##### Directive Request FORM C Header Record

The format of the header record is provided in Table 3‑26.

Table 3‑26: Directive Request FORM C Header Record Layout

| **Name** | **Description** | **Length** | **Occur** | Validation | **Remarks** |
| --- | --- | --- | --- | --- | --- |
| SEC-ID | File section identifier | 1 | 1 | ‘H’ |  |
| INFO-TYPE | Information type | 8 | 1 | ‘FORMC’ | (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 | ‘12’ ~~‘11’~~ | (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 field 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 C Data Record

This data record contains FORM C directive requests.

FORM C directive requests must be submitted when a person has reached retirement age and wishes to exercise benefits accrued in a retirement annuity policy.

FORM C may also be submitted if a member wishes to transfer his/her benefits under one Retirement Annuity Fund to another Retirement Annuity Fund.

The format of each FORM C data record is provided in Table 3‑27.

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

Table 3‑27: Directive Request FORM C 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), (9) |
| ~~FUND-NUMBER~~ | ~~Approved fund number~~ | ~~11~~ | ~~1~~ | ~~Numeric~~ | ~~(8)~~ |
| FUND-PAYE-NO | Fund PAYE reference number | 10 | 1 | Numeric | (26) |
| FUND-TYPE | Fund Type | 2 | 1 | Alphanumeric | (16) |
| FUND-CREATE-REASON | Fund created reason | 2 | 1 | Alphanumeric | (18) |
| FUND-NAME | Fund’s name | 120 | 1 | Alphanumeric | (1), (2), (30) |
| 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), (30) |
| FUND-TEL-NO | Fund’s telephone number | 10 | 1 | Alphanumeric | (1), (2), (30) |
| FUND-CONTACT-PERSON | Contact person at the fund | 120 | 1 | Alphanumeric | (1), (2), (30) |
| FSB-REGIS-NO | FSB registration number | 19 | 1 | Alphanumeric | (1), (2), (31) |
| IT-REF-NO | Income Tax reference number | 10 | 1 | Numeric | (11) |
| NO-IT-REF-REASON | Reason why Income Tax reference number is not provided | 2 | 1 | Alphanumeric | (12) |
| 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), (5) |
| TP-ID | Taxpayer SA ID number | 13 | 1 | Numeric | (10) |
| TP-OTHER-ID | Taxpayer other ID | 18 ~~15~~ | 1 | Alphanumeric | (1), (2), (10) |
| TP-POLICY-NO | Retirement annuity/pension policy number | 15 | 1 | Alphanumeric | (1), (2), (30) |
| TP-DOB | Member date of birth | 8 | 1 | Numeric | (6) |
| 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 | Residential address | 35 | 4 | Alphanumeric | (1), (2) |
| TP-RES-CODE | Residential postal code | 10 | 1 | Alphanumeric | (1), (2) |
| TP-POST-ADDRESS | Postal address | 35 | 4 | Alphanumeric | (1), (2) |
| TP-POST-CODE | Postal code | 10 | 1 | Alphanumeric | (1), (2) |
| TAX-YEAR | Tax year for which the directive is requested | 4 | 1 | CCYY | (7) |
| DIR-REASON | Reason for directive | 2 | 1 | Alphanumeric | (13) |
| TP-ANNUAL-INCOME | Taxpayer annual income for the applicable tax year | 13 | 1 | Numeric | (3), (19), (24) |
| GROSS-LUMP-SUM | Gross amount of lump sum payment (including amount attributed to non-member (divorced spouse )) | 15 | 1 | Numeric | (3), (4), (8), (28) |
| LUMP-SUM-ACCRUAL-DATE | Lump sum accrual date | 8 | 1 | CCYYMMDD | (6) |
| FULL-RA-VALUE | Total value of full annuity | 15 | 1 | Numeric | (3), (4), (25), (30) |
| DIVORCE-SPOUSE-AMOUNT | Amount attributed to a non-member spouse in respect of divorce order | 15 | 1 | Numeric | (3), (4) |
| DATE-START | Commencement date of policy | 8 | 1 | CCYYMMDD | (6), (27) |
| XFER-TO-APPROVED-FUND | Transfer benefit to another approved retirement annuity/pension fund? | 1 | 1 | ‘Y’, ‘N’ | (14) |
| XFER-FUND-TYPE | Transfer fund type | 2 | 1 | Alphanumeric | (14), (15), |
| ~~TRANSFER-FUND-NO~~ | ~~Transfer fund approved number~~ | ~~11~~ | ~~1~~ | ~~Alphanumeric~~ | ~~(1), (2)~~ |
| XFER-FSB-REGIS-NO | Transfer FSB registration number | 19 | 1 | Alphanumeric | (1), (2), (15), (31) |
| TRANSFER-FUND | The name of the fund where money was transferred | 120 | 1 | Alphanumeric | (1), (2), (15) |
| TRANSFER-AMOUNT | Amount transferred to another fund before retirement. | 15 | 1 | Numeric | (3), (4), (15) |
| 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 | (15), (35) |
| TRF-FUND-TEL-WORK | Telephone number (Including dialling code) of Transferee Fund/Insurer (to be used when SARS does not receive the Recognition of Transfer of funds) | 20 | 1 | Alphanumeric | (1), (2), (15) |
| 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), (15) |
| ONE-THIRD-COMMUTE | One third commutation on retirement preceding death | 15 | 1 | Numeric | (3), (4), (17) |
| DATE-DEATH | Date of death | 8 | 1 | CCYYMMDD | (6), (20) |
| OWN CONTRIBUTION | Taxpayer’s own contributions plus interest | 15 | 1 | Numeric | (3), (4), (21) |
| PURCHASED- ANNUITY-INDICATOR | Member or fund purchased an annuity/pension indicator | 1 | 1 | Alphanumeric  ‘Y’ or ‘N’ | (36) |
| ANNUITY-POLICY-NO | Annuity/Pension policy number | 20 | 4 | Alphanumeric | (1), (2), (5), (36) |
| ANNUITY-AMT | Amount utilised to purchase annuity/pension | 15 | 4 | Numeric | (3),(36) |
| ANNUITY-INSURER | Name of registered long term insurer where annuity/pension was purchased | 120 | 4 | Alphanumeric | (1), (2), (5), (36) |
| ANNUITY-INS-EMAIL | E-mail address of long term insurer (to be used when SARS does not receive the Recognition of purchase annuity/pension) | 50 | 4 | Alphanumeric | (36) |
| ANNUITY-FSB-REGIS-INS-NO | FSB Registered Insurer number (Also referred to as a Life License Number) | 12 | 4 | Alphanumeric | (1), (2), (32), (36) |
| ANNUITY-INS-TEL-WORK | Telephone number (Including dialling code) of long term insurer (to be used when SARS does not receive the Recognition of purchase annuity/pension) | 20 | 4 | Alphanumeric | (1), (2), (36) |
| ANNUITY-INS-CELL | Cell number of long term insurer (to be used when SARS does not receive the Recognition of purchase annuity/pension) | 20 | 4 | Alphanumeric | (1), (2), (36) |
| ANNUITY-SURNAME-NOMINEE | In the case of death before retirement where an annuity is purchased on behalf of the beneficiary / dependant / nominee in whose name the annuity is purchased | 120 | 4 | Alphanumeric | (1), (2), (5), (37) |
| ANNUITY-NAMES-NOMINEE | The full names of the beneficiary / dependant / nominee in whose name the annuity is purchased | 90 | 4 | Alphanumeric | (1), (2), (5), (37) |
| ANNUITY-DOB-NOMINEE | The date of birth of the beneficiary / dependant / nominee in whose name the annuity is purchased | 8 | 4 | Numeric | (5), (6), (37) |
| ID-NO-NOMINEE | The ID number of the beneficiary / dependant / nominee in whose name the annuity is purchased | 13 | 4 | Numeric | (10), (37) |
| ANNUITY-OTHER-ID-NO-NOMINEE | The passport number of the beneficiary / dependant / nominee in whose name the annuity is purchased | 18 | 4 | Alphanumeric | (1), (2), (10), (37) |
| ANNUITY-TAX-REF-NO-NOMINEE | The tax reference number of the beneficiary / dependant / nominee in whose name the annuity is purchased | 10 | 4 | Numeric | (3), (37) |
| FUND-PAYING-ANNUITY-INDICATOR | Is fund paying for annuity/pension | 1 | 1 | Alphanumeric  ‘Y’ or ‘N’ | (36) |
| REMAINING-ANNUITY-AMOUNT | Remaining amount in fund to purchase annuity/pension | 15 | 1 | Numeric | (3), (36) |
| SPECIAL-COND-INSTR | State if the purchase of the annuities are/transfer of the benefit is subject to special conditions (If applicable add reference to the fund rules) | 120 | 1 | Alphanumeric | (1), (2), (5) |
| PUBLIC-SECTOR-FUND-DATE-FROM | Start date of the calculation period of employment in Public Sector fund | 8 | 1 | CCYYMMDD | (5), (6), (29) |
| PUBLIC-SECTOR-FUND-DATE-TO | End date of the calculation period of employment in Public Sector fund | 8 | 1 | CCYYMMDD | (5), (6), (29) |
| AMOUNT-PUBLIC-SECTOR-FUND | Amount attributed to the period in Public Sector fund | 15 | 1 | Numeric | (4), (3), (29) |
| DATE-AMOUNT-TRANSFER-PUBLIC-SECTOR FUND | Date the amount was transferred from Public Sector fund to approved fund | 8 | 1 | CCYYMMDD | (5), (6), (29) |
| EMAIL-ADDRESS-ADMINISTRATOR | Administrator email address | 50 | 1 | Alphanumeric | (30) |
| TAXED-TRANSF-NON-MEMB-SPOUSE | Taxed transfer non-member spouse | 15 | 1 | Alphanumeric | (3), (4) |
| DATE-DIVORCE-ORDER | Date of Divorce Order | 8 | 1 | CCYYMMDD | (7) |
| NON-RESIDENT-IND | Non-resident indicator | 1 | 1 | Alphanumeric  ‘Y’, ‘N’ | (5) |
| DECLARATION-IND | I declare that the information furnished is true and correct in every respect | 1 | 1 | ‘Y’, ‘N’ | (33) |
| PAPER-RESP | Paper response indicator | 1 | 1 | ‘Y’, ‘N’ | (23) |

Remarks:

1. Blank-padded
2. Left-justified
3. Right-justified and zero-filled
4. The two rightmost digits denote Cents. The remainder denote the Rand amount. The value must be set to zero if not provided.
5. Optional field and contains blanks if not provided
6. 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 tax year must be fully provided as CCYY, where CC is the century and YY is the year
2. Amount is required. The two rightmost digits denote Cents. The remainder denote the Rand amount. The gross amount of lump sum payment may be zero in cases where the member elects to utilise the gross amount of total benefit to purchase annuities, meaning no gross amount of lump sum payment is taken. ~~8. Must be blank. Approved fund must only use the FSB registration number.~~
3. A unique serial identifier is allocated by the REQUESTOR. This identifier must be alphanumeric and may not be repeated in any subsequent directive request. This identifier is also used to associate benefit details records from the benefit details file to this request.
4. One and only one of these fields must be supplied. The other ID number shall 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.
5. The Income Tax reference number may only be omitted if the taxpayer is not registered as a 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.
6. The reason why an Income Tax reference number is not provided may be one of the following:

02 - Unemployed

99 - Other (Text reason must be provided)

1. Reason codes for this application may be found in Appendix A.
2. This field contains Y if the benefit ~~or part thereof~~ was transferred to another approved retirement annuity~~/pension~~ fund before retirement. The transfer fund type may only be Retirement Annuity fund (03)
3. These fields are ~~optional~~ mandatory. They must be specified ~~only~~ if the ~~applicant~~ member has elected to transfer ~~his~~ the ~~accrued~~ benefit to another retirement annuity~~/pension~~ fund before retirement.
4. The fund type may only be Retirement Annuity fund (03)
5. The amount the taxpayer would have derived for the commutation of one-third of the retirement annuity to which he or she would have become entitled from the fund if he or she had retired from the fund, had he or she retired the day preceding his or her death. Must only be provided if the date of accrual is **prior** to 1 October 2007.
6. The reason for creating the fund may be one of the following:

02 - Approved fund

99 - Other fund

1. Amount rounded to the nearest Rand value
2. If the reason for the directive request is ‘Death’ then the date of death must be provided
3. If the reason for the directive request is ‘Death’ then the taxpayer’s own contributions plus the accumulated interest, to the time of death, must be provided. Must only be provided if the date of accrual is **prior** to 1 October 2007.
4. This is a mandatory field when funds are transferred and/or annuities are purchased, and when supplied, must contain information which is in a valid e-mail address format. ~~If the reason for the directive request is ‘Retirement’ then the taxpayer’s excess contributions may be provided. This amount must be limited to the gross amount payable. N.B: The amount received from the fund will be ignored (defaulted to zero). If the taxpayer requires that the excess fund contributions available on SARS’ records to be taken into account against the lump sum, this directive must be cancelled by the fund, after which a manual application must be completed and submitted to SARS to be captured directly onto the SARS system, including the approved excess fund contribution amount.~~
5. 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.
6. 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.
7. Total value of annuity includes the lump sum payable plus the remaining two-thirds payable over the life of the policy.
8. Mandatory. This is the fund’s PAYE reference number that must start with ‘7’
9. The actual date the taxpayer joined the fund must be provided.
10. The gross lump sum amount includes the amount deemed to have accrued ~~be accrual~~ in respect of paragraph 2(1)(b)(iA) ~~2B~~ (divorce) of the Second Schedule.
11. 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)

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 is the registration number, as allocated by the FSB (Financial Services Board) (Also referred to as a Life License Number), and must be provided in the format 10/10/1/ followed by 4 digits. If the FSB no does not consist of 4 digits, after the 10/10/1/ zeroes must be inserted in front of the number to avoid the decline of the directive. If the zeroes are entered after the FSB registered insurer number it will not match the validation and the application will be declined.
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. This is a mandatory field when annuities are purchased, and when supplied, must contain information which is in a valid e-mail address format.
6. This is a mandatory field when funds are transferred, and when supplied, must contain information which is in a valid e-mail address format.
7. Benefit purchased indicator and fund paying annuity indicator can’t both be set to ‘Y’ or ‘N’, excluding public sector funds, where the member may elect to purchase one or more annuities or leave an amount remaining in the fund.
   * If PURCHASED-ANNUITY-INDICATOR is set to ‘Y’ :

The following fields are compulsory:

Annuity/pension policy number

Amount utilised to purchase annuity/pension

Name of insurer where annuity/pension was purchased

E-mail address of insurer

FSB Registered Insurer Number (Also referred to as a Life License Number (starts with 10/10/1/followed by 4 digits)

Telephone number (Including dialling code) of insurer

Cell number of insurer

**Please note** where one of the abovementioned fields are supplied the other fields **must** also be supplied.

* + If FUND-PAYING-ANNUITY-INDICATOR is set to ‘Y’ :

Remaining fund amount is compulsory .

1. In the case of member’s death before retirement and where the fund purchased an annuity in the name of a beneficiary / dependant / nominee , the following fields are mandatory

ANNUITY-SURNAME-NOMINEE

ANNUITY-NAMES-NOMINEE

ANNUITY-DOB-NOMINEE

ID-NO-NOMINEE

ANNUITY-OTHER-ID-NO-NOMINEE

ANNUITY-TAX-REF-NO-NOMINEE

##### Directive Request FORM C Trailer Record

The file trailer record contains the file integrity check fields. Table 3‑28 provides the format of the trailer section.

Table 3‑28: Directive Request FORM C Trailer Record Layout

| **Name** | **Description** | **Length** | **Occur** | Validation | **Remarks** |
| --- | --- | --- | --- | --- | --- |
| SEC-ID | File section identifier | 1 | 1 | ‘T’ | (1), (2) |
| REC-NO | Number of directive requests in this file | 8 | 1 | Numeric | (1), (2), (3) |
| GROSS-LS-SUM | Aggregate of GROSS-LUMP-SUM fields in the file | 20 | 1 | Numeric | (1), (2), (4) |
| FULL-RA-VALUE-SUM | Aggregate of FULL-RA-VALUE 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) |
| DIVORCE-SPOUSE-AMOUNT-SUM | Aggregate of DIVORCE-SPOUSE-AMOUNT 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) |
| ANNUITY-AMT- SUM | Aggregate of ANNUITY-AMT 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