
6.5 IT3 Schedule T Data Submission

This section lists all the fields that are required for the IT3 Schedule T file. The table specifies for each field, the required length, provides a description and indicates the relevant validation rules.

Note 1: The number column is used to reference fields in the table for ease of use and does not indicate sequence in the file.

Note 2: The “Required”: “Type” field can have one of the following values:

- M = Mandatory: Implying the field must always be completed
- C = Conditional: Implying the field must always be completed under the defined conditions, else it can be left blank
- O = Optional: Implying the field can be completed if possible
- MW = Mandatory with warning: Implying from a SARS perspective this field is mandatory (as defined above), however due to constraints experienced by the submitting entities to provide the required data, the field can be left blank for a pre-defined time period and SARS will accept a record where such a mandatory field has not been completed. At the applicable time the field will revert to the intended Mandatory type and at such time SARS will reject the records if not completed.
- CW = Conditional with warning: Implying that from a SARS perspective, when the conditions are met, this field is mandatory, however due to constraints experienced by the submitting entities to provide the required data, the field can be left blank for a pre-defined time period and SARS will accept a record where such a field has not been completed under the specified conditions. At the applicable time the field will revert to the intended mandatory type when the conditions are met and at such time SARS will reject the records if not completed.

Note 3: The values for the “Length Type” column has been shortened to VAR (VAR) and FIX (Fixed) in order to save space.

Note 4: Bulk or Real Time submissions:

- Fields marked with Bulk (B) is for submissions via eFiling, HTTPS or C.D.
- Fields marked with Real Time (R) is for submissions via API process (this implementation is for a future phase – not applicable to this BRS).
- Fields can be identified as B/R too, which makes both applicable.

Note 5: In order to enhance the readability and understanding of some of the complex validations, some Field names used has been replaced with characters, e.g. Submission Tax Year (Field 24) = X. Where this has been done, the list of field names replaced will appear at the start of the validation. The same character has not necessarily been used throughout for the same field name.

Note 6: File name definition – Refer to the file name structure table under Section 5 / 6.

Note 7: The IT3-02 declaration will be processed by the Submitting Entity (SE) – and not on the Reporting Entity (RE) level.

Note 8: All monetary values are in South African Rand.

IT3(t) File Structure						
Description	Condition rule	Unique Number	I3T Unique Number > links to > Unique Number	Relational link	Section identifier	Section type
SUBMISSION FILE HEADER (Person doing actual submission)	Mandatory Record 1:1	-	-	-	Header	GH
SUBMITTING ENTITY DATA (e.g. Bank Trust Manager, Taxpayer Representative, etc.)	Mandatory Record 1:1	-	-	-	Header	SE
REPORTING INSTITUTION (Trust that is reporting)	Mandatory Record 1:∞, Provide One or More Record(s)	Field 304	-	-	Body	RI
DETAILS OF PERSON / BENEFICIARY (Provide all Persons / Beneficiaries existing or past of this Reporting Institution throughout reporting period. If there was no reportable financial information to / from the Reporting Institution for the reporting period, then financial records will contain R 0.00 values for the Mandatory fields (e.g. The Trust Financial Flow (TFF) section will contain R 0.00 values etc..)	Mandatory Record 1:∞, Provide One or More Record(s)	Field 404	Field 406 > links to > Field 304	Links to: REPORTING INSTITUTION (RI)	Body	DPB
TAXABLE AMOUNTS DISTRIBUTED / VESTED IN BENEFICIARIES	Conditional Record 0:∞, If Taxable On Amounts Distributed to / Vested (Field 442) = Y Then Mandatory Record, Else must not provide this section	Field 504	Field 506 > links to > Field 404	Links to: DETAILS OF PERSON / BENEFICIARY (DPB)	Body	TAD
DETAILS OF NON-TAXABLE INCOME DISTRIBUTED	Conditional Record 0:1, If Received Accrued Non-Taxable Amounts (Field 443) = Y Then Mandatory Only One Record, Else must not provide this section	Field 604	Field 606 > links to > Field 404	Links to: DETAILS OF PERSON / BENEFICIARY (DPB)	Body	DNT
TRUST FINANCIAL FLOWS	Mandatory Record 1:1 Provide One and Only One Record	Field 704	Field 706 > links to > Field 404	Links to: DETAILS OF PERSON / BENEFICIARY (DPB)	Body	TFF
FILE TRAILER	Mandatory Record 1:1	-	-	-	Trailer	T
						V.8

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
6.5.1 SUBMISSION FILE HEADER (Person doing actual submission) (Mandatory Record 1:1)										
1	Section Identifier	To identify the start of the section as well as identifying the type of section	M		B/R	A	FIX	1:1	<ul style="list-style-type: none">Must = H, where H = Header	
2	Header Type	To indicate the type of header in order to differentiate between various types	M		B/R	A	VAR	1:3	<ul style="list-style-type: none">Must = GH, where GH = General Header	
3	Message Create Date	Date and time that the message was created	M		B/R	FT	FIX	19:19	<ul style="list-style-type: none">Format must be: CCYY-MM-DDThh:mm:ss24h time format must be used	<ul style="list-style-type: none">Must be less than or equal to today's date
4	File Layout Version	The version of the delimited file layout that is being submitted. Sequential number, which increments with one every time that the file layout version changes once files are being submitted to the production environment. This number is provided by SARS.	M		B/R	N	VAR	1:4	<ul style="list-style-type: none">Must = 1Value must not contain a decimal point <p>Note – SARS will only support the version(s) specified above</p>	<ul style="list-style-type: none">Must be greater than or equal to 1 and less than or equal to 9999
5	Unique File ID	The submitting source must create this field when data is submitted to SARS. This field will uniquely identify this file when coupled with the source. This value	M		B/R	AN	VAR	1:64	<ul style="list-style-type: none">Value must not contain a decimal pointAlthough this field is designed using the definition of AN (as specified in Section 1.2.2 of this document), SARS	<ul style="list-style-type: none">Must be unique per submission and across submissions per submitting entity

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
		must not be repeated by the submitting source (e.g. use the date time with some other unique number). This field will also be used to link the records to the original file. The field must be generated by the software from which the entity is submitting the data to SARS. When SARS sends the response file, the Unique File ID in the response file must be equal to the Unique File ID obtained from the file name of the submitted file							will also accept dashes "-" (this is to cater for entities that have chosen to make use of a GUID). Please note this is the only exception to the AN definition that will be permitted and only on this field.	
6	SARS Request Reference	In the scenario where SARS sends a request file to the entity requesting data, SARS provides this reference number to use in the file to be submitted to SARS. SARS also uses this reference number when responding to the taxpayer on files submitted to SARS	O	If Data Type Being Supplied = I3T, then this field must be left blank	B	AN	VAR	<ul style="list-style-type: none"> 0:0– If this field is left blank 1:64– If this field is completed 		

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
7	Test Data Indicator	This should be used to indicate if the data is for testing or is live data and should be processed. The purpose of the field is to avoid test data accidentally being processed in production and allow the source to test their submission without it being processed.	M		B/R	A	FIX	1:1	<ul style="list-style-type: none"> Must = T or L, where T = Test and L = Live 	A test file with Field 7 = T will only be allowed in the test environment. A production file with Field 7 = L will only be allowed in the production environment.
8	Data Type Being Supplied	When data is submitted to SARS, this field indicates the type of data that can be found in the file, e.g. Dividends tax, VAT supporting data. When SARS sends a response on a file submitted, SARS indicates the data type on which the response is based.	M		B/R	AN	FIX	3:3	<ul style="list-style-type: none"> Must = I3T, where I3T = IT3(t) supporting data 	
9	Channel Identifier	Identifies the channel from which the file was submitted, e.g. Connect Direct	M		B/R	AN	VAR	1:10	<ul style="list-style-type: none"> Must = CD or HTTPS, where CD = Connect Direct, HTTPS = Hypertext Transfer Protocol 	

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
		The channel, from which the file was submitted to SARS, must generate this identifier.								
10	Source Identifier	<p>This identifies the file submitter and contains the security token. This value will be supplied by SARS if the C:D or HTTPS channels are used.</p> <p>Note – For testing purposes please refer to the SARS website where a value will be supplied that can be used in the interim. This value will only be applicable for test purposes and will not be accepted in the production environment.</p>	M		B/R	FT	FIX	144:144		<ul style="list-style-type: none"> Validate that this value = the value supplied by SARS
14	Source System	The name of the system from where the data was generated, e.g. Pastel or SAP	M		B/R	FT	VAR	1:30		
15	Source System Version	The version number system, e.g. 1.1.7.	M		B/R	FT	VAR	1:10		

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
16	Contact Person Name	The full names of the businessperson to be contacted with queries related to this file.	M		B/R	FT	VAR	1:100		
17	Contact Person Surname	The surname of the businessperson to be contacted with queries related to this file.	M		B/R	FT	VAR	1:120		
18	Business Telephone Number 1	The primary contact telephone number for business contact person Include country code if not South African number (e.g. 0044 for the United Kingdom).	C	<ul style="list-style-type: none"> At least one of Business Telephone Number 1 or the Cell Phone Number field must be completed 	B/R	AN	VAR	<ul style="list-style-type: none"> 0:15 - No condition met 9:15 – Condition met 	<ul style="list-style-type: none"> Only numeric values are allowed No spaces are allowed + is not allowed Value must not contain a decimal point 	
19	Business Telephone Number 2	A secondary contact telephone number for business contact person Include country code if not South African number (e.g. 0044 for the United Kingdom).	O		B/R	AN	VAR	<ul style="list-style-type: none"> 0:0 – if this field is blank 9:15 – if this field is completed 	<ul style="list-style-type: none"> Only numeric values are allowed No spaces are allowed + is not allowed Value must not contain a decimal point 	
20	Cell Phone Number	The cell phone number of the business contact person Include country code if not South African number	C	<ul style="list-style-type: none"> At least one of Business Telephone Number 1 or the Cell Phone Number field 	B/R	AN	VAR	<ul style="list-style-type: none"> 0:15 - No condition met 9:15 – Condition met 	<ul style="list-style-type: none"> Only numeric values are allowed No spaces are allowed + is not allowed Value must not contain a decimal point 	

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
		(e.g. 0044 for the United Kingdom).		must be completed						
21	Contact Email	The email address for the business contact person	M		B/R	FT	VAR	5:80	<ul style="list-style-type: none"> Must contain one @ sign Must contain a domain which must be indicated with a dot (.) 	
6.5.2 SUBMITTING ENTITY DATA (Mandatory Record 1:1) (e.g. Bank Trust Manager, Taxpayer Representative, etc.)										
201	Section Identifier	To identify the start of the section as well as identifying the type of section	M		B	A	FIX	1:1	<ul style="list-style-type: none"> Must = H, where H = Header 	
202	Header Type	To indicate the type of header in order to differentiate between various types.	M		B/R	A	VAR	1:3	<ul style="list-style-type: none"> Must = SE, where SE = Submitting Entity 	
203	Submission Tax Year	Tax year to which submission applies	M		B/R	N	FIX	4:4	<ul style="list-style-type: none"> Format CCYY 	<ul style="list-style-type: none"> Must be greater than or equal to 2022
204	Period Start Date	The starting date for the period that is reported by this IT3 extract	M		B/R	FT	FIX	10:10	<ul style="list-style-type: none"> Format CCYY-MM-DD 	<ul style="list-style-type: none"> Date must fall within the Submission Tax Year
205	Period End Date	The ending date for the period that is reported by this IT3(t) extract	M		B/R	FT	FIX	10:10	<ul style="list-style-type: none"> Format CCYY-MM-DD 	<ul style="list-style-type: none"> Date must fall within the Submission Tax Year
206	Nature of Person	The type / category of the Submitting Entity Individuals as Submitting Entity will be allowed.	M		B/R	FT	VAR	4:33	<ul style="list-style-type: none"> Refer to Appendix A for code table 	<ul style="list-style-type: none"> Value must not = INDIVIDUAL or FOREIGN INDIVIDUAL or INDIVIDUAL_ESTATE
207	Surname / Registered Name	Personal particulars – Surname of the individual or	M		B/R	FT	VAR	1:120		

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
		Registered name of the organisation								
208	Initials	Personal particulars – Initials applicable only to individuals	C	<ul style="list-style-type: none"> If Nature of Person (Field 206) is INDIVIDUAL or FOREIGN INDIVIDUAL or INDIVIDUAL ESTATE, then Initials is Mandatory Else field is NULL 	B/R	FT	VAR	<ul style="list-style-type: none"> 0:0 – No condition met 1:30 – Condition met 		
209	Names	Personal particulars – All the names of the individual (excluding Surname)	C	<ul style="list-style-type: none"> If Nature of Person (Field 206) is INDIVIDUAL or FOREIGN INDIVIDUAL or INDIVIDUAL ESTATE, then this field is Mandatory Else Field is NULL 	B/R	FT	VAR	<ul style="list-style-type: none"> 0:0 – No condition met 1:100 – Condition met 	Names must be separated by a single space	
210	Trading Name	The name the Submitting Entity is trading under.	O		B/R	FT	VAR	1:120		
211	Identification Type	This field defines the type of identification that	M		B/R	AN	FIX	3:3	Refer to Appendix G for code table	

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
		will be provided in the Identification Number field								
212	Identification Number	Uniquely identifies the Submitting Entity	M		B/R	FT	VAR	1:30	<ul style="list-style-type: none"> If Identification Type (Field 211) = 001, then refer to Appendix J for the ID validation that must be applied If Identification Type (Field 211) = 004, then refer to Appendix K for the applicable validation that must be applied 	
213	Passport Country of Issue	Indicates the country that issued the passport	C	<ul style="list-style-type: none"> If Identification Type (Field 211) = 003, then Passport Country of Issue is Mandatory Else field is NULL 	B/R	AN	FIX	<ul style="list-style-type: none"> 0:0 – No condition met 2:2 – Condition met 	<ul style="list-style-type: none"> Refer to Appendix F – Country Codes table 	
214	Regulator Registration Number	Regulator Registration Number for Submitting Entity (e.g. Financial Sector Conduct Authority (FSCA) registration number)	O		B/R	FT	VAR	0:50		
215	Regulator Designation	Insert the Regulator Designation e.g. FSCA	C	<ul style="list-style-type: none"> If Regulator Registration Number 	B/R	FT	VAR	<ul style="list-style-type: none"> 0:0 – No value 		

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
				(Field 601) contains a value then this field is Mandatory • Else field is Optional				• 1:30 – Contains a value		
216	Tax Reference Number	Tax Reference Number as registered at SARS	M		B/R	N	FIX	10:10	• Refer to Appendix I - Modulus 10 Validation	• Tax reference number can only start with 0, 1, 2, 3, 7 or 9
217	Universal Branch Code	This is the universal Branch code of the Submitting Entity	O		B/R	N	VAR	0:6		
218	Postal address line 1	The first line of the Submitting Entity's postal address.	M		B/R	FT	VAR	1:100		
219	Postal address line 2	The second line of the Submitting Entity's postal address.	O		B/R	FT	VAR	0:100		
220	Postal address line 3	The third line of the Submitting Entity's postal address.	O		B/R	FT	VAR	0:100		
221	Postal address line 4	The fourth line of the Submitting Entity's postal address.	O		B/R	FT	VAR	0:100		
222	Postal code	The postal code of the Submitting Entity's postal address.	M		B/R	ANS	VAR	1:10		
223	Telephone Number	Telephone number Include country code if not South African number	O		B/R	AN	VAR	• 0:0 – if this field is blank	• Only numeric values are allowed • No spaces are allowed • + is not allowed	

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
		(e.g. 0044 for the United Kingdom).						<ul style="list-style-type: none"> 9:15 – if this field is completed 	<ul style="list-style-type: none"> Value must not contain a decimal point National numbers must start with 0 International numbers must start with 00 	
224	Cell Phone Number	Cell phone number Include country code if not South African number (e.g. 0044 for the United Kingdom).	M		B/R	AN	VAR	9:15	<ul style="list-style-type: none"> Only numeric values are allowed No spaces are allowed + is not allowed Value must not contain a decimal point National numbers must start with 0 International numbers must start with 00 Insert "9999999999999999" if no information available. 	
225	Contact Email	Contact Email	M		B/R	FT	VAR	5:80	<ul style="list-style-type: none"> Must contain one @ sign Must contain a domain which must be indicated with a dot (.) Insert "NO@EMAIL.COM" if no information available. 	
6.5.3 REPORTING INSTITUTION (Mandatory Record 1: ∞) (Trust that is reporting)										
301	Section Identifier	To identify the start of the section as well as identifying the type of section	M		B/R	A	FIX	1:1	<ul style="list-style-type: none"> Must = B, where B = Body 	
302	Record Type	To indicate the type of header in order to differentiate	M		B/R	AN	VAR	1:6	<ul style="list-style-type: none"> Must = RI, where RI = Reporting Institution 	

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
		between various types								
303	Record Status	Indicates the status of the record, whether it is a new record, an adjusted record or a record that must be deleted	M		B/R	A	FIX	1:1	<ul style="list-style-type: none"> Record status can only be one of: N = New Record; C = Correction D = Delete record <p>Note: The statuses must be used as follows:</p> <ul style="list-style-type: none"> N – Indicate a new record that has not been submitted before; C – Indicate that a previously submitted record is amended; D – Indicate that a previously submitted record must be deleted. 	
304	Unique Number	The taxpayer's system must generate a unique number for each record. In the response file, the unique number would be the number specified in the file submitted to SARS to enable the submitting entity's source system to identify the line that is being responded on by SARS.	M		B/R	FT	VAR	1:100		<ul style="list-style-type: none"> If the record status (Field 303) = C or D, then this number must contain the number that was originally submitted Must be unique within the section across all files

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
305	Row Number	<p>Number of the row in the file, sequential number starting at 1 for every file submitted to SARS. In the response file, this must be the rejected row(s) from the incoming file.</p> <p>The row number field must start at 1 for every new file and must increment by 1 for every new row added that is classed as a body record in the file.</p> <p>The last body record row number in the file must be equal to the total records supplied in the trailer. This would imply that for every file the body records start at 1 and increment by 1 for each record regardless of how many different sections there might be in the body, for files where there are multiple sections in the body.</p>	M		B/R	N	VAR	1:10	<ul style="list-style-type: none"> An incrementing number per record beginning at 1 for each file 	<ul style="list-style-type: none"> Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
306	Nature of Person	The type/ category of the Reporting Institution	M		B/R	FT	VAR	4:33	<ul style="list-style-type: none"> Refer to Appendix A for code table 	<ul style="list-style-type: none"> Value must = PARTNERSHIP / FOREIGN_COMPANY / OTHER_CO / INTERVIVOS_TRUST / GOVERNMENT_ENTITY / UNINCORPORATED_BODY_OF_PERSONS / ASSOC_NOT_FOR_GAIN
307	Registered Name	Registered name of the Reporting Institution	M		B/R	FT	VAR	1:78		
308	Registration Number	The registration number of the Reporting Institution	M		B/R	FT	VAR	1:15		
309	Date Registered Masters Office	Date registered at Master's Office	M		B/R	FT	FIX	8:8	<ul style="list-style-type: none"> Format CCYYMMDD 	
310	Tax Reference Number	Tax Reference Number as registered at SARS	M		B/R	N	FIX	10:10	<ul style="list-style-type: none"> Refer to Appendix I - Modulus 10 Validation 	<ul style="list-style-type: none"> Tax reference number can only start with 0, 1, 2, 3, 7 or 9
311	Unique Registration Number	Trust Unique Registration Number (URN) as issued by the Master's Office	O		B/R	AN	FIX	16:16		<ul style="list-style-type: none"> Character 8 to 10 must = "TRU"
312	Residency Tax Purposes	Residency for income tax purposes	M		B/R	A	FIX	3:3 2:2	<ul style="list-style-type: none"> Refer to Appendix Q F for code table 	
313	Masters Office Registration	Master's office of trust registration	M		B/R	A	VAR	1:3		
314	Trust Type	Trust Type	M		B/R	FT	VAR	1:35		Trust Type values must = <ul style="list-style-type: none"> Non Resident Exempt Institution Testamentary Inter vivos

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
										<ul style="list-style-type: none"> Special Trust par.(a) Special Trust par.(b) Personal Service Provider
315	Address Details - Physical: Unit number	Indicates unit number of the Physical address	O		B/R	AN	VAR	0:8		
316	Address Details - Physical: Complex	Indicates the complex name of the Physical address	O		B/R	FT	VAR	0:27		
317	Address Details - Physical: Street Number	Indicates the street number of the Physical address	O		B/R	AN	VAR	0:8		
318	Address Details - Physical: Street / Name of Farm	Indicates the street / name of farm of the Physical address	C	<ul style="list-style-type: none"> At least one, Physical address or Postal address must be completed If Postal Address Line 1 is not completed this field is Mandatory 	B/R	FT	VAR	<ul style="list-style-type: none"> 0:27 – no condition met 1:27 – condition met 		
319	Address Details - Physical: Suburb/ District	Indicates the suburb / district of Physical address	C	<ul style="list-style-type: none"> If Address Details - Physical: Street/Name of Farm is completed this field is 	B/R	FT	VAR	<ul style="list-style-type: none"> 0:36 – no condition met 1:36 – condition met 		

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
				conditional – at least one the Suburb/ District field or the City/Town fields must be completed						
320	Address Details - Physical: City/Town	Indicates the city / town of Physical address	C	<ul style="list-style-type: none"> If Address Details - Physical: Street/Name of Farm is completed this field is conditional – at least one the Suburb/ District field or the City/Town fields must be completed 	B/R	FT	VAR	<ul style="list-style-type: none"> 0:36 – no condition met 1:36 – condition met 		
321	Address Details - Physical: Postal Code	Indicates the postal code of the Physical address	C	<ul style="list-style-type: none"> If Address Details - Physical: Street/Name of Farm is completed, this field is Mandatory Else field Optional 	B/R	ANS	VAR	<ul style="list-style-type: none"> 0:10 – no condition met 1:10 – condition met 		<ul style="list-style-type: none"> Use “0000” if code is not available
322	Postal Address	Indicates if the Postal Address is	O		B/R	A	VAR	0:1	<ul style="list-style-type: none"> Must = “Y” or “N”, where Y = Yes and N = No 	

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
	same as Physical Address indicator	the same as the physical address								
323	Postal Address Line 1	Line 1 of the Postal address	C	<ul style="list-style-type: none"> At least one Physical address or Postal address field must be completed If Address Details - Physical: Street/Name of Farm is not completed this field is Mandatory 	B/R	FT	VAR	<ul style="list-style-type: none"> 0:100 – no condition met 1:100 – condition met 		
324	Postal Address Line 2	Line 2 of the Postal address	O		B/R	FT	VAR	0:100		
325	Postal Address Line 3	Line 3 of the Postal address	O		B/R	FT	VAR	0:100		
326	Postal Address Line 4	Line 4 of the Postal address	O		B/R	FT	VAR	0:100		
327	Postal Code	Postal code r	C	<ul style="list-style-type: none"> If Postal Address Line 1 is completed this field is Mandatory 	B/R	ANS	VAR	<ul style="list-style-type: none"> 0:10 – no condition met 1:10 – condition met 		<ul style="list-style-type: none"> Use “0000” if code is not available

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
				<ul style="list-style-type: none"> Else field is Optional 						
328	Telephone Number	Telephone number Include country code if not South African number (e.g. 0044 for the United Kingdom).	O		B/R	AN	VAR	<ul style="list-style-type: none"> 0:0 – if this field is blank 9:15 – if this field is completed 	<ul style="list-style-type: none"> Only numeric values are allowed No spaces are allowed + is not allowed Value must not contain a decimal point National numbers must start with 0 International numbers must start with 00 	
329	Cell Phone Number	Cell phone number Include country code if not South African number (e.g. 0044 for the United Kingdom).	M		B/R	AN	VAR	9:15	<ul style="list-style-type: none"> Only numeric values are allowed No spaces are allowed + is not allowed Value must not contain a decimal point National numbers must start with 0 International numbers must start with 00 Insert "9999999999999999" if no information available. 	
330	Contact Email	Contact Email	M		B/R	FT	VAR	5:80	<ul style="list-style-type: none"> Must contain one @ sign Must contain a domain which must be indicated with a dot (.) Insert "NO@EMAIL.COM" if no information available. 	

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
6.5.4 DETAILS OF PERSON / BENEFICIARY (Mandatory Record 1:∞) Provide all Persons / Beneficiaries existing or past of this Reporting Institution throughout reporting period. If there was no reportable financial information to / from the Reporting Institution for the reporting period, then financial records will contain R 0.00 values for the Mandatory fields (e.g. The Trust Financial Flow (TFF) section will contain R 0.00 values etc.).										
Note: NULL return Field 332 was removed – Provide ALL Persons / Beneficiaries.										
401	Section Identifier	To identify the start of the section as well as identifying the type of section	M		B/R	A	FIX	1:1	<ul style="list-style-type: none">Must = B, where B = Body	
402	Record Type	Type of transaction	M		B/R	AN	VAR	1:6	<ul style="list-style-type: none">Must = DPB, where DPB = Details Person Beneficiary	
403	Record Status	Indicates the status of the record, whether it is a new record, an adjusted record or a record that must be deleted	M		B/R	A	FIX	1:1	<ul style="list-style-type: none">Record status can only be one of:N = New Record;C = CorrectionD = Delete record <p>Note: The statuses must be used as follows:</p> <ul style="list-style-type: none">N – Indicate a new record that has not been submitted before;C – Indicate that a previously submitted record is amended;D – Indicate that a previously submitted record must be deleted.	
404	Unique Number	The taxpayer’s system must generate a unique	M		B/R	FT	VAR	1:100		<ul style="list-style-type: none">If the record status (Field 403) = C or D, then this number must contain the number that was originally submitted

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
		number for each record. In the response file, the unique number would be the number specified in the file submitted to SARS to enable the submitting entity's source system to identify the line that is being responded on by SARS.								<ul style="list-style-type: none"> Must be unique within the section across all files
405	Row Number	Number of the row in the file, sequential number starting at 1 for every file submitted to SARS. In the response file, this must be the rejected row(s) from the incoming file. The row number field must start at 1 for every new file and must increment by 1 for every new row added that is classed as a body record in the file. The last body record row number in the file must be equal to the total	M		B	N	VAR	1:10	<ul style="list-style-type: none"> An incrementing number per record beginning at 1 for each file 	<ul style="list-style-type: none"> Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
		records supplied in the trailer. This would imply that for every file the body records start at 1 and increment by 1 for each record regardless of how many different sections there might be in the body, for files where there are multiple sections in the body.								
406	I3T Unique Number	IT3(t) unique number	M		B	FT	VAR	1:100		<ul style="list-style-type: none"> Must be equal to a Unique Number (Field 304) where Record Type = RI
407	Connected Person to Trust	Is this person / beneficiary a connected person in relation to this trust?	M		B/R	A	FIX	1:1	<ul style="list-style-type: none"> Must = "Y" or "N", where "Y" = Yes or "N" = No. 	
408	Person Beneficiary of This Trust	Is this person / beneficiary a beneficiary of this trust?	M		B/R	A	FIX	1:1	<ul style="list-style-type: none"> Must = "Y" or "N", where "Y" = Yes or "N" = No. 	
409	Founder of Trust	Is this person / beneficiary a founder of this trust?	M		B/R	A	FIX	1:1	<ul style="list-style-type: none"> Must = "Y" or "N", where "Y" = Yes or "N" = No. 	
410	Natural Person	Is this person / beneficiary a natural person?	M		B/R	A	FIX	1:1	<ul style="list-style-type: none"> Must = "Y" or "N", where "Y" = Yes or "N" = No. 	
411	Donor of Trust	Is this person / beneficiary a donor of this trust?	M		B/R	A	FIX	1:1	<ul style="list-style-type: none"> Must = "Y" or "N", where "Y" = Yes or "N" = No or "U" = Unknown 	

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
412	Non Resident	Is this person / beneficiary a non-resident?	M		B/R	A	FIX	1:1	<ul style="list-style-type: none"> Must = "Y" or "N", where "Y" = Yes or "N" = No. 	
413	Individual Person Beneficiary Income Tax Reference Number	SARS assigned Income tax reference number - Personal particulars	C	<ul style="list-style-type: none"> If Natural Person (Field 410) = Y, And Individual Person Beneficiary ID Number (Field 419) completed, Then this field is Mandatory Else this field is NULL 	B/R	N	FIX	<ul style="list-style-type: none"> 0:0 – if this field is blank 10:10 – if this field is completed 	<ul style="list-style-type: none"> Modulus 10 check for IT reference number. Refer to Appendix I for the modulus 10 check The first character can only be 0, 1, 2, 3, or 9 Also accept '0000000000' 	
414	Individual Person Beneficiary Surname	Individual person / beneficiary Surname	C	<ul style="list-style-type: none"> If Natural Person (Field 410) = Y, is Mandatory Else this field is NULL 	B/R	FT	VAR	<ul style="list-style-type: none"> 0:0 – No condition met 1:50 – Condition met 		
415	Individual Person Beneficiary First Name	Individual person / beneficiary First Name	C	<ul style="list-style-type: none"> If Natural Person (Field 410) = Y, is Mandatory Else this field is NULL 	B/R	FT	VAR	<ul style="list-style-type: none"> 0:0 – No condition met 1:50 – Condition met 		
416	Individual Person Beneficiary Other Name	Individual person / beneficiary Other Name	C	<ul style="list-style-type: none"> If Natural Person (Field 410) = Y, is Optional 	B/R	FT	VAR	<ul style="list-style-type: none"> 0:0 – No condition met 		

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
				<ul style="list-style-type: none"> Else this field is NULL 				<ul style="list-style-type: none"> 0:50 – Condition met 		
417	Individual Person Beneficiary Initials	Individual person / beneficiary Initials	C	<ul style="list-style-type: none"> If Natural Person (Field 410) = Y, is Mandatory Else this field is NULL 	B/R	AN	VAR	<ul style="list-style-type: none"> 0:0 - No condition met 1:5 – Condition met 		
418	Individual Person Beneficiary Date of Birth	Individual person / beneficiary Date of Birth	C	<ul style="list-style-type: none"> If Natural Person (Field 410) = Y, is Mandatory Else this field is NULL 	B/R	FT	FIX	<ul style="list-style-type: none"> 0:0 – no condition met 8:8 – condition met 	<ul style="list-style-type: none"> Format CCYYMMDD Date must not be greater than the current date 	
419	Individual Person Beneficiary ID Number	Individual person / beneficiary ID Number	C	<ul style="list-style-type: none"> If Natural Person (Field 410) = Y And Individual Beneficiary Passport Number (Field 420) does not contain a value, Then this field is Mandatory If Natural Person (Field 410) = Y And Individual Beneficiary Passport Country 	B/R	N	VAR	<ul style="list-style-type: none"> 0:13 – no condition met 13:13 – condition met 	<ul style="list-style-type: none"> Even positions of the ID number (2, 4, 6, 8, 10, 12) are multiplied by 2. If the answer is greater than 10 the digits are added together to get the calculated value. Add these calculated values and the odd positions of the ID number (1, 3, 5, 7, 9, 11) together. Subtract the last character of this calculation from 10 to get the check digit. If this is not equal to the last character of the ID as entered, then this does not pass the modulus 10 test. 	

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
				(Field 421) = ZA, Then this field is Mandatory <ul style="list-style-type: none"> Else this field is Optional 						
420	Individual Person Beneficiary Passport Number	Individual person / beneficiary Passport Number	C	<ul style="list-style-type: none"> If Natural Person (Field 410) = Y And Individual Person Beneficiary ID Number (Field 419) does not contain a value, Then this field is Mandatory Else this field is Optional 	B/R	AN	VAR	<ul style="list-style-type: none"> 0:18 – no condition met 18:18 – condition met 		
421	Individual Person Beneficiary Passport Country	Individual person / beneficiary Passport Country	C	<ul style="list-style-type: none"> If Individual Person Beneficiary Passport Number (Field 420) contains a value, Then this field is Mandatory Else this field is NULL 	B/R	AN	FIX	<ul style="list-style-type: none"> 0:0 – No condition met 2:2 - Condition met 	<ul style="list-style-type: none"> Refer to Appendix F Country Codes Table 	

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
422	Individual Person Beneficiary Passport Issue Date	Individual person / beneficiary Passport Issue Date	C	<ul style="list-style-type: none"> If Individual Person Beneficiary Passport Number (Field 420) contains a value, Then this field is Mandatory Else this field is NULL 	B/R	FT	FIX	<ul style="list-style-type: none"> 0:8 – no condition met 8:8 – condition met 	<ul style="list-style-type: none"> Format CCYYMMDD Date must not be greater than the current date 	
423	Company Trust Person Beneficiary Income Tax Reference Number	SARS assigned Income tax reference number - Personal particulars	C	<ul style="list-style-type: none"> If Natural Person (Field 410) = N, Then this field is Mandatory Else this field is NULL 	B/R	N	FIX	<ul style="list-style-type: none"> 0:0 – if this field is blank 10:10 – if this field is completed 	<ul style="list-style-type: none"> Modulus 10 check for IT reference number. Refer to Appendix I for the modulus 10 check The first character can only be 0, 1, 2, 3, or 9 Also accept '0000000000' 	
424	Company CC Trust Person Beneficiary Registration Number	Company Trust Registration Number	C	<ul style="list-style-type: none"> If Natural Person (Field 410) = N, Then this field is Mandatory Else this field is NULL 	B/R	AN	VAR	<ul style="list-style-type: none"> 0:0 – no condition met 1:15 – condition met 		
425	Company Trust Person Beneficiary Registered Name	Company Trust Registered Name	C	<ul style="list-style-type: none"> If Natural Person (Field 410) = N, Then this field is Mandatory 	B/R	FT	VAR	<ul style="list-style-type: none"> 0:0 – no condition met 1:78 – condition met 		

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
				<ul style="list-style-type: none"> Else this field is NULL 						
426	Address Details - Physical: Unit number	Indicates unit number of the Person Beneficiary Physical address.	O		B/R	AN	VAR	0:8		
427	Address Details - Physical: Complex	Indicates the complex name of the Person Beneficiary Physical address.	O		B/R	FT	VAR	0:27		
428	Address Details - Physical: Street Number	Indicates the street number of the Person Beneficiary Physical address.	O		B/R	AN	VAR	0:8		
429	Address Details - Physical: Street/Name of Farm	Indicates the street / name of farm of the Person Beneficiary Physical address.	C	<ul style="list-style-type: none"> At least one, Physical address or Postal address must be completed If Postal Address Line 1 is not completed this field is Mandatory 	B/R	FT	VAR	<ul style="list-style-type: none"> 0:27 – no condition met 1:27 – condition met 		
430	Address Details - Physical: Suburb/ District	Indicates the suburb / district of Person Beneficiary Physical address	C	<ul style="list-style-type: none"> If Address Details - Physical: Street/Name of Farm is completed this field is conditional – 	B/R	FT	VAR	<ul style="list-style-type: none"> 0:36 – no condition met 1:36 – condition met 		

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
				at least one the Suburb/ District field or the City/Town fields must be completed						
431	Address Details - Physical: City/Town	Indicates the city / town of Person Beneficiary Physical address	C	<ul style="list-style-type: none"> If Address Details - Physical: Street/Name of Farm is completed this field is conditional – at least one the Suburb/ District field or the City/Town fields must be completed 	B/R	FT	VAR	<ul style="list-style-type: none"> 0:36 – no condition met 1:36 – condition met 		
432	Address Details - Physical: Postal Code	Indicates the postal code of Person Beneficiary Physical address	C	<ul style="list-style-type: none"> If Address Details - Physical: Street / Name of Farm is completed, this field is Mandatory Else field Optional 	B/R	ANS	VAR	<ul style="list-style-type: none"> 0:10 – no condition met 1:10 – condition met 		<ul style="list-style-type: none"> Use “0000” if code is not available
433	Postal Address same as	Indicates if the Person Beneficiary Postal Address is	M		B/R	A	VAR	0:1	<ul style="list-style-type: none"> Must = “Y” or “N”, where Y = Yes and N = No 	

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
	Physical Address indicator	the same as the physical address								
434	Postal Address Line 1	Line 1 of the Postal address of Person Beneficiary	C	<ul style="list-style-type: none"> At least one Physical address or Postal address field must be completed If Address Details - Physical: Street / Name of Farm is not completed this field is Mandatory 	B/R	FT	VAR	<ul style="list-style-type: none"> 0:100 – no condition met 1:100 – condition met 		
435	Postal Address Line 2	Line 2 of the Postal address of Person Beneficiary	O		B/R	FT	VAR	0:100		
436	Postal Address Line 3	Line 3 of the Postal address of Person Beneficiary	O		B/R	FT	VAR	0:100		
437	Postal Address Line 4	Line 4 of the Postal address of Person Beneficiary	O		B/R	FT	VAR	0:100		
438	Postal Code	Postal code of Person Beneficiary	C	<ul style="list-style-type: none"> If Postal Address Line 1 is completed this field is Mandatory Else field Optional 	B/R	ANS	VAR	<ul style="list-style-type: none"> 0:10 – no condition met 1:10 – condition met 		<ul style="list-style-type: none"> Use “0000” if code is not available

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
439	Telephone Number	Telephone number for Person Beneficiary Include country code if not South African number (e.g. 0044 for the United Kingdom).	O		B/R	AN	VAR	<ul style="list-style-type: none"> 0:0 – if this field is blank 9:15 – if this field is completed 	<ul style="list-style-type: none"> Only numeric values are allowed No spaces are allowed + is not allowed Value must not contain a decimal point National numbers must start with 0 International numbers must start with 00 	
440	Cell Phone Number	Cell phone number for Person Beneficiary Include country code if not South African number (e.g. 0044 for the United Kingdom).	M		B/R	AN	VAR	9:15	<ul style="list-style-type: none"> Only numeric values are allowed No spaces are allowed + is not allowed Value must not contain a decimal point National numbers must start with 0 International numbers must start with 00 Insert "9999999999999999" if no information available. 	
441	Contact Email	Email for Person Beneficiary	M		B/R	FT	VAR	5:80	<ul style="list-style-type: none"> Must contain one @ sign Must contain a domain which must be indicated with a dot (.) Insert "NO@EMAIL.COM" if no information available. 	
442	Taxable on amounts distributed to vested	Was taxable on amounts distributed to / vested in Person / Beneficiary or taxable i.t.o. s7 or	M		B/R	A	FIX	1:1	Must = "Y" or "N"	

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
		par. 68 – 72 of the Eighth schedule								
443	Received accrued non-taxable amounts	Details of transactions applicable to this Person / Beneficiary: Received / accrued non-taxable amounts form this trust	M		B/R	A	FIX	1:1	Must = “Y” or “N”	
444	Received accrued capital or asset distribution	Details of transactions applicable to this Person / Beneficiary: Received / accrued a capital or asset distribution from this trust	M		B/R	A	FIX	1:1	Must = “Y” or “N”	
445	Held loans granted	Details of transactions applicable to this Person / Beneficiary: Held loan(s) granted to this trust	M		B/R	A	FIX	1:1	Must = “Y” or “N”	
446	Held loans from	Details of transactions applicable to this Person / Beneficiary: Held loan(s) from this trust	M		B/R	A	FIX	1:1	Must = “Y” or “N”	
447	Made donations to	Details of transactions applicable to this Person / Beneficiary: Made donation(s) to this trust	M		B/R	A	FIX	1:1	Must = “Y” or “N”	

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
448	Made contributions to	Details of transactions applicable to this Person / Beneficiary: Made contribution(s) to this trust	M		B/R	A	FIX	1:1	Must = "Y" or "N"	
449	Received donations from	Details of transactions applicable to this Person / Beneficiary: Received donation(s) from this trust	M		B/R	A	FIX	1:1	Must = "Y" or "N"	
450	Received contributions from	Details of transactions applicable to this Person / Beneficiary: Received contribution(s) from this trust	M		B/R	A	FIX	1:1	Must = "Y" or "N"	
451	Made distributions to	Details of transactions applicable to this Person / Beneficiary: Made distribution(s) to this trust (only applicable if the related party is a trust or foundation)	M		B/R	A	FIX	1:1	Must = "Y" or "N"	
452	Received refunds on contributions	Details of transactions applicable to this Person / Beneficiary: Received refund(s) on contribution(s) to this trust	M		B/R	A	FIX	1:1	Must = "Y" or "N"	

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
453	Right of use of assets	Details of transactions applicable to this Person / Beneficiary: Enjoyed the right of use of asset(s) retained in this trust	M		B/R	A	FIX	1:1	Must = "Y" or "N"	

6.5.5 TAXABLE AMOUNTS DISTRIBUTED / VESTED IN BENEFICIARIES (Conditional Record 0:∞, If Taxable On Amounts Distributed to / Vested (Field 442) = Y Then Mandatory Record, Else must not provide this section)

501	Section Identifier	To identify the start of the section as well as identifying the type of section	M		B	A	FIX	1:1	<ul style="list-style-type: none"> Must = B, where B = Body 	
502	Record Type	Type of transaction	M		B/R	AN	VAR	1:6	<ul style="list-style-type: none"> Must = TAD, where TAD = Taxable Amounts Distributed 	
503	Record Status	Indicates the status of the record, whether it is a new record, an adjusted record or a record that must be deleted	M		B/R	A	FIX	1:1	<ul style="list-style-type: none"> Record status can only be one of: N = New Record; C = Correction D = Delete record <p>Note: The statuses must be used as follows:</p> <ul style="list-style-type: none"> N – Indicate a new record that has not been submitted before; C – Indicate that a previously submitted record is amended; D – Indicate that a previously submitted record must be deleted. 	

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
504	Unique Number	The taxpayer's system must generate a unique number for each record. In the response file, the unique number would be the number specified in the file submitted to SARS to enable the submitting entity's source system to identify the line that is being responded on by SARS	M		B/R	FT	VAR	1:100		<ul style="list-style-type: none"> If the record status (Field 503) = C or D, then this number must contain the number that was originally submitted Must be unique within the section across all files
505	Row Number	Number of the row in the file, sequential number starting at 1 for every file submitted to SARS. In the response file, this must be the rejected row(s) from the incoming file. The row number field must start at 1 for every new file and must increment by 1 for every new row added that is classed as a body record in the file. The last body	M		B	N	VAR	1:10	<ul style="list-style-type: none"> An incrementing number per record beginning at 1 for each file Value must not contain a decimal point 	<ul style="list-style-type: none"> Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
		record row number in the file must be equal to the total records supplied in the trailer. This would imply that for every file the body records start at 1 and increment by 1 for each record regardless of how many different sections there might be in the body, for files where there are multiple sections in the body								
506	I3T Unique Number	IT3(t) unique number	M		B/R	FT	VAR	1:100		<ul style="list-style-type: none"> Must be equal to a Unique Number (Field 404) where Record Type = DPB
507	Amount Subject to Tax	Amount Subject to Tax Note: Details of Taxable amounts distributed to / vested in person / beneficiaries or taxable i.t.o. s7 or par. 68 of the Eighth schedule Net amount distributed / vested	M		B/R	N	VAR	0:15	<ul style="list-style-type: none"> Must be greater than or equal to 0 and smaller than or equal to 9999999999999999 No decimal value – no cent value 	

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
508	Source Code	<p>The source code indicating the nature of income paid to Client</p> <p>Note: Details of Taxable amounts distributed to / vested in beneficiaries or taxable i.t.o. s7 or par. 68 of the Eighth schedule</p>	M		B/R	N	FIX	4:4		<p>List of valid source codes that must be within the following ranges:</p> <ul style="list-style-type: none"> All profit trade source codes (ending with an even digit) between ranges '01' to '34' (excluding '30') In source code range '30' include 3006 which is valid from YOA 1999 – 2006 and 3025 which is valid from YOA 2007 onwards In source code range '36' – Local remuneration and annuities – include 3601-3606, 3610, 3611, 3616, 3617, 3667, (3719, 3720, 3721, 3620, 3670, 3621(only from YOA 2017 onwards)) In source code range '42' – Investment, capital gains, rental, royalties and other income - 4201, 4210, 4212, 4214, 4216, 4218, 4220, 4238 ((only from YOA 2015 onwards), 4250, 4252), 4292 (only from YOA 2017 onwards), 4276 (from 2018 YOA onwards)
509	Foreign Tax Credits	<p>Foreign Tax Credits</p> <p>Note: Details of Taxable amounts distributed to / vested in beneficiaries or taxable i.t.o. s7 or par. 68 of the Eighth schedule</p>	C	<ul style="list-style-type: none"> If Source Code (Field 508) = 0192, 0193, 4216-4218, 4220, 4221, 4252, 4253 or 4276, then this field is Mandatory, Else field = NULL 	B/R	N	VAR	0:15	<ul style="list-style-type: none"> Must be greater than or equal to 0 and smaller than or equal to 9999999999999999 No decimal value – no cent value 	

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
6.5.6 DETAILS OF NON-TAXABLE INCOME DISTRIBUTED (Conditional Record 0:1, If Received Accrued Non-Taxable Amounts (Field 443) = Y Then Mandatory Only One Record, Else must not provide this section)										
601	Section Identifier	To identify the start of the section as well as identifying the type of section	M		B	A	FIX	1:1	Must = B, where B = Body	
602	Record Type	Type of transaction	M		B/R	AN	VAR	1:6	Must = DNT, where DNT = Details of Non Taxable	
603	Record Status	Indicates the status of the record, whether it is a new record, an adjusted record or a record that must be deleted	M		B/R	A	FIX	1:1	<ul style="list-style-type: none">Record status can only be one of: N = New Record; C = Correction D = Delete record <p>Note: The statuses must be used as follows:</p> <ul style="list-style-type: none">N – Indicate a new record that has not been submitted before;C – Indicate that a previously submitted record is amended;D – Indicate that a previously submitted record must be deleted.	
604	Unique Number	The taxpayer's system must generate a unique number for each record. In the response file, the unique number would be the number specified in the file submitted to	M		B/R	FT	VAR	1:100		<ul style="list-style-type: none">If the record status (Field 603) = C or D, then this number must contain the number that was originally submittedMust be unique within the section across all files

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
		SARS to enable the submitting entity's source system to identify the line that is being responded on by SARS								
605	Row Number	<p>Number of the row in the file, sequential number starting at 1 for every file submitted to SARS. In the response file, this must be the rejected row(s) from the incoming file.</p> <p>The row number field must start at 1 for every new file and must increment by 1 for every new row added that is classed as a body record in the file.</p> <p>The last body record row number in the file must be equal to the total records supplied in the trailer. This would imply that for every file the body records start at 1 and increment by 1 for each record regardless of how many different sections there</p>	M		B	N	VAR	1:10	<ul style="list-style-type: none"> An incrementing number per record beginning at 1 for each file Value must not contain a decimal point 	<ul style="list-style-type: none"> Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
		might be in the body, for files where there are multiple sections in the body								
606	I3T Unique Number	IT3(t) unique number	M		B/R	FT	VAR	1:100		<ul style="list-style-type: none"> Must be equal to a Unique Number (Field 404) where Record Type = DPB
607	Local Dividends	Local Dividends Note: Details of Non-Taxable Income distributed	M		B/R	N	VAR	0:15	<ul style="list-style-type: none"> Must be greater than or equal to 0 and smaller than or equal to 999999999999999 No decimal value – no cent value 	
608	Exempt foreign dividends	Exempt foreign dividends (excl. s10B(3) exemption) Note: Details of Non-Taxable Income distributed	M		B/R	N	VAR	0:15	<ul style="list-style-type: none"> Must be greater than or equal to 0 and smaller than or equal to 999999999999999 No decimal value – no cent value 	
609	Other Non-Taxable income	Other Non-Taxable income Note: Details of Non-Taxable Income distributed	M		B/R	N	VAR	0:15	<ul style="list-style-type: none"> Must be greater than or equal to 0 and smaller than or equal to 999999999999999 No decimal value – no cent value 	

6.5.7 TRUST FINANCIAL FLOWS (Mandatory Record 1:1 Provide One and Only One Record)

701	Section Identifier	To identify the start of the section as well as identifying the type of section	M		B	A	FIX	1:1	Must = B, where B = Body	
702	Record Type	Type of transaction	M		B/R	AN	VAR	1:6	Must = TFF, where TFF = Trust Financial Flows	
703	Record Status	Indicates the status of the record, whether it is a new	M		B/R	A	FIX	1:1	<ul style="list-style-type: none"> Record status can only be one of: N = New Record; 	

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
		record, an adjusted record or a record that must be deleted							C = Correction D = Delete record Note: The statuses must be used as follows: <ul style="list-style-type: none"> N – Indicate a new record that has not been submitted before; C – Indicate that a previously submitted record is amended; D – Indicate that a previously submitted record must be deleted. 	
704	Unique Number	The taxpayer's system must generate a unique number for each record. In the response file, the unique number would be the number specified in the file submitted to SARS to enable the submitting entity's source system to identify the line that is being responded on by SARS	M		B/R	FT	VAR	1:100		<ul style="list-style-type: none"> If the record status (Field 703) = C or D, then this number must contain the number that was originally submitted Must be unique within the section across all files
705	Row Number	Number of the row in the file, sequential number starting at 1 for every file submitted to SARS. In the response file, this	M		B	N	VAR	1:10	<ul style="list-style-type: none"> An incrementing number per record beginning at 1 for each file Value must not contain a decimal point 	<ul style="list-style-type: none"> Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
		<p>must be the rejected row(s) from the incoming file.</p> <p>The row number field must start at 1 for every new file and must increment by 1 for every new row added that is classed as a body record in the file.</p> <p>The last body record row number in the file must be equal to the total records supplied in the trailer. This would imply that for every file the body records start at 1 and increment by 1 for each record regardless of how many different sections there might be in the body, for files where there are multiple sections in the body</p>								
706	I3T Unique Number	IT3(t) unique number	M		B/R	FT	VAR	1:100		<ul style="list-style-type: none"> Must be equal to a Unique Number (Field 404) where Record Type = DPB
707	Total value of capital distributed	Total value of capital distributed to this person during the year of assessment	MW		B/R	N	VAR	<ul style="list-style-type: none"> 0:15 	<ul style="list-style-type: none"> Must be greater than or equal to 0 and smaller than or equal to 9999999999999999 No decimal value – no cent value 	<ul style="list-style-type: none"> If Received accrued capital or asset distribution (Field 444) = Y Then must ≠ 0 If Received accrued capital or asset distribution (Field 444) = N Then must = 0

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
		Note: Details of Capital Distribution(s)								
708	Total expenses incurred	Total expenses incurred by this trust in respect of right of usage of trust assets by this person during the year of assessment Note: Details of expenses incurred i.r.o usage of trust assets	M		B/R	N	VAR	• 0:15	<ul style="list-style-type: none"> Must be greater than or equal to 0 and smaller than or equal to 9999999999999999 No decimal value – no cent value 	<ul style="list-style-type: none"> If Right of use of assets (Field 453) = Y Then must ≠ 0 If Right of use of assets (Field 453) = N Then must = 0
709	Total Donations to Trust	Total value donated by this person to the trust during the year of assessment	M		B/R	N	VAR	• 0:15	<ul style="list-style-type: none"> Must be greater than or equal to 0 and smaller than or equal to 9999999999999999 No decimal value – no cent value 	<ul style="list-style-type: none"> If Made donation(s) to this trust (Field 447) = Y Then must ≠ 0 If Made donation(s) to this trust (Field 447) = N Then must = 0
710	Total Contributions to Trust	Total value contributed by this person to the trust during the year of assessment	M		B/R	N	VAR	• 0:15	<ul style="list-style-type: none"> Must be greater than or equal to 0 and smaller than or equal to 9999999999999999 No decimal value – no cent value 	<ul style="list-style-type: none"> If Made contribution(s) to the trust (Field 448) = Y Then must ≠ 0 If Made contribution(s) to the trust (Field 448) = N Then must = 0
711	Total Donations Received from Trust	Total value donated by the trust to this person during the year of assessment	M		B/R	N	VAR	• 0:15	<ul style="list-style-type: none"> Must be greater than or equal to 0 and smaller than or equal to 9999999999999999 No decimal value – no cent value 	<ul style="list-style-type: none"> If Received donation(s) from the trust (Field 449) = Y Then must ≠ 0 If Received donation(s) from the trust (Field 449) = N Then must = 0
712	Total Contributions Received from Trust	Total value contributed by the trust to this person during the year of assessment	M		B/R	N	VAR	• 0:15	<ul style="list-style-type: none"> Must be greater than or equal to 0 and smaller than or equal to 9999999999999999 	<ul style="list-style-type: none"> If Received contribution(s) from the trust (Field 450) = Y Then must ≠ 0 If Received contribution(s) from the trust (Field 450) = N Then must = 0

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
									<ul style="list-style-type: none"> No decimal value – no cent value 	
713	Total Distribution s to Trust	Total value distributed by this person to the trust during the year of assessment	M		B/R	N	VAR	<ul style="list-style-type: none"> 0:15 	<ul style="list-style-type: none"> Must be greater than or equal to 0 and smaller than or equal to 9999999999999999 No decimal value – no cent value 	<ul style="list-style-type: none"> If Made distribution(s) to (Field 451) = Y Then must ≠ 0 If Made distribution(s) to (Field 451) = N Then must = 0
714	Total Contributions Refunded by Trust	Total value of contribution(s) refunded by the trust to this person during the year of assessment	M		B/R	N	VAR	<ul style="list-style-type: none"> 0:15 	<ul style="list-style-type: none"> Must be greater than or equal to 0 and smaller than or equal to 9999999999999999 No decimal value – no cent value 	<ul style="list-style-type: none"> If Received refund(s) on contribution (Field 452) = Y Then must ≠ 0 If Received refund(s) on contribution (Field 452) = N Then must = 0

6.5.8 FILE TRAILER (Mandatory Record 1:1)

1001	Section Identifier	To identify the start of the section as well as identifying the type of section.	M		B	A	FIX	1:1	<ul style="list-style-type: none"> Must = "T" 	
1002	Total Number of Records	This is the sum of all records contained in the body of the delimited file. This sum excludes the header and the trailer records	M		B	N	VAR	1:15	<ul style="list-style-type: none"> Value must not contain a decimal point 	<ul style="list-style-type: none"> Must be greater than or equal to 1 and less than or equal to 9999999999999999 Must be equal to the total of all lines with a section identifier of B
1003	File Hash Total	Calculation based on all the characters in the file. Must use MD5 calculation.	MW		B	AN	FIX	32:32		<ul style="list-style-type: none"> Must use MD5 calculation Use all sections, except those where the section identifier = T. File hash total calculation must equal this field value Note – If you do not provide this field, the file will be accepted with warning, however

No	Field Name	Description	Required		Bulk (B) or real time (R)	Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule						
										<ul style="list-style-type: none"> Field 712 – Total Contributions Received from Trust Field 713 – Total Distributions to Trust Field 714 – Total Contributions Refunded by Trust

6.6 File Layout: 2. Response

The table below lists all the fields that are required for the file containing the response to supporting data files submitted to SARS. The table specifies for each field, the required length, provides a description and also indicates the relevant validation rules.

Note: The number column is used to reference fields in the table for ease of use in this specification document.

Below is the layout of the PSV response file header that is submitted from SARS to the taxpayer.

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
6.6.1 REQUEST / RESPONSE FILE HEADER									
1	Section Identifier	To identify the start of the section as well as identifying the type of section	M		A	FIX	1:1	<ul style="list-style-type: none">Must = H, where H = Header	
2	Header Type	To indicate the type of header in order to differentiate between various types	M		A	VAR	1:3	<ul style="list-style-type: none">Must = GH, where GH = General Header	
3	Message Create Date	Date and time that the message was created	M		FT	FIX	19:19	<ul style="list-style-type: none">Format must be: CCYY-MM-DDThh:mm:ss24h time format must be used	<ul style="list-style-type: none">Must be less than or equal to today's date
4	File Layout Version	The version of the delimited file layout that is being submitted. Sequential number, which increments with one every time that the file layout version changes once files are being submitted to the production environment. This number is provided by SARS	M		N	VAR	1:4	<ul style="list-style-type: none">Must = 3Value must not contain a decimal pointNote – SARS will only support the version(s) specified above	<ul style="list-style-type: none">Must be greater than or equal to 1 and less than or equal to 9999

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
5	Unique File ID	The submitting source must create this field when data is submitted to SARS. This field will uniquely identify this file when coupled with the source. This value must not be repeated by the submitting source (e.g. use the date time with some other unique number). This field will also be used to link the records to the original file. The field must be generated by the software from which the entity is submitting the data to SARS. When SARS sends the response file, the Unique File ID in the response file must be equal to the Unique File ID obtained from the file name of the submitted file	C	<ul style="list-style-type: none"> If File Response Code = 001, 002, 003, 004, 005, 006, 011 or 012 then this field is mandatory 	AN	VAR	<ul style="list-style-type: none"> 0:0 – No condition met 1:64 – Condition met 	<ul style="list-style-type: none"> Value must not contain a decimal point 	<ul style="list-style-type: none"> Must equal the Unique File ID of the submitted file
6	SARS Request Reference	In the scenario where SARS sends a request file to the entity requesting data, SARS provides this reference number to use in the file to be submitted to SARS. SARS also uses this reference number when responding to the taxpayer on files submitted to SARS	C	<ul style="list-style-type: none"> If Data Type Being Supplied = I3B, I3C or I3E, then this field must be left blank 	AN	VAR	<ul style="list-style-type: none"> 0:0 – If this field is left blank 1:64 if this field is completed 		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
7	Test Data Indicator	<p>This should be used to indicate if the data is for testing or is live data and should be processed. The purpose of the field is to avoid test data accidentally being processed in production and allow the source to test their submission without it being processed.</p> <p>Note – If SARS receives a value = T in the production environment or a value = L in the test environment, then the file will be rejected in its entirety</p>	M		A	FIX	1:1	<ul style="list-style-type: none"> Must = T or L, where T = Test and L = Live 	
8	Data Type Being Supplied	When data is submitted to SARS, this field indicates the type of data that can be found in the file, e.g. Dividends tax, VAT supporting data. When SARS sends a response on a file submitted, SARS uses the Data_Type_Being_Supplied from the file name of the file submitted to SARS	C	<ul style="list-style-type: none"> If File Response Code = 001, 002, 003, 004, 005, 006, 011 or 012 then this field is mandatory 	AN	FIX	<ul style="list-style-type: none"> 0:0 – No condition met 3:3 – Condition met 	<ul style="list-style-type: none"> Must = I3B, I3Cor I3E, where I3B = IT3(b) supporting data, I3C = IT3(c) supporting data, I3E = IT3(e) supporting data, and I3S = IT3(s) supporting data 	
9	Source Identifier	This identifies the file submitter and contains the security token. This value will be supplied by SARS	C	<ul style="list-style-type: none"> If File Response Code = 001, 003, 004, 005, 006, 011 or 012 then this field is mandatory 	AN	FIX	<ul style="list-style-type: none"> 0:0 – no condition met 144:144 – condition met 		<ul style="list-style-type: none"> Validate that this value = the value supplied by SARS

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
10	Group ID	If the amount of data requires that it be sent in multiple files, a unique Group ID must be created on the submitting entity's system to be able to link the multiple files to the one group	C	<ul style="list-style-type: none"> If File Response Code = 001, 003, 004, 005, 006 or 012 then this field is mandatory 	AN	VAR	<ul style="list-style-type: none"> 0:0 – no condition met 1:64 – condition met 		
11	Group Total	<p>Number of files that make up a group, e.g. if the amount of data requires three files to be submitted, then the Group Total must be 3.</p> <p>For example, where it is required for data to be submitted in one file and the file is too large to accommodate the submission in a single file, the file can be split into smaller more manageable files and this field must then indicate the total number of files that make up the submission</p>	C	<ul style="list-style-type: none"> If File Response Code = 001, 003, 004, 005, 006 or 012, then this field is mandatory 	N	VAR	<ul style="list-style-type: none"> 0:0 – no condition met 1:4 – condition met 	<ul style="list-style-type: none"> Value must not contain a decimal point 	<ul style="list-style-type: none"> Must be greater than or equal to 1 and less than or equal to 9999
12	Unique Group Item ID	<p>The number of this file in the group. This number must be an incrementing number beginning at one for each group submission, and incrementing by 1 for each file in the group.</p> <p>E.g. if this is the second file of the group this field must be 2</p>	C	<ul style="list-style-type: none"> If File Response Code = 001, 003, 004, 005, 006 or 012, then this field is mandatory 	N	VAR	<ul style="list-style-type: none"> 0:0 – no condition met 1:4 – condition met 	<ul style="list-style-type: none"> Value must not contain a decimal point 	<ul style="list-style-type: none"> Must be equal to or greater than 1 Must be less than or equal to the Group Total Must be submitted in sequence

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
13	File Response Code	This is the status for the entire submitted file, reflecting the result of technical and business validations performed on the incoming file	M		N	FIX	3:3	<ul style="list-style-type: none"> Refer to Appendix H for the valid code table 	
14	File Response Reason	File response reason supplied	M		FT	VAR	1:100		
15	Transaction Date	The date for which data is required	C	<ul style="list-style-type: none"> If Data Type Being Supplied = I3B, I3C, I3E, the field must be left blank 	FT	FIX	<ul style="list-style-type: none"> 0:0 – if this field is left blank 10:10 – if this field is completed 	<ul style="list-style-type: none"> Format CCYY-MM-DD 	<ul style="list-style-type: none"> Must be less than or equal to today's date
16	Tax Period	This is the period for which data is required	C	<ul style="list-style-type: none"> If Data Type Being Supplied = I3B, I3C, I3E, the field must be left blank 	N	FIX	<ul style="list-style-type: none"> 0:0 – if this field is left blank 6:6 – if this field is completed 	<ul style="list-style-type: none"> Format CCYYMM 	<ul style="list-style-type: none"> Must be greater than or equal to 190001 and less than or equal to current tax period
17	Transaction Year	The transaction year for which the data is required	O		N	FIX	<ul style="list-style-type: none"> 0:0 – if this field is blank 4:4 – if this field is completed 	<ul style="list-style-type: none"> Format CCYY 	<ul style="list-style-type: none"> Must be greater than or equal to 1900 and less than or equal to current year
18	SLA Requirement Date	This is the date by which the taxpayer has to submit the required data	C	<ul style="list-style-type: none"> If Data Type Being Supplied = I3B, I3C, I3E, the field must be left blank 		FIX	<ul style="list-style-type: none"> 0:0 – if this field is left blank 10:10 – if this field is completed 	<ul style="list-style-type: none"> Format CCYY-MM-DD 	<ul style="list-style-type: none"> Must be less than or equal to today's date

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
6.6.2 REQUEST / RESPONSE FILE BODY (This section must only be completed if File Response Code = 004, 005 or 006)									
19	Section Identifier	To identify the start of the section as well as identifying the type of section.	M		A	FIX	1:1	<ul style="list-style-type: none">Must = B, where B = Body	
20	Row Number	<p>Number of the row in the file, sequential number starting at 1 for every file submitted to SARS. In the response file, this must be the rejected row(s) from the incoming file.</p> <p>The row number field must start at 1 for every new file and must increment by 1 for every new row added that is classed as a body record in the file. The last body record row number in the file must be equal to the total records supplied in the trailer. This would imply that for every file the body records start at 1 and increment by 1 for each record regardless of how many different sections there might be in the body, for files where there are multiple sections in the body</p>	M		N	VAR	1:10	<ul style="list-style-type: none">Value must not contain a decimal point	<ul style="list-style-type: none">Must be greater than or equal to 1 and less than or equal to 9999999999If the Section Identifier of the section within which the record from the submission file resides is not equal to “B”, the Row Number must = zero (0)If the Section Identifier of the section within which the record from the submission file = “B”, the Row Number must equal the Row Number of the record to be responded on from the submission file

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
21	Unique Number	<p>The taxpayer's system must generate a unique number for each record.</p> <p>In the response file, the unique number would be the number specified in the file submitted to SARS to enable the submitting entity's source system to identify the line that is being responded on by SARS.</p>	M		FT	VAR	1:100		<ul style="list-style-type: none"> If the Section Identifier of the section within which the record from the submission file resides is not equal to "B" and not equal to "T", the Unique Number must contain the value contained in the corresponding Header Type field, e.g. "GH" or "SE" If the Section Identifier of the section within which the record from the submission file resides is equal to "T", the Unique Number must equal "T" If the Section Identifier of the section within which the record from the submission file = "B", the Unique Number must equal the Unique Number of the record to be responded on from the submission file
22	Field Name	For fields that are rejected or accepted with a warning, this field must display the field that failed validation	C	<ul style="list-style-type: none"> If Response Code = 001, 002, 003, 004, 005 or 006, this field is mandatory 	FT	VAR	<ul style="list-style-type: none"> 0:0 – No condition met 1:100 – Condition met 		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
23	Overall Field Status	To indicate the status of the field as specified per data type. A field may be rejected or accepted with warning	C	<ul style="list-style-type: none"> If Field Name contains a value, this field is mandatory 	A	FIX	<ul style="list-style-type: none"> 0:0 – No condition met 1:1 – Condition met 	<ul style="list-style-type: none"> Must = R or W, where R = Rejected and W = Accepted with a warning 	
24	Response Code	Indicating the status of a field after validations were applied	M		AN	FIX	3:3	<ul style="list-style-type: none"> Refer to Appendix M for the valid code table 	
25	Response Reason	For fields that are rejected or accepted with a warning, this field must display the reason for the failed validation	M		FT	VAR	1:300		
26	Field Value	For fields that are rejected or accepted with a warning, this field must display the value of the field that was submitted to SARS.	C	<ul style="list-style-type: none"> If Start Range and End Range is empty and if Response Code contains a value, this field is mandatory 	FT	VAR	<ul style="list-style-type: none"> 0:0 – No condition met 1:120 – Condition met 		
27	Start Range	Where the response applies to multiple lines, this field will indicate the start of the range of applicable rows.	C	<ul style="list-style-type: none"> If the Response Code, Field Name and Response Reason repeat for more than 10 sequential rows, this field is mandatory 	N	VAR	<ul style="list-style-type: none"> 0:0 – No condition met 1:10 – Condition met 	<ul style="list-style-type: none"> Value must not contain a decimal point 	<ul style="list-style-type: none"> Must be greater than or equal to 1 and less than or equal to 9999999999

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
28	End Range	Where the response applies to multiple lines, this field will indicate the end of the range of applicable rows.	C	<ul style="list-style-type: none"> If the Response Code, Field Name and Response Reason repeat for more than 10 sequential rows, this field is mandatory 	N	VAR	<ul style="list-style-type: none"> 0:0 – No condition met 1:10 – Condition met 	<ul style="list-style-type: none"> Value must not contain a decimal point 	<ul style="list-style-type: none"> Must be greater than or equal to 1 and less than or equal to 9999999999
6.6.3 REQUEST / RESPONSE FILE TRAILER (This section must only be completed if File Response Code = 004, 005 or 006)									
29	Section Identifier	To identify the start of the section as well as identifying the type of section.	M		A	FIX	1:1	<ul style="list-style-type: none"> Must = T, where T = Trailer 	
30	Total Number of Records	This is the sum of all records contained in the body of the delimited file. This sum excludes the header and the trailer records	M		N	VAR	1:15	<ul style="list-style-type: none"> Value must not contain a decimal point 	<ul style="list-style-type: none"> Must be greater than or equal to 1 and less than or equal to 9999999999 Must be equal to the total of all lines with a section identifier of B
31	File Hash Total	Calculation based on all the characters in the file. Must use MD5 calculation.	M		AN	FIX	32:32		<ul style="list-style-type: none"> Must use MD5 calculation Use all sections, except where Section Identifier = T File hash total calculation must equal this field value

7. CODES

7.1 Appendix A – Nature of Person

Code	Description
INDIVIDUAL	Individual
FOREIGN_INDIVIDUAL	Foreign Individual
INDIVIDUAL_ESTATE	Individual Estates (including late Estates)
PARTNERSHIP	Partnerships
PUBLIC_CO	Listed company
PRIVATE_CO	Unlisted company
CLOSE_CORPORATION	Close Corporation
FOREIGN_COMPANY	Foreign Company
OTHER_CO	Other Company
CORP_ESTATE	Corporate: Estate / Liquidation
INTERVIVOS_TRUST	Trust (any type)
GOVERNMENT_ENTITY	RSA Government, Provincial Administration, Municipalities
RETIREMENT_FUND	Retirement Fund (Pension, Provident, Benefit, RA etc)
CLUB	Clubs
UNINCORPORATED_BODY_OF_PERSONS	Other entity not covered by the list provided (including a portfolio of a Collective Investment Scheme in Securities)
ASSOC_NOT_FOR_GAIN	Association not for gain
STOKVEL	Stokvel
SOCIETY	Society

7.2 Appendix B - IT3(b) Source Codes Table

This table provides income source codes that are used for the purpose of IT3(b) extracts.

Income Source Code	Description
4201	Local interest (including amounts received / accrued in respect of Sharia compliant finance arrangements under section 24JA)
4202	Dividends and foreign dividends subject to dividends tax (only to be used for dividends declared prior to 1 April 2012)
4210	Rental income
4212	Royalty income
4214	Other income
4216	Dividends from a foreign source subject to SA normal tax
4218	Interest from a foreign source
4237	SARS paid interest (where SARS pays interest to a Taxpayer) (for exclusive use by SARS, when SARS has to submit IT3(b) data files to itself – SARS acts as a payer of interest and as a revenue collection agency).
4238	REIT distributions / Taxable local dividends
4292	Dividends deemed to be income in terms of s8E and s8EA
4112	Foreign tax paid on foreign dividends
4113	Foreign tax paid on foreign interest

7.3 Appendix C - IT3(c) Source Codes Table

This table provides income source codes that are used for the purpose of IT3(c) extracts.

Income Source Code	Description
4250	Local gains - Profit
4251	Local gains - Loss
4252	Foreign gains - Profit
4253	Foreign gains - Loss
4114	Tax credit on gains – foreign tax credits – foreign gains

7.5 Appendix D - IT3(e) Source Codes Table

Table below provides a list of income source codes that are used for the IT3(e) extracts.

Income Source Code	Description	Income Source Code	Description	Income Source Code	Description
0102	Pig farming	1422	Air conditioning and ventilation machinery	2316	Other accommodation, e.g. furnished flats (holiday), rooms without meals, caravans and mobile homes
0104	Livestock farming	1424	Other specialised machinery and parts for specific industries	2398	Other not specified
0106	Crop farming	1426	Other machinery and machine spares for general purposes	2402	Railway transport and services
0108	Production of milk	1428	Electrical machinery and apparatus for generation and control (including electric motors)	2404	Bus transport (excluding taxis)
0110	Bee keeper	1430	Radio and electronic components	2406	Taxis
0112	Mixed farming (no more than 50% in any of above)	1432	Gramophone records and tape recordings	2408	Renting of trucks, cars, trailers and containers (except caravans)
0114	Poultry farming	1434	Other broadcast receiving and sound reproducing equipment	2410	Road haulage
0116	Ostrich farming	1436	Telegraph, telephone and signalling apparatus and equipment	2412	Sea transport and supporting services
0118	Breeding of non-food producing animals (excluding horses)	1438	Electronic computers	2414	Air transport and supporting services
0120	Horse breeder	1440	Insulated wires and cables	2416	Renting of aircraft
0122	Agricultural services (excluding veterinary services; see 2958)	1442	Batteries	2418	Shipping, clearing and forwarding agents
0124	Vegetable farmer	1444	Electric bulbs and fluorescent tubes	2420	Travel agents
0126	Wine farmer	1446	Other electrical and electronic goods	2422	Operation of car parks and toll roads
0128	Fruit farming	1498	Other not specified	2424	Storage and warehousing

Income Source Code	Description	Income Source Code	Description	Income Source Code	Description
0130	Flower and seed growers	1502	Motor vehicles	2426	Postal services and telecommunications
0132	Forestry and logging (plantations)	1504	Caravans, trailers and vehicle bodies	2498	Other not specified
0134	Sugar farming	1506	Tractors	2502	Discount houses
0136	Fish breeder	1508	Motor vehicles parts and accessories (excluding tires and tubes, glass and electrical equipment)	2504	Commercial banks
0138	Tobacco farming	1510	Specialised automotive engineering workshops working primarily for the motor trade	2506	Building societies
0140	Wool farming	1598	Other not specified	2508	Merchant banks
0142	Game farming	1602	Ship and boat building and repairs	2510	Hire-purchase, savings and general banks
0192	Foreign farming	1604	Locomotives	2512	Land and Agricultural Bank of South Africa
0198	Other not specified	1606	Railway carriages and wagons	2514	Stockbrokers
0202	Coal	1608	Motor cycles, pedal cycles and relevant parts	2516	Unit trust schemes
0204	Crude petroleum and natural gas production	1610	Aircraft manufacture and repair	2518	Other financial institutions (including buying associations)
0206	Iron ore	1698	Other not specified	2520	Financial services
0208	Chrome	1702	Scientific, laboratory and industrial instruments and systems	2522	Short-term insurance
0210	Copper	1704	Orthopaedic appliances and supplies	2524	Registered pension/provident funds
0212	Manganese	1706	Surgical, medical and dental instruments and appliances	2526	Medical benefit/aid societies
0214	Platinum	1708	Photographic, optical and document copying equipment	2528	Insurance brokers and other insurance services (including insurance agents on commission basis)

Income Source Code	Description	Income Source Code	Description	Income Source Code	Description
0216	Gold and uranium	1710	Watches and clocks	2530	Property letting: business premises
0218	Other metal ore mining	1798	Other not specified	2532	Property letting: residential accommodation
0220	Diamond mining	1802	Jewellery and related articles	2534	Township developers
0222	Stone quarrying, clay and sand-pits	1804	Musical instruments	2536	Estate agents
0224	Chemical and fertiliser mineral mining	1806	Sporting and athletic equipment	2538	Rent collectors, appraisers and valuers
0226	Asbestos	1808	Toys and games	2540	Attorneys, notaries and conveyances
0298	Other not specified	1810	Brushes and brooms	2542	Advocates
0302	Slaughtering, preparing and preserving meat	1812	Miscellaneous stationers goods (e.g. crayons, pens and pencils)	2544	Registered accountants and auditors
0304	Dairy products (except processing of milk for retail sale; see 2204)	1814	Signs and advertising displays	2546	Cost and management accountants
0306	Canning and preserving of fruit and vegetables	1816	Other miscellaneous manufacturing industries (including number plates, lamps, paper patterns, etc.)	2548	Bookkeeping services
0308	Canning, preserving and processing of fish and related products	1898	Other not specified	2550	Programming and data processing services
0310	Vegetable and animal oils and fats	1902	Electricity generation and distribution	2552	Consulting engineers
0312	Grain mill products	1904	Gas manufacture and distribution	2554	Constructional engineers
0314	Bakery products	1906	Water collection, purification and distribution	2556	Architects
0316	Sugar factories and refineries	1998	Other not specified	2558	Quantity surveyors
0318	Cocoa, chocolate and sugar confectionery	2002	Home buildings engaged in family housing	2560	Land surveyors
0320	Prepared animal feeds	2004	Other building construction by general contractors	2562	Geological and prospecting services
0322	Brewing and malting	2006	Painters and decorators	2564	Tracers and draughtsmen

Income Source Code	Description	Income Source Code	Description	Income Source Code	Description
0324	Soft drinks	2008	Plumbers	2566	Advertising and market research services
0326	Spirit distilling and compounding	2010	Electrical contractors	2568	Security services
0328	Wine (including blending)	2012	Joiners and carpenters	2570	Renting or leasing of machinery and equipment without operators (excluding computers; see 2028)
0330	Tobacco products	2014	Shop fittings	2598	Other not specified
0398	Other not specified	2016	Roofing contractors	2602	Individual policy holders' fund
0402	Spinning, weaving and finishing of textiles	2018	Plastering contractors	2604	Corporate fund
0404	Made-up textile goods (except clothing)	2020	Glazing contractors	2606	Company policy holder's fund
0406	Hosiery and other knitted goods	2022	Demolition contractors	2608	Untaxed policy holder fund
0408	Carpets and rugs	2024	Heating and ventilating	2698	Other not specified
0410	Rope, twine, net and related products	2026	Asphalt and tar spraying contractors	2702	Pre-primary schools and crèches
0498	Other not specified	2028	Plant hiring with operators (see 2570)	2704	Primary schools
0502	Men's and boy's clothing	2030	Flooring contractors	2706	Secondary schools
0504	Women's and girl's clothing	2032	Insulating specialists	2708	Schools for special education
0506	Tailoring	2034	Suspended ceiling specialists	2710	Technical colleges and technikons
0508	Furriers	2036	Wall and floor tiling specialists	2712	Teachers training colleges
0510	Millinery	2038	Civil engineering contractors	2714	Universities
0512	Footwear	2040	Swimming pool and similar contractors	2716	Correspondence and private colleges
0598	Other not specified	2042	Paving	2718	Other educational services (including driving schools, ballet and music teachers)
0602	Leather, fur (tanning and dressing) and fellmongery	2098	Other not specified	2798	Other not specified
0604	Travel goods (including goods of plastic and imitation leather)	2102	Fresh meat	2802	General, e.g. CSIR

Income Source Code	Description	Income Source Code	Description	Income Source Code	Description
0606	Handbags (including handbags of plastic and imitation leather)	2104	Fresh fruit and vegetables	2804	Agricultural and livestock
0608	Other leather goods (including imitation leather)	2106	Dairy products	2806	Medical and veterinary
0698	Other not specified	2108	Bakery products	2808	Industrial
0702	Sawmills and other wood mills	2110	Alcoholic drink (including bottling but excluding blending)	2898	Other not specified
0704	Wood and cane containers	2112	Other food and drink	2902	Paediatrician
0706	Home furniture (except primarily of metal)	2114	Tobacco	2904	General practitioner
0708	Office furniture (except primarily of metal))	2116	Agricultural and pastoral products (including livestock)	2906	Dentists
0710	Other miscellaneous wood and cork manufacturing	2118	Textiles, rugs and carpets	2908	Orthopaedic surgeon
0798	Other not specified	2120	Clothing	2910	Dental technician
0802	Pulp, paper and cardboard	2122	Footwear	2912	Plastic surgeon
0804	Packaging products of paper, board and associated materials	2124	Furniture and household requisites	2914	Optometrists (including optical dispensers)
0806	Manufactured stationery	2126	Electrical goods (including household appliances)	2916	Urologist
0808	Manufacture of paper and board not elsewhere specified	2128	Books	2918	Other supplementary health services or para-medical personnel
0810	Printing and publishing of newspapers	2130	Stationery	2920	Podiatrist
0812	Printing and publishing of periodicals	2132	Office and shop equipment	2922	Nursing services
0814	Publishing of books	2134	Jewellery	2924	Homeopath
0816	Prints and reproductions	2136	Industrial and heavy chemicals	2926	Radiographer
0818	Bookbinding	2138	Pharmaceuticals	2928	Physiotherapists
0898	Other not specified	2140	Toiletries	2930	Psychiatrist

Income Source Code	Description	Income Source Code	Description	Income Source Code	Description
0902	Industrial chemicals (except fertilisers)	2142	Construction and building materials	2932	Radiologist
0904	Fertilisers	2144	Petroleum products	2934	Chiropractors
0906	Pesticides	2146	Mining, industrial and agricultural machinery and equipment	2936	Gynaecologist
0908	Synthetic resins and plastic materials	2148	Computers (including leasing and repairs)	2938	Midwife
0910	Paint	2150	General wholesalers	2940	General hospitals
0912	Medicinal and pharmaceutical preparations	2152	Motor vehicles and accessories	2942	Pathologist
0914	Soap and detergents	2154	Scrap and waste merchants (including collection and distribution)	2944	Maternity homes
0916	Perfumes, cosmetics and other toilet preparations	2198	Other not specified	2946	Psychiatric hospitals
0918	Tyres and tubes (including retreating)	2202	Butchers	2948	Other hospitals
0920	Other rubber products (including synthetic rubber)	2204	Dairies and dairy products	2950	Optician
0922	Plastic products not elsewhere specified	2206	Greengrocers and fruitier	2952	Veterinarians
0998	Other not specified	2208	Fishmongers	2954	Eye surgeon
1002	Manufactured fuel	2210	Bakers and confectioners (solely for sale on the premises)	2956	Veterinary services (including kennels)
1004	Mineral oil refining	2212	Grocers	2958	Orthodontist
1006	Lubricating oils and greases	2214	Bottle stores	2960	Prosthetics
1098	Other not specified	2216	Men's outfitters	2998	Other not specified
1102	Ceramics	2218	Ladies' outfitters	3102	Motion picture production
1104	Glass and glass products	2220	General outfitters	3104	Motion picture distribution and projection
1106	Bricks, tiles and refractory goods	2222	Household textiles	3106	Radio and television broadcasting

Income Source Code	Description	Income Source Code	Description	Income Source Code	Description
1108	Cement	2224	Shoe stores	3108	Theatrical productions and entertainment services
1110	Abrasives and building materials not specified	2226	Domestic furniture and household appliances	3110	Authors, composers of music and independent artists
1198	Other not specified	2228	Antique dealers, second-hand furniture shops, art dealers, picture framers, etc.	3112	Libraries, museums, botanical/zoological gardens & other cultural services
1202	Iron and steel	2230	Book stores and stationers	3114	Professional sports promotion
1204	Steel tubes	2232	Jewellery, watch and clock retailers and repairers	3116	Turf clubs (horse racing)
1206	Iron castings, etc.	2234	Chemists	3118	Dancing studios
1208	Aluminium and aluminium alloys	2236	Photographic shops	3120	Sport and games clubs
1210	Copper, brass and other copper alloys	2238	Building material and hardware merchants	3122	Roller skating rinks
1212	Precious metals	2240	Bicycle dealers	3124	Putt-putt course
1298	Other not specified	2242	Fuel and coal merchants (excluding petrol filling stations)	3126	Amusement parks
1302	Cutlery, hand tools and general hardware	2244	Garages, filling stations and workshops	3198	Other not specified
1304	Furniture and fixtures primarily of metal	2246	Used motor vehicles	3202	Laundries, laundry services and cleaning and dyeing plants
1306	Building hardware	2248	Caravans and trailers	3204	Hairdressing saloons
1308	Prefabricated steel buildings	2250	Motor cycle dealers	3206	Photographic studios (including commercial photography)
1310	Boiler manufacture	2252	Spares and accessories dealers	3208	Undertakers and crematoriums
1312	Sheet metal products	2254	Motor scrap-yards	3210	Gardening services

Income Source Code	Description	Income Source Code	Description	Income Source Code	Description
1314	Bolts, nuts, screws, rivets, etc.	2256	Retail tyre dealers	3212	Personal services not elsewhere specified, e.g. massage parlours, weight control studios, etc.
1316	Cables, wire, wire products and gates (excluding insulated wires and cables; see 1440)	2258	Sport and recreational equipment	3298	Other not specified
1318	Tinware	2260	Department stores and general dealers	3302	Typewriters and other office equipment
1320	Electroplating, galvanising, enamelling, etc.	2262	Florists and garden shops (except growers; see 0150)	3304	Agricultural machinery and implements and farm tractors
1322	Engineering workshops (excluding special auto engineering workshops primarily for the motor trade; see 1510)	2264	Pet and pet food shops	3306	Footwear and other leather goods
1398	Other not specified	2266	Dealers in radio, TV and electrical goods (excluding radio and TV rental)	3308	Servicing and installation of electrical and non-electrical household and personal Appliances
1402	Pumps, valves and compressors	2268	Radio and TV shops	3310	Other specialised automotive repair services (inc. towing and vehicle washing and cleaning)
1404	Industrial engines	2270	Dealers in miscellaneous goods	3312	Panel beaters and spray-painters
1406	Agricultural machinery (except tractors)	2298	Other not specified	3398	Other not specified
1408	Metal and woodworking machinery	2302	Bars and beer gardens	3402	Auctioneers
1410	Textile machinery and accessories	2304	Restaurants or tea-rooms selling food for consumption mainly on the premises	3404	Market agents
1412	Construction and earth moving equipment	2306	Caterers	3406	Representatives of manufacturing & trading establishments on commission basis
1414	Mechanical handling equipment	2308	Fish and chips shops, sandwich and snack bars and other establishments	3408	Import/export agents

Income Source Code	Description	Income Source Code	Description	Income Source Code	Description
1416	Computers and office, calculating and accounting machinery	2310	Registered hotels and motels	3410	Hide and skin brokers
1418	Refrigerators, washing machines, stoves and ovens	2312	Boarding houses	3412	Wool and mohair brokers
1420	Other electric appliances primarily for domestic use	2314	Caravan parks	3414	Sanitation, garbage and sewage disposal
				3416	Cleaning (buildings), exterminating, fumigating, disinfecting & other services
				3418	Agricultural control boards
				3420	Bookmakers and betting
				3498	Other not specified
				3605	Annual payment – Taxable (bonus, leave pay, merit awards etc.)

7.6 Appendix E - Account Type Table

Account Type	Description
1	Current Account
2	Transmission Account
3	Savings Account
4	Credit Card Account
5	Fixed Deposit Account
6	Notice Account
7	Unit Trust Account
8	Bankers Acceptance Bearer Instrument
9	Negotiable certificate of deposit bearer instrument
10	Other bearer instrument
11	Loan account within a company
12	Money market investment instrument
13	Garage card account
14	RSA government bond
15	RSA treasury bills
16	Other bonds
17	Other investment
18	Other loans
19	Tax Free Investment Account
20	SARS Account – This option is for exclusive use by SARS only. In certain instances, SARS could pay interest to a Taxpayer. In such a case SARS acts as a third party account provider and has to submit IT3(b) Interest Certificate data to SARS that also acts as the tax collection agency. This option is only to be used by SARS. If entities other than SARS use this code the entire file will be rejected.
21	Foreign currency trading account – Not related to non-ZAR denominated currency accounts held by Banks
22	Crypto account
23	No account type available
24	Account for stock broking purposes
25	Other account type not listed

7.7 Appendix F – Country Codes

The Country Codes are aligned with the ISO3166 standard.

New ISO3166 Country Codes	
Country	Alphabetic Code
Afghanistan	AF
Åland Islands	AX
Albania	AL
Algeria	DZ
American Samoa	AS
Andorra	AD
Angola	AO
Anguilla	AI
Antarctica	AQ
Antigua and Barbuda	AG
Argentina	AR
Armenia	AM
Aruba	AW
Australia	AU
Austria	AT
Azerbaijan	AZ
Bahamas (the)	BS
Bahrain	BH
Bangladesh	BD
Barbados	BB
Belarus	BY
Belgium	BE
Belize	BZ
Benin	BJ
Bermuda	BM
Bhutan	BT
Bolivia (Plurinational State of)	BO
Bonaire, Sint Eustatius and Saba	BQ
Bosnia and Herzegovina	BA
Botswana	BW
Bouvet Island	BV
Brazil	BR
British Indian Ocean Territory (the)	IO
Brunei Darussalam	BN
Bulgaria	BG
Burkina Faso	BF
Burundi	BI
Cambodia	KH
Cameroon	CM
Canada	CA
Cabo Verde	CV
Cayman Islands (the)	KY
Central African Republic (the)	CF
Chad	TD
Chile	CL
China	CN

Country	Alphabetic Code
Christmas Island	CX
Cocos (Keeling) Islands (the)	CC
Colombia	CO
Comoros (the)	KM
Congo (the)	CG
Congo (the Democratic Republic of the)	CD
Cook Islands (the)	CK
Costa Rica	CR
Côte d'Ivoire	CI
Croatia	HR
Cuba	CU
Curaçao	CW
Cyprus	CY
Czechia	CZ
Denmark	DK
Djibouti	DJ
Dominica	DM
Dominican Republic (the)	DO
Ecuador	EC
Egypt	EG
El Salvador	SV
Equatorial Guinea	GQ
Eritrea	ER
Estonia	EE
Eswatini	SZ
Ethiopia	ET
Falkland Islands (the) [Malvinas]	FK
Faroe Islands (the)	FO
Fiji	FJ
Finland	FI
France	FR
French Guiana	GF
French Polynesia	PF
French Southern Territories (the)	TF
Gabon	GA
Gambia (the)	GM
Georgia	GE
Germany	DE
Ghana	GH
Gibraltar	GI
Greece	GR
Greenland	GL
Grenada	GD
Guadeloupe	GP
Guam	GU
Guatemala	GT
Guernsey	GG
Guinea	GN
Guinea-Bissau	GW
Guyana	GY
Haiti	HT

Country	Alphabetic Code
Heard Island and McDonald Islands	HM
Holy See (the)	VA
Honduras	HN
Hong Kong	HK
Hungary	HU
Iceland	IS
India	IN
Indonesia	ID
Iran (Islamic Republic of)	IR
Iraq	IQ
Ireland	IE
Isle of Man	IM
Israel	IL
Italy	IT
Jamaica	JM
Japan	JP
Jersey	JE
Jordan	JO
Kazakhstan	KZ
Kenya	KE
Kiribati	KI
Korea (the Democratic People's Republic of)	KP
Korea (the Republic of)	KR
Kosovo	XK
Kuwait	KW
Kyrgyzstan	KG
Lao People's Democratic Republic (the)	LA
Latvia	LV
Lebanon	LB
Lesotho	LS
Liberia	LR
Libya	LY
Liechtenstein	LI
Lithuania	LT
Luxembourg	LU
Macao	MO
North Macedonia	MK
Madagascar	MG
Malawi	MW
Malaysia	MY
Maldives	MV
Mali	ML
Malta	MT
Marshall Islands (the)	MH
Martinique	MQ
Mauritania	MR
Mauritius	MU
Mayotte	YT
Mexico	MX
Micronesia (Federated States of)	FM
Moldova (the Republic of)	MD

Country	Alphabetic Code
Monaco	MC
Mongolia	MN
Montenegro	ME
Montserrat	MS
Morocco	MA
Mozambique	MZ
Myanmar	MM
Namibia	NA
Nauru	NR
Nepal	NP
Netherlands (the)	NL
New Caledonia	NC
New Zealand	NZ
Nicaragua	NI
Niger (the)	NE
Nigeria	NG
Niue	NU
Norfolk Island	NF
Northern Mariana Islands (the)	MP
Norway	NO
Oman	OM
Pakistan	PK
Palau	PW
Palestine, State of	PS
Panama	PA
Papua New Guinea	PG
Paraguay	PY
Peru	PE
Philippines (the)	PH
Pitcairn	PN
Poland	PL
Portugal	PT
Puerto Rico	PR
Qatar	QA
Réunion	RE
Romania	RO
Russian Federation (the)	RU
Rwanda	RW
Saint Barthélemy	BL
Saint Helena, Ascension and Tristan da Cunha	SH
Saint Kitts and Nevis	KN
Saint Lucia	LC
Saint Martin (French part)	MF
Saint Pierre and Miquelon	PM
Saint Vincent and the Grenadines	VC
Samoa	WS
San Marino	SM
Sao Tome and Principe	ST
Saudi Arabia	SA
Senegal	SN
Serbia	RS

Country	Alphabetic Code
Seychelles	SC
Sierra Leone	SL
Singapore	SG
Sint Maarten (Dutch part)	SX
Slovakia	SK
Slovenia	SI
Solomon Islands	SB
Somalia	SO
South Africa	ZA
South Georgia and the South Sandwich Islands	GS
South Sudan	SS
Spain	ES
Sri Lanka	LK
Sudan (the)	SD
Suriname	SR
Svalbard and Jan Mayen	SJ
Sweden	SE
Switzerland	CH
Syrian Arab Republic (the)	SY
Taiwan (Province of China)	TW
Tajikistan	TJ
Tanzania, the United Republic of	TZ
Thailand	TH
Timor-Leste	TL
Togo	TG
Tokelau	TK
Tonga	TO
Trinidad and Tobago	TT
Tunisia	TN
Turkey	TR
Turkmenistan	TM
Turks and Caicos Islands (the)	TC
Tuvalu	TV
Uganda	UG
Ukraine	UA
United Arab Emirates (the)	AE
United Kingdom of Great Britain and Northern Ireland (the)	GB
United States of America (the)	US
United States Minor Outlying Islands (the)	UM
Uruguay	UY
Uzbekistan	UZ
Vanuatu	VU
Venezuela (Bolivarian Republic of)	VE
Viet Nam	VN
Virgin Islands (British)	VG
Virgin Islands (U.S.)	VI
Wallis and Futuna	WF
Western Sahara	EH
Yemen	YE
Zambia	ZM
Zimbabwe	ZW
Other	XX

7.8 Appendix G - Identification Type Code Table

Code	Description
001	South African ID number
002	Foreign ID number
003	Foreign Passport number
004	South African company/ close corporation registration number
005	Foreign company registration number
007	South African trust registration number
008	Foreign trust registration number
009	Internal identification number

7.9 Appendix H - File Response Codes

Code	Description
001	Acknowledgement of receipt
002	Rejected: Entire file rejected as contains critical errors. The file must be corrected and resubmitted to enable processing
003	Successfully uploaded: all records accepted and processed.
004	Accepted with warnings: This can be any combination of accepted fields, fields accepted with a warning and duplicate records.
005	Rejected: Entire file rejected as it contains file structure errors. The file must be corrected and resubmitted to enable processing.
006	Partial upload: This can be any combination of accepted fields, rejected fields, fields accepted with a warning or duplicate records.
011	Rejected: Entire file rejected as the file was submitted as part of a group and one or more of the files in the group failed the validations associated with the submission of a file as part of a group.
012	Rejected: Group submission incomplete and service level agreement expired for SARS to wait for all files in a group to be submitted

7.10 Appendix I - Modulus 10 Validation

7.10.1 Income Tax and Value Added

The last character is a check digit, calculated by applying the following algorithm:

Digit	Formula
Digit 1	Multiply by 2 (Add result to total)* See below
Digit 2	Add to total
Digit 3	Multiply by 2 (Add result to total)* See below
Digit 4	Add to total
Digit 5	Multiply by 2 (Add result to total)* See below
Digit 6	Add to total
Digit 7	Multiply by 2 (Add result to total)* See below
Digit 8	Add to total
Digit 9	Multiply by 2 (Add result to total)* See below

* When the result of the line item calculation exceeds 9, add the individual digits together to obtain a single digit result (e.g. $18 = 1 + 8 = 9$)

Digit 10: Check digit

If the last digit of Total > 0 Then

The Check Digit should be equal to the result of $10 - (\text{Total MOD } 10)$

If the last digit of Total = 0 Then

The Check Digit should be equal to zero

Example:

Tax Reference Number = 0001339050

Digit	Formula	Result
Digit 1	0×2	0
Digit 2	0	+ 0
Digit 3	0×2	+ 0
Digit 4	1	+ 1
Digit 5	3×2	+ 6
Digit 6	3	+ 3
Digit 7	$9 \times 2 = 18 (1 + 8 = 9)$	+ 9
Digit 8	0	+ 0
Digit 9	$5 \times 2 = 10 (1 + 0 = 1)$	+ 1
Total		20

Last Digit of Total is not greater than zero 0 so the check digit equal 0 and the number is therefore valid.

7.10.2 Pay As You Earn

The last character is a check digit, calculated by applying the following algorithm:

Digit	Formula
Digit 1	Replace character 1 with a 4, then multiply by 2 (Add result to total)* See below
Digit 2	Add to total
Digit 3	Multiply by 2 (Add result to total)* See below
Digit 4	Add to total
Digit 5	Multiply by 2 (Add result to total)* See below
Digit 6	Add to total
Digit 7	Multiply by 2 (Add result to total)* See below
Digit 8	Add to total
Digit 9	Multiply by 2 (Add result to total)* See below

* When the result of the line item calculation exceeds 9, add the individual digits together to obtain a single digit result (e.g. $18 = 1 + 8 = 9$) and add this to this to the total (See example below)

Digit 10: Check digit

Then determine the value of 90 minus the Total value calculated above, then
The Check Digit (character 10) equals the right most value of the number

Example:

PAYE Reference Number = 7020705408

Digit	Formula	Result
Digit 1	4×2	8
Digit 2	0	+ 0
Digit 3	2×2	+ 4
Digit 4	0	+ 0
Digit 5	$7 \times 2 = 14 (1+4 = 5)$	+ 5
Digit 6	0	+ 0
Digit 7	$5 \times 2 = 10 (1 + 0 = 1)$	+ 1
Digit 8	4	+ 4
Digit 9	0×2	+ 0
Total		22

$90 - 22 = 68$. Therefore the right most value equals 8. The check digit (character 10) equals 8; therefore the PAYE reference number is valid.

7.11 Appendix J – ID Validation

Format:

{YYMMDD}{G}{SSS}{C}{A}{Z}

YYMMDD : Date of birth.

G : Gender. 0-4 Female; 5-9 Male.

SSS : Sequence No. for DOB/G combination.

C : Citizenship. 0 SA; 1 Other.

A : Usually 8, or 9 [can be other values]

Z : Control digit

Formula to calculate the check digit for a 13 digit identity number:

According to the provisions of the Identification Amendment Act, 2000 (Act No. 28 of 2000, which was promulgated on 13 October 2000) all forms of identity documents other than the green bar-coded identity document are invalid. In accordance with the legislation, the control figure which is the 13th digit of all identity numbers which is calculated as follows using ID Number 800101 5009

087 as an example:

Add all the digits in the odd positions (excluding last digit). $8 + 0 + 0 + 5 + 0 + 0 = 13$[1]

Move the even positions into a field and multiply the number by 2.

$011098 \times 2 = 22196$

Add the digits of the result in b).

$2 + 2 + 1 + 9 + 6 = 20$[2]

Add the answer in [2] to the answer in [1].

$13 + 20 = 33$

Subtract the second digit (i.e. 3) from 10. The number must tally with the last number in the ID Number. If the result is 2 digits, the last digit is used to compare against the last number in the ID Number. If the answer differs, the ID number is invalid

7.12 Appendix K – Company registration number validation

CCYY/NNNNNN/N, where the CCYY must be validated to be from 1800 and up and including the current calendar year. The last two digits of this number must be validated to be either of the following:

06, 07, 08, 09, 10, 11, 20, 21, 22, 23, 24, 25, 26, 30, 31

7.13 Appendix L - MD5 Calculation

The following calculation must be used for determining the file hash total.

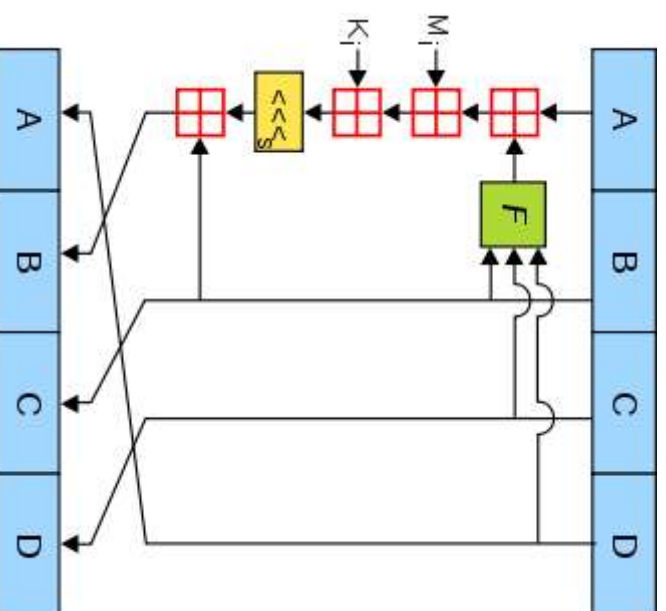


Figure 1. One MD5 operation. MD5 consists of 64 of these operations, grouped in four rounds of 16 operations. F is a nonlinear function; one function is used in each round. M_i denotes a 32-bit block of the message input, and K_i denotes a 32-bit constant, different for each operation. \ll_s denotes a left bit rotation by s places; s varies for each operation. \boxplus denotes addition modulo 2^{32} .

MD5 processes a VAR-length message into a FIX-length output of 128 bits. The input message is broken up into chunks of 512-bit blocks (sixteen 32-bit little endian integers); the message is padded so that its length is divisible by 512. The padding works as follows: first a single bit, 1, is appended to the end of the message. This is followed by as many zeros as are required to bring the length of the message up to 64 bits fewer than a multiple of 512. The remaining bits are filled up with a 64-bit little endian integer representing the length of the original message, in bits.

The main MD5 algorithm operates on a 128-bit state, divided into four 32-bit words, denoted A , B , C and D . These are initialized to certain FIX constants. The main algorithm then operates on each 512-bit message block in turn, each block modifying the state. The processing of a message block consists of four similar stages, termed *rounds*; each round is composed of 16 similar operations based on a non-linear function F , modular addition, and left rotation. Figure 1 illustrates one operation within a round. There are four possible functions F_i ; a different one is used in each round:

$$\begin{aligned} F(X, Y, Z) &= (X \wedge Y) \vee (\neg X \wedge Z) \\ G(X, Y, Z) &= (X \wedge Z) \vee (Y \wedge \neg Z) \\ H(X, Y, Z) &= X \oplus Y \oplus Z \\ I(X, Y, Z) &= Y \oplus (X \vee \neg Z) \end{aligned}$$

\oplus , \wedge , \vee , \neg denote the XOR, AND, OR and NOT operations respectively.

The MD5 hash is calculated according to this algorithm:

```

//Note: All VARs are unsigned 32 bits and wrap modulo  $2^{32}$  when calculating
varint[64] r, k
//r specifies the per-round shift amounts
r[0..15] := {7, 12, 17, 22, 7, 12, 17, 22, 7, 12, 17, 22, 7, 12, 17, 22}
r[16..31] := {5, 9, 14, 20, 5, 9, 14, 20, 5, 9, 14, 20, 5, 9, 14, 20}
r[32..47] := {4, 11, 16, 23, 4, 11, 16, 23, 4, 11, 16, 23, 4, 11, 16, 23}
r[48..63] := {6, 10, 15, 21, 6, 10, 15, 21, 6, 10, 15, 21, 6, 10, 15, 21}
//Use binary integer part of the sines of integers (Radians) as constants:
forfrom 0 to 63
  k[i] := floor(abs(sin(i + 1)) × (2 pow 32))
end for

//Or just use the following table):
k[0..3] := {0xd76aa478, 0xe8c7b756, 0x242070db, 0xc1bdccee}
k[4..7] := {0xf57c0faf, 0x4787c62a, 0xa8304613, 0xfd469501}
k[8..11] := {0x698098d8, 0x8b44f7af, 0xffff5bb1, 0x895cd7be}
k[12..15] := {0x6b901122, 0xfd987193, 0xa679438e, 0x49b40821}
k[16..19] := {0xf61e2562, 0xc040b340, 0x265e5a51, 0xe9b6c7aa}
k[20..23] := {0xd62f105d, 0x02441453, 0xd8a1e681, 0xe7d3fbc8}
k[24..27] := {0x21e1cde6, 0xc33707d6, 0xf4d50d87, 0x455a14ed}
k[28..31] := {0xa9e3e905, 0xfcefa3f8, 0x676f02d9, 0x8d2a4c8a}
k[32..35] := {0xfffa3942, 0x8771f681, 0x6d9d6122, 0xfde5380c}
k[36..39] := {0xa4beea44, 0x4bdecfa9, 0xf6bb4b60, 0xbebfc70}
k[40..43] := {0x289b7ec6, 0xea127fa, 0xd4ef3085, 0x04881d05}
k[44..47] := {0xd9d4d039, 0xe6db99e5, 0x1fa27cf8, 0xc4ac5665}
k[48..51] := {0xf4292244, 0x432aff97, 0xab9423a7, 0xfc93a039}
k[52..55] := {0x655b59c3, 0x8f0ccc92, 0xffe47d, 0x85845dd1}
k[56..59] := {0x6fa87e4f, 0xfe2ce6e0, 0xa3014314, 0x4e0811a1}
k[60..63] := {0xf7537e82, 0xbd3af235, 0x2ad7d2bb, 0xeb86d391}

//Initialize VARs:
varint h0 := 0x67452301
varint h1 := 0xEFCDAB89
varint h2 := 0x98BADCFE
varint h3 := 0x10325476

//Pre-processing:
append "1" bit to message
append "0" bits until message length in bits  $\equiv 448 \pmod{512}$ 
append length to message
  /* bit (not byte) length of unpadded message as 64-bit little-endian integer */
//Process the message in successive 512-bit chunks:
for each 512-bit chunk of message
  break chunk into sixteen 32-bit little-endian words w[j],  $0 \leq j \leq 15$ 
  //Initialize hash value for this chunk:
  varint a := h0
  varint b := h1
  varint c := h2
  varint d := h3
  //Main loop:
  forfrom 0 to 63
    if  $0 \leq i \leq 15$  then

```

```

f := (b and c) or ((not b) and d)
g := i
else if 16 ≤ i ≤ 31
  f := (d and b) or ((not d) and c)
  g := (5×i + 1) mod 16
else if 32 ≤ i ≤ 47
  f := b xor c xor d
  g := (3×i + 5) mod 16
else if 48 ≤ i ≤ 63
  f := c xor (b or (not d))
  g := (7×i) mod 16
temp := d
d := c
c := b
b := b + leftrotate((a + f + k[i] + w[g]) , r[i])
a := temp
end for
//Add this chunk's hash to result so far:
h0 := h0 + a
h1 := h1 + b
h2 := h2 + c
h3 := h3 + d
end for
varchar digest[16] := h0 append h1 append h2 append h3 //(expressed as little-endian)
//leftrotate function definition
leftrotate (x, c)
return (x << c) or (x >> (32-c));

```

*Note: Instead of the formulation from the original [RFC 1321](#) shown, the following may be used for improved efficiency (useful if assembly language is being used - otherwise, the compiler will generally optimize the above code. Since each computation is dependent on another in these formulations, this is often slower than the above method where the **nand**/**and** can be parallelised):*

```

(0 ≤ i ≤ 15): f := d xor (b and (c xor d))
(16 ≤ i ≤ 31): f := c xor (d and (b xor c))

```

Source: <http://en.wikipedia.org/wiki/MD5>

7.14 Appendix M - Response Codes

Code	Description
001	Mandatory field left blank – Mandatory field does not contain a value.
002	Incorrect field length – Field length does not comply with the specification.
003	Incorrect field format – Field format does not comply with the specification.
004	Invalid field value – Field can only have a defined set of values. The value supplied in the field does not appear in the defined set of values.
005	Invalid Logic – Field value does not meet a logic rule i.e. A + B must be equal to this field or Field does not pass Mod 10 test
006	SARS System Rejection – Field failed because it does not meet a data or business rule requirement within a SARS system i.e. Tax Reference number does not exist
500	Duplicate Record already existing

7.15 Appendix N - IT3(s) ITS Source Codes Table

This table provides income source codes that are used for the purpose of IT3(s) extracts.

Code	Transaction Type
4239	Tax free investment account – net return on investment profit
4240	Tax free investment account – net return on investment loss
4219	Tax free investment account – contribution
4246	Tax free investment account – transfer in
4247	Tax free investment account – transfer out
4248	Tax free investment account – withdrawal
4241	Tax free investment account – interest
4242	Tax free investment account – dividends
4243	Tax free investment account – capital gain
4244	Tax free investment account – capital loss
4257	Tax free investment account – other

7.16 Appendix O - IT3(s) Transaction Types

Code	Transaction Type
01	Contribution
02	Transfer In
03	Transfer Out
04	Withdrawal

7.17 Appendix P - IT3(b) Withholding Tax on Interest Exemption Codes

The interest payment is exempt from WTI in terms of:

Code	Exemption Description
F	S. 50D(3)(a) – Foreign (natural) person physically present in SA for more than 183 days in aggregate during the twelve months prior to payment
G	S. 50D(3)(b) – Debt claim connected with a permanent establishment in the Republic (and the foreign person is registered as a taxpayer in SA)
H	Exempt / Not taxable in terms of a Double Taxation Agreement
I	Exempt / Not taxable in terms of another international agreement
X	Other / Composite