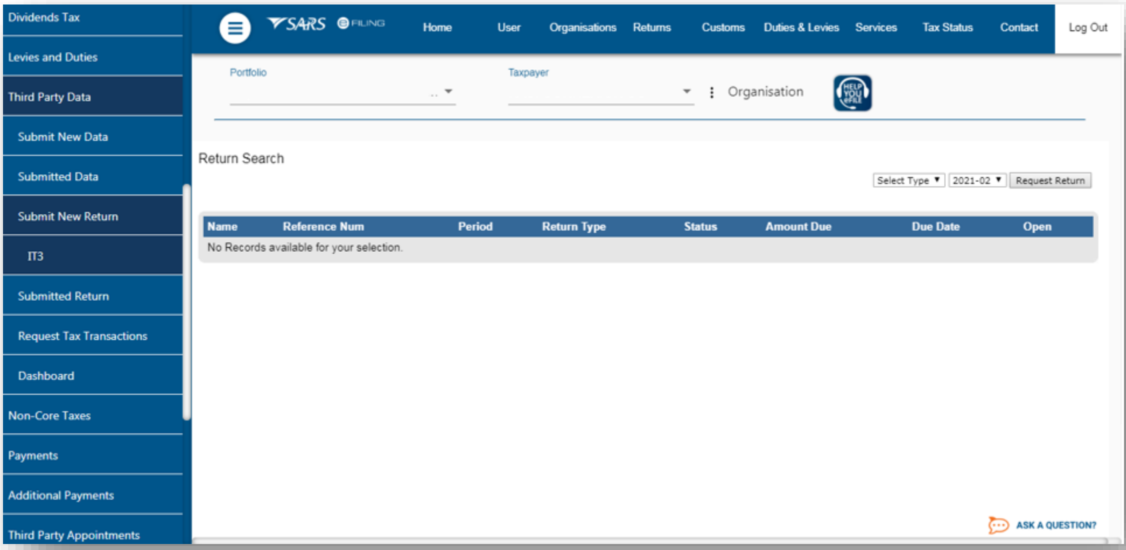


Note that upon submission of the IT3-01 return or data, SARS may communicate with the eFiler on the status of the file. The communication is there to assist with the taxpayer on the status of the submitted information at SARS.

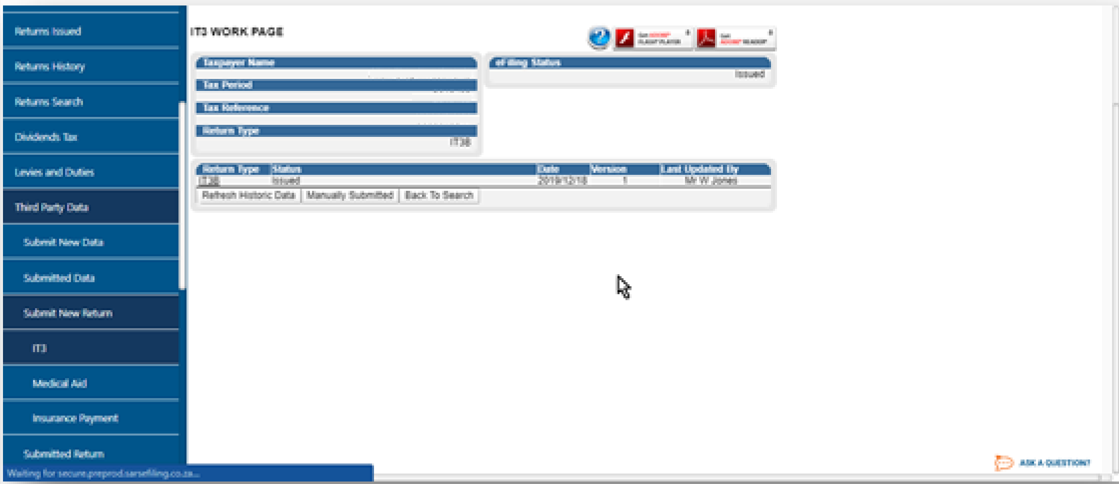
7 HOW TO DECLARE YOUR SUBMITTED IT3 FORM

- The declaration of your IT3 return is done by submitting the IT3-02 return via eFiling. This must be done whether you manually submitted your data or whether you electronically submitted your data via the secure channels.

- To declare your submitted data proceed as follows:
  - Click on **Returns**
  - Click on **Third Party Data** button on the left side menu
  - Click on the **Request Return** button;
    - Click on **IT3** button, if there are issued or saved returns a list will be displayed on the screen;
    - Select the applicable third party data tax type (e.g. IT3(b)) from the dropdown list;
    - On the date dropdown list you will be presented with 12 months from 01 to 12. Select the applicable month



- Once the month has been selected and the user has clicked on **File Return** button, eFiling will display a prepopulated IT3-02 return



- Where no data was submitted eFiling will display the message: "**No records found**"
- On the IT3 work page, click on the **IT3B** hyperlink to open the IT3-02 declaration form
- The IT3-02 Declaration form will be displayed for completion.
- The **Declaration Details** container will be pre-populated with the type of return selection made.

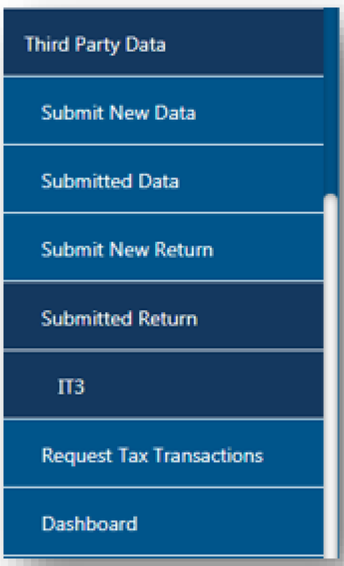
Validate whether the pre-populated information is accurate, and corresponds to your submitted data

- To declare that the summary information captured on the IT3-02 return contains correct figures, submit the return by clicking on **File**.

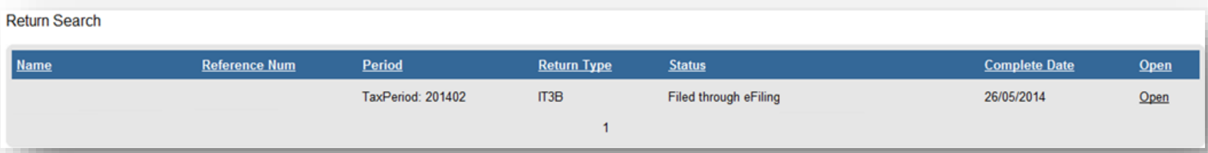
Note that you can save the return and work on it later. Furthermore, where the figures on your IT3-02 return are incorrect, resubmit your IT3-01 by RFC or submit the correct data online via the secure channels.

8 HOW TO VIEW YOUR SUBMITTED IT3 RETURN/S

- To view all submitted returns via eFiling, proceed as follows:
  - Select the **Submitted Return** tab displayed under the **Third Party Data** menu.



- The **Return Search** screen will be displayed.


Return Search

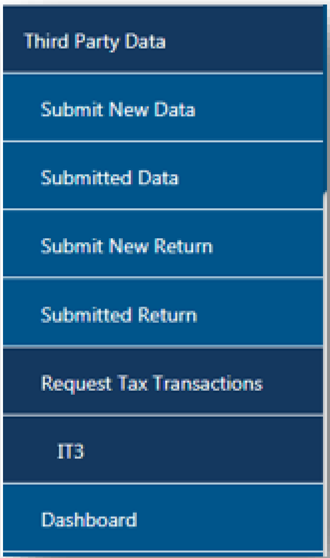
Name	Reference Num	Period	Return Type	Status	Complete Date	Open
		TaxPeriod: 201402	IT3B	Filed through eFiling	26/05/2014	Open

1

- Select the **Open** hyperlink to view the **IT3 Work page** and to open the IT3 declaration.

9 REQUEST FOR CORRECTION(RFC)

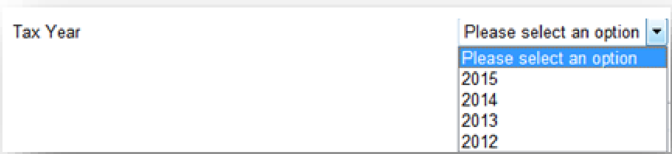
- The user may perform a request for correction (RFC) on previously submitted and declared data.
- To RFC, proceed as follows:
  - Select the **Request Tax Transactions** tab under the **Third Party Data** menu.



- The Request Tax Transactions page will be displayed.

Note that the Submitting Entity Name and Reference will be pre-populated.

- **Tax Year**
  - Select the applicable year from the drop-down list

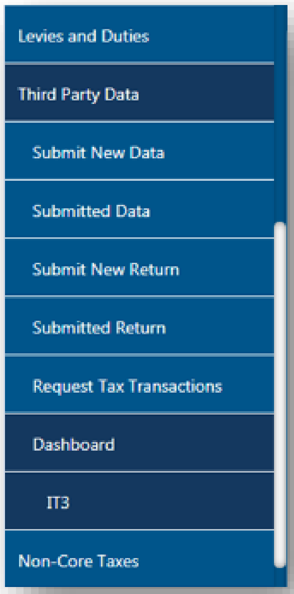


- **Certificate Type**
  - Select the applicable certificate type

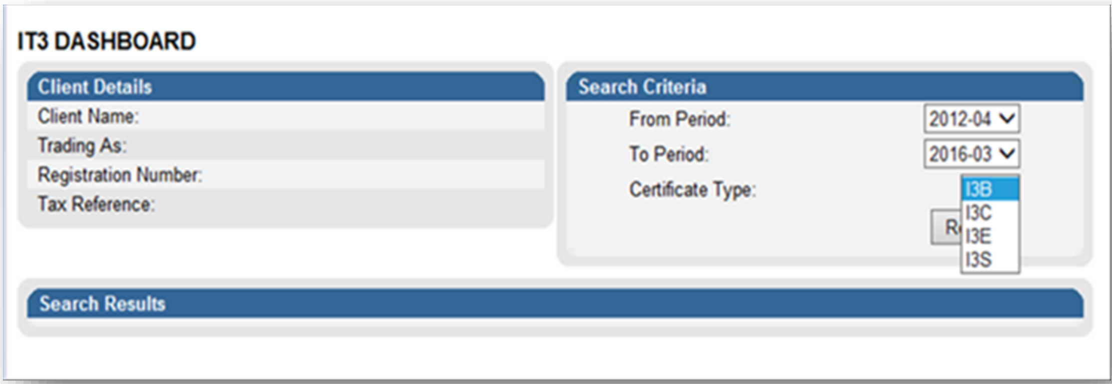
- Enter the Unique Reference Number and select **Continue**.
- This will take the user to the appropriate certificate where the user will be able to open and amend the certificate and re-submit it by clicking on 'File' once updated.

10 DASHBOARD

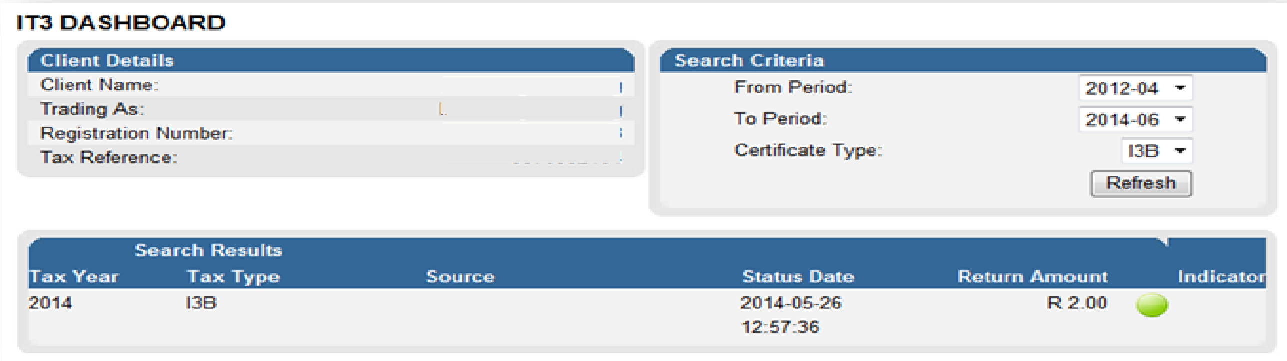
- The dashboard function allows the user to view a summary of all IT3 submissions made on eFiling, for the selected financial year, and by client detail name.
- To view the dashboard, proceed as follows:



- If you select IT3 from the Dashboard menu under the Third Party Data tab, the IT3 Dashboard page will be displayed.



- Ensure that the search criteria are correct. Click on the "**Refresh**" button to continue.
- In the below example, the only certificate indicated is the I3B. Note that depending on what the certificate type selection is, the results will be displayed.



- For more information on the third party data process, visit the SARS website on www.sars.gov.za.

11 CROSS REFERENCES

DOCUMENT TITLE	APPLICABILITY
Guide for Submission of Third Party Data using the Connect Direct Channel - External Guide	All
Guide for Submission of Third Party Data Using the HTTPS Channel - External Guide	All

DISCLAIMER

The information contained in this guide is intended as guidance only and is not considered to be a legal reference, nor is it a binding ruling. The information does not take the place of legislation and readers who are in doubt regarding any aspect of the information displayed in the guide should refer to the relevant legislation, or seek a formal opinion from a suitably qualified individual.

For more information about the contents of this publication you may:

- Visit the SARS website at www.sars.gov.za
- Visit your nearest SARS branch
- Contact your registered tax practitioner
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 7277
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).