

## Inland Revenue

# File Upload Specification Company shareholder's details IR4S

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## 1. Introduction

IR offers file upload services that give customers, tax agents and other intermediaries secure and convenient methods of filing the Company shareholders' details IR4S online.

This document provides the detailed specifications for the Company shareholders' details IR4S filing through the file upload when completing the Company IR4 return through MyIR. This process has been available from 01 April 2022.

## 2. Electronic filing requirements

The myIR system enables customers and intermediaries to upload electronic versions of Company shareholders' details IR4S.

The following are requirements for using myIR.

### 2.1 Operating systems

The myIR system is operating system independent. However, a supported web browser is required.

### 2.2 Supported web browsers

At the date of publication of this document, the following web browsers are supported for use with myIR:

- Apple Safari
- Google Chrome
- Microsoft Edge
- Microsoft Internet Explorer 11 or newer
- Mozilla Firefox

If an unsupported browser is detected accessing the site, a message will display advising that some website functionality may not be available, and that IR recommends switching to a supported browser.

### 2.3 Messages and validations in myIR

Uploaded files are validated by myIR and the customer is informed of any errors. This validation is designed to provide instant turnaround, ensuring customers are provided with an immediate response of any errors.

File validation rules include:

- File format
- Required data fields
- Data field formats
- Data field maximum lengths

Note this is not the definitive list of all validations – these are noted in each file specification

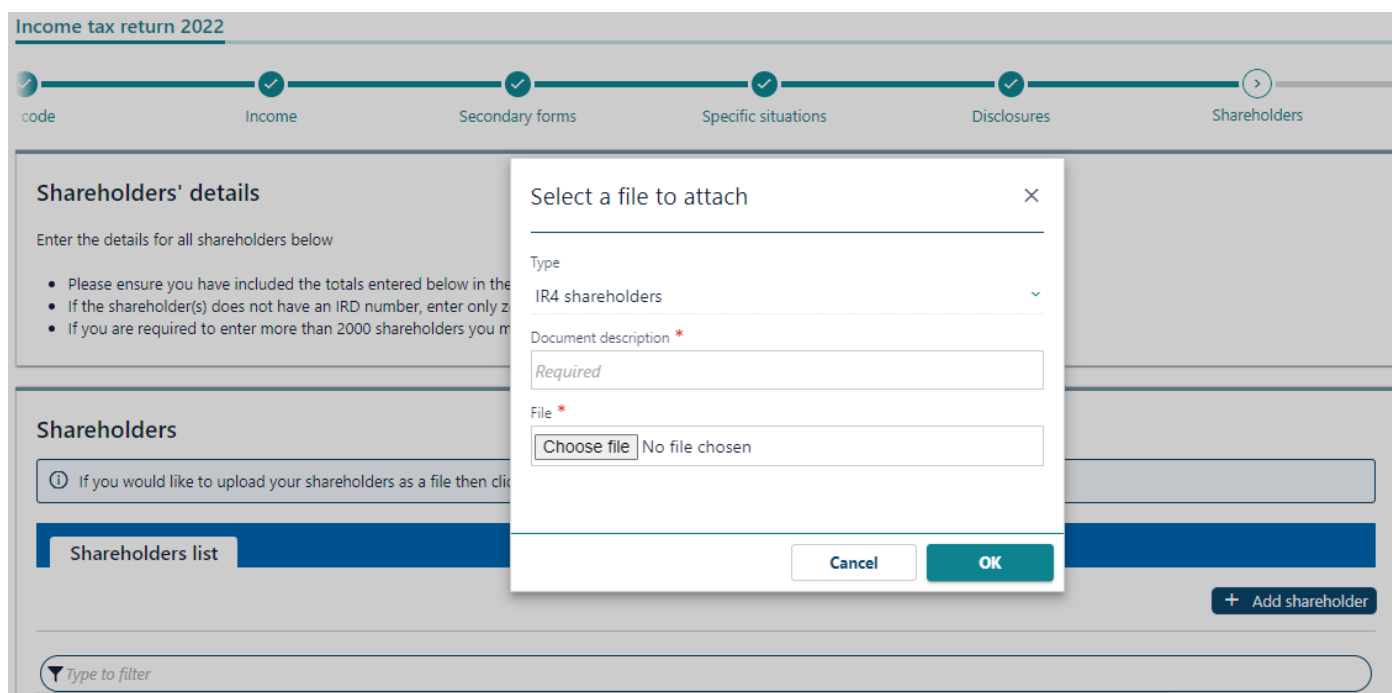
### 3. File Upload Process

This is one of the channels to submit the Company shareholders' details IR4S to Inland Revenue and is accessed via myIR. To access this service, the entity must:

- have a myIR account,
- be registered for Income tax with a valid period and Company IR4 return to be filed
- have access rights to file for income tax.

If the above pre-conditions are met, the filer may navigate to the File Upload service by completing the following steps:

1. navigate to the Accounts tab,
2. in the Income tax account select the 'Returns and transactions' link,
3. select the file return option for the period you wish to file,
4. complete the IR4 return until you are at the section Shareholders, select 'If you would like to upload your shareholders as a file then click here.', then
5. choose a file to upload as per the below screenshot:



The screenshot displays the 'Income tax return 2022' interface. A progress bar at the top indicates the current step is 'Shareholders'. The 'Shareholders' details section is active, showing instructions and a list of shareholders. A modal window titled 'Select a file to attach' is overlaid, providing options to upload a file. The modal includes a 'Type' dropdown set to 'IR4 shareholders', a 'Document description' field with a 'Required' label, and a 'File' field with a 'Choose file' button and 'No file chosen' text. The background shows the 'Shareholders' list section with a filter bar and an 'Add shareholder' button.

The file selected must be a comma-separated value (csv) file format. (A csv file is a delimited text file that uses commas to separate values, where each line of the file is a data record). If there are no errors in the file it will be submitted. If there are errors present, these will be detailed in error messages, and the payer will need to correct the errors and resubmit the file.

The following section contains the detailed specifications for the csv file.

## 4. CSV File Specifications

This section details the format of the csv file required to be provided to Inland Revenue for the Company shareholders' details IR4S

### 4.1 CSV File structure

The Company shareholders' details IR4S csv file has one section in its data structure:

- One or more Shareholder detail records

The detail record holds the following Shareholder details:

- IRD number
- Current account balance
- Untaxed remuneration
- Value of loans
- Shareholder AIM tax credits
- Subvention payments
- Loss offsets

The specifications in 4.2 contain the data elements associated with the file. They specify the

- attribute type (data attributes are defined in the Appendix 5.2),
- the maximum field size,
- if the data element is a required field or optional
- any associated data validations
- any default values/notes that apply for each element.

#### 4.1.1 Shareholder details for an Individual

Individual Shareholder details should only have values in the following fields if required:

- IRD number
- Untaxed remuneration
- Value of loans
- Shareholder AIM tax credits
- Current account balance

The other fields should default to 0

#### 4.1.2 Shareholder details for a Company

Individual Shareholder details should only have values in the following fields if required:

- IRD number
- Shareholder AIM tax credits
- Subvention payments
- Loss offsets

The other fields should default to 0

## 4.2 Company shareholders' details IR4S File Specification

Column name	Column value	Attribute	Field size	Required/Optional	Validations and Notes
Shareholder IRD	Shareholders IRD Number	NUM	9	Required	A valid IRD number. Validation rules are outlined in Appendix 5.3  Use 000000000 if the IRD number for the shareholder cannot be identified
Remuneration	Untaxed remuneration	PDEC	9	Optional	Cannot be less than 0
Loans	Value of Loans	PDEC	9	Optional	Cannot be less than 0
AIMCredits	Shareholder AIM tax credits	PDEC	9	Optional	Cannot be less than 0
Balance	Current account balance	CURR	9	Optional	Can be less than 0  Put a minus sign if the account is overdrawn
Offsets	Loss offsets	CURR	9	Optional	Can be less than 0  Put a minus sign if the company received the loss
Payments	Subvention payments	CURR	9	Optional	Can be less than 0  Put a minus sign if the company made payments to another company

### 4.3 Examples of Company shareholders' details IR4S

- Shareholder details for an Individual  
 111111111,100000,10000,20000,90000,0,0  
 111111112,0,100000,0,100000,0,0
- Shareholder details for a Company  
 111222333,0,0,100000,0,-100000,0  
 111333111,0,0,0,0,0,-100000  
 111555111,0,0,0,0,1000000,0
- Shareholder details for an Individual and Company  
 111111111,100000,10000,20000,90000,0,0  
 111111112,0,330000,0,330000,0,0  
 111222333,0,0,2800000,0,10000,0  
 111333111,0,0,0,0,0,-400000

## 5. Appendix

### 5.1 myIR format and layout

This section specifies the file format and layout that will be sent through the myIR system.

#### 5.1.1 File format

The file format for all myIR file transfer services is ASCII comma delimited format.

#### 5.1.2 Location

The output file must be placed in a directory that is easily accessible from the desktop.

Depending on the file size, it can either be placed in a local or a LAN drive.

#### 5.1.3 File naming suggestions

There is no standard file naming required. However, for easier identification we suggest the following:

- A unique, income tax period-based name.
- Inclusion of the type of return to differentiate it from other returns, which may be required to be filed electronically in the future.
- A CSV extension to indicate the file type.

#### 5.1.4 Trailer record

There is no trailer record required

## 5.2 Data attributes

The following is a list of valid attributes accepted by the myIR system:

Data type	Description
ALPHA	Alphabetic characters only. <b>Alphabetic:</b> Any letter or space ("a" to "z", "A" to "Z" and space). Leading and trailing spaces must be trimmed; field values must not be enclosed in quotes; blank values must have a format of comma comma i.e.,
NUM	A positive integer of a given length. No '+' sign (unless being used for a phone number).
ANAM	Alphabetic and numeric characters from a standard 101/102 keyboard except commas, square brackets, backslashes and quotation marks (""). Leading and trailing spaces must be trimmed; embedded spaces left as is; all spaces are invalid.
PDEC	Money in cents. The number should be a non-negative decimal integer. For example, if the amount is \$547.98, the output format should be '54798'. No padding is required. Nil values should be represented by zero, i.e. 0.
CURR	Money in cents; the decimal point is implied; the number can be positive or negative. E.g. \$102.67 is entered as 10267
DATE	Any valid date in the format CCYYMMDD.
IRD	A valid 9 digit IRD number. It must be modulus 11 checked (see IRD number validation). Note that IRD numbers can contain eight or nine digits. From June 2008, IR introduced an extended number range for IRD numbers to include a new 9 digit range. When entering eight digit IRD numbers, you will need to add a leading zero (0), or they will be rejected by the data validation check.
RANGE	This field may only contain the values within the given range.
EMAIL	This field will contain the email address. Email addresses must follow the RFC 5322 email standard. The full technical specification for this standard can be found here: <a href="https://tools.ietf.org/html/rfc5322">https://tools.ietf.org/html/rfc5322</a>



### 5.3 Inland Revenue (IRD) Number validation

The IRD number format used by Inland Revenue is an eight- or nine-digit number consisting of the following parts –

- A seven or eight digit base number
- A trailing check digit

#### Check digit validation

The following steps are to be performed -

##### 1. Check the valid range

- If the IRD number is  $< 10\text{-}000\text{-}000$  or  $> 150\text{-}000\text{-}000$  then the number is invalid. This step ensures that the IRD number is in the already issued range or is in the range expected to be issued in the next 10 years.

##### 2. Form the eight-digit base number:

- Remove the trailing check digit.
- If the resulting number is seven digits long, pad to eight digits by adding a leading zero.

##### 3. Calculate the check digit:

- To each of the base number's eight digits a weight factor is assigned. From left to right these are: 3, 2, 7, 6, 5, 4, 3, 2.
- Sum together the products of the weight factors and their associated digits.
- Divide the sum by 11. If the remainder is 0, the calculated check digit is 0.
- If the remainder is not 0, subtract the remainder from 11, giving the calculated check digit.
- If the calculated check digit is in the range 0 to 9, go to step 5.
- If the calculated check digit is 10, continue with step 4.

##### 4. Re-calculate the check digit :

- To each of the base number's eight digits a secondary weight factor is assigned. From left to right these are: 7, 4, 3, 2, 5, 2, 7, 6.
- Sum together the products of the weight factors and their associated digits.
- Divide the sum by 11. If the remainder is 0, the calculated check digit is 0.
- If the remainder is not 0 then subtract the remainder from 11, giving the calculated check digit.
- If the calculated check digit is 10, the IRD number is invalid.

##### 5. Compare the check digit :

- Compare the calculated check digit to the last digit of the original IRD number. If they match, the IRD number is valid.

#### Example 1

IR number 49091850.

The base number is 4909185 and the supplied check digit is 0.

The number is greater than 10,000,000. Using the weightings above:

$$(0 \times 3) + (4 \times 2) + (9 \times 7) + (0 \times 6) + (9 \times 5) + (1 \times 4) + (8 \times 3) + (5 \times 2) = 154.$$

$$154 / 11 = 14 \text{ remainder } 0 \text{ (i.e. mod } (154, 11) = 0)$$

The remainder (0) = check digit (0), so no further calculation is necessary.

**Example 2**

IR number 35901981.

The base number is 3590198 and the supplied check digit is 1. The number is greater than 10,000,000. Using the weightings above:

$$(0*3) + (3*2) + (5*7) + (9*6) + (0*5) + (1*4) + (9*3) + (8*2) = 142.$$

$$142 / 11 = 12 \text{ remainder } 10 \text{ (i.e. mod (142,11) = 10)}$$

$$11 - 10 = 1 \text{ which matches the check digit.}$$

The number is valid.

**Example 3**

IR number 49098576.

The base number is 4909857 and the supplied check digit is 6. The number is greater than 10,000,000. Using the weightings above:

$$(0*3) + (4*2) + (9*7) + (0*6) + (9*5) + (8*4) + (5*3) + (7*2) = 177 .$$

$$177 / 11 = 16 \text{ remainder } 1 \text{ (i.e. mod(177,11) = 1)}$$

$$11 - 1 = 10 \text{ so perform the secondary calculation.}$$

$$(0*7) + (4*4) + (9*3) + (0*2) + (9*5) + (8*2) + (5*7) + (7*6) = 181$$

$$181 / 11 = 16 \text{ remainder } 5 \text{ (i.e. mod(181,11) = 5)}$$

$$11 - 5 = 6, \text{ this matches the check digit.}$$

The number is valid.

**Example 4 (9 digit IRD number)**

IR number 136410132.

The base number is 13641013 and the supplied check digit is 2. The number is greater than 10,000,000. Using the weightings above:

$$(1*3) + (3*2) + (6*7) + (4*6) + (1*5) + (0*4) + (1*3) + (3*2) = 89 .$$

$$89 / 11 = 8 \text{ remainder } 1 \text{ (i.e. mod (89,11) = 1)}$$

$$11 - 1 = 10 \text{ so perform the secondary calculation.}$$

$$(1*7) + (3*4) + (6*3) + (4*2) + (1*5) + (0*2) + (1*7) + (3*6) = 75$$

$$75 / 11 = 6 \text{ remainder } 9 \text{ (i.e. mod (75,11) = 9)}$$

$$11 - 9 = 2 \text{ which matches the check digit.}$$

The number is valid.

**Example 5 (9 digit IRD number)**

IR number 136410133. The base number is 13641013 and the supplied check digit is 3. The number is greater than 10,000,000. Using the weightings above:

$$(1*3) + (3*2) + (6*7) + (4*6) + (1*5) + (0*4) + (1*3) + (3*2) = 89 .$$

$$89 / 11 = 8 \text{ remainder } 1 \text{ (i.e. mod (89,11) = 1)}$$

$$11 - 1 = 10 \text{ so perform the secondary calculation.}$$

$$(1*7) + (3*4) + (6*3) + (4*2) + (1*5) + (0*2) + (1*7) + (3*6) = 75$$

$$75 / 11 = 6 \text{ remainder } 9 \text{ (i.e. mod (75,11) = 9)}$$

$$11 - 9 = 2, \text{ this does not match the check digit (3).}$$

The number is invalid.

**Example 6**

IR number 9125568. The number is less than 10,000,000 so fails the first validation.

The number is invalid.