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

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

Table 3‑17: Directive Request IRP3(s) Header Record Layout

| **Name** | **Description** | **Length** | **Occur** | Validation | **Remarks** |
| --- | --- | --- | --- | --- | --- |
| SEC-ID | File section identifier | 1 | 1 | ‘H’ |  |
| INFO-TYPE | Information type | 8 | 1 | ‘IRP3S’ | (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 | ‘1’ | (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(s) Data Record

This data record contains IRP3(s) directive requests, submitted by the employer when a directive for revenue gains under sections 8A or 8C of the Income Tax Act is required.

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

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

Table 3‑18: Directive Request IRP3(s) 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 | (14) |
| EMP-NAME | Employer’s/Trade name | 120 | 1 | Alphanumeric | (1), (2), (18) |
| 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), (18) |
| EMP-TEL-NO | Employer’s telephone number | 10 | 1 | Alphanumeric | (1), (2), (18) |
| EMP-CONTACT-PERSON | Contact person at the employer | 120 | 1 | Alphanumeric | (1), (2), (18) |
| EMAIL-ADDRESS-ADMINISTRATOR | Employer email address | 50 | 1 | Alphanumeric | (18) |
| IT-REF-NO | Income Tax reference number | 10 | 1 | Numeric | (12) |
| TP-ID | Taxpayer SA ID number | 13 | 1 | Numeric | (8) |
| TP-OTHER-ID | Taxpayer other ID | 18 | 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), (15) |
| TP-POST-CODE | Taxpayer postal code | 10 | 1 | Alphanumeric | (1), (2), (15) |
| TAX-YEAR | Tax year for which the directive is requested | 4 | 1 | CCYY | (13) |
| 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), (17) |
| DATE-OF-ACCRUAL | Date when gross amount accrued | 8 | 1 | CCYYMMDD | (5) |
| S10-1-O-II-IND | Is the exemption in terms of section 10(1)(o)(ii) applicable? | 1 | 1 | ‘Y’ or ‘N’ | (19) |
| START-DATE-QUAL-PER | Start Date of the qualifying 12 months period(s) during which the exemption in terms of section 10(1)(o)(ii) applies | 8 | 5 | CCYYMMDD | (5), (19) |
| END-DATE-QUAL-PER | End Date of the qualifying 12 months period(s) during which the exemption in terms of section 10(1)(o)(ii) applies | 8 | 5 | CCYYMMDD | (5), (19) |
| TOT-WORK-DAYS-QUAL-PER | Total number of work days during the 12 months qualifying period(s) | 4 | 5 | Numeric | (3), (19) |
| WORK-DAYS-OUTSIDE-SA-QUAL-PER | Number of work days outside SA during the 12 months qualifying period(s) | 4 | 5 | Numeric | (3), (19) |
| START-DATE-SRCE-PER | Start Date of the source period relating to the section 8A/8C gain | 8 | 1 | CCYYMMDD | (5), (19) |
| END-DATE-SRCE-PER | End Date of the source period relating to the section 8A/8C gain | 8 | 1 | CCYYMMDD | (5), (19) |
| TOT-WORK-DAYS-SRCE-PER | Total number of work days during source period relating to the section 8A/8C gain | 4 | 1 | Numeric | (3), (19) |
| WORK-DAYS-OUTSIDE-SA-SRCE-PER | Number of work days outside SA during source period relating to the section 8A/8C gain | 4 | 1 | Numeric | (3), (19) |
| GROSS-VALUE | Gross Value of gain | 15 | 1 | Numeric | (3), (10) |
| S10-1-O-II-EXEMPT-AMOUNT | Exempt amount of the gain under section 10(1)(o)(ii) | 15 | 1 | Numeric | (3), (10), (19) |
| TAXABLE-PORTION | Taxable portion | 15 | 1 | Numeric | (3), (10) |
| DECLARATION-IND | I declare that the information furnished is true and correct in every respect | 1 | 1 | ‘Y’, ‘N’ | (20) |
| PAPER-RESP | Paper response indicator | 1 | 1 | ‘Y’, ‘N’ | (16) |

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. SA ID number **must** **not** be entered as ‘other ID number’ as it causes the tax calculations to be incorrect.
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. 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 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.
2. 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. 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.
3. 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.
4. 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.
5. This is a mandatory field. E-mail addresses must be in a valid format.
6. If ‘Yes’, please provide the start date, end date, total number of work days & number of work days outside SA, for both the qualifying 12 months period(s) during which the exemption in terms of section 10(1)(o)(ii) applies, as well as the source period relating to the section 8A/8C revenue gain.
7. If ‘No’, 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.

##### Directive Request IRP3(s) 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(s) requests.

Table 3‑19: Directive Request IRP3(s) 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), (4) |
| GROSS-VALUE-SUM | The aggregate of GROSS-VALUE fields in the file | 20 | 1 | Numeric | (1), (2), (4) |
| S10-1-O-II-EXEMPT-AMOUNT-SUM | The aggregate of S10-1-O-II-EXEMPT-AMOUNT fields in the file | 20 | 1 | Numeric | (1), (2), (4) |
| TAXABLE-PORTION-SUM | The aggregate of TAXABLE-PORTION 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