B U S I N E S S   R E Q U I R E M E N T S   S P E C I F I C A T I O N :

Automatic Exchange of Information

(Includes FATCA and the Common Reporting Standard (CRS))

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1. DOCUMENT MANAGEMENT

1.1 REVISION HISTORY

Revision History			
Date	**Version**	**Description**	**Author/s**
16/05/2014	1.0.0	Working document not for implementation	SARS
20/06/2014	1.0.1	Public version for implementation	SARS
09/09/2015	2.0.0	Draft working version for external review. Now combine the FATCA and CRS requirements in one BRS. Note that changes since the implemented Version 1.0.1 are made in blue colour (as far as practically possible).	SARS

1.2 REFERENCES

1.2.1 Referenced Documents

Document	Version	Description	Author/s
FATCA XML User Guide	V.1.1	FATCA XML User Guide describes the file layout in which the US receives data.	US IRS
IGA	As per initialled version as communicated on 3 April 2014 press release.	Intergovernmental Agreement – Agreement signed between the United States and Republic of South Africa to facilitate the exchange of information regarding citizens residing in the opposite country. This includes the documents Annex I and Annex II.	US IRS / SARS
OECD Standard for Automatic Exchange of Financial Account Information: CRS	13 February 2014	Common Reporting Standard to obtain financial account information from financial institutions and automatically exchange that information with other jurisdictions on an annual basis.	OECD
GEN-ENR-01-G01 - Third Party Data Enrolment and Activation on eFiling - External Guide	2014	A description of how Submitting Entities are required to register on the SARS Third Party Data platform.	SARS
Tax Administration Act, 2011 (TAA)	2011	Tax Administration Act, 2011 (TAA).	SARS

1.2.2 Acronyms and Terms

The following acronyms and terms provide assistance in identifying the meaning of terminology used in this document.

Term	Description
Account Holder	Entity that holds a reportable financial account, and has Indicia with a Reporting Financial Institution.
AEOI	Automatic Exchange of Information – Term used to describe the US FATCA and other international Common Reporting Standards.
Alpha (A)	Alphabet A until Z only (Upper and Lower Case).
Alphanumeric (AN)	Alphabet A until Z (Upper and Lower Case), AND Numbers 0 to 9 and a decimal point.
BRS	Business Requirement Specification
C:D	Connect Direct
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.
Connect Direct	A secure technology to transfer bulk data.
Controlling Person(s)	Natural person that exercise control over an entity. Refer to the CRS / FATCA definition.
CRS	Common Reporting Standard.
Delimited File	Pipe separated values will be used as the delimited file type.
Direct Data Flow	Refers to data submission channels which include Connect Direct and HTTPS.
eFiling	A SARS portal on the Internet that enable users to be uniquely identified with a log-on identification mechanism and then transact with SARS.
e.g.	Exempli gratia (or for example).
Entity	A legal person or a legal arrangement such as a partnership, trust, or foundation
FATCA	Foreign Account Tax Compliance Act
FI	Financial Institution
Financial Account	Financial Account as defined in the FATCA IGA or in CRS.
Free Text (FT)	Free text includes the following: ○ Alphabet A until Z

Term	Description
	o Upper and Lower Case Characters
	o Number 0 to 9
	o Dash (-)
	o Space ( )
	o Inverted Commas ("")
	o Back slash(\)
	o Forward slash (/)
	o Question Mark (?)
	o At sign (@)
	o Ampersand (&)
	o Dollar sign ($)
	o Exclamation Mark (!)
	o Hash (#)
	o Plus (+)
	o Equals (=)
	o Semi colon (;)
	o Colon (:)
	o Comma (,)
	o Apostrophe (')
	o Left and Right Brackets (( ))
	o Full Stop (.)
	o Characters such as ê, ë.
	All special characters are allowed, however for XML development purposes the following standard must be adhered to: ISO-8859-1 encoding or informally referred to as Latin-1.
FTI	Foreign Taxpayer Information
GIIN	Global Intermediary Identification Number – Global Intermediary Identification Number assigned, by the Inland Revenue Service to a Participating Foreign Financial Institutions or Registered Deemed Compliant Foreign Financial Institutions for FATCA purposes only.
GUID	Globally Unique ID
HTTPS	Hyper Text Transfer Protocol Secure
ID	Identifier
i.o.t.	in order to

Term	Description
IGA	Intergovernmental Agreement – Agreement signed between the United States and Republic of South Africa.
Indicia	An indication that the account holder of a Reporting Financial Institution has a relationship to a country e.g. telephone number in a foreign jurisdiction
IRS	United States Inland Revenue Service.
Mandatory Fields	Fields that must be completed as a rule as opposed to fields that have to be optional.
Min:Max	Minimum: Maximum
NoP	Nature of Person
NPFI	Non Participating Financial Institution
NULL	Amounting to nothing; nil; lacking; non-existent. In the context of a pipe-delimited file this will be two pipe characters adjacent to another i.e. ||
Numeric (N)	Numbers from 0 to 9, a decimal point and negative (-) sign.
OECD	Organisation for Economic Cooperation and Development: The OECD is the issuer of the Common Reporting Standard.
Optional Fields	Fields that can be completed based on applicability and availability. These fields are not mandatory.
PNFE	Passive Non-Financial Entity
Reporting Financial Institution	A financial Institution that has to submit a data file under this BRS to SARS as referred to in the FATCA IGA or CRS.
Reportable Account	Financial Account as defined in the FATCA IGA or in CRS.
Reportable Person	An entity that has a tax obligation in a Jurisdiction other than South Africa under the tax laws of such jurisdiction, or an estate of a decedent that was a resident of a jurisdiction other than South Africa. For this purpose, an Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated.
SA	South Africa
SARS	South African Revenue Service
Specified Reportable Person	This is an individual or legal entity with a reportable account, as the context requires.
Sponsoring Entity	Legal entity that undertakes the IGA obligations on behalf of another financial institution and accordingly performs due diligence and reporting obligations of one or more sponsored entities.
Submitting Entity	The organisation that will compile and upload the data file under this BRS to SARS.

Term	Description
TAA	Tax Administration Act, 2011
TIN	Tax Identification Number and this is the same as tax reference number.
Third Party Data	From the viewpoint of SARS an external party that provides relevant data to SARS; in this case via an electronic platform.
VAR	Variable
US	United States of America
XML	Extensible Mark-up Language – A structured data transfer technology protocol.

1.2.3 Table of Content

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2. INTRODUCTION

Automatic exchange of information (AEOI) (also called routine exchange) involves the systematic and periodic transmission of "bulk" taxpayer information by the source country to the residence country. This may also include instances where tax residence is based on differing criteria (e.g. citizenship in the United States of America) or where an entity or person has a tax obligation in more than one country. An effective model for automatic exchange of information requires a common standard on the information to be reported by financial institutions and exchanged with residence jurisdictions. This will ensure that the reporting by financial institutions is aligned with the interests of the residence country. It will also increase the quality and predictability of the information that is being exchanged. The result will be significant opportunities for the residence country to enhance compliance and make optimal use of the information (e.g. through automatic matching with domestic compliance information and data analysis). A reporting regime requires a broad scope across three dimensions:

- **The scope of financial information reported**: A comprehensive reporting regime covers different types of investment income including interest, dividends and similar types of income and gross proceeds from the sale or redemption of property relating to a reportable account. Other reportable account balance information is also in scope;

- **The scope of accountholders subject to reporting:** A comprehensive reporting regime requires reporting not only with respect to individuals, but also require financial institutions to look through shell companies, trusts or similar arrangements;

- **The scope of financial institutions required to report:** A comprehensive reporting regime covers not only banks but also other financial institutions such as brokers, certain collective investment vehicles and certain insurance companies.

Furthermore, an effective model of automatic exchange of financial information also requires a common standard on a robust set of due diligence procedures to be followed by financial institutions to identify reportable accounts and obtain the accountholder identifying information that is required to be reported for such accounts. The due diligence procedures are critical as they help to ensure the quality of the information that is reported and exchanged. Finally feedback by the receiving jurisdiction to the sending jurisdiction regarding any errors in the information received can also be an important aspect of an effective automatic exchange model. Such feedback may take place in the form of spontaneous exchange of information, another important aspect of cooperation between tax authorities in itself.

Common or compatible technical solutions for reporting and exchanging information are a critical element in a standardised automatic exchange system - especially one that will be used by a large number of jurisdictions and financial institutions. Standardisation will reduce costs for all parties concerned.

The technical reporting format must be standardised so that information can be captured, exchanged and processed quickly and efficiently in a cost effective manner and secure and compatible methods of transmission and encryption of data must be in place.

The financial institutions (FI's) include custodial institutions, depository institutions, investment entities and specified insurance companies, unless they are non-reporting financial institutions under CRS regulations issued under the TAA or FATCA Annex II. The financial information to be

reported with respect to reportable accounts includes interest, dividends, and account balance, income from certain insurance products, sales proceeds from financial assets and other income generated with respect to assets held in the account or payments made with respect to the account. Reportable accounts include accounts held by entities (including trusts), and the standard includes a requirement to look through passive entities to report on the relevant controlling persons.
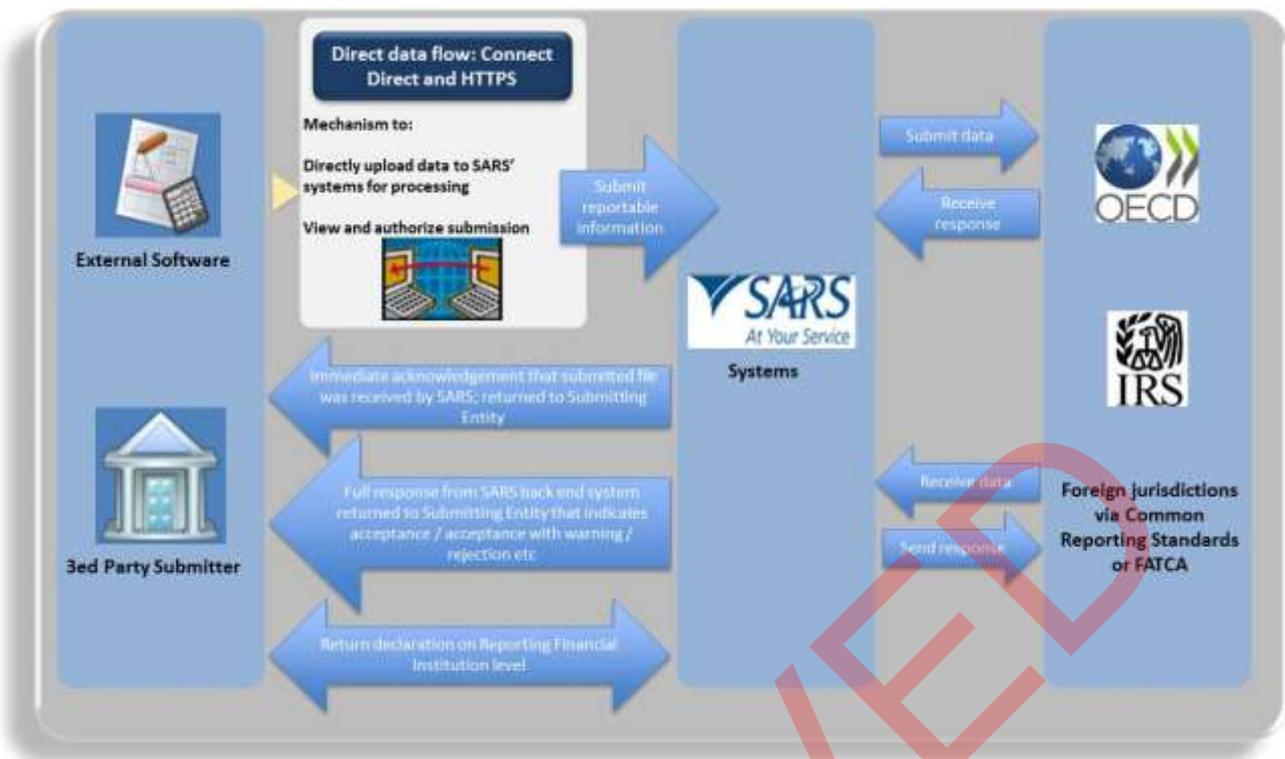
3. CONCEPTUAL DESIGN

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

The file is required to be submitted using Direct Data Flow. This means that the Connect Direct and HTTPS channels will be the only mechanism available. 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 against the same requirements on SARS side before it will be deemed accepted.

The conceptual design is depicted in Figure 1 below. From this, one can view the following points:

- The Submitting Entity will have to register on the SARS Third Party Data platform i.o.t. be able to submit a file. The reader is referred to the document "GEN-ENR-01-G01 - Third Party Data Enrolment and Activation on eFiling - External Guide" which was published on the SARS website www.sars.gov.za for a detailed description of this process. Furthermore in a case where the Submitting Entity is a Foreign Entity and does not have a SARS TIN, then that entity is still required to obtain a SARS TIN i.o.t. register on the eFiling portal. In obtaining this TIN from SARS the entity could perform a special registration on the eFiling portal.

- Once a Submitting Entity uploads a data file via the Third Party Data platform, then an immediate response would be sent via the submitting channel in return to state that the file was received.

- A full response would also be sent back to the Submitting Entity to state if the file passed the validations or not. Some of the outcomes could be accepted, accepted with warning or rejected. This return response might not be immediate.

- For a specific period of submission a declaration function would be incorporated. This will provide a summary to the Reporting Financial Institution of all the files submitted for the period which then determines that both parties have the correct data on both sides. The declaration will then normally be accepted if all information is correct by the Reporting Financial Institution. A separate specification to this BRS will be used to communicate the detailed wording of the declaration and its functions to the public. This will still be in line with the existing eFiling / declaration functionality as per existing Third Party Data submissions.

Figure 1: Conceptual design

No manual data submission would be possible: this includes no CDs or no .xlsx or similar files.

In the case where a Reporting Financial Institution has no records (data / transaction data / clients with Indicia to report on), the Submitting Entity is still required to submit a file. The sections that will contain no records would be:

    (i)   ACCOUNT HOLDER DEMOGRAPHIC DATA,

    (ii)   ACCOUNT HOLDER INDICIA NATIONALITY TIN

    (iii)   ACCOUNT HOLDER FINANCIAL DATA,

    (iv)   CONTROLLING PERSON DEMOGRAPHIC DATA and

    (v)   CONTROLLING PERSON TIN JURISDICTION NATIONALITY

The remaining sections of the data file submitted by the Submitting Entity are still mandatory.

File submissions are once a year as determined by the relevant notice.

In Figure 2 the reader can view the role players to this BRS: Submitting Entity, Sponsoring Entity, Reporting Financial Institution, Account Holder and the Controlling Person. Use the standard's definition for the list.

The Submitting Entity is the organisation that will compile and upload the data file to SARS.

A Sponsoring Entity as defined under the FATCA IGA is an entity that will perform the due diligence and reporting obligations of one or more sponsored investment entities or controlled foreign institutions (Sponsored FFIs). An FI can also act as a Sponsoring Entity for one or more sponsored entities. The Sponsoring Entity will receive a separate Sponsoring Entity GIIN and should only use that GIIN when it is fulfilling its obligations as a Sponsoring Entity / Submitting Entity.

The Reporting Financial Institution is the organisation where a client's Reportable Account is maintained.

The Account Holder is the owner of a reportable account.

A Controlling Person means the person / persons or entity / entities exercising control over an Account Holder.
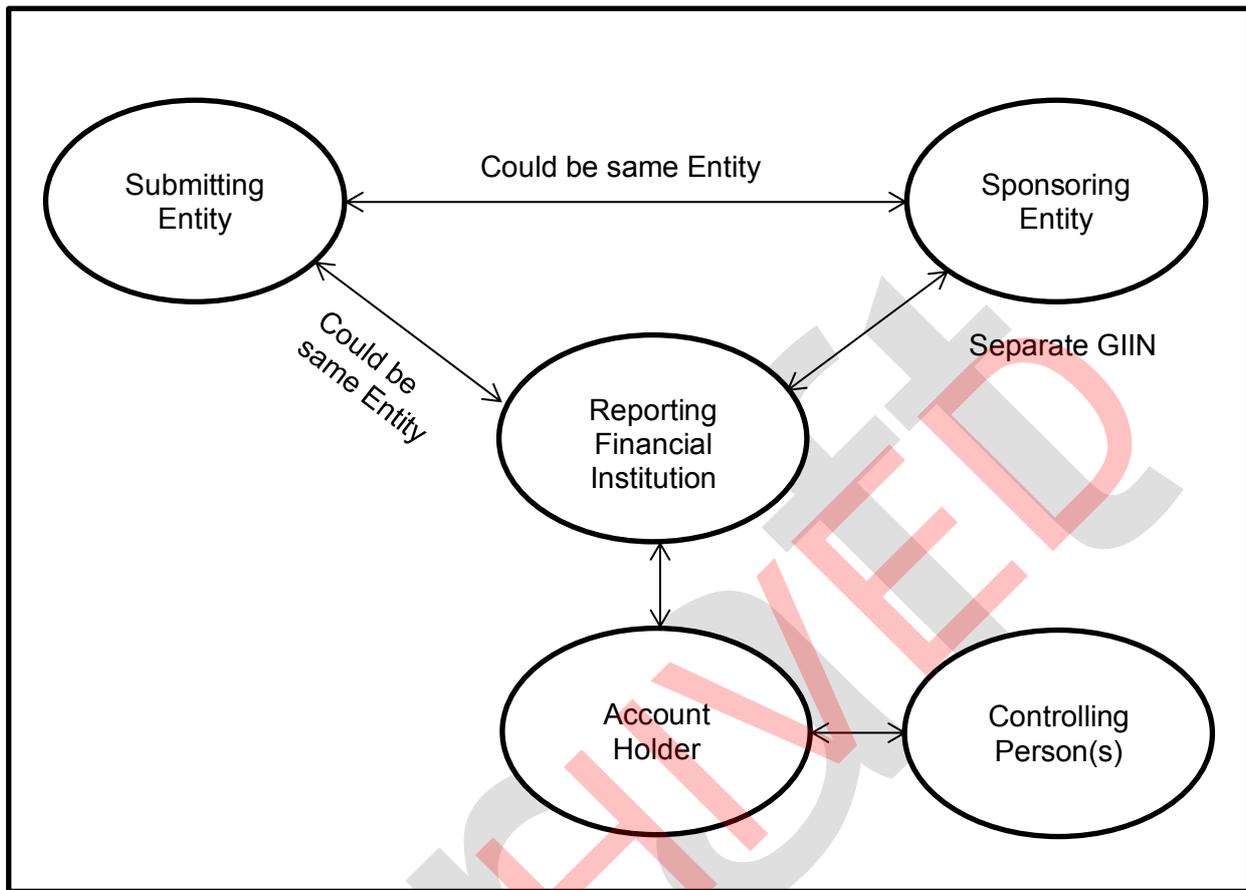
Figure 2: Entity descriptions

A logical breakdown of the File Layout 1: Data Submission structure is also provided in Figure 3. The first column contains the logical file section descriptions. The associated responsible entity is mapped to the relevant section. The amount of allowed records is also provided. The logical relationship linking of a section to the one above it is outlined in the second last column. Lastly some diverse rules are noted to selected file sections.

As an example in understanding the Relationship Linking column in Figure 3; one could look at the Logic Validation rule "If Account Holder Type = PNFE, then a corresponding record where Record type = CPDD must exist" of Field 81.

If Account Holder Type = PNFE then there must be at least one record in the Controlling Person Demographic Data section that contain its equivalent Unique Number of Field 78.

Section heading of File Layout 1: Data Submission	Responsible Entity	Amount of records required for section	Relationship linking	Diverse rules
(1) SUBMISSION FILE HEADER	Submitting Entity	1 only 1	-	-
(2) SUBMITTING ENTITY DATA (INSTITUTION SUBMITTING THE DATA)	Sponsoring Entity / Reporting Financial Institution	1 only 1	-	Sponsoring Entity data become relevant only when the Sponsoring Entity becomes a Submitting Entity. Then the Sponsoring Entity data will be inserted in the Submitting Entity Section. Otherwise the Sponsoring Entity data will not be included in the submission.
(3) REPORTING FINANCIAL INSTITUTION	Submitting Entity	1 only 1	(2) SUBMITTING ENTITY DATA (INSTITUTION SUBMITTING THE DATA)	By default all RFI will link to the one record for Submitting Entity.
(4) ACCOUNT HOLDER DEMOGRAPHIC DATA	Submitting Entity	0, 1 or more	(3) REPORTING FINANCIAL INSTITUTION	-
(5) ACCOUNT HOLDER INDICIA NATIONALITY TIN	Submitting Entity	1 or more; if associated ACCOUNT HOLDER DEMOGRAPHIC DATA record exists	(4) ACCOUNT HOLDER DEMOGRAPHIC DATA	-
(6) ACCOUNT HOLDER FINANCIAL DATA	Submitting Entity	1 or more; if associated ACCOUNT HOLDER DEMOGRAPHIC DATA record exists	(4) ACCOUNT HOLDER DEMOGRAPHIC DATA	Account Number must be unique across all data rows
(7) CONTROLLING PERSON DEMOGRAPHIC DATA	Submitting Entity	0, 1 or more	(4) ACCOUNT HOLDER DEMOGRAPHIC DATA	-
(8) CONTROLLING PERSON TIN JURISDICTION NATIONALITY	Submitting Entity	1 or more; if associated CONTROLLING PERSON record exists	(7) CONTROLLING PERSON DEMOGRAPHIC DATA	-
(9) FILE TRAILER	Submitting Entity	1 only 1		Utilizes the following i.o.t. do check summary: (3) REPORTING FINANCIAL INSTITUTION (4) ACCOUNT HOLDER DEMOGRAPHIC DATA (5) ACCOUNT HOLDER INDICIA NATIONALITY TIN (6) ACCOUNT HOLDER FINANCIAL DATA (7) CONTROLLING PERSON DEMOGRAPHIC DATA (8) CONTROLLING PERSON TIN JURISDICTION NATIONALITY

Figure 3: File Layout 1 responsible entity, relationship linking and diverse rules

4. OBLIGATION TO SUBMIT DATA FOR AUTOMATIC EXCHANGE OF INFORMATION

Under Section 3 of the Tax Administration Act, 2011 (TAA), SARS is responsible for the administration of all tax Acts under the control or direction of the Commissioner, and may use its information gathering powers under the TAA for this purpose. Administration of a tax Act, such as the Income Tax Act, *inter alia* means to:

In terms of section 3(3)(a), if SARS, in accordance with an international tax agreement or an *international tax standard (*draft proposal before Parliament – if passed will commence during January 2016) is obliged to exchange or wishes to spontaneously exchange information, SARS may disclose or obtain the information requested for transmission to the competent authority of the other country as if it were relevant material required for purposes of a tax Act and must treat the information obtained as taxpayer information.

An "international tax agreement" means (a) an agreement entered into with the government of another country in accordance with a tax Act; or (b) any other agreement entered into between the competent authority of the Republic and the competent authority of another country relating to the automatic exchange of information under an agreement referred to in paragraph (a). An *"international tax standard" means an international standard for the exchange of tax-related information between countries such (a) the OECD Standard for Automatic Exchange of Financial Account Information in Tax Matters, with such exceptions as specified by the Minister in a regulation, or (b) as specified by the by the Minister in a regulation (*draft proposal to be submitted to Parliament – if passed will commence during January 2016).

Information gathering powers under the TAA include the power to request periodic returns, which must be true and correct returns, under Chapter 4 of the TAA. Third party returns may be required under Section 26 and the return must, for purposes of providing the information required in the return, comply with the due diligence requirements as may be prescribed in a tax Act, an international tax agreement, an international standard for exchange of information or by the Commissioner in a public notice.

In addition, SARS may use powers under Chapter 5 of the TAA for specific information requests, interviews, inspections, verifications, audits, investigations, inquiries and search and seizures. These powers may be used to obtain "relevant material" which means any information, document or thing that is in the opinion of SARS foreseeably relevant for the administration of a tax Act as referred to in Section 3.

For purposes of the administration of the Income Tax Act and, in particular, the determination and taxation of source based income from non-residents, SARS may use its information gathering powers to obtain the information under this BRS.

5. GENERAL RULES FOR IMPORT FILE STRUCTURES

a) Each file submitted to SARS must only contain information for one submitting entity, one reporting financial institution and for one submission period.

b) Each of the files are structured as follows and should be submitted in the following sequence according to the rules as described in Section 3:

    i.   SUBMISSION FILE HEADER

    ii.   SUBMITTING ENTITY DATA (INSTITUTION SUBMITTING THE DATA)

    iii.   REPORTING FINANCIAL INSTITUTION

    iv.   ACCOUNT HOLDER DEMOGRAPHIC DATA

    v.   ACCOUNT HOLDER INDICIA NATIONALITY TIN

    vi.   ACCOUNT HOLDER FINANCIAL DATA

    vii.   CONTROLLING PERSON DEMOGRAPHIC DATA

    viii.   CONTROLLING PERSON TIN JURISDICTION NATIONALITY

    ix.   FILE TRAILER

c) Fields are indicated as mandatory, optional or conditional as specified in this document. Fields that are 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.

d) Data fields must not start with a space.

e) All reportable accounts must be reported on.

f) If an account holder has multiple reportable accounts, then the account holder's financial information section must be repeated for each account.

g) All files must conform to the LATIN-1 character encoding.

h) 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.

i) 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.

j) 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.

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.

- Invalid file name.

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 whether the condition rule is met, different minimum and maximum lengths are defined;

5. Data validations: validates whether the field complies to format rules or belongs to a pre-defined set of values; and

6. Logic validations: applies a logic validation on the value of the field.

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

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

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.	Trailer contains the incorrect number of fields

	are the number of pipes correct	
4	Does the submission file header structure pass i.e. are the number of pipes correct	Header contains the incorrect number of fields
5	Does the body structure pass i.e. are the number of pipes correct and are the records submitted in the correct sequence	One or more body items contain the incorrect number of fields, or the records were submitted in the incorrect sequence
6	Validate the generic header data – actual content according to the spec	Invalid data in generic header
7	Validate the submission file header data – actual content according to the spec	Invalid data in submission file header
8	Validate the trailer: Is the correct data used in the correct fields – actual content according to spec	Invalid data in trailer
9	Validate the trailer: Do the calculated fields in the trailer add up	Trailer calculation failed

n) Regarding changing or deleting any record with a Unique Number in a subsequent year of submission the rule must be as follows:

- Change values in original tax submission year: Submission Tax Year of the file should be equal to the original tax submission year; and the Unique Number should be equal to the Unique Number originally used.

- Change value declared in incorrect tax submission year: Create two submissions (i) contain the original tax submission year with the original Unique Number used and a Delete indicator on the row; (ii) the second submission would be the correct tax submission year, with a new Record Status and Unique Number.

- Delete a row declared in incorrect tax submission year: Create a submission with the original tax submission year and supply the original Unique Number with a record status of Delete.

- New record in prior tax year: Create a submission with tax submission year as intended with a new Unique Number and a record status of N (new).

o) Within the File Layout 1: Data Submission; the following two sections can only exist if their parent section in the file layout exists: ACCOUNT HOLDER INDICIA NATIONALITY TIN and CONTROLLING PERSON TIN JURISDICTION NATIONALITY. These sections must always exist with one or more records if there is a parent section for it (they are mandatory

in this case). On the other hand there cannot be a record if a parent does not exist. The relationship is determined by means of the Unique Number contained in it.

6. FILE LAYOUTS

During the process of the submission of data to SARS messages will be sent back and forth between the SARS systems, eFiling and the Direct Data Flow Channel (Connect Direct or HTTPS) 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	Foreign account holder data submission is required as determined by the Commissioner	1	FTI submission	Submitting Entity	SARS systems
2	This response will be the acknowledgement of receiving data submission before any validations have been performed	2	Response	SARS systems	Submitting Entity
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	Submitting Entity

File Name Structure Requirements

File Name	File Name Structure Requirements
FTI submission	Data Type Being Supplied (value of Field 8)_File Layout Version (value of Field 4)_Income Tax Reference Number (value of Field 33)_Unique File ID (value of Field 5)_Message Create Date (value of Field 3)
Response	Data Type Being Supplied_File Layout Version_Income 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 a "_" 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.

- A validation on the SARS system will ensure that the "FTI submission" file name indeed contains the correct Income Tax Reference Number value as maintained in the Submitting Entity Field 33 header section. If the values are different; then the file will be rejected with a (i) File Response Code of "002" as per APPENDIX G - FILE RESPONSE CODES, and an associated field validation message "Tax reference number in file name not same as relevant tax reference number contained in file." will be supplied.
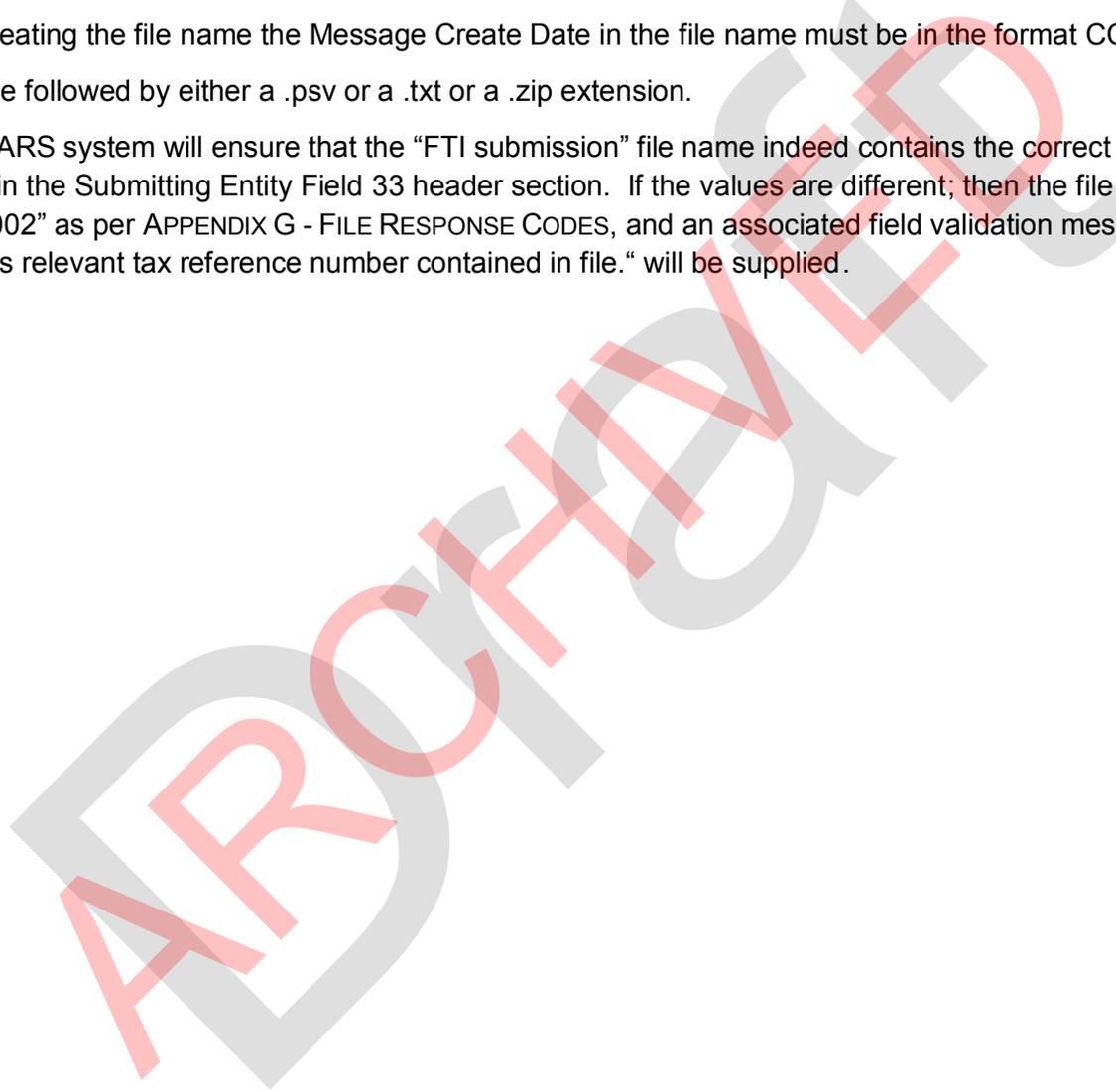
6.1 FILE LAYOUT 1: DATA SUBMISSION

This section lists all the fields that are required for the Foreign Account Holder 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 have 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.

Note 6: Security Warning: This information is furnished under a legal instrument with a foreign government and its use and disclosure must be governed by the provisions of that treaty.

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
SUBMISSION FILE HEADER (Mandatory record)									
1.	Section Identifier	To identify the start of the section as well as identifying the type of section	M		A	FIX	1:1	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	1:2	a) Must = GH, where GH = General Header	
3.	Message Create Date	Date and time that the message was created	M		FT	FIX	19:19	a) Format must be: CCYY-MM-DDThh:mm:ss b) 24h time format must be used	a) Must be less than or equal to today's date

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
4.	File Layout Version	The version of the delimited file layout that is being submitted. Sequential number, which increments with one every time that the file layout version changes once files is being submitted to the production environment. This number is provided by SARS.	M		N	VAR	1:4	a) Must = ~~1~~2 b) Value must not contain a decimal point Note – SARS will only support the version(s) specified above	a) Must be greater than or equal to 1 and less than or equal to 9999

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
5.	Unique File ID	The submitting source must create this field when data is submitted to SARS. This field will uniquely identify this file when coupled with the source. This value must not be repeated by the submitting source (e.g. use the date time with some other unique number). This field will also be used to link the records to the original file. The field must be generated by the software from which the entity is submitting the data to SARS. When SARS sends the response file, the Unique File ID in the response file must be equal to the Unique File ID obtained from the file name of the submitted file	M		AN	VAR	1:64	a) Value must not contain a decimal point b) 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.	a) Must be unique per submission and across submissions per submitting entity

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
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 = FTI, then this field must be left blank	AN	VAR	a) 0:0– If this field is left blank b) 1:64– If this field is completed		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
7.	Test Data Indicator	This should be used to indicate if the data is for testing or is live data and should be processed. The purpose of the field is to avoid test data accidentally being processed in production and allow the source to test their submission without it being processed. **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.	M		A	FIX	1:1	a) Must = T or L, where T = Test and L = Live	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
8.	Data Type Being Supplied	When data is submitted to SARS, this field indicates the type of data that can be found in the file, i.e. account data to be used for Automatic Exchange of Information (AEOI) with foreign countries.	M		AN	FIX	3:3	a) Must = FTI, where FTI = Foreign Taxpayer Information	
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	a) Must = CD or HTTPS, where CD = Connect: Direct, HTTPS = Hypertext Transfer Protocol Secure	
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.	M		FT	FIX	144:144		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
11.	Group ID	If the amount of data requires that it be sent in multiple files, a unique Group ID must be created on the submitting entity's system to be able to link the multiple files to the one group	M		AN	VAR	1:64	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 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	a) Must not be equal to a Group ID used in a previously successfully submitted group file submission per submitting entity

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

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
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. This is different from Field 11. E.g. if this is the second file of the group this field must be 2.	M		N	VAR	1:4	a) Value must not contain a decimal point	a) Must be equal to or greater than 1 b) Must be less than or equal to the Group Total c) 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		

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 Note: For international numbers use "00" in place of "+".	C	a) At least one of Business Telephone Number 1 (Field 18) or the Cell Phone Number (Field 20) field must be completed	AN	VAR	a) 0:0 - No condition met b) 9:15 – Condition met	a) Only numeric values are allowed b) No spaces are allowed c) + is not allowed d) Value must not contain a decimal point	
19.	Business Telephone Number 2	A secondary contact telephone number for contact person Note: For international numbers use "00" in place of "+".	O		AN	VAR	a) 0:0 – if this field is blank b) 9:15 – if this field is completed	a) Only numeric values are allowed b) No spaces are allowed c) + is not allowed d) Value must not contain a decimal point	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
20.	Cell Phone Number	The cell phone number of the contact person Note: For international numbers use "00" in place of "+".	C	a) At least one of Business Telephone Number 1 (Field 18) or the Cell Phone Number (Field 20) must be completed	AN	VAR	a) 0:0 - No condition met b) 9:15 – Condition met	a) Only numeric values are allowed b) No spaces are allowed c) + is not allowed d) Value must not contain a decimal point	
21.	Contact Email	The email address for the contact person	M		FT	VAR	5:80	a) Must contain one @ sign b) Must contain a domain which must be indicated with a dot (.)	
SUBMITTING ENTITY DATA (INSTITUTION RESPONSIBLE / CONTROLLER OF DATA) (Mandatory record)									
22.	Section Identifier	To identify the start of the section as well as identifying the type of section	M		A	FIX	1:1	a) Must = H, where H = Header	
23.	Header Type	To indicate the type of header in order to differentiate between various types.	M		A	VAR	1:2	a) Must = SE, where SE = Submitting Entity	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
24.	Submission Tax Year	Tax year to which the report applies in respect of the submission period	M		N	FIX	4:4	a) Format CCYY	a) Must be greater than or equal to 2015
25.	Period Start Date	The starting date for the period that is reported by this extract	M		FT	FIX	10:10	a) Format CCYY-MM-DD	a) Date must equal 1 July 2014 for 2015 submission tax year; and for subsequent years 1 March.
26.	Period End Date	The ending date for the period that is reported by this extract	M		FT	FIX	10:10	a) Format CCYY-MM-DD	a) Date must equal 28 February of the submission tax year b) For every leap year the date must be 29 February of the submission tax year
27.	Nature of Person	The type/ category of the submitting entity.	M		FT	VAR	9:33	a) Refer to APPENDIX A – NATURE OF PERSON for code table	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
28.	Surname	Personal particulars – Surname of the individual or in case of a partnership, the name of the partnership	C	a) If Nature of Person (Field 27) = INDIVIDUAL or PARTNERSHIP or FOREIGN_INDIVIDUAL then field must contain a value. Else Surname field = NULL.	FT	VAR	a) 0:0 - No condition met b) 1:120 Condition met		
29.	Registered Name	Registered name of the organisation	C	a) If Nature of Person (Field 27) ≠ INDIVIDUAL or PARTNERSHIP or FOREIGN_INDIVIDUAL then field must contain a value. Else Registered Name = NULL.	FT	VAR	a) 0:0 - no condition met b) 1:120 condition met		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
30.	Trading Name	Trading name of the organisation	C	a) If Registered Name (Field 29) ≠ NULL then field must contain a value.	FT	VAR	a) 0:0 - no condition met b) 1:120 condition met		
31.	Initials	Personal particulars – Initials applicable only to individuals	C	a) If Nature of Person (Field 27) = INDIVIDUAL or FOREIGN_INDI VIDUAL then field has to contain a value. Else Initials field = NULL.	FT	VAR	a) 0:0 - no condition met b) 1:8 – condition met		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
32.	Registration Number	The registration number of the submitting entity	C	a) If the value of Nature of person (Field 27) = UNINCORPORATED_BODY_OF_PERSON, then Registration number = NULL. For all other nature of persons, registration number is mandatory.	FT	VAR	a) 0:0 – no condition met b) 1:20 – condition met	a) If the value of Nature of person (Field 27) = PUBLIC_CO or PRIVATE_CO, then the following validation must be applied: Refer to Appendix E for the applicable validation that must be applied.	
33.	Income Tax Reference Number	Income Tax Reference Number: By using SARS Third Party data platform a South African TAX Reference Number is required	M		N	FIX	1:20	a) Refer to Appendix D for the Modulus 10 validation	a) Tax reference number can only start with 0, 1, 2, 3 or 9

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
34.	GIIN	Global Intermediary Identification Number; or If the submitting entity happens to be a **sponsoring entity** then the sponsoring entity will receive a separate sponsoring entity GIIN and should only use that GIIN when it is fulfilling its obligations as a sponsoring entity; or If the submission is made by an agent or other service provider that is not acting as a sponsoring entity then the GIIN is that of the FI that maintains the reported financial accounts. CONSIDERATION: Industry to consider if separate section for Sponsoring Entity is required.	C	a) If any record in submitted data file contain a value in Field 116 (Indicia Country Indicator) = "US" then this field is mandatory b) Else this field is optional	AN	FIX	a) 0:0 – field not completed b) 19:19 – field completed	a) Format XXXXXX.XXXXX.XX.XXX; where "X" could be any value between A-Z or 0-9.	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
35.	Postal address line 1	The first line of the submitting entity's postal address.	M		FT	VAR	1:100		
36.	Postal Address Line 2	The second line of the submitting entity's postal address.	O		FT	VAR	a) 0:0 – not completed b) 1:100 – completed		
37.	Postal Address Line 3	The third line of the submitting entity's postal address.	O		FT	VAR	a) 0:0 – not completed b) 1:100 – completed		
38.	Postal Address Line 4	The fourth line of the submitting entity's postal address.	O		FT	VAR	a) 0:0 – not completed b) 1:100 – completed		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
39.	Postal Code	The postal code of the submitting entity's postal address.	C	a) If Field 27 (Nature of Person) ≠ FOREIGN_CO or FOREIGN_TRUST or FOREIGN_INDIVIDUAL then field is mandatory. Else optional.	AN	VAR	a) 0:10 - no condition met b) 1:10 condition met		
REPORTING FINANCIAL INSTITUTION (Mandatory record)									
40.	Section Identifier	To identify the start of the section as well as identifying the type of section	M		A	FIX	1:1	a) Must = B, where B = Body	
41.	Record Type	The type of data that is submitted in the record, e.g. Reporting Financial Institution	M		A	VAR	1:3	a) Must = RFI, where RFI = Reporting Financial Institution	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
42.	Record Status	The Financial Institution's system must indicate whether a record is active, i.e. valid for the submission or must be cancelled from the submission	M		A	VAR	1:1	a) Record status can only be one of: N = New Record; C = Correction D = Delete record **Note:** Care must be taken when deleting a record since it will affect all subsequent fields. 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.	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
43.	Unique Number	The financial institution's system must generate a unique number (primary key) 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		a) If the Record Status (Field 42) = C or D, then this number must contain the number that was originally submitted b) Must be unique within the section across all files.

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
44.	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	a) An incrementing number per record beginning at 1 for each file	a) Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
45.	Nature of Person	The type/ category of the reporting financial Institution	M		FT	VAR	9:33	a) Refer to Appendix A for code table	a) Value must ≠ INDIVIDUAL or FOREIGN_CO or FOREIGN_TRUST or FOREIGN_INDIVIDU AL
46.	GIIN	Global Intermediary Identification Number	C	a) If any record in submitted data file contain a value in Field 116 (Indicia Country Indicator) = "US" then this field is mandatory b) Else this field is optional	AN	FIX	a) 0:0 – field not completed b) 19:19 – field completed	a) Format XXXXXX.XXXXX.XX.X XX	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
47.	Income Tax Reference Number Note: It was proposed that financial institutions required to report under the CRS must also register for this purpose. Legislative amendments to the TAA has been proposed to effect this.	Income Tax Reference Number as registered at SARS	M		N	FIX	10:10	a) Refer to Appendix D for the Modulus 10 validation	a) Tax reference number can only start with 0, 1, 2, 3 or 9
48.	Registered Name	Registered name of the reporting financial institution	M		FT	VAR	1:120		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
49.	Trading Name	Trading name of the reporting financial institution	M		FT	VAR	1:120		
50.	Postal Address Same As Physical Address Indicator	Indicates if the postal address is the same as the physical address.	M		A	FIX	1:1	a) Must = "Y" or "N", where Y = Yes and N = No	
51.	Physical: Care of Indicator	Indicating if the physical address is "care of"	M	a) If Postal Address Same As Physical Address Indicator (Field 50) = Y then this field is mandatory	A	VAR	a) 0:1 – no condition met b) 1:1 – condition met	a) Must = "Y" or "N", where Y = Yes and N = No	
52.	Physical: Care of Name	Indicates the care of name	C	a) If Physical: Care of Indicator (Field 51) = Y then field is mandatory	AN	VAR	a) 0:100 – no condition met b) 1:100 - condition met		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
53.	Physical: Unit Number	Indicates unit number of the physical address. Note: This must be the Address of the contact person as captured in Field 69	O		AN	VAR	a) 0:0 – not complete b) 1:8 - completed		
54.	Physical: Complex	Indicates the complex name of physical address.	O		FT	VAR	a) 0:0 – not completed b) 1:27 - completed		
55.	Physical: Street Number	Indicates the street number of the physical address.	O		AN	VAR	a) 0:0 – not complete b) 1:8 - completed		
56.	Physical: Street / Name of Farm	Indicates the street / name of farm of the physical address. Note: This must be the Address of the contact person as captured in Field 69	C	a) If Postal Address Same As Physical Address Indicator (Field 50) = Y then this field is mandatory	FT	VAR	a) 0:27 – no condition met b) 1:27 – condition met		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
57.	Physical: Suburb / District	Indicates the suburb / district of the physical address	C	a) If Physical: Street/Name of Farm (Field 56) is completed this field is conditional – at least one of the Physical: Suburb/ District or Physical: City/Town (Field 58) must be completed	FT	VAR	a) 0:0 – no condition met b) 1:36 – condition met		
58.	Physical: City / Town	Indicates the city / town of physical address	C	a) If Physical: Street/Name of Farm (Field 56) is completed this field is conditional – at least one of the Physical: Suburb/ District (Field 57) or the Physical: City/Town must be completed	FT	VAR	a) 0:0 – no condition met b) 1:36 – condition met		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
59.	Physical: Postal Code	Indicates the postal code	CW	a) If Physical: Street/Name of Farm (Field 56) is completed, this field is mandatory	AN	VAR	a) 0:0 – no condition met b) 1:36 – condition met		
60.	Physical: Country Code	Indicates the Country code associated with the physical address	CW	a) If Physical: Street/Name of Farm (Field 56) is completed, this field is mandatory	A	FIX	a) 0:0 - no condition met b) 2:2 - condition met	a) Refer to Appendix C for the code table	
61.	Postal: Care of Indicator	Indicating if the postal address is "care of"	C	a) If Postal Address Same As Physical Address Indicator (Field 50) = N then field is mandatory	A	VAR	a) 0:1 - no condition met b) 1:1 – condition met	a) Value can only be Y or N where Y = Yes and N = No	
62.	Postal: Care of Name	Indicates the care of name	C	a) If Postal: Care of Indicator (Field 61) = Y then field is mandatory	AN	VAR	a) 0:0 – not completed b) 1:100 - completed		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
63.	Postal: Address Line 1	Line 1 of the Postal address Note This must be the Address of the contact person as captured in Field 69	C	a) If Postal Address Same As Physical Address Indicator (Field 50) = N then this field is mandatory	FT	VAR	a) 0:100 – no condition met a) 1:100 – condition met		
64.	Postal: Address Line 2	Line 2 of the Postal address	O		FT	VAR	a) 0:0 – not completed b) 1:100 - completed		
65.	Postal: Address Line 3	Line 3 of the Postal address	O		FT	VAR	a) 0:0 – not complete b) 1:100 - completed		
66.	Postal: Address Line 4	Line 4 of the Postal address	O		FT	VAR	a) 0:0 – not completed a) 1:100 - completed		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
67.	Postal Code	Postal code of entity	CW	a) If Postal Address same as Physical Address indicator (Field 50) = N then this field is mandatory	AN	VAR	a) 0:0 – no condition met a) 1:10 – condition met		
68.	Postal: Country Code	Indicates the Country code associated with the Financial Institution Controlling person's postal address	C	a) If Postal Address same as Physical Address indicator (Field 50) = N then this field is mandatory	A	FIX	a) 0:0 - no condition met b) 2:2 - condition met	a) Refer to Appendix C for the code table	
69.	Contact Person Name	The full names of the person to be contacted by SARS with queries received from a foreign jurisdiction related to this submission	M		FT	VAR	1:100		
70.	Contact Person Surname	The surname of the person to be contacted by SARS with queries received from a foreign jurisdiction related to this submission	M		FT	VAR	1:120		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
71.	Business Telephone Number 1	The primary contact telephone number for contact person Note: For international numbers use "00" in place of "+".	C	a) At least one of Business Telephone Number 1 (Field 71) or the Cell Phone Number (Field 73) must be completed	AN	VAR	a) 0:0 – not completed b) 9:15 – if completed	a) Only numeric values are allowed b) No spaces are allowed c) + is not allowed d) Value must not contain a decimal point	
72.	Business Telephone Number 2	A secondary contact telephone number for contact person Note: For international numbers use "00" in place of "+".	O		AN	VAR	a) 0:0 – if this field is not completed b) 9:15 – if this field is completed	a) Only numeric values are allowed b) No spaces are allowed c) + is not allowed d) Value must not contain a decimal point	
73.	Cell Phone Number	The cell phone number of the contact person Note: For international numbers use "00" in place of "+".	C	a) At least one of Business Telephone Number 1 (Field 71) or the Cell Phone Number (Field 73) must be completed	AN	VAR	a) 0:0 – not completed b) 9:15 – if completed	a) Only numeric values are allowed b) No spaces are allowed c) + is not allowed d) Value must not contain a decimal point	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
74.	Contact Email	The email address for the contact person	M		FT	VAR	5:80	a) Must contain one @ sign b) Must contain a domain which must be indicated with a dot (.)	
ACCOUNT HOLDER DEMOGRAPHIC DATA (Optional Record)									
75.	Section Identifier	To identify the start of the section as well as identifying the type of section	M		A	FIX	1:1	a) Must = B, where B = Body	
76.	Record Type	Type of transaction	M		AN	VAR	1:6	a) Must = AHDD, where AHDD= Account Holder Demographic Data	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
77.	Record Status	The Financial Institution's system must indicate whether a record is active, i.e. valid for the submission or must be cancelled from the submission Note: Cascading delete rules will be applicable if records are deleted i.e. parent-child relationship is applicable – if parent is deleted, child records will also be deleted	M		A	VAR	1:1	a) 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.	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations	
			Type	Condition Rule						
78.	Unique Number	The financial institution's system must generate a unique number (primary key) 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		a)	If the Record Status (Field 77) = C or D, then this number must contain the number that was originally submitted.
									b)	Must be unique within the section across all files.

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
79.	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	a) An incrementing number per record beginning at 1 for each file	a) Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
80.	RFI Unique Number	Link as key to RFI Unique Number (foreign key) For the initial implementation there will always be only one Financial Institution	M		FT	VAR	1:100		a) Must be equal to an Unique Number (Field 43) where Record Type = RFI
81.	Account Holder Type	This data element identifies an account holder that is: (1) a Passive Non-Financial Entity (PNFE) with controlling persons(s); (2) a Non-Participating Financial Institution (NPFI); (3) a Specified Reportable Person (SRP),	M		A	VAR	3:4	a) Refer to APPENDIX F – ACCOUNT HOLDER TYPE to the Code column in the table	a) If Account Holder Type = PNFE, then a corresponding record where Record type = CPDD must exist b) An NPFI is only applicable for FATCA reporting purposes.

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
82.	Account Status	To indicate if account is documented or undocumented If the Financial Institution's search fails to establish an indicium and the attempt to obtain the self-certification or Documentary Evidence is not successful in relation to Account Holder Demographic Data, the Reporting Financial Institution must report the account as an Undocumented	M		A	VAR	3:3	a) Refer to APPENDIX B – ACCOUNT STATUS.	
83.	Nature of Person	This data element describe the nature of person of the account holder	M		FT	VAR	9:33	a) Refer to APPENDIX A – NATURE OF PERSON for code table	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
84.	Surname	Personal particulars – Surname of the individual or in case of a partnership, the name of the partnership	C	a) If Nature of Person (Field 83) = INDIVIDUAL or PARTNERSHIP or FOREIGN_INDIVIDUAL then field has to contain a value. Else Surname field = NULL.	FT	VAR	a) 0:0 - no condition met b) 1:120 condition met		
85.	Registered Name	Registered name of the organisation	C	a) If Nature of Person (Field 83) ≠ INDIVIDUAL or PARTNERSHIP or FOREIGN_INDIVIDUAL then field has to contain a value. Else Registered Name = NULL.	FT	VAR	a) 0:0 - no condition met b) 1:120 condition met		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
86.	Initials	Personal particulars – Initials applicable only to individuals	C	a) If Nature of Person (Field 83) = INDIVIDUAL or FOREIGN_INDIVIDUAL then field has to contain a value. Else Initials field = NULL.	FT	VAR	a) 0:0 - no condition met b) 1:5 – condition met		
87.	First Names	Personal particulars – The first two names applicable only to individuals	C	a) If Nature of Person (Field 83) = INDIVIDUAL or PARTNERSHIP or FOREIGN_INDIVIDUAL then field has to contain a value. Else First Names field = NULL.	FT	VAR	a) 0:0 - no condition met b) 1:100 – condition met	a) Names must be separated by a single space	
88.	Date Country of Birth available indicator	To indicate that the RFI requested Date of Birth and Country of Birth information from account holder and indicate the outcome	M		A	VAR	a) 3:3	a) Refer to APPENDIX B – ACCOUNT STATUS.	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
89.	Date of Birth	Account Holder date of birth or date of inception where the context requires

This data element identifies the date of birth of the individual account holder. The date of birth may be left empty for pre-existing accounts if the date of birth is not available in the records of the FI and is not otherwise required to be collected under domestic law. | C | a) If Nature of Person (Field 83) = INDIVIDUAL or PARTNERSHIP or FOREIGN_INDIVIDUAL then field has to contain a value. Else Date of Birth field = NULL.

b) If Field 88 (Date Country of Birth available) = DOC then field is mandatory

c) Else field is optional | FT | FIX | a) 0:0 – field does not contain a value

b) 10:10 – field contain a value | a) Format CCYY-MM-DD

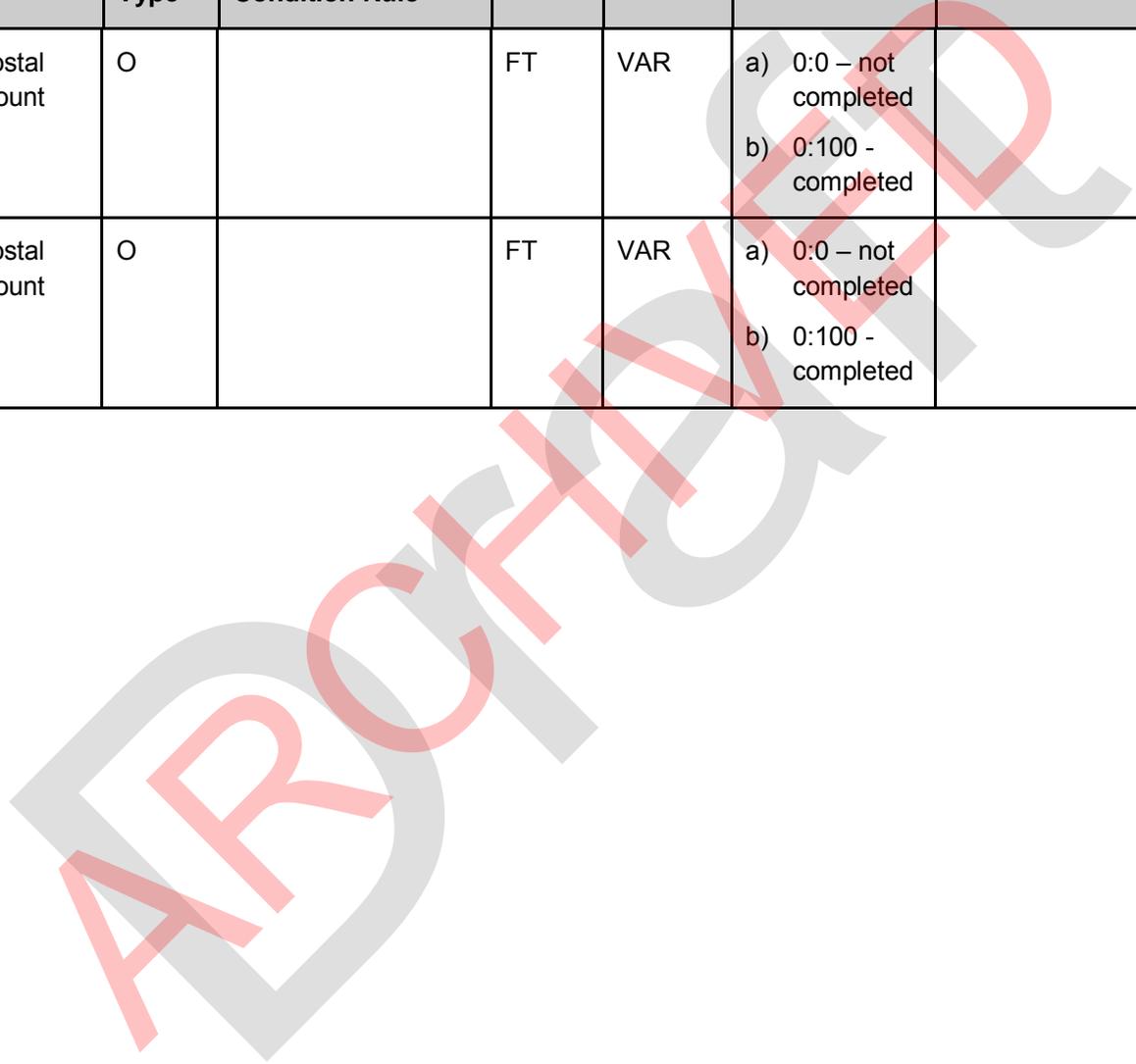b) Date must not be greater than the current date | |

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
90.	Country of Birth	Country of Birth of the Account Holder	C	a) If Nature of Person (Field 83 INDIVIDUAL or PARTNERSHIP or FOREIGN_INDIVIDUAL then field has to contain a value. Else Country of Birth field = NULL. b) If Field 88 (Date Country of Birth available) = DOC then field is mandatory c) Else field is optional	A	VAR	a) 0:0 – field does not contain a value b) 2:2 – field contain a value	a) Refer to APPENDIX C – COUNTRY CODES	
91.	Postal Address Same As Physical Address Indicator	Indicates if the Account Holder Postal Address is the same as the physical address	M		A	FIX	1:1	a) Must = "Y" or "N", where Y = Yes and N = No	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
92.	Physical: Care of Indicator	Indicating if the physical address is "care of"	C	a) If Postal Address Same As Physical Address Indicator (Field 91) = Y then this field is mandatory	A	FIX	a) 0:1 – no condition met b) 1:1 – condition met	a) Value can only be Y or N where Y = Yes and N = No	
93.	Physical: Care of Name	Indicates the care of name	C	a) If Physical: Care of Indicator (Field 92) = Y then field is mandatory	AN	VAR	b) 0:100 – no condition met a) 1:100 – condition met		
94.	Physical: Unit Number	Indicates unit number of the Account Holder Physical address.	O		AN	VAR	a) 0:0 – not completed b) 0:8 - completed		
95.	Physical: Complex	Indicates the complex name of the Account Holder Physical address.	O		FT	VAR	a) 0:0 – not completed b) 0:27 - completed		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
96.	Physical: Street Number	Indicates the street number of the Account Holder Physical address.	O		AN	VAR	a) 0:0 – not completed b) 0:8 – completed		
97.	Physical: Street / Name of Farm	Indicates the street / name of farm of the Account Holder Physical address.	C	a) If Postal Address Same As Physical Address Indicator (Field 91) = Y then this field is mandatory	FT	VAR	a) 0:27 – no condition met b) 1:27 – condition met		
98.	Physical: Suburb / District	Indicates the suburb / district of Account Holder Physical address	C	a) If Physical: Street / Name of Farm (Field 97) was completed this field is conditional – at least one of the Physical: Suburb/District or the Physical: City/Town (Field 99) must be completed.	FT	VAR	a) 0:0 – no condition met b) 1:36 – condition met		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
99.	Physical: City / Town	Indicates the city / town of Account Holder Physical address	C	a) If Physical: Street / Name of Farm (Field 97) was completed this field is conditional – at least one of the Physical: Suburb/District (Field 98) or the Physical: City/Town must be completed.	FT	VAR	a) 0:0 – no condition met b) 1:36 – condition met		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
100.	Physical: Postal Code	Indicates the postal code of the Account Holder Physical address	CW	a) If Physical: Street/Name of Farm (Field 97) is completed, this field is mandatory b) If Nature of Person (Field 83) is FOREIGN_INDIVIDUAL, FOREIGN_TRUST or FOREIGN_CO then field is optional and country does not have postal codes then leave blank	AN	VAR	a) 0:0 – no condition met b) 1:36 – 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	
101.	Physical: Country Code	Indicates the Country code associated with the account holder's residential address	CW	a) If Account Holder Address Details - Physical: Street/Name of Farm (Field 97) is completed, this field is mandatory	A	FIX	a) 0:0 – no condition met b) 2:2 – condition met	a) Refer to APPENDIX C – COUNTRY CODES for the code table	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
102.	Postal: Care of Indicator	Indicating if the postal address is "care of"	C	a) If Postal Address Same As Physical Address Indicator (Field 91) = N then field is mandatory	A	FIX	a) 0:1 – no condition met b) 1:1 – condition met	a) Value may only be Y or N where Y = Yes, N = No	
103.	Postal: Care of Name	Entity Care of Name	C	a) If Postal: Care of Indicator (Field 102) = Y then field is mandatory	AN	VAR	a) 0:100 – no condition met b) 1:100 – condition met		
104.	Postal: Address Line 1	Line 1 of the Postal address of Account Holder	C	a) If Postal Address Same As Physical Address Indicator (Field 91) = N then this field is mandatory	FT	VAR	a) 0:100 – no condition met b) 1:100 – condition met		
105.	Postal: Address Line 2	Line 2 of the Postal address of Account Holder	O		FT	VAR	a) 0:0 – not completed b) 0:100 - completed		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
106.	Postal: Address Line 3	Line 3 of the Postal address of Account Holder	O		FT	VAR	a) 0:0 – not completed b) 0:100 - completed		
107.	Postal: Address Line 4	Line 4 of the Postal address of Account Holder	O		FT	VAR	a) 0:0 – not completed b) 0:100 - completed		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
108.	Postal Code	Postal code of the Account Holder	CW	a) If Postal Address same as Physical Address indicator (Field 91) = Y then this field is optional b) If Nature of Person (Field 83) is FOREIGN_INDIVIDUAL, FOREIGN_TRUST or FOREIGN_CO then field is optional and country does not have postal codes then leave blank	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	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
109.	Postal: Country Code	Indicates the Country code associated with the account holder's postal address	C	a) If Postal Address same as Physical Address indicator (Field 91) = Y then this field is optional	A	FIX	2:2	a) Refer to Appendix C for the code table	
ACCOUNT HOLDER INDICIA NATIONALITY TIN (Mandatory record if Account Holder Demographic Data record exists)(Mandatory record for each Indicia Country identified)									
110.	Section Identifier	To identify the start of the section as well as identifying the type of section	M		A	FIX	1:1	a) Must = B, where B = Body	
111.	Record Type	Type of transaction	M		AN	VAR	1:6	a) Must = AHINT, where AHINT = Account Holder Indicia Nationality Tin	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
112.	Record Status	The Financial Institution's system must indicate whether a record is active, i.e. valid for the submission or must be cancelled from the submission	M		A	VAR	1:1	a) 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.	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
113.	Unique Number	The financial institution's system must generate a unique number (primary key) 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		a) If the record status (Field 112) = C or D, then this number must contain the number that was originally submitted b) Must be unique within the section across all files

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
114.	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	a) An incrementing number per record beginning at 1 for each file	a) Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
115.	AHDD Unique Number	Link as key to AHDD Unique Number (foreign key)	M		FT	VAR	1:100		a) Must be equal to an Unique Number (Field 78) where Record Type = AHDD
116.	Indicia Country Indicator	Where Indicia is discovered or if there is a subsequent change in circumstances that results in one or more indicia being associated with the account, then the Reporting Financial Institution must treat the account as a Reportable Account with respect to each Jurisdiction for which an indicium is identified.	M		A	VAR	2:2	a) Refer to APPENDIX C – COUNTRY CODES.	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
117.	Indicia Documented / Undocumented	To indicate if indicia is documented or undocumented If the Financial Institution's search fails to verify an indicium and the attempt to obtain the self-certification or Documentary Evidence is not successful, the Reporting Financial Institution must report the account as an Undocumented	M		A	VAR	3:3	a) Refer to APPENDIX B – ACCOUNT STATUS.	
118.	Undocumented reason	To provide a reason why account is undocumented	C	a) If Indicia Documented / Undocumented Status (Field 117 = UND, then this field is mandatory	A	FIX	a) 0:0 – if field does not contain a value b) 3:3 – if field contain a value	a) Refer to APPENDIX K – UNDOCUMENTED REASON CODE TABLE.	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
119.	Indicia Country Relationship	Describes the entity's relationship to Indicia Country Indicator and to determine if entity is either a national, citizen or resident of the indicia country or any combination thereof	C	a) If Indicia Documented / Undocumented Status (Field 117 = DOC, then this field is mandatory	A	FIX	1:1	a) Must = "Y" or "N", where Y = Yes and N = No	a) Where Yes = either a national, citizen or resident of indicia country or any combination thereof
120.	Identification Number Indicator	Indicates if any form of identification number has been provided	M		A	FIX	1:1	a) Must = "Y" or "N", where Y = Yes and N = No	
121.	Identification Number	Includes but not limited to, identification number, social security number, passport number, entity registration number	C	a) If Identification Number Indicator (Field 120) = Y then field must contain a value	AN	VAR	c) 0:18 – condition not met d) 1:18 – condition met		
122.	Identification Type	This field defines the type of identification that will be provided in the Identification Number field (Field 121)	C	a) If Identification Number Indicator (Field 120) = Y then field must contain a value	N	FIX	a) 0:3 – condition not met b) 3:3 – condition met	a) Refer to APPENDIX J - IDENTIFICATION TYPE CODE TABLE	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
123.	Tax Obligation in Indicia Country	This data element describes if the entity has a tax obligation in the country where indicia was established	C	a) If Indicia Documented / Undocumented Status (Field 117 = DOC, then this field becomes mandatory	A	FIX	a) 0:1 – condition not met b) 1:1 – condition met	a) Must = "Y" or "N", where Y = Yes and N = No	a) Where Yes = a tax obligation in the indicia country
124.	TIN Provided Indicator	Indicates if the client provided a TIN	C	a) If field Tax Obligation in Indicia Country (Field 123) = Y then field is mandatory.	A	FIX	a) 0:1 – condition not met b) 1:1 – condition met	a) Must = "Y" or "N", where Y = Yes and N = No	
125.	TIN	The Tax Identification Number of the Account Holder in a foreign jurisdiction.	C	a) If field TIN Provided Indicator (Field 124) = Y then field is mandatory.	AN	VAR	a) 0:20 - No condition met b) 1:20 - Condition met		
ACCOUNT HOLDER FINANCIAL DATA (Mandatory record if Account Holder Demographic Data record exists)									
126.	Section Identifier	To identify the start of the section as well as identifying the type of section	M		A	FIX	1:1	a) Must = B, where B = Body	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
127.	Record Type	Type of transaction	M		AN	VAR	1:6	a) Must = AHFD, where AHFD = Account Holder Financial Data	
128.	Record Status	The Financial Institution's system must indicate whether a record is active, i.e. valid for the submission or must be cancelled from the submission	M		A	FIX	1:1	a) 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.	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
129.	Unique Number	The Financial Institution's system must generate a unique number (primary key) 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		a) If the record status (Field 128) = C or D, then this number must contain the number that was originally submitted b) Must be unique within the section across all files

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
130.	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	a) An incrementing number per record beginning at 1 for each file b) Value must not contain a decimal point	a) Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
131.	AHDD Unique Number	Link as key to AHDD Unique Number (foreign key)	M		FT	VAR	1:100		a) Must be equal to Unique Number (Field 78) where Record Type = AHDD
132.	Account Number Available	To indicate if there is an account number available	M		A	FIX	1:1	a) Must = "Y" or "N", where Y = Yes and N = No	
133.	Account Number	Account number or unique identifier used by the financial institution to link the account to the account holder	C	a) If (Account Number Available) Field 132 = Y then field ≠ NULL; else if Account Number Available (Field 132) = N then field = NULL.	AN	VAR	a) 0:0 – If field does not contain a value b) 1:40 – If field contains a value		
134.	Account Open Status	To indicate if account is open. Yes means account is open. No means account is closed, at the time of reporting.	M		A	VAR	1:1	a) Must = "Y" or "N", where Y = Yes and N = No	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
135.	Payment Amount: Dividends	The total payment made to the account holder as it relates to Payment Type Dividends. Payment Amount to be in ZAR currency.	C	a) If Period End Date (Field 26) = 2016/02/29 or greater, then field has to contain a value.	N	VAR	a) 0:18 - No condition met b) 4:18 – Condition met	a) If 1.00 or greater, no leading zero's allowed. If <1.00, there must be 1 zero before the decimal b) Must be greater than or equal to 0.00 and smaller than or equal to 999999999999999.99 c) Must always have 2 values after the point to denote cent	
136.	Payment Amount: Interest	The total payment made to the account holder as it relates to Payment Type Interest. Payment Amount to be in ZAR currency.	C	a) If Period End Date (Field 26) = 2016/02/29 or greater, then field has to contain a value.	N	VAR	a) 0:18 - No condition met b) 4:18 – Condition met	a) If 1.00 or greater, no leading zero's allowed. If <1.00, there must be 1 zero before the decimal b) Must be greater than or equal to 0.00 and smaller than or equal to 999999999999999.99 c) Must always have 2 values after the point to denote cent	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
137.	Payment Amount: Gross Proceeds / Redemption	The total payment made to the account holder as it relates to Payment Type Gross Proceeds / Redemption Payment Amount to be in ZAR currency.	C	a) If Period End Date (Field 26) = 2016/02/29 or greater, then field has to contain a value.	N	VAR	a) 0:18 - No condition met b) 4:18 – Condition met	a) If 1.00 or greater, no leading zero's allowed. If <1.00, there must be 1 zero before the decimal b) Must be greater than or equal to 0.00 and smaller than or equal to 999999999999999.99 c) Must always have 2 values after the point to denote cent	
138.	Payment Amount: Other	The total payment made to the account holder as it relates to Payment Type Other. Payment Amount to be in ZAR currency including aggregate payments made to an NPFI.	C	a) If Period End Date (Field 26) = 2016/02/29 or greater, then field has to contain a value.	N	VAR	a) 0:18 - No condition met b) 4:18 – Condition met	a) If 1.00 or greater, no leading zero's allowed. If <1.00, there must be 1 zero before the decimal b) Must be greater than or equal to 0.00 and smaller than or equal to 999999999999999.99 c) Must always have 2 values after the point to denote cent	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
139.	Closing Balance	Closing balance of the account as at the Period end date (Field 26) or, if the account was closed during the reporting period, then the balance as one day immediately before date of closure. In ZAR currency.	M		N	VAR	4:18	a) If 1.00 or greater, no leading zero's allowed. If <1.00, there must be 1 zero before the decimal b) Must always have 2 values after the point to denote cent c) Allow negative and positive values. For negative values, the – sign must display before the value	
CONTROLLING PERSON DEMOGRAPHIC DATA (This section must be completed if the account holder is a Passive Non-Financial Entity with controlling person(s)) (Mandatory record depending on rules from Account Holder Demographic Data section)									
140.	Section Identifier	To identify the start of the section as well as identifying the type of section	M		A	FIX	1:1	a) Must = B, where B = Body	
141.	Record Type	Type of transaction	M		AN	VAR	1:6	a) Must = CPDD, where CPDD= Controlling person Demographic Data	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
142.	Record Status	The Financial Institution's system must indicate whether a record is active, i.e. valid for the submission or must be cancelled from the submission	M		A	VAR	1:1	a) 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.	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
143.	Unique Number	The financial institution's system must generate a unique number (primary key) 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		a) If the record status (Field 142) = C or D, then this number must contain the number that was originally submitted b) Must be unique within the section across all files

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
144.	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	a) An incrementing number per record beginning at 1 for each file	a) Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
145.	AHDD Unique Number	Link as key to AHDD Unique Number (foreign key)	M		FT	VAR	1:100		a) Must be equal to an Unique Number (Field 78) where Record Type = AHDD
146.	Controlling Person Documented / Undocumented	To indicate if Controlling Person is documented or undocumented

If the Financial Institution's search fails to verify an indicium and the attempt to obtain the self-certification or Documentary Evidence is not successful, the Reporting Financial Institution must report the account as an Undocumented | M | | A | VAR | 3:3 | b) Refer to APPENDIX B – ACCOUNT STATUS. | |
| 147. | Controlling Person Nature of Person | This data element describe the nature of person of the Controlling person | M | | FT | VAR | 9:33 | a) Refer to APPENDIX A – NATURE OF PERSON for code table | |

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
148.	Controlling Person Surname	Personal particulars – Surname of the individual or in case of a partnership, the name of the partnership	C	a) If Controlling Person Nature of Person (Field 147) = INDIVIDUAL or PARTNERSHIP or FOREIGN_INDIVIDUAL, then Controlling Person Surname is mandatory.	FT	VAR	a) 0:0 - no condition met b) 1:120 - condition met		
149.	Controlling Person Registered Name	Registered name of the organisation	C	a) If Controlling Person Nature of Person (Field 147) ≠ INDIVIDUAL or PARTNERSHIP or FOREIGN_INDIVIDUAL, then Controlling Person Registered Name is mandatory.	FT	VAR	a) 0:0 - no condition met b) 1:120 - condition met		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
150.	Controlling Person Initials	Personal particulars – Initials applicable only to individuals	C	a) If Controlling person Nature of Person (Field 147) = INDIVIDUAL or FOREIGN_INDIVIDUAL, then Controlling person Initials is mandatory. Else Initials field = NULL.	FT	VAR	a) 0:0 - no condition met b) 1:5 – condition met		
151.	Controlling Person First Names	Personal particulars – The first two name applicable only to individuals	C	a) If Controlling person Nature of Person (Field 147) = INDIVIDUAL or PARTNERSHIP or FOREIGN_INDIVIDUAL, then Controlling person First Names is mandatory	FT	VAR	a) 0:0 - no condition met b) 1:100 – condition met	a) Names must be separated by a single space	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
152.	Date Country of Birth available indicator	To indicate that the RFI requested Date of Birth and Country of Birth information from account holder and indicate the outcome	M		A	VAR	a) 3:3	a) Refer to APPENDIX B – ACCOUNT STATUS.	
153.	Controlling Person Date of Birth	Controlling person date of birth. This data element identifies the date of birth or date of incorporation of the controlling person. The date of birth may be left empty for pre-existing accounts if the date of birth is not available in the records of the FI and is not otherwise required to be collected under domestic law.	C	a) If Controlling Person Nature of Person (Field 147) = INDIVIDUAL or PARTNERSHIP or FOREIGN_INDIVIDUAL, then Controlling Person Date of Birth is mandatory, else field is NULL. b) If Field 152 (Date Country of Birth available) = DOC then field is mandatory c) Else field is optional	FT	FIX	a) 0:0 – field does not contain a value b) 10:10 – field contain a value	a) Format CCYY-MM-DD b) Date must not be greater than the current date	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
154.	Country of Birth	Country of Birth of the Controlling Person	CM	a) If Controlling Person Nature of Person (Field 147) = INDIVIDUAL or PARTNERSHIP or FOREIGN_INDIVIDUAL, then Controlling Person Country of Birth is mandatory, else field is NULL. b) If Field 152 (Date Country of Birth available) = DOC then field is mandatory c) Else field is optional	A	FIX	a) 0:0 – field does not contain a value a) 2:2 – field contain a value	a) Refer to Appendix C – Country Codes.	
155.	Postal Address Same As Physical Address Indicator	Indicates if the Controlling Person Postal Address is the same as the physical address	M		A	FIX	1:1	a) Must = "Y" or "N", where Y = Yes and N = No	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
156.	Physical: Care of Indicator	Indicating if the physical address is "care of"	~~M~~C	a) If Postal Address Same As Physical Address Indicator (Field 155) = Y then this field is mandatory	A	FIX	a) 0:1 – no condition met b) 1:1 – condition met	a) Value can only be Y or N where Y = Yes and N = No	
157.	Physical: Care of Name	Indicates the care of name	C	a) If Physical: Care of Indicator (Field 156) = Y then field is mandatory	AN	VAR	a) 0:100 – no condition met b) 1:100 - condition met		
158.	Physical: Unit Number	Indicates unit number of the Controlling person Physical address.	O		AN	VAR	a) 0:0 – not complete b) 0:8 - completed		
159.	Physical: Complex	Indicates the complex name of the Controlling person Physical address.	O		FT	VAR	a) 0:0 – not completed b) 0:27 - completed		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
160.	Physical: Street Number	Indicates the street number of the Controlling person Physical address.	O		AN	VAR	a) 0:0 – not complete b) 0:8 - completed		
161.	Physical: Street / Name of Farm	Indicates the street / name of farm of the Controlling person Physical address.	C	a) If Postal Address Same As Physical Address Indicator (Field 155) = Y then this field is mandatory	FT	VAR	a) 0:27 – no condition met b) 1:27 – condition met		
162.	Physical: Suburb / District	Indicates the suburb / district of Controlling person Physical address	C	a) If Physical: Street/Name of Farm (Field 161) is completed this field is conditional – at least one of Physical: Suburb/ District (Field 162) or the Physical: City/Town (Field 163) must be completed	FT	VAR	a) 0:0 – no condition met b) 1:36 – condition met		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
163.	Physical: City / Town	Indicates the city / town of Controlling person Physical address	C	a) If Physical: Street/Name of Farm (Field 161) is completed this field is conditional – at least one of the Physical: Suburb/ District (Field 162) or the Physical: City/Town (field 163) must be completed	FT	VAR	a) 0:0 – no condition met b) 1:36 – condition met		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
164.	Physical: Postal Code	Indicates the postal code of the Controlling person Physical address	CW	a) IF [Controlling person Address Details - Physical: Street/Name of Farm (Field 161) is completed] AND [Nature of Person (Field 147) is NOT FOREIGN_INDIVIDUAL, FOREIGN_TRUST or FOREIGN_CO] THEN field mandatory	AN	VAR	a) 0:0 – no condition met b) 1:36 – 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	
165.	Physical: Country Code	Indicates the Country code associated with the Controlling person's residential address	CW	a) If Physical: Street/Name of Farm (Field 161) is completed, this field is mandatory	A	FIX	a) 0:0 - no condition met b) 2:2 - condition met	a) Refer to Appendix C for the code table	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
166.	Postal: Care of Indicator	Indicating if the postal address is "care of"	C	a) If Postal Address Same As Physical Address Indicator (Field 155) = N then field is mandatory	A	FIX	a) 0:1 - no condition met b) 1:1 – condition met	a) Value can only be Y or N where Y = Yes and N = No	
167.	Postal: Care of Name	Indicates the care of name	C	a) If Postal: Care of Indicator (Field 166) = Y then field is mandatory	AN	VAR	a) 0:0 – not completed b) 1:100 - completed		
168.	Postal: Address Line 1	Line 1 of the Postal address of Controlling person	C	a) If Postal Address Same As Physical Address Indicator (Field 155) = N then this field is mandatory	FT	VAR	a) 0:100 – no condition met b) 1:100 – condition met		
169.	Postal: Address Line 2	Line 2 of the Postal address of Controlling person	O		FT	VAR	a) 0:0 – not completed b) 0:100 - completed		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
170.	Postal: Address Line 3	Line 3 of the Postal address of Controlling person	O		FT	VAR	a) 0:0 – not complete b) 0:100 - completed		
171.	Postal: Address Line 4	Line 4 of the Postal address of Controlling person	O		FT	VAR	a) 0:0 – not completed b) 0:100 - completed		
172.	Postal Code	Postal code of the Controlling person	CW	a) IF [Postal Address Line 1 (Field 168) is completed] AND [Nature of Person (Field 147) is NOT FOREIGN_INDIVIDUAL, FOREIGN_TRUST or FOREIGN_CO] THEN 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.	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
173.	Postal: Country Code	Indicates the Country code associated with the Controlling person's postal address	C	a) IF [Postal Address Line 1 (Field 168) is completed] OR [Postal Address same as Physical Address indicator (Field 155) = N] THEN this field is mandatory	A	FIX	a) 0:2 - no condition met b) 2:2 - condition met	a) Refer to Appendix C for the code table	
CONTROLLING PERSON TIN JURISDICTION NATIONALITY (Mandatory record if Controlling Person Demographic Data record exists)									
174.	Section Identifier	To identify the start of the section as well as identifying the type of section	M		A	FIX	1:1	a) Must = B, where B = Body	
175.	Record Type	Type of transaction	M		AN	VAR	1:6	a) Must = CPTJN, where CPTJN = Controlling Person TIN Jurisdiction Nationality	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
176.	Record Status	The Financial Institution's system must indicate whether a record is active, i.e. valid for the submission or must be cancelled from the submission	M		A	VAR	1:1	a) 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.	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
177.	Unique Number	The financial institution's system must generate a unique number (primary key) 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		a) If the record status (Field 142) = C or D, then this number must contain the number that was originally submitted b) Must be unique within the section across all files

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
178.	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	a) An incrementing number per record beginning at 1 for each file	a) Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
179.	Unique Number CPDD	Unique Number CPDD (foreign key)	M		FT	VAR	1:100		a) Must be equal to an Unique Number (Field 143) where Record Type = CPDD
180.	Controlling Person Country Indicator	Describes the country linked to Controlling Person	M		A	FIX	2:2	a) Refer to APPENDIX C – COUNTRY CODES for code table	
181.	Controlling Person Documented / Undocumented	To indicate if Controlling Person is documented or undocumented If the Financial Institution's search fails to verify an indicium and the attempt to obtain the self-certification or Documentary Evidence is not successful, the Reporting Financial Institution must report the account as an Undocumented	M		A	VAR	3:3	a) Refer to APPENDIX B – ACCOUNT STATUS.	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
182.	Controlling Person Country Relationship	Describes the Controlling Person's relationship to Controlling Person Country Indicator and determine if Controlling Person is either a national, citizen or resident of the country or any combination thereof	C	a) If Controlling Person Documented / Undocumented Status (Field 181 = DOC, then this field is mandatory	A	FIX	a) 0:1 – No condition met a) 1:1 – Condition met	a) Must = "Y" or "N", where Y = Yes and N = No	a) Where Yes = either a national, citizen or resident of indicia country or any combination thereof
183.	Controlling Person Identification Number Indicator	Indicates if any form of identification number has been provided	M		A	FIX	1:1	a) Must = "Y" or "N", where Y = Yes and N = No	
184.	Controlling Person Identification Number	Includes but not limited to, identification number, social security number, passport number, entity registration number	C	a) If Controlling Person Identification Number Indicator (Field 183) = Y then field must contain a value	AN	VAR	a) 0:18 – No condition met b) 1:18 – Condition met		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
185.	Controlling Person Identification Type	This field defines the type of identification that will be provided in the Identification Number field (Field 184)	C	a) If Controlling Person Identification Number Indicator (Field 183) = Y then field must contain a value	N	FIX	a) 0:3 - No condition met b) 3:3 – Condition met	a) Refer to APPENDIX J - IDENTIFICATION TYPE CODE TABLE	
186.	Controlling Person TIN Provided Indicator	Indicates if the Controlling Person provided a TIN	M		A	FIX	1:1	a) Must = "Y" or "N", where Y = Yes and N = No	
187.	Controlling Person TIN	The Controlling Person's Tax Identification Number of the Account Holder in a foreign jurisdiction.	C	a) If field Controlling Person TIN Provided Indicator (Field 186) = Y then field is mandatory.	AN	VAR	a) 0:20 - No condition met b) 1:20 - Condition met		
FILE TRAILER (Mandatory record)									
188.	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"	

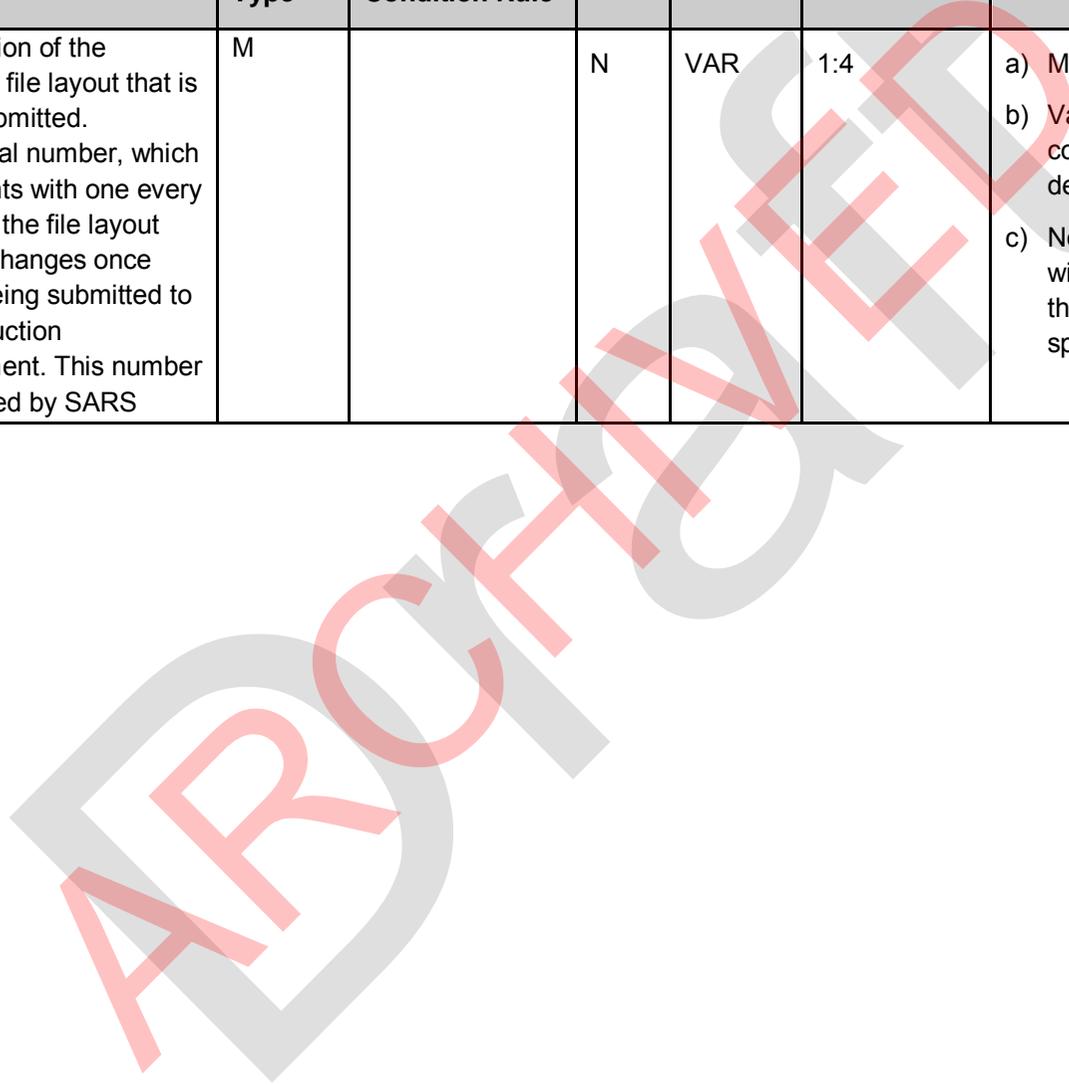| No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
189.	Total Number of Records	This is the sum of all records contained in the body (B) of the delimited file. This sum excludes the header and the trailer records	M		N	VAR	1:15	a) 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
190.	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.

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
191.	Sum of All Monetary Fields	Sum of monetary fields contained in the file	M		N	VAR	4:33	a) No leading zero's allowed b) Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999999999 99999999999.99 c) Must always have 2 values after the point to denote cent d) Allow negative and positive values. For negative values, the – sign must display before the value	a) Must be greater than or equal to 0.00 and smaller than or equal to 99999999999999999999 999999999999.99 b) The value of this field must be equal to the sum of all values entered into the following fields: Payment Amount: Dividends (Field 135), Payment Amount: Interest (Field 136), Payment Amount: Gross Proceeds / Redemption (Field 137), Payment Amount: Other (Field 138), Closing Balance (Field 139)

6.2 FILE LAYOUT: 2. RESPONSE

The table below lists all the fields that are required for the file containing the response to the 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 Submitting Entity.

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	a) 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	a) Must = GH, where GH = General Header	
3	Message Create Date	Date and time that the message was created	M		FT	FIX	19:19	a) Format must be: CCYY-MM-DDThh:mm:ss b) 24h time format must be used	a) Must be less than or equal to today's date

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
4	File Layout Version	The version of the delimited file layout that is being submitted. Sequential number, which increments with one every time that the file layout version changes once files is being submitted to the production environment. This number is provided by SARS	M		N	VAR	1:4	a) Must = 1 b) Value must not contain a decimal point c) Note – SARS will only support the version(s) specified above	a) Must be greater than or equal to 1 and less than or equal to 9999

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
5	Unique File ID	The submitting source must create this field when data is submitted to SARS. This field will uniquely identify this file when coupled with the source. This value must not be repeated by the submitting source (e.g. use the date time with some other unique number). This field will also be used to link the records to the original file. The field must be generated by the software from which the entity is submitting the data to SARS. When SARS sends the response file, the Unique File ID in the response file must be equal to the Unique File ID obtained from the file name of the submitted file	C	a) If File Response Code (Field 13 - APPENDIX G - FILE RESPONSE CODES) = 001, 002, 003, 004, 005, 006, 011 or 012 then this field is mandatory	AN	VAR	a) a) 0:0 – no condition met b) 1:64 – condition met	a) Value must not contain a decimal point	a) Must equal the Unique File ID of the submitted file

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
6	SARS Request Reference	In the scenario where SARS sends a request file to the entity requesting data, SARS provides this reference number to use in the file to be submitted to SARS. SARS also uses this reference number when responding to the taxpayer on files submitted to SARS	C	a) If Field 8 Data Type Being Supplied = FTI (Foreign Taxpayer Information), then this field must be left blank	AN	VAR	a) 0:0 – If this field is left blank b) 1:64 if this field is completed		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
7	Test Data Indicator	This should be used to indicate if the data is for testing or is live data and should be processed. The purpose of the field is to avoid test data accidentally being processed in production and allow the source to test their submission without it being processed. 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.	M		A	FIX	a) 1:1	a) Must = T or L, where T = Test and L = Live	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
8	Data Type Being Supplied	When data is submitted to SARS, this field indicates the type of data that can be found in the file, e.g. Dividends tax, VAT supporting data. When SARS sends a response on a file submitted, SARS uses the Data_Type_Being_Supplied from the file name of the file submitted to SARS	C	a) If File Response Code (Field 13 - APPENDIX G - FILE RESPONSE CODES) = 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	a) Must = FTI, where FTI = Automatic Exchange of Information	
9	Source Identifier	This identifies the file submitter and contains the security token. This value will be supplied by SARS	C	a) If File Response Code (Field 13 - APPENDIX G - FILE RESPONSE CODES) = 001, 003, 004, 005, 006, 011 or 012 then this field is mandatory	AN	FIX	a) 0:0 – no condition met b) 144:144 – condition met		a) Validate that this value = the value supplied by SARS

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	a) If File Response Code (Field 13 - APPENDIX G - FILE RESPONSE CODES) = 001, 003, 004, 005, 006 or 012 then this field is mandatory	AN	VAR	a) 0:0 – no condition met b) 1:64 – condition met		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
11	Group Total	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	a) If File Response Code (Field 13 - APPENDIX G - FILE RESPONSE CODES) = 001, 003, 004, 005, 006 or 012, then this field is mandatory	N	VAR	a) 0:0 – no condition met b) 1:4 – condition met	a) Value must not contain a decimal point	a) Must be greater than or equal to 1 and less than or equal to 9999

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
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	a) If File Response Code (Field 13 - APPENDIX G - FILE RESPONSE CODES) = 001, 003, 004, 005, 006 or 012, then this field is mandatory	N	VAR	a) 0:0 – no condition met b) 1:4 – condition met	a) Value must not contain a decimal point	a) Must be equal to or greater than 1 b) Must be less than or equal to the Group Total c) 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	a) Refer to APPENDIX G - FILE RESPONSE CODES for the valid code table	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
14	File Response Reason Code	The reason why the file was rejected in its entirety	C	a) If File Response Code (Field 13 - APPENDIX G - FILE RESPONSE CODES) = 005 this field is mandatory	FT	VAR	a) 0:0 – no condition met b) 1:100 – Condition met	a) Refer to APPENDIX H - RESPONSE REASON CODES for the valid code table	
15	Transaction Date	The date for which data is required	C	a) If Data Type Being Supplied = FTI, the field must be left blank	FT	FIX	a) 0:0 – if this field is left blank b) 10:10 – if this field is completed	a) Format CCYY-MM-DD	a) Must be less than or equal to today's date

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
16	Tax Period	This is the period for which data is required. This is the tax year supplied in the original incoming file.	C	a) If Data Type Being Supplied = FTI, the field must be left blank	N	FIX	a) 0:0 – if this field is left blank b) 6:6 – if this field is completed	a) Format CCYYMM	a) Must be greater than or equal to 201500.
17	Transaction Year	The transaction year for which the data is required	O		N	FIX	a) 0:0 – if this field is blank b) 4:4– if this field is completed	a) Format CCYY	a) Must be greater than or equal to 1900 and less than or equal to current year

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
18	SLA Requirement Date	This is the date by which the taxpayer has to submit the required data	C	a) If Data Type Being Supplied = FTI, the field must be left blank	FT	FIX	a) 0:0 – if this field is left blank b) 10:10 – if this field is completed	a) Format CCYY-MM-DD	a) Must be less than or equal to today's date
REQUEST / RESPONSE FILE BODY (This section must only be completed if File Response Code (Field 13) = 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	a) Must = B, where B = Body	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
20	Row Number	Number of the row in the file, sequential number starting at 1 for every file submitted to SARS. In the response file, this must be the rejected row(s) from the incoming file.	M		N	VAR	1:10	a) Value must not contain a decimal point	a) Must be greater than or equal to 1 and less than or equal to 9999999999
		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							b) 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)
									c) If the Section Identifier of the section within which the record from the submission file = "B", the Row Number must equal the Row Number of the record to be responded on from the submission file

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
21	Unique Number	The Financial Institution's system must generate a unique number (primary key) 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		a) 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" b) 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" c) 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

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	a) If Response Code = 001, 002, 003, 004, 005 or 006, this field is mandatory	FT	VAR	a) 0:0 – no condition met b) 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	a) If Field Name contains a value, this field is mandatory	A	FIX	a) 0:0 – no condition met b) 1:1 – condition met	a) 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	a) Refer to APPENDIX G - FILE RESPONSE CODES 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	a) Refer to APPENDIX H - RESPONSE REASON CODES for the valid code table	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
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	a) If Start Range and End Range is empty and if Response Code contains a value, this field is mandatory	FT	VAR	a) 0:0 – no condition met b) 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	a) If the Response Code, Field Name and Response Reason repeat for more than 10 sequential rows, this field is mandatory	N	VAR	a) 0:0 – no condition met b) 1:10 – condition met	a) Value must not contain a decimal point	a) Must be greater than or equal to 1 and less than or equal to 9999999999

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
28	End Range	Where the response applies to multiple lines, this field will indicate the end of the range of applicable rows.	C	a) If the Response Code, Field Name and Response Reason repeat for more than 10 sequential rows, this field is mandatory	N	VAR	a) 0:0 – no condition met b) 1:10 – condition met	a) Value must not contain a decimal point	a) 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	a) Must = T, where T = Trailer	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
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	a) Value must not contain a decimal point	a) Must be greater than or equal to 1 and less than or equal to 9999999999 b) 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		a) Must use MD5 calculation. An example is provided in APPENDIX I - MD5 CALCULATION. b) Use all sections, except where Section Identifier = T c) File hash total calculation must equal this field value

7. CODES / RULES

7.1 APPENDIX A – NATURE OF PERSON

Code	Description
INDIVIDUAL	Individual
PARTNERSHIP	Partnerships
PUBLIC_CO	Listed company
PRIVATE_CO	Unlisted company
INTERVIVOS_TRUST	Trust (any type)
RETIREMENT_FUND	Retirement Fund (Pension, Provident, Benefit, RA etc.)
UNINCORPORATED_BODY_OF_PERSONS	Other entity not covered by the list provided (including a portfolio of a Collective Investment Scheme in Securities)
FOREIGN_CO	Any foreign company
FOREIGN_TRUST	Any foreign trust
FOREIGN_INDIVIDUAL	Any foreign natural person or foreign partnership

7.2 APPENDIX B – ACCOUNT STATUS

Account Status to indicate if account is documented or not or open or closed.

Code	Description
DOC	Documented
UND	Undocumented

7.3 APPENDIX C – 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

Code	Description	Code	Description	Code	Description
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 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

Code	Description	Code	Description	Code	Description
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

Code	Description	Code	Description	Code	Description
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
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

Code	Description	Code	Description	Code	Description
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

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

7.4 APPENDIX D - 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	Formula	Result
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.

7.5 APPENDIX E - COMPANY REGISTRATION NUMBER VALIDATION

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

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

7.6 APPENDIX F – ACCOUNT HOLDER TYPE

Code	Description	FATCA	OECD
PNFE	Passive non-financial entity with substantial owner(s)	FATCA102	OECDCRS1001
NPFI	Non-participating FI	FATCA103	OECDCRS1002
SRP	Specified reportable person	FATCA104	OECDCRS1002
UND	Undocumented	-	-

7.7 APPENDIX G - 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. Now proceed to submit your FTI02 declaration form on eFiling.
004	Accepted with warnings: This can be any combination of accepted fields, fields accepted with a warning and duplicate records. Now proceed to submit your FTI02 declaration form on eFiling.
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.
007	Request for VAT summary level supporting data.
008	Request for VAT line item level supporting data.
009	VAT evaluation process in progress.
010	VAT evaluation process complete, no further information is required.

| 011 | Rejected: Entire file rejected as the file was submitted as part of a group and one or more of the files in the group failed the validations associated with the submission of a file as part of a group. |
| 012 | Rejected: Group submission incomplete and service level agreement expired for SARS to wait for all files in a group to be submitted. |

7.8 APPENDIX H - RESPONSE REASON CODES

Code	Response Reason	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	Record already existing in SARS systems.
999	VAT line item level data required	VAT line item level data required for this item.

7.9 APPENDIX I - MD5 CALCULATION

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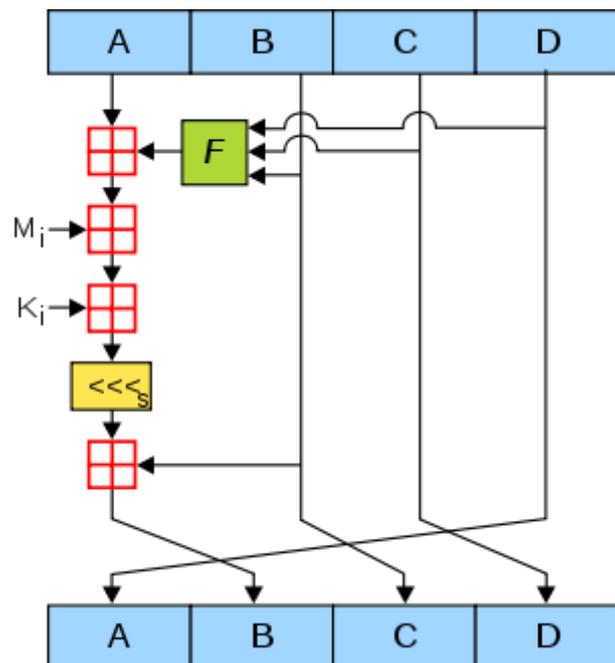

Figure 1: One MD5 Operation

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. ⊞ 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 zero's as are required to bring the length of the message up to 64 bits less 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 <u>XOR</u>, <u>AND</u>, <u>OR</u> and <u>NOT</u> operations respectively.

The MD5 hash is calculated according to this algorithm:

//*Note: All VARs are unsigned 32 bits and wrap modulo 2^32 when calculating*

var*int*[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:*

for i **from** 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:*

var*int* h0 := 0x67452301

var*int* h1 := 0xEFCDAB89

var*int* h2 := 0x98BADCFE

var*int* h3 := 0x10325476

// Pre-processing:

append "1" bit **to** message

append "0" bits **until** message length in bits ≡ 448 (mod 512)

append length **to** message

   /* bit (not byte) length of unpadded message **as** *64-bit little-endian integer* */

// Process the message in successive 512-bit chunks:

for each *512-bit* chunk **of** message

break chunk into sixteen 32-bit little-endian words w[j], 0 ≤ j ≤ 15

// Initialize hash value for this chunk:

var*int* a := h0

var*int* b := h1

var*int* c := h2

var*int* d := h3

// Main loop:

for i **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

var*char* 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):*

$(0 \leq i \leq 15)$: f := d **xor** (b **and** (c **xor** d))

$(16 \leq i \leq 31)$: f := c **xor** (d **and** (b **xor** c))

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

7.10 APPENDIX J - IDENTIFICATION TYPE CODE TABLE

Code	Description
001	SOUTH AFRICAN ID NUMBER
002	FOREIGN ID NUMBER
003	FOREIGN PASSPORT NUMBER
004	SOUTH AFRICAN COMPANY / CLOSE CORPORATION REGISTRATION NUMBER
005	FOREIGN COMPANY REGISTRATION NUMBER
007	SOUTH AFRICAN TRUST REGISTRATION NUMBER
008	FOREIGN TRUST REGISTRATION NUMBER
009	INTERNAL IDENTIFICATION NUMBER

7.11 APPENDIX K – UNDOCUMENTED REASON CODE TABLE

Code	Description
001	ACCOUNT HOLDER REFUSES TO PROVIDE DATA
002	UNABLE TO CONTACT ACCOUNT HOLDER
003	DIPLOMATIC REASONS
004	OTHER