##### Directive Request FORM B Header Record

The format of the header record is provided in Table 3‑23.

Table 3‑23: Directive Request FORM B Header Record Layout

| **Name** | **Description** | **Length** | **Occur** | Validation | **Remarks** |
| --- | --- | --- | --- | --- | --- |
| SEC-ID | File section identifier | 1 | 1 | ‘H’ |  |
| INFO-TYPE | Information type | 8 | 1 | ‘FORMB’ | (1), (2) |
| INFO-SUBTYPE | Information sub-type | 8 | 1 | Blanks | (3) |
| TEST-DATA | Test data indicator | 1 | 1 | ‘Y’ or ‘N’ | (9) |
| FILE-SERIES-CTL | File series control field | 1 | 1 | ‘S’ | (10) |
| EXT-SYS | External system identification | 8 | 1 | ISP0901 | (1), (2), (8) |
| VER-NO | Interface version number | 8 | 1 | ‘11’ ~~‘10’~~ | (1), (4), (5) |
| OWN-FILE-ID | Unique file identifier | 14 | 1 | Alphanumeric | (1), (2), (6) |
| GEN-TIME | Date and time of file creation | 14 | 1 | CCYYMMDDhhmmss | (7) |

Remarks:

1. Blank-padded
2. Left-justified
3. The sub-type filed is not used and must contain blanks
4. Right-justified
5. Version number increases whenever there is a change to this file layout
6. The sending system will insert an identifier that will uniquely identify the file
7. The date and time of file creation in the form of CCYYMMDDhhmmss, where:

CC is the century

YY is the year

MM is the month

DD is the day in month

hh is hours

mm is minutes

ss is seconds

1. This field contains the identification of the REQUESTOR (ISP0901 system parameter).
2. If the value of this field is Y, the information in this file must not be applied to the production database of the receiving system. If the value of this field is N, the information must be applied to the production database. Alternatively, the file must be rejected.
3. This field must always contain the character S

##### Directive Request FORM B Data Record

This data record contains FORM B directive requests.

FORM B directive requests must be submitted for the withdrawal, resignation or transfer of a member from a pension or a provident fund, or where a pension fund or a provident fund is wound up.

FORM B directive requests must be submitted when a person reached retirement age and wishes to exercise benefits accrued in a pension fund or a provident fund, membership of which was not prescribed by the employer.

The format of each FORM B data record is provided in Table 3‑6.

Mandatory fields are specified in the introduction to this directive request.

Table 3‑24: Directive Request FORM B Data Record Layout

| **Name** | **Description** | **Length** | **Occur** | **Validation** | **Remarks** |
| --- | --- | --- | --- | --- | --- |
| SEC-ID | File section identifier | 1 | 1 | ‘R’ |  |
| REQ-SEQ-NUM | Directive request ID number | 20 | 1 | Alphanumeric | (1), (2), (4) |
| FUND-NUMBER | Approved fund number | 11 | 1 | Numeric | (23) |
| FUND-PAYE-NO | Fund PAYE reference number | 10 | 1 | Numeric | (28) |
| FUND-TYPE | Fund type | 2 | 1 | Alphanumeric | (21) |
| FUND-CREATE-REASON | Fund created reason | 2 | 1 | Alphanumeric | (22) |
| FUND-NAME | Fund’s name | 120 | 1 | Alphanumeric | (1), (2), (31) |
| FUND-POST-ADDRESS | Fund’s postal address | 35 | 4 | Alphanumeric | (1), (2) |
| FUND-POST-CODE | Fund’s postal code | 10 | 1 | Alphanumeric | (1), (2) |
| FUND-DIAL-CODE | Fund’s dialling code | 10 | 1 | Alphanumeric | (1), (2), (31) |
| FUND-TEL-NO | Fund’s telephone number | 10 | 1 | Alphanumeric | (1), (2), (31) |
| FUND-CONTACT-PERSON | Contact person at the fund | 120 | 1 | Alphanumeric | (1), (2), (31) |
| FSB-REGIS-NO | FSB registration number | 19 | 1 | Alphanumeric | (1), (2), (32) |
| PARTICIPATING-EMP-NAME | Participating Employer name | 120 | 1 | Alphanumeric | (1), (2), (33) |
| IT-REF-NO | Income Tax reference number | 10 | 1 | Numeric | (8) |
| NO-IT-REF-REASON | Reason why Income Tax reference number is not provided | 2 | 1 | Alphanumeric | (11) |
| NO-IT-REF-REASON-TEXT | Free text reason when the ‘No Income Tax reference number’ reason code is ‘Other’ | 65 | 1 | Free text | (1), (2), (6) |
| TP-ID | Taxpayer SA ID number | 13 | 1 | Numeric | (9) |
| TP-OTHER-ID | Taxpayer other ID | 18 ~~15~~ | 1 | Alphanumeric | (1), (2), (9) |
| TP-MEMBER-NO | Taxpayer membership number of fund | 15 | 1 | Alphanumeric | (1), (2), (12) |
| TP-EMPLOYEE-NO | Taxpayer employee number | 15 | 1 | Alphanumeric | (1), (2) |
| TP-DOB | Taxpayer date of birth | 8 | 1 | Numeric | (7) |
| TP-SURNAME | Taxpayer surname | 120 | 1 | Alphanumeric | (1), (2) |
| TP-INITS | Taxpayer initials | 5 | 1 | Alphanumeric | (1), (2) |
| TP-FIRSTNAMES | Taxpayer first names | 90 | 1 | Alphanumeric | (1), (2) |
| TP-RES-ADDRESS | Taxpayer residential address | 35 | 4 | Alphanumeric | (1), (2) |
| TP-RES-CODE | Taxpayer residential postal code | 10 | 1 | Alphanumeric | (1), (2) |
| TP-POST-ADDRESS | Taxpayer postal address | 35 | 4 | Alphanumeric | (1), (2) |
| TP-POST-CODE | Taxpayer postal code | 10 | 1 | Alphanumeric | (1), (2) |
| TAX-YEAR | Tax year for which the directive is requested | 4 | 1 | CCYY | (19) |
| DIR-REASON | Reason for directive | 2 | 1 | Alphanumeric | (18) |
| TP-ANNUAL-INCOME | Taxpayer annual income for the applicable tax year | 13 | 1 | Numeric | (3), (13), (27) |
| GROSS-LUMP-SUM | Gross amount of lump sum benefit due | 15 | 1 | Numeric | (3), (5) |
| LUMP-SUM-ACCRUAL-DATE | Lump sum accrual date | 8 | 1 | CCYYMMDD | (7) |
| MEM-FUND-CONTR | Member total own contributions to Provident fund (up to 01 March 2016) | 15 | 1 | Numeric | (3), (5), (14) |
| MEM-FUND-CONTR-AFTER-20160301 | Member total own contributions to Provident fund (after 01 March 2016) | 15 | 1 | Numeric | (3), (5), (15) |
| ~~CONTRIB-TO-PREV-PROV-FUND~~ | ~~Member contributions to a provident fund incorporated into a pension fund~~ | ~~15~~ | ~~1~~ | ~~Numeric~~ | ~~(3), (5), (16)~~ |
| DATE-JOIN | The commencement Date the taxpayer joined the fund | 8 | 1 | CCYYMMDD | (7), (25) |
| PREVIOUS-START-DATE | The Date the taxpayer joined the other Public Sector fund | 8 | 1 | CCYYMMDD | (7), (24) |
| PREVIOUS-END-DATE | The Date the taxpayer resigned from the other Public Sector fund | 8 | 1 | CCYYMMDD | (7), (24) |
| EMPLOYMENT START-DATE | Start date of period of employment taken into account in terms of the rules of the fund | 8 | 1 | CCYYMMDD | (7), (29) |
| EMPLOYMENT-END-DATE | End date of period of employment taken into account in terms of the rules of the fund | 8 | 1 | CCYYMMDD | (7), (29) |
| XFER-TO-ANOTHER-~~APPROVED-~~FUND | Transfer benefit to another ~~approved~~ fund? ~~Transfer benefit to public sector fund?~~ | 1 | 1 | ‘Y’, ‘N’ | ~~(6),~~ (20) |
| XFER-FUND-TYPE | Transfer fund type | 2 | 1 | Alphanumeric | (10), (20), (21) |
| TRANSFER-FUND-NO | Transfer fund approved number(only for transfers to public sector funds) | 11 | 1 | Alphanumeric | (1), (2), (10), (20) |
| XFER-FSB-REGIS-NO | Transfer FSB registration number | 19 | 1 | Alphanumeric | (1), (2), (10), (20), ,(32) |
| XFER-PARTICIPATING-EMP-NAME | Transfer Participating Employer name | 120 | 1 | Alphanumeric | (1), (2), (33) |
| TRANSFER-FUND | The name of the fund to which money was transferred | 120 | 1 | Alphanumeric | (1), (2), (10), (20) |
| XFER-TO-PUBLIC-SECTOR-FUND | Transfer benefit to public sector fund? | 1 | 1 | ‘Y’, ‘N’ | (16), (10), (20), |
| TRANSFER-AMOUNT | Amount transferred to another fund | 15 | 1 | Numeric | (3), (5), (10), (18), (20), |
| TRF-FUND-EMAIL | E-mail address of Transferee Fund (to be used when SARS does not receive the Recognition of Transfer of funds) | 50 | 1 | Alphanumeric | (10), (20), (31) |
| TRF-FUND-TEL-WORK | Telephone number (Including dialling code) of Transferee Fund (to be used when SARS does not receive the Recognition of Transfer of funds) | 20 | 1 | Alphanumeric | (1), (2), (10), (20) |
| TRF-FUND-CELL | Cell number of Transferee Fund (to be used when SARS does not receive the Recognition of Transfer of funds) | 20 | 1 | Alphanumeric | (1), (2), (10), (20), |
| SPECIAL-COND-INSTR | State if the transfer of the benefit is subject to special conditions (If applicable add reference to the fund rules) | 120 | 1 | Alphanumeric | (1), (2), (6) |
| PARTIAL WITHDRAWAL-IND | Did the member take a partial withdrawal from a pension/provident preservation fund? | 1 | 1 | Alphanumeric  ‘Y’, ‘N’ | (6), (35) |
| PARTIAL-WITHDRAWAL-DATE | If yes, provide date of partial withdrawal: | 8 | 1 | CCYYMMDD | (6), (7), (36) |
| PARTIAL-WITHDRAWAL-AMT | Partial withdrawal amount | 15 | 1 | Numeric | (3), (5), (36) |
| PARTIAL-WITHDRAWAL-DIRECTIVE-NO | Directive number for the partial withdrawal | 15 | 1 | Numeric | (3), (36), (37) |
| SURRENDER-VALUE | Surrender value of ceded assurance policy | 15 | 1 | Numeric | (3), (5), (17) |
| PUBLIC-SECTOR-FUND-DATE-FROM | Start date of the calculation period of employment in Public Sector fund | 8 | 1 | CCYYMMDD | (6), (7), (30) |
| PUBLIC-SECTOR-FUND-DATE-TO | End date of the calculation period of employment in Public Sector fund | 8 | 1 | CCYYMMDD | (6), (7), (30) |
| AMOUNT-PUBLIC-SECTOR-FUND | Amount attributed to the period in Public Sector fund | 15 | 1 | Numeric | (6), (3), (30) |
| DATE-AMOUNT-TRANSFER-PUBLIC-SECTOR FUND | Date the amount was transferred from Public Sector fund to approved fund | 8 | 1 | CCYYMMDD | (6), (7), (30) |
| EMAIL-ADDRESS-ADMINISTRATOR | Administrator email address | 50 | 1 | Alphanumeric | (31) |
| TAXED-TRANSF-NON-MEMB-SPOUSE | Taxed transfer non-member spouse | 15 | 1 | Alphanumeric | (3), (5) |
| DATE-DIVORCE-ORDER | Date of Divorce Order | 8 | 1 | CCYYMMDD | (7) |
| AIPF-DEEMED-CONTRIB | AIPF member contributions | 15 | 1 | Numeric | (3), (5) |
| NON-RESIDENT-IND | Non-resident indicator | 1 | 1 | Alphanumeric  ‘Y’ or ‘N’ | (6) |
| ~~SERV-REND-OUTSIDE-REP-IND~~ | ~~Were any services rendered outside the Republic during the period of membership?~~ | ~~1~~ | ~~1~~ | ~~Alphanumeric~~  ~~‘Y’ or ‘N’~~ | ~~(6)~~ |
| ~~SERV-REND-CONTRIB-FUND-MONTHS~~ | ~~Total no. of months services were rendered while contributing to fund~~ | ~~4~~ | ~~1~~ | ~~Numeric~~ | ~~(3)~~ |
| ~~SERV-REND-OUTSIDE-REP-MONTHS~~ | ~~Total no. of months services were rendered outside the Republic while contributing to fund~~ | ~~4~~ | ~~1~~ | ~~Numeric~~ | ~~(3)~~ |
| DECLARATION-IND | I declare that the information furnished is true and correct in every respect | 1 | 1 | ‘Y’, ‘N’ | (34) |
| PAPER-RESP | Paper response indicator | 1 | 1 | ‘Y’, ‘N’ | (26) |

Remarks:

1. Blank-padded
2. Left-justified
3. Right-justified zero-filled
4. The REQUESTOR allocates a unique serial identifier. This identifier may be alphanumeric and may not be repeated in any subsequent directive request.
5. The two rightmost digits denote Cents. The remainder denote the Rand amount. The value must be set to zero if not provided.
6. Optional field and contains blanks if not provided
7. The date must be fully provided in the form of CCYYMMDD, where:

CC is the century

YY is year

MM is month

DD is day in month

1. The Income Tax reference number may only be omitted if the taxpayer is not registered as an Income Taxpayer. A reason must be provided for the omission. **NOTE**: If the taxpayer is registered and the application is submitted without a tax number the directive will be declined. The tax reference number must be provided.
2. One and only one of these fields must be supplied. The other ID number must only be specified if the taxpayer does not have a South African ID number. SA ID number **must** **not** be entered as ‘other ID number’ as it causes the tax calculations to be incorrect and a loss to the fiscus.The only exception is when the reason for the directive application is “Transfer – Unclaimed Benefit”, in which case neither of these two fields have to be supplied if not available.
3. These fields are optional except when the applicant has elected to transfer a portion of the accrued benefit, or the total of the accrued benefit, to another pension/provident/retirement annuity fund, pension preservation fund, or provident preservation fund.
4. The reason why an Income Tax reference number is not provided may be one of the following:

02 - Unemployed

99 - Other (Reason text must be provided)

1. This is the member’s membership number in the pension fund, the provident fund, pension preservation fund, or provident preservation fund.
2. Amount rounded to the nearest Rand value.
3. Total contributions made by the member to the fund, before 01 March 2016, excluding profits and interest. This field must only be provided if the fund is a provident fund. It must be set to 0 if not provided. This amount must be limited to the gross amount payable.
4. Total own contributions by member to the fund, from 01 March 2016, excluding profits and interest. Applicable to a provident fund only. This amount must be limited to the gross amount payable
5. This field contains Y if the reason for the directive is “Transfer”, ~~i.e. refer to Appendix A for the reason codes and if the benefit was transferred~~ to a public sector pension or provident fund. In all other instances this field must contain N.
6. If, in terms of the fund’s rules, a policy of assurance is ceded to the member, this field will contain the surrender value of such policy as at date of cession (for the purposes of paragraph 4(2)*bis* of the Second Schedule of [A1]).
7. Application reason codes are in Appendix A. Note that if the directive reason is ‘Transfer’, the transfer amount must be equal to the gross lump sum. If the directive reason is other than Transfer, the transfer amount may be smaller than the gross lump sum.
8. The tax year must be fully provided in the form of CCYY, where:

CC is the century

YY is year

1. This field must be specified if the benefit has been transferred to another approved pension, provident, retirement annuity fund, pension preservation fund, or provident preservation fund.
2. The fund type may be one of the following:

01 - Provident Fund

02 - Pension Fund

03 - Retirement Annuity Fund

04 - Provident Preservation Fund

05 - Pension Preservation Fund

07 - Unclaimed Provident Preservation Fund (Only if a transferree fund)

08 - Unclaimed Pension Preservation Fund (Only if a transferree fund)

Note that FORM B may not be used for withdrawals from retirement annuity funds, but must be used if there is a transfer from an Approved fund to a Retirement annuity fund.

1. Fund created reason may be one of the following:

01 - Public sector fund

02 - Approved fund

99 - Other fund

1. The approved fund number allocated by SARS. This number must be provided if the fund is a Public sector fund. Approved funds **must only use the FSB registration number**. Refer to remark 32.
2. These fields are only applicable if the taxpayer was a member of a public sector fund from where he resigned AND transferred those funds to the current public sector fund from which he is now resigning. These fields must remain blank if the taxpayer was not previously a member of a public sector fund. The start date must be less than the end date.
3. The actual date the taxpayer joined the current fund **must be provided**. This date must be after the end date mentioned in remark 24.
4. If this indicator is set to ‘Y’ then a printed directive will be posted to the fund address specified on the directive request. The printed directive will be in addition to the directive issued in electronic form. If the indicator is set to ‘N’ then a directive will be issued in electronic form only.
5. Annual income includes all income, i.e. salary remuneration, earnings, emoluments, wages, bonus, fees, gratuities, commission, pension, overtime payments, royalties, stipend, allowances and benefits, interest, annuities, share of profits, rental income, compensation, honorarium. Is **mandatory** if the date of accrual is prior to 1 March 2009 and if the reason for directive is 09 – Sec 1 Par (eA).
6. Mandatory. This is the fund’s PAYE reference number that must start with ‘7’
7. Employment years start and end dates are **only** applicable to public sector funds, where a member purchased additional service years after 1/3/1998, which can result in the end date being greater than lump sum accrual date. Mandatory if a public sector fund transfer to another fund. This fields must be provide even if it is equal to the commencement date and date of accrual.
8. If fields are used then both, start and end dates must be supplied.
9. Employment start date cannot be less than 16th birthday.
10. Employment start date ~~must~~ can be less than or equal to date membership started (date from) where service was bought back prior to 1 March 1998.
11. Employment end date must be greater than start date.
12. Employment end date must be greater than commencement date of membership.
13. Employment end date ~~must~~ can be greater than date membership ended (date of accrual) where services was bought back after 1 March 1998.
14. These fields **must only be completed where a benefit was transferred on or after 1 March 2006** from a Public Sector Fund *(pension fund as contemplated in paragraph (a) or (b) of the definition of ‘pension fund’ in section 1)* to an Approved fund *(a fund as contemplated in paragraph (c) of the definition of pension fund in section 1 (approved fund).*

**Please note** where one of the abovementioned fields are supplied the other fields must also be supplied. (PUBLIC-SECTOR-FUND-DATE-FROM, PUBLIC-SECTOR-FUND-DATE-TO, AMOUNT-PUBLIC-SECTOR-FUND, DATE-AMOUNT-TRANSFER-PUBLIC-SECTOR FUND)

**Public Sector fund:** Where a benefit was transferred from one public sector fund to another public sector fund only the EMPLOYMENT START-DATE and EMPLOYMENT START-DATE must be provides. (Refer to point 30)

1. This is a mandatory field. E-mail addresses must be in a valid format.
2. This is the registration number, as allocated by the FSB (Financial Services Board), and must be provided in the format 12/8/8888888/999999, where 888888 is the registered fund or registered umbrella fund number and 999999 is the participating employer number. ~~If the fund is a SARS approved fund the FSB registration number is mandatory, the SARS Fund approval Number (18/20/4) must not be provided. If it is a public sector fund, either the FSB registration number or the SARS Fund approval Number (18/20/4) is required~~ Approved funds must only use the FSB number in the correct format. If the FSB number does not consist of 7 digits, after the 12/8/ zeroes must be inserted **in front** of the number to avoid the decline of the directive. If the zeroes are entered after the FSB number it will not match the validation and the application will be declined.
3. This name is required when the FSB registration number has been provided, and there is a participating employer registration number (last 6 digits of the FSB approved registration number contains a value greater than zero). The last 6 digits of the FSB approved registration number must be 000000, if the application is not participating employer registration number.
4. If ‘No’ is selected, the directive application will be declined. If ‘Yes’ the capturer declares that all the information provided on the application form is correct and can be liable for any loss to the fiscus due to incorrect information provided.
5. Mandatory if the transferring fund is a pension preservation fund or provident preservation fund.
6. Mandatory if the member took a partial withdrawal from a pension/provident preservation fund.
7. This is the directive number i.e. IRP3 number allocated by the ITS, in respect of the directive originally issued for the partial withdrawal prior to retirement. A finalised directive must exist for the Directive ID as supplied by the external agent.

##### Directive Request FORM B Trailer Record

The file trailer record contains the file integrity check fields. Table 3‑25 provides the format of the trailer section of a file containing FORM B requests.

Table 3‑25: Directive Request FORM B Trailer Record Layout

| **Name** | **Description** | **Length** | **Occur** | Validation | **Remarks** |
| --- | --- | --- | --- | --- | --- |
| SEC-ID | File section identifier | 1 | 1 | ‘T’ |  |
| REC-NO | Number of directive requests in this file | 8 | 1 | Numeric | (1), (2), (3) |
| ANNUAL-INCOME-SUM | Aggregate of TP-ANNUAL-INCOME fields in the file | 16 | 1 | Numeric | (1), (2) |
| GROSS-LS-SUM | Aggregate of GROSS-LUMP-SUM fields in the file | 20 | 1 | Numeric | (1), (2), (4) |
| MEM-FUND-CONTR-SUM | Aggregate of MEM-FUND-CONTR fields in the file | 20 | 1 | Numeric | (1), (2), (4) |
| MEM-FUND-CONTR-AFTER-20160301-SUM | Aggregate of MEM-FUND-CONTR-AFTER-20160301 fields in the file | 20 | 1 | Numeric | (1), (2), (4) |
| ~~MEMBER-EXCESS-SUM~~ | ~~Aggregate of MEMBER-EXCESS-PENSION-CONTRIB fields in the file~~ | ~~20~~ | ~~1~~ | ~~Numeric~~ | ~~(1), (2), (4)~~ |
| ~~CONTRIB-TO-PREV-PROV-FUND-SUM~~ | ~~Aggregate of CONTRIB-TO-PREV-PROV-FUND fields in the file~~ | ~~20~~ | ~~1~~ | ~~Numeric~~ | ~~(1), (2), (4)~~ |
| TRANSFER-AMOUNT-SUM | Aggregate of TRANSFER-AMOUNT fields in the file | 20 | 1 | Numeric | (1), (2), (4) |
| SURRENDER-VALUE-SUM | Aggregate of SURRENDER-VALUE fields in the file | 20 | 1 | Numeric | (1), (2), (4) |
| AMOUNT-PUBLIC-SECTOR-FUND-SUM | Aggregate of AMOUNT-PUBLIC-SECTOR-FUND fields in the file | 20 | 1 | Numeric | (1), (2), (4) |
| PARTIAL-WITHD-AMOUNT-SUM | Aggregate of PARTIAL-WITHD-AMOUNT fields in the file | 20 | 1 | Numeric | (1), (2), (4) |

Remarks:

1. Zero-filled
2. Right-justified
3. This is the total number of records in the data record section of the file. It is used to check the file integrity.
4. The two rightmost digits denote Cents and the remainder denote the Rand amount