BUSINESS REQUIREMENTS SPECIFICATION:

IT3s Data Submission

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1. DOCUMENT MANAGEMENT

1.1 Revision History

Revision History			
Date	**Version**	**Description**	**Author/s**
20/09/2013	1.0.0	Initial version. All changes from the 2012 BRS is highlighted in green	SARS

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1.2 References

1.2.1 Referenced Documents

Document	Version	Description	Author/s
Section 26 of the Tax Administration Act, 2011 (Act No. 28 of 2011)			

1.2.2 Acronyms and Definitions

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

Term	Description
Alpha (A)	Alphabet A until Z only (Upper and Lower Case)
Alphanumeric (AN)	Alphabet A until Z (Upper Case and Lower Case), AND Numbers 0 to 9 and a decimal point
CCYYMM	Century-Year-Month
CCYYMMDD	Century-Year-Month-Day
Conditional Fields	Fields that must be completed subject to defined conditions, e.g. mandatory if related fields have been completed
Delimited file	Pipe separated values will be used as the delimited file type
e.g.	exempli gratia (or for example)
Free Text (FT)	Free text includes the following: ○ Alphabet A until Z ○ Upper and Lower Case Characters ○ Number 0 to 9 ○ Dash (-) ○ Space ( ) ○ Inverted Commas (“”) ○ Back slash(\) ○ Forward slash (/) ○ Question Mark (?) ○ At sign (@) ○ Ampersand (&) ○ Dollar sign ($) ○ Exclamation Mark (!) ○ Hash (#) ○ Plus (+) ○ Equals (=) ○ Semi colon (;) ○ Colon (☺ ○ Comma (,) ○ Apostrophe (‘) ○ Left and Right Brackets (( )) ○ Full Stop (.) ○ Characters such as ê, ë. All special characters are allowed, however for XML development purposes the

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

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2. INTRODUCTION

Since 2007, 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 via Secure Web link.

To align the Third Party Data submissions with this new strategy, the submission channels were changed from the File Transfer Protocol technology and compact disk to the Direct Data Flow Channel for the submission of the third party data for the 2012 tax year.

A further step is to align the principles of the various Third Party Data products (i.e. IT3b, IT3c, Medical and Insurance Contributions, Dividends Tax, etc). The purpose of this document is to address these discrepancies for the IT3b, IT3c and IT3e data sets and ensure a more uniform reporting across the different products.

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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 file to SARS.

This file can be submitted using the Direct Data Flow channel. Direct Data Flow channel will be the only channel available in the first phase. 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.

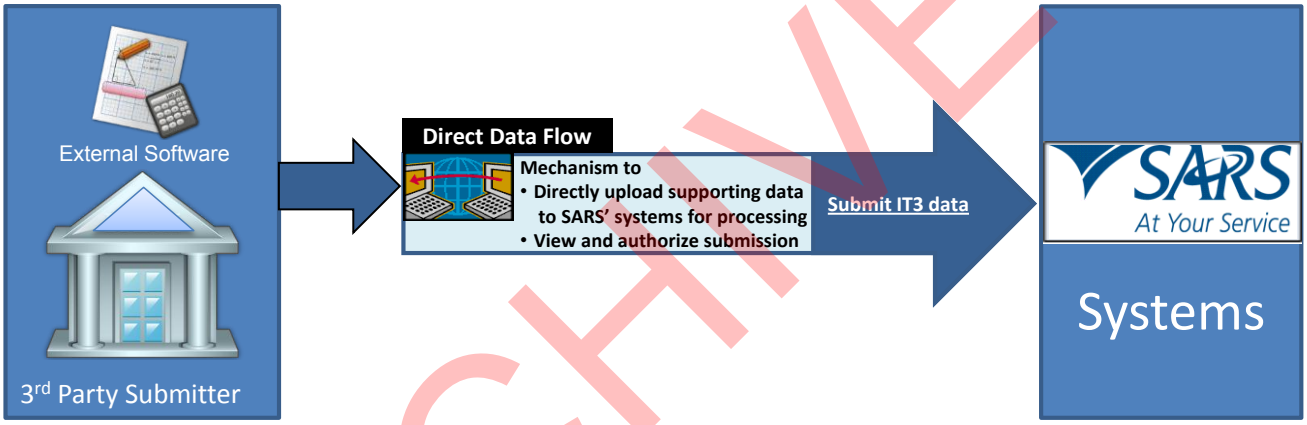

Figure 1: Conceptual design

STEP 1: Compiled data may be submitted to SARS via Direct Data Flow channel to SARS via Connect:Direct™ technology or Hypertext Transfer Protocol ServiceI. 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 available on eFiling.

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4. OBLIGATION TO SUBMIT THIRD PARTY DATA

4.1 Persons required to submit third party data

The following persons are required, in terms of section 26 of the Tax Administration Act, 2011, to submit third party data:

- 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.

4.2 Information required to be submitted

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

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4.2.1 IT3(b)

- Interest due to or accrued to the taxpayer;
  - 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.

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

4.2.3 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.

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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(e)] and for one fiscal year.

c. Each of the files are structured as follows:
   - Submission file header
   - Submitting entity data
   - Account holder demographic data
   - Account holder partner data
   - Account holder financial data
   - 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.

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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.

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.

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 VAR or fixed;
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;

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5. Data validations: validates whether the field complies to format rules or belongs to a pre-defined set of values; and
6. Logic validations: applies a logic validation on the value of the field.

Note: When records are being validated by SARS systems, the validations will be done in the sequence as described above. Once a field has failed any one of these validations no further validations will be done on that field. For example, if a field passes the required and data type validations (numbers 1 and 2 above) and then fails on length type (number 3), the length, data and logic validations will not be performed and the error on the length type will be recorded in the response file.

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

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

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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.

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.

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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 data requested by SARS. 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	3rd 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	3rd 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	3rd 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.
- 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.

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
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	• 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	• Must = GH, where GH = General Header	
3	Message Create Date	Date and time that the message was created	M		FT	FIX	19:19	• Format must be: CCYY-MM-DDThh:mm:ss • 24h time format must be used	• Must be less than or equal to today's date
4	File Layout Version	The version of the delimited file layout that is being submitted. Sequential number, which increments with one every time that the file layout version changes once files are being submitted to the production environment. This number is provided by SARS.	M		N	VAR	1:4	• Must = 2 • Value must not contain a decimal point Note – SARS will only support the version(s) specified above	• Must be greater than or equal to 1 and less than or equal to 9999

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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	• Value must not contain a decimal point • Although this field is designed using the definition of AN (as specified in section 1.2.2 of this document), SARS will also accept dashes "-" (this is to cater for entities that have chosen to make use of a GUID). Please note this is the only exception to the AN definition that will be permitted and only on this field.	• Must be unique per submission and across submissions per submitting entity
6	SARS Request Reference	In the scenario where SARS sends a request file to the entity requesting data, SARS provides this reference number to use in the file to be submitted to SARS. SARS also uses this reference number when responding to the taxpayer on files submitted to SARS	O	a) If Data Type Being Supplied = I3B, then this field must be left blank	AN	VAR	a) 0:0– If this field is left blank b) b) 1:64– If this field is completed		

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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. **Note** – If SARS receives a value = T in the production environment or a value = L in the test environment, then the file will be validated, a response file will be returned, but the data will not be processed to the database. ~~then the file will be rejected in its entirety.~~	M		A	FIX	1:1	• Must = T or L, where T = Test and L = Live	

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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	• Must = I3B, where I3B = IT3(b) supporting data	
9	Channel Identifier	Identifies the channel from which the file was submitted, e.g. Connect Direct The channel, from which the file was submitted to SARS, must generate this identifier.	M		AN	VAR	1:10	• Must = CD or HTTPS, where CD = Connect Direct, HTTPS = Hypertext Transfer Protocol	

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
10	Source Identifier	This identifies the file submitter and contains the security token. This value will be supplied by SARS if the C:D or HTTPS channels are used. Note – For testing purposes please refer to the SARS website where a value will be supplied that can be used in the interim. This value will only be applicable for test purposes and will not be accepted in the production environment.	M		FT	FIX	144:144		• Validate that this value = the value supplied by SARS
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	• 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	• Must not be equal to a Group ID used in a previously successfully submitted group file submission per submitting entity

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
12	Group Total	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. 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.	M		N	VAR	1:4	• Value must not contain a decimal point	• Must be greater than or equal to 1 and less than or equal to 9999
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	• Value must not contain a decimal point	• Must be equal to or greater than 1 • Must be less than or equal to the Group Total • Must be submitted in sequence

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
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 person to be contacted with technical queries related to this file	M		FT	VAR	1:90		
17	Contact Person Surname	The surname of the person to be contacted with technical queries related to this file	M		FT	VAR	1:53		
18	Business Telephone Number 1	The primary contact telephone number for contact person	C	a) At least one of Business Telephone Number 1 or the Cell Phone Number field must be completed	AN	VAR	• 0:0 - No condition met • 9:15 – Condition met	• Only numeric values are allowed • No spaces are allowed • + is not allowed • Value must not contain a decimal point	
19	Business Telephone Number 2	A secondary contact telephone number for contact person	O		AN	VAR	• 0:0 – if this field is blank • 9:15 – if this field is completed	• Only numeric values are allowed • No spaces are allowed • + is not allowed • Value must not contain a decimal point	

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
20	Cell Phone Number	The cell phone number of the contact person	C	a) At least one of Business Telephone Number 1 or the Cell Phone Number field must be completed	AN	VAR	• 0:0 - No condition met • 9:15 – Condition met	• Only numeric values are allowed • No spaces are allowed • + is not allowed • Value must not contain a decimal point	
21	Contact Email	The email address for the contact person	M		FT	VAR	5:80	• Must contain one @ sign • Must contain a domain which must be indicated with a dot (.)	
SUBMITTING ENTITY DATA									
22	Section Identifier	To identify the start of the section as well as identifying the type of section	M		A	FIX	1:1	• Must = H, where H = Header	
23	Header Type	To indicate the type of header in order to differentiate between various types.	M		A	VAR	1:3	• Must = SE, where SE = Submitting Entity	
24	Submission Tax Year	Tax year to which the certificate applies in respect of the submission period	M		N	FIX	4:4	• Format CCYY	• Must be greater than or equal to 2013
25	Period Start Date	The starting date for the period that is reported by this IT3 extract	M		FT	FIX	10:10	• Format CCYY-MM-DD	• Date must fall within the Submission Tax Year
26	Period End Date	The ending date for the period that is reported by this IT3 extract	M		FT	FIX	10:10	• Format CCYY-MM-DD	• Date must fall within the Submission Tax Year

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
135	Nature of Person	The type/ category of the submitting entity.	M		FT	VAR	9:33	• 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		
136	Trading name	The name the submitting entity is trading under.	M		FT	VAR	1:120		
137	Registration number	The registration number of the submitting entity	C	If the value of Nature of person (field135) = PUBLIC_CO or PRIVATE_CO or INTERVIVOS_TRUST or RETIREMENT_FUND or CLOSE_CORPORATION or FOREIGN COMPANYE, then Registration number (field 137) is mandatory. For any other Nature of person (field135), the field can be left blank.	FT	VAR	• 0:0 – No condition met • 1:15 – Condition met	• If the value of Nature of person (field135) = PUBLIC_CO or PRIVATE_CO, then the following validation must be applied: Refer to Appendix K for the applicable validation that must be applied.	
28	~~"3rd Party Data Submitter" Income~~ Tax Reference Number	~~"3rd Party Data Submitter" Income~~ Tax Reference Number as registered at SARS	M		N	FIX	10:10	• Refer to Appendix I - Modulus 10 Validation	• Tax reference number can only start with 0, 1, 2, 3, 7 or 9

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
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	• 0:0 – Not completed • 1:100 – Completed		
140	Postal address line 3	The third line of the submitting entity's postal address.	O		FT	VAR	• 0:0 – Not completed • 1:100 – Completed		
141	Postal address line 4	The fourth line of the submitting entity's postal address.	O		FT	VAR	• 0:0 – Not completed • 1:100 – Completed		
142	Postal code	The postal code of the submitting entity's postal address.	M		AN	VAR	1:10	• Although this field is designed using the definition of AN (as specified in section 1.2.2 of this document), SARS will also accept spaces " " (this is to cater for foreign postal codes). Please note this is the only exception to the AN definition that will be permitted and only on this field	
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	• Must = B, where B = Body	

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
31	Record Type	Type of transaction	M		AN	VAR	1:6	• Must = AHDD, where AHDD= Account Holder Demographic Data	
32	Record Status	Indicates the status of the record, whether it is a new record, an adjusted record or a record that must be deleted	M		A	VAR	1:1	• Record status can only be one of: • N = New Record; • C = Correction • D = Delete record **Note:** The statuses must be used as follows: • N – Indicate a new record that has not been submitted before; • C – Indicate that a previously submitted record is amended; • D – Indicate that a previously submitted record must be deleted.	
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		• If the record status (field 32) = C or D, then this number must contain the number that was originally submitted • Must be unique within the section across all files

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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	• An incrementing number per record beginning at 1 for each file	• Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B
35	I3B Unique Number	IT3(b) unique account holder number	M		FT	VAR	1:36		• Must be unique within this section across all files

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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	M		A	FIX	1:1	• Must = Y, N or E, where Y = FICA successful, N = Not FICA'd and E = FICA exempt	
37	Account Holder Surname/ Registered Name	Personal particulars – Surname of the individual or Registered name of the organisation **Note:** If the Account Holder FICA status (field 36) is N or E, then Account Holder Surname/ Registered Name may be captured as "UNKNOWN"	M		FT	VAR	1:120		
38	Account Holder Initials	Personal particulars – Initials applicable only to individuals	CW	• 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	• 0:0 - No condition met • 1:30 – Condition met		

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
39	Account Holder First Two Names	Personal particulars – The first two name applicable only to individuals	C	• 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	• 0:0 - No condition met • 1:90 – Condition met	• Names must be separated by a single space	
143	Account Holder Trading name	The name the account holder is trading under.	O		FT	VAR	1:120		
40	Account Holder ~~Identity number~~ Identification Type	This field defines the type of identification that will be provided in the identification number field	M	• ~~If Account Holder~~ • ~~FICA Status = Y, at least one of the Account Holder Identity number, Account Holder Passport Number or Account Holder Date of Birth fields must be completed for Individuals, not required for all other NoPs~~	AN	FIX	• 3:3	• Refer to Appendix G for code table	• Modulus test for identity number. Refer to section 7.11 for the applicable modulus check

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
41	Account Holder ~~Passport Number~~ Identification Number	~~Passport number or other number (non-bar-coded RSA ID numbers) of the account holder.~~ Uniquely identifies the account holder	MW	• ~~If Account Holder~~ • ~~FICA Status = Y, at least one of the Account Holder Identity number, Account Holder Passport Number or Account Holder Date of Birth fields must be completed for Individuals, not required for all other NoPs~~ • If Account Holder FICA Status = N or E, this field is optional	FT	VAR	1:30	• Identification number should not contain any special characters • If Identification type (field 40) = 001, then apply refer to Appendix J for the ID validation that must be applied • If Identification type (field 40) = 004, then refer to Appendix K for the applicable validation that must be applied	***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.
42	Account Holder Passport Country of Issue	Indicates the country that issued the passport	C	• Mandatory if Passport Number has been completed • If identification type (field 40) = 003, then Account Holder Passport Country of Issue is mandatory	AN	FIX	2:2	• Refer to Appendix F – • ~~If this value = ZAF then Account Holder Identity number must be completed~~	

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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	• If Identification type (field 40) = 004 or 007 then this field is mandatory, else the field can be left blank	N	FIX	• 0:0 – if this field is blank • 10:10 – if this field is completed	• Modulus 10 check for IT reference number. • Refer to Appendix I for the modulus 10 check • The first character can only be 0, 1, 2, 3, or 9	• ***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.
~~44~~	~~Account Holder Other Registration Number~~	~~Entity registration number with a recognised institution or body in SA e.g. CC number~~	~~O~~	~~a) If Account Holder Nature of person = 1 (individual), this field must be blank~~ ~~b) If Account Holder Nature of person = (2 or 3), this field must be populated~~ ~~c) If Account Holder Nature of person = (4-15), this field must be blank~~	~~AN~~	~~VAR~~	~~0:30~~	~~a) Invalid if it consist of alpha only or special characters only~~ ~~b) If Account Holder Nature of person = 2, this field must have the following format CCYY/NNNNNN/NN~~	~~a) If Account Holder Nature of person = 2, the CCYY must be validated to be from 1800 and up but smaller than 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.~~

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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	CW	• If identification type (field 40) = 001 or 003, then Account Holder Date of Birth is mandatory ~~• If Account Holder FICA Status = Y, at least one of the Account Holder Identity number, Account Holder Passport Number or Account Holder Date of Birth fields must be completed for Individuals, not required for all other NoPs~~ • If Account Holder FICA Status = N or E, this field is optional	FT	FIX	• 0:0 – no condition met • 10:10 – condition met	• Format CCYY-MM-DD • Date must not be greater than the current date	
46	Account Holder South African residence indicator	South African residence indicator	CW	• If Account Holder FICA Status = Y or E, then the field is mandatory for Individuals, not required for all other NoPs • If Account Holder FICA status = N this field is optional	A	FIX	• 0:0 – no condition met • 1:1 – condition met	• Must = “Y” or “N”, where “Y” is for Account Holders residing in South Africa and “N” is for Account Holders who are not residence of SA	

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
47	Account Holder Nature of person ~~code~~	Nature of person code	M		FT	VAR	9:33	• Refer to Appendix A for code table • ~~01 – Individual~~ • ~~02 – Company/CC~~ • ~~03 – Trust~~ • ~~04 – Public/Local authority & Municipality~~ • ~~05 – Club~~ • ~~06 – Partnership~~ • ~~07 – Association not for gain~~ • ~~08 – Welfare Organisation~~ • ~~09 – Corporate: Estate/Liquidation~~ • ~~10 – Stockvel~~ • ~~11 – Society~~ • ~~12 – Individual Estates (including late Estates)~~ • ~~13 – Foreign Individual~~ • ~~14 – Foreign Company~~ • ~~15 – Other~~	
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	• Must = "Y" or "N", where "Y" is for client with partner(s) and "N" is for Account Holders who have no partner(s)	

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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	0:5		
50	Account Holder Address Details - Physical: Complex	Indicates the complex name of the Account Holder Physical address.	O		FT	VAR	0:25		
51	Account Holder Address Details - Physical: Street Number	Indicates the street number of the Account Holder Physical address.	O		AN	VAR	0:5		
52	Account Holder Address Details - Physical: Street/Name of Farm	Indicates the street / name of farm of the Account Holder Physical address.	C	• If Account Holder FICA Status = Y ○ At least one, Physical address or Postal address must be completed ○ If Account Holder Postal Address Line 1 is not completed this field is mandatory • If Account Holder FICA status = N or E this field is optional	FT	VAR	• 0:0 – no condition met • 1:25 – condition met		

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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	• If Account Holder Address Details - Physical: Street/Name of Farm is completed this field is conditional – at least one the Suburb/ District field or the City/Town fields must be completed	FT	VAR	• 0:0 – no condition met • 1:34 – condition met		
54	Account Holder Address Details - Physical: City/Town	Indicates the city / town of Account Holder Physical address	C	• If Account Holder Address Details - Physical: Street/Name of Farm is completed this field is conditional – at least one the Suburb/ District field or the City/Town fields must be completed	FT	VAR	• 0:0 – no condition met • 1:23 – condition met		

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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	CW	• If Account Holder Address Details - Physical: Street/Name of Farm is completed, this field is mandatory	AN	VAR	• 0:0 – no condition met • 1:10 – condition met	• Although this field is designed using the definition of AN (as specified in section 1.2.2 of this document), SARS will also accept spaces " " (this is to cater for foreign postal codes). Please note this is the only exception to the AN definition that will be permitted and only on this field	• In case there is no postal code for the residential address, use the nearest postal code
56	Postal Address same as Physical Address indicator	Indicates if the Account Holder Postal Address is the same as the physical address	O		A	FIX	0:1	• Must = "Y" or "N", where Y = Yes and N = No	

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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	• If Account Holder FICA Status = Y ○ At least one Physical address or Postal address field must be completed ○ If Account Holder Address Details - Physical: Street/Name of Farm is not completed this field is mandatory • If Account Holder FICA status = N or E this field is optional	FT	VAR	• 0:0 – no condition met • 1:35 – condition met		
58	Account Holder Postal Address Line 2	Line 2 of the Postal address of Account Holder	O		FT	VAR	0:35		
59	Account Holder Postal Address Line 3	Line 3 of the Postal address of Account Holder	O		FT	VAR	0:35		
60	Account Holder Postal Address Line 4	Line 4 of the Postal address of Account Holder	O		FT	VAR	0:35		

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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	CW	• If Account Holder Postal Address Line 1is completed this field is mandatory	AN	VAR	• 0:0 – no condition met • 1:10 – condition met	• Although this field is designed using the definition of AN (as specified in section 1.2.2 of this document), SARS will also accept spaces " " (this is to cater for foreign postal codes). Please note this is the only exception to the AN definition that will be permitted and only on this field	
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	• Must = B, where B = Body	
63	Record Type	Type of transaction	M		AN	VAR	1:6	• Must = PNR, where PNR = Partner	
64	Record Status	~~The taxpayer's system must indicate whether a record is active, i.e. valid for the submission or must be cancelled from the submission~~ 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	• Record status can only be one of: N = New Record; C = Correction D = Delete record **Note:** The statuses must be used as follows: • N – Indicate a new record that has not been submitted before; • C – Indicate that a previously submitted record is amended; • D – Indicate that a previously submitted record must be deleted.	

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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		• If the record status (field 64) = C or D, then this number must contain the number that was originally submitted • Must be unique within the section across all files

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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	• An incrementing number per record beginning at 1 for each file	• Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B
67	I3B Unique Number	IT3(b) unique account holder number	M		FT	VAR	1:36		• Must be equal to an I3B Unique Number where Record Type = AHDD

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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	9:33	• Refer to Appendix A for code table • ~~The valid tax category code table is provided below:~~ • ~~–~~ • ~~01 – Individual~~ • ~~02 – Company/CC~~ • ~~03 – Trust~~ • ~~04 – Public/Local authority & Municipality~~ • ~~05 – Club~~ • ~~06 – Partnership~~ • ~~07 – Association not for gain~~ • ~~08 – Welfare Organisation~~ • ~~09 – Corporate: Estate/Liquidation~~ • ~~10 – Stockvel~~ • ~~11 – Society~~ • ~~12 – Individual Estates (including late Estates)~~ • ~~13 – Foreign Individual~~ • ~~14 – Foreign Company~~ • ~~15 – Other~~	
69	Partner Surname/ Registered Name	Personal particulars – Surname of the individual or Registered name of the organisation	M		FT	VAR	a) 1:120		

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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	• If Partner Nature of Person (field 68) is INDIVIDUAL, or FOREIGN_INDIVIDUAL then Partner Initials are mandatory ~~• If Partner Category = "01", this field is mandatory~~	FT	VAR	• 0:0 - No condition met • 1:30 – Condition met		
71	Partner First two names	Personal particulars – The first two name applicable only to individuals	C	• If Partner Nature of Person (field 68) is INDIVIDUAL or FOREIGN INDIVIDUAL, then Partner First Two Names are mandatory ~~• If Partner Category = "01", this field is mandatory~~	FT	VAR	• 0:0 - No condition met • 1:90 – Condition met	• Names must be separated by a single space	
144	Partner Trading name	The name the partner is trading under.	O		FT	VAR	1:120		

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
72	Partner Identification Type ~~Identity number~~	This field defines the type of identification that will be provided in the identification number field ~~Personal particulars - Identify number of the individual taxpayer~~	M	~~a) If Partner Category = "01", at least one of the Partner Identity number or Partner Passport Number must be completed~~	AN	FIX	3:3 ~~a) 0:0 – No condition met~~ b) ~~13:13 – Condition met~~	• Refer to Appendix G for code table	~~a) Modulus test for identity number. Refer to section 7.3 Identification Number for the applicable modulus check~~
73	Partner Identification Number ~~Passport Number~~	Uniquely identifies the Partner ~~Partner Passport number or other number (non-bar-coded RSA ID numbers) of the account holder.~~	MW	~~a) If Partner Category = "01", at least one of the Partner Identity number or Partner Passport Number must be completed~~	FT	VAR	• 1:30 • 0:0 - No condition met • 6:20 – Condition met	~~• No spaces are allowed~~ • Identification number should not contain any special characters • If Identification type (field 72) = 001, then refer to Appendix J for the ID validation that must be applied • If Identification type (field 72) = 004, then perform refer to Appendix K for the applicable validation that must be applied	• ***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.
74	Partner Passport Country of Issue	Indicates the country that issued the passport	C	~~• Mandatory if Partner Passport Number has been completed~~ • If Partner Identification type (field 72) = 003, the Partner Passport Country of Issue is mandatory	AN	FIX	• 2:2 • 0:0 – no condition met • 3:3 – condition met	• Refer to Appendix F for the Country Codes ~~• If this value = ZAF then Account Holder Identity number must be completed~~	

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
75	Partner Income tax reference number	SARS assigned Income tax reference number - Personal particulars	CW	• If identification type (field72) = 004 or 007 then this field is mandatory, else the field can be left blank	N	FIX	• 0:0 – if this field is blank • 10:10 – if this field is completed	• Modulus 10 check for IT reference number. Refer to section 7.10 Appendix I - Modulus 10 Validation • for the modulus check • The first character can only be 0, 1, 2, 3, or 9	~~a) Modulus 10 check for IT reference number. Refer to section 7.10 Appendix I Modulus 10 Validation~~ ~~b) for the modulus check~~ ~~c) The first character can only be 0, 1, 2, 3, or 9~~ ***Note*** – It is understood that the data for this field might not be available for phase1 of implementation and therefore the field can be left blank.
~~76~~	~~Partner Other Registration Number~~	~~Entity registration number with a recognised institution or body in SA e.g. CC number~~	~~O~~	~~a) If Account Holder Nature of person = 1 (individual), this field must be blank~~ ~~b) If Account Holder Nature of person = (2 or 3), this field must be populated~~	~~AN~~	~~VAR~~	~~0:30~~	~~a) Invalid if it consist of alpha only or special characters only~~ ~~b) If Account Holder Nature of person = 2, this field must have the following format CCYY/NNNNNN/NN~~	~~a) If Account Holder Nature of person = 2, the CCYY must be validated to be from 1800 and up but smaller than 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~~

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
77	Partner South African residence indicator	South African residence indicator	CW	~~a) Field is mandatory for Individuals, not required for all other NoPs~~ • If Partner Nature of Persons is INDIVIDUAL, FOREIGN INDIVIDUAL or INDIVIDUAL_ESTATE, then Partner South African residence indicator is mandatory	A	FIX	• 1:1	• Must = "Y" or "N", where "Y" is for Partner residing in South Africa and "N" is for Partner who is not a residence of SA	
78	Partner Address Details - Physical: Unit number	Indicates unit number of the Partner Physical address.	O		AN	VAR	0:5		
79	Partner Address Details - Physical: Complex	Indicates the complex name of the Partner Physical address.	O		FT	VAR	0:25		
80	Partner Address Details - Physical: Street Number	Indicates the street number of the Partner Physical address.	O		AN	VAR	0:5		

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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 or E • At least one, Partner Physical address or Partner Postal address must be completed • If Partner Partner Postal Address Line 1 is not completed this field is mandatory If Account Holder FICA status = N this field is optional	FT	VAR	• 0:0 – no condition met • 1:25 – condition met		
82	Partner Address Details - Physical: Suburb/ District	Indicates the suburb / district of Partner Physical address	C	• If Partner Address Details - Physical: Street/Name of Farm is completed this field is conditional – at least one the Suburb/ District field or the City/Town fields must be completed	FT	VAR	• 0:0 – no condition met • 1:34 – condition met		

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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	• If Partner Address Details - Physical: Street/Name of Farm is completed this field is conditional – at least one the Suburb/ District field or the City/Town fields must be completed	FT	VAR	• 0:0 – no condition met • 1:23 – condition met		
84	Partner Address Details - Physical: Postal Code	Indicates the postal code of the Partner Physical address	CW	• If Partner Address Details - Physical: Street/Name of Farm is completed, this field is mandatory	AN	VAR	• 0:0 – no condition met • 1:10 – condition met	• Although this field is designed using the definition of AN (as specified in section 1.2.2 of this document), SARS will also accept spaces " " (this is to cater for foreign postal codes). Please note this is the only exception to the AN definition that will be permitted and only on this field	• In case there is no postal code for the residential address, use the nearest postal code
85	Partner Postal Address same as Physical Address indicator	Indicates if the Partner Postal Address is the same as the physical address	O		A	FIX	0:1	• Must = "Y" or "N", where Y = Yes and N = No	

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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	If Account Holder FICA Status = Y or E • At least one Partner Physical address or Partner Postal address field must be completed • If Partner Address Details - Physical: Street/ Name of Farm is not completed this field is mandatory If Account Holder FICA status = N this field is optional	FT	VAR	• 0:0 – condition met no • 1:35 – condition met		
87	Partner Postal Address Line 2	Line 2 of the Postal address of Partner	O		FT	VAR	0:35		
88	Partner Postal Address Line 3	Line 3 of the Postal address of Partner	O		FT	VAR	0:35		
89	Partner Postal Address Line 4	Line 4 of the Postal address of Partner	O		FT	VAR	0:35		

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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	CW	• If Partner Postal Address Line 1 is completed this field is mandatory	AN	VAR	• 0:0 – no condition met • 1:10 – condition met •	• Although this field is designed using the definition of AN (as specified in section 1.2.2 of this document), SARS will also accept spaces " " (this is to cater for foreign postal codes). Please note this is the only exception to the AN definition that will be permitted and only on this field	
ACCOUNT HOLDER FINANCIAL DATA									
91	Section Identifier	To identify the start of the section as well as identifying the type of section	M		A	FIX	1:1	• Must = B, where B = Body	
92	Record Type	Type of transaction	M		AN	VAR	1:6	• Must = AHFD, where AHFD = Account Holder Financial Data	

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
93	Record Status	~~The taxpayer's system must indicate whether a record is active, i.e. valid for the submission or must be cancelled from the submission~~ 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	• Record status can only be one of: N = New Record; C = Correction D = Delete record **Note:** The statuses must be used as follows: • N – Indicate a new record that has not been submitted before; • C – Indicate that a previously submitted record is amended; • D – Indicate that a previously submitted record must be deleted.	
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		• If the record status (field 93) = C or D, then this number must contain the number that was originally submitted • Must be unique within the section across all files

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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	• An incrementing number per record beginning at 1 for each file • Value must not contain a decimal point	• Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B
96	I3B Unique Number	IT3(b) unique account holder number	M		FT	VAR	1:36		• Must be equal to an I3B Unique Number where Record Type = AHDD

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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	• If Total Income Accrued (field 125) > 0, then Nature of Income Source Code is Mandatory	N	FIX	4:4	• Refer to Appendix B for the Income Source Code table	
98	Account Number	~~Investment~~ Transaction account number ~~a) This field must be specified as part of an IT3(b) issued in respect of investment income~~ b) ~~This field may contain an account number or a bearer instrument identification number~~	O		AN	VAR	0:40		
99	Account Type	~~Investment~~ Account type	O		N	VAR	• 0:0 – if this field is blank • 1:2 – if this field is completed	• Refer to Appendix E for valid Account Types	

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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	• Mandatory if the Account Start-Date is before the end of that month. E.g. if the Start-Date is on the 31st of the month then that field for that month is mandatory • Mandatory if the period start date is within this month • Mandatory if the period end date is within this range	N	VAR	• 0:0 - No condition met • 4:18 – Condition met	• If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal • Must be greater than or equal to 0.00 and smaller than or equal to 999999999999999.99 • Must always have 2 values after the point to denote cent	

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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	• Mandatory if the Account Start-Date is before the end of that month. E.g. if the Start-Date is on the 31st of the month then that field for that month is mandatory • Mandatory if the period start date is within this month • Mandatory if the period end date is within this range	N	VAR	• 0:0 - No condition met • 4:18 - Condition met	• If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal • Must be greater than or equal to 0.00 and smaller than or equal to 999999999999999.99 • Must always have 2 values after the point to denote cent	

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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	• Mandatory if the Account Start-Date is before the end of that month. E.g. if the Start-Date is on the 31st of the month then that field for that month is mandatory • Mandatory if the period start date is within this month • Mandatory if the period end date is within this range	N	VAR	• 0:0 - No condition met • 4:18 – Condition met	• If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal • Must be greater than or equal to 0.00 and smaller than or equal to 999999999999999.99 • Must always have 2 values after the point to denote cent	

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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	• Mandatory if the Account Start-Date is before the end of that month. E.g. if the Start-Date is on the 31st of the month then that field for that month is mandatory • Mandatory if the period start date is within this month • Mandatory if the period end date is within this range	N	VAR	• 0:0 - No condition met • 4:18 – Condition met	• If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal • Must be greater than or equal to 0.00 and smaller than or equal to 999999999999999.99 • Must always have 2 values after the point to denote cent	

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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	• Mandatory if the Account Start-Date is before the end of that month. E.g. if the Start-Date is on the 31st of the month then that field for that month is mandatory • Mandatory if the period start date is within this month • Mandatory if the period end date is within this range	N	VAR	• 0:0 - No condition met • 4:18 – Condition met	• If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal • Must be greater than or equal to 0.00 and smaller than or equal to 999999999999999.99 • Must always have 2 values after the point to denote cent	

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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	• Mandatory if the Account Start-Date is before the end of that month. E.g. if the Start-Date is on the 31st of the month then that field for that month is mandatory • Mandatory if the period start date is within this month • Mandatory if the period end date is within this range	N	VAR	• 0:0 - No condition met • 4:18 – Condition met	• If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal • Must be greater than or equal to 0.00 and smaller than or equal to 999999999999999.99 • Must always have 2 values after the point to denote cent	

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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	• Mandatory if the Account Start-Date is before the end of that month. E.g. if the Start-Date is on the 31st of the month then that field for that month is mandatory • Mandatory if the period start date is within this month • Mandatory if the period end date is within this range	N	VAR	• 0:0 - No condition met • 4:18 – Condition met	• If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal • Must be greater than or equal to 0.00 and smaller than or equal to 999999999999999.99 • Must always have 2 values after the point to denote cent	

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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	• Mandatory if the Account Start-Date is before the end of that month. E.g. if the Start-Date is on the 31st of the month then that field for that month is mandatory • Mandatory if the period start date is within this month • Mandatory if the period end date is within this range	N	VAR	• 0:0 - No condition met • 4:18 – Condition met	• If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal • Must be greater than or equal to 0.00 and smaller than or equal to 999999999999999.99 • Must always have 2 values after the point to denote cent	

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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	• Mandatory if the Account Start-Date is before the end of that month. E.g. if the Start-Date is on the 31st of the month then that field for that month is mandatory • Mandatory if the period start date is within this month • Mandatory if the period end date is within this range	N	VAR	• 0:0 - No condition met • 4:18 – Condition met	• If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal • Must be greater than or equal to 0.00 and smaller than or equal to 999999999999999.99 • Must always have 2 values after the point to denote cent	

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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	• Mandatory if the Account Start-Date is before the end of that month. E.g. if the Start-Date is on the 31st of the month then that field for that month is mandatory • Mandatory if the period start date is within this month • Mandatory if the period end date is within this range	N	VAR	• 0:0 - No condition met • 4:18 – Condition met	• If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal • Must be greater than or equal to 0.00 and smaller than or equal to 999999999999999.99 • Must always have 2 values after the point to denote cent	

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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	• Mandatory if the Account Start-Date is before the end of that month. E.g. if the Start-Date is on the 31st of the month then that field for that month is mandatory • Mandatory if the period start date is within this month • Mandatory if the period end date is within this range •	N	VAR	• 0:0 - No condition met • 4:18 – Condition met	• If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal • Must be greater than or equal to 0.00 and smaller than or equal to 999999999999999.99 • Must always have 2 values after the point to denote cent	

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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	• Mandatory if the Account Start-Date is before the end of that month. E.g. if the Start-Date is on the 31st of the month then that field for that month is mandatory • Mandatory if the period start date is within this month • Mandatory if the period end date is within this range	N	VAR	• 0:0 - No condition met • 4:18 – Condition met	• If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal • Must be greater than or equal to 0.00 and smaller than or equal to 999999999999999.99 • Must always have 2 values after the point to denote cent	
112	March Debits	Rand value of gross accounting debits / outflow from account during the month of March. (including cents)	C	• Mandatory if March Debits are completed	N	VAR	• 0:0 - No condition met • 4:18 – Condition met	• If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal • Must be greater than or equal to 0.00 and smaller than or equal to 999999999999999.99 • Must always have 2 values after the point to denote cent • No negative values allowed	

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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	• Mandatory if April Credits are completed	N	VAR	• 0:0 - No condition met • 4:18 – Condition met	• If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal • Must be greater than or equal to 0.00 and smaller than or equal to 999999999999999.99 • Must always have 2 values after the point to denote cent • No negative values allowed	
114	May Debits	Rand value of gross accounting debits / outflow from account during the month of May. (including cents)	C	• Mandatory if May Credits are completed	N	VAR	• 0:0 - No condition met • 4:18 – Condition met	• If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal • Must be greater than or equal to 0.00 and smaller than or equal to 999999999999999.99 • Must always have 2 values after the point to denote cent • No negative values allowed	
115	June Debits	Rand value of gross accounting debits / outflow from account during the month of June. (including cents)	C	• Mandatory if June Credits are completed	N	VAR	• 0:0 - No condition met • 4:18 – Condition met	• If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal • Must be greater than or equal to 0.00 and smaller than or equal to 999999999999999.99 • Must always have 2 values after the point to denote cent • No negative values allowed	

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
116	July Debits	Rand value of gross accounting debits / outflow from account during the month of July. (including cents)	C	• Mandatory if July Credits are completed	N	VAR	• 0:0 - No condition met • 4:18 – Condition met	• If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal • Must be greater than or equal to 0.00 and smaller than or equal to 999999999999999.99 • Must always have 2 values after the point to denote cent • No negative values allowed	
117	August Debits	Rand value of gross accounting debits / outflow from account during the month of August. (including cents)	C	• Mandatory if August Credits are completed	N	VAR	• 0:0 - No condition met • 4:18 – Condition met	• If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal • Must be greater than or equal to 0.00 and smaller than or equal to 999999999999999.99 • Must always have 2 values after the point to denote cent • No negative values allowed	
118	September Debits	Rand value of gross accounting debits / outflow from account during the month of September (including cents)	C	• Mandatory if September Credits are completed	N	VAR	• 0:0 - No condition met • 4:18 – Condition met	• If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal • Must be greater than or equal to 0.00 and smaller than or equal to 999999999999999.99 • Must always have 2 values after the point to denote cent • No negative values allowed	

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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	• Mandatory if October Credits are completed	N	VAR	• 0:0 - No condition met • 4:18 – Condition met	• If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal • Must be greater than or equal to 0.00 and smaller than or equal to 999999999999999.99 • Must always have 2 values after the point to denote cent • No negative values allowed	
120	November Debits	Rand value of gross accounting debits / outflow from account during the month of November. (including cents)	C	• Mandatory if November Credits are completed	N	VAR	• 0:0 - No condition met • 4:18 – Condition met	• If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal • Must be greater than or equal to 0.00 and smaller than or equal to 999999999999999.99 • Must always have 2 values after the point to denote cent • No negative values allowed	
121	December Debits	Rand value of gross accounting debits / outflow from account during the month of December. (including cents)	C	• Mandatory if December Credits are completed	N	VAR	• 0:0 - No condition met • 4:18 – Condition met	• If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal • Must be greater than or equal to 0.00 and smaller than or equal to 999999999999999.99 • Must always have 2 values after the point to denote cent • No negative values allowed	

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
122	January Debits	Rand value of gross accounting debits / outflow from account during the month of January. (including cents)	C	• Mandatory if January Credits are completed	N	VAR	• 0:0 - No condition met • 4:18 – Condition met	• If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal • Must be greater than or equal to 0.00 and smaller than or equal to 999999999999999.99 • Must always have 2 values after the point to denote cent • No negative values allowed	
123	February Debits	Rand value of gross accounting debits / outflow from account during the month of February. (including cents)	C	• Mandatory if February Credits are completed	N	VAR	• 0:0 - No condition met • 4:18 – Condition met	• If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal • Must be greater than or equal to 0.00 and smaller than or equal to 999999999999999.99 • Must always have 2 values after the point to denote cent • No negative values allowed	
124	Total Expense Incurred	Total (Annual or Interim (6 months)] expense paid by the account holder (including cents), as it relates to the Nature of Income – Source Code (field 97)	M		N	VAR	4:18	• If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal • Must be greater than or equal to 0.00 and smaller than or equal to 999999999999999.99 • Must always have 2 values after the point to denote cent	

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
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	• If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal • Must be greater than or equal to 0.00 and smaller than or equal to 999999999999999.99 • Must always have 2 values after the point to denote cent	
126	Opening Balance	Opening balance on the start date	C ~~M~~	• If any Monthly Debit (fields 112-123) or Monthly Credits (fields 100-111) is > 0, then Opening Balance is mandatory	N	VAR	• 0:0 – if condition is not met • 4:18 – if condition is met	• If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal • Must always have 2 values after the point to denote cent • Allow negative and positive values. For negative values, the – sign must display before the value	
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	• Format CCYY-MM-DD	• The date must be less than today's date
128	Closing Balance	Closing balance on the end date	C ~~M~~	• If any Monthly Debit (fields 112-123) or Monthly Credits (fields 100-111) is > 0, then Closing Balance is mandatory	N	VAR	• 0:0 – if condition is not met • 4:18 – if condition is met	• If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal • Must always have 2 values after the point to denote cent • Allow negative and positive values. For negative values, the – sign must display before the value	

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
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	• Format CCYY-MM-DD	• The date must be less than today's date
130	Foreign Tax Paid	Tax paid on foreign dividends or interest by the account holder	C ~~O~~	• In Nature of Income Source Code (field 97) = 4112 or 4113, then Foreign Tax Paid is Mandatory	N	VAR	• 0:0 – if condition not met • 4:18 – if condition is met	• If 1.00 or greater, no leading zeros allowed. If <1.00, there must be 1 zero before the decimal • Must be greater than or equal to 0.00 and smaller than or equal to 999999999999999.99 • Must always have 2 values after the point to denote cent	
FILE TRAILER									
131	Section Identifier	To identify the start of the section as well as identifying the type of section.	M		A	FIX	1:1	• Must = "T"	
132	Total Number of Records	This is the sum of all records contained in the body of the delimited file. This sum excludes the header and the trailer records	M		N	VAR	1:15	• Value must not contain a decimal point	• a) Must be greater than or equal to 1 and less than or equal to 999999999999999 • b) Must be equal to the total of all lines with a section identifier of B

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
133	File Hash Total	Calculation based on all the characters in the file. Must use MD5 calculation. ***Note*** – If you do not provide this field, the file will be accepted with warning, however SARS will not be able to confirm the integrity of the contents of the file submitted.	MW		AN	FIX	32:32		• a) Must use MD5 calculation • b) Use all sections, except those where the section identifier = T. • c) File hash total calculation must equal this field value • d) ***Note*** – If you do not provide this field, the file will be accepted with warning, however SARS will not be able to confirm the integrity of the contents of the file submitted.

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
134	Sum of all monetary fields	Sum of monetary fields contained in the file	M		N	VAR	4:33	• No leading zeros allowed • Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999999999999999999999.99 • Must always have 2 values after the point to denote cent • Allow negative and positive values. For negative values, the – sign must display before the value	• Must be greater than or equal to 0.01 and smaller than or equal to 99999999999999999999999999999999.99 • The value of this field must be equal to the sum of all values entered into the following fields: March Credits, April Credits, May Credits, June Credits, July Credits, August Credits, September Credits, October Credits, November Credits, December Credits, January Credits, February Credits, March Debits, April Debits, May Debits, June Debits, July Debits, August Debits, September Debits, October Debits, November Debits, December Debits, January Debits, February Debits, Total Expense Incurred, Total Income Accrued, Opening Balance, Closing Balance, Foreign Tax Paid

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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.

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
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	• 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	• Must = GH, where GH = General Header	
3	Message Create Date	Date and time that the message was created	M		FT	FIX	19:19	• Format must be: CCYY-MM-DDThh:mm:ss • 24h time format must be used	• Must be less than or equal to today's date
4	File Layout Version	The version of the delimited file layout that is being submitted. Sequential number, which increments with one every time that the file layout version changes once files are being submitted to the production environment. This number is provided by SARS.	M		N	VAR	1:4	• Must = 2 • Value must not contain a decimal point • Note – SARS will only support the version(s) specified above	• Must be greater than or equal to 1 and less than or equal to 9999
5	Unique File ID	The submitting source must create this field when data is submitted to SARS. This field will uniquely identify this file when coupled with the source. This value must not be repeated by the submitting source (e.g. use the date time with some other unique number). This field will also be used to link the records to the original file. The field must be generated by the software from which the entity is submitting the data to SARS.	M		AN	VAR	1:64	• Value must not contain a decimal point	• Must be unique per submission and across submissions per submitting entity

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
		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	• 0:0 – If this field is left blank • 1:64 – If this field is completed		
7	Test Data Indicator	This should be used to indicate if the data is for testing or is live data and should be processed. The purpose of the field is to avoid test data accidentally being processed in production and allow the source to test their submission without it being processed. **Note** – If SARS receives a value = T in the production environment or a value = L in the test environment, then the file will be validated, a response file will be returned, but the data will not be processed to the database. ~~then the file will be rejected in its entirety.~~	M		A	FIX	1:1	• Must = T or L, where T = Test and L = Live	

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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	• Must = I3C, where I3C = IT3(c) supporting data	
9	Channel Identifier	Identifies the channel from which the file was submitted, e.g. Connect Direct The channel, from which the file was submitted to SARS, must generate this identifier.	M		AN	VAR	1:10	• Must = CD, where CD = Connect Direct, HTTPS = Hypertext Transfer Protocol	
10	Source Identifier	This identifies the file submitter and contains the security token. This value will be supplied by SARS if the C:D or HTTPS channels are used. Note – For testing purposes please refer to the SARS website where a value will be supplied that can be used in the interim. This value will only be applicable for test purposes and will not be accepted in the production environment.	M		FT	FIX	144:144		~~a) Validate that this value = the value supplied by SARS~~

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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	• 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	• Must not be equal to a Group ID used in a previously successfully submitted group file submission per submitting entity
12	Group Total	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. 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.	M		N	VAR	1:4	• Value must not contain a decimal point	• Must be greater than or equal to 1 and less than or equal to 9999

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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	• Value must not contain a decimal point	• Must be equal to or greater than 1 • Must be less than or equal to the Group Total • Must be submitted in sequence
14	Source System	The name of the system from where the data was generated, e.g. Pastel or SAP	M		FT	VAR	1:30		
15	Source System Version	The version number system, e.g. 1.1.7.	M		FT	VAR	1:10		
16	Contact Person Name	The full names of the person to be contacted with technical queries related to this file	M		FT	VAR	1:90		
17	Contact Person Surname	The surname of the person to be contacted with technical queries related to this file	M		FT	VAR	1:53		
18	Business Telephone Number 1	The primary contact telephone number for contact person	C	• At least one of Business Telephone Number 1 or the Cell Phone Number field must be completed •	AN	VAR	• 0:0 - No condition met • 9:15 – Condition met	• Only numeric values are allowed • No spaces are allowed • + is not allowed • Value must not contain a decimal point	

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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 contact person	O		AN	VAR	• 0:0 – if this field is blank • 9:15 – if this field is completed	• Only numeric values are allowed • No spaces are allowed • + is not allowed • Value must not contain a decimal point	
20	Cell Phone Number	The cell phone number of the contact person	C	• At least one of Business Telephone Number 1 or the Cell Phone Number field must be completed	AN	VAR	• 0:0 - No condition met • 9:15 – Condition met	• Only numeric values are allowed • No spaces are allowed • + is not allowed • Value must not contain a decimal point	
21	Contact Email	The email address for the contact person	M		FT	VAR	5:80	• Must contain one @ sign • Must contain a domain which must be indicated with a dot (.)	
SUBMITTING ENTITY DATA									
22	Section Identifier	To identify the start of the section as well as identifying the type of section	M		A	FIX	1:1	• Must = H, where H = Header	
23	Header Type	To indicate the type of header in order to differentiate between various types.	M		A	VAR	1:3	• Must = SE, where SE = Submitting Entity	
24	Submission Tax Year	Tax year to which the certificate applies in respect of the submission period	M		N	FIX	4:4	• Format CCYY	• Must be greater than or equal to 2013
25	Period Start Date	The starting date for the period that is reported by this IT3 extract	M		FT	FIX	10:10	• Format CCYY-MM-DD	• Date must fall within the submission tax year

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
26	Period End Date	The ending date for the period that is reported by this IT3 extract	M		FT	FIX	10:10	• Format CCYY-MM-DD	• Date must fall within the submission tax year
109	Nature of Person	The type/ category of the submitting entity.	M		FT	VAR	9:33	• 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		
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	If the value of Nature of person (field109) = PUBLIC_CO or PRIVATE_CO or INTERVIVOS_TRUST or RETIREMENT_FUND or CLOSE_CORPORATION or FOREIGN_COMPANYE, then Registration number (field 111) is mandatory. For any other Nature of person (field105), the field can be left blank.	FT	VAR	• 0:0 – No condition met • 1:15 – Condition met	• 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.	

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
28	~~"3rd Party Data Submitter"~~ ~~Income~~ Tax Reference Number	~~"3rd Party Data Submitter"~~ ~~Income~~ Tax Reference Number as registered at SARS	M		N	FIX	10:10	• Refer to Appendix I for the applicable modulus 10 check	• The Tax reference number may only start with 0, 1, 2, 3, 7 or 9
29	Universal Branch Code	This is the universal Branch code of the submitting entity	O		N	VAR	0:6		
112	Postal address line 1	The first line of the submitting entity's postal address.	M		FT	VAR	1:100		
113	Postal address line 2	The second line of the submitting entity's postal address.	O		FT	VAR	• 0:0 – Not completed • 1:100 – Completed		
114	Postal address line 3	The third line of the submitting entity's postal address.	O		FT	VAR	• 0:0 – Not completed • 1:100 – Completed		
115	Postal address line 4	The fourth line of the submitting entity's postal address.	O		FT	VAR	• 0:0 – Not completed • 1:100 – Completed		

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
116	Postal code	The postal code of the submitting entity's postal address.	M		AN	VAR	1:10	• Although this field is designed using the definition of AN (as specified in section 1.2.2 of this document), SARS will also accept spaces " " (this is to cater for foreign postal codes). Please note this is the only exception to the AN definition that will be permitted and only on this field	
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	• Must = B, where B = Body	
31	Record Type	Type of transaction	M		AN	VAR	1:6	• Must = AHDD, where AHDD= Account Holder Demographic Data	

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
32	Record Status	~~The taxpayer's system must indicate whether a record is active, i.e. valid for the submission or must be cancelled from the submission~~ 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	• Record status can only be one of: • N = New Record; • C = Correction • D = Delete record **Note:** The statuses must be used as follows: • N – Indicate a new record that has not been submitted before; • C – Indicate that a previously submitted record is amended; • D – Indicate that a previously submitted record must be deleted.	
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		• If the record status (field 32) = C or D, then this number must contain the number that was originally submitted • Must be unique within the section across all files

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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	• An incrementing number per record beginning at 1 for each file	• Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B
35	I3C Unique Number	IT3(c) unique account holder number	M		FT	VAR	1:36		• Must be unique within this section across all files
36	Account Holder FICA Status	This is the FICA status of an account	M		A	FIX	1:1	• Must = Y, N or E, where Y = FICA successful, N = Not FICA'd and E = FICA exempt	

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
37	Account Holder Surname/ Registered Name	Personal particulars – Surname of the individual or Registered name of the organisation **Note:** If the Account Holder FICA status (field 36) is N or E, then Account Holder Surname/ Registered Name may be captured as "UNKNOWN"	M		FT	VAR	1:120		
38	Account Holder Initials	Personal particulars – Initials applicable only to individuals	CW	a) If Account Holder FICA status (field 36) is Y and Account Holder Nature of Person (field 47) is INDIVIDUAL or FOREIGN_INDIVIDUAL or INDIVIDUAL_ESTATE, then Account Holder Initials are mandatory	FT	VAR	• 0:0 - No condition met • 1:30 – Condition met		

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
39	Account Holder First Two Names	Personal particulars – The first two name applicable only to individuals	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 Initials are mandatory	FT	VAR	• 0:0 - No condition met • 1:90 – Condition met	• Names must be separated by a single space	
117	Account Holder Trading name	The name the account holder is trading under.	O		FT	VAR	1:120		

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
40	Account Holder ~~Identity number~~ Identification Type	This field defines the type of identification that will be provided in the identification number field	M	~~a) If Account Holder FICA Status = Y, at least one of the Account Holder Identity number, Account Holder Passport Number or Account Holder Date of Birth fields must be completed for Individuals, not required for all other NoPs~~	AN	FIX	3:3	• Refer to Appendix G for code table	~~a) Modulus test for identity number. Refer to section 7.11 for the applicable modulus check~~

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
41	Account Holder ~~Passport Number~~ Identification Number	~~Passport number or other number (non-bar-coded RSA ID numbers) of the account holder.~~ Uniquely identifies the account holder	MW	~~a) If Account Holder FICA Status = Y, at least one of the Account Holder Identity number, Account Holder Passport Number or Account Holder Date of Birth fields must be completed for Individuals, not required for all other NoPs~~ • If Account Holder FICA Status = N or E, this field is optional	FT	VAR	1:30	• Identification number should not contain any special characters • If Identification type (field 40) = 001, then refer to Appendix J for the ID validation that must be applied • If Identification type (field 40) = 004, then refer to Appendix K for the applicable validation that must be applied	• ***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.
42	Account Holder Passport Country of Issue	Indicates the country that issued the passport	C	~~a) Mandatory if Passport Number has been completed~~ • If identification type (field 40) = 003, then mandatory	AN	FIX	2:2	• Refer toAppendix F for the Country Code table ~~• If this value = ZAF then Account Holder Identity number must be completed~~	

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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	• If Identification type (field 40) = 004 or 007 then this field is mandatory, else the field can be left blank	N	FIX	• 0:0 – if this field is blank • 10:10 – if this field is completed	• Refer to Appendix I for the Modulus 10 check • The first character can only be 0, 1, 2, 3, or 9	
~~44~~	~~Account Holder Other Registration Number~~	~~Entity registration number with a recognised institution or body in SA e.g. CC number~~	~~O~~	~~a) If Account Holder Nature of person = 1 (individual), this field must be blank b) If Account Holder Nature of person = (2 or 3), this field must be populated c) If Account Holder Nature of person = (4-15), this field must be blank~~	~~AN~~	~~VAR~~	~~0:30~~	~~a) Invalid if it consist of alpha only or special characters only b) If Account Holder Nature of person = 2, this field must have the following format CCYY/NNNNNN/NN~~	~~a) If Account Holder Nature of person = 2, the CCYY must be validated to be from 1800 and up but smaller than 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.~~

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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	CW	• If identification type (field 40) = 001 or 003, then Account Holder Date of Birth is mandatory ~~a) If Account Holder FICA status = Y, at least one of the Account Holder Identity number, Account Holder Passport Number or Account Holder Date of Birth fields must be completed for Individuals, not required for all other NoPs~~ ~~b) If Account Holder FICA status = N or E, this field is optional~~	FT	FIX	• 0:0 – no condition met • 10:10 – condition met	• Format CCYY-MM-DD • Date must not be greater than the current date	

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
46	Account Holder South African residence indicator	South African residence indicator	CW	• If Account Holder FICA Status = Y, this field is mandatory for Individuals, not required for all other NoPs • If Account Holder FICA status = N or E, this field is optional	A	FIX	• 0:0 – no condition met • 1:1 – condition met	• Must = "Y" or "N", where "Y" is for Account Holders residing in South Africa and "N" is for Account Holders who are not residence of SA	

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
47	Account Holder Nature of person ~~code~~	Nature of person code	M		FT	VAR	9:33	• Refer to Appendix A for code table ~~01 – Individual~~ ~~02 – Company/CC~~ ~~03 – Trust~~ ~~04 – Public/Local authority & Municipality~~ ~~05 – Club~~ ~~06 – Partnership~~ ~~07 – Association not for gain~~ ~~08 – Welfare Organisation~~ ~~09 – Corporate: Estate/Liquidation~~ ~~10 – Stockvel~~ ~~11 – Society~~ ~~12 – Individual Estates (including late Estates)~~ ~~13 – Foreign Individual~~ ~~14 – Foreign Company~~ ~~15 – Other~~	

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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	• Must = "Y" or "N", where "Y" is for client with partner(s) and "N "is for Account Holders who have no partner(s)	
49	Account Holder Address Details - Physical: Unit number	Indicates unit number of the Account Holder Physical address	O		AN	VAR	0:5		
50	Account Holder Address Details - Physical: Complex	Indicates the complex name of the Account Holder Physical address	O		FT	VAR	0:25		
51	Account Holder Address Details - Physical: Street Number	Indicates the street number of the Account Holder Physical address	O		AN	VAR	0:5		

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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	• If Account Holder FICA Status = Y, at least one, Physical address or Postal address must be completed • If Account Holder Postal Address Line 1 is not completed this field is mandatory • If Account Holder FICA status = Nor E, this field is optional	FT	VAR	• 0:0 – no condition met • 1:25 – condition met		
53	Account Holder Address Details - Physical: Suburb/ District	Indicates the suburb / district of Account Holder Physical address	C	• If Account Holder Address Details - Physical: Street/Name of Farm is completed this field is conditional – at least one the Suburb/ District field or the City/Town fields must be completed	FT	VAR	• 0:0 – no condition met • 1:34 – condition met		

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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	• If Account Holder Address Details - Physical: Street/Name of Farm is completed this field is conditional – at least one the Suburb/District field or the City/Town fields must be completed	FT	VAR	• 0:0 – no condition met • 1:23 – condition met		
55	Account Holder Address Details - Physical: Postal Code	Indicates the postal code of the Account Holder Physical address	CW	• If Account Holder Address Details - Physical: Street/Name of Farm is completed, this field is mandatory	AN	VAR	• 0:0 – no condition met • 1:10 – condition met	• Although this field is designed using the definition of AN (as specified in section 1.2.2 of this document), SARS will also accept spaces " " (this is to cater for foreign postal codes). Please note this is the only exception to the AN definition that will be permitted and only on this field	• In case there is no postal code for the residential address, use the nearest postal code
56	Postal Address same as Physical Address indicator	Indicates if the Account Holder Postal Address is the same as the physical address	O		A	FIX	0:1	• Must = "Y" or "N", where Y = Yes and N = No	

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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	• If Account Holder FICA Status = Y, at least one Physical address or Postal address field must be completed • If Account Holder Address Details - Physical: Street/Name of Farm is not completed this field is mandatory • If Account Holder FICA status = N or E, this field is optional	FT	VAR	• 0:0 – no condition met • 1:35 – condition met		
58	Account Holder Postal Address Line 2	Line 2 of the Postal address of Account Holder	O		FT	VAR	0:35		
59	Account Holder Postal Address Line 3	Line 3 of the Postal address of Account Holder	O		FT	VAR	0:35		
60	Account Holder Postal Address Line 4	Line 4 of the Postal address of Account Holder	O		FT	VAR	0:35		

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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	CW	• If Account Holder Postal Address Line 1is completed this field is mandatory	AN	VAR	• 0:0 – no condition met • 1:10 – condition met	• Although this field is designed using the definition of AN (as specified in section 1.2.2 of this document), SARS will also accept spaces " " (this is to cater for foreign postal codes). Please note this is the only exception to the AN definition that will be permitted and only on this field	
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	• Must = B, where B = Body	
63	Record Type	Type of transaction	M		AN	VAR	1:6	• Must = PNR, where PNR = Partner	

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
64	Record Status	~~The taxpayer's system must indicate whether a record is active, i.e. valid for the submission or must be cancelled from the submission~~ 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	• Record status can only be one of: • N = New Record; • C = Correction • D = Delete record **Note:** The statuses must be used as follows: • N – Indicate a new record that has not been submitted before; • C – Indicate that a previously submitted record is amended; • D – Indicate that a previously submitted record must be deleted.	
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		• If the record status (field 32) = C or D, then this number must contain the number that was originally submitted • Must be unique within the section across all files

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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	• An incrementing number per record beginning at 1 for each file	• Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B
67	I3C Unique Number	IT3(c) unique account holder number	M		FT	VAR	1:36		• Must be equal to an I3C Unique Number where Record Type = AHDD

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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	9:33	• Refer to Appendix A for code table ~~a) The valid tax category code table is provided below.~~ ~~01 – Individual~~ ~~02 – Company/CC~~ ~~03 – Trust~~ ~~04 – Public/Local authority & Municipality~~ ~~05 – Club~~ ~~06 – Partnership~~ ~~07 – Association not for gain~~ ~~08 – Welfare Organisation~~ ~~09 – Corporate: Estate/Liquidation~~ ~~10 – Stockvel~~ ~~11 – Society~~ ~~12 – Individual Estates (including late Estates)~~ ~~13 – Foreign Individual~~ ~~14 – Foreign Company~~ ~~15 – Other~~	

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
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	• If Partner Nature of Person is INDIVIDUAL, then Partner Initials are mandatory ~~a) If Partner Category = "01", this field is mandatory~~	FT	VAR	• 0:0 - No condition met • 1:30 – Condition met		
71	Partner First two names	Personal particulars – The first two name applicable only to individuals	C	• If Partner Nature of Person is INDIVIDUAL, then Partner Initials are mandatory ~~a) If Partner Category = "01", this field is mandatory~~	FT	VAR	• 0:0 - No condition met • 1:90 – Condition met	• Names must be separated by a single space	
118	Partner Trading name	The name the partner is trading under.	O		FT	VAR	1:120		

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
72	Partner Identification Type ~~Identity number~~	This field defines the type of identification that will be provided in the identification number field ~~Personal particulars – Identify number of the individual taxpayer~~	M	~~b) If Partner Category = "01", at least one of the Partner Identity number or Partner Passport Number must be completed~~	AN	FIX	3:3 ~~a) 0:0 – No condition met~~ b) ~~13:13 – Condition met~~	• Refer to Appendix G for code table	~~b) Modulus test for identity number. Refer to section 7.3 Identification Number for the applicable modulus check~~
73	Partner Identification Number ~~Passport Number~~	Uniquely identifies the Partner ~~Partner Passport number or other number (non-bar-coded RSA ID numbers) of the account holder.~~	MW	~~b) If Partner Category = "01", at least one of the Partner Identity number or Partner Passport Number must be completed~~	FT	VAR	• 1:30 • 0:0 - No condition met • 6:20 – Condition met	~~• No spaces are allowed~~ • If the field is left blank, the line item will be accepted with a warning response • Identification number should not contain any special characters • If Identification type (field 72) = 001, refer to Appendix J for the ID validation that must be applied • If Identification type (field 72) = 004, then refer to Appendix K for the applicable validation that must be applied	• ***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.

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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	~~a) Mandatory if Partner Passport Number has been completed~~ • If Partner Identification type (field 72) = 003, the Partner Passport Country of Issue is mandatory	AN	FIX	• 2:2 • 0:0 – no condition met • 3:3 – condition met •	• Refer to Appendix F for the Country Code table ~~a) If this value = ZAF then Account Holder Identity number must be completed~~	
75	Partner Income tax reference number	SARS assigned Income tax reference number - Personal particulars	CW	• If identification type (field72) = 004 or 007 then this field is mandatory, else the field can be left blank	N	FIX	• 0:0 – if this field is blank • 10:10 – if this field is completed	• Refer to Appendix I for the Modulus 10 check that must be applied • The first character can only be 0, 1, 2, 3, or 9	~~a) Modulus 10 check for IT reference number. Refer to section 7.10 Appendix I - Modulus 10 Validation~~ ~~b) for the modulus check~~ ~~c) The first character can only be 0, 1, 2, 3, or 9~~

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
76	Partner Other Registration Number	Entity registration number with a recognised institution or body in SA e.g. CC number	O	c) If Account Holder Nature of person = 1 (individual), this field must be blank d) If Account Holder Nature of person = (2 or 3), this field must be populated	AN	VAR	0:30	c) Invalid if it consist of alpha only or special characters only d) If Account Holder Nature of person = 2, this field must have the following format CCYY/NNNNNN/NN	b) If Account Holder Nature of person = 2, the CCYY must be validated to be from 1800 and up but smaller than 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
77	Partner South African residence indicator	South African residence indicator	CW	a) Field is mandatory for Individuals, not required for all other NoPs • If Partner Nature of Persons is INDIVIDUAL; FOREIGN_INDIVIDUAL or INDIVIDUAL_ESTATE, then Partner South African residence indicator is mandatory	A	FIX	1:1	• Must = "Y" or "N", where "Y" is for Partner residing in South Africa and "N" is for Partner who is not a residence of SA	

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
78	Partner Address Details - Physical: Unit number	Indicates unit number of the Partner Physical address.	O		AN	VAR	0:5		
79	Partner Address Details - Physical: Complex	Indicates the complex name of the Partner Physical address.	O		FT	VAR	0:25		
80	Partner Address Details - Physical: Street Number	Indicates the street number of the Partner Physical address.	O		AN	VAR	0:5		

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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, at least one, Partner Physical address or Partner Postal address must be completed • If Partner Partner Postal Address Line 1 is not completed this field is mandatory • If Account Holder FICA status = N or E, this field is optional	FT	VAR	• 0:0 – no condition met • 1:25 – condition met		
82	Partner Address Details - Physical: Suburb/ District	Indicates the suburb / district of Partner Physical address	C	• If Partner Address Details - Physical: Street/Name of Farm is completed this field is conditional – at least one the Suburb/ District field or the City/Town fields must be completed	FT	VAR	• 0:0 – no condition met • 1:34 – condition met		

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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	• If Partner Address Details - Physical: Street/Name of Farm is completed this field is conditional – at least one the Suburb/ District field or the City/Town fields must be completed	FT	VAR	• 0:0 – no condition met • 1:23 – condition met		
84	Partner Address Details - Physical: Postal Code	Indicates the postal code of the Partner Physical address	CW	• If Partner Address Details - Physical: Street/Name of Farm is completed, this field is mandatory	AN	VAR	• 0:0 – no condition met • 1:10 – condition met	• Although this field is designed using the definition of AN (as specified in section 1.2.2 of this document), SARS will also accept spaces " " (this is to cater for foreign postal codes). Please note this is the only exception to the AN definition that will be permitted and only on this field	• In case there is no postal code for the residential address, use the nearest postal code

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
85	Partner Postal Address same as Physical Address indicator	Indicates if the Partner Postal Address is the same as the physical address	O		A	FIX	0:1	• Must = "Y" or "N", where Y = Yes and N = No	
86	Partner Postal Address Line 1	Line 1 of the Postal address of Partner	C	• If Account Holder FICA Status = Y, at least one Partner Physical address or Partner Postal address field must be completed • If Partner Address Details - Physical: Street/ Name of Farm is not completed this field is mandatory • If Account Holder FICA status = N or E, this field is optional	FT	VAR	• 0:0 – condition met no • 1:35 – condition met		
87	Partner Postal Address Line 2	Line 2 of the Postal address of Partner	O		FT	VAR	0:35		

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
88	Partner Postal Address Line 3	Line 3 of the Postal address of Partner	O		FT	VAR	0:35		
89	Partner Postal Address Line 4	Line 4 of the Postal address of Partner	O		FT	VAR	0:35		
90	Partner Postal Code	Postal code of the Partner	CW	• If Partner Postal Address Line 1 is completed this field is mandatory	AN	VAR	• 0:0 – no condition met • 1:10 – condition met	• Although this field is designed using the definition of AN (as specified in section 1.2.2 of this document), SARS will also accept spaces " " (this is to cater for foreign postal codes). Please note this is the only exception to the AN definition that will be permitted and only on this field	
ACCOUNT HOLDER FINANCIAL DATA									
91	Section Identifier	To identify the start of the section as well as identifying the type of section	M		A	FIX	1:1	• Must = B, where B = Body	
92	Record Type	Type of transaction	M		AN	VAR	1:6	• Must = AHFD, where AHFD = Account Holder Financial Data	

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
93	Record Status	~~The taxpayer's system must indicate whether a record is active, i.e. valid for the submission or must be cancelled from the submission~~ 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	• Record status can only be one of: N = New Record; C = Correction D = Delete record **Note:** The statuses must be used as follows: • N – Indicate a new record that has not been submitted before; • C – Indicate that a previously submitted record is amended; • D – Indicate that a previously submitted record must be deleted.	
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		• If the record status (field 32) = C or D, then this number must contain the number that was originally submitted • Must be unique within the section across all files

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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	• An incrementing number per record beginning at 1 for each file	• Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B
96	I3C Unique Number	IT3(c) unique account holder number	M		FT	VAR	1:36		• Must be equal to an I3C Unique Number where Record Type = AHDD
97	Income Source Code	The source code indicating nature of the capital gain or loss	M	~~a) If Gain/Loss (field 102) is > 0.00, then Nature of Income Source Code is Mandatory~~	N	FIX	4:4	• Refer to Appendix C for the Income source code table	• ~~If Gain/Loss (field 102) = 0.00, then Income Source code must = 4250 or 4252~~
98	Asset Description	Description of the financial instrument	M		FT	VAR	1:100		
119	Account Number	Account number	O		AN	VAR	0:40		

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
99	Units sold	Number of instruments/units sold	O		N	VAR	8:22	• No spaces allowed • No leading zeros allowed • Must always have 6 values after the point to denote fractions, i.e. from 0.000000 to 999999999999999.999999	
100	Base Cost	Total value of units purchased based on weighted average	MW		N	VAR	4:18	• No spaces allowed • No leading zeros allowed • Must always have 2 values after the point to denote cents, i.e. from 0.00 to 999999999999999.99	
101	Proceeds	The proceeds of the instruments/units sold	M		N	VAR	4:18	• No spaces allowed • No leading zeros allowed • Must always have 2 values after the point to denote cents, i.e. from 0.00 to 999999999999999.99	

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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	• No spaces allowed • 0.00 is an acceptable value • No leading zeros allowed • Must always have 2 values after the point to denote cents, i.e. from 0.00 to 999999999999999.99 • The gain or loss will be determined by the Income source code (field 97). No negative values allowed	
103	Balance of Units	The balance of the number of instruments/units as at the last day of February	M		N	VAR	8:22	• No spaces allowed • No leading zeros allowed • Must always have 6 values after the point to denote fractions, i.e. from 0.000000 to 999999999999999.999999	

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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	• No leading zeros allowed • Must always have 2 values after the point to denote cents, i.e. from 0.00 to 999999999999999.99	• Must be greater than or equal to 0.00 and smaller than or equal to 999999999999999.99
FILE TRAILER									
105	Section Identifier	To identify the start of the section as well as identifying the type of section.	M		A	FIX	1:1	• Must = “T”	
106	Total Number of Records	This is the sum of all records contained in the body of the delimited file. This sum excludes the header and the trailer records	M		N	VAR	1:15	• Value must not contain a decimal point	• a) Must be greater than or equal to 1 and less than or equal to 999999999999999 • b) Must be equal to the total of all lines with a section identifier of B

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
107	File Hash Total	Calculation based on all the characters in the file. Must use MD5 calculation. ***Note*** – If you do not provide this field, the file will be accepted with warning, however SARS will not be able to confirm the integrity of the contents of the file submitted.	MW		AN	FIX	32:32		• a) Must use MD5 calculation • b) Use all sections, except those where the section identifier = T. • c) File hash total calculation must equal this field value • d) ***Note*** – If you do not provide this field, the file will be accepted with warning, however SARS will not be able to confirm the integrity of the contents of the file submitted.

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
108	Sum of all monetary fields	Sum of monetary fields contained in the file	M		N	VAR	4:33	• No leading zeros allowed • Must be greater than or equal to 0.00 and smaller than or equal to 999999999999999999999999999.99 • Must always have 2 values after the point to denote cent • Allow negative and positive values. For negative values, the – sign must display before the value	• Must be greater than or equal to 0.01 and smaller than or equal to 999999999999999999999999999.99 • The value of this field must be equal to the sum of all values entered into the following fields: Base Cost, Proceeds, Gain / Loss and Balance of Units Value

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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.

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No	Field Name	Description	Required	Data	Length	Length	Data Validations	Logic Validations

			Type	Condition Rule	Type	Type	(Min:Max)		
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	• Must = GH, where GH = General Header	
3	Message Create Date	Date and time that the message was created	M		FT	FIX	19:19	• Format must be: CCYY-MM-DDThh:mm:ss • 24h time format must be used	• Must be less than or equal to today's date
4	File Layout Version	The version of the delimited file layout that is being submitted. Sequential number, which increments with one every time that the file layout version changes once files are being submitted to the production environment. This number is provided by SARS.	M		N	VAR	1:4	• Must = 2 • Value must not contain a decimal point • Note – SARS will only support the version(s) specified above	• Must be greater than or equal to 1 and less than or equal to 9999

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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	• Value must not contain a decimal point	• Must be unique per submission and across submissions per submitting entity
6	SARS Request Reference	In the scenario where SARS sends a request file to the entity requesting data, SARS provides this reference number to use in the file to be submitted to SARS. SARS also uses this reference number when responding to the taxpayer on files submitted to SARS	O	a) If Data Type Being Supplied = I3E, then this field must be left blank	AN	VAR	• 0:0 – if the field is left blank • 1:64 – if the field is completed		

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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. **Note** – If SARS receives a value = T in the production environment or a value = L in the test environment, then the file will be validated, a response file will be returned, but the data will not be processed to the database. ~~then the file will be rejected in its entirety.~~	M		A	FIX	1:1	• a) Must = T or L, where T = Test and L = Live	
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	• Must = I3E, where I3E = IT3(e) supporting data	
9	Channel Identifier	Identifies the channel from which the file was submitted, e.g. Connect Direct The channel, from which the file was submitted to SARS, must generate this identifier.	M		AN	VAR	1:10	• Must = CD, where CD = Connect Direct, HTTPS = Hypertext Transfer Protocol	

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
10	Source Identifier	This identifies the file submitter and contains the security token. This value will be supplied by SARS if the C:D or HTTPS channels are used. Note – For testing purposes please refer to the SARS website where a value will be supplied that can be used in the interim. This value will only be applicable for test purposes and will not be accepted in the production environment.	M		FT	FIX	144:144		~~a) Validate that this value = the value supplied by SARS~~
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	• 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	• Must not be equal to a Group ID used in a previously successfully submitted group file submission per submitting entity

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
12	Group Total	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. 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.	M		N	VAR	1:4	• Value must not contain a decimal point	• Must be greater than or equal to 1 and less than or equal to 9999
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	• Value must not contain a decimal point	• Must be equal to or greater than 1 • Must be less than or equal to the Group Total • Must be submitted in sequence
14	Source System	The name of the system from where the data was generated, e.g. Pastel or SAP	M		FT	VAR	1:30		
15	Source System Version	The version number system, e.g. 1.1.7.	M		FT	VAR	1:10		
16	Contact Person Name	The full names of the person to be contacted with technical queries related to this file	M		FT	VAR	1:90		

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
17	Contact Person Surname	The surname of the person to be contacted with technical queries related to this file	M		FT	VAR	1:53		
18	Business Telephone Number 1	The primary contact telephone number for contact person	C	• At least one of Business Telephone Number 1 or the Cell Phone Number field must be completed	AN	VAR	• 0:0 - No condition met • 9:15 – Condition met	• Only numeric values are allowed • No spaces are allowed • + is not allowed • Value must not contain a decimal point	
19	Business Telephone Number 2	A secondary contact telephone number for contact person	O		AN	VAR	• 0:0 - No condition met • 9:15 – Condition met	• Only numeric values are allowed • No spaces are allowed • + is not allowed • Value must not contain a decimal point	
20	Cell Phone Number	The cell phone number of the contact person	C	• At least one of Business Telephone Number 1 or the Cell Phone Number field must be completed	AN	VAR	• 0:0 - No condition met • 9:15 – Condition met	• Only numeric values are allowed • No spaces are allowed • + is not allowed • Value must not contain a decimal point	
21	Contact Email	The email address for the contact person	M		FT	VAR	5:80	• Must contain one @ sign • Must contain a domain which must be indicated with a dot (.)	
SUBMITTING ENTITY DATA									

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
22	Section Identifier	To identify the start of the section as well as identifying the type of section	M		A	FIX	1:1	• Must = H, where H = Header	
23	Header Type	To indicate the type of header in order to differentiate between various types.	M		A	VAR	1:3	• Must = SE, where SE = Submitting Entity	
24	Submission Tax Year	Tax year to which the certificate applies in respect of the submission period	M		N	FIX	4:4	• Format CCYY	• Must be greater than equal to 2013
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	9:33	• 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		

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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	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 (field5) is mandatory. For any other Nature of person (field110), the field can be left blank.	FT	VAR	• 0:0 – No condition met • 1:15 – Condition met	• 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.	
28	~~"3rd Party Data Submitter" Income~~ Tax Reference Number	~~"3rd Party Data Submitter" Income~~ Tax Reference Number as registered at SARS	M		N	FIX	10:10	• Refer to Appendix I for the modulus 10 check • Number can only start with 0, 1, 2, 3, or 9	~~a) Must be a valid Tax registration number at SARS~~
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	• 0:0 – Not completed • 1:100 – Completed		

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
115	Postal address line 3	The third line of the submitting entity's postal address.	O		FT	VAR	• 0:0 – Not completed • 1:100 – Completed		
116	Postal address line 4	The fourth line of the submitting entity's postal address.	O		FT	VAR	• 0:0 – Not completed • 1:100 – Completed		
117	Postal code	The postal code of the submitting entity's postal address.	M		AN	VAR	1:10	• Although this field is designed using the definition of AN (as specified in section 1.2.2 of this document), SARS will also accept spaces " " (this is to cater for foreign postal codes). Please note this is the only exception to the AN definition that will be permitted and only on this field	
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	• Must = B, where B = Body	
31	Record Type	Type of transaction	M		AN	VAR	1:6	• Must = AHDD, where AHDD= Account Holder Demographic Data	

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
32	Record Status	~~The taxpayer's system must indicate whether a record is active, i.e. valid for the submission or must be cancelled from the submission~~ 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	• Record status can only be one of: N = New Record; C = Correction D = Delete record **Note:** The statuses must be used as follows: N – Indicate a new record that has not been submitted before; C – Indicate that a previously submitted record is amended; D – Indicate that a previously submitted record must be deleted.	
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		• If the record status (field 32) = C or D, then this number must contain the number that was originally submitted • Must be unique within the section across all files

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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	• An incrementing number per record beginning at 1 for each file • Value must not contain a decimal point	• Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B
35	I3E Unique Number	IT3(e) unique account holder number	M		FT	VAR	1:36		• Must be unique within this section across all files
36	Account Holder FICA Status	This is the FICA status of an account	M		A	FIX	1:1	• Must = Y, N or E, where Y = FICA successful, N = Not FICA'd and E = FICA exempt	

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
37	Account Holder Surname/ Registered Name	Personal particulars – Surname of the individual or Registered name of the organisation **Note:** If the Account Holder FICA status (field 36) is N or E, then Account Holder Surname/ Registered Name may be captured as "UNKNOWN"	M		FT	VAR	1:120		
38	Account Holder Initials	Personal particulars – Initials applicable only to individuals	CW	• 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	• 0:0 - No condition met • 1:30 – Condition met		

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
39	Account Holder First Two Names	Personal particulars – The first two name applicable only to individuals	C	• 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	• 0:0 - No condition met • 1:90 – Condition met	• Names must be separated by a single space	
118	Account Holder Trading name	The name the account holder is trading under.	O		FT	VAR	1:120		

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
40	Account Holder ~~Identity number~~ Identification Type	This field defines the type of identification that will be provided in the identification number field	M	~~b) If Account Holder FICA Status = Y, at least one of the Account Holder Identity number, Account Holder Passport Number or Account Holder Date of Birth fields must be completed for Individuals, not required for all other NoPs~~	AN	FIX	3:3	• Refer to Appendix G for code table	~~a) Modulus test for identity number. Refer to section 7.11 for the applicable modulus check~~

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
41	Account Holder ~~Passport Number~~ Identification Number	~~Passport number or other number (non-bar-coded RSA ID numbers) of the account holder.~~ Uniquely identifies the account holder	MW	~~b) If Account Holder FICA Status = Y, at least one of the Account Holder Identity number, Account Holder Passport Number or Account Holder Date of Birth fields must be completed for Individuals, not required for all other NoPs~~ • If Account Holder FICA Status = N or E, this field is optional	FT	VAR	1:30	• Identification number should not contain any special characters • If Identification type (field 40) = 001, then refer to Appendix J for the ID validation that must be applied • If Identification type (field 40) = 004, then refer to Appendix K for the applicable validation that must be applied	• 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.
42	Account Holder Passport Country of Issue	Indicates the country that issued the passport	C	~~b) Mandatory if Passport Number has been completed~~ • If identification type (field 40) = 003, then mandatory	AN	FIX	a) 2:2	• Refer to section Appendix F for the Country Code Table ~~a) If this value = ZAF then Account Holder Identity number must be completed~~	

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
43	Account Holder ~~Income tax~~ Tax reference number	SARS assigned Income tax reference number - Personal particulars	CW	• If Identification type (field60) = 004 or 007 then this field is mandatory, else the field can be left blank	N	FIX	a) 0:0 – if this field is blank b) 10:10 – if this field is completed	• Refer to Appendix I - Modulus 10 Validation • for the applicable modulus check • The first character can only be 0, 1, 2, 3, or 9	• Note – It is understood that the data for this field might not be available for phase1 of implementation and therefore the field can be left blank.
~~44~~	~~Account Holder Other Registration Number~~	~~Entity registration number with a recognised institution or body in SA e.g. CC number~~	~~O~~	~~d) If Account Holder Nature of person = 1 (individual), this field must be blank e) If Account Holder Nature of person = (2 or 3), this field must be populated f) If Account Holder Nature of person = (4-15), this field must be blank~~	~~AN~~	~~VAR~~	~~0:30~~	~~c) Invalid if it consist of alpha only or special characters only d) If Account Holder Nature of person = 2, this field must have the following format CCYY/NNNNNN/NN~~	~~b) If Account Holder Nature of person = 2, the CCYY must be validated to be from 1800 and up but smaller than 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.~~

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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	CW	• If identification type (field 40) = 001 or 003, then Account Holder Date of Birth is mandatory ~~a) If Account Holder FICA Status = Y, at least one of the Account Holder Identity number, Account Holder Passport Number or Account Holder Date of Birth fields must be completed for Individuals, not required for all other NoPs~~ b) If Account Holder FICA Status = N or E, this field is optional	FT	FIX	• 0:0 – no condition met • 10:10 – condition met	• Format CCYY-MM-DD • Date must not be greater than the current date	

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
46	Account Holder South African residence indicator	South African residence indicator	CW	• If Account Holder FICA Status = Y, mandatory for Individuals, not required for all other NoPs • If Account Holder FICA status = N or E, this field is optional	A	FIX	• 0:0 – no condition met • 1:1 – condition met	• Must = "Y" or "N", where "Y" is for Account Holders residing in South Africa and "N" is for Account Holders who are not residence of SA	

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
47	Account Holder Nature of person ~~code~~	Nature of person code	M		FT	VAR	9:33	• Refer to Appendix A for code table ~~01 – Individual~~ ~~02 – Company/CC~~ ~~03 – Trust~~ ~~04 – Public/Local authority & Municipality~~ ~~05 – Club~~ ~~06 – Partnership~~ ~~07 – Association not for gain~~ ~~08 – Welfare Organisation~~ ~~09 – Corporate: Estate/Liquidation~~ ~~10 – Stockvel~~ ~~11 – Society~~ ~~12 – Individual Estates (including late Estates)~~ ~~13 – Foreign Individual~~ ~~14 – Foreign Company~~ ~~15 – Other~~	

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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	• Must = "Y" or "N", where "Y" is for client with partner(s) and "N" is for Account Holders who have no partner(s)	
49	Account Holder Address Details - Physical: Unit number	Indicates unit number of the Account Holder Physical address.	O		AN	VAR	0:5		
50	Account Holder Address Details - Physical: Complex	Indicates the complex name of the Account Holder Physical address.	O		FT	VAR	0:25		
51	Account Holder Address Details - Physical: Street Number	Indicates the street number of the Account Holder Physical address.	O		AN	VAR	0:5		

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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	• If Account Holder FICA Status = Y, at least one, Physical address or Postal address must be completed • If Account Holder Postal Address Line 1 is not completed this field is mandatory • If Account Holder FICA status = N or E, this field is optional	FT	VAR	• 0:0 – no condition met • 1:25 – condition met		
53	Account Holder Address Details - Physical: Suburb/ District	Indicates the suburb / district of Account Holder Physical address	C	• If Account Holder Address Details - Physical: Street/Name of Farm is completed this field is conditional – at least one the Suburb/District field or the City/Town fields must be completed	FT	VAR	• 0:0 – no condition met • 1:34 – condition met		

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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	• If Account Holder Address Details - Physical: Street/Name of Farm is completed this field is conditional – at least one the Suburb/District field or the City/Town fields must be completed	FT	VAR	• 0:0 – no condition met • 1:23 – condition met		

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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	CW	a) If Account Holder Address Details - Physical: Street/Name of Farm is completed, this field is mandatory	AN	VAR	a) 0:0 – no condition met b) 1:10 – condition met	a) Although this field is designed using the definition of AN (as specified in section 1.2.2 of this document), SARS will also accept spaces " " (this is to cater for foreign postal codes). Please note this is the only exception to the AN definition that will be permitted and only on this field	a) In case there is no postal code for the residential address, use the nearest postal code
56	Postal Address same as Physical Address indicator	Indicates if the Account Holder Postal Address is the same as the physical address	O		A	FIX	0:1	• Must = "Y" or "N", where Y = Yes and N = No	

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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	• If Account Holder FICA Status = Y, at least one Physical address or Postal address field must be completed • If Account Holder Address Details - Physical: Street/Name of Farm is not completed this field is mandatory • If Account Holder FICA status = N or E, this field is optional •	FT	VAR	• 0:0 – no condition met • 1:35 – condition met		
58	Account Holder Postal Address Line 2	Line 2 of the Postal address of Account Holder	O		FT	VAR	0:35		
59	Account Holder Postal Address Line 3	Line 3 of the Postal address of Account Holder	O		FT	VAR	0:35		

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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	0:35		
61	Account Holder Postal Code	Postal code of the Account Holder	CW	• If Account Holder Postal Address Line 1is completed this field is mandatory	AN	VAR	• 0:0 – no condition met • 1:10 – condition met	• Although this field is designed using the definition of AN (as specified in section 1.2.2 of this document), SARS will also accept spaces " " (this is to cater for foreign postal codes). Please note this is the only exception to the AN definition that will be permitted and only on this field	
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	• Must = B, where B = Body	
63	Record Type	Type of transaction	M		AN	VAR	1:6	• Must = PNR, where PNR = Partner	

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
64	Record Status	~~The taxpayer's system must indicate whether a record is active, i.e. valid for the submission or must be cancelled from the submission~~ 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	• Record status can only be one of: N = New Record; C = Correction D = Delete record **Note:** The statuses must be used as follows: • N – Indicate a new record that has not been submitted before; • C – Indicate that a previously submitted record is amended; • D – Indicate that a previously submitted record must be deleted.	
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		• If the record status (field 64) = C or D, then this number must contain the number that was originally submitted • Must be unique within the section across all files

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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	• An incrementing number per record beginning at 1 for each file	• Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B
67	I3E Unique Number	IT3(e) unique account holder number	M		FT	VAR	1:36		• Must be equal to an I3E Unique Number where Record Type = AHDD

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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	9:33	• Refer to Appendix A for code table ~~a) The valid tax category code table is provided below.~~ ~~01 – Individual~~ ~~02 – Company/CC~~ ~~03 – Trust~~ ~~04 – Public/Local authority & Municipality~~ ~~05 – Club~~ ~~06 – Partnership~~ ~~07 – Association not for gain~~ ~~08 – Welfare Organisation~~ ~~09 – Corporate: Estate/Liquidation~~ ~~10 – Stockvel~~ ~~11 – Society~~ ~~12 – Individual Estates (including late Estates)~~ ~~13 – Foreign Individual~~ ~~14 – Foreign Company~~ ~~15 – Other~~	

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
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	• If Partner Nature of Person is INDIVIDUAL or FOREIGN_INDIVIDUAL, then Partner Initials are mandatory ~~• If Partner Category = "01", this field is mandatory~~	FT	VAR	• 0:0 - No condition met • 1:30 – Condition met		
71	Partner First two names	Personal particulars – The first two name applicable only to individuals	C	• If Partner Nature of Person is INDIVIDUAL of FOREIGN_INDIVIDUAL, then Partner First Two Names are mandatory ~~• If Partner Category = "01", this field is mandatory~~	FT	VAR	• 0:0 - No condition met • 1:90 – Condition met	• Names must be separated by a single space	
119	Partner Trading name	The name the partner is trading under.	O		FT	VAR	1:120		

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
72	Partner Identification Type ~~Identity number~~	This field defines the type of identification that will be provided in the identification number field ~~Personal particulars – Identify number of the individual taxpayer~~	M	~~c) If Partner Category = "01", at least one of the Partner Identity number or Partner Passport Number must be completed~~	AN	FIX	3:3 ~~a) 0:0 – No condition met~~ b) ~~13:13 – Condition met~~	• Refer to Appendix G for code table	~~c) Modulus test for identity number. Refer to section 7.3 Identification Number for the applicable modulus check~~
73	Partner Identification Number ~~Passport Number~~	Uniquely identifies the Partner ~~Partner Passport number or other number (non-bar coded RSA ID numbers) of the account holder.~~	MW	~~c) If Partner Category = "01", at least one of the Partner Identity number or Partner Passport Number must be completed~~	FT	VAR	• 1:30 • 0:0 - No condition met • 6:20 – Condition met	~~• No spaces are allowed~~ • Identification number should not contain any special characters • If Identification type (field 72) = 001, then refer to Appendix J for the ID validation that must be applied • If Identification type (field 72) = 004, then refer to Appendix K for the applicable validation that must be applied	• ***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.

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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	~~a) Mandatory if Partner Passport Number has been completed~~ • If Partner Identification type (field 72) = 003, then Partner Passport Country of issue is mandatory	AN	FIX	• 0:0 – no condition met • 2:2 – condition met	• Refer to Appendix F for the Country Code table ~~• If this value = ZAF then Account Holder Identity number must be completed~~	
75	Partner Income tax reference number	SARS assigned Income tax reference number - Personal particulars	CW	• If identification type (field72) = 004 or 007 then this field is mandatory, else the field can be left blank	N	FIX	• 0:0 – if this field is blank • 10:10 – if this field is completed	• Refer to Appendix I for the modulus 10 check • The first character can only be 0, 1, 2, 3, or 9	~~a) Modulus 10 check for IT reference number. Refer to section 7.10 Appendix I - Modulus 10 Validation~~ ~~b) for the modulus check~~ ~~c) The first character can only be 0, 1, 2, 3, or 9~~

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
76	Partner Other Registration Number	Entity registration number with a recognised institution or body in SA e.g. CC number	O	e) If Account Holder Nature of person = 1 (individual), this field must be blank f) If Account Holder Nature of person = (2 or 3), this field must be populated	AN	VAR	0:30	e) Invalid if it consist of alpha only or special characters only f) If Account Holder Nature of person = 2, this field must have the following format CCYY/NNNNNN/NN	e) If Account Holder Nature of person = 2, the CCYY must be validated to be from 1800 and up but smaller than 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
77	Partner South African residence indicator	South African residence indicator	CW	a) Field is mandatory for Individuals, not required for all other NoPs • If Partner Nature of Persons (field 68) is INDIVIDUAL, FOREIGN INDIVIDUAL or INDIVIDUAL_ESTATE, then Partner South African residence indicator is mandatory	A	FIX	a) 1:1	• Must = "Y" or "N", where "Y" is for Partner residing in South Africa and "N" is for Partner who is not a residence of SA	

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
78	Partner Address Details - Physical: Unit number	Indicates unit number of the Partner Physical address.	O		AN	VAR	0:5		
79	Partner Address Details - Physical: Complex	Indicates the complex name of the Partner Physical address.	O		FT	VAR	0:25		
80	Partner Address Details - Physical: Street Number	Indicates the street number of the Partner Physical address.	O		AN	VAR	0:5		
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, at least one, Partner Physical address or Partner Postal address must be completed • If Partner Partner Postal Address Line 1 is not completed this field is mandatory • If Account Holder FICA status = N or E this field is optional	FT	VAR	• 0:0 – no condition met • 1:25 – condition met		

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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	• If Partner Address Details - Physical: Street/Name of Farm is completed this field is conditional – at least one the Suburb/ District field or the City/Town fields must be completed	FT	VAR	• 0:0 – no condition met • 1:34 – condition met		
83	Partner Address Details - Physical: City/Town	Indicates the city / town of Partner Physical address	C	• If Partner Address Details - Physical: Street/Name of Farm is completed this field is conditional – at least one the Suburb/ District field or the City/Town fields must be completed	FT	VAR	• 0:0 – no condition met • 1:23 – condition met		

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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	CW	• If Partner Address Details - Physical: Street/Name of Farm is completed, this field is mandatory	AN	VAR	• 0:0 – no condition met • 1:10 – condition met	• Although this field is designed using the definition of AN (as specified in section 1.2.2 of this document), SARS will also accept spaces " " (this is to cater for foreign postal codes). Please note this is the only exception to the AN definition that will be permitted and only on this field	• In case there is no postal code for the residential address, use the nearest postal code
85	Partner Postal Address same as Physical Address indicator	Indicates if the Partner Postal Address is the same as the physical address	O		A	FIX	0:1	• Must = "Y" or "N", where Y = Yes and N = No	

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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	• If Account Holder FICA Status = Y, at least one Partner Physical address or Partner Postal address field must be completed • If Partner Address Details - Physical: Street/ Name of Farm is not completed this field is mandatory • If Account Holder FICA status = N or E, this field is optional	FT	VAR	• 0:0 – condition met no • 1:35 – condition met		
87	Partner Postal Address Line 2	Line 2 of the Postal address of Partner	O		FT	VAR	0:35		
88	Partner Postal Address Line 3	Line 3 of the Postal address of Partner	O		FT	VAR	0:35		
89	Partner Postal Address Line 4	Line 4 of the Postal address of Partner	O		FT	VAR	0:35		

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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	CW	• If Partner Postal Address Line 1 is completed this field is mandatory	AN	VAR	• 0:0 – no condition met • 1:10 – condition met •	• Although this field is designed using the definition of AN (as specified in section 1.2.2 of this document), SARS will also accept spaces " " (this is to cater for foreign postal codes). Please note this is the only exception to the AN definition that will be permitted and only on this field	
ACCOUNT HOLDER FINANCIAL DATA									
91	Section Identifier	To identify the start of the section as well as identifying the type of section	M		A	FIX	1:1	• Must = B, where B = Body	
92	Record Type	Type of transaction	M		AN	VAR	1:6	• Must = AHFD, where AHFD = Account Holder Financial Data	

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
93	Record Status	~~The taxpayer's system must indicate whether a record is active, i.e. valid for the submission or must be cancelled from the submission~~ 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	• Record status can only be one of: N = New Record; C = Correction D = Delete record **Note:** The statuses must be used as follows: • N – Indicate a new record that has not been submitted before; • C – Indicate that a previously submitted record is amended; • D – Indicate that a previously submitted record must be deleted.	
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		• If the record status (field 93) = C or D, then this number must contain the number that was originally submitted • Must be unique within the section across all files

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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	• An incrementing number per record beginning at 1 for each file • Value must not contain a decimal point	• Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B
96	I3E Unique Number	IT3(e) unique account holder number	M		FT	VAR	1:36		• Must be equal to an I3E Unique Number where Record Type = AHDD
97	Nature of Income	The source code indicating the nature of income paid to client	M		N	FIX	4:4	• Refer to Appendix D for the valid code table	

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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 to client	M		N	VAR	4:18	• No leading zeros allowed • Must be greater than or equal to 0.00 and smaller than or equal to 999999999999999.99 • • Must always have 2 values after the point to denote cents	
99	Net Proceeds	Net proceeds paid to client	M		N	VAR	4:18	• No leading zeros allowed • Must be greater than or equal to 0.00 and smaller than or equal to 999999999999999.99 • Must always have 2 values after the point to denote cents	
100	Accrual Date	Accrual / payment date of proceeds to client	O		FT	FIX	• 0:0 – if this field is blank • 10:10 – if this field is completed	• Format • CCYY-MM-DD • The date must be less than today's date	
101	Units sold	Number of units sold	M		N	VAR	0:15		

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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 income details record is valid	M		N	FIX	a) 1:1	• Must = "1" or "2" • Where "1" indicates the sub-period from the beginning of March to the end of August and "2" indicates the sub-period from the beginning of March to the end of February the following year	
103	Reference number	Reference number applicable to this income. May contain any additional information regarding the income paid to the taxpayer. Not SARS reference number	O		AN	VAR	0:20		
104	Nature of Bonus	Nature of bonuses paid to client	O		AN	VAR	0:30		
105	Bonus amount	Bonus amounts paid to client	O		N	VAR	• 0:0 – if this field is blank • 4:18 – if this field is completed	• No leading zeros allowed • Must be greater than 0.00 and smaller than or equal to 999999999999999.99 • Must always have 2 values after the point to denote cents	
FILE TRAILER									

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
106	Section Identifier	To identify the start of the section as well as identifying the type of section.	M		A	FIX	1:1	• a) Must = “T”	
107	Total Number of Records	This is the sum of all records contained in the body of the delimited file. This sum excludes the header and the trailer records	M		N	VAR	1:15	• Value must not contain a decimal point	• a) Must be greater than or equal to 1 and less than or equal to 999999999999999 • b) Must be equal to the total of all lines with a section identifier of B
108	File Hash Total	Calculation based on all the characters in the file. Must use MD5 calculation. ***Note*** – If you do not provide this field, the file will be accepted with warning, however SARS will not be able to confirm the integrity of the contents of the file submitted.	MW		AN	FIX	32:32		• a) Must use MD5 calculation • b) Use all sections, except those where the section identifier = T. • c) File hash total calculation must equal this field value • d) ***Note*** – If you do not provide this field, the file will be accepted with warning, however SARS will not be able to confirm the integrity of the contents of the file submitted.

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
109	Sum of all monetary fields	Sum of all monetary fields contained in the file	M		N	VAR	4:33	• No leading zeros allowed • Must be greater than or equal to 0.00 and smaller than or equal to 999999999999999999999999999.99 • Must always have 2 values after the point to denote cent	• Must be greater than or equal to 0.01 and smaller than or equal to 999999999999999999999999999.99 • The value of this field must be equal to the sum of all values entered into the following fields: Gross Proceeds, Net Proceeds and Bonus Amount

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6.4 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					
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	• Must = H, where H = Header	
2	Header Type	To indicate the type of header in order to differentiate between various types	M		A	FIX	1:3	• Must = GH, where GH = General Header	
3	Message Create Date	Date and time that the message was created	M		FT	FIX	19:19	• Format must be: CCYY-MM-DDThh:mm:ss • 24h time format must be used	• Must be less than or equal to today'ss date
4	File Layout Version	The version of the delimited file layout that is being submitted. Sequential number, which increments with one every time that the file layout version changes once files are being submitted to the production environment. This number is provided by SARS	M		N	VAR	1:4	• Must = 2 • Value must not contain a decimal point • • Note – SARS will only support the version(s) specified above	• Must be greater than or equal to 1 and less than or equal to 9999

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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	C	• If File Response Code = 001, 002, 003, 004, 005, 006, 011 or 012 then this field is mandatory	AN	VAR	• a) 0:0 – No condition met • b) 1:64 – Condition met	• Value must not contain a decimal point •	• Must equal the Unique File ID 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	C	• If Data Type Being Supplied = I3B, I3C or I3E, then this field must be left blank	AN	VAR	• 0:0 – If this field is left blank • 1:64 if this field is completed		

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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. **Note** – If SARS receives a value = T in the production environment or a value = L in the test environment, then the file will be rejected in its entirety	M		A	FIX	1:1	• Must = T or L, where T = Test and L = Live	
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	• If File Response Code = 001, 002, 003, 004, 005, 006, 011 or 012 then this field is mandatory	AN	FIX	• a) 0:0 – No condition met • b) 3:3 – Condition met	• Must = I3B, I3Cor I3E, where I3B = IT3(b) supporting data, I3C = IT3(c) supporting data and I3E = IT3(e) supporting data	
9	Source Identifier	This identifies the file submitter and contains the security token. This value will be supplied by SARS	C	• If File Response Code = 001, 003, 004, 005, 006, 011 or 012 then this field is mandatory	AN	FIX	• 0:0 – no condition met • 144:144 – condition met		• Validate that this value = the value supplied by SARS

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
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	• If File Response Code = 001, 003, 004, 005, 006 or 012 then this field is mandatory	AN	VAR	• 0:0 – no condition met • 1:64 – condition met • •		
11	Group Total	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. 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	C	• If File Response Code = 001, 003, 004, 005, 006 or 012, then this field is mandatory	N	VAR	• 0:0 – no condition met • 1:4 – condition met •	• Value must not contain a decimal point	• Must be greater than or equal to 1 and less than or equal to 9999

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
12	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	C	• If File Response Code = 001, 003, 004, 005, 006 or 012, then this field is mandatory	N	VAR	• 0:0 – no condition met • 1:4 – condition met •	• Value must not contain a decimal point	• Must be equal to or greater than 1 • Must be less than or equal to the Group Total • Must be submitted in sequence
13	File Response Code	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	• Refer to Appendix H for the valid code table	
14	File Response Reason	The reason why the file was rejected in its entirety	C	• If File Response Code is equal to 005 this field is mandatory	FT	VAR	• a) 0:0 – No condition met • b) 1:100 – Condition met		
15	Transaction Date	The date for which data is required	C	• If Data Type Being Supplied = I3B, I3C, I3E, the field must be left blank	FT	FIX	• 0:0 – if this field is left blank • 10:10 – if this field is completed	• Format CCYY-MM-DD	• Must be less than or equal to today's date
16	Tax Period	This is the period for which data is required	C	• If Data Type Being Supplied = I3B, I3C, I3E, the field must be left blank	N	FIX	• 0:0 – if this field is left blank • 6:6 – if this field is completed • •	• Format CCYYMM • •	• Must be greater than or equal to 190001 and less than or equal to current tax period

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
17	Transaction Year	The transaction year for which the data is required	O		N		• 0:0 – if this field is blank • 4:4– if this field is completed	• Format CCYY	• Must be greater than or equal to 1900 and less than or equal to current year
18	SLA Requirement Date	This is the date by which the taxpayer has to submit the required data	C	• If Data Type Being Supplied = I3B, I3C, I3E, the field must be left blank		FIX	• 0:0 – if this field is left blank • 10:10 – if this field is completed	• Format CCYY-MM-DD	• Must be less than or equal to today's date
REQUEST / RESPONSE FILE BODY (This section must only be completed if File Response Code = 004, 005 or 006)									
19	Section Identifier	To identify the start of the section as well as identifying the type of section.	M		A	FIX	1:1	• Must = B, where B = Body	

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
20	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	• Value must not contain a decimal point	• Must be greater than or equal to 1 and less than or equal to 9999999999 • If the Section Identifier of the section within which the record from the submission file resides is not equal to “B”, the Row Number must = zero (0) • If the Section Identifier of the section within which the record from the submission file = “B”, the Row Number must equal the Row Number of the record to be responded on from the submission file

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
21	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		• If the Section Identifier of the section within which the record from the submission file resides is not equal to "B" and not equal to "T", the Unique Number must contain the value contained in the corresponding Header Type field, e.g. "GH" or "SE" • If the Section Identifier of the section within which the record from the submission file resides is equal to "T", the Unique Number must equal "T" • If the Section Identifier of the section within which the record from the submission file = "B", the Unique Number must equal the Unique Number of the record to be responded on from the submission file

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No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
22	Field Name	For fields that are rejected or accepted with a warning, this field must display the field that failed validation	C	• If Response Code = 001, 002, 003, 004, 005 or 006, this field is mandatory	FT	VAR	• 0:0 – No condition met • 1:100 – Condition met		
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	• If Field Name contains a value, this field is mandatory	A	FIX	• 0:0 – No condition met • 1:1 – Condition met	• Must = R or W, where R = Rejected and W = Accepted with a warning	
24	Response Code	Indicating the status of a field after validations were applied	M		AN	FIX	3:3	• Refer to Appendix M for the valid code table	
25	Response Reason	For fields that are rejected or accepted with a warning, this field must display the reason for the failed validation	M		FT	VAR	1:300		
26	Field Value	For fields that are rejected or accepted with a warning, this field must display the value of the field that was submitted to SARS.	C	• If Start Range and End Range is empty and if Response Code contains a value, this field is mandatory	FT	VAR	• 0:0 – No condition met • 1:120 – Condition met		
27	Start Range	Where the response applies to multiple lines, this field will indicate the start of the range of applicable rows.	C	• If the Response Code, Field Name and Response Reason repeat for more than 10 sequential rows, this field is mandatory	N	VAR	• 0:0 – No condition met • 1:10 – Condition met	• Value must not contain a decimal point	• Must be greater than or equal to 1 and less than or equal to 9999999999

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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	• If the Response Code, Field Name and Response Reason repeat for more than 10 sequential rows, this field is mandatory	N	VAR	• 0:0 – No condition met • 1:10 – Condition met	• Value must not contain a decimal point	• Must be greater than or equal to 1 and less than or equal to 9999999999
REQUEST / RESPONSE FILE TRAILER (This section must only be completed if File Response Code = 004, 005 or 006)									
29	Section Identifier	To identify the start of the section as well as identifying the type of section.	M		A	FIX	1:1	• Must = T, where T = Trailer	
30	Total Number of Records	This is the sum of all records contained in the body of the delimited file. This sum excludes the header and the trailer records	M		N	VAR	1:15	• Value must not contain a decimal point	• Must be greater than or equal to 1 and less than or equal to 9999999999 • Must be equal to the total of all lines with a section identifier of B
31	File Hash Total	Calculation based on all the characters in the file. Must use MD5 calculation.	M		AN	FIX	32:32		• Must use MD5 calculation • Use all sections, except where Section Identifier = T • File hash total calculation must equal this field value

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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 (excluding 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/Lquidation
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
4202	Dividends/Dividends from a unit trust company/Other dividends – excluding dividends from a foreign source **Note:** This Income source code may only be used for local dividends that were declared prior to 1 April 2012
4210	Rental income
4212	Royalties profit income
4216	Dividends from a foreign source subject to SA normal tax
4218	Interest from a foreign source
4112	Tax paid on foreign Dividends
4113	Tax paid on foreign Interests

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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 capital gains ~~tax~~ - Profit
4251	Local capital gains ~~tax~~ - Loss
4252	Foreign capital gains ~~tax~~ - Profit
4253	Foreign capital gains ~~tax~~ - Loss
4114	Tax credit on Capital gains – foreign tax credits – foreign capital gains

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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
102	Pig farming	1422	Air conditioning and ventilation machinery	2316	Other accommodation, e.g. furnished flats (holiday), rooms without meals, caravans and mobile homes
104	Livestock farming	1424	Other specialised machinery and parts for specific industries	2398	Other not specified
106	Crop farming	1426	Other machinery and machine spares for general purposes	2402	Railway transport and services
108	Production of milk	1428	Electrical machinery and apparatus for generation and control (including electric motors)	2404	Bus transport (excluding taxis)
110	Bee keeper	1430	Radio and electronic components	2406	Taxis
112	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)
114	Poultry farming	1434	Other broadcast receiving and sound reproducing equipment	2410	Road haulage
116	Ostrich farming	1436	Telegraph, telephone and signalling apparatus and equipment	2412	Sea transport and supporting services
118	Breeding of non-food producing animals (excluding horses)	1438	Electronic computers	2414	Air transport and supporting services
120	Horse breeder	1440	Insulated wires and cables	2416	Renting of aircraft
122	Agricultural services (excluding veterinary services; see 2958)	1442	Batteries	2418	Shipping, clearing and forwarding agents
124	Vegetable farmer	1444	Electric bulbs and fluorescent tubes	2420	Travel agents
126	Wine farmer	1446	Other electrical and electronic goods	2422	Operation of car parks and toll roads
128	Fruit farming	1498	Other not specified	2424	Storage and warehousing

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Income Source Code	Description	Income Source Code	Description	Income Source Code	Description
130	Flower and seed growers	1502	Motor vehicles	2426	Postal services and telecommunications
132	Forestry and logging (plantations)	1504	Caravans, trailers and vehicle bodies	2498	Other not specified
134	Sugar farming	1506	Tractors	2502	Discount houses
136	Fish breeder	1508	Motor vehicles parts and accessories (excluding tires and tubes, glass and electrical equipment)	2504	Commercial banks
138	Tobacco farming	1510	Specialised automotive engineering workshops working primarily for the motor trade	2506	Building societies
140	Wool farming	1598	Other not specified	2508	Merchant banks
142	Game farming	1602	Ship and boat building and repairs	2510	Hire-purchase, savings and general banks
192	Foreign farming	1604	Locomotives	2512	Land and Agricultural Bank of South Africa
198	Other not specified	1606	Railway carriages and wagons	2514	Stockbrokers
202	Coal	1608	Motor cycles, pedal cycles and relevant parts	2516	Unit trust schemes
204	Crude petroleum and natural gas production	1610	Aircraft manufacture and repair	2518	Other financial institutions (including buying associations)
206	Iron ore	1698	Other not specified	2520	Financial services
208	Chrome	1702	Scientific, laboratory and industrial instruments and systems	2522	Short-term insurance
210	Copper	1704	Orthopaedic appliances and supplies	2524	Registered pension/provident funds
212	Manganese	1706	Surgical, medical and dental instruments and appliances	2526	Medical benefit/aid societies
214	Platinum	1708	Photographic, optical and document copying equipment	2528	Insurance brokers and other insurance services (including insurance agents on commission basis)

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Income Source Code	Description	Income Source Code	Description	Income Source Code	Description
216	Gold and uranium	1710	Watches and clocks	2530	Property letting: business premises
218	Other metal ore mining	1798	Other not specified	2532	Property letting: residential accommodation
220	Diamond mining	1802	Jewellery and related articles	2534	Township developers
222	Stone quarrying, clay and sand-pits	1804	Musical instruments	2536	Estate agents
224	Chemical and fertiliser mineral mining	1806	Sporting and athletic equipment	2538	Rent collectors, appraisers and valuators
226	Asbestos	1808	Toys and games	2540	Attorneys, notaries and conveyances
298	Other not specified	1810	Brushes and brooms	2542	Advocates
302	Slaughtering, preparing and preserving meat	1812	Miscellaneous stationers goods (e.g. crayons, pens and pencils)	2544	Registered accountants and auditors
304	Dairy products (except processing of milk for retail sale; see 2204)	1814	Signs and advertising displays	2546	Cost and management accountants
306	Canning and preserving of fruit and vegetables	1816	Other miscellaneous manufacturing industries (including number plates, lamps, paper patterns, etc.)	2548	Bookkeeping services
308	Canning, preserving and processing of fish and related products	1898	Other not specified	2550	Programming and data processing services
310	Vegetable and animal oils and fats	1902	Electricity generation and distribution	2552	Consulting engineers
312	Grain mill products	1904	Gas manufacture and distribution	2554	Constructional engineers
314	Bakery products	1906	Water collection, purification and distribution	2556	Architects
316	Sugar factories and refineries	1998	Other not specified	2558	Quantity surveyors
318	Cocoa, chocolate and sugar confectionery	2002	Home buildings engaged in family housing	2560	Land surveyors
320	Prepared animal feeds	2004	Other building construction by general contractors	2562	Geological and prospecting services
322	Brewing and malting	2006	Painters and decorators	2564	Tracers and draughtsmen

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Income Source Code	Description	Income Source Code	Description	Income Source Code	Description
324	Soft drinks	2008	Plumbers	2566	Advertising and market research services
326	Spirit distilling and compounding	2010	Electrical contractors	2568	Security services
328	Wine (including blending)	2012	Joiners and carpenters	2570	Renting or leasing of machinery and equipment without operators (excluding computers; see 2028)
330	Tobacco products	2014	Shop fittings	2598	Other not specified
398	Other not specified	2016	Roofing contractors	2602	Individual policy holders' fund
402	Spinning, weaving and finishing of textiles	2018	Plastering contractors	2604	Corporate fund
404	Made-up textile goods (except clothing)	2020	Glazing contractors	2606	Company policy holder's fund
406	Hosiery and other knitted goods	2022	Demolition contractors	2608	Untaxed policy holder fund
408	Carpets and rugs	2024	Heating and ventilating	2698	Other not specified
410	Rope, twine, net and related products	2026	Asphalt and tar spraying contractors	2702	Pre-primary schools and crèches
498	Other not specified	2028	Plant hiring with operators (see 2570)	2704	Primary schools
502	Men's and boy's clothing	2030	Flooring contractors	2706	Secondary schools
504	Women's and girl's clothing	2032	Insulating specialists	2708	Schools for special education
506	Tailoring	2034	Suspended ceiling specialists	2710	Technical colleges and technikons
508	Furriers	2036	Wall and floor tiling specialists	2712	Teachers training colleges
510	Millinery	2038	Civil engineering contractors	2714	Universities
512	Footwear	2040	Swimming pool and similar contractors	2716	Correspondence and private colleges
598	Other not specified	2042	Paving	2718	Other educational services (including driving schools, ballet and music teachers)
602	Leather, fur (tanning and dressing) and fellmongery	2098	Other not specified	2798	Other not specified
604	Travel goods (including goods of plastic and imitation leather)	2102	Fresh meat	2802	General, e.g. CSIR

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Income Source Code	Description	Income Source Code	Description	Income Source Code	Description
606	Handbags (including handbags of plastic and imitation leather)	2104	Fresh fruit and vegetables	2804	Agricultural and livestock
608	Other leather goods (including imitation leather)	2106	Dairy products	2806	Medical and veterinary
698	Other not specified	2108	Bakery products	2808	Industrial
702	Sawmills and other wood mills	2110	Alcoholic drink (including bottling but excluding blending)	2898	Other not specified
704	Wood and cane containers	2112	Other food and drink	2902	Paediatrician
706	Home furniture (except primarily of metal)	2114	Tobacco	2904	General practitioner
708	Office furniture (except primarily of metal))	2116	Agricultural and pastoral products (including livestock)	2906	Dentists
710	Other miscellaneous wood and cork manufacturing	2118	Textiles, rugs and carpets	2908	Orthopaedic surgeon
798	Other not specified	2120	Clothing	2910	Dental technician
802	Pulp, paper and cardboard	2122	Footwear	2912	Plastic surgeon
804	Packaging products of paper, board and associated materials	2124	Furniture and household requisites	2914	Optometrists (including optical dispensers)
806	Manufactured stationery	2126	Electrical goods (including household appliances)	2916	Urologist
808	Manufacture of paper and board not elsewhere specified	2128	Books	2918	Other supplementary health services or para-medical personnel
810	Printing and publishing of newspapers	2130	Stationery	2920	Podiatrist
812	Printing and publishing of periodicals	2132	Office and shop equipment	2922	Nursing services
814	Publishing of books	2134	Jewellery	2924	Homeopath
816	Prints and reproductions	2136	Industrial and heavy chemicals	2926	Radiographer
818	Bookbinding	2138	Pharmaceuticals	2928	Physiotherapists
898	Other not specified	2140	Toiletries	2930	Psychiatrist

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Income Source Code	Description	Income Source Code	Description	Income Source Code	Description
902	Industrial chemicals (except fertilisers)	2142	Construction and building materials	2932	Radiologist
904	Fertilisers	2144	Petroleum products	2934	Chiropractors
906	Pesticides	2146	Mining, industrial and agricultural machinery and equipment	2936	Gynaecologist
908	Synthetic resins and plastic materials	2148	Computers (including leasing and repairs)	2938	Midwife
910	Paint	2150	General wholesalers	2940	General hospitals
912	Medicinal and pharmaceutical preparations	2152	Motor vehicles and accessories	2942	Pathologist
914	Soap and detergents	2154	Scrap and waste merchants (including collection and distribution)	2944	Maternity homes
916	Perfumes, cosmetics and other toilet preparations	2198	Other not specified	2946	Psychiatric hospitals
918	Tyres and tubes (including retreating)	2202	Butchers	2948	Other hospitals
920	Other rubber products (including synthetic rubber)	2204	Dairies and dairy products	2950	Optician
922	Plastic products not elsewhere specified	2206	Greengrocers and fruitier	2952	Veterinarians
998	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
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

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Income Source Code	Description	Income Source Code	Description	Income Source Code	Description
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
1312	Sheet metal products	2254	Motor scrap-yards	3210	Gardening services

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Income Source Code	Description	Income Source Code	Description	Income Source Code	Description
1314	Bolts, nuts, screws, rivets, etc.	2256	Retail tyre dealers	3212	Personal services not elsewhere specified, e.g. massage parlours, weight control studios, etc.
1316	Cables, wire, wire products and gates (excluding insulated wires and cables; see1440)	2258	Sport and recreational equipment	3298	Other not specified
1318	Tinware	2260	Department stores and general dealers	3302	Typewriters and other office equipment
1320	Electroplating, galvanising, enamelling, etc.	2262	Florists and garden shops (except growers; see 0150)	3304	Agricultural machinery and implements and farm tractors
1322	Engineering workshops (excluding special auto engineering workshops primarily for the motor trade; see 1510)	2264	Pet and pet food shops	3306	Footwear and other leather goods
1398	Other not specified	2266	Dealers in radio, TV and electrical goods (excluding radio and TV rental)	3308	Servicing and installation of electrical and non–electrical household and personal Appliances
1402	Pumps, valves and compressors	2268	Radio and TV shops	3310	Other specialised automotive repair services (inc. towing and vehicle washing and cleaning
1404	Industrial engines	2270	Dealers in miscellaneous goods	3312	Panel beaters and spray-painters
1406	Agricultural machinery (except tractors)	2298	Other not specified	3398	Other not specified
1408	Metal and woodworking machinery	2302	Bars and beer gardens	3402	Auctioneers
1410	Textile machinery and accessories	2304	Restaurants or tea-rooms selling food for consumption mainly on the premises	3404	Market agents
1412	Construction and earth moving equipment	2306	Caterers	3406	Representatives of manufacturing & trading establishments on commission basis
1414	Mechanical handling equipment	2308	Fish and chips shops, sandwich and snack bars and other establishments	3408	Import/export agents

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Income Source Code	Description	Income Source Code	Description	Income Source Code	Description
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.)

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7.6 Appendix E - Account Type Table

Account Type	Description
1	Current Account
2	Transmission Account
3	Savings Account
4	Credit Card Account
5	FIX 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

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7.7 Appendix F – Country Codes

The Country Codes are aligned with the ISO3166 standard.

Code	Description	Code	Description	Code	Description
AF	AFGHANISTAN	GH	GHANA	OM	OMAN
AX	ÅLAND ISLANDS	GI	GIBRALTAR	PK	PAKISTAN
AL	ALBANIA	GR	GREECE	PW	PALAU
DZ	ALGERIA	GL	GREENLAND	PS	PALESTINE, STATE OF
AS	AMERICAN SAMOA	GD	GRENADA	PA	PANAMA
AD	ANDORRA	GP	GUADELOUPE	PG	PAPUA NEW GUINEA
AO	ANGOLA	GU	GUAM	PY	PARAGUAY
AI	ANGUILLA	GT	GUATEMALA	PE	PERU
AQ	ANTARCTICA	GG	GUERNSEY	PH	PHILIPPINES
AG	ANTIGUA AND BARBUDA	GN	GUINEA	PN	PITCAIRN
AR	ARGENTINA	GW	GUINEA-BISSAU	PL	POLAND
AM	ARMENIA	GY	GUYANA	PT	PORTUGAL
AW	ARUBA	HT	HAITI	PR	PUERTO RICO
AU	AUSTRALIA	HM	HEARD ISLAND AND MCDONALD ISLANDS	QA	QATAR
AT	AUSTRIA	VA	HOLY SEE (VATICAN CITY STATE)	RE	RÉUNION
AZ	AZERBAIJAN	HN	HONDURAS	RO	ROMANIA
BS	BAHAMAS	HK	HONG KONG	RU	RUSSIAN FEDERATION
BH	BAHRAIN	HU	HUNGARY	RW	RWANDA
BD	BANGLADESH	IS	ICELAND	BL	SAINT BARTHÉLEMY
BB	BARBADOS	IN	INDIA	SH	SAINT HELENA, ASCENSION AND TRISTAN DA CUNHA
BY	BELARUS	ID	INDONESIA	KN	SAINT KITTS AND NEVIS
BE	BELGIUM	IR	IRAN, ISLAMIC REPUBLIC OF	LC	SAINT LUCIA
BZ	BELIZE	IQ	IRAQ	MF	SAINT MARTIN (FRENCH PART)
BJ	BENIN	IE	IRELAND	PM	SAINT PIERRE AND MIQUELON
BM	BERMUDA	IM	ISLE OF MAN	VC	SAINT VINCENT AND THE

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Code	Description	Code	Description	Code	Description
					GRENADINES
BT	BHUTAN	IL	ISRAEL	WS	SAMOA
BO	BOLIVIA, PLURINATIONAL STATE OF	IT	ITALY	SM	SAN MARINO
BQ	BONAIRE, SINT EUSTATIUS AND SABA	JM	JAMAICA	ST	SAO TOME AND PRINCIPE
BA	BOSNIA AND HERZEGOVINA	JP	JAPAN	SA	SAUDI ARABIA
BW	BOTSWANA	JE	JERSEY	SN	SENEGAL
BV	BOUVET ISLAND	JO	JORDAN	RS	SERBIA
BR	BRAZIL	KZ	KAZAKHSTAN	SC	SEYCHELLES
IO	BRITISH INDIAN OCEAN TERRITORY	KE	KENYA	SL	SIERRA LEONE
BN	BRUNEI DARUSSALAM	KI	KIRIBATI	SG	SINGAPORE
BG	BULGARIA	KP	KOREA, DEMOCRATIC PEOPLE'S REPUBLIC OF	SX	SINT MAARTEN (DUTCH PART)
BF	BURKINA FASO	KR	KOREA, REPUBLIC OF	SK	SLOVAKIA
BI	BURUNDI	KW	KUWAIT	SI	SLOVENIA
KH	CAMBODIA	KG	KYRGYZSTAN	SB	SOLOMON ISLANDS
CM	CAMEROON	LA	LAO PEOPLE'S DEMOCRATIC REPUBLIC	SO	SOMALIA
CA	CANADA	LV	LATVIA	ZA	SOUTH AFRICA
CV	CAPE VERDE	LB	LEBANON	GS	SOUTH GEORGIA AND THE SOUTH SANDWICH ISLANDS
KY	CAYMAN ISLANDS	LS	LESOTHO	SS	SOUTH SUDAN
CF	CENTRAL AFRICAN REPUBLIC	LR	LIBERIA	ES	SPAIN
TD	CHAD	LY	LIBYA	LK	SRI LANKA
CL	CHILE	LI	LIECHTENSTEIN	SD	SUDAN
CN	CHINA	LT	LITHUANIA	SR	SURINAME
CX	CHRISTMAS ISLAND	LU	LUXEMBOURG	SJ	SVALBARD AND JAN MAYEN
CC	COCOS (KEELING) ISLANDS	MO	MACAO	SZ	SWAZILAND
CO	COLOMBIA	MK	MACEDONIA, THE FORMER YUGOSLAV REPUBLIC OF	SE	SWEDEN

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Code	Description	Code	Description	Code	Description
KM	COMOROS	MG	MADAGASCAR	CH	SWITZERLAND
CG	CONGO	MW	MALAWI	SY	SYRIAN ARAB REPUBLIC
CD	CONGO, THE DEMOCRATIC REPUBLIC OF THE	MY	MALAYSIA	TW	TAIWAN, PROVINCE OF CHINA
CK	COOK ISLANDS	MV	MALDIVES	TJ	TAJIKISTAN
CR	COSTA RICA	ML	MALI	TZ	TANZANIA, UNITED REPUBLIC OF
CI	CÔTE D'IVOIRE	MT	MALTA	TH	THAILAND
HR	CROATIA	MH	MARSHALL ISLANDS	TL	TIMOR-LESTE
CU	CUBA	MQ	MARTINIQUE	TG	TOGO
CW	CURAÇAO	MR	MAURITANIA	TK	TOKELAU
CY	CYPRUS	MU	MAURITIUS	TO	TONGA
CZ	CZECH REPUBLIC	YT	MAYOTTE	TT	TRINIDAD AND TOBAGO
DK	DENMARK	MX	MEXICO	TN	TUNISIA
DJ	DJIBOUTI	FM	MICRONESIA, FEDERATED STATES OF	TR	TURKEY
DM	DOMINICA	MD	MOLDOVA, REPUBLIC OF	TM	TURKMENISTAN
DO	DOMINICAN REPUBLIC	MC	MONACO	TC	TURKS AND CAICOS ISLANDS
EC	ECUADOR	MN	MONGOLIA	TV	TUVALU
EG	EGYPT	ME	MONTENEGRO	UG	UGANDA
SV	EL SALVADOR	MS	MONTSERRAT	UA	UKRAINE
GQ	EQUATORIAL GUINEA	MA	MOROCCO	AE	UNITED ARAB EMIRATES
ER	ERITREA	MZ	MOZAMBIQUE	GB	UNITED KINGDOM
EE	ESTONIA	MM	MYANMAR	US	UNITED STATES
ET	ETHIOPIA	NA	NAMIBIA	UM	UNITED STATES MINOR OUTLYING ISLANDS
FK	FALKLAND ISLANDS (MALVINAS)	NR	NAURU	UY	URUGUAY
FO	FAROE ISLANDS	NP	NEPAL	UZ	UZBEKISTAN
FJ	FIJI	NL	NETHERLANDS	VU	VANUATU
FI	FINLAND	NC	NEW CALEDONIA	VE	VENEZUELA, BOLIVARIAN REPUBLIC OF
FR	FRANCE	NZ	NEW ZEALAND	VN	VIET NAM

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Code	Description	Code	Description	Code	Description
GF	FRENCH GUIANA	**NI**	NICARAGUA	**VG**	VIRGIN ISLANDS, BRITISH
PF	FRENCH POLYNESIA	**NE**	NIGER	**VI**	VIRGIN ISLANDS, U.S.
TF	FRENCH SOUTHERN TERRITORIES	**NG**	NIGERIA	**WF**	WALLIS AND FUTUNA
GA	GABON	**NU**	NIUE	**EH**	WESTERN SAHARA
GM	GAMBIA	**NF**	NORFOLK ISLAND	**YE**	YEMEN
GE	GEORGIA	**MP**	NORTHERN MARIANA ISLANDS	**ZM**	ZAMBIA
DE	GERMANY	**NO**	NORWAY	**ZW**	ZIMBABWE
				XX	OTHER

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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

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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

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7.10 Appendix I - Modulus 10 Validation

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 – (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 x 2	0
Digit 2	0	+ 0
Digit 3	0 x 2	+ 0
Digit 4	1	+ 1
Digit 5	3 x 2	+ 6
Digit 6	3	+ 3
Digit 7	9 x 2 = 18 (1 + 8 = 9)	+ 9
Digit 8	0	+ 0
Digit 9	5 x 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.

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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 x 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

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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

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7.13 Appendix L - MD5 Calculation

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

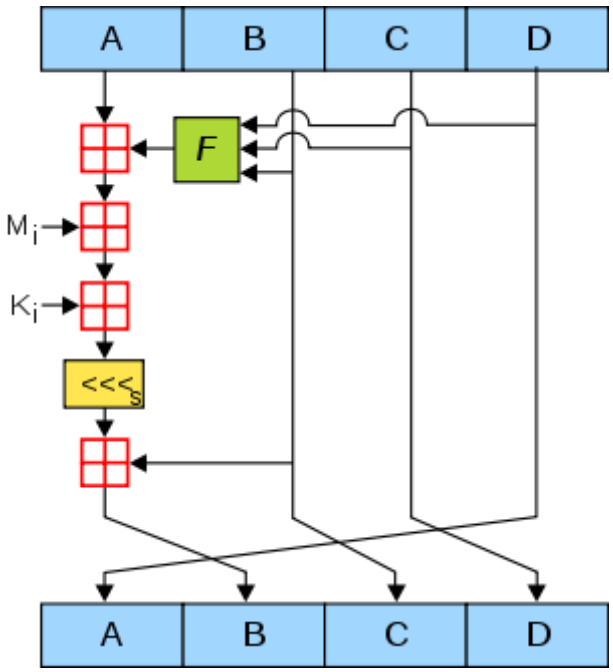

Figure 1.One MD5 operation. MD5 consists of 64 of these operations, grouped in four rounds of 16 operations. *F* is a nonlinear function; one function is used in each round. M_i denotes a 32-bit block of the message input, and K_i denotes a 32-bit constant, different for each operation. $\lll_s$ denotes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

MD5 processes a VAR-length message into a FIX-length output of 128 bits. The input message is broken up into chunks of 512-bit blocks (sixteen 32-bit little endian integers); the message is 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:

$$F(X,Y,Z) = (X \wedge Y) \vee (\neg X \wedge Z)$$
$$G(X,Y,Z) = (X \wedge Z) \vee (Y \wedge \neg Z)$$
$$H(X,Y,Z) = X \oplus Y \oplus Z$$
$$I(X,Y,Z) = Y \oplus (X \vee \neg Z)$$

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

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The MD5 hash is calculated according to this algorithm:

```
//Note: All VARs are unsigned 32 bits and wrap modulo 2^32 when calculating
varint[64] r, k
//r specifies the per-round shift amounts
r[ 0..15] := {7, 12, 17, 22, 7, 12, 17, 22, 7, 12, 17, 22, 7, 12, 17, 22}
r[16..31] := {5,  9, 14, 20, 5,  9, 14, 20, 5,  9, 14, 20, 5,  9, 14, 20}
r[32..47] := {4, 11, 16, 23, 4, 11, 16, 23, 4, 11, 16, 23, 4, 11, 16, 23}
r[48..63] := {6, 10, 15, 21, 6, 10, 15, 21, 6, 10, 15, 21, 6, 10, 15, 21}
//Use binary integer part of the sines of integers (Radians) as constants:
forifrom 0 to 63
k[i] := floor(abs(sin(i + 1)) × (2 pow 32))
end for
//(Or just use the following table):
k[ 0.. 3] := { 0xd76aa478, 0xe8c7b756, 0x242070db, 0xc1bdceee }
k[ 4.. 7] := { 0xf57c0faf, 0x4787c62a, 0xa8304613, 0xfd469501 }
k[ 8..11] := { 0x698098d8, 0x8b44f7af, 0xffff5bb1, 0x895cd7be }
k[12..15] := { 0x6b901122, 0xfd987193, 0xa679438e, 0x49b40821 }
k[16..19] := { 0xf61e2562, 0xc040b340, 0x265e5a51, 0xe9b6c7aa }
k[20..23] := { 0xd62f105d, 0x02441453, 0xd8a1e681, 0xe7d3fbc8 }
k[24..27] := { 0x21e1cde6, 0xc33707d6, 0xf4d50d87, 0x455a14ed }
k[28..31] := { 0xa9e3e905, 0xfcefa3f8, 0x676f02d9, 0x8d2a4c8a }
k[32..35] := { 0xfffa3942, 0x8771f681, 0x6d9d6122, 0xfde5380c }
k[36..39] := { 0xa4beea44, 0x4bdecfa9, 0xf6bb4b60, 0xbebfbc70 }
k[40..43] := { 0x289b7ec6, 0xeaa127fa, 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 as64-bit little-endian integer */
//Process the message in successive 512-bit chunks:
for each512-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:
```

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```
for from 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

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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

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