EXTERNAL GUIDE

HOW TO ACTIVATE SUBMIT AND DECLARE THIRD PARTY DATA
IT3(b,c,e,s)
VIA eFILING
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1 PURPOSE

• This guide describes the process of activation submitting and declaring the third party data IT3 (b, c, e and s) via eFiling.

2 INTRODUCTION

• SARS Third Party Data Modernisation has embarked on standardising the alignment of data sets from various third party submissions. This is to ensure that all third party submissions made to SARS are accessible to the user. Furthermore, this enables the user to be able to access various submissions made when required.

• The channels to submit 3rd party data to SARS are via connect direct, secure web (http) and eFiling. This guide will describe the activation, completion, and declaration process which are required when submitting the IT3 return via eFiling.

• Listed below are scenarios which an eFiler should note when using eFiling
  - The submitting entity must activate the tax type to submit on eFiling
  - The submitting entity must submit the data (IT3-01 return), and
  - The submitting entity must declare the data submitted.

• Note that the eFiling channel only allows a maximum of 20 certificates of records for submission.

3 WHO IS REQUIRED TO SUBMIT THIRD PARTY DATA

• The following persons are required, in terms of section 26 of the Tax Administration Act, 2011, to submit third party data:
  - Banks regulated by the Registrar of Banks in terms of the Banks Act, 1990, or the Mutual Banks Act, 1993;
  - Co-operative Banks regulated by the Co-operative Banks Development Agency in terms of the Co-operative Banks Act, 2007;
  - The South African Postbank Limited (Postbank) regulated in terms of the South African Postbank Limited Act, 2010;
  - Financial institutions regulated by the executive officer, deputy executive officer or board, as defined in the Financial Services Board Act, 1990, whether in terms of that Act or any other Act (including a “financial institution” as defined in the Financial Services Board Act, 1990, other than an institution described in paragraph (a)(i) of the definition);
  - Companies listed on the JSE, and connected persons in relation to the companies, that issue bonds, debentures or similar financial instruments;
  - State-owned companies, as defined in section 1 of the Companies Act, 2008, that issue bonds, debentures or similar financial instruments;
  - Organs of state, as defined in section 239 of the Constitution of the Republic of South Africa, 1996, that issue bonds or similar financial instruments;
  - Any person (including a co-operative as defined in section 1 of the Income Tax Act, 1962) who purchases any livestock, produce, timber, ore, mineral or precious stones from a primary producer other than on a retail basis;
  - Any medical scheme registered under section 24(1) of the Medical Schemes Act, 1998;
  - Any person, who for their own account carries on the business as an estate agent as defined in the Estate Agency Affairs Act, 1976, and who pays to, or receives on behalf of, a third party, any amount in respect of an investment,
interest or the rental of property; and
- Any person, who for their own account practices as an attorney as defined in section 1 of the Attorneys Act, 1979, and who pays to or receives on behalf of a third party any amount in respect of an investment, interest or the rental of property.

4 ACTIVATION OF THE IT3 TAX TYPE

- In order to submit a return on eFiling, the tax type to be submitted must be activated. For all third party data submissions, after logging into your profile, ensure that the tax type you want to submit has been activated. This section will describe how to activate an IT3 tax type on eFiling.

- Note that this activation includes all the sub types for IT3, which are:
  - IT3(b)
  - IT3(c)
  - IT3(e)
  - IT3(s)

- Select the “Organisations” menu tab and “Organisation Tax Types"

- Select the applicable product, enter the Income Tax Reference number and click the “Register” button to continue.

...
If you enter any other reference number other than an Income Tax reference number, you will receive the following error message.

For IT3 activation a PAYE number can only be used if no Income Tax number exists for the taxpayer. Please request activation using the Income Tax Number for this taxpayer or contact the help desk for assistance. For Medical Scheme Contribution activation a PAYE number can only be used if no Income Tax number exists for the taxpayer. Please request activation using the Income Tax Number for this taxpayer or contact the help desk for assistance. For Insurance Payment activation a PAYE number can only be used if no Income Tax number exists for the taxpayer. Please request activation using the Income Tax Number for this taxpayer or contact the help desk for assistance.

Upon successful activation, a message will be displayed that the tax types have been successfully activated and next to the product the status will be updated as well.
• After the activation of the product type, you have to check if the correct rights are assigned to you as the user to use the functionality on eFiling.

• Select the “Organisations” menu tab and “Rights Group” and “Manage Groups”.

• The “Group Details” page will be displayed. Click the “Open” hyperlink.
• On the “Update Group Details” screen, select the “IT3 / Medical Scheme Contributions / Insurance Payments” option. Click the “Update” button to continue. This step will ensure that the Third Party Data functionality is activated on the eFiling profile.

Note that when activating IT3 on your eFiling account; it should take approximately 24 hours for activation process to be finalised. Communication may be made to the user to visit the SARS Branch Office for finalising your activation. We request the user to kindly concur with the communication to ensure a faster activation process. For any clarity in the communication made and correspondence with regards to the communication, the user may call the SARS Contact Centre at 0800 00 7277.

5 COMPLETION OF THE RETURN

5.1 HOW TO ACCESS THE IT3 RETURN
• Select “Returns” and “Third Party Data”
• The “Submit New Data” tab and “IT3” will be listed.

• The Saved Data Submissions page will be displayed. Click on the period dropdown arrow and select the period that you wish to submit data for. Click on the “Capture New Data” button to continue.

• The Data Submission Work page will be displayed. Click on the “IT3” hyperlink to open the form.

• The first page of the IT3 return will be displayed. Depending on the selection of the type of certificate to submit, IT3 b, c, e or s and the amount of certificates required, the form might expand into multiple pages.
5.2 COMPLETION OF THE IT3-01 FORM

• This section describes what to note when completing the IT3-01 form. Various fields on the form are pre-populated with demographic information.

• Ensure that the correct information is completed on the IT3 form. The next sections will expand the form by detailing all sections on the form and notes of which the user should look out for.

5.2.1 CERTIFICATE DETAILS

• Completing this section accurately will result in various sections of the form being activated for completion. Ensure that this section is completed accurately.

• Click next to the appropriate certificate details which will be declared on the IT3-01 form
  - IT3(b) – Income from Investments, Property Rights, Royalties and/or Withholding tax on interest
  - IT3(c) – Certificate of income in respect of the disposal of unit trust or other financial instruments
  - IT3(e) – Income from Purchases/Sales/Shipments of Livestock/Produce/Timber/Ores/Minerals/Precious Stones or bonuses Paid/accrued to Members of Co-Operative Companies or Societies
  - IT3(s) – Tax Free Investment
  - How many certificates do you want to submit? (Limited to 20)
    ○ Indicate the number of certificates that you want to submit. This field will only be editable when you have selected one of the IT3 questions.
    ○ You will only be allowed to submit a maximum of 20 certificates on eFiling. The following error message will be displayed if you enter an amount
exceeding the maximum of 20.

5.2.2 SUBMITTING ENTITY

- Complete the submitting entity details on this section.
- Most of the fields on this section will be pre-populated. The user must ensure that the information is correct.

- **Year of Assessment**
- **Period Start Date (CCYYMM)**
  - Determine if the correct period has been pre-populated
- **Period End Date (CCYYMM)**
  - Determine if the correct period has been pre-populated
- **Nature of person**
  - Select between the relevant nature of person from a drop down list

- **Registered Name**
  - The registered name will be pre-populated
- **Trading Name**
  - The trading name will be pre-populated
- **Registration no**
  - The registration number of the company will be pre-populated
• **Taxpayer ref no**
  - Determine if the income tax reference number is correct
• **Universal Branch Code**

### 5.2.3 CONTACT PERSON

• Complete the details of the person responsible for the completion/submission of the IT3 form

#### Contact Person

<table>
<thead>
<tr>
<th>First Two Names</th>
<th>Surname</th>
<th>Bus Tel No 1</th>
<th>Bus Tel No 2</th>
<th>Cell No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Madoda</td>
<td>Hasm</td>
<td>06400000000000</td>
<td></td>
<td>0000000000</td>
</tr>
</tbody>
</table>

• **First two names**
  - Determine if the first two names pre-populated are correct.
• **Surname**
  - Determine if the surname pre-populated is correct.
• **Bus tel no. 1**
  - Determine if the business telephone number is correct.
• **Bus tel no. 2**
  - Determine if the second business telephone number is correct or completed, if not, complete the field.
• **Cell no**
  - Determine if the cell phone number pre-populated is correct.
• **Email address**
  - Determine if the email address pre-populated is correct.

### 5.2.4 POSTAL ADDRESS

• Complete the postal address of the submitting entity

#### Postal Address

<table>
<thead>
<tr>
<th>Postal Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>4114 SECTION M</td>
</tr>
</tbody>
</table>

• **Postal Address**
  - Complete the postal address of the submitting entity
Complete the postal code

5.2.5 IT3 ACCOUNT HOLDER DETAILS

- This section requires details of the account holder/s from the submitting entity

Click at the appropriate type of certificate of the account holder
- Select the type of certificate for this account holder;
  - IT3(b) – Income from investments, Property rights and royalties only
  - IT3(b) – Withholding tax on interest only
  - IT3(b) – Both income from investments, property rights, Royalties and Withholding Tax on interest

- Unique No
  - This field will be pre-populated if there is a number available.

- Record Status
  - This field will be editable if the unique number field is populated.
    - Correction – select this option if you want to rectify an error.
    - Deletion – this selection will not delete partner detail or financial details previously submitted.

- I3B/C/E Unique No
  - This field will be pre-populated if there is a number available.

- FICA Status
  - FICA Successful
  - Not FICA’ed
  - FICA exempt

- Resident
  - In RSA
  - Not in RSA

- Nature of person
  - Select between the relevant nature of person from a drop down list
• **Initials**

• **Surname/Registered Name**
  - The registered name will be pre-populated

• **First two names**
  - The First two names will be pre-populated

• **Trading Name**
  - The trading name will be pre-populated

• **Taxpayer ref no**
  - Determine if the income tax reference number is correct

• **Identification Type**
  - Select the applicable identification type from the options available.

• **Identification Number**
  - Complete the identification number based on the identification type selected.

• **Passport Country**
  - **e.g. South Africa = ZA**

• **Date of Birth**
  - **(CCYYMMDD)**
  - Complete the date of birth in the case of an individual or foreign individual.

### 5.2.6 PHYSICAL ADDRESS

• Complete the physical address of the account holder
5.2.7 ACCOUNT INFORMATION

- **Unit No**
  - Complete the unit number of the physical address where the account holder resides.

- **Complex (if applicable)**
  - Complete the complex of the physical address where the account holder resides.

- **Street No.**
  - Complete the street number of the physical address where the account holder resides.

- **Street / Name of Farm**
  - Complete the street name of the physical address where the account holder resides.

- **Suburb / District**
  - Complete the suburb where the account holder resides.

- **City / Town**
  - Complete the city/town where the account holder resides.

- **Postal Code**
  - Complete the postal code of the suburb where the account holder resides

**Indicate the number of accounts for the account holder that you are reporting on**

- Complete the number of accounts the account holder has.
- Note that the maximum number of accounts that is allowable is 5. If you enter an amount exceeding the maximum, you will receive the following error message.
5.2.8 POSTAL ADDRESS

- Complete the postal address of the account holder

<table>
<thead>
<tr>
<th>Postal Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mark here with an “X” if same as physical address or complete your Postal Address</td>
</tr>
</tbody>
</table>

- Mark here with an “X” if same as physical address or complete your Postal Address

- Postal Code

5.2.9 PARTNERSHIPS

<table>
<thead>
<tr>
<th>Partnerships</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is the account holder a partner in a partnership? Y</td>
</tr>
</tbody>
</table>

- If “Yes” indicate the number of partnerships for which the account holder is a partner
  - This field is mandatory if the answer is “Yes” to the partnership question
  - The account holder partner details section will be displayed.

5.2.10 IT3 ACCOUNT HOLDER PARTNER DETAILS

- This section must be completed when ‘Yes’ was selected on the partnership question above in section 7.2.9.

- Complete the details required of the account holder partnership which the mentioned account holder has.
• Unique No
  ○ This field will be pre-populated if there is a number available.

• Record Status
  ○ This field will be editable if the unique number field is populated.
    ○ Correction – select this option if you want to rectify an error.
    ○ Deletion – this selection will not delete partner detail or financial details previously submitted.

• I3B/C/E Unique No
  ○ This field will be pre-populated if there is a number available.

• Resident
  ○ In RSA
  ○ Not in RSA

• Nature of person
  ○ Select between the relevant nature of person from a drop down list

<table>
<thead>
<tr>
<th>Nature of Person</th>
</tr>
</thead>
<tbody>
<tr>
<td>Please select a Nature of Person.</td>
</tr>
<tr>
<td>Individual</td>
</tr>
<tr>
<td>Foreign Individual</td>
</tr>
<tr>
<td>Individual Estates (excluding late estates)</td>
</tr>
<tr>
<td>Partnerships</td>
</tr>
<tr>
<td>Listed Company</td>
</tr>
<tr>
<td>Unitlisted Company</td>
</tr>
</tbody>
</table>

• Initials

• Surname/Registered Name
  ○ The registered name will be pre-populated

• First two names
  ○ The first two names will be pre-populated

• Trading Name
  ○ The trading name will be pre-populated

• Taxpayer ref no
  ○ Determine if the income tax reference number is correct

• Identification Type
  ○ Select the applicable identification type from the options available.
• **Identification Number**
  - Enter the identification number based on the identification type selected.

• **Passport Country** (e.g. South Africa = ZA)

**Physical Address**

<table>
<thead>
<tr>
<th>Unit No.</th>
<th>Complex (if applicable)</th>
<th>Street No. (if applicable)</th>
<th>Suburb / District</th>
<th>City / Town</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

• **Unit No**
  - Complete the unit number of the physical address where the account holder partner resides.

• **Complex (if applicable)**
  - Complete the complex of the physical address where the account holder partner resides.

• **Street No.**
  - Complete the street number of the physical address where the account holder partner resides.

• **Street /Name of Farm**
  - Complete the street name of the physical address where the account holder partner resides.

• **Suburb / District**
  - Complete the suburb where the account holder partner resides.

• **City / Town**
  - Complete the city/town where the account holder partner resides.

• **Postal Code**
  - Complete the postal code of the suburb where the account holder partner resides.
• Mark here with an “X” if same as physical address or complete your Postal Address

• Postal Code

5.2.11 IT3 (B) ACCOUNT HOLDER FINANCIAL DETAILS EXCLUDING WITHHOLDING TAX ON INTEREST

• This section must be completed if the user selected under account details IT3 (b) Income from investments, property rights and royalties only.

• Note that this section may be repeated depending on the number of accounts indicated on the account holder field in section 7.2.7.

• Complete the financials of the IT3(b) which excludes withholding tax on interests as requested on the form

• Unique No
  □ This field will be pre-populated if there is a number available.

• Record Status
  □ This field will be editable if the unique number field is populated.
  ○ Correction – select this option if you want to rectify an error.
  ○ Deletion – this selection will not delete partner detail or financial details previously submitted.

• I3B Unique No
  □ This field will be pre-populated if there is a number available.

• Account No
  □ Complete the bank account number of the account holder.

• Account Type
  □ Select the relevant account type from the list.
• **Opening Balance**
  - If the monthly debit or credit fields are greater than zero (0), then this field is mandatory.

• **Closing Balance**
  - If the monthly debit or credit fields are greater than zero (0), then this field is mandatory.

• **Account Start Date (CCYYMMDD)**
  - This date must be within the submission tax year.

• **Account End Date (CCYYMMDD)**
  - This date must be within the submission tax year.

### CREDITS AND DEBITS

The account start and end dates will determine which fields will be open and editable on the credit and debit tables below.

<table>
<thead>
<tr>
<th>March</th>
<th>April</th>
<th>May</th>
<th>June</th>
<th>July</th>
<th>August</th>
<th>September</th>
<th>October</th>
<th>November</th>
<th>December</th>
<th>January</th>
<th>February</th>
</tr>
</thead>
<tbody>
<tr>
<td>R</td>
<td>R</td>
<td>R</td>
<td>R</td>
<td>R</td>
<td>R</td>
<td>R</td>
<td>R</td>
<td>R</td>
<td>R</td>
<td>R</td>
<td>R</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>March</th>
<th>April</th>
<th>May</th>
<th>June</th>
<th>July</th>
<th>August</th>
<th>September</th>
<th>October</th>
<th>November</th>
<th>December</th>
<th>January</th>
<th>February</th>
</tr>
</thead>
<tbody>
<tr>
<td>R</td>
<td>R</td>
<td>R</td>
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<td>R</td>
<td>R</td>
<td>R</td>
<td>R</td>
<td>R</td>
</tr>
</tbody>
</table>

### INCOME AND PAYMENTS

<table>
<thead>
<tr>
<th>Nature of Income</th>
<th>Source Code</th>
<th>Total income earned</th>
<th>Y</th>
<th>N</th>
<th>R</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Foreign Tax Paid</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Do you want to add another Source Code?</th>
<th>Y</th>
<th>N</th>
<th>R</th>
</tr>
</thead>
<tbody>
<tr>
<td>Y</td>
<td>N</td>
<td>R</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Do you want to add an additional Account?</th>
<th>Y</th>
<th>N</th>
<th>R</th>
</tr>
</thead>
<tbody>
<tr>
<td>Y</td>
<td>N</td>
<td>R</td>
<td></td>
</tr>
</tbody>
</table>
• **Nature of Income – Source Code**
  - If the total income accrued is greater than zero (0) then the source code field is mandatory.

  ![Source Code Dropdown]

• **Do you want to add another Source Code? (Y/N)**
  - If you select “Yes”, an additional IT3(b) Account Holder Financial Details container will be displayed for completion. All fields will be pre-populated, except the source code field.
  - If you select “No”, the question regarding the additional account will be displayed.

• **Do you want to add an additional Account? (Y/N)**
  - If you select “Yes”, an additional IT3(b) Account Holder Financial Details section will be displayed for completion.

• **Total expense incurred**
  - This is a mandatory field.

• **Total income accrued**
  - This is a mandatory field.

• **Foreign Tax Paid**
  - If you select source code 4112 or 4113, then this field is mandatory.

5.2.12 **IT3 (B) ACCOUNT HOLDER FINANCIAL DETAILS – WITHHOLDING TAX ON INTEREST (WTI)**

• This section must be completed if the user selected under account details; IT3 (b) Withholding tax on interest only.

• Complete the financial details of the account holder for withholding tax on interest

  ![Account Holder Financial Details]

• **Unique No**
  - This field will be pre-populated if there is a number available.
• **Record Status**
  - This field will be editable if the unique number field is populated.
  - **Correction** – select this option if you want to rectify an error.
  - **Deletion** – this selection will not delete partner detail or financial details previously submitted.

• **I3C Unique No**
  - This field will be pre-populated if there is a number available.

• **Nature of Income Source Code**
  - Select the applicable source code from the list provided.

• **Account Number**
  - Enter the account number of the account holder.

• **Asset Type**
  - This is a mandatory field.

• **WTI Gross interest paid / due and payable**
  - Complete the WTI gross interest paid /due and payable.

• **WTI Exemption claimed**

• **WTI rand value**
  - Complete the WTI Rand value.

• **WTI % applied**
  - Select one of the following: 0.00; 5.00; 7.50; 8.00; 10.00; 12.00, 15.00.

• **Do you want to add another source code**
  - Select Y (Yes) or N (No)

• **Do you want to add an additional account**
  - Select Y (Yes) or N (No)
  - This will create an additional account section which will prompt the user to further include other account holder financial details from another related account.

5.2.13 **IT3(C) ACCOUNT HOLDER FINANCIAL DETAILS**

• This section must be completed if the user selected under certificate details; IT3(c) Certificate of income in respect of the disposal of unit trust or other financial instruments.

• Complete the account holder details as stipulated on the section.
• **Unique No**
  - This field will be pre-populated if there is a number available.

• **Record Status**
  - This field will be editable if the unique number field is populated.
    - **Correction** – select this option if you want to rectify an error.
    - **Deletion** – this selection will not delete partner detail or financial details previously submitted.

• **I3C Unique No**
  - This field will be pre-populated if there is a number available.

• **Account Number**
  - Enter the account number of the account holder. This field is not mandatory on the IT3(c).

• **Asset Description**
  - This is a mandatory field.

• **Nature of Income Source Code**
  - Select the applicable source code from the list provided.

```
Source Code

Please select a Source Code.

- Local capital gains tax - Profit
- Local capital gains tax - Loss
- Foreign capital gains tax - Profit
- Foreign capital gains tax - Loss
- Tax credit on capital gains - Foreign tax credits - foreign capital

Ok  Cancel
```

• **Units Sold**
  - Enter the number of units sold.

• **Balance of Units**
  - Enter the balance of the units after subtracting the number of units sold from the total number of units available at the beginning of the period.

• **Proceeds**
  - Enter the proceeds from the sale of the units.

• **Base Cost**

• **Gain/Loss**
  - Enter the gain or loss on the sale of units.

• **Balance of units value**
  - Enter the balance of the units in rand and cents value.
5.2.14 IT3 (E) ACCOUNT HOLDER FINANCIAL DETAILS

- This section must be completed if the user selected under certificate details; IT3(e) – Income from Purchases/ Sales/ Shipment of Livestock/Produce/ Timber/ Ores/ Minerals/ Precious Stones or bonuses Paid/accrued to Members of Co-Operative Companies or Societies

<table>
<thead>
<tr>
<th>IT3(e) Account Holder Financial Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unique No</td>
</tr>
<tr>
<td>I3E Unique No</td>
</tr>
<tr>
<td>Units sold</td>
</tr>
<tr>
<td>Gross proceeds</td>
</tr>
<tr>
<td>Net proceeds</td>
</tr>
<tr>
<td>Submission Period</td>
</tr>
<tr>
<td>Nature of Income</td>
</tr>
<tr>
<td>Nature of income – Source Code</td>
</tr>
<tr>
<td>Reference number</td>
</tr>
<tr>
<td>Record status</td>
</tr>
<tr>
<td>Correct</td>
</tr>
<tr>
<td>Deletion</td>
</tr>
<tr>
<td>I3E Unique No</td>
</tr>
<tr>
<td>Nature of Income – Source Code</td>
</tr>
<tr>
<td>Reference number</td>
</tr>
<tr>
<td>Record status</td>
</tr>
<tr>
<td>Correct</td>
</tr>
<tr>
<td>Deletion</td>
</tr>
<tr>
<td>Gross proceeds</td>
</tr>
</tbody>
</table>

- **Unique No**
  - This field will be pre-populated if there is a number available.

- **Record Status**
  - This field will be editable if the unique number field is populated.
    - **Correction** – select this option if you want to rectify an error.
    - **Deletion** – this selection will not delete partner detail or financial details previously submitted.

- **I3E Unique No**
  - This field will be pre-populated if there is a number available.

- **Nature of Income – Source Code**
  - Enter the applicable source code from the list.

<table>
<thead>
<tr>
<th>Source Codes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Please select a Source Code.</td>
</tr>
<tr>
<td>Please Select…</td>
</tr>
<tr>
<td>Pig farming</td>
</tr>
<tr>
<td>Livestock farming</td>
</tr>
<tr>
<td>Crop farming</td>
</tr>
<tr>
<td>Production of milk</td>
</tr>
<tr>
<td>Bee keeper</td>
</tr>
</tbody>
</table>

- **Reference Number**

- **Units Sold**
  - Enter the amount of units sold.

- **Gross proceeds**
  - Enter the proceeds from the sale of the units.
• **Net Proceeds**
  - Enter the net proceeds from the sale of the units.

• **Accrual/Payment Date (CCYYMMDD)**
  - The date must fall within the submission tax year.

• **Submission Period**
  - 1 March + 31 August
  - 1 March + 28/29 February

• **Nature of Bonus**
  - Enter a description of what the bonus is for.

• **Bonus Amount**
  - Enter the amount of bonus, if applicable, in Rands and cents.

---

**5.2.15 IT3(S) ACCOUNT HOLDER FINANCIAL DETAILS**

• This section must be completed if the user selected under certificate details; IT3(s) Tax free investment.

• Complete the account holder’s financial details as described on the form.

---

![Image of IT3(S) Account Holder Financial Details](image-url)

• **Unique No**
  - This field will be pre-populated if there is a number available.

• **Record Status**
  - This field will be editable if the unique number field is populated.
  - **Correction** – select this option if you want to rectify an error.
  - **Deletion** – this selection will not delete partner detail or financial details previously submitted.

• **I3S Unique No**
  - This field will be pre-populated if there is a number available.

• **Account No.**

• **Account type**
• **Net return on investment amount:**
  If interest, dividends or capital gain were completed then this field is mandatory.

• **Net return on investment source code:**

• **Complete the following financials:**
  - Interest amount
  - Interest source code
  - Dividends amount
  - Dividends source code
  - Capital gain / loss amount
  - Capital gain / loss source code
  - Market value at end of submission period
  - Opening balance
  - Closing balance
  - Account state date
  - Account end date

• **Do you require account holder transactional details records:** select “Yes” or “No”, if **Yes** is selected the IT3(s) account holder transactional details will be displayed for editing.

• **Transaction value total indicator (used for account holder transactional detail section)** select “Yes” or “No”

• **Do you want to add an additional account?** This will display additional account for editing when “Yes” is selected.

5.2.16 IT3(S) ACCOUNT HOLDER TRANSACTIONAL DETAILS

- **Unique No**
  - This field will be pre-populated if there is a number available.

- **Record Status**
  - This field will be editable if the unique number field is populated.
    - **Correction** – select this option if you want to rectify an error.
    - **Deletion** – this selection will not delete partner detail or financial details previously submitted.

- **I3S Unique No**
- This field will be pre-populated if there is a number available.

- **Assigned** – source code
- **Transaction date**
- **Transaction value**
- **Do you want to add an additional transaction record?** Select “Yes” or “No”
  - If “Yes” is selected this field will display additional transaction for editing

6 **SUBMISSION OF THE IT3 CERTIFICATE**

- On completion of all the relevant fields in the IT3 certificate, select the **“Save Return”** button to save the certificate on eFiling.

  - Back – Will take you back to the search screen
  - File Return – Will submit the declaration to SARS
  - Save as PDF – Will allow the user to save the declaration to your PC in PDF format
  - Print – Will allow you to print the declaration

- To save a copy of the form on your computer click on **Save as PDF** and the following screen will be displayed

  ![Save as PDF Screen](image)

  Note that the saved copy will inform you whether you saved a filed copy or not and further state the date and time which the copy was saved.

- You will receive a message that the request has been successfully saved on eFiling. Click **“Continue”** to proceed.
The data submission Workpage will be displayed and the status will be indicated as “Saved”.

Click on the IT3 hyperlink to continue to submit the certificate. In the example, the hyperlink is the “IT3B”. The IT3-01 will be displayed.

Click on “File Return” button to submit the return to SARS.

You will receive a message that indicates that the certificate has been submitted to SARS.

Click “Continue” and the Data Submission Work Page will be displayed. The status will be indicated as “Filed through eFiling”.

Back | Save Return | File Return | Save As PDF | Print
Note:

- Upon submission of the IT3-01 return or data, SARS may communicate with the eFiler on the status of the file. The communication is there to assist with the taxpayer on the status of the submitted information at SARS.

7 **DECLARATION OF THE IT3 FORM**

- Select the “Submit New Return” menu option and click on “IT3” to submit a new return.

- Select the Type of return, correct period and click on “Request Return”.

- The IT3-02 Declaration form will be displayed to be completed.

- The “Declaration Details” container will be pre-populated with the type of return selection made.
7.1 SUBMITTING ENTITY

- **Year of Assessment**
- **Period Start Date (CCYYMM)**
  - Determine if the correct period has been pre-populated
- **Period End Date (CCYYMM)**
  - Determine if the correct period has been pre-populated
- **Taxpayer Ref No**
  - The reference number will be pre-populated.
- **Registered Name**
  - The registered name will be pre-populated.
- **Trading Name**
  - Enter a trading name if applicable.

7.2 CONTACT PERSON

- **First two names**
  - The First two names will be pre-populated
- **Surname**
  - The Surname will be pre-populated
- **Bus tel no. 1**
  - Complete the Business telephone number
- **Bus tel no. 2**
  - If there is a second business telephone number, complete it in this field
- **Cell no**
  - The Cell phone number will be pre-populated
- **Email address**
  - The email address will be pre-populated
7.3 POSTAL ADDRESS

- Mark here with an “X” if same as physical address or complete your Postal Address
- Postal Code

7.4 TAX PRACTITIONER DETAILS

- Registration No
  - Enter the tax practitioner’s registration number.
- Tel No
  - Enter the telephone number of the tax practitioner.
- Contact Email
  - Complete an email address of the tax practitioner.

7.5 DECLARATION

7.6 SUMMARY OF ACCOUNT HOLDER DETAILS

- Below is an example is for the IT3(b) declaration.
8 VIEWING OF THE SUBMITTED IT3 RETURN/S

- To view all submitted returns via eFiling proceed as follows:

  - Select the “Submitted Return” tab under the “Third Party Data” menu.

- The return search screen will be displayed.
Select the “Open” hyperlink to view the IT3 Work page and to open the IT3 declaration.

9 REQUEST FOR CORRECTION

The user may now perform a request for correction (RFC) on previously submitted data.

To RFC, proceed as follows:

Select the “Request Tax Transactions” tab under the “Third Party Data” menu.

- The Request Tax Transactions page will be displayed.
- Submitting Entity Name and Reference will be pre-populated.
- Tax Year
  - Select the applicable year from the drop-down list

- Certificate Type
  - Select the applicable certificate type

- Enter the Unique Reference Number and select “Continue”.
- This will take the user to the appropriate certificate where the user will be able to open and amend the certificate and re-submit it by clicking on ‘File’ once updated.
10 DASHBOARD

- The dashboard function allows the user to view a summary of all IT3 submissions made on eFiling, for the selected financial year, and by client detail name.

- To view the dashboard, proceed as follows:

  - If you select IT3 from the Dashboard menu under the Third Party Data tab, the IT3 Dashboard page will be displayed.

  ![IT3 Dashboard Screenshot]

  - Ensure that the search criteria are correct. Click on the "Refresh" button to continue.

  - In the below example, the only certificate indicated is the I3B. Note that depending on what the certificate type selection is, the results will be displayed.

  ![IT3 Dashboard Screenshot with Results]
• For more information on the third party data process, visit the SARS website on www.sars.gov.za.

**DISCLAIMER**

The information contained in this guide is intended as guidance only and is not considered to be a legal reference, nor is it a binding ruling. The information does not take the place of legislation and readers who are in doubt regarding any aspect of the information displayed in the guide should refer to the relevant legislation, or seek a formal opinion from a suitably qualified individual.

For more information about the contents of this publication you may:

- Visit the SARS website at www.sars.gov.za
- Visit your nearest SARS branch
- Contact your own registered tax practitioner
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 7277
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).