

**PUBLIC RELEASE**

*Business Requirements Specification:*

*PAYE Employer Reconciliation*

***(Including the Employment Tax Incentive Requirements)***

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|               |  |  |      |
|---------------|--|--|------|
| December 2013 | V 12.1.1<br>(Note:<br>V11.2.8.7 was<br>a draft version<br>released for<br>comments in<br>preparation for<br>the ETI) | V12.1.1 has been amended to differentiate between the changes applicable to:<br>1. The recon submission (from recon period 201402), includes the following: <ul style="list-style-type: none"> <li>○ Updated code 4150 with the following description 09 or 9 = Par 11A(5) Fourth Schedule notification – No withholding possible.</li> <li>○ Update 3703 explanation rules</li> <li>○ Postal Address and Banking Details changed to align to SARS structured address format. Introduced the following new codes (3247-3279)</li> <li>○ Increased the field length for unit number and street number from 5 to 8 characters.</li> <li>○ Increased the field length for complex name and street name from 24 to 26 characters.</li> <li>○ Introduction of C/O (Care Of) field.</li> <li>○ Changed validation rules for postal code to be optional for international address.</li> <li>○ Note: Payroll Service Providers must refer to Appendix D for the structured address requirement.</li> </ul> 2. Employment Tax Incentive Changes (from recon period 201402), includes the following: <ul style="list-style-type: none"> <li>● ETI Certificate Indicator</li> <li>● ETI Source Code (4118)</li> <li>● Employer SIC7 Field</li> <li>● Employer SEZ Field</li> <li>● Employee SIC7 Field</li> <li>● Employee SEZ Field</li> <li>● Employee Business Address Rule is now mandatory</li> <li>● ETI Supporting Data (Monthly Salaries) – Appendix C</li> </ul> 3. SIC7 Codes in Appendix E | SARS |
| December 2013 | V12.1.2  | Document Update  | SARS |
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# 1. DEFINITIONS AND ACRONYMS

The following definitions and acronyms have been defined to provide assistance in identifying the meaning of SARS's terminology.

| Term                        | Description   |
|-----------------------------|---|
| <b>Alpha</b>                | <ul style="list-style-type: none"> <li>• Alphabet A until Z</li> <li>• Upper Case and Lower Case</li> <li>• Dash (-)</li> <li>• Space ( )</li> <li>• Comma (,)</li> <li>• Apostrophe (')</li> <li>• Characters such as ê, ë etc.</li> </ul>   |
| <b>Alphanumeric</b>         | <ul style="list-style-type: none"> <li>• Alphabet A until Z</li> <li>• Upper Case and Lower Case Characters</li> <li>• Dash (-)</li> <li>• Space ( )</li> <li>• Comma (,)</li> <li>• Apostrophe (')</li> <li>• Characters such as ê, ë etc.</li> <li>• Numbers 0 to 9</li> </ul>  |
| <b>Certificate Type</b>     | <ul style="list-style-type: none"> <li>• Type of Certificate for which tax is to be levied. Types of Certificates include:               <ul style="list-style-type: none"> <li>○ IRP5</li> <li>○ IT3(a)</li> <li>○ ITREG (to be used when registering an employee for income tax)</li> </ul> </li> </ul> <p><b>Note:</b> Additional certificate types may be added at a later stage.</p> |
| <b>Conditional Fields</b>   | <ul style="list-style-type: none"> <li>• Fields that must be completed subject to defined conditions, e.g. mandatory if related fields have been completed</li> </ul>   |
| <b>CSV File</b>             | <ul style="list-style-type: none"> <li>• Comma Separated Value File</li> </ul>  |
| <b>EMP501</b>               | <ul style="list-style-type: none"> <li>• Employer Reconciliation Declaration Form</li> </ul>  |
| <b>EMP601</b>               | <ul style="list-style-type: none"> <li>• Tax Certificate Cancellation Declaration Form</li> </ul>   |
| <b>EMP701</b>               | <ul style="list-style-type: none"> <li>• Reconciliation Adjustment Declaration Form</li> <li>• Use EMP701 with the EMP601 with 8 digit certificate numbers to adjust reconciliation submissions submitted using the pre-modernisation process for 1999 – 2008 transaction years.</li> <li>• The EMP701 is not applicable for transaction years 2009 onwards.</li> </ul>                   |
| <b>Employee</b>             | <ul style="list-style-type: none"> <li>• Refer to the definitions in the Fourth and Seventh Schedule to the Income Tax Act</li> </ul>   |
| <b>Employee's tax</b>       | <ul style="list-style-type: none"> <li>• An amount of tax that an employer must deduct or withhold from remuneration paid or payable to an employee. Employee Tax is deducted during the tax period. Refer to the definitions in the Fourth Schedule to the Income Tax Act for full detail.</li> </ul>  |
| <b>Employer</b>             | <ul style="list-style-type: none"> <li>• Refer to the definitions in the Fourth and Seventh Schedule to the Income Tax Act</li> </ul>   |
| <b>ETI</b>                  | <ul style="list-style-type: none"> <li>• Employment Tax Incentive</li> </ul>  |
| <b>Foreign Bank Account</b> | <ul style="list-style-type: none"> <li>• Bank Account with a financial institution not recognised by BANKSERV (refer to <a href="http://www.bankservafrica.com">www.bankservafrica.com</a>)</li> </ul>  |

| Term                                     | Description   |
|--|---|
| <b>Free Text</b>                         | <p>Free text includes the following:</p> <ul style="list-style-type: none"> <li>• Alphabet A until Z</li> <li>• Upper and Lower Case Characters</li> <li>• Number 0 to 9</li> <li>• Dash (-)</li> <li>• Space ( )</li> <li>• Inverted Commas (“”)</li> <li>• Back slash(\)</li> <li>• Forward slash (/)</li> <li>• Question Mark (?)</li> <li>• At sign (@)</li> <li>• Ampersand (&amp;)</li> <li>• Dollar sign (\$)</li> <li>• Exclamation Mark (!)</li> <li>• Hash (#)</li> <li>• Plus (+)</li> <li>• Equals (=)</li> <li>• Semi colon (;)</li> <li>• Colon (:)</li> <li>• Comma (,)</li> <li>• Apostrophe (‘)</li> <li>• Left and Right Brackets (( ))</li> <li>• Full Stop (.)</li> <li>• Characters such as ê, ë etc.</li> <li>• All special characters are allowed, however for XML development purposes the following standard must be adhered to: ISO-8859-1 encoding or informally referred to as Latin-1. The definition of this standard can be found on: <a href="http://en.wikipedia.org/wiki/ISO/IEC_8859-1">http://en.wikipedia.org/wiki/ISO/IEC_8859-1</a></li> </ul> |
| <b>ID Number</b>                         | <ul style="list-style-type: none"> <li>• 13 digit identity number indicated in the green, bar-coded identity document issued in accordance with the Identification Act (no. 72 of 1986)</li> </ul>  |
| <b>IRP5/IT3(a)</b>                       | <ul style="list-style-type: none"> <li>• Employee Income Tax Certificate</li> </ul>   |
| <b>IT</b>                                | <ul style="list-style-type: none"> <li>• Income Tax</li> </ul>  |
| <b>Leviable Amount</b>                   | <ul style="list-style-type: none"> <li>• As referred to in Section 3(4) of the Skills Development Levies Act (no 9 of 1999)</li> </ul>  |
| <b>Mandatory Fields</b>                  | <ul style="list-style-type: none"> <li>• Fields that must be completed as a rule, permitting no option and therefore not to be disregarded</li> </ul>   |
| <b>Numeric</b>                           | <ul style="list-style-type: none"> <li>• Numbers from 0 to 9</li> </ul>   |
| <b>Optional Fields</b>                   | <ul style="list-style-type: none"> <li>• Fields that can be completed based on applicability and availability. These fields are not mandatory</li> </ul>  |
| <b>PAYE</b>                              | <ul style="list-style-type: none"> <li>• Pay-As-You-Earn</li> </ul>   |
| <b>Payroll Authors</b>                   | <ul style="list-style-type: none"> <li>• This refers to a group of companies who supply and support computerised payroll systems on a commercial basis</li> </ul>   |
| <b>Reconciliation Declaration</b>        | <ul style="list-style-type: none"> <li>• The Reconciliation Declaration is the EMP501 document on which an Employer’s PAYE, SDL and UIF liabilities are declared with associated payments, certificate values and the resulting net effect of setting off payments against liabilities</li> </ul>   |
| <b>Reconciliation Submission Process</b> | <ul style="list-style-type: none"> <li>• This is the process through which an Employer submits all required PAYE, SDL and UIF documentation to SARS for processing i.e. IRP5/IT3(a),EMP501,EMP601 and EMP701 if applicable.</li> <li>• Use EMP701 with the EMP601 with 8 digit certificate numbers to</li> </ul>  |

| Term                           | Description   |
|--------------------------------|---|
|                                | <p>adjust reconciliation submissions submitted using the pre-modernisation process for 1999 – 2008 transaction years.</p> <ul style="list-style-type: none"> <li>• The EMP701 is not applicable for transaction years 2009 onwards.</li> </ul>  |
| <b>Representative Employer</b> | <ul style="list-style-type: none"> <li>• Refer to the definitions in the Fourth Schedule to the Income Tax Act</li> </ul>   |
| <b>SARS</b>                    | <ul style="list-style-type: none"> <li>• South African Revenue Service</li> </ul>   |
| <b>SDL Levy</b>                | <ul style="list-style-type: none"> <li>• Skills Development Levy as referred to in Section 3 of the Skills Development Levies Act (no 9 of 1999)</li> </ul>   |
| <b>SEZ</b>                     | <ul style="list-style-type: none"> <li>• Special Economic Zone designated by the Minister of Trade and Industry pursuant to an Act of Parliament (currently the Special Economic Zones Bill, B3 of 2013), will be designated areas that promote targeted economic activities, supported through special arrangements and support systems including incentives, business support services, streamlined approval processes and infrastructure. The tax incentives for these zones will be authorised by the Minister of Finance, after consultation with the Minister of Trade and Industry.</li> </ul> |
| <b>SIC7</b>                    | <ul style="list-style-type: none"> <li>• Standard Industrial Classification (SIC Coder v7, as defined on the Statistic SA Website: <a href="http://www.statssa.gov.za">www.statssa.gov.za</a>)</li> </ul>   |
| <b>Taxpayer</b>                | <ul style="list-style-type: none"> <li>• Any person who is required to be registered with SARS for the purposes of income tax.</li> </ul>   |
| <b>Transaction Year</b>        | <ul style="list-style-type: none"> <li>• The tax year during which the employer deducted and paid employees' tax in respect of remuneration paid or payable to an employee. This could include employees' tax on remuneration which accrued during a previous tax year.</li> <li>• The Transaction year may only be a year subsequent to the 'Year of Assessment' in the case of 'Variable Remuneration' as defined in section 7B and other exceptional circumstances.</li> </ul>   |
| <b>SITE</b>                    | <ul style="list-style-type: none"> <li>• Standard Income Tax on Employees</li> <li>• SITE is the portion of employees' tax that is applicable only on the annualised net remuneration up to sixty thousand Rand.</li> </ul>   |
| <b>UIF Contribution</b>        | <ul style="list-style-type: none"> <li>• Unemployment Insurance Fund contribution determined in terms of Section 6 of the Unemployment Insurance Contributions Act (no. 4 of 2002)</li> </ul>   |
| <b>XML</b>                     | <ul style="list-style-type: none"> <li>• Extensible Mark-up Language</li> </ul>   |
| <b>Year of Assessment</b>      | <ul style="list-style-type: none"> <li>• The tax year in which the remuneration paid or payable to an employee accrued.</li> </ul>  |

## 2. INTRODUCTION

To improve the efficiency of the reconciliation and submission process, changes to the specifications for tax certificates and reconciliation processes have been introduced as part of the PAYE 2011 implementation. To assist employers with their February 2011 submission, SARS relaxed many of the demographic mandatory fields. These fields have been re-instated as mandatory. The interim submission will be reconciliation for the 6 month period from 1 March until 31 August.

This document specifies the requirements for the submission of tax certificates and employer reconciliation for PAYE, SDL and UIF, for the yearly submission as well as the interim submission which became effective as of the 2011 transaction year.

The policy for PAYE interim submission stipulates that employers will:

1. Submit tax certificates and reconciliations according to the requirements and specifications in this document to SARS.

- A. Interim submission of tax certificates

The requirement to submit tax certificates during the interim submission is an administrative process at a specified point in time, and is not subject to the same requirements as those for the end of a year of assessment. As a result, the procedures and requirements for tax certificates that are submitted during the interim submission differ from those for tax certificates that are submitted at the end of a year of assessment in the following respects:

1. Interim tax certificates may only be issued to SARS and may not be issued to employees.
2. Interim tax certificates may reflect a maximum of 6 months of income and deduction information.
3. Employees' tax to be reported on an Interim tax certificate may be completed as follows:
  - The full amount withheld (i.e. including amounts normally reported under codes 4101 and 4115) against code 4102 (PAYE) i.e. the total employees' tax amount need not be split into SITE (4101), PAYE (4102) and Tax on retirement lump sums/severance benefits (4115), or
  - Code 4101 (SITE), 4102 (PAYE) and/or 4115 (Tax on retirement lump sums/severance benefits) separately.
4. For employees whose employment was terminated prior to the closing of the interim period (e.g. resigned, death, immigration or employer ceased to be an employer) –
  - a. Tax certificates must reflect financial information for the period actually employed.
  - b. Where there is employees' tax to be reported, it must be reflected against either code 4102 (PAYE) and/or code 4115 (Tax on retirement lump sums / severance benefits). Note that since the tax threshold for an under 65 year taxpayer exceeded the R60 000 SITE limit, the value of code 4101 (SITE) will always be zero.
  - c. The calendar month in the tax certificate number (code 3010) must be specified as '02' to indicate that this is a final tax certificate for the year, and not an interim certificate.

- d. The same certificate must be submitted to SARS again at the end of the tax year as part of the final submission.

B. Interim submission of Reconciliation

The total reconciliation liability per month for the relevant 6 month period.

2. Submit Reconciliation Declarations via one of the following available channels:

- a. Manual – complete the relevant tax certificates on the specified forms, and submit manually to SARS
- b. Electronic – Generate the CSV tax certificate file from the payroll system, and import this file into e@syFile™ Employer. Within e@syFile™ Employer, capture additional manual certificates, cancel certificates, capture EMP501 or EMP701 details, and submit to SARS.  
Note: Use EMP701 with the EMP601 with 8 digit certificate numbers to adjust reconciliation submissions submitted using the pre-modernisation process for 1999 – 2008 transaction years.

The EMP701 is not applicable for transaction years 2009 onwards.

3. Registration of employees for income tax

- Employees, who are newly employed after the submission of an annual or interim reconciliation submission, can be registered by the employer for income tax, whereby the employer utilises e@syFile™ Employer and submits a registration request to SARS.
  - Individual registration – one registration request for one employee
  - Bundled registration – one registration request for multiple employees
- Once the employee's demographic information has been validated, the employee will be registered for income tax and the employer and the employee will be informed of the income tax number, or if not successful, the reason for the failure of the registration will be communicated to the employer.

### 3. GENERAL RULES FOR SUBMISSION AND TAX CERTIFICATES

1. The following rules must be complied with when submitting reconciliations to SARS.
  - a. The reconciliation and submission of tax certificates to SARS must take place within the dates announced from year to year as the employer's filing season. Failure to do so will result in penalties and interest.
  - b. The record structure of the CSV file is as follows:
    - Employer demographic header record
    - Employee demographic and financial information records for all tax certificates
    - Employer totals trailer record.
  - c. Each CSV file may only contain tax certificate information for one employer.
  - d. The CSV file for an employer may contain the tax certificates of employees with a 'year of assessment' equal to or prior to the 'transaction year'.
  - e. Tax certificates submitted to SARS must be in the format as specified in this document.
  - f. The certificates submitted for the interim reconciliation must not be given to employees as this information is for SARS only.
  - g. IRP5/IT3(a) and ITREG certificate type records may not be combined into one submission file. ITREG certificate type records must be included in a separate file due to the fact that the transaction year may not be completed if the certificate type is ITREG.
2. The following rules apply to the tax certificate information itself.
  - a. An IRP5/IT3(a) tax certificate consists of two A4 pages from 2010. The first page of the form contains the employer's and the employee's demographic information, and the second page contains the employee's financial information.
  - b. The tax certificate number must be unique per employer. The same certificate number may not be used more than once by an employer, except where the employer intends to replace a certificate already submitted, in which case the same certificate number must be used. A certificate number may not be duplicated in either the current or in previous transaction years.
  - c. In order to reduce the volume of data, the number of income source codes is restricted to 13, and the number of employee and employer deduction codes is restricted to 7. To make this possible, certain source codes have been specified as 'sub-codes' and their values must be consolidated into a 'main' source code on the certificate. The rules for consolidation of sub-codes into main codes are specified in section 6.
  - d. Sub-codes may be held within the payroll system, but must not be written to the CSV file.
  - e. Tax certificates may have local and foreign income specified on the same certificate.
  - f. Tax certificates require at least one income code with a value greater than zero. However if the remuneration for a director of a private company or a member of a close corporation cannot be determined at the end of the tax period, code 3615 with a zero value must be reported on the tax certificate.

- g. Where an employer does not employ an employee on a permanent basis but employs an employee frequently for shorter periods during a year of assessment, the employer may issue only one IRP5/IT3(a) certificate for that year of assessment.
- The first date from and the last date until which that employee is employed during the relevant year of assessment should be specified under the “Date Employed From” (field 3170) and ‘Date Employed To’(field 3180);
  - Although the employee is not employed on a full time basis, the values to be specified under –
    - ‘Pay periods in year of assessment’ (field 3200) should be correctly specified in terms of the applicable pay intervals (i.e. daily, weekly, fortnightly or monthly), and
    - ‘Pay periods worked’ (field 3210) should contain the number of pay periods for which the employee was paid during the relevant year of assessment;
  - All other requirements applicable to IRP5/IT3(a) certificates must be complied with.

## 4. THE TAX CERTIFICATE GENERAL RULES

The following general rules apply to the data fields for the tax certificate.

1. The requirement to have a Retirement Funding Income indicator flag per income code has been deleted. Retirement funding income must be accumulated to code 3697, and Non-Retirement Funding income must be accumulated to code 3698.
2. The requirement for clearance numbers to be reported against pension and provident fund codes has been deleted.
3. The format for all codes in the CSV file must be *code, information/value/amount*, e.g. 3601, 5000 or 4001, 1000.
4. No amounts may be reported as a negative value on the certificate.
5. All income and deduction fields that have a zero value must not be reported except for:
  - Code 3615 (director’s remuneration – refer to par.2.f under “General rules for submission and tax certificates)
  - Code 4005 (Medical aid contributions) only if a valid 3230 (Directive number) is specified
  - Code 4115 (PAYE on retirement lump sum benefits)
  - Code 4116 (Medical Scheme Fees Tax Credits)
  - Code 4141 (UIF contribution)
  - Code 4142 (SDL contribution).
6. The cents for all Rand amounts must be dropped off/omitted (rounded down), with the exception of codes 4101, 4102, 4103, 4115, 4141, 4142, 4149 and 4116 where the cents must be specified even if zero.
7. The format for all dates must be either CCYYMMDD/CCYYMM/CCYY
8. The following codes may only appear once on a certificate:
  - 2010 – 2080
  - 3010 – 3246, except 3230
  - 3696 – 3698
  - 4497
  - 4101, 4102, 4115, 4141, 4142, 4149, 4116, 4150.

9. The IRP5/IT3(a) allows for the declaration of up to 3 directive numbers on a single certificate. The employer has the option to declare a maximum of 3 directives on a single IRP5/IT3(a) certificate or alternatively issue separate IRP5/IT3(a) certificates per directive number.
10. All Alpha, AlphaNumeric and Free Text fields (indicated with 'A', 'AN' and 'FT' respectively in Section 5 below) must be contained in opening and closing quotation marks, e.g. the surname of Horn must be shown as 3020,"Horn".
11. The new format of the tax certificate is specified in detail per field in Section 5 below.
12. Data fields cannot start with a space.

## 5. TAX CERTIFICATE LAYOUT

The definition of the column headings in this section are as follows:

- Name: the name of the relevant field associated with the code.
- Code: the source code that must be used to indicate the relevant information.
- Length: the number of characters that the field may consist of, and the type of field:
  - N indicates a numeric field.
  - A indicates an alpha field.
  - AN indicates an alphanumeric field.
  - FT indicates a free text field.
  - The number indicated after the above indicators indicate the maximum number of characters or digits that may be entered for the relevant field.
- Description: a brief description of the field and the information required for that field;
- Validation rules: the validation rules that must be complied with to ensure that the information declared is acceptable to SARS.
- A field that does not have a value must not be included in the CSV record, with the exception of the following fields which can have a zero value and must be included if the qualifying circumstances for that field are satisfied:
  - Code 3615 (directors remuneration). Refer to Section 3 point 2(f)
  - Code 4005 (Medical aid contributions) only if a valid 3230 (Directive number) is specified
  - Code 4115 (PAYE on retirement lump sum benefits)
  - Code 4116 (Medical Scheme Fees Tax Credits)
  - Code 4141 (UIF contribution)
  - Code 4142 (SDL contribution)

| Name                        | Code | Length | Description   | Validation Rules   |
|-----------------------------|------|--------|---|--|
| <b>Employer Information</b> |      |        |   |  |
| Trading or Other Name       | 2010 | FT90   | Name or trading name of employer issuing the certificate  | <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• First code of record of the electronic file and may not be preceded by any other character (e.g. space, comma, etc.).</li> </ul>   |
| TEST / LIVE indicator       | 2015 | A4     | TEST or LIVE submission indicator   | <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• Must consist of 4 characters</li> <li>• Value may only be TEST or LIVE</li> <li>• This field is only applicable when uploading from CSV format</li> <li>• If the certificate type is ITREG this value must be LIVE.</li> </ul>   |
| PAYE Reference Number       | 2020 | N10    | <p>The reference number of the employer.</p> <p>This is the PAYE number under which employees' tax deducted is paid to SARS. Alternatively if the employer is not registered for PAYE it will be the Income Tax reference number of the employer.</p> | <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• Must consist of 10 numeric characters</li> <li>• Where the employer is registered for PAYE purposes the number must start with a "7" and where the employer is not registered for PAYE purposes, the number must start with either 0, 1, 2, 3 or 9</li> <li>• Code 4101, 4102 and / or 4115 is invalid if the number does not start with a "7"</li> <li>• Must be a valid reference number (apply modulus 10 test).</li> </ul> |
| SDL Reference Number        | 2022 | AN10   | Skills Development Levy reference number of the Employer  | <ul style="list-style-type: none"> <li>• Mandatory if registered for SDL</li> <li>• Must consist of 1 alpha and 9 numerical characters</li> <li>• Must start with an "L"</li> <li>• Must be a valid reference number (apply modulus 10 test)</li> <li>• If PAYE reference number is completed, last 9 digits of SDL reference number must be the same as last 9 digits of PAYE reference number, except if the PAYE number starts with 0, 1, 2, 3 or 9</li> </ul>                                  |

| Name                    | Code | Length | Description  | Validation Rules   |
|-------------------------|------|--------|--|--|
|                         |      |        |  | <ul style="list-style-type: none"> <li>If the UIF reference number is completed, the last 9 digits of the SDL number must be the same as the last 9 digits of the UIF reference number.</li> </ul>   |
| UIF Reference Number    | 2024 | AN10   | Unemployment Insurance Fund Reference Number for Employer as issued by SARS, and not the number issued by the UIF. | <ul style="list-style-type: none"> <li>Mandatory if registered for UIF</li> <li>Must start with a "U"</li> <li>Must be a valid reference number (apply modulus 10 test)</li> <li>If PAYE reference number is completed, last 9 digits of UIF reference number must be the same as last 9 digits of PAYE reference number, except if the PAYE number starts with 0, 1, 2, 3 or 9</li> <li>If the SDL reference number is completed, the last 9 digits of the UIF number must be the same as the last 9 digits of the SDL reference number.</li> </ul> |
| Employer Contact Person | 2025 | A30    | Indicates the contact person's full name and surname for all reconciliation related queries.                       | <ul style="list-style-type: none"> <li>Mandatory.</li> </ul>   |
| Employer Contact Number | 2026 | AN11   | Indicates the contact telephone number for contact person for the employer.  | <ul style="list-style-type: none"> <li>Mandatory</li> <li>Only numeric values are allowed</li> <li>No spaces are allowed</li> <li>Must be at least 9 characters long</li> <li>+ is not allowed.</li> </ul>   |
| Employer E-mail address | 2027 | FT70   | Employer e-mail address  | <ul style="list-style-type: none"> <li>Optional</li> <li>Address must contain an @ sign;</li> <li>Address must contain a domain which must be indicated with a dot (.).</li> </ul>   |
| Payroll Software        | 2028 | FT12   | Indicates which Payroll Software package is being used.  | <ul style="list-style-type: none"> <li>Optional</li> <li>If you are not using a commercial software package the word "In-house" may be used</li> </ul>   |

| Name                            | Code | Length               | Description  | Validation Rules  |
|---------------------------------|------|----------------------|--|---|
| Transaction Year                | 2030 | N4                   | The year of assessment during which the employer deducted and paid employees' tax in respect of remuneration paid or payable to an employee, e.g. 2011 for the 2010 interim submission | <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• Must consist of 4 numeric characters</li> <li>• Format: CCYY</li> <li>• Year cannot be less than 1999</li> <li>• Year cannot be greater than current calendar year plus one</li> <li>• If the certificate type is ITREG this field must not be completed.</li> </ul>  |
| Period of Reconciliation        | 2031 | N6                   | This period indicates the submission period to accommodate multiple submissions in a year.   | <ul style="list-style-type: none"> <li>• Mandatory if the transaction year is greater than 2010</li> <li>• Format CCYYMM (Century, Year, Month); e.g. where the reconciliations must be submitted for period ending February 2011, the period must be completed as 201102 or if the submission is for period ending August 2010, the period must be completed as 201008</li> <li>• This field must be a valid period in the transaction year specified</li> <li>• If the certificate type is ITREG this field must not be completed.</li> </ul> |
| Employer SIC7 Code              | 2082 | <del>N5</del><br>AN5 | The Employer Standard Industry Classification Code   | <ul style="list-style-type: none"> <li>• Mandatory</li> <li>• Standard Industry Codes (SIC7) are available on <a href="http://www.statssa.gov.za">www.statssa.gov.za</a></li> <li>• Use the 5-digit sub-class</li> <li>• <b>Only numeric values are allowed</b></li> </ul>  |
| Employer SEZ Code               | 2083 | AN3                  | The Employer's Special Economic Zone Code  | <ul style="list-style-type: none"> <li>• Optional</li> <li>• <b>Note:</b> Payroll Systems can default this field to ZAR or leave it blank. SARS will provide a list of SEZ codes once the Minister of Finance provides a list.</li> </ul>   |
| Employer Trade Classification   | 2035 | N4                   | The activity code according to the VAT 403 Trade Classification guide applicable to your business.   | <ul style="list-style-type: none"> <li>• Mandatory</li> <li>• Refer to the VAT 403 Trade Classification guide.</li> </ul>   |
| Employer Physical Address: Unit | 2061 | AN8                  | Indicates unit number of the physical address of the employer.   | <ul style="list-style-type: none"> <li>• Optional.</li> </ul>   |

| Name   | Code | Length | Description  | Validation Rules   |
|--|------|--------|--|--|
| Number   |      |        |  |  |
| Employer Physical Address: Complex               | 2062 | FT26   | Indicates the complex name of the physical address of the employer.          | <ul style="list-style-type: none"> <li>Optional.</li> </ul>  |
| Employer Physical Address: Street Number         | 2063 | AN8    | Indicates the street number of the physical address of the employer.         | <ul style="list-style-type: none"> <li>Optional.</li> </ul>  |
| Employer Physical Address: Street / Name of Farm | 2064 | FT26   | Indicates the street / name of farm of the physical address of the employer. | <ul style="list-style-type: none"> <li>Mandatory.</li> </ul>   |
| Employer Physical Address: Suburb / District     | 2065 | FT33   | Indicates the suburb / district of the physical address of the employer.     | <ul style="list-style-type: none"> <li>Conditional – either the Suburb/District field or the City/Town field must be completed.</li> </ul>   |
| Employer Physical Address: City / Town           | 2066 | FT21   | Indicates the city / town of the physical address of the employer.           | <ul style="list-style-type: none"> <li>Conditional – either the Suburb/District field or the City/Town field must be completed.</li> </ul>   |
| Employer Physical Address: Postal Code           | 2080 | N4     | Indicates the postal code of the physical address of the employer.           | <ul style="list-style-type: none"> <li>Mandatory</li> <li>Fixed length</li> <li>Must be a valid South African postal code.</li> </ul>  |
| End of record                                    | 9999 | N4     | Indicates the end of the record.   | <ul style="list-style-type: none"> <li>Mandatory</li> <li>Fixed code</li> <li>Last code of the electronic record and it may not be followed by any other character (e.g. space, comma, etc.).</li> </ul> |

| Name                        | Code | Length | Description  | Validation Rules  |
|-----------------------------|------|--------|--|---|
| <b>Employee Information</b> |      |        |  |   |
| Certificate Number          | 3010 | AN30   | Unique Certificate number allocated to certificates issued to employees. | <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• Fixed length (must be 30 characters long)</li> <li>• First code of the employee's record and may not be preceded by any other character (e.g. space, comma, etc.)</li> <li>• The certificate number must be unique per employer and may never be reused in any prior or current tax year, unless replacing a tax certificate in a prior tax year</li> <li>• May not include the following characters: <ul style="list-style-type: none"> <li>○ Dash (-)</li> <li>○ Space ( )</li> <li>○ Apostrophe (')</li> <li>○ Comma (,)</li> <li>○ ê, ë, etc</li> </ul> </li> <li>• The format of the certificate number must be as follows: <ul style="list-style-type: none"> <li>○ First 10 digits must be the employer PAYE reference number (or where an Income Tax number has been used, the income tax number.</li> <li>○ Followed by the Transaction Year (the Transaction Year must be equal to the value for code 2030 per record).</li> <li>○ Followed by the concluding calendar year month of the reconciliation, i.e. if the reconciliation is for the period up to February, use 02 or if the period is up to August, use 08. Note that if a final certificate is issued during the year use 02.</li> <li>○ Thereafter a unique combination of alpha and numeric characters can be used to complete the number.</li> </ul> </li> </ul> |

| Name                | Code | Length | Description                   | Validation Rules   |
|---------------------|------|--------|-------------------------------|--|
|                     |      |        |                               | <ul style="list-style-type: none"> <li>○ Should all characters not be used left padding with zeros after the period must be applied, i.e. if the number is 7000000000201002 and the unique number is 11111 then the number must be reflected as 700000000020100200000000011111</li> <li>● If the certificate type is ITREG this field must not be completed.</li> </ul>  |
| Type of Certificate | 3015 | AN6    | Indicates type of certificate | <ul style="list-style-type: none"> <li>● Mandatory</li> <li>● Can only be IRP5 or IT3(a) or ITREG</li> <li>● If IRP5 is indicated, either code 4101,4102 or 4115 must have a value greater than zero and code 4150 must not be included</li> <li>● If IT3(a) is indicated, code 4150 must have a value and code 4101, 4102 and 4115 must not be included</li> <li>● IRP5 cannot be indicated if the PAYE number starts with either 0,1,2,3 or 9.</li> </ul>  |
| Nature of Person    | 3020 | A1     | Indicates nature of person    | <ul style="list-style-type: none"> <li>● Mandatory field</li> <li>● Valid options — <ul style="list-style-type: none"> <li>○ A = Individual with an identity or passport number;</li> <li>○ B = Individual without an identity or passport number;</li> <li>○ C = Director of a private company / member of a CC;</li> <li>○ D = Trust;</li> <li>○ E = Company / CC;</li> <li>○ F = Partnership</li> <li>○ G = Corporation;</li> <li>○ H = Personal Service Provider;</li> <li>○ M = Asylum Seekers</li> <li>○ N = Retirement Fund Lump Sum Recipient/Pensioner.</li> </ul> </li> <li>● If Type of Certificate is ITREG, then Nature of</li> </ul> |

| Name  | Code | Length | Description   | Validation Rules   |
|---|------|--------|---|--|
|   |      |        |   | Person may only be A, B, C, M or N   |
| Year of Assessment  | 3025 | N4     | The year in which the remuneration accrued.                 | <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• Must consist of 4 numeric characters</li> <li>• Format: CCYY</li> <li>• Year cannot be less than 1999. Where year of assessment is less than 1999, the certificate must be included in the 1999 reconciliation – reconciliations prior to this date may not be accepted</li> <li>• Year cannot be greater than current calendar year plus one</li> <li>• Year of Assessment cannot be greater than Transaction year (code 2030)</li> <li>• If the certificate type is ITREG this field must not be completed.</li> </ul> |
| Mark with an X if Certificate has ETI (Employment Tax Incentive). | 3026 | A1     | Box to indicate that the certificate contains an ETI value. | <ul style="list-style-type: none"> <li>• Optional</li> <li>• <b>May not be completed for Nature of Person N</b></li> </ul> <b>Note:</b> <ul style="list-style-type: none"> <li>• Must not be displayed on certificate that will be issued to Employee.</li> </ul>  |
| Employee surname or trading name                                  | 3030 | FT120  | Surname of the employee.                                    | <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• If the Nature of Person is A/B/C/M/N enter the surname of the individual</li> <li>• If the Nature of Person is A/B/C/M/N, numeric characters are not allowed</li> <li>• If Nature of Person is D/E/F/G/H the trading name of the trust / company / partnership or corporation must be entered.</li> </ul>  |
| First Two Names   | 3040 | FT90   | First two names of the employee                             | <ul style="list-style-type: none"> <li>• Mandatory if Nature of Person A/B/C/M/N</li> <li>• Mandatory if initials, date of birth or identity/passport number has been completed</li> <li>• If the Nature of Person is A/B/C/M/N, numeric characters not allowed</li> <li>• This field may not be completed if Nature of</li> </ul>   |

| Name            | Code | Length | Description   | Validation Rules  |
|-----------------|------|--------|---|---|
|                 |      |        |   | Person is D/E/F/G/H.  |
| Initials        | 3050 | A5     | Initials of the employee  | <ul style="list-style-type: none"> <li>• Mandatory if Nature of Person A/B/C/M /N</li> <li>• Mandatory if date of birth or identity number has been completed</li> <li>• Only characters A to Z and a to z may be used</li> <li>• This field may not be completed if Nature of Person is D/E/F/G/H</li> <li>• May not contain the following characters: <ul style="list-style-type: none"> <li>○ Dash (-)</li> <li>○ Space ( )</li> <li>○ Comma (,)</li> <li>○ Apostrophe (')</li> <li>○ Characters such as ê, ë etc.</li> </ul> </li> </ul> <p><b>Note:</b> Full Stop (.) is invalid</p> |
| Identity number | 3060 | N13    | RSA identity number of the employee.  | <ul style="list-style-type: none"> <li>• Mandatory field if Nature of Person is A/C and passport number is not completed;</li> <li>• May not be completed for Nature of Person B/D/E/F/G/H/M</li> <li>• Optional for Nature of Person N</li> <li>• Must consist of 13 characters</li> <li>• Must be a valid ID-number (other numbers must be reflected in the passport number field)</li> <li>• Must correlate with the date of birth.</li> </ul>   |
| Passport number | 3070 | AN18   | Passport number or other number (non-bar-coded RSA ID numbers) of the employee. | <ul style="list-style-type: none"> <li>• Mandatory field if Nature of Person is A/C/M and identity number is not completed</li> </ul> <p><b>Note:</b> In the case that the Passport number is not available for Nature of Person M, this field should be completed with the Asylum seeker Identification Number.</p> <ul style="list-style-type: none"> <li>• Optional for Nature of Person N</li> <li>• May not be completed for Nature of Person B/D/E/F/G/H</li> <li>• Minimum of 6 characters</li> </ul>  |

| Name                        | Code | Length               | Description   | Validation Rules   |
|-----------------------------|------|----------------------|---|--|
|                             |      |                      |   | <ul style="list-style-type: none"> <li>No spaces are allowed.</li> </ul>   |
| Country of Issue            | 3075 | A3                   | Indicates the country that issued the passport.                               | <ul style="list-style-type: none"> <li>Mandatory if passport number has been completed.</li> <li>Refer to Appendix A below for the country of issue codes.</li> </ul>  |
| Date of birth               | 3080 | N8                   | Date of birth of the employee.  | <ul style="list-style-type: none"> <li>Mandatory if Nature of Person A/B/C/M /N</li> <li>May not be completed for Nature of Person D/E/F/G/H</li> <li>Must consists of 8 numeric characters;</li> <li>Format: CCYYMMDD</li> <li>Must correlate with the identity number (if any)</li> <li>Date cannot be greater than the current date.</li> </ul>   |
| Income tax reference number | 3100 | N10                  | Income tax reference number of employee.                                      | <ul style="list-style-type: none"> <li>Mandatory</li> <li>Where the certificate is issued for Nature of Person A, B, C, D, M or N; the number may only start with either 0, 1, 2, or 3</li> <li>Where the certificate is issued for Nature of Person E, G, H the number must start with a 9</li> <li>Where the certificates is issued for Nature of Person F this field may not be completed</li> <li>Must pass modulus 10 test</li> <li>If Type of Certificate is ITREG, this field is optional for verification purposes.</li> </ul> |
| Employee SIC7 Code          | 3263 | <del>N5</del><br>AN5 | The Standard Industry Classification Code in which the employees mainly work. | <ul style="list-style-type: none"> <li>Mandatory</li> <li>Standard Industry Codes (SIC7) are available on <a href="http://www.statssa.gov.za">www.statssa.gov.za</a></li> <li>Use the 5-digit sub-class</li> <li><b>Only numeric values are allowed</b></li> </ul>   |
| Employee SEZ Code           | 3264 | AN3                  | The Special Economic Zone Code where the employee mainly works.               | <ul style="list-style-type: none"> <li>Optional</li> <li><b>Note:</b> Payroll Systems can default this field to ZAR or leave it blank. SARS will provide a list of SEZ codes once the Minister of Finance provides a list.</li> </ul>  |

| Name   | Code | Length | Description  | Validation Rules  |
|--|------|--------|--|---|
| Employee contact E-mail                                | 3125 | FT70   | Employee e-mail address  | <ul style="list-style-type: none"> <li>• Optional</li> <li>• Address must contain an @ sign</li> <li>• Address must contain a domain indicated by a dot (.).</li> </ul>   |
| Employee Home Tel No                                   | 3135 | AN11   | Employee home telephone number.  | <ul style="list-style-type: none"> <li>• Optional</li> <li>• Only numeric values are allowed</li> <li>• No spaces are allowed</li> <li>• Must be at least 9 characters long</li> <li>• + is not allowed.</li> </ul>                               |
| Employee Bus Tel No                                    | 3136 | AN11   | Employee business telephone number.                                      | <ul style="list-style-type: none"> <li>• Mandatory if Nature of Person is not N</li> <li>• Only numeric values are allowed</li> <li>• No spaces are allowed</li> <li>• Must be at least 9 characters long</li> <li>• + is not allowed.</li> </ul> |
| Employee Fax No  | 3137 | AN11   | Employee fax number.   | <ul style="list-style-type: none"> <li>• Optional</li> <li>• Only numeric values are allowed</li> <li>• No spaces are allowed</li> <li>• Must be at least 9 characters long</li> <li>• + is not allowed.</li> </ul>                               |
| Employee Cell No                                       | 3138 | AN10   | Employee cell number.  | <ul style="list-style-type: none"> <li>• Optional</li> <li>• Only numeric values are allowed</li> <li>• No spaces are allowed</li> <li>• All 10 digits must be completed</li> <li>• + is not allowed.</li> </ul>                                  |
| Employee Physical Work Address Details - : Unit Number | 3144 | AN8    | Indicates unit number of the Employers address where the employee works. | <ul style="list-style-type: none"> <li>• Optional.</li> </ul>   |
| Employee Physical Work Address Details - : Complex     | 3145 | FT26   | Indicates the complex of the Employers address where the employee works. | <ul style="list-style-type: none"> <li>• Optional</li> </ul>  |

| Name   | Code | Length | Description   | Validation Rules  |
|--|------|--------|---|---|
| Employee Physical Work Address Details: Street Number          | 3146 | AN8    | Indicates the street number of the Employers physical address where the employee <b>mainly</b> works. | <ul style="list-style-type: none"> <li>Optional</li> </ul>  |
| Employee Physical Work Address Details - : Street/Name of Farm | 3147 | FT26   | Indicates the street / farm name of the Employer's physical address where the employee works.         | <ul style="list-style-type: none"> <li>Mandatory if Nature of Person is not N.</li> </ul> <p><b>Note:</b> The correct physical work address must be provided especially if SEZ code (3264) is completed.</p>  |
| Employee Physical Work Address Details - : Suburb/District     | 3148 | FT33   | Indicates the suburb / district of the Employer's physical address where the employee works.          | <ul style="list-style-type: none"> <li>Conditional – either the Suburb/District field or the City/Town field must be completed, if the Nature of Person is not N.</li> </ul>  |
| Employee Physical Work Address Details - : City/Town           | 3149 | FT21   | Indicates the city / town of the Employer's physical address where the employee works.                | <ul style="list-style-type: none"> <li>Conditional – either the Suburb/District field or the City/Town field must be completed, if the Nature of Person is not N.</li> </ul>  |
| Employee Physical Work Address Details - : Postal Code         | 3150 | AN9    | Indicates the postal code of the Employer's physical address where the employee works                 | <ul style="list-style-type: none"> <li>Mandatory if Nature of Person is not N.</li> </ul>   |
| Employee number  | 3160 | FT25   | Unique number allocated by employer to identify his employees (e.g. payroll number).                  | <ul style="list-style-type: none"> <li>Mandatory for Nature of Person B, M &amp; N.</li> <li>Optional for Nature of Person A, C, D, E, F, G and H.</li> </ul>   |
| Date Employed From   | 3170 | N8     | First date of the employee's tax period in the relevant Year of Assessment.                           | <ul style="list-style-type: none"> <li>Mandatory</li> <li>Must be in the format CCYYMMDD</li> <li>Cannot be later than the current date</li> <li>Cannot be later than the date completed in "date employed to" (code 3180).</li> <li>If the certificate type is ITREG this field must not be completed</li> </ul> |
| Date Employed To   | 3180 | N8     | Last date of the employee's tax period in the relevant Year of Assessment.                            | <ul style="list-style-type: none"> <li>Mandatory</li> <li>Must be in the format CCYYMMDD</li> <li>Cannot be later than the current date plus 30</li> </ul>  |

| Name                              | Code | Length             | Description   | Validation Rules   |
|-----------------------------------|------|--------------------|---|--|
|                                   |      |                    |   | <ul style="list-style-type: none"> <li>• Cannot be earlier than the date completed in “date employed from” (code 3170).</li> <li>• If the certificate type is ITREG this field must not be completed</li> </ul>  |
| Pay periods in year of assessment | 3200 | N3.4 fixed decimal | The pay intervals at which the employee is remunerated.                         | <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• Must have a decimal point (4 digits after the decimal point must be specified even if the decimal value is zero).</li> <li>• Number of equal pay periods the employer divided his / her tax year into and is normally determined according to intervals the employees are remunerated, e.g. — <ul style="list-style-type: none"> <li>○ weekly</li> <li>○ fortnightly</li> <li>○ monthly</li> <li>○ daily paid employees.</li> </ul> </li> <li>• <u>Lump sum payments</u>: If the lump sum is the only income on the certificate, the value must be indicated as 1.0000.</li> <li>• If the certificate type is ITREG this field must not be completed.</li> </ul> |
| Pay periods worked                | 3210 | N3.4 fixed decimal | The number of periods indicated in 3200 for which the employee actually worked. | <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• Number of equal pay periods the employee has worked in the year of assessment (pay periods worked which are shorter than a full pay period must be indicated as a decimal fraction of such pay period)</li> <li>• Must have a decimal point and 4 digits after the decimal point must be specified even if the decimal value is zero</li> <li>• Cannot be greater than the value for pay periods in year of assessment</li> <li>• <u>Lump sum payments</u>: If the lump sum is the only income on the certificate, the value must be indicated as 1.0000</li> </ul>  |

| Name  | Code | Length | Description  | Validation Rules   |
|---|------|--------|--|--|
|   |      |        |  | <ul style="list-style-type: none"> <li>If the certificate type is ITREG this field must not be completed.</li> </ul>   |
| Employee Address Details - Residential: Unit number         | 3211 | AN8    | Indicates unit number of the Employee's residential address.               | <ul style="list-style-type: none"> <li>Optional.</li> </ul>  |
| Employee Address Details - Residential: Complex             | 3212 | FT26   | Indicates the complex name of the Employee's residential address.          | <ul style="list-style-type: none"> <li>Optional.</li> </ul>  |
| Employee Address Details - Residential: Street Number       | 3213 | AN8    | Indicates the street number of the Employee's residential address.         | <ul style="list-style-type: none"> <li>Optional.</li> </ul>  |
| Employee Address Details - Residential: Street/Name of Farm | 3214 | FT26   | Indicates the street / name of farm of the Employee's residential address. | <ul style="list-style-type: none"> <li>Mandatory.</li> </ul>   |
| Employee Address Details - Residential: Suburb/District     | 3215 | FT33   | Indicates the suburb / district of Employee's residential address.         | <ul style="list-style-type: none"> <li>Conditional – either the Suburb/District field or the City/Town field must be completed.</li> </ul>                     |
| Employee Address Details - Residential: City/Town           | 3216 | FT21   | Indicates the city / town of Employee's residential address.               | <ul style="list-style-type: none"> <li>Conditional – either the Suburb/District field or the City/Town fields must be completed.</li> </ul>                    |
| Employee Address Details - Residential: Postal Code         | 3217 | AN9    | Indicates the postal code of the Employee's residential address.           | <ul style="list-style-type: none"> <li>Mandatory</li> <li>In case there is no postal code for the residential address, use the nearest postal code.</li> </ul> |

| Name   | Code | Length | Description  | Validation Rules  |
|--|------|--------|--|---|
| Mark here with an "X" if same as above         | 3218 | A1     | Box to indicate if postal address is the same as the residential address.                                    | <ul style="list-style-type: none"> <li>Optional.</li> <li>Value can only be X.</li> </ul> <p><b>Note:</b> If this field is marked with an X , the following codes are not applicable:<br/>3247, 3249, 3250,3251, 3280, 3253, 3254,3262,3255,3256,3257,3258, 3259,3260,3261,3279.</p>  |
| Employee Address Details –Postal: Line 1       | 3224 | FT35   | Indicates the first line of the postal address of the employee.  | <ul style="list-style-type: none"> <li>Conditional – if X marked as per code 3218 this field cannot be completed. If X not marked as per code 3218 this field is mandatory.</li> </ul>  |
| Employee Address Details –Postal: Line 2       | 3222 | FT35   | Indicates the second line of the postal address of the employee.   | <ul style="list-style-type: none"> <li>Optional.</li> </ul>   |
| Employee Address Details –Postal: Line 3       | 3223 | FT35   | Indicates the third line of the postal address of the employee.  | <ul style="list-style-type: none"> <li>Optional.</li> </ul>   |
| Employee Address Details –Postal: Postal Code  | 3229 | AN9    | Indicates the postal code of the postal address of the employee.   | <ul style="list-style-type: none"> <li>Conditional. If X marked as per code 3218 this field must not be completed. If X not marked as per code 3218 this field is mandatory.</li> </ul>   |
| Is your Postal Address a Street Address? (Y/N) | 3247 | A1     | Indicates whether the Employees Postal Address is a Street Address and different to the residential address. | <ul style="list-style-type: none"> <li>Optional</li> <li>If 3218 is not marked with an X this field is mandatory. <ul style="list-style-type: none"> <li>It can only be a "Y" or a "N".</li> </ul> </li> <li>Conditional – if code 3218 is empty, this field is mandatory.</li> <li>Value can only be Y or N.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>If this field is marked with a "Y" , the following codes are not applicable:3249, 3250, 3251, 3280, 3253, 3254, <b>3262</b>.</li> <li>If this field is marked with a "N" , the following codes are not applicable:<b>3262</b>, 3255, 3256, 3257, 3259, 3260, 3261.</li> </ul> |

| Name  | Code | Length | Description  | Validation Rules  |
|---|------|--------|--|---|
| Employee Postal Address Details PO Box.   | 3249 | A1     | Box to indicate if Employees Postal address is a PO BOX.   | <ul style="list-style-type: none"> <li>Optional.</li> <li>Value can only be X.</li> </ul>   |
| Employee Postal Address Details - Private Bag.  | 3250 | A1     | Box to indicate if Employees Postal address is a Private Bag.  | <ul style="list-style-type: none"> <li>Optional.</li> <li>Value can only be X.</li> </ul>   |
| Employee Postal Address Details - Postal Agency or Sub-unit (If applicable) (e.g. Postnet Suite ID) | 3251 | FT21   | Indicates the employees Postal Agency or Sub-unit (e.g. Postnet Suite ID, with or without a Private Bag) | <ul style="list-style-type: none"> <li>Optional.</li> </ul> <p><b>Note:</b> This field must be completed with the Postal Agency / Sub Unit name together with the Postal Agency / Sub Unit number, e.g Postnet Suite 12345.</p> |
| Other PO Special Service (specify)  | 3280 | FT10   | Indicates the employees other special postal service. (E.g. Military field service address)              | <ul style="list-style-type: none"> <li>Optional.</li> </ul>   |
| Employee Postal Address Details –Post Office  | 3253 | FT22   | Indicates the name of the Post Office Branch of Employee’s postal address.                               | <ul style="list-style-type: none"> <li>Mandatory if field 3247 equal “N”.</li> </ul>  |
| Employee Postal Address Details –Postal Code  | 3254 | AN9    | Indicates the postal code of the postal address of the employee.   | <ul style="list-style-type: none"> <li>Optional.</li> </ul>   |
| Employee Postal Address Details - Number  | 3262 | FT8    | Indicates a special number for the P.O.Box or Private Bag or Postnet Suite ID.                           | <ul style="list-style-type: none"> <li>Mandatory Conditional - if field 3249 or 3250 is marked with an X, this field is mandatory.</li> </ul>   |
| Employee Postal Address Details : Unit number   | 3255 | AN8    | Indicates unit number of the Employee’s Postal address.  | <ul style="list-style-type: none"> <li>Conditional – If 3247 equals “Y” and 3257 is not completed with a value, this field is mandatory.</li> <li>Optional.</li> </ul>  |
| Employee Postal Address Details Complex   | 3256 | FT26   | Indicates the complex name of the Employee’s Postal address.   | <ul style="list-style-type: none"> <li>Optional.</li> </ul>   |
| Employee Postal Address Details Street Number   | 3257 | AN8    | Indicates the street number of the Employee’s Postal address.  | <ul style="list-style-type: none"> <li>Conditional – If 3247 equals “Y” and 3255 is not completed with a value, this field is mandatory.</li> <li>Optional.</li> </ul>  |

| Name   | Code | Length | Description  | Validation Rules  |
|--|------|--------|--|---|
| Employee Postal Address Details: Street/Name of Farm | 3258 | FT26   | Indicates the street / name of farm of the Employee's Postal address.    | <ul style="list-style-type: none"> <li>• <del>Optional</del></li> <li>• <b>Mandatory.</b></li> </ul>  |
| Employee Postal Address Details Suburb/District      | 3259 | FT33   | Indicates the suburb / district of Employee's Postal address.            | <ul style="list-style-type: none"> <li>• <del>Mandatory If 3247 equals "Y", and 3260 is not completed.</del></li> <li>• <b>Optional.</b></li> </ul>   |
| Employee Postal Address Details City/Town            | 3260 | FT21   | Indicates the city / town of Employee's Postal address.                  | <ul style="list-style-type: none"> <li>• <del>Mandatory If 3247 equals "Y", and 3259 is not completed.</del></li> <li>• <b>Optional.</b></li> </ul>   |
| Employee Postal Address Details Postal Code          | 3261 | AN9    | Indicates the postal code of the Employee's Postal address.              | <ul style="list-style-type: none"> <li>• <b>Optional.</b></li> </ul>  |
| Mark with an X if postal address is C/O.             | 3279 | A1     | Indicates whether the postal address is a C/O, (Care of) postal address. | <ul style="list-style-type: none"> <li>• <b>Optional.</b></li> </ul>  |
| Directive number                                     | 3230 | AN15   | Number of the directive issued by SARS relating to the specific income.  | <ul style="list-style-type: none"> <li>• Mandatory if code 3608, 3614, 3707, 3757, 3718, 3768, 3901, 3902, 3903, 3904, 3905, 3909, 3915, 3920, 3921 and/or 3922 are completed with values.</li> <li>• Code can be repeated up to a maximum of 3 times.</li> <li>• Where more than one directive number is used on one certificate the code must be repeated for every directive number, e.g.: code, directive nr, code, directive nr, code, directive nr</li> <li>• If the certificate type is ITREG this field must not be completed.</li> </ul> |
| Employee Bank Account Type                           | 3240 | N1     | Employee bank account type.  | <ul style="list-style-type: none"> <li>• <b>Mandatory.</b></li> <li>• The following bank account type options must be used:<br/>0 = Not Paid by electronic bank transfer<br/>1 = Cheque/Current Account<br/>2 = Savings Account<br/>3 = Transmission Account</li> </ul>   |

| Name                                 | Code | Length                 | Description   | Validation Rules  |
|--------------------------------------|------|------------------------|---|---|
|                                      |      |                        |   | 4 = Bond Account<br>5 = Credit Card Account<br>6 = Subscription Share Account<br>7 = Foreign Bank Account<br><ul style="list-style-type: none"> <li>If not paid by electronic bank transfer (0) or Foreign Bank Account (7) is selected, then all remaining fields in the Bank Account Details section are no longer mandatory.</li> </ul>              |
| Employee Bank Account Number         | 3241 | <del>N16</del><br>AN16 | Employee bank account number.                               | <ul style="list-style-type: none"> <li>Mandatory if code 3240 is not "0" or "7"</li> <li>The Code and the value must not be generated if code 3240 is "0" or "7"</li> <li>Only numeric values are allowed.</li> </ul>   |
| Employee Bank Branch Number          | 3242 | N6                     | Employee Branch Number.                                     | <ul style="list-style-type: none"> <li>Mandatory if the value for code 3240 is not "0" or "7"</li> <li>The Code and the value must not be generated if code 3240 is "0" or "7".</li> </ul>  |
| Employee Bank Name                   | 3243 | FT50                   | The name of the bank where the employee has a bank account. | <ul style="list-style-type: none"> <li>Optional</li> <li>The Code and the value must not be generated if code 3240 is "0" or "7".</li> </ul>  |
| Employee Bank Branch Name            | 3244 | FT50                   | The branch name where the employee has a bank account.      | <ul style="list-style-type: none"> <li>Optional</li> <li>The Code and the value must not be generated if code 3240 is "0" or "7".</li> </ul>  |
| Employee Account Holder Name         | 3245 | FT49                   | Employee bank account holder name.                          | <ul style="list-style-type: none"> <li>Mandatory if the value for code 3240 is not "0" or "7"</li> <li>The Code and the value must not be generated if code 3240 is "0" or "7".</li> </ul>  |
| Employee Account Holder Relationship | 3246 | N1                     | Employee Account Holder Relationship.                       | <ul style="list-style-type: none"> <li>Mandatory if employee's salary is paid into a bank account</li> <li>The Code and the value must not be generated if code 3240 is "0" or "7"</li> <li>The values for this field may only be:               <ol style="list-style-type: none"> <li>Own</li> <li>Joint</li> <li>Third Party.</li> </ol> </li> </ul> |

| Name                               | Code   | Length | Description   | Validation Rules  |
|------------------------------------|--|--------|---|---|
| <b>Tax Certificate Information</b> |  |        |   |   |
| Income received                    | 3601<br>to<br>3617,<br>3651<br>to<br>3667<br>&<br>3701<br>to<br>3718,<br>3751<br>to<br>3768<br>&<br>3801<br>to<br>3810,<br>3813,<br>3815,<br>3816,<br>3851<br>to<br>3860,<br>3863,<br>3865,<br>3866,<br>&<br>3901<br>to<br>3909,<br>3915,<br>3920,<br>3921,<br>3922, | N15    | This includes all remuneration paid/payable to the employee by the employer and must be specified as per the "list of codes" allocated to each source. The description of the code must not be included in the electronic CSV file. | <ul style="list-style-type: none"> <li>• A maximum of 13 income codes may be used. If there are more than 13 codes, they must be combined in accordance with the rules defined</li> <li>• At least one income code with a value greater than zero must be specified, except if code 3615 used</li> <li>• Cents must be omitted (decimal amount is invalid)</li> <li>• Code 3613/3663 is only applicable from 2001 year of assessment</li> <li>• Code 3614 is only applicable from 2002 year of assessment</li> <li>• Code 3615/3665 is only applicable from 2003 year of assessment</li> <li>• Codes 3616/3666 and 3617 are only applicable from 2004 year of assessment</li> <li>• Codes 3715/3765, 3716/3766, 3717/3767 and 3718/3768 are only applicable from 2005 year of assessment</li> <li>• Code 3813/3863 is only applicable from 2007 year of assessment</li> <li>• The value for code 3810/3860 must be less than the value for code 4474, if the year of assessment is equal to or between 2007 and 2010</li> <li>• The value for code 3810/3860 must be equal to the value for code 4474, if the year of assessment is &gt;2010</li> <li>• Code 3815/3865 is applicable from 2013 year of assessment.</li> <li>• Code 3816/3866 is only applicable from the 2014 year of assessment</li> <li>• Code 3908 is only applicable from 2006 year of</li> </ul> |

| Name | Code               | Length | Description | Validation Rules   |
|------|--------------------|--------|-------------|--|
|      | 3951<br>to<br>3957 |        |             | <p>assessment</p> <ul style="list-style-type: none"> <li>• Codes 3909 is only applicable from 2007 year of assessment</li> <li>• Codes 3915 is only applicable from 2008 year of assessment</li> <li>• Codes 3920 and 3921 are only applicable from 2010 year of assessment</li> <li>• Code 3922 is applicable from 2012 year of assessment.</li> <li>• Codes 3903/3953 and 3905/3955 are invalid from 2009 year of assessment</li> <li>• Codes 3604/3654, 3607/3657, 3609/3659, 3612/3662, 3705/3755, 3706/3756, 3709/3759, 3710/3760, 3711/3761, 3712/3762, 3716/3766, 3803/3853, 3804/3854, 3807/3857, 3902/3952 and 3904/3954 are invalid from 2010 year of assessment;</li> <li>• Codes 3603/3653, 3610/3660, 3805/3855, 3806/3856. 3808/3858, 3809/3859 are invalid from 2010 to 2012 years of assessment;</li> <li>• Codes 3915, 3920, 3921 and/or 3922 are mandatory if code 4115 is specified</li> <li>• Code 3615/3665 may only be used if Nature of Person is C</li> <li>• The value of code 3813/3863 must be greater than or equal to the value of code 4024</li> <li>• Code 3810/3860 is not allowed if code 4493 is specified</li> <li>• If the certificate type is ITREG this field must not be completed.</li> <li>• Code 3703 may not be reflected on an IRP5/IT3(a) certificate together with code 3701 and/or 3702 from the 2014 year of assessment. The value of code 3703 must be included in the value of code 3702.</li> </ul> |

| Name                            | Code | Length | Description   | Validation Rules   |
|---------------------------------|------|--------|---|--|
|                                 |      |        |   | <ul style="list-style-type: none"> <li>The value of code 3703 may not exceed the value determined by multiplying 8000 kilometers with the prescribed rate per kilometer applicable to the relevant year of assessment (i.e. par 4 of the Fixing of Rate per Kilometer iro Motor Vehicles Regulation). If the 3703 value exceeds the prescribed rate km x 8,000 km, then the 3703 value must be added to code 3702.</li> </ul>  |
| Non-taxable income              | 3696 | N15    | This is the sum total of all income amounts indicated as non-taxable. | <ul style="list-style-type: none"> <li>Mandatory field if values are specified under codes 3602/3652, 3703/3753, 3714/3764, 3815/3865, 3908, 3922 (Excl)</li> <li>3922 (Excl) to be added under this code only if the value does not exceed R300,000</li> <li>Value must be equal to the sum total of all amounts indicated under these afore-mentioned specified codes</li> <li>No negative amounts are allowed and will be rejected if specified</li> <li>Cents must be omitted (decimal amount is invalid)</li> <li>The amounts indicated under this code must be excluded from codes 3697 and 3698</li> <li>3696 + 3697 + 3698 must be equal to the amounts supplied under income</li> <li>If the certificate type is ITREG this field must not be completed.</li> </ul> |
| Gross retirement funding income | 3697 | N15    | This is the sum total of all retirement funding income amounts        | <ul style="list-style-type: none"> <li>Mandatory field if no value is indicated under code 3696 or 3698. Where code 3615/3665 is "0" and no other income codes are specified, value must be nil</li> <li>No negative amounts are allowed and will be rejected if specified</li> <li>Cents must be omitted (decimal amount is invalid)</li> <li>3696 + 3697 + 3698 must be equal to the</li> </ul>  |

| Name                                | Code   | Length | Description   | Validation Rules  |
|-------------------------------------|--|--------|---|---|
|                                     |  |        |   | <ul style="list-style-type: none"> <li>amounts supplied under income</li> <li>If the certificate type is ITREG this field must not be completed</li> </ul>  |
| Gross non-retirement funding income | 3698   | N15    | This is the sum total of all non-retirement funding income amounts.   | <ul style="list-style-type: none"> <li>Mandatory field if no value is indicated under code 3696 or 3697</li> <li>Where code 3615/3665 is "0" and no other income codes is specified, value must be nil</li> <li>No negative amounts are allowed and will be rejected if specified</li> <li>Cents must be omitted (decimal amount is invalid)</li> <li>If 3922 (PAYE) value exceeds R 300,000 the full amount must be included under this code</li> <li>3696 + 3697 + 3698 must be equal to the amounts supplied under income</li> <li>If the certificate type is ITREG this field must not be completed.</li> </ul>   |
| Deductions/Contributions            | 4001 to 4003, 4005 to 4007, 4018, 4024, 4026 4030 & 4474, 4493 | N15    | This includes all deductions including employer information codes (e.g. 44-codes) and must be specified as per the "list of codes" allocated to each source. The description of the code must not be included in the electronic CSV file. | <ul style="list-style-type: none"> <li>Conditional. All deductions and contributions that have a value must be reported, and those that do not have a value must not be reported</li> <li>A maximum of 7 deduction codes may be used. If there are more than 7 codes to be output, they must be combined in accordance with the rules defined</li> <li>Cents must be omitted (decimal amount is invalid)</li> <li>No negative amounts are allowed</li> <li>The value for code 4024 cannot be greater than the sum of the values for codes 3813 and 3863;</li> <li>Since the 2007 year of assessment, code 4005 is mandatory if an amount is specified for code 3810/3860</li> <li>Code 4005 can have a value of 0 if valid 3230 (Directive number) specified</li> </ul> |

| Name                            | Code | Length | Description   | Validation Rules   |
|---------------------------------|------|--------|---|--|
|                                 |      |        |   | <ul style="list-style-type: none"> <li>Code 4018 and 4474 is only valid from the 2006 year of assessment</li> <li>Codes 4024, 4026 and 4485 are only valid from the 2007 year of assessment</li> <li>Code 4493 is only valid from the 2008 year of assessment</li> <li>Code 4030 is only valid from the 2010 year of assessment</li> <li>Code 4474 is mandatory if an amount is specified for code 3810/3860</li> <li>Code 4474 is not allowed if code 4493 is specified</li> <li>Codes 4004, 4025, 4472, 4473, 4485, 4486 and 4487 are invalid from 2010 year of assessment;</li> <li>If the certificate type is ITREG this field must not be completed.</li> </ul> |
| Total Deductions/ Contributions | 4497 | N15    | Total of all values specified under 40-deduction and 44-contribution codes. | <ul style="list-style-type: none"> <li>Mandatory if any value is specified next to a deduction/contribution code</li> <li>Cents must be omitted (decimal amount is invalid)</li> <li>No negative amounts are allowed</li> <li>If the certificate type is ITREG this field must not be completed.</li> </ul>  |
| SITE                            | 4101 | N11.2  | Standard income tax on employees (SITE)                                     | <ul style="list-style-type: none"> <li>Conditional. Either 4101and/or 4102 and/or 4115 must be specified otherwise 4150 must be specified (invalid if specified with IT3(a))</li> <li>May only be used if certificate type (3015) is IRP5</li> <li>Decimal digits are mandatory even if the decimal value is zero</li> <li>Must be decimal point (comma invalid)</li> <li>May not be completed if Type of Certificate is IT3(a), ITREG.</li> </ul>   |
| PAYE                            | 4102 | N11.2  | Pay-As-You-Earn (PAYE)  | <ul style="list-style-type: none"> <li>Conditional. Either 4101and/or 4102 and/or</li> </ul>   |

| Name                                 | Code | Length | Description  | Validation Rules   |
|--------------------------------------|------|--------|--|--|
|                                      |      |        |  | <p>4115 must be specified otherwise 4150 must be specified</p> <ul style="list-style-type: none"> <li>• May only be used if certificate type (3015) is IRP5 [invalid if specified with IT3(a)]</li> <li>• Decimal digits are mandatory even if the decimal value is zero</li> <li>• Must be decimal point (comma invalid)</li> <li>• May not be completed if Type of Certificate is IT3(a), ITREG.</li> </ul>  |
| PAYE on retirement lump sum benefits | 4115 | N11.2  | PAYE on retirement lump sum benefits reported under codes 3901, 3915, 3920, 3921 and 3922.               | <ul style="list-style-type: none"> <li>• Conditional. Either 4101 and/or 4102 and/or 4115 must be specified otherwise 4150 must be specified</li> <li>• May only be used if certificate type (code 3015) is IRP5 [invalid if specified with IT3(a)]</li> <li>• Mandatory if values are specified for codes 3901 (from 2012 year of assessment), 3915, 3920, 3921 or 3922 and no value for code 4150 is specified</li> <li>• Value can be 0</li> <li>• Decimal digits are mandatory even if the decimal value is zero</li> <li>• Must be decimal point (comma invalid)</li> <li>• Only valid from 2008 year of assessment i.r.o 3915, 3920, or 3921.</li> <li>• Only valid from 2010 year of assessment i.r.o 3920, or 3921</li> <li>• May not be completed if Type of Certificate is IT3(a), ITREG.</li> </ul> |
| Employee & Employer UIF Contribution | 4141 | N11.2  | Employee & Employer UIF Contribution in respect of the specific employee's remuneration for UIF purposes | <ul style="list-style-type: none"> <li>• Mandatory if UIF reference number is completed</li> <li>• Value can be 0</li> <li>• Decimal digits are mandatory even if the decimal value is zero</li> <li>• Must be decimal point (comma invalid)</li> <li>• If the certificate type is ITREG this field must not</li> </ul>  |

| Name  | Code | Length | Description  | Validation Rules  |
|---|------|--------|--|---|
|   |      |        |  | be completed.   |
| Employer SDL Contribution                                 | 4142 | N11.2  | Employer SDL contribution in respect of the specific employee's remuneration for SDL purposes. | <ul style="list-style-type: none"> <li>• Mandatory if SDL reference number is completed</li> <li>• Value can be 0</li> <li>• Decimal digits are mandatory even if the decimal value is zero</li> <li>• Must be decimal point (comma invalid)</li> <li>• If the certificate type is ITREG this field must not be completed.</li> </ul>   |
| Total Tax, SDL & UIF (employer and employee contribution) | 4149 | N11.2  | Total Tax, SDL & UIF (employer and employee contribution) indicated on the certificate.        | <ul style="list-style-type: none"> <li>• Mandatory if any value is specified under codes 4101, 4102, 4115, 4141 or 4142</li> <li>• Must be equal to the total of all values completed under codes 4101, 4102, 4115, 4141 and 4142</li> <li>• Code 4103 is invalid from 2010 year of assessment</li> <li>• Decimal digits are mandatory even if the value is zero</li> <li>• Must be decimal point (comma invalid)</li> <li>• If the certificate type is ITREG this field must not be completed.</li> </ul> <p><b>Note:</b> This code excludes the value of code 4116 – Medical Scheme Fees Tax Credit taken into account by employer for PAYE purposes.</p> |

| Name                           | Code | Length | Description   | Validation Rules  |
|--------------------------------|------|--------|---|---|
| Medical Scheme Fees Tax Credit | 4116 | N11.2  | Medical Scheme Fees Tax Credit taken into account by employer for PAYE purposes.  | <ul style="list-style-type: none"> <li>• May only be used if Type of Certificate (code 3015) is IRP5 or IT3(a)</li> <li>• Value can be 0</li> <li>• Decimal digits are mandatory even if the decimal value is zero</li> <li>• Must be decimal point (comma invalid)</li> <li>• Only valid if Year of Assessment (code 3025) is 2013 or later</li> <li>• May only be completed if Nature of Person (3020) is A, B, C or N</li> <li>• Mandatory if any value specified for Medical Scheme Contributions (code 4005) and the employee is under 65 years – validate to Date of Birth (code 3080), for year of assessment 2013 and 2014.</li> <li>• From 2015 year of assessment, Mandatory if any value specified for Medical Scheme Contributions (code 4005)</li> <li>• This field must not be completed if there is no value for Medical Scheme Contributions (code 4005) and the employee is under 65 years – validate to Date of Birth (code 3080)</li> <li>• This field must not be completed if the employee is 65 years and older – validate to Date of Birth (code 3080), for year of assessment 2013 and 2014.</li> </ul> |
| Employment Tax Incentive (ETI) | 4118 | N11.2  | The sum of the ETI amounts calculated (theoretical amounts) for the employee during the year of assessment in accordance with section 7 of the ETI Act. | <ul style="list-style-type: none"> <li>• Mandatory if Code 3026 is marked with an X.</li> <li>• Value cannot be a negative</li> <li>• Decimal digits are mandatory even if the decimal value is zero</li> <li>• Must be decimal point (comma invalid)</li> <li>• <b>May not be completed for Nature of Person N</b></li> </ul> <p><b>Note:</b> Must not be displayed on the certificate that will be issued to the employee.</p>  |

| Name                           | Code | Length | Description   | Validation Rules   |
|--------------------------------|------|--------|---|--|
| Reason code for IT3(a)         | 4150 | N2     | Reason for non-deduction of tax.  | <ul style="list-style-type: none"> <li>• Mandatory if no value is specified under code 4101, 4102 or 4115</li> <li>• May only be used if certificate type (3015) is IT3(a)</li> <li>• Invalid if a value is specified for code 4101, 4102 or 4115</li> <li>• Value may only be 1, 2, 3, 4, 5, 6, 7 or 8 (a zero may precede the value)</li> <li>• Value 1 or 01 is invalid with effect from the 2003 year of assessment</li> <li>• Value 6 or 06 is only valid from 2003 year of assessment</li> <li>• Value 7 or 07 is only valid from 2005 year of assessment</li> <li>• Value 8 or 08 is only valid from 2013 year of assessment</li> <li>• Value 9 or 09 is only valid from 2014 year of assessment</li> <li>• If the certificate type is ITREG or IRP5 this field must not be completed.</li> </ul> |
| End of record                  | 9999 | N4     | Indicates the end of the record.  | <ul style="list-style-type: none"> <li>• Mandatory</li> <li>• Fixed code</li> <li>• Last code of the electronic record and may not be followed by any other character (e.g. space, comma, etc.)</li> </ul>   |
| <b>Employer Trailer Record</b> |      |        |   |  |
| Employer total number records  | 6010 | N15    | This is the sum of all records for the employer, excluding this record. | <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• First code of record and not to be preceded by any other character (e.g. space, comma)</li> <li>• Must be equal to the total NUMBER of records for the specific employer (the records starting with codes 2010 and 3010 must be counted).</li> </ul>   |

| Name                      | Code | Length | Description  | Validation Rules   |
|---------------------------|------|--------|--|--|
| Employer total code value | 6020 | N15    | This is the sum total of the VALUE of all CODES specified for the employer, excluding this record. | <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• Must be equal to the total CODE VALUE of <del>records-codes before 6010</del> for the specific employer (<del>codes from 2010 to 2080 and from 3010 to 4497</del> plus all the 9999 codes in between must be added together).</li> </ul> |
| Employer total amount     | 6030 | N12.2  | This is the sum total of the AMOUNTS specified for the employer, excluding this record.            | <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• Decimal digits are mandatory even if the value is zero</li> <li>• This total must be equal to the total AMOUNTS for the specific employer (amounts specified under codes 3601 to 4497 must be added together).</li> </ul>                |
| End of record             | 9999 | N4     | Indicates the end of the record.   | <ul style="list-style-type: none"> <li>• Last code of the employer's record and may not be followed by any other character (e.g. space, comma, etc.).</li> </ul>   |

## 6. RULES FOR THE CONSOLIDATION OF SOURCE CODES FROM 2010 YEAR OF ASSESSMENT

SARS has undertaken an initiative to simplify the PAYE data submission process through the combination of required source codes and elimination of redundant codes. The source codes to be used for income and deduction declarations for submissions relating to year of assessment later than 2009 are the codes contained in the 'Main Code' column in the table below.

In respect of year of assessment later than 2009 —

- The codes reflected under the 'Main Code' heading are the only valid codes that may be used.
- The codes reflected under the 'Sub-Code Rationalisation' heading are the codes that may not be used in respect of the relevant year of assessment.
- Certain codes have been re-introduced as 'Main Codes' from the 2013 year of assessment.
- This table reflects how these sub-codes are consolidated into the remaining codes.

| Type of Income | Main Code  | Sub-Code Rationalisation  |
|----------------|------------|---|
| Income         | 3601/3651  | Codes 3607/3657, and *3603/3653 and *3610/3660 must be incorporated into 3601/3651.*Only in respect of the 2010 to 2012 years of assessment.  |
|                | 3602/3652  | Codes 3604/3654, 3609/3659 and 3612/3662 must be incorporated into 3602/3652.   |
|                | 3603/3653  | Main code from the 2013 year of assessment.   |
|                | 3605/3655  |   |
|                | 3606/3656  |   |
|                | 3608/3658  |   |
|                | 3610/3660  | Main code from the 2013 year of assessment.   |
|                | 3611/3661  |   |
|                | 3613/3663  |   |
|                | 3614 /3664 |   |
|                | 3615/3665  |   |
|                | 3616/3666  |   |
|                | 3617/3667  |   |
| Allowances     | 3701/3751  |   |
|                | 3702/3752  |   |
|                | 3703/3753  |   |
|                | 3704/3754  |   |
|                | 3707/3757  |   |
|                | 3708/3758  |   |
|                | 3713/3763  | Codes 3706/3756, 3710/3760, 3711/3761 and 3712/3762 must be incorporated into 3713/3763.  |
|                | 3714/3764  | Codes 3705/3755 and 3709/3759 and 3716/3766 must be incorporated into 3714/3764.  |
|                | 3715/3765  |   |
|                | 3717/3767  |   |
| 3718/3768      |            |   |
| Fringe Benefit | 3801/3851  | Codes 3803/3853, 3804/3854, *3805/3855, *3806/3856, 3807/3857, *3808/3858 and *3809/3859 must be incorporated into 3801/3851.*Only in respect of the 2010 to 2012 year of assessment. |
|                | 3802/3852  |   |
|                | 3805/3855  | Main code from the 2013 year of assessment.   |

| Type of Income   | Main Code | Sub-Code Rationalisation                         |
|--|-----------|--|
|  | 3806/3856 | Main code from the 2013 year of assessment.      |
|  | 3808/3858 | Main code from the 2013 year of assessment.      |
|  | 3809/3859 | Main code from the 2013 year of assessment.      |
|  | 3810/3860 |  |
|  | 3813/3863 |  |
|  | 3815/3865 | Main code from the 2013 year of assessment.      |
|  | 3816/3866 | Main code from the 2014 year of assessment       |
| Lump sum   | 3901/3951 |  |
|  | 3906/3956 |  |
|  | 3907/3957 |  |
|  | 3908      |  |
|  | 3909      |  |
|  | 3915      |  |
|  | 3920      |  |
|  | 3921      |  |
|  | 3922      | Main code from the 2012 year of assessment       |
| Gross Remuneration Codes   | 3696      |  |
|  | 3697      |  |
|  | 3698      |  |
| Deductions   | 4001      |  |
|  | 4002      |  |
|  | 4003      | Code 4004 must be incorporated into 4003.        |
|  | 4005      |  |
|  | 4006      |  |
|  | 4007      |  |
|  | 4018      |  |
|  | 4024      |  |
|  | 4026      | Applicable to non-statutory forces (government). |
|  | 4030      |  |
|  | 4474      |  |
|  | 4493      |  |
|  | 4497      |  |
| Employees' Tax Deduction and Reason Codes (Including Employment Tax Incentive) | 4101      |  |
|  | 4102      |  |
|  | 4115      |  |
|  | 4141      |  |
|  | 4142      |  |
|  | 4149      |  |
|  | 4116      | Main code from the 2013 year of assessment       |
|  | 4118      | Main code from 2014 year of assessment           |
|  | 4150      |  |

**Table 1: ≥2010 Income and Deduction Source Codes**

## 7. SOURCE CODE DESCRIPTIONS

All income and deduction components (e.g. salary, commission, allowances, benefits, medical contributions, employer information, etc.) must be reported against the applicable code as prescribed in the GUIDE FOR CODES APPLICABLE TO EMPLOYEES' TAX CERTIFICATES PAYE-AE-06-G4.

### 7.1 Normal Income Codes

| Code           | Description      | Explanation  |
|----------------|------------------|--|
| 3601<br>(3651) | Income<br>(PAYE) | <p>An amount which is paid or payable to an employee for:</p> <ul style="list-style-type: none"> <li>• services rendered</li> <li>• overtime</li> </ul> <p>Examples include:</p> <ul style="list-style-type: none"> <li>• Salary/wages</li> <li>• Backdated salary/wages/pension (Accrued in the current year of assessment)</li> <li>• Remuneration paid to migrant/seasonal workers/full time scholars or students; etc.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>• Such income as paid to a director must be reflected under code 3615.</li> <li>• Code 3651 MUST only be used for foreign service income.</li> <li>• With effect from 2010 year of assessment, amounts previously included under code 3607/3657 must be included in this code (3601/3651).</li> <li>• Amounts previously declared under codes 3603/3653 and 3610/3660 must be included under this code (3601/3651) in respect of the 2010 to 2012 year of assessment.</li> </ul>                          |
| 3602<br>(3652) | Income<br>(Excl) | <p>Any non-taxable income excluding non-taxable allowances and fringe benefits. For example, this code accommodates all payments of a capital nature.</p> <p>Examples include:</p> <ul style="list-style-type: none"> <li>• Non-taxable pension paid on a regular basis (e.g. war pension, etc.)</li> <li>• Non-taxable income of a capital nature; etc.</li> <li>• Non-taxable arbitration award, i.e. a portion of a settlement agreement between an employer and an employee as ordered by Court or allocated via a settlement out of Court or in respect of Labour disputes</li> <li>• Non-taxable portion (capital interest) received on an annuity purchased from a Fund; etc.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>• Code 3652 MUST only be used for foreign service income.</li> <li>• With effect from 2010 year of assessment, amounts previously included under codes 3604/3654, 3609/3659 and 3612/3662 must be included in this code (3602/3652).</li> </ul> |

| <b>Code</b>    | <b>Description</b>   | <b>Explanation</b>  |
|----------------|--|---|
| 3603<br>(3653) | Pension<br>(PAYE)  | Any pension paid on a regular basis as well as backdated pension payment (for current tax year).<br><br><b>Note:</b> <ul style="list-style-type: none"> <li>• Code 3653 MUST only be used for foreign service income.</li> <li>• The value of this code must be included in the value of code 3601/3651 for the 2010, 2011 and 2012 years of assessment.</li> <li>• This includes taxable disability benefit.</li> <li>• Valid for the 1999 to 2009 and from the 2013 years of assessment. The Foreign Service income codes (codes in brackets) are valid from the 2002 to 2009 and from the 2013 years of assessment.</li> </ul> |
| 3604<br>(3654) | Pension (Excl)<br>Not applicable<br>from 2010              | Any pension paid on a regular basis that is not taxable, for example war pensions, etc.<br><br><b>Note:</b> <ul style="list-style-type: none"> <li>• Code 3654 MUST only be used for foreign service income.</li> <li>• The value of this code must be included in the value of code 3602/3652 with effect from the 2010 year of assessment.</li> </ul>   |
| 3605<br>(3655) | Annual<br>payment<br>(PAYE)                                | An amount which is defined as an annual payment.<br><br>Examples include: <ul style="list-style-type: none"> <li>• Annual bonus</li> <li>• Incentive bonus</li> <li>• Leave pay (on resignation/encashment)</li> <li>• Merit awards</li> <li>• Bonus/incentive amount paid to an employee to retain his/her service for a specific period; etc.</li> </ul> <b>Note:</b> Code 3655 MUST only be used for foreign service income.   |
| 3606<br>(3656) | Commission<br>(PAYE)                                       | An amount derived mainly in the form of commission based on sales or turnover attributable to the employee.<br><br><b>Note:</b> Code 3656 MUST only be used for foreign service income.   |
| 3607<br>(3657) | Overtime<br>(PAYE)<br>Not applicable<br>from 2010          | An amount paid as overtime for rendering services. The tax on such payments is calculated as on income taxable.<br><br><b>Note:</b> <ul style="list-style-type: none"> <li>• Code 3657 MUST only be used for foreign service income.</li> <li>• The value of this code must be included in the value of code 3601/3651 with effect from the 2010 year of assessment.</li> </ul>   |
| 3608<br>(3658) | Arbitration<br>award (PAYE)                                | The taxable portion of a settlement agreement between an employer and an employee as ordered by Court or allocated via a settlement out of Court or in respect of Labour disputes.<br><br><b>Note:</b> Code 3658 MUST only be used for foreign service income.  |
| 3609<br>(3659) | Arbitration<br>award (Excl)<br>Not applicable<br>from 2010 | The non-taxable portion of a settlement agreement between an employer and an employee as ordered by Court. Also including all awards allocated via a settlement out of Court or in respect of Labour disputes.<br><br><b>Note:</b> <ul style="list-style-type: none"> <li>• Code 3659 MUST only be used for foreign service income.</li> <li>• The value of this code must be included in the value of code 3602/3652 with effect from the 2010 year of assessment.</li> </ul>  |

| Code           | Description  | Explanation  |
|----------------|--|--|
| 3610<br>(3660) | Annuity from a RAF (PAYE)                            | A monthly annuity paid by a RAF to any person.<br><br><b>Note:</b> <ul style="list-style-type: none"> <li>Code 3660 MUST only be used for foreign service income.</li> <li>The value of this code must be included in the value of code 3601/3651 with effect from the 2010 years of assessment.</li> <li>Valid for the 1999 to 2009 and from the 2013 years of assessment. The Foreign Service income codes (codes in brackets) are valid from the 2002 to 2009 and from the 2013 years of assessment.</li> </ul> |
| 3611<br>(3661) | Purchased annuity (PAYE)                             | The taxable portion of interest received on an annuity purchased from an Annuity Fund.<br><br><b>Note:</b> Code 3661 MUST only be used for foreign service income.   |
| 3612<br>(3662) | Purchased annuity (Excl)<br>Not applicable from 2010 | The non-taxable portion (capital interest) received on an annuity purchased from an Annuity Fund.<br><br><b>Note:</b> <ul style="list-style-type: none"> <li>Code 3662 MUST only be used for foreign service income.</li> <li>The value of this code must be included in the value of code 3602/3652 with effect from the 2010 year of assessment.</li> </ul>  |
| 3613<br>(3663) | Restraint of trade (PAYE)                            | Restraint of trade income paid to an employee<br><br><b>Note:</b> Code 3663 MUST only be used for foreign service income.  |
| 3614<br>(3664) | Other retirement lump sums (PAYE)                    | A retirement lump sum payment paid by a fund according to Section 1(eA) of the Act.  |
| 3615<br>(3665) | Director's remuneration (PAYE)                       | Such income as would normally be reported under code 3601 as paid to a director of a private company / member of a close corporation.<br><br><b>Note:</b> Code 3665 MUST only be used for foreign service income.  |
| 3616<br>(3666) | Independent contractors (PAYE)                       | Remuneration paid to an independent contractor.<br><br><b>Note:</b> Code 3666 MUST only be used for foreign service income.  |
| 3617<br>(3667) | Labour Brokers (PAYE/IT)                             | Remuneration paid to a labour broker - irrespective if the labour broker is in possession of an exemption certificate (IRP 30) or not.   |

## 7.2 Allowance codes

| Code           | Description                       | Explanation  |
|----------------|-----------------------------------|--|
| 3701<br>(3751) | Travel allowance (PAYE)           | An allowance or advance paid to an employee in respect of travelling expenses for business purposes – including fixed travel allowances, petrol, garage- and maintenance cards.<br><br><b>Note:</b> Code 3751 MUST only be used for foreign service income.                              |
| 3702<br>(3752) | Reimbursive travel allowance (IT) | A reimbursement for business kilometres exceeding 8 000 kilometres per tax year or at a rate exceeding the prescribed rate per kilometre or the employee receives any other form of compensation for travel.<br><br><b>Note:</b> Code 3752 MUST only be used for foreign service income. |

| Code           | Description  | Explanation  |
|----------------|--|--|
| 3703<br>(3753) | Reimbursive travel allowance (Excl)                        | A reimbursement for business kilometres not exceeding 8 000 kilometres per tax year and at a rate which does not exceed the prescribed rate per kilometre. Should only be used if the employee does not receive any other form of compensation for travel and may therefore not be used together with code 3701 and/or 3702. Also note the maximum value as prescribed in the relevant validation rules.<br><br><b>Note:</b> Code 3753 MUST only be used for foreign service income. |
| 3704<br>(3754) | Subsistence allowance – local travel (IT)                  | An allowance paid for expenses in respect of meals and / or incidental costs for local travel, which exceeds the deemed amounts.<br><br><b>Note:</b> Code 3754 MUST only be used for foreign service income.   |
| 3705<br>(3755) | Subsistence allowance (Excl)<br>Not applicable from 2010   | An allowance paid for expenses in respect of meals and/or incidental costs for local travel, which does not exceeds the deemed amounts.<br><br><b>Note:</b><br><ul style="list-style-type: none"> <li>Code 3755 MUST only be used for foreign service income.</li> <li>The value of this code must be included in the value of code 3714/3764 with effect from the 2010 year of assessment.</li> </ul>   |
| 3706<br>(3756) | Entertainment allowance (PAYE)<br>Not applicable from 2010 | This allowance is not valid with effect from 1 March 2002 and may not be reflected on an employees' tax certificate.<br><br><b>Note:</b><br><ul style="list-style-type: none"> <li>Code 3756MUST only be used for foreign service income.</li> <li>The value of this code must be included in the value of code 3713/3763 with effect from the 2010 year of assessment.</li> </ul>   |
| 3707<br>(3757) | Share options exercised (PAYE)                             | Any amount in terms of a qualifying equity share disposed or gain made under a share scheme operated for the benefit of employees.<br><br><b>Note:</b> Code 3757 MUST only be used for foreign service income.   |
| 3708<br>(3758) | Public office allowance (PAYE)                             | An allowance granted to a holder of a public office to enable him / her to defray expenditure incurred in connection with such office.<br><br><b>Note:</b> Code 3758 MUST only be used for foreign service income.   |
| 3709<br>(3759) | Uniform allowance (Excl)<br>Not applicable from 2010       | An allowance for a special uniform which is clearly distinguishable from ordinary clothes.<br><br><b>Note:</b><br><ul style="list-style-type: none"> <li>Code 3759 MUST only be used for foreign service income.</li> <li>The value of this code must be included in the value of code 3714/3764 with effect from the 2010 year of assessment.</li> </ul>  |
| 3710<br>(3760) | Tool allowance (PAYE)<br>Not applicable from 2010          | An allowance for the acquisition of tools for business use.<br><br><b>Note:</b><br><ul style="list-style-type: none"> <li>Code 3760 MUST only be used for foreign service income.</li> <li>The value of this code must be included in the value of code 3713/3763 with effect from the 2010 year of assessment.</li> </ul>   |
| 3711<br>(3761) | Computer allowance (PAYE)<br>Not applicable from 2010      | An allowance for the acquisition or use of a computer.<br><br><b>Note:</b><br><ul style="list-style-type: none"> <li>Code 3761 MUST only be used for foreign service income.</li> <li>The value of this code must be included in the value of code 3713/3763 with effect from the 2010 year of assessment.</li> </ul>  |

| <b>Code</b>    | <b>Description</b>  | <b>Explanation</b>   |
|----------------|---|--|
| 3712<br>3762)  | Telephone/cell phone allowance (PAYE)<br>Not applicable from 2010         | An allowance for expenses incurred in the use of a telephone / cell phone for business purposes.<br><br><b>Note:</b> <ul style="list-style-type: none"> <li>• Code 3762 MUST only be used for foreign service income.</li> <li>• The value of this code must be included in the value of code 3713/3763 with effect from the 2010 year of assessment.</li> </ul>   |
| 3713<br>(3763) | Other allowances (PAYE)   | All other allowances, which do not comply with any of the descriptions listed under allowances, must be added together and reflected under this code on the certificate.<br><br>Examples include: <ul style="list-style-type: none"> <li>• Entertainment allowance</li> <li>• Tool allowance</li> <li>• Computer allowance</li> <li>• Telephone allowance</li> <li>• Cell phone allowance; etc.</li> </ul> <b>Note:</b> <ul style="list-style-type: none"> <li>• Code 3763 MUST only be used for foreign service income.</li> <li>• With effect from 2010 year of assessment, amounts previously included under codes 3706/3756, 3710/3760, 3711/3761 and 3712/3762 must be included in this code (3713/3763).</li> </ul>                                      |
| 3714<br>(3764) | Other allowances (Excl)   | All other non-taxable allowances, which do not comply with any of the descriptions listed under allowances, must be added together and reflected under this code on the certificate.<br><br>Examples include: <ul style="list-style-type: none"> <li>• Non-taxable Relocation allowance</li> <li>• Non-taxable Subsistence allowance for local and foreign travel not exceeding the daily limits</li> <li>• Non-taxable Uniform allowance; etc.</li> </ul> <b>Note:</b> <ul style="list-style-type: none"> <li>• Code 3764 MUST only be used for foreign service income.</li> <li>• With effect from 2010 year of assessment, amounts previously included under codes 3705/3755, 3709/3759 and 3716/3766 must be included in this code (3714/3764).</li> </ul> |
| 3715<br>(3765) | Subsistence allowance – foreign travel (IT)                               | An allowance paid for expenses in respect of meals and/or incidental costs for foreign travel, which exceeds the deemed amounts.<br><br><b>Note:</b> Code 3765 MUST only be used for foreign service income.   |
| 3716<br>(3766) | Subsistence allowance – foreign travel (Excl)<br>Not applicable from 2010 | An allowance paid for expenses in respect of meals and/or incidental costs for foreign travel, which does not exceed the deemed amounts.<br><br><b>Note:</b> <ul style="list-style-type: none"> <li>• Code 3766 MUST only be used for foreign service income.</li> <li>• The value of this code must be included in the value of code 3714/3764 with effect from the 2010 year of assessment.</li> </ul>   |
| 3717<br>(3767) | Broad-based employee share plan (PAYE)                                    | An amount received/accrued from the disposal of any qualifying equity share or any right of interest in a qualifying equity share in terms of certain conditions.<br><br><b>Note:</b> Code 3767 MUST only be used for foreign service income.  |

| <b>Code</b>    | <b>Description</b>                            | <b>Explanation</b>   |
|----------------|---|--|
| 3718<br>(3768) | Vesting of<br>equity<br>instruments<br>(PAYE) | Any gain in respect of the vesting of any equity instrument.<br><br><b>Note:</b> Code 3768 MUST only be used for foreign service income. |

## 7.3 Fringe benefit codes

| Code           | Description   | Explanation  |
|----------------|---|--|
| 3801<br>(3851) | General fringe benefits (PAYE)  | <p>All fringe benefits, which do not comply with any of the descriptions listed under fringe benefits, must be added together and reflected under this code on the certificate.</p> <p>Examples include:</p> <ul style="list-style-type: none"> <li>• Acquisition of an asset at less than the actual value and/or insurance policies ceded</li> <li>• Right of use of an asset (other than a motor vehicle)</li> <li>• Meals, refreshments and meal and refreshment vouchers</li> <li>• Free or cheap accommodation or holiday accommodation</li> <li>• Low interest or interest free loans and subsidies</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>• Code 3851 MUST only be used for foreign service income.</li> <li>• With effect from 2010 year of assessment, amounts previously included under codes 3803/3853, 3804/3854, and 3807/3857, must be included in this code (3801/3851).</li> <li>• Amounts previously declared under codes 3805/3855, 3806/3856, 3808/3858 and 3809/3859 must be included under this code (3801/3851) in respect of the 2010 to 2012 years of assessment.</li> </ul> |
| 3802<br>(3852) | Use of motor vehicle acquired by employer <b>NOT</b> via Operating Lease (PAYE) | <p>Taxable value of the fringe benefit for the right of use of a motor vehicle acquired by an employer <b>NOT</b> under an “operating lease”.</p> <p><b>Note:</b> Code 3852 MUST only be used for foreign service income. This code excludes fringe benefit i.r.o motor vehicle acquired by employer via Operating Lease.</p>  |
| 3803<br>(3853) | Use of asset (PAYE)<br>Not applicable from 2010                                 | <p>Right of use of an asset (other than a motor vehicle).</p> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>• Code 3853 MUST only be used for foreign service income.</li> <li>• The value of this code must be included in the value of code 3801/3851 with effect from the 2010 year of assessment.</li> </ul>  |
| 3804<br>(3854) | Meals, etc (PAYE)<br>Not applicable from 2010                                   | <p>Meals, refreshments and meal and refreshment vouchers.</p> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>• Code 3854 MUST only be used for foreign service income.</li> <li>• The value of this code must be included in the value of code 3801/3851 with effect from the 2010 year of assessment.</li> </ul>  |
| 3805<br>(3855) | Accommodation (PAYE)  | <p>Free or cheap accommodation or holiday accommodation.</p> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>• Code 3855 MUST only be used for foreign service income.</li> <li>• The value of this code must be included in the value of code 3801/3851 with effect from the 2010 years of assessment.</li> <li>• Valid for the 1999 to 2009 and from the 2013 years of assessment. The Foreign Service income codes (codes in brackets) are valid from the 2002 to 2009 and from the 2013 years of assessment.</li> </ul>   |

| Code           | Description   | Explanation   |
|----------------|---|---|
| 3806<br>(3856) | Services<br>(PAYE)  | Free or cheap services.<br><br><b>Note:</b> <ul style="list-style-type: none"> <li>Code 3856 MUST only be used for foreign service income.</li> <li>The value of this code must be included in the value of code 3801/3851 with affect from 2010 year of assessment.</li> <li>Valid for the 1999 to 2009 and from the 2013 years of assessment. The Foreign Service income codes (codes in brackets) are valid from the 2002 to 2009 and from the 2013 years of assessment.</li> </ul>  |
| 3807<br>(3857) | Loans or<br>subsidy (PAYE)<br>Not applicable<br>from 2010 | Low interest or interest free loans and subsidy.<br><br><b>Note:</b> <ul style="list-style-type: none"> <li>Code 3857 MUST only be used for foreign service income.</li> <li>The value of this code must be included in the value of code 3801/3851 with effect from the 2010 year of assessment.</li> </ul>  |
| 3808<br>(3858) | Employee's<br>debt (PAYE)                                 | Payment of an employee's debt or release an employee from an obligation to pay a debt.<br><br><b>Note:</b> <ul style="list-style-type: none"> <li>Code 3858 MUST only be used for foreign service income.</li> <li>The value of this code must be included in the value of code 3801/3851 with effect from the 2010 year of assessment.</li> <li>Valid for the 1999 to 2009 and from the 2013 years of assessment. The Foreign Service income codes (codes in brackets) are valid from the 2002 to 2009 and from the 2013 years of assessment.</li> </ul> |
| 3809<br>(3859) | Taxable<br>Bursaries or<br>scholarships<br>(PAYE)         | Taxable Bursaries and scholarships.<br><br><b>Note:</b> <ul style="list-style-type: none"> <li>Code 3859 MUST only be used for foreign service income.</li> <li>The value of this code must be included in the value of code 3801/3851 with the 2010 years of assessment.</li> <li>Valid for the 1999 to 2009 and from the 2013 years of assessment. The Foreign Service income codes (codes in brackets) are valid from the 2002 to 2009 and from the 2013 years of assessment.</li> </ul>   |
|                |   |   |
| 3810<br>(3860) | Medical aid<br>contributions<br>(PAYE)                    | Medical aid contributions paid on behalf of an employee.<br><br><b>Note:</b> Code 3860 MUST only be used for foreign service income.  |
| 3813<br>(3863) | Medical<br>services costs<br>(PAYE)                       | Medical costs incurred on behalf of an employee in respect of medical, dental and similar services, hospital and/or nursing services or medicine.<br><br><b>Note:</b> Code 3863 MUST only be used for foreign service income.   |
| 3815<br>(3865) | Non-taxable<br>Bursaries or<br>scholarships<br>(Excl)     | Non-taxable bursaries and scholarships to employees and their dependants – section 10(1)q Exempt portion only.<br><br><b>Note:</b> <ul style="list-style-type: none"> <li>Code 3865 MUST only be used for foreign service income.</li> <li>Valid from 2103 year of assessment</li> </ul>  |

| Code           | Description  | Explanation  |
|----------------|--|--|
| 3816<br>(3866) | Use of motor vehicle acquired by employer via Operating Lease (PAYE) | Taxable value of the fringe benefit for the right of use of a motor vehicle acquired by an employer under an "operating lease".<br><br><b>Note:</b> <ul style="list-style-type: none"> <li>Code 3866 MUST only be used for foreign services income.</li> <li>Valid from the 2014 year of assessment <del>transaction year</del></li> </ul> |

## 7.4 Lump sum codes

| Code           | Description                                      | Explanation  |
|----------------|--|--|
| 3901<br>(3951) | Gratuities (PAYE)                                | Gratuities, including severance benefits paid by an employer in respect of retirement, retrenchment or death.<br><br><b>Note:</b> Code 3951 MUST only be used for foreign service income.  |
| 3902<br>(3952) | Pension / RAF (PAYE)<br>Not applicable from 2010 | Lump sum accruing prior to 1 March 2009 from a Pension/Retirement annuity fund in respect of withdrawal (e.g. resignation, transfer, surplus apportionment, etc.).<br><br><b>Note:</b> <ul style="list-style-type: none"> <li>Code 3952 MUST only be used for foreign service income.</li> <li>The value of this code must be included in the value of code 3920 or 3921 (where applicable) with effect from the 2010 year of assessment.</li> </ul> |
| 3903<br>(3953) | Pension / RAF (PAYE)<br>Not applicable from 2009 | Lump sum payments accruing prior to 1 October 2007 from a Pension/retirement annuity fund in respect of retirement or death.<br><br><b>Note:</b> <ul style="list-style-type: none"> <li>Code 3953 MUST only be used for foreign service income.</li> <li>The value of this code must be included in the value of code 3915 with effect from the 2008 year of assessment.</li> </ul>  |
| 3904<br>(3954) | Provident (PAYE)<br>Not applicable from 2010     | Lump sum accruing prior to 1 March 2009 from a Provident fund lump sum in respect of withdrawal (e.g. resignation, transfer, surplus apportionment, etc.).<br><br><b>Note:</b> <ul style="list-style-type: none"> <li>Code 3954 MUST only be used for foreign service income.</li> <li>The value of this code must be included in the value of code 3920 or 3921 (where applicable) with effect from the 2010 year of assessment.</li> </ul>         |
| 3905<br>(3955) | Provident (PAYE)<br>Not applicable from 2009     | Lump sum payments accruing prior to 1 October 2007 from a Provident fund in respect of retirement or death.<br><br><b>Note:</b> <ul style="list-style-type: none"> <li>Code 3955 MUST only be used for foreign service income.</li> <li>The value of this code must be included in the value of code 3915 with effect from the 2008 year of assessment.</li> </ul>   |
| 3906<br>(3956) | Special Remuneration (PAYE)                      | Special remuneration paid to proto-team members.<br><br><b>Note:</b> Code 3956 MUST only be used for foreign service income.   |

| Code           | Description  | Explanation   |
|----------------|--|---|
| 3907<br>(3957) | Other lump sums (PAYE)   | <p>Other lump sum payments.</p> <p>Examples include:</p> <ul style="list-style-type: none"> <li>• 'Antedate salary/pension' extending over previous years of assessment</li> <li>• Lump sum payments from unapproved funds</li> <li>• Gratuities paid due to normal termination of service (e.g. Resignation or a lump sum paid upon retirement where employee is below 55 years of age)</li> <li>• Employer owned insurance policy (risk policy) proceeds NOT exempt to the exclusion in section 10(1)(gG)(i) of the Income Tax Act. Only from 1 March 2012.</li> </ul> <p><b>Note:</b> Code 3957 MUST only be used for foreign service income.</p>  |
| 3908           | Surplus apportionments and Employer Owned Policy Proceeds (Excl)                                       | <ul style="list-style-type: none"> <li>• Surplus apportionments on or after 1 January 2006 and paid in terms of section 15B of the Pension Funds Act of 1956.</li> <li>• Employer owned insurance policy proceeds exempt to section 10(1)(gG) of the Income Tax Act. Only applicable from 1 March 2012.</li> </ul>  |
| 3909           | Unclaimed benefits (PAYE)  | Unclaimed benefits prior to 1 March 2007 and paid by a fund in terms of the provisions of General Note 35.  |
| 3915           | Retirement / involuntary termination of employment lump sum benefits / Commutation of annuities (PAYE) | <ul style="list-style-type: none"> <li>• Lump sum payments accruing after 1 October 2007 from a fund (pension/pension preservation/retirement annuity/provident/provident preservation fund) in respect of retirement or death.</li> <li>• Lump sum payments accruing after 28 February 2009 from a Pension or Provident Fund in respect of involuntary termination of services per sub par. 2(1)(a)(ii)(AA) or (BB) of the Second Schedule of the Income Tax Act (e.g. retrenchment) must be reflected under code 3915 on the IRP5/IT3(a) certificate.</li> <li>• Commutation of an annuity or portion of annuity on or after 01 March 2011 in respect of paragraph 2(1)(a)(iii) of the Second Schedule of the Act.</li> </ul> <p><b>Note:</b> With effect from 2008 year of assessment, amounts previously included under codes 3903/3953 and 3905/3955 must be included in this code (3915).</p> |
| 3920           | Lump sum withdrawal benefits (PAYE)  | <p>Lump sum payments accruing after 28 February 2009 from a Pension / Pension preservation / Provident / Provident Preservation / Retirement annuity funds in respect of withdrawal (e.g. resignation, transfer, divorce, housing loans payments, etc.).</p> <p><b>Note:</b> With effect from 2010 year of assessment, amounts previously included under codes 3902/3952 and 3904/3954 (where applicable) must be included in this code (3920).</p>   |

| Code | Description  | Explanation   |
|------|--|---|
| 3921 | Living annuity and surplus apportionments (section 15C of the Pension Fund Act) (PAYE) | <p>Lump sum payments accruing after 28 February 2009 from a Pension / Pension Preservation / Retirement Annuity / Provident / Provident Preservation Fund in respect of withdrawal due to:</p> <ul style="list-style-type: none"> <li>surplus apportionments paid in terms of section 15C of the Pension Funds Act of 1956;</li> <li>withdrawal after retirement from a living annuity in terms of paragraph (c) of the definition of living annuity, where the value of the assets become less than the amount prescribed by the Minister in the Gazette, only effective until 28 February 2011. For living annuity withdrawals on or after 01 March 2011 source code 3915 must be used.</li> </ul> <p><b>Note:</b> With effect from 2010 year of assessment, amounts previously included under codes 3902/3952 and 3904/3954 (where applicable) must be included in this code (3920).</p> |
| 3922 | Compensation iro death during employment (Excl / PAYE)                                 | <p>Compensation lump sum payments in terms of Section 10(1)(gB)(iii) in respect of the death of an employee in the course of employment.</p> <p><b>Note:</b> Valid from 2012 year of assessment</p>   |

## 7.5 Gross remuneration codes

| Code | Description   |
|------|---|
| 3696 | Gross non-taxable income (amounts under codes 3602/3652, 3703/3753, 3714/3764, 3815/3865, 3908, 3922 (Excl)). |
| 3697 | Gross retirement funding employment income.   |
| 3698 | Gross non-retirement funding employment income.   |

## 7.6 Deduction codes

| Code                             | Description   |
|----------------------------------|---|
| 4001                             | Current pension fund contributions.   |
| 4002                             | Arrear pension fund contributions.  |
| 4003                             | Current and arrear provident fund contributions.  |
| 4004<br>Not applicable from 2010 | Employee's arrear provident fund contributions<br><br><b>Note:</b> Value of this code must be included in the value of code 4003 with effect from the 2010 year of assessment.  |
| 4005                             | Medical aid contributions.  |
| 4006                             | Current retirement annuity fund contributions.  |
| 4007                             | Arrear (re-instated) retirement annuity fund contributions.   |
| 4018                             | Premiums paid for loss of income policies.  |
| 4024                             | Medical services costs deemed to be paid by the employee in respect of himself/herself, spouse or child.  |
| 4025<br>Not applicable from 2010 | Medical contribution paid by employee allowed as a deduction for employees' tax purposes<br><br><b>Note:</b> This code is not applicable with effect from the 2010 year of assessment and must not be included in any other code.                         |
| 4026                             | Arrear pension fund contributions – Non-statutory forces (NSF).   |
| 4030                             | Donations deducted from the employee's remuneration and paid by the employer to the Organisation.   |
| 4472<br>Not applicable from 2010 | Employer's pension fund contributions<br><br><b>Note:</b> This code is not applicable with effect from the 2010 year of assessment and must not be included in any other code.  |
| 4473<br>Not applicable from 2010 | Employer's provident fund contributions<br><br><b>Note:</b> This code is not applicable with effect from the 2010 year of assessment and must not be included in any other code.  |
| 4474                             | Employer's medical aid contributions in respect of employees not included in code 4493. From 1 March 2012 the contributions paid by the employer on behalf of an employee 65 and older and who has not retired, should also be reflected under this code. |
| 4485<br>Not applicable from 2010 | Medical services costs deemed to be paid by the employee in respect of other relatives<br><br><b>Note:</b> This code is not applicable with effect from the 2010 year of assessment and must not be included in any other code.                           |
| 4486<br>Not applicable from 2010 | Capped amount determined by the employer in terms of Section 18(2)(c)(i)<br><br><b>Note:</b> This code is not applicable with effect from the 2010 year of assessment and must not be included in any other code.   |
| 4487<br>Not applicable from 2010 | No value benefits in respect of medical services provided or incurred by the employer<br><br><b>Note:</b> This code is not applicable with effect from the 2010 year of assessment and must not be included in any other code.                            |

| Code | Description   |
|------|---|
| 4493 | <p>Employer's medical aid contributions in respect of an employee who qualifies for the "no value" provisions in the 7<sup>th</sup> Schedule.</p> <p>This is the employer's portion of the medical scheme contribution made on behalf of an employee who is —</p> <ul style="list-style-type: none"> <li>• a pensioner (a person who by reason of superannuation, ill-health or other infirmity retired from the employ of such employer);</li> <li>• the dependants of a pensioner after the death of the pensioner, (if such pensioner retired from the employ of such employer by reason of superannuation, ill-health or other infirmity);</li> <li>• the dependants of a deceased employee after such employee's death, if such deceased employee was in the employ of the employer on the date of death; or</li> <li>• an employee who is 65 years or older(not applicable from 2013).</li> </ul> |
| 4497 | Total Deductions/Contributions  |

## 7.7 Employees' tax deduction, Employment Tax Incentives and reason codes

| Code | Description  |
|------|--|
| 4101 | SITE (Standard Income Tax on Employees)  |
| 4102 | PAYE (Pay-As-You-Earn)   |
| 4115 | Tax on retirement lump sum and severance benefits [tax on code 3901,3915, 3920, 3921 and 3922 (PAYE)]  |
| 4141 | UIF contribution (employer and employee contributions)   |
| 4142 | SDL contribution   |
| 4149 | Total Tax (4101 + 4102 + 4115), SDL (4141) and UIF(4142). This total does not include the value of 4116 Medical Scheme Fees Tax Credit taken into account by employer for PAYE purposes. |
| 4116 | Medical Scheme Fees Tax Credit taken into account by employer for PAYE purposes.   |
| 4118 | The sum of the ETI amounts calculated (theoretical amounts) for the employee during the year of assessment in accordance with section 7 of the ETI Act.                                  |
| 4150 | 01 or 1 = Director's remuneration prior to 2003 year of assessment (Invalid from 1 March 2002)   |
|      | 02 or 2 = Earn less than the tax threshold   |
|      | 03 or 3 = Independent contractor   |
|      | 04 or 4 = Non taxable earnings (including nil directives)  |
|      | 05 or 5 = Exempt foreign employment income   |
|      | 06 or 6 = Directors remuneration – income quantified in the following year of assessment (only valid from 1 March 2002)  |
|      | 07 or 7 = Labour Broker with valid IRP 30 (only valid from 1 March 2004)   |
|      | 08 or 8 = No Tax to be withheld due to Medical Scheme Fees Tax Credit allowed  |
|      | 09 or 9 = Par 11A(5) Fourth Schedule notification – No withholding possible  |

The abbreviations used within the description of the relevant codes mean:

- PAYE: Income is subject to the deduction of Employees' Tax and will also be taxed when the income tax assessment for the employee is processed.
- IT: Income is not subject to the deduction of Employees' Tax but will also be taxed when the income tax assessment for the employee is processed.
- Excl: Income is not subject to the deduction of Employees' Tax and will also not be taxed when the Income Tax assessment for the employee is processed.

## 8. APPENDIX A - CODES FOR THE COUNTRY THAT ISSUED THE PASSPORT

| Code       | Country of Issue    | Code       | Country of Issue                                 | Code       | Country of Issue                 |
|------------|---------------------|------------|--|------------|----------------------------------|
| <b>AFG</b> | Afghanistan         | <b>GRC</b> | Greece   | <b>PNG</b> | Papua New Guinea                 |
| <b>ALA</b> | Åland Islands       | <b>GRL</b> | Greenland  | <b>PRY</b> | Paraguay                         |
| <b>ALB</b> | Albania             | <b>GRD</b> | Grenada  | <b>PER</b> | Peru                             |
| <b>DZA</b> | Algeria             | <b>GLP</b> | Guadeloupe                                       | <b>PHL</b> | Philippines                      |
| <b>ASM</b> | American Samoa      | <b>GUM</b> | Guam   | <b>PCN</b> | Pitcairn                         |
| <b>AND</b> | Andorra             | <b>GTM</b> | Guatemala  | <b>POL</b> | Poland                           |
| <b>AGO</b> | Angola              | <b>GGY</b> | Guernsey   | <b>PRT</b> | Portugal                         |
| <b>AIA</b> | Anguilla            | <b>GIN</b> | Guinea   | <b>PRI</b> | Puerto Rico                      |
| <b>ATA</b> | Antarctica          | <b>GNB</b> | Guinea-Bissau                                    | <b>QAT</b> | Qatar                            |
| <b>ATG</b> | Antigua and Barbuda | <b>GUY</b> | Guyana   | <b>KOR</b> | Republic of Korea                |
| <b>ARG</b> | Argentina           | <b>HTI</b> | Haiti  | <b>REU</b> | Réunion                          |
| <b>ARM</b> | Armenia             | <b>HMD</b> | Heard and McDonald Islands                       | <b>ROU</b> | Romania                          |
| <b>ABW</b> | Aruba               | <b>VAT</b> | Holy See (Vatican City State)                    | <b>RUS</b> | Russian Federation               |
| <b>AUS</b> | Australia           | <b>HND</b> | Honduras   | <b>RWA</b> | Rwanda                           |
| <b>AUT</b> | Austria             | <b>HKG</b> | Hong Kong Special Administrative Region of China | <b>SHN</b> | Saint Helena                     |
| <b>AZE</b> | Azerbaijan          | <b>HUN</b> | Hungary  | <b>KNA</b> | Saint Kitts and Nevis            |
| <b>BHS</b> | Bahamas             | <b>ISL</b> | Iceland  | <b>LCA</b> | Saint Lucia                      |
| <b>BHR</b> | Bahrain             | <b>IND</b> | India  | <b>SPM</b> | Saint Pierre and Miquelon        |
| <b>BGD</b> | Bangladesh          | <b>IDN</b> | Indonesia  | <b>VCT</b> | Saint Vincent and the Grenadines |
| <b>BRB</b> | Barbados            | <b>IRN</b> | Iran, Islamic Republic of                        | <b>WSM</b> | Samoa                            |
| <b>BLR</b> | Belarus             | <b>IRQ</b> | Iraq   | <b>SMR</b> | San Marino                       |
| <b>BEL</b> | Belgium             | <b>IRL</b> | Ireland  | <b>STP</b> | Sao Tome and Principe            |
| <b>BLZ</b> | Belize              | <b>IMN</b> | Isle of Man                                      | <b>SAU</b> | Saudi Arabia                     |
| <b>BEN</b> | Benin               | <b>ISR</b> | Israel   | <b>SEN</b> | Senegal                          |
| <b>BMU</b> | Bermuda             | <b>ITA</b> | Italy  | <b>SRB</b> | Serbia                           |
| <b>BTN</b> | Bhutan              | <b>JAM</b> | Jamaica  | <b>SYC</b> | Seychelles                       |

| Code       | Country of Issue               | Code       | Country of Issue                             | Code       | Country of Issue                          |
|------------|--------------------------------|------------|--|------------|---|
| <b>BOL</b> | Bolivia                        | <b>JPN</b> | Japan  | <b>SLE</b> | Sierra Leone                              |
| <b>BIH</b> | Bosnia and Herzegovina         | <b>JEY</b> | Jersey                                       | <b>SGP</b> | Singapore                                 |
| <b>BWA</b> | Botswana                       | <b>JOR</b> | Jordan                                       | <b>SVK</b> | Slovakia                                  |
| <b>BVT</b> | Bouvet Island                  | <b>KAZ</b> | Kazakhstan                                   | <b>SVN</b> | Slovenia                                  |
| <b>BRA</b> | Brazil                         | <b>KEN</b> | Kenya  | <b>SLB</b> | Solomon Islands                           |
| <b>IOT</b> | British Indian Ocean Territory | <b>KIR</b> | Kiribati                                     | <b>SOM</b> | Somalia                                   |
| <b>BRN</b> | Brunei Darussalam              | <b>KWT</b> | Kuwait                                       | <b>ZAF</b> | South Africa                              |
| <b>BGR</b> | Bulgaria                       | <b>KGZ</b> | Kyrgyzstan                                   | <b>SGS</b> | South Georgia and South Sandwich Is.      |
| <b>BFA</b> | Burkina Faso                   | <b>LAO</b> | Lao People's Democratic Republic             | <b>ESP</b> | Spain                                     |
| <b>BDI</b> | Burundi                        | <b>LVA</b> | Latvia                                       | <b>LKA</b> | Sri Lanka                                 |
| <b>KHM</b> | Cambodia                       | <b>LBN</b> | Lebanon                                      | <b>SDN</b> | Sudan                                     |
| <b>CMR</b> | Cameroon                       | <b>LSO</b> | Lesotho                                      | <b>SUR</b> | Suriname                                  |
| <b>CAN</b> | Canada                         | <b>LBR</b> | Liberia                                      | <b>SJM</b> | Svalbard and Jan Mayen Islands            |
| <b>CPV</b> | Cape Verde                     | <b>LBY</b> | Libyan Arab Jamahiriya                       | <b>SWZ</b> | Swaziland                                 |
| <b>CYM</b> | Cayman Islands                 | <b>LIE</b> | Liechtenstein                                | <b>SWE</b> | Sweden                                    |
| <b>CAF</b> | Central African Republic       | <b>LTU</b> | Lithuania                                    | <b>CHE</b> | Switzerland                               |
| <b>TCD</b> | Chad                           | <b>LUX</b> | Luxembourg                                   | <b>SYR</b> | Syrian Arab Republic                      |
| <b>CHL</b> | Chile                          | <b>MAC</b> | Macao Special Administrative Region of China | <b>TWN</b> | Taiwan, Province of China                 |
| <b>CHN</b> | China                          | <b>MDG</b> | Madagascar                                   | <b>TJK</b> | Tajikistan                                |
| <b>CXR</b> | Christmas Island               | <b>MWI</b> | Malawi                                       | <b>THA</b> | Thailand                                  |
| <b>CCK</b> | Cocos (Keeling) Island         | <b>MYS</b> | Malaysia                                     | <b>MKD</b> | The former Yugoslav Republic of Macedonia |
| <b>COL</b> | Colombia                       | <b>MDV</b> | Maldives                                     | <b>TLS</b> | Timor-Leste                               |
| <b>COM</b> | Comoros                        | <b>MLI</b> | Mali   | <b>TGO</b> | Togo                                      |
| <b>COG</b> | Congo                          | <b>MLT</b> | Malta  | <b>TKL</b> | Tokelau                                   |
| <b>COK</b> | Cook Islands                   | <b>MHL</b> | Marshall Islands                             | <b>TON</b> | Tonga                                     |

| <b>Code</b> | <b>Country of Issue</b>               | <b>Code</b> | <b>Country of Issue</b>         | <b>Code</b> | <b>Country of Issue</b>   |
|-------------|---------------------------------------|-------------|---------------------------------|-------------|---|
| <b>CRI</b>  | Costa Rica                            | <b>MTQ</b>  | Martinique                      | <b>TTO</b>  | Trinidad and Tobago   |
| <b>CIV</b>  | Côte d'Ivoire                         | <b>MRT</b>  | Mauritania                      | <b>TUN</b>  | Tunisia   |
| <b>HRV</b>  | Croatia                               | <b>MUS</b>  | Mauritius                       | <b>TUR</b>  | Turkey  |
| <b>CUB</b>  | Cuba                                  | <b>MYT</b>  | Mayotte                         | <b>TKM</b>  | Turkmenistan  |
| <b>CYP</b>  | Cyprus                                | <b>MEX</b>  | Mexico                          | <b>TCA</b>  | Turks and Caicos Islands  |
| <b>CZE</b>  | Czech Republic                        | <b>FSM</b>  | Micronesia, Federated States of | <b>TUV</b>  | Tuvalu  |
| <b>PRK</b>  | Democratic People's Republic of Korea | <b>MDA</b>  | Moldova                         | <b>UGA</b>  | Uganda  |
| <b>COD</b>  | Democratic Republic of the Congo      | <b>MCO</b>  | Monaco                          | <b>UKR</b>  | Ukraine   |
| <b>DNK</b>  | Denmark                               | <b>MNG</b>  | Mongolia                        | <b>ARE</b>  | United Arab Emirates  |
| <b>DJI</b>  | Djibouti                              | <b>MNE</b>  | Montenegro                      | <b>GBR</b>  | United Kingdom of Great Britain (Citizen)                       |
| <b>DMA</b>  | Dominica                              | <b>MSR</b>  | Montserrat                      | <b>GBD</b>  | United Kingdom of Great Britain (Dependent Territories Citizen) |
| <b>DOM</b>  | Dominican Republic                    | <b>MAR</b>  | Morocco                         | <b>GBN</b>  | United Kingdom of Great Britain (National Overseas)             |
| <b>ECU</b>  | Ecuador                               | <b>MOZ</b>  | Mozambique                      | <b>GBO</b>  | United Kingdom of Great Britain (Overseas citizen)              |
| <b>EGY</b>  | Egypt                                 | <b>MMR</b>  | Myanmar                         | <b>GBP</b>  | United Kingdom of Great Britain (Protected person)              |
| <b>SLV</b>  | El Salvador                           | <b>NAM</b>  | Namibia                         | <b>GBS</b>  | United Kingdom of Great Britain (Subject)                       |
| <b>GNQ</b>  | Equatorial Guinea                     | <b>NRU</b>  | Nauru                           | <b>TZA</b>  | United Republic of Tanzania                                     |

| <b>Code</b> | <b>Country of Issue</b>          | <b>Code</b> | <b>Country of Issue</b>        | <b>Code</b> | <b>Country of Issue</b>        |
|-------------|----------------------------------|-------------|--------------------------------|-------------|--------------------------------|
| <b>ERI</b>  | Eritrea                          | <b>NPL</b>  | Nepal                          | <b>USA</b>  | United States of America       |
| <b>EST</b>  | Estonia                          | <b>NLD</b>  | Netherlands                    | <b>URY</b>  | Uruguay                        |
| <b>ETH</b>  | Ethiopia                         | <b>ANT</b>  | Netherlands Antilles           | <b>UMI</b>  | US Minor Outlying Islands      |
| <b>FLK</b>  | Falkland Islands (Malvinas)      | <b>NTZ</b>  | Neutral Zone                   | <b>UZB</b>  | Uzbekistan                     |
| <b>FRO</b>  | Faroe Islands                    | <b>NCL</b>  | New Caledonia                  | <b>VUT</b>  | Vanuatu                        |
| <b>FJI</b>  | Fiji                             | <b>NZL</b>  | New Zealand                    | <b>VAT</b>  | Vatican City State (Holy See)  |
| <b>FIN</b>  | Finland                          | <b>NIC</b>  | Nicaragua                      | <b>VEN</b>  | Venezuela                      |
| <b>FRA</b>  | France                           | <b>NER</b>  | Niger                          | <b>VNM</b>  | Viet Nam                       |
| <b>FXX</b>  | France, Metropolitan             | <b>NGA</b>  | Nigeria                        | <b>VGB</b>  | Virgin Islands (British)       |
| <b>GUF</b>  | French Guiana                    | <b>NIU</b>  | Niue                           | <b>VIR</b>  | Virgin Islands (United States) |
| <b>PYF</b>  | French Polynesia                 | <b>NFK</b>  | Norfolk Island                 | <b>WLF</b>  | Wallis and Futuna Islands      |
| <b>ATF</b>  | French Southern Territories - TF | <b>MNP</b>  | Northern Mariana Islands       | <b>ESH</b>  | Western Sahara                 |
| <b>GAB</b>  | Gabon                            | <b>NOR</b>  | Norway                         | <b>YEM</b>  | Yemen                          |
| <b>GMB</b>  | Gambia                           | <b>PSE</b>  | Occupied Palestinian Territory | <b>ZMB</b>  | Zambia                         |
| <b>GEO</b>  | Georgia                          | <b>OMN</b>  | Oman                           | <b>ZWE</b>  | Zimbabwe                       |
| <b>DEU</b>  | Germany                          | <b>PAK</b>  | Pakistan                       | <b>ZNC</b>  | Any country not on this list   |
| <b>GHA</b>  | Ghana                            | <b>PLW</b>  | Palau                          |             |                                |
| <b>GIB</b>  | Gibraltar                        | <b>PAN</b>  | Panama                         |             |                                |

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## 9. APPENDIX B: NUMBER VALIDATIONS

### 9.1 Modulus 10 check on Income Tax Number

This validation is performed where the IT number is completed or where the PAYE reference number starts with 0, 1, 2, 3 or 9.

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      | $0 \times 2$                      | 0      |
| Digit 2      | 0                                 | + 0    |
| Digit 3      | $0 \times 2$                      | + 0    |
| Digit 4      | 1                                 | + 1    |
| Digit 5      | $3 \times 2$                      | + 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    |
| <b>Total</b> |                                   | 20     |

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

## 9.2 Modulus 10 check on PAYE/SDL/UIF Reference Number

For PAYE, SDL and UIF reference number the first digit must be replaced with a 4.

| Digit   | PAYE/SDL/UIF   | Formula  |
|---------|----------------|--|
| Digit 1 | Replace with 4 | 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 |

Example:

PAYE/SDL/UIF reference Number = 7230767891/L230767891/U230767891

| Digit        | Formula                           | Result |
|--------------|-----------------------------------|--------|
| Digit 1      | Replace with 4: $4 \times 2$      | + 8    |
| Digit 2      | 2                                 | + 2    |
| Digit 3      | $3 \times 2$                      | + 6    |
| Digit 4      | 0                                 | + 0    |
| Digit 5      | $7 \times 2 = 14$ ( $1 + 4 = 5$ ) | + 5    |
| Digit 6      | 6                                 | + 6    |
| Digit 7      | $7 \times 2 = 14$ ( $1 + 4 = 5$ ) | + 5    |
| Digit 8      | 8                                 | + 8    |
| Digit 9      | $9 \times 2 = 18$ ( $1 + 8 = 9$ ) | + 9    |
| <b>Total</b> |                                   | 49     |

Last Digit of Total is greater than 0 and therefore it must be subtracted from ten ( $10 - 9 = 1$ ) so the check digit equals 1 and the number is therefore valid.

---

## 9.3 Modulus 13 check on ID Number

Only valid ID numbers are allowed and a modulus 13 check must be performed on all ID numbers.

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:

- a. Add all the digits in the odd positions (excluding last digit).  
 $8 + 0 + 0 + 5 + 0 + 0 = 13$ .....[1]
- b. Move the even positions into a field and multiply the number by 2.  
 $011098 \times 2 = 22196$
- c. Add the digits of the result in b).  
 $2 + 2 + 1 + 9 + 6 = 20$ .....[2]
- d. Add the answer in [2] to the answer in [1].  
 $13 + 20 = 33$
- e. 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.

---

## 10. APPENDIX C

### 10.1 ETI Supporting DATA

This paragraph stipulates the requirements for the submission of the additional ETI information when requested, using the currently available PAYE submission channels.

All employers participating in the ETI benefit must keep records of supporting data of eligible employees for which the ETI is claimed, as SARS will from time to time request such supporting data to authenticate the eligibility of those employees.

The remuneration to be reported is defined in the Fourth Schedule to the Income Tax Act. The information to be submitted to SARS will be required on an individual employee level (certificates with code 3026 marked with an "X") in the following format:

A comma delimited CSV file in the following structure:

Nature of Person,

Employee ID number,

Employee Passport number,

Period of Recon

March, Monthly Remuneration, Monthly Minimum wage, Monthly Theoretical ETI,

April, Monthly Remuneration , Monthly Minimum wage, Monthly Theoretical ETI,

May, Monthly Remuneration , Monthly Minimum wage, Monthly Theoretical ETI,

June, Monthly Remuneration , Monthly Minimum wage, Monthly Theoretical ETI,

July, Monthly Remuneration , Monthly Minimum wage, Monthly Theoretical ETI,

August, Monthly Remuneration , Monthly Minimum wage, Monthly Theoretical ETI,

September, Monthly Remuneration , Monthly Minimum wage, Monthly Theoretical ETI,

October, Monthly Remuneration , Monthly Minimum wage, Monthly Theoretical ETI,

November, Monthly Remuneration , Monthly Minimum wage, Monthly Theoretical ETI,

December, Monthly Remuneration , Monthly Minimum wage, Monthly Theoretical ETI,

January, Monthly Remuneration , Monthly Minimum wage, Monthly Theoretical ETI,

February, Monthly Remuneration , Monthly Minimum wage, Monthly Theoretical ETI,

A field that does not have a value must be included in the ETI supporting data CSV record, a zero must be used to represent the field that does not have a value.

Format:

| Name  | Code | Length | Description   | Validation Rules   |
|---|------|--------|---|--|
| <b>Employment Tax Incentive Supporting Data</b> |      |        |   |  |
| Nature of Person                                | 7005 | A1     | Indicates the nature of person of the employee qualifying for ETI.              | <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• Valid options — <ul style="list-style-type: none"> <li>○ A = Individual with an identity or passport number;</li> <li>○ B = Individual without an identity or passport number;</li> <li>○ C = Director of a private company / member of a CC;</li> <li>○ D = Trust;</li> <li>○ E = Company / CC;</li> <li>○ F = Partnership</li> <li>○ G = Corporation;</li> <li>○ H = Personal Service Provider;</li> <li>○ M = Asylum Seekers;</li> <li>○ N = Retirement Fund Lump Sum Recipient/Pensioner.</li> </ul> </li> <li>• <b>May not be completed for Nature of Person N</b></li> </ul> |
| Identity number                                 | 7000 | N13    | RSA identity number of the employee.  | <ul style="list-style-type: none"> <li>• Mandatory field if Nature of Person is A/C and passport number is not completed;</li> <li>• May not be completed for Nature of Person B/D/E/F/G/H/M/N</li> <li>• Must consist of 13 characters</li> <li>• Must be a valid ID-number (other numbers must be reflected in the passport number field)</li> <li>• Must correlate with the date of birth.</li> <li>•</li> </ul>  |
| Passport number                                 | 7007 | AN18   | Passport number or other number (non-bar-coded RSA ID numbers) of the employee. | <ul style="list-style-type: none"> <li>• Mandatory field if Nature of Person is A/C/M and identity number is not completed</li> <li><b>Note:</b> In the case that the Passport number is not available for Nature of Person M, this field should be completed with the Asylum seeker Identification Number.</li> <li>• Optional for Nature of Person N</li> </ul>  |

|                          |      |       |  |   |
|--------------------------|------|-------|--|---|
|                          |      |       |  | <ul style="list-style-type: none"> <li>• May not be completed for Nature of Person B/D/E/F/G/H/N</li> <li>• Minimum of 6 characters</li> <li>• No spaces are allowed.</li> </ul>  |
| Period of Reconciliation | 7001 | N6    | This period indicates the submission period to accommodate multiple submissions in a year. | <ul style="list-style-type: none"> <li>• Mandatory if the transaction year is greater than 2013</li> <li>• Format CCYYMM (Century, Year, Month); e.g. where the reconciliations must be submitted for period ending February 2014, the period must be completed as 201402 or if the submission is for period ending August 2013, the period must be completed as 201308</li> <li>• This field must be a valid period in the transaction year specified</li> <li>• If the certificate type is ITREG this field must not be completed.</li> <li>• <b>May not be completed for Nature of Person N</b></li> </ul> |
| Month                    | 7006 | N2    | This indicates the month of the year   | <ul style="list-style-type: none"> <li>• Value cannot be 0.</li> <li>• The months of the year are represented by the following numeric values: <ul style="list-style-type: none"> <li>○ January = 01</li> <li>○ February = 02</li> <li>○ March = 03</li> <li>○ April = 04</li> <li>○ May = 05</li> <li>○ June = 06</li> <li>○ July = 07</li> <li>○ August = 08</li> <li>○ September = 09</li> <li>○ October = 10</li> <li>○ November = 11</li> <li>○ December = 12</li> </ul> </li> </ul>   |
| Monthly Remuneration     | 7002 | N11.2 | This indicated the monthly remuneration paid to the employee.                              | <ul style="list-style-type: none"> <li>• Value can be 0</li> <li>• Decimal digits are mandatory even if the decimal value is zero</li> <li>• Must be decimal point (comma invalid)</li> <li>• A full year data must be submitted.</li> </ul>  |

|                         |      |       |  |  |
|-------------------------|------|-------|--|--|
|                         |      |       |  | <ul style="list-style-type: none"> <li>• <b>May not be completed for Nature of Person N</b></li> </ul>   |
| Monthly Minimum Wage    | 7003 | N11.2 | This indicates the minimum wage per Industry.                          | <ul style="list-style-type: none"> <li>• Value can be 0</li> <li>• Decimal digits are mandatory even if the decimal value is zero</li> <li>• Must be decimal point (comma invalid)</li> <li>• A full year data must be submitted.</li> <li>• <b>May not be completed for Nature of Person N</b></li> </ul> |
| Monthly Theoretical ETI | 7004 | N11.2 | This indicates the calculated theoretical monthly amount per employee. | <ul style="list-style-type: none"> <li>• Value can be 0</li> <li>• Decimal digits are mandatory even if the decimal value is zero</li> <li>• Must be decimal point (comma invalid)</li> <li>• <b>May not be completed for Nature of Person N</b></li> </ul>  |

## 11. APPENDIX D

### 11.1 Payroll Bulk Submissions Structured Address Requirement

- Please note that if the Payroll System **including ASISA**, can provide the structured address in the structured format, this section does not apply.
- Please note if code 3218 is populated with an X, this section does not apply.

SARS will accept the postal address in the structured format; however SARS will relax the validation rules for the February 2014 submissions. The rules will be relaxed for only this period, the August 2014 submission SARS will enforce all the validation rules.

SARS is aware that most payroll systems have the old unstructured address in their respective databases. The old unstructured address was captured and stored in the following fields (Refer to page 26 of the external BRS):

| Name   | Code |
|--|------|
| Employee Address Details – Postal: Line 1      | 3221 |
| Employee Address Details – Postal: Line 2      | 3222 |
| Employee Address Details – Postal: Line 3      | 3223 |
| Employee Address Details – Postal: Postal Code | 3229 |

These fields are to be mapped to the structured address residential postal address fields. This mapping must be done in the following manner.

- Field 3247 “Is your Postal Address a Street Address? (Y/N)” , must be completed with a “Y”.
- The below table illustrates the mapping of the unstructured to the structured fields:

| Unstructured Format                            |      | Structured Format                                    |      |
|--|------|--|------|
| Name   | Code | Name   | Code |
| Employee Address Details – Postal: Line 1      | 3221 | Employee Postal Address Details: Street/Name of Farm | 3258 |
| Employee Address Details – Postal: Line 2      | 3222 | Employee Postal Address Details Suburb/District      | 3259 |
| Employee Address Details – Postal: Line 3      | 3223 | Employee Postal Address Details City/Town            | 3260 |
| Employee Address Details – Postal: Postal Code | 3229 | Employee Postal Address Details Postal Code          | 3261 |

**Note:** SARS will relax the validation rules for the submission of the Employees Postal Address, i.e. the submission will not be rejected for the following codes:

- 3247, 3249, 3250,3251, 3280, 3253, 3254,3262,3255,3256,3257,3258, 3259,3260,3261,3279.

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## 12. APPENDIX E

### 12.1 SIC7 Codes

| Code  | Description  |
|-------|--|
| 01110 | Growing of cereals (except rice), leguminous crops and oil seeds |
| 01120 | Growing of rice  |
| 01130 | Growing of vegetables and melons, roots and tubers               |
| 01140 | Growing of sugar cane  |
| 01150 | Growing of tobacco   |
| 01160 | Growing of fibre crops   |
| 01190 | Growing of other non-perennial crops                             |
| 01210 | Growing of grapes  |
| 01220 | Growing of tropical and subtropical fruits                       |
| 01230 | Growing of citrus fruits   |
| 01240 | Growing of pome fruits and stone fruits                          |
| 01250 | Growing of other tree and bush fruits and nuts                   |
| 01260 | Growing of oleaginous fruits                                     |
| 01270 | Growing of beverage crops  |
| 01280 | Growing of spices, aromatic, drug and pharmaceutical crops       |
| 01290 | Growing of other perennial crops                                 |
| 01300 | Plant propagation  |
| 01410 | Raising of cattle and buffaloes                                  |

|       |  |
|-------|--|
| 01420 | Raising of horses and other equines              |
| 01430 | Raising of camels and camelids                   |
| 01440 | Raising of sheep and goats                       |
| 01450 | Raising of swine/pigs                            |
| 01460 | Raising of poultry                               |
| 01490 | Raising of other animals                         |
| 01500 | Mixed farming                                    |
| 01610 | Support activities for crop production           |
| 01620 | Support activities for animal production         |
| 01630 | Post-harvest crop activities                     |
| 01640 | Seed processing for propagation                  |
| 01700 | Hunting, trapping and related service activities |
| 02100 | Silviculture and other forestry activities       |
| 02200 | Logging  |
| 02300 | Gathering of non-wood forest products            |
| 02400 | Support services to forestry                     |
| 03110 | Marine fishing                                   |
| 03120 | Freshwater fishing                               |
| 03210 | Marine aquaculture                               |
| 03220 | Freshwater aquaculture                           |

|       |  |
|-------|--|
| 05100 | Mining of hard coal  |
| 05200 | Mining of lignite  |
| 06100 | Extraction of crude petroleum                                |
| 06200 | Extraction of natural gas                                    |
| 07100 | Mining of iron ores  |
| 07210 | Mining of uranium and thorium ores                           |
| 07291 | Mining of gold   |
| 07292 | Mining of chrome   |
| 07293 | Mining of copper   |
| 07294 | Mining of manganese  |
| 07295 | Mining of platinum group metals                              |
| 07299 | Other mining of non-ferrous metal ores n.e.c.                |
| 08101 | Quarrying of dimension stone                                 |
| 08102 | Quarrying of limestone and limeworks                         |
| 08109 | Other quarrying of stone, sand and clay                      |
| 08911 | Mining of phosphates   |
| 08919 | Other mining of chemical and fertilizer minerals             |
| 08920 | Extraction of peat   |
| 08930 | Extraction of salt   |
| 08991 | Mining of diamonds   |
| 08992 | Mining of precious and semi-precious stones, except diamonds |
| 08999 | Other mining and quarrying n.e.c.                            |

|       |   |
|-------|---|
| 09100 | Support activities for petroleum and natural gas extraction   |
| 09901 | Service activities incidental to mining of minerals on a fee or contract basis                          |
| 09909 | Other support activities for other mining and quarrying n.e.c.  |
| 10101 | Slaughtering, dressing and packing of livestock, including poultry and small game for meat              |
| 10102 | Manufacture of prepared and preserved meat, including sausage; by-products (hides, bones, etc.)         |
| 10103 | Production of lard and other edible fats  |
| 10109 | Other processing and preserving of meat   |
| 10200 | Processing and preserving of fish, crustaceans and molluscs   |
| 10300 | Processing and preserving of fruit and vegetables   |
| 10401 | Manufacture of crude oil and oilseed cake and meal  |
| 10402 | Manufacture of compound cooking fats, margarine and edible oils   |
| 10501 | Processing of fresh milk  |
| 10502 | Manufacture of butter and cheese  |
| 10503 | Manufacture of ice cream and other edible ice (whether or not containing cream or chocolate)            |
| 10504 | Manufacture of milk powder, condensed milk and other edible milk products, e.g. ghee, casein or lactose |
| 10611 | Manufacture of flour and grain mill products, including rice and vegetable milling; grain mill residues |
| 10612 | Manufacture of breakfast foods  |
| 10620 | Manufacture of starches and starch products   |
| 10710 | Manufacture of bakery products  |

|       |   |
|-------|---|
| 10720 | Manufacture of sugar  |
| 10730 | Manufacture of cocoa, chocolate and sugar confectionery                               |
| 10740 | Manufacture of macaroni, noodles, couscous and similar farinaceous products           |
| 10750 | Manufacture of prepared meals and dishes  |
| 10791 | Manufacture of coffee, coffee substitutes and tea                                     |
| 10792 | Manufacture of nut foods  |
| 10799 | Manufacture of spices, condiments, vinegar, yeast, egg products, soups and other food |
| 10800 | Manufacture of prepared animal feeds  |
| 11010 | Distilling, rectifying and blending of spirits  |
| 11020 | Manufacture of wines  |
| 11031 | Manufacture of malt liquors such as beer, ale, porter and stout                       |
| 11032 | Manufacture of sorghum beer   |
| 11033 | Manufacture of malt   |
| 11040 | Manufacture of soft drinks; production of mineral waters and other bottled waters     |
| 12000 | Manufacture of tobacco products   |
| 13111 | Preparatory activities in respect of animal fibres, including washing, combing and    |
| 13112 | Preparatory activities in respect of vegetable fibres                                 |
| 13119 | Other preparation and spinning of textile fibres                                      |
| 13120 | Weaving of textiles   |
| 13130 | Finishing of textiles   |
| 13910 | Manufacture of knitted and crocheted fabrics  |

|       |  |
|-------|--|
| 13921 | Manufacture of blankets, made-up furnishing articles and stuffed articles          |
| 13922 | Manufacture of tents, tarpaulins, sails and other canvas goods and car seat covers |
| 13930 | Manufacture of carpets and rugs  |
| 13940 | Manufacture of cordage, rope, twine and netting                                    |
| 13990 | Manufacture of other textiles n.e.c.   |
| 14100 | Manufacturing of wearing apparel, except fur apparel                               |
| 14200 | Manufacture of articles of fur   |
| 14300 | Manufacture of knitted and crocheted apparel                                       |
| 15110 | Tanning and dressing of leather; dressing and dyeing of fur                        |
| 15120 | Manufacture of luggage, handbags and the like, saddlery and harness                |
| 15200 | Manufacture of footwear  |
| 16100 | Sawmilling and planing of wood   |
| 16210 | Manufacture of veneer sheets and wood-based panels                                 |
| 16220 | Manufacture of builders' carpentry and joinery                                     |
| 16230 | Manufacture of wooden containers   |
| 16291 | Manufacture of other products of wood  |
| 16292 | Manufacturing of other articles of cork, straw and plaiting materials, including   |
| 17010 | Manufacture of pulp, paper and paperboard  |
| 17021 | Manufacture of corrugated paper and paperboard                                     |
| 17022 | Manufacture of containers of paper and paperboard                                  |
| 17090 | Manufacture of other articles of paper and paperboard                              |
| 18110 | Printing   |

|       |   |
|-------|---|
| 18120 | Service activities related to printing  |
| 18200 | Reproduction of recorded media  |
| 19100 | Manufacture of coke oven products   |
| 19200 | Manufacture of refined petroleum products   |
| 20110 | Manufacture of basic chemicals  |
| 20120 | Manufacture of fertilizers and nitrogen compounds   |
| 20130 | Manufacture of plastics and synthetic rubber in primary forms   |
| 20210 | Manufacture of pesticides and other agrochemical products   |
| 20220 | Manufacture of paints, varnishes and similar coatings, printing ink and mastics                           |
| 20230 | Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations |
| 20291 | Manufacture of explosives and pyrotechnic products  |
| 20292 | Manufacture of adhesives, glues, sizes and cements  |
| 20299 | Manufacture of other chemical products n.e.c.   |
| 20300 | Manufacture of man-made fibres  |
| 21000 | Manufacture of pharmaceuticals, medicinal chemical and botanical products                                 |
| 22110 | Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres                          |
| 22190 | Manufacture of other rubber products  |
| 22200 | Manufacture of plastic products   |
| 23100 | Manufacture of glass and glass products   |
| 23910 | Manufacture of refractory products  |
| 23920 | Manufacture of clay building materials  |

|       |   |
|-------|---|
| 23930 | Manufacture of other porcelain and ceramic products                                 |
| 23940 | Manufacture of cement, lime and plaster   |
| 23950 | Manufacture of articles of concrete, cement and plaster                             |
| 23960 | Cutting, shaping and finishing of stone   |
| 23990 | Manufacture of other non-metallic mineral products n.e.c.                           |
| 24101 | Basic iron and steel industries; except steel pipe and tube mills                   |
| 24102 | Steel pipe and tube mills   |
| 24201 | Refining of precious metals, e.g. gold, silver and platinum                         |
| 24202 | Manufacture of primary non-ferrous metal products, excluding precious metals        |
| 24310 | Casting of iron and steel   |
| 24320 | Casting of non-ferrous metals   |
| 25111 | Manufacture of metal structures or parts thereof                                    |
| 25119 | Manufacture of other structural metal products, e.g. metal doors, windows and gates |
| 25120 | Manufacture of tanks, reservoirs and containers of metal                            |
| 25130 | Manufacture of steam generators, except central heating hot water boilers           |
| 25200 | Manufacture of weapons and ammunition   |
| 25910 | Forging, pressing, stamping and roll-forming of metal; powder metallurgy            |
| 25921 | Treating and coating of metals  |
| 25922 | General mechanical engineering on a fee or contract basis                           |
| 25930 | Manufacture of cutlery, hand tools and general hardware                             |
| 25991 | Manufacture of metal containers, e.g. cans and tins                                 |

|       |   |
|-------|---|
| 25992 | Manufacture of cables and wire products   |
| 25993 | Manufacture of springs (all types)  |
| 25994 | Manufacture of metal fasteners  |
| 25999 | Other Manufacture of other fabricated metal products n.e.c.   |
| 26100 | Manufacture of electronic components and boards   |
| 26200 | Manufacture of computers and peripheral equipment   |
| 26300 | Manufacture of communication equipment  |
| 26400 | Manufacture of consumer electronics   |
| 26510 | Manufacture of measuring, testing, navigating and control equipment   |
| 26520 | Manufacture of watches and clocks   |
| 26600 | Manufacture of irradiation, electromedical and electrotherapeutic equipment                                 |
| 26700 | Manufacture of optical instruments and photographic equipment   |
| 26800 | Manufacture of magnetic and optical media   |
| 27100 | Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus |
| 27200 | Manufacture of batteries and accumulators   |
| 27310 | Manufacture of fibre optic cables   |
| 27320 | Manufacture of other electronic and electric wires and cables   |
| 27330 | Manufacture of wiring devices   |
| 27400 | Manufacture of electric lighting equipment  |
| 27500 | Manufacture of domestic appliances  |
| 27900 | Manufacture of other electrical equipment   |

|       |   |
|-------|---|
| 28110 | Manufacture of engines and turbines, except aircraft, vehicle and cycle engines           |
| 28120 | Manufacture of fluid power equipment  |
| 28130 | Manufacture of other pumps, compressors, taps and valves                                  |
| 28140 | Manufacture of bearings, gears, gearing and driving elements                              |
| 28150 | Manufacture of ovens, furnaces and furnace burners  |
| 28160 | Manufacture of lifting and handling equipment   |
| 28170 | Manufacture of office machinery and equipment (except computers and peripheral equipment) |
| 28180 | Manufacture of power-driven hand tools  |
| 28190 | Manufacture of other general-purpose machinery  |
| 28210 | Manufacture of agricultural and forestry machinery  |
| 28220 | Manufacture of metal-forming machinery and machine tools                                  |
| 28230 | Manufacture of machinery for metallurgy   |
| 28240 | Manufacture of machinery for mining, quarrying and construction                           |
| 28250 | Manufacture of machinery for food, beverage and tobacco processing                        |
| 28260 | Manufacture of machinery for textile, apparel and leather production                      |
| 29100 | Manufacture of motor vehicles   |
| 29200 | Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-   |
| 29290 | Manufacture of other special-purpose machinery  |
| 29300 | Manufacture of parts and accessories for motor vehicles                                   |
| 30110 | Building of ships and floating structures   |
| 30120 | Building of pleasure and sporting boats   |

|       |  |
|-------|--|
| 30200 | Manufacture of railway locomotives and rolling stock   |
| 30300 | Manufacture of air and spacecraft and related machinery  |
| 30400 | Manufacture of military fighting vehicles  |
| 30910 | Manufacture of motorcycles   |
| 30920 | Manufacture of bicycles and invalid carriages  |
| 30990 | Manufacture of other transport equipment n.e.c.  |
| 31000 | Manufacture of furniture   |
| 32111 | Manufacture of jewellery and related articles composed of precious metals, precious and semi-precious stone and pearls |
| 32119 | Other precious and semi-precious stone cutting and polishing   |
| 32120 | Manufacture of imitation jewellery and related articles  |
| 32200 | Manufacture of musical instruments   |
| 32300 | Manufacture of sports goods  |
| 32400 | Manufacture of games and toys  |
| 32500 | Manufacture of medical and dental instruments and supplies   |
| 32901 | Manufacture of coffins   |
| 32909 | Other manufacture n.e.c. (except coffins)  |
| 33110 | Repair of fabricated metal products  |
| 33120 | Repair of machinery  |
| 33130 | Repair of electronic and optical equipment   |
| 33140 | Repair of electrical equipment   |
| 33150 | Repair of transport equipment, except motor vehicles   |

|       |   |
|-------|---|
| 33190 | Repair of other equipment                                       |
| 33200 | Installation of industrial machinery and equipment              |
| 35101 | Generation of electricity                                       |
| 35102 | Distribution of purchased electric energy only                  |
| 35103 | Generation and/or distribution for own use                      |
| 35200 | Manufacture of gas; distribution of gaseous fuels through mains |
| 35300 | Steam and air conditioning supply                               |
| 36000 | Water collection, treatment and supply                          |
| 37000 | Sewerage  |
| 38110 | Collection of non-hazardous waste                               |
| 38120 | Collection of hazardous waste                                   |
| 38210 | Treatment and disposal of non-hazardous waste                   |
| 38220 | Treatment and disposal of hazardous waste                       |
| 38300 | Materials recovery  |
| 39000 | Remediation activities and other waste management services      |
| 41000 | Construction of buildings                                       |
| 42100 | Construction of roads and railways                              |
| 42200 | Construction of utility projects                                |
| 42900 | Construction of other civil engineering projects                |
| 43110 | Demolition  |
| 43120 | Site preparation  |
| 43210 | Electrical installation   |

|       |   |
|-------|---|
| 43220 | Plumbing, heat and air-conditioning installation                              |
| 43290 | Other construction installation   |
| 43301 | Painting and decorating   |
| 43302 | Shop fitting  |
| 43309 | Other building and completion and finishing                                   |
| 43901 | Rental of construction machinery and equipment (with operator)                |
| 43909 | Other specialized construction activities n.e.c.                              |
| 45101 | Wholesale of motor vehicles   |
| 45102 | Retail of new motor vehicles  |
| 45103 | Retail sale of used motor vehicles  |
| 45200 | Maintenance and repair of motor vehicles                                      |
| 45300 | Sale of motor vehicle parts and accessories                                   |
| 45400 | Sale, maintenance and repair of motorcycles and related parts and accessories |
| 45500 | Retail of automotive fuel in specialized stores                               |
| 46100 | Wholesale on a fee or contract basis  |
| 46200 | Wholesale of agricultural raw materials and live animals                      |
| 46301 | Wholesale trade in foodstuffs   |
| 46302 | Wholesale trade in beverages  |
| 46303 | Wholesale in tobacco products   |
| 46410 | Wholesale of textiles, clothing and footwear                                  |
| 46491 | Wholesale trade in household furniture, requisites and appliances             |
| 46492 | Wholesale trade in books and stationery                                       |

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| 46493 | Wholesale trade in pharmaceuticals, toiletries and medical equipment                       |
| 46499 | Other wholesale trade in other household goods n.e.c.                                      |
| 46510 | Wholesale of computers, computer peripheral equipment and software                         |
| 46520 | Wholesale of electronic and telecommunications equipment and parts                         |
| 46530 | Wholesale of agricultural machinery, equipment and supplies                                |
| 46590 | Wholesale of other machinery and equipment   |
| 46610 | Wholesale of solid, liquid and gaseous fuels and related products                          |
| 46621 | Wholesale of gold  |
| 46629 | Other wholesale of metals and metal ores   |
| 46630 | Wholesale of construction materials, hardware, plumbing and heating equipment and supplies |
| 46691 | Sale of used parts and accessories, including scrapyards                                   |
| 46692 | Wholesale trade in diamonds, pearls and other precious and semi-precious stones            |
| 46699 | Other wholesale of waste and scrap and other products n.e.c.                               |
| 46900 | Non-specialised wholesale trade  |
| 47110 | Retail sale in non-specialized stores with food, beverages or tobacco predominating        |
| 47190 | Other retail sale in non-specialized stores  |
| 47211 | Retail trade in fresh fruit and vegetables   |
| 47212 | Retail in meat and meat products   |
| 47213 | Retail trade in bakery products  |
| 47219 | Other retail sale in specialised stores  |

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| 47220 | Retail sale of beverages in specialised stores  |
| 47230 | Retail sale of tobacco products in specialised stores   |
| 47310 | Retail sale of computers, peripheral units, software and telecommunications                         |
| 47320 | Retail sale of audio and video equipment in specialised stores                                      |
| 47410 | Retail sale of textiles in specialized stores   |
| 47420 | Retail sale of hardware, paints and glass in specialized stores                                     |
| 47430 | Retail sale of carpets, rugs, wall and floor coverings in specialized stores                        |
| 47490 | Retail sale of electrical household appliances, furniture, lighting equipment and other             |
| 47510 | Retail sale of books, newspapers and stationary in specialized stores                               |
| 47520 | Retail sale of music and video recordings in specialized stores                                     |
| 47530 | Retail sale of sporting equipment in specialized stores   |
| 47540 | Retail sale of games and toys in specialized stores   |
| 47610 | Retail sale of clothing, footwear and leather articles in specialized stores                        |
| 47620 | Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores |
| 47631 | Specialized retail sale of jewellery  |
| 47632 | Specialized retail sale of watches and clocks   |
| 47639 | Other retail sale of new goods in specialized stores n.e.c.   |
| 47640 | Retail sale of second-hand goods  |
| 47710 | Retail sale via stalls and markets of food, beverages and tobacco products                          |
| 47720 | Retail sale via stalls and markets of textiles, clothing and footwear                               |
| 47790 | Retail sale via stalls and markets of other goods   |

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| 47810 | Retail sale via mail order houses or via internet          |
| 47890 | Other retail sale not in stores, stalls or markets         |
| 49110 | Passenger rail transport, interurban                       |
| 49120 | Freight rail transport                                     |
| 49210 | Urban and suburban passenger transport                     |
| 49221 | Minibus Taxi transport                                     |
| 49222 | Other Taxi transport (except minibus taxis)                |
| 49223 | Bus transport  |
| 49229 | Other passenger land transport n.e.c.                      |
| 49230 | Freight transport by road                                  |
| 49300 | Transport via pipeline                                     |
| 50110 | Sea and coastal passenger water transport                  |
| 50120 | Sea and coastal freight water transport                    |
| 50210 | Inland passenger water transport                           |
| 50220 | Inland freight water transport                             |
| 51100 | Passenger air transport                                    |
| 51200 | Freight air transport                                      |
| 52100 | Warehousing and storage                                    |
| 52211 | Operation of parking garages and parking lots              |
| 52212 | Operation of roads and toll roads                          |
| 52219 | Other service activities incidental to land transportation |
| 52220 | Service activities incidental to water transportation      |

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| 52230 | Service activities incidental to air transportation  |
| 52240 | Cargo handling   |
| 52290 | Other transportation support activities  |
| 53100 | Postal activities  |
| 53200 | Courier activities   |
| 55101 | Short term accommodation activities of hotels and motels   |
| 55102 | Short term accommodation activities of guesthouses, bed and breakfast  |
| 55103 | Short term accommodation activities of pensions, youth hostels and mountain refuges  |
| 55109 | Short term accommodation activities of visitor flats and bungalows, time-share units and holiday homes and other accommodation |
| 55200 | Camping grounds, recreational vehicle parks and trailer parks  |
| 55900 | Other accommodation  |
| 56101 | Food service activities of take away counters  |
| 56109 | Other restaurant and mobile food service activities  |
| 56210 | Event catering   |
| 56290 | Other food service activities  |
| 56300 | Beverage serving activities  |
| 58110 | Book publishing  |
| 58120 | Publishing of directories and mailing lists  |
| 58130 | Publishing of newspapers, journals and periodicals   |
| 58190 | Other publishing activities  |
| 58200 | Software publishing  |

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| 59110 | Motion picture, video and television programme production activities      |
| 59120 | Motion picture, video and television programme post-production activities |
| 59130 | Motion picture, video and television programme distribution activities    |
| 59140 | Motion picture projection activities                                      |
| 59200 | Sound recording and music publishing activities                           |
| 60100 | Radio broadcasting  |
| 60200 | Television programming and broadcasting activities                        |
| 61100 | Wired telecommunications activities                                       |
| 61200 | Wireless telecommunications activities                                    |
| 61300 | Satellite telecommunications activities                                   |
| 61900 | Other telecommunications activities                                       |
| 62010 | Computer programming activities   |
| 62020 | Computer consultancy and computer facilities management activities        |
| 62090 | Other information technology and computer service activities              |
| 63110 | Data processing, hosting and related activities                           |
| 63120 | Web portals   |
| 63910 | News agency activities  |
| 63990 | Other information service activities n.e.c.                               |
| 64110 | Central banking   |
| 64190 | Other monetary intermediation   |
| 64200 | Activities of holding companies   |
| 64300 | Trusts, funds and similar financial entities                              |

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| 64910 | Financial leasing   |
| 64920 | Other credit granting   |
| 64990 | Other financial service activities, except insurance and pension funding activities<br>n.e.c. |
| 65110 | Life insurance  |
| 65121 | Health insurance  |
| 65122 | Travel insurance  |
| 65123 | Transport insurance   |
| 65129 | Other non-life insurance  |
| 65200 | Reinsurance   |
| 65300 | Pension funding   |
| 66110 | Administration of financial markets   |
| 66120 | Security and commodity contracts brokerage  |
| 66190 | Other activities auxiliary to financial service activities                                    |
| 66210 | Risk and damage evaluation  |
| 66220 | Activities of insurance agents and brokers  |
| 66290 | Other activities auxiliary to insurance and pension funding                                   |
| 66300 | Fund management activities  |
| 68100 | Real estate activities with own or leased property  |
| 68200 | Real estate activities on a fee or contract basis   |
| 69100 | Legal activities  |
| 69201 | Accounting and bookkeeping activities   |

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| 69202 | Auditing activities  |
| 69209 | Other accounting, bookkeeping and auditing activities, tax consultancy           |
| 70100 | Activities of head offices   |
| 70200 | Management consultancy activities  |
| 71101 | Consulting engineering activities  |
| 71102 | Architectural activities   |
| 71103 | Activities of quantity surveyors   |
| 71104 | Activities of land surveyors   |
| 71105 | Geological and prospecting activities on a fee or contract basis                 |
| 71106 | Activities of non-registered architects, e.g. tracers and draughtsmen            |
| 71109 | Other architectural and engineering activities and related technical consultancy |
| 71200 | Technical testing and analysis   |
| 72100 | Research and experimental development on natural sciences and engineering        |
| 72200 | Research and experimental development on social sciences and humanities          |
| 73100 | Advertising  |
| 73200 | Market research and public opinion polling                                       |
| 74100 | Specialized design activities  |
| 74200 | Photographic activities  |
| 74900 | Other professional, scientific and technical activities n.e.c.                   |
| 75000 | Veterinary activities  |
| 77100 | Renting and leasing of motor vehicles (without driver)                           |
| 77210 | Renting and leasing of recreational and sports goods                             |

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| 77220 | Renting of video tapes and disks  |
| 77290 | Renting and leasing of other personal and household goods                       |
| 77301 | Renting of land transport equipment   |
| 77302 | Renting of water transport equipment  |
| 77303 | Renting of air transport equipment  |
| 77304 | Renting of agricultural machinery and equipment                                 |
| 77305 | Renting of construction and civil engineering machinery and equipment           |
| 77306 | Renting of office machinery and equipment                                       |
| 77309 | Renting and leasing of other machinery, equipment and tangible goods n.e.c.     |
| 77400 | Leasing of intellectual property and similar products, except copyrighted works |
| 78100 | Activities of employment placement agencies                                     |
| 78200 | Temporary employment agency activities  |
| 78300 | Other human resources provision   |
| 79110 | Travel agency activities  |
| 79120 | Tour operator activities  |
| 79900 | Other reservation service and related activities                                |
| 80100 | Private security activities   |
| 80200 | Security systems service activities   |
| 80300 | Investigation activities  |
| 81100 | Combined facilities support activities  |
| 81210 | General cleaning of buildings   |
| 81290 | Other building and industrial cleaning activities                               |

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| 81300 | Landscape care and maintenance service activities   |
| 82110 | Combined office administrative service activities   |
| 82190 | Photocopying, document preparation and other specialized office support activities  |
| 82200 | Activities of call centres  |
| 82300 | Organization of conventions and trade shows   |
| 82910 | Activities of collection agencies and credit bureaus  |
| 82920 | Packaging activities  |
| 82990 | Other business support service activities n.e.c.  |
| 84111 | General public administration at National Government level  |
| 84112 | General public administration at Provincial Government level  |
| 84113 | General public administration at Local Government level   |
| 84121 | Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security at National Government level   |
| 84122 | Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security at Provincial Government level |
| 84123 | Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security at Local Government level      |
| 84131 | Regulation of and contribution to more efficient operation of businesses at National Government level   |
| 84132 | Regulation of and contribution to more efficient operation of businesses at Provincial Government level   |
| 84133 | Regulation of and contribution to more efficient operation of businesses at Local Government level  |

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| 84140 | Extra budgetary account n.e.c.                                    |
| 84210 | Foreign affairs   |
| 84220 | Defence activities  |
| 84231 | Public order and safety activities at National Government level   |
| 84232 | Public order and safety activities at Provincial Government level |
| 84233 | Public order and safety activities at Local Government level      |
| 84300 | Compulsory social security activities                             |
| 85101 | Pre-primary education and activities of after-school centres      |
| 85102 | Primary education   |
| 85210 | General secondary education                                       |
| 85220 | Technical and vocational secondary education                      |
| 85300 | Higher education  |
| 85410 | Sports and recreation education                                   |
| 85420 | Cultural education  |
| 85490 | Other education n.e.c.  |
| 85500 | Educational support activities                                    |
| 86100 | Hospital activities   |
| 86201 | Medical practitioner- and specialist activities                   |
| 86202 | Dentist and specialist dentist activities                         |
| 86209 | Other medical and dental practice activities                      |
| 86900 | Other human health activities                                     |
| 87100 | Residential nursing care facilities                               |

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| 87200 | Residential care activities for mental retardation, mental health and substance abuse |
| 87300 | Residential care activities for the elderly and disabled                              |
| 87900 | Other residential care activities   |
| 88100 | Social work activities without accommodation for the elderly and disabled             |
| 88900 | Other social work activities without accommodation                                    |
| 90000 | Creative, arts and entertainment activities   |
| 91010 | Library and archives activities   |
| 91020 | Museums activities and operation of historical sites and buildings                    |
| 91030 | Botanical and zoological gardens and nature reserves activities                       |
| 92000 | Gambling and betting activities   |
| 93110 | Operation of sports facilities  |
| 93120 | Activities of sports clubs  |
| 93190 | Other sports activities   |
| 93210 | Activities of amusement parks and theme parks   |
| 93290 | Other amusement and recreation activities n.e.c.                                      |
| 94110 | Activities of business and employers membership organizations                         |
| 94120 | Activities of professional membership organizations                                   |
| 94200 | Activities of trade unions  |
| 94910 | Activities of religious organizations   |
| 94920 | Activities of political organizations   |
| 94990 | Activities of other membership organizations n.e.c.                                   |

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| 95110 | Repair of computers and peripheral equipment   |
| 95120 | Repair of communication equipment  |
| 95210 | Repair of consumer electronics   |
| 95220 | Repair of household appliances and home and garden equipment                           |
| 95230 | Repair of footwear and leather goods   |
| 95240 | Repair of furniture and home furnishings   |
| 95290 | Repair of other personal and household goods   |
| 96010 | Washing and (dry-) cleaning of textile- and fur products                               |
| 96021 | Hairdressing   |
| 96022 | Beauty treatment   |
| 96030 | Funeral and related activities   |
| 96090 | Other personal service activities n.e.c.   |
| 97000 | Activities of households as employers of domestic personnel                            |
| 98100 | Undifferentiated goods-producing activities of private households for own use          |
| 98200 | Undifferentiated service-producing activities of private households for own use        |
| 99011 | Activities of extraterritorial organizations and bodies                                |
| 99012 | Representatives of foreign countries   |
| 99013 | Not economically active people, beggars, people living from handouts and charity, etc. |
| 99014 | Unemployed people, people seeking work, etc.   |