##### Directive Request IRP3(a) Header Record

The format of the header record is provided in Table 3‑5.

Table 3‑5: Directive Request IRP3(a) Header Record Layout

| **Name** | **Description** | **Length** | **Occur** | Validation | **Remarks** |
| --- | --- | --- | --- | --- | --- |
| SEC-ID | File section identifier | 1 | 1 | ‘H’ |  |
| INFO-TYPE | Information type | 8 | 1 | ‘IRP3A’ | (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 | ‘7’ ~~‘6’~~ | (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 is not used and contains 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 SARS 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 file must always contain the character S.

##### Directive Request IRP3(a) Data Record

This data record contains IRP3(a) directive requests, submitted when a directive for tax deduction regarding miscellaneous lump sum payments from employers (e.g. Retrenchment package payments) is required.

The format of each IRP3(a) data record is provided in Table 3‑6.

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

Table 3‑6: Directive Request IRP3(a) 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) |
| PAYE-REF-NO | Employer’s PAYE reference number | 10 | 1 | Numeric | (16) |
| EMP-NAME | Employer’s/Trade name | 120 | 1 | Alphanumeric | (1), (2), (21) |
| EMP-PHYSICAL-ADDRESS | Employer’s physical business address | 35 | 4 | Alphanumeric | (1), (2) |
| EMP-PHYSICAL-POST-CODE | Employer’s physical business postal code | 10 | 1 | Alphanumeric | (1), (2) |
| EMP-POST-ADDRESS | Employer’s postal address | 35 | 4 | Alphanumeric | (1), (2) |
| EMP-POST-CODE | Employer’s postal code | 10 | 1 | Alphanumeric | (1), (2) |
| EMP-DIAL-CODE | Employer’s dialling code | 10 | 1 | Alphanumeric | (1), (2), (21) |
| EMP-TEL-NO | Employer’s telephone number | 10 | 1 | Alphanumeric | (1), (2), (21) |
| EMP-CONTACT-PERSON | Contact person at the employer | 120 | 1 | Alphanumeric | (1), (2), (21) |
| EMAIL-ADDRESS-ADMINISTRATOR | Employer email address | 50 | 1 | Alphanumeric | (21) |
| IT-REF-NO | Income Tax reference number | 10 | 1 | Numeric | (14) |
| 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), (4) |
| TP-ID | Taxpayer SA ID number | 13 | 1 | Numeric | (8) |
| TP-OTHER-ID | Taxpayer other ID | 18 ~~15~~ | 1 | Alphanumeric | (1), (2), (8) |
| TP-EMPLOYEE-NO | Taxpayer employee number | 13 | 1 | Alphanumeric | (1), (2), (4) |
| TP-DOB | Taxpayer date of birth | 8 | 1 | CCYYMMDD | (5) |
| 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), (18) |
| TP-POST-CODE | Taxpayer postal code | 10 | 1 | Alphanumeric | (1), (2), (18) |
| TAX-YEAR | Tax year for which the directive is requested | 4 | 1 | CCYY | (15) |
| DIR-REASON | Reason for directive | 2 | 1 | Alphanumeric | (7) |
| TP-ANNUAL-INCOME | Taxpayer annual income for the applicable tax year | 13 | 1 | Numeric | (3), (6), (20) |
| DATE-OF-ACCRUAL | Date when gross amount accrued | 8 | 1 | CCYYMMDD | (5) |
| SEVERANCE-BENEF-PAYABLE | Severance Benefits payable (Excluding Leave/Notice Payments) | 15 | 1 | Numeric | (3), (10), (17), (23) |
| EMPLOY-OWNED-POLICY-AMOUNT | Employer owned policy proceeds payable | 15 | 1 | Numeric | (3), (10), (22) |
| SECT-10-1-GB-III-COMP | Section 10(1)(*g*B)(iii) compensation | 15 | 1 | Numeric | (3), (10), (27) |
| LEAVE-PAYMENT | Leave Payment | 15 | 1 | Numeric | (3), (10), (24) |
| NOTICE-PAYMENT | Notice Payment | 15 | 1 | Numeric | (3), (10), (25) |
| ~~SHARE-OPT-WO-OBLIG~~ | ~~Share options amount due – without obligation~~ | ~~15~~ | ~~1~~ | ~~Numeric~~ | ~~(3), (10), (17)~~ |
| OTHER-AMOUNT-NATURE | Other (Specify other payment nature seperately) ~~Nature of other amount~~ | 20 | 8 ~~10~~ | Alphanumeric | (1), (2), (13), (17) |
| OTHER-AMOUNT | Other (Specify other payment seperately) ~~Other amount due~~ | 15 | 8 ~~10~~ | Numeric | (3), (10), (13), (17) |
| GROSS-AMOUNT-PAYABLE | Gross amount payable to employee | 15 | 1 | Numeric | (3), (10), (11) |
| DECLARATION-IND | I declare that the information furnished is true and correct in every respect | 1 | 1 | ‘Y’, ‘N’ | (26) |
| PAPER-RESP | Paper response indicator | 1 | 1 | ‘Y’, ‘N’ | (19) |

Remarks:

1. Blank-padded
2. Left-justified
3. Right-justified and zero-filled
4. Optional field and contains blanks if not provided
5. 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 amount is specified rounded to the nearest Rand
2. Directive application reasons may be found in Appendix A
3. 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.
4. Unique serial identifier is allocated by the REQUESTOR. This identifier may be alphanumeric and may not be repeated in any subsequent directive request.
5. The two rightmost digits denote Cents and the remainder denote the Rand amount. The value must be set to zero if not provided.
6. This amount must be equal to the sum of all previous amounts, except Annual Salary
7. The reason why the Income Tax reference number is not provided may be one of the following:

02 - Unemployed

99 - Other (text reason must be provided)

1. The first occurrence of OTHER-AMOUNT-NATURE corresponds to the first occurrence of OTHER-AMOUNT, the second occurrence of OTHER-AMOUNT-NATURE corresponds to the second occurrence of OTHER-AMOUNT and so on. The amount nature is the nature of any other payments not leave payment, pro rata bonus, or notice paid ~~share options without obligation~~. A short textual description must be provided in the OTHER-AMOUNT-NATURE field. If OTHER-AMOUNT is not provided it must be set to 0.
2. The Income Tax reference number must be provided. If this number is not available, a reason must be provided. 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.
3. The tax year must be fully provided in the form of CCYY, where:

CC is the century

YY is year

1. The PAYE reference number of the taxpayer’s employer must be provided
2. At least one amount is required. If SEVERANCE-BENEF-PAYABLE, EMPLOY-OWNED-POLICY-AMOUNT is not specified, then at least one OTHER-AMOUNT and OTHER-AMOUNT-NATURE must be specified.
3. If this application is submitted due to the death of the taxpayer, these fields must contain the executor’s postal address otherwise the taxpayer’s postal address must be specified.
4. If this indicator is set to ‘Y’ then a printed directive will be posted to the employer specified on the directive request. The printed directive will be 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.
6. This is a mandatory field. E-mail addresses must be in a valid format.
7. If the selected directive application reason is ‘Employer owned policy proceeds – taxable’ or ‘Employer owned policy proceeds – exempt s(10)(1)(gG), the field EMPLOY-OWNED-POLICY-AMOUNT must be specified
8. If the selected directive application reason is one of the severance benefit reasons, the field SEVERANCE-BENEF-PAYABLE must be specified, excluding Leave and Notice payments (These payments must now be specified separately, either as LEAVE-PAYMENT or NOTICE-PAYMENT). Separate directive must be submitted where leave and bonus is payable and the reason ‘Other’ must be used with the leave and/or bonus payment.
9. If the selected directive application reason is ‘Other’, and the payment is in respect of a Leave Payment, the field LEAVE-PAYMENT must be specified. The field SEVERANCE-BENEF-PAYABLE must not be specified in this case.
10. If the selected directive application reason is ‘Other’, and the payment is in respect of a Notice Payment, the field NOTICE-PAYMENT must be specified. The field SEVERANCE-BENEF-PAYABLE must not be specified in this case.
11. If ‘No’ is selected, the directive application will be rejected. 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.
12. If the selected directive application reason is ‘Section 10(1)(*g*B)(iii) compensation’, the field SECT-10-1-GB-III-COMP must be specified.

##### Directive Request IRP3(a) Trailer Record

The file trailer record contains the file integrity check fields. Table 3‑7 provides the format of the trailer section for a file containing IRP3(a) requests.

Table 3‑7: Directive Request IRP3(a) 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 | The aggregate of TP-ANNUAL-INCOME fields in the file | 16 | 1 | Numeric | (1), (2) |
| SEVERANCE-BENEF-PAY-SUM | The aggregate of SEVERANCE-BENEF-PAYABLE fields in the file | 20 | 1 | Numeric | (1), (2) |
| EMPLOY-OWNED-POLICY-AMT-SUM | The aggregate of EMPLOY-OWNED-POLICY-AMOUNT fields in the file | 20 | 1 | Numeric | (1), (2) |
| SECT-10-1-GB-III-COMP-SUM | The aggregate of SECT-10-1-GB-III-COMP fields in the file | 20 | 1 | Numeric | (1), (2) |
| LEAVE-PAYMENT-SUM | The aggregate of LEAVE-PAYMENT fields in the file | 20 | 1 | Numeric | (1), (2) |
| NOTICE-PAYMENT-SUM | The aggregate of NOTICE-PAYMENT fields in the file | 20 | 1 | Numeric | (1), (2) |
| ~~SHARE-OPT-WO-OBLIG-SUM~~ | ~~The aggregate of SHARE-OPT-WO-OBLIG fields in the file~~ | ~~20~~ | ~~1~~ | ~~Numeric~~ | ~~(1), (2)~~ |
| OTHER-AMOUNT-SUM | The aggregate of all OTHER-AMOUNT fields (including repetitions in the same record) in the file | 20 | 1 | Numeric | (1), (2) |
| GROSS-AMOUNT-PAYABLE-SUM | The aggregate of all GROSS-AMOUNT-PAYABLE fields in the file | 20 | 1 | Numeric | (1), (2) |

Remarks:

1. Zero-filled
2. Right-justified
3. This is the total number of records in the data record section of the file, used to check the file integrity.