South African Revenue Service

Effective Date: 7 April 2026

THIRD-PARTY DATA eFILING SUBMISSION

SARS External Guide

GUIDE FOR THE SUBMISSION AND DECLARATION OF IT3 VIA eFILING

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1 SUMMARY

a) SARS digital platforms allow taxpayers, tax practitioners, traders and businesses to register and submit returns and declarations to SARS in a secure online environment. The creation and maintenance of this platform forms part of SARS strategic intent to provide modernised digital and streamlined online services. The essence of this approach is for taxpayers and traders to encounter effortless processes when complying on their tax obligations.

b) SARS eFiling is one of the digital platforms which allows taxpayers and traders to submit their IT3 third party data to SARS. To conclude IT3 third-party data submission, taxpayers and traders are required to login to eFiling and to declare their submitted files or certification. This guide details the process involved in the submission and declaration of IT3 data/certificates.

2 BACKGROUND

a) The IT3 data submission forms part of the SARS third-party data process to enhance taxpayer and organisational compliance and enables SARS to be aligned with international best tax practices. SARS IT3 systems receive and process IT3 third-party data information as per appropriate Government Gazette and External BRS documents. Submitting entities are required to submit IT3 data/certificates in a bi-annual and annual submission cycle.

b) The IT3 submission data types are outlined below.
   i) IT3(b) which also includes e.g., investments, interest, royalty, rental or general transactional account information etc.
   ii) IT3(b) which contains Withholding Tax on Interest information.
   iii) IT3(c) which also relates to certificate of income in respect of the disposal of unit trust or other financial instruments.
   iv) IT3(d) which relates to S18A Donation Receipts Issued.
   v) IT3(e) which relates to Income from Purchases / Sales / Shipments of Livestock / Produce / Timber / Ores / Minerals / Precious Stones or bonuses Paid / Accrued to Members of Co-Operative Companies or Societies.
   vi) IT3(s) which is tax free investments, and
   vii) IT3(t) which relates to Trusts.

3 WHO IS REQUIRED TO SUBMIT IT3 THIRD-PARTY DATA

a) The following persons are required to submit third-party data in terms of section 26 of the Tax Administration Act, 2011:

   i) Banks regulated by the Registrar of Banks in terms of the Banks Act, 1990, or the Mutual Banks Act, 1993.
   ii) Co-operative Banks regulated by the Co-operative Banks Development Agency in terms of the Co-operative Banks Act, 2007.
   iii) The South African Postbank Limited (Postbank) regulated in terms of the South African Postbank Limited Act, 2010.
   iv) Financial institutions regulated by the executive officer, deputy executive officer or board, as defined in the Financial Services Board Act, 1990, whether in terms of that Act or any other Act (including a “financial institution” as defined in the Financial Services Board Act, 1990, other than an institution described in paragraph (a)(i) of the definition).
   v) Companies listed on the JSE, and connected persons in relation to the companies, that issue bonds, debentures, or similar financial instruments.
   vi) State-owned companies, as defined in section 1 of the Companies Act, 2008, that issue bonds, debentures, or similar financial instruments.
   vii) Organs of state, as defined in section 239 of the Constitution of the Republic of South Africa, 1996, that issue bonds or similar financial instruments.
   viii) Any person (including a co-operative as defined in section 1 of the Income Tax Act, 1962) who purchases any livestock, produce, timber, ore, mineral or precious stones from a primary producer other than on a retail basis.
   ix) Any medical scheme registered under section 24(1) of the Medical Schemes Act, 1998.

x) Any person, who for their own account carries on the business as an estate agent as defined in the Estate Agency Affairs Act, 1976, and who pays to, or receives on behalf of, a third-party, any amount in respect of an investment, interest, or the rental of property; and

xi) Any person, who for their own account practices as an attorney as defined in section 1 of the Attorneys Act, 1979, and who pays to or receives on behalf of a third-party any amount in respect of an investment, interest or the rental of property.

a) Likewise, section 18A requires that Entities who received donations and issued receipts to Donors are to report those receipts to SARS. This implies that where a receipt was issued, it should be reported to SARS. The following section 18A entities are required to submit information to SARS:

i) Government (e.g., Gauteng Department of Health)
ii) Government Institutions (e.g., Public Schools)
iii) Public Benefit Organisations (e.g., Welfare, Health Care, Land & Housing etc.)
iv) United Nations Agencies (e.g., UN Children's Fund, UN Development Program, etc.)

b) Entities are to apply and get approval for Section 18A. Although certain section 18A entities will be specified in the appropriate Gazette to make data submission, a value or volume threshold may be applied to ask for data submissions. Furthermore, where entities didn't receive any Donations, a "NIL reporting declaration" is required.

c) Lastly regarding the IT3(t) (Trust Income), Representative Taxpayers or their representatives are to supply information as per government gazette. These include the amounts vested to the beneficiary of a Trust.

4 IT3 THIRD-PARTY DATA SUBMISSION PROCESS

a) IT3 third-party data submission process pertains to the following operational segments; registration, activation, enrolment, submission, and the declaration of submitted data. Registration, activation, and enrolment are vital for the use of eFiling when submitting IT3 third-party data, however once successfully completed, submission and declaration are the two operational segments that should be followed during the required periodic IT3 third-party data submissions.

b) When submitting IT3 third-party data files or certificates, the choice of digital submission platform is based on the volume of IT3 data or the quantity of certificates requiring submission. The following options are provided:

i) Connect Direct is recommended for large-scale data submissions.
ii) HTTPS should be used for medium-sized data submissions.
iii) eFiling is suitable for submitting the IT3-01 form, with a maximum limit of 20 certificates.

> It is important to note that when submitting IT3(t) via the IT3-01 form, a maximum of 50 certificates is permitted.

c) Entities submitting up to 20 certificates are required to complete and submit the IT3-01 form via eFiling. For submissions exceeding 20 certificates, electronic or data file submission is mandatory. Certificate data must be structured according to the specifications outlined in the External BRS document. Once the file has been correctly formatted, it should be uploaded and submitted through either the HTTPS or Connect Direct platforms.

d) As part of the IT3 Third Party Data submission process, SARS requires that representatives ensure that data and certificates are properly received and processed. Representatives of submitting entities must verify activation of the IT3 Tax Type on eFiling. Furthermore, they are responsible for reviewing their submitted data and certificates within the pre-populated IT3-02 return. Once the summary data has been reviewed and confirmed to be accurate, representatives must formally declare agreement by submitting the IT3-02 return to SARS via eFiling.

5 IT3 THIRD-PARTY DATA FILE SUBMISSION

a) The secure file transfer channels allow organisations to upload data to SARS in the specified format. For bulk submissions of IT3 third-party data, use Connect Direct, while HTTPS is recommended for medium-volume transfers. SARS will check every submission to ensure it is accurate and complete.

Submitting a data file is permitted only when the organisation is both enrolled and activated for Third-Party data submission on eFiling. For additional details, please refer to the guide below:

- GEN-ENR-01-10 – Manage Submission of IT3 Third-Party Data – External Guide

To submit your data to the secure site, please refer to the following guides for detailed information regarding the data upload process:

- GEN-ENR-01-G01 - Guide for Submission of Third-Party Data using the Connect Direct Channel - External Guide
- GEN-ENR-01-G02 - Guide for Submission of Third-Party Data Using the HTTPS Channel - External Guide

Note that your data must be prepared as specified on the external third-party data BRS.

b) Any technical related queries should be sent to the following email address:

i) SARS_ThirdPartyData_Support@sars.gov.za.

6 ACTIVATION OF THE IT3 TAX TYPE

a) To submit data and declare on eFiling, the Tax Type (IT3) must be activated.

Note that for any submissions, ensure that the Tax Type for filing has been activated on your eFiling profile. This will ensure that the appropriate return is issued to your profile.

b) This section will describe how to activate IT3 Tax Type on eFiling

Note that this activation includes all the sub–Tax Types for IT3, which are:

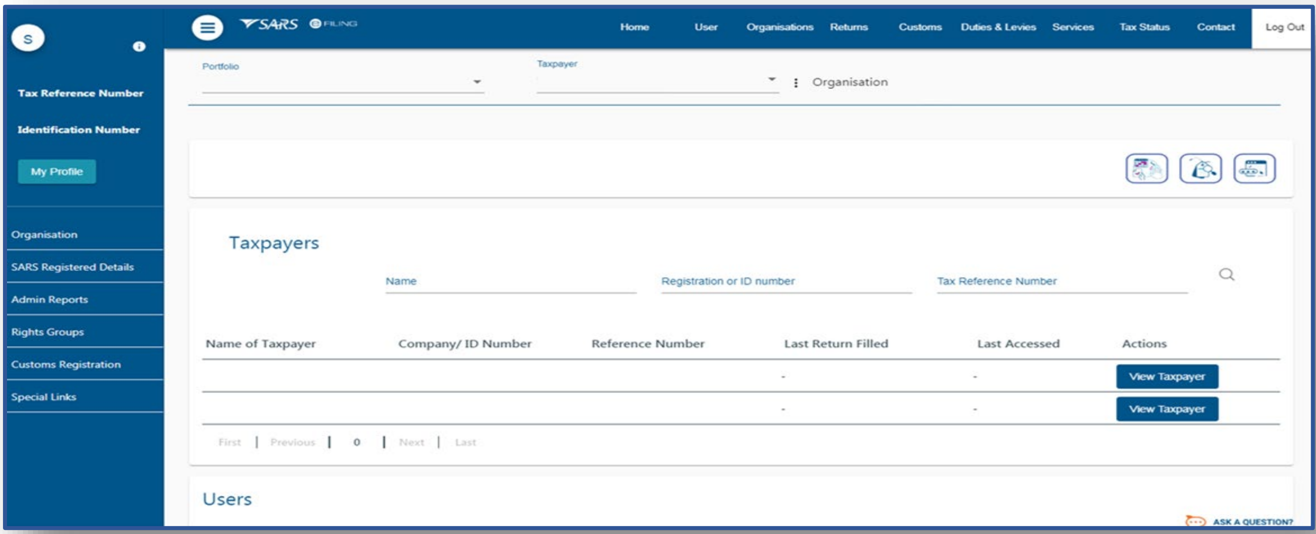
- IT3(b)
- IT3(c)
- IT3(d)
- IT3(e)
- IT3(s)
- IT3(t)

c) As a prerequisite, before activating your IT3 Tax Type, please ensure that your organisation's tax representative is duly registered with SARS as the official representative. Furthermore, the registered tax representative must be appropriately linked to the organisation's profile on eFiling.

i) Refer to the following external guide:

A) GEN-ELEC-18-G01 – How to register for eFiling and manage your user profile – External Guide, available on the SARS website www.sars.gov.za

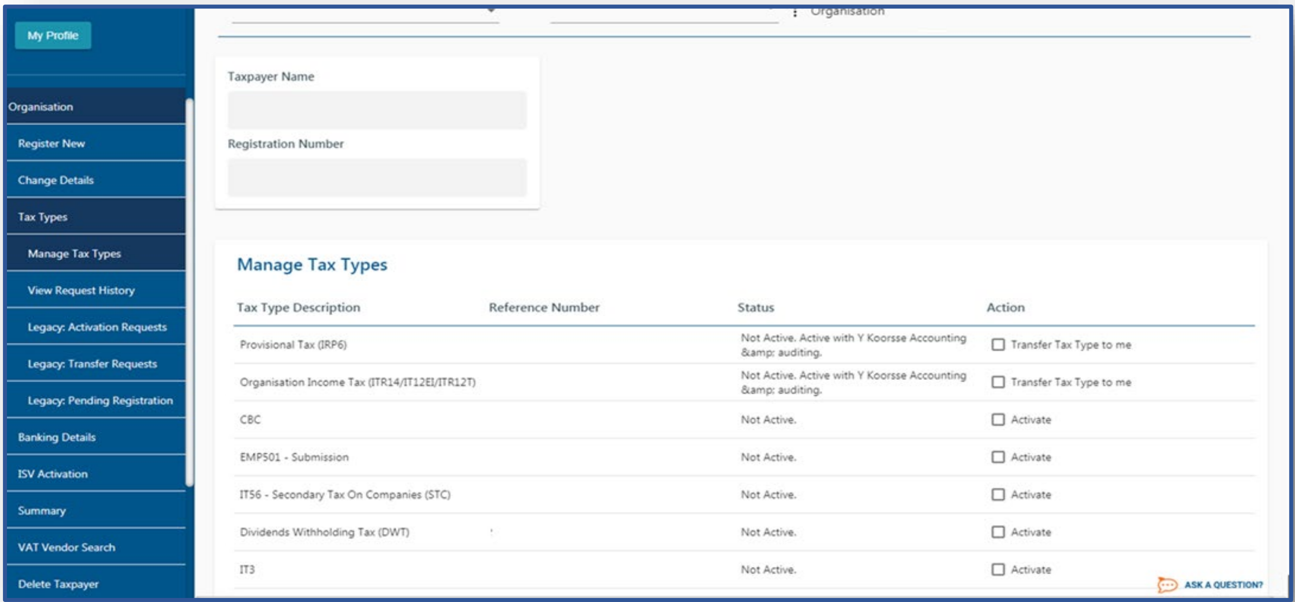
d) Note that if it is a first-time registration of the representative on eFiling, the process might require related supporting documents and should be resolved within 21 business days due to the verification of the documentation process.



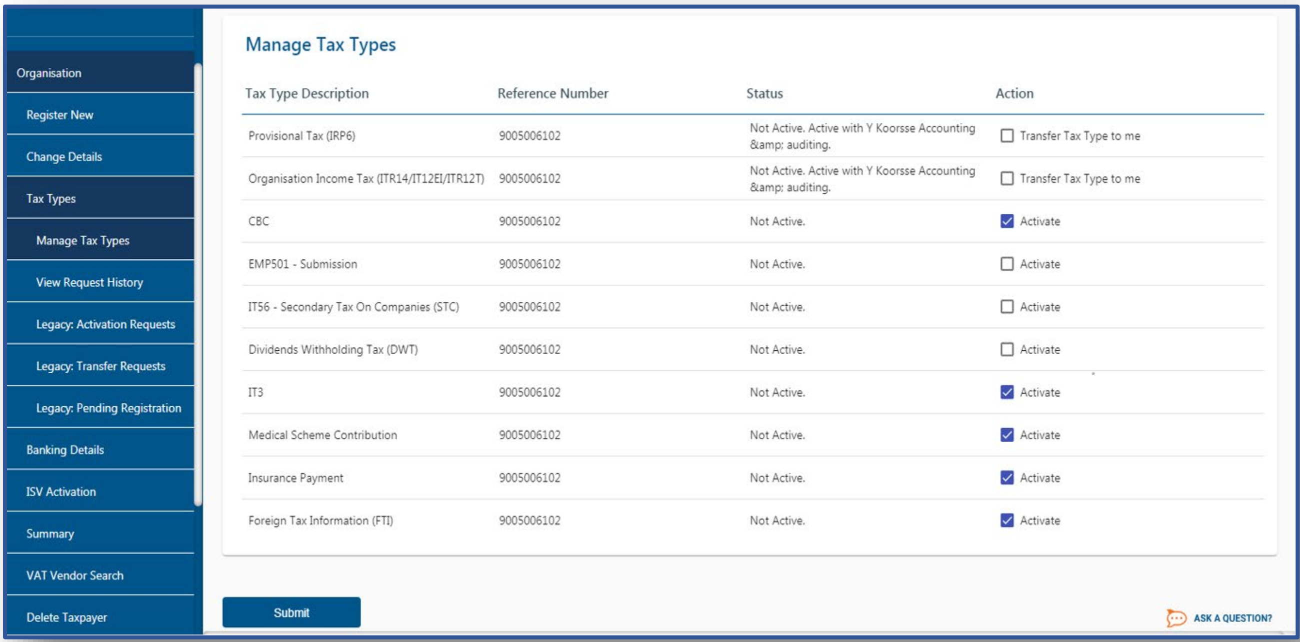
e) To activate the IT3 Tax Type, the registered representative should proceed as follows:

i) Select **Organisations** on the top menu.
ii) On the left menu, select:
A) **Organisation**
B) **Tax Types**
C) **Manage Tax Type**

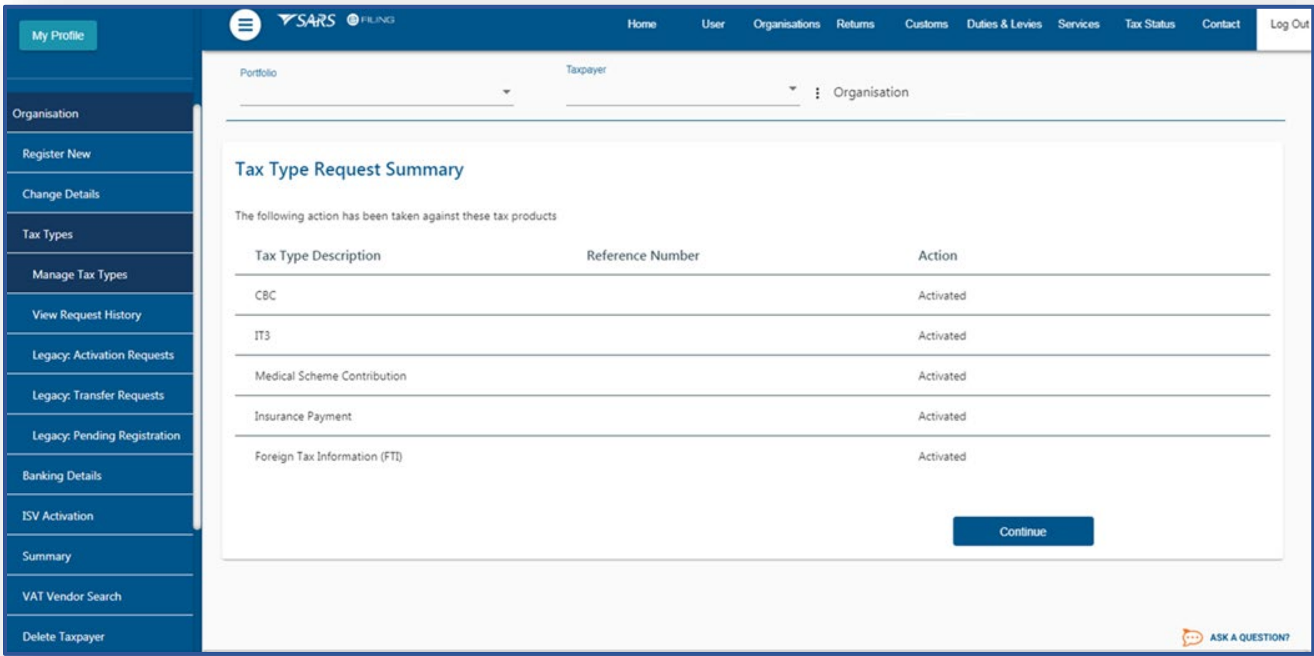
f) The following screen will be displayed.



g) Select the applicable product and click the **Submit** button displayed below to continue.

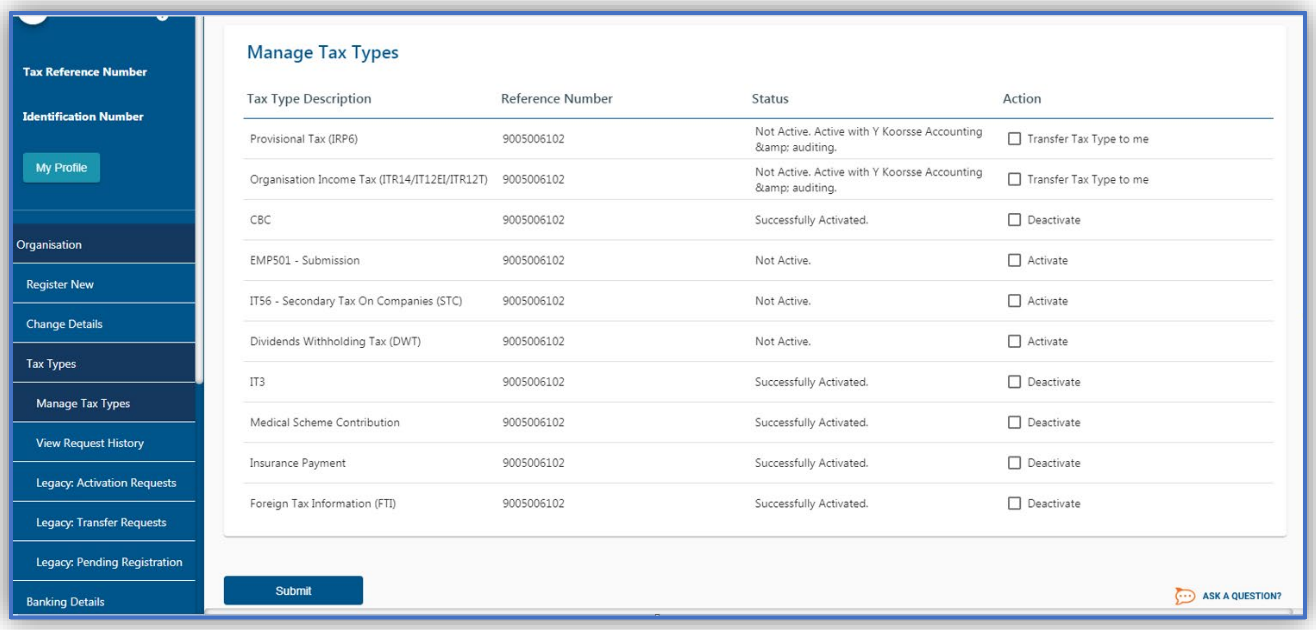


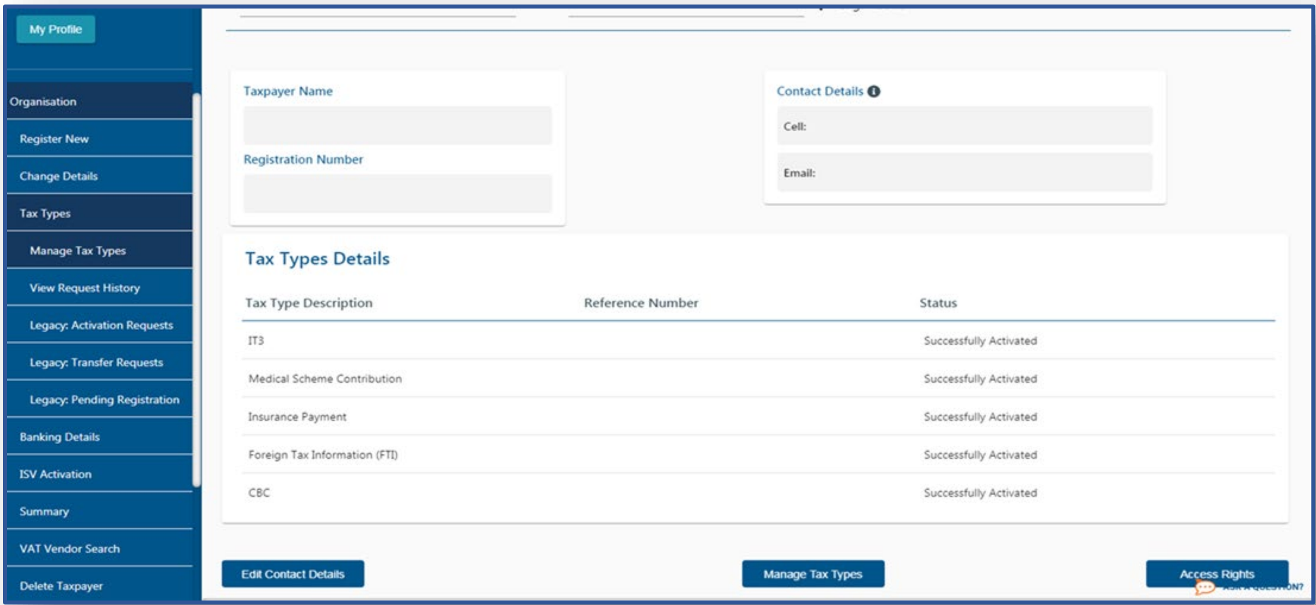
h) Upon successful activation, a message will be displayed that the Tax Types have been activated.



i) Click on **Continue**

j) The screen below displays that the IT3 has been successfully activated.





k) Note the three buttons below and their functionality:

i) **Edit Contact Details**
A) Used to update Contact Details of the organization.

ii) **Manage Tax Types**
A) This is utilised to activate the Tax Type, assess the current activation status, and verify which Tax Types have been activated or deactivated.

iii) **Access Rights**
A) Used to authorise administrator privileges and also serves to verify that appropriate rights have been correctly assigned to users within the group.

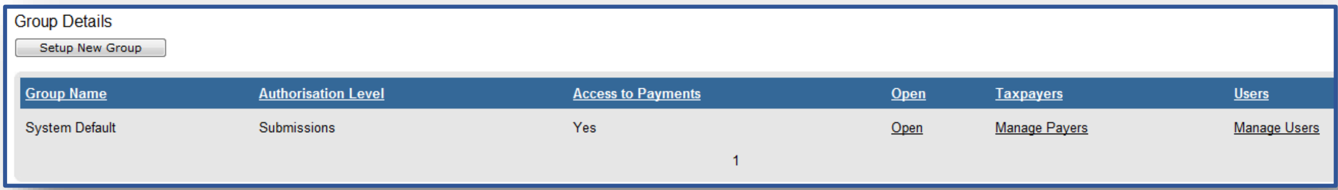
7 RIGHTS GROUPS

a) Rights Groups on eFiling are a system-controlled access management function that determines which users within an organisation are authorised to view, capture, submit, and declare specific Tax Types and returns (such as IT3 Third Party Data) on behalf of that organisation

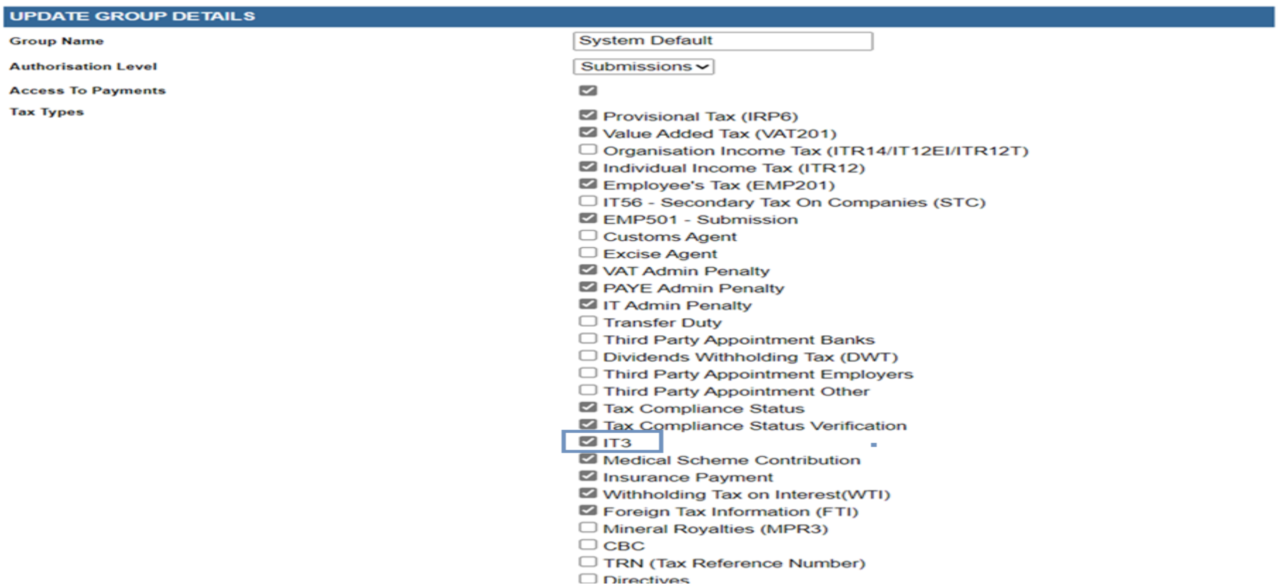
b) To ensure that users have been assigned to the correct group and the IT3 Tax Type is activated, proceed as follows:

- Select **Organisations** displayed on the main menu
- Select **Rights Group**
- Select **Manage Groups**

c) The **Group Details** page will be displayed.

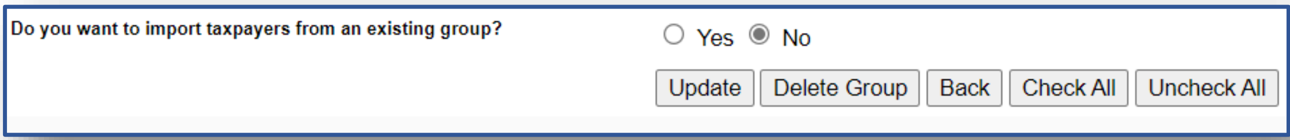


d) Click the **Open** hyperlink.



e) On the **Update Group Details** screen,

i) Select the **IT3** option.



f) To continue, click on **Update**.

> Note that this step will ensure that the Third-Party Data functionality is activated on your eFiling profile.

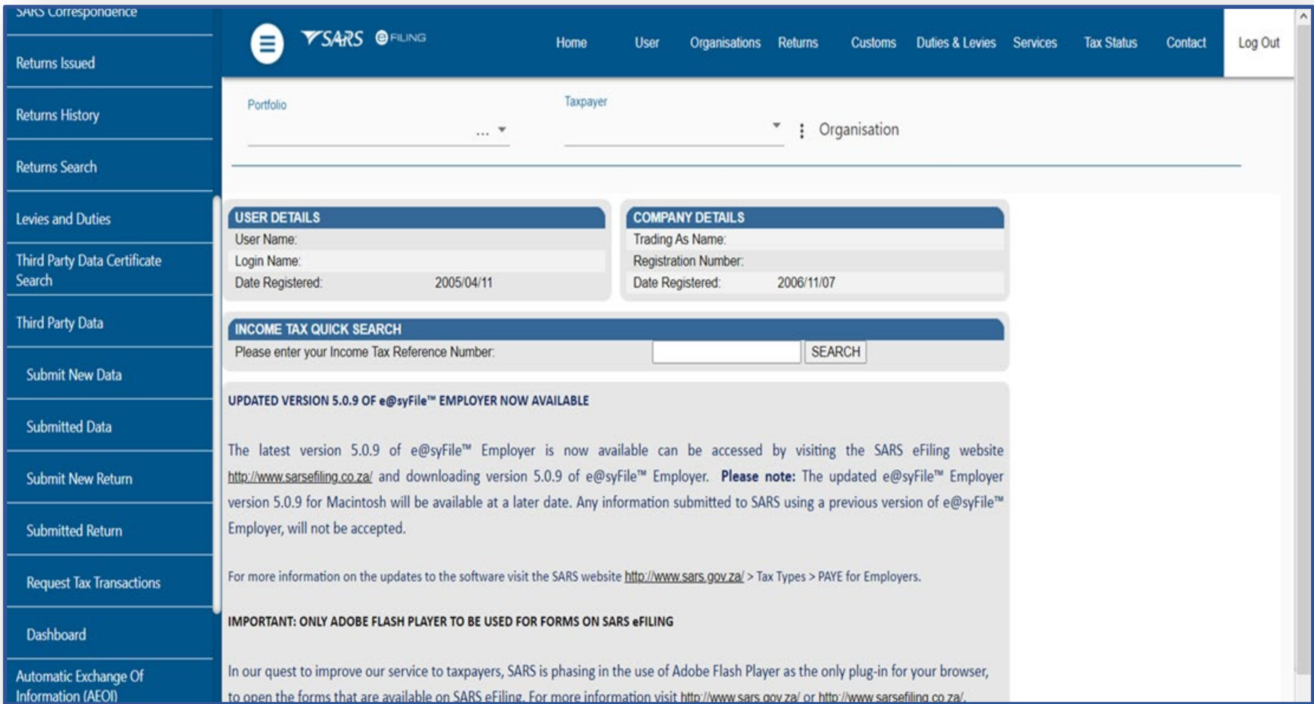
8 HOW TO COMPLETE THE IT3-01 FORM WITH CERTIFICATE DETAILS

a) The Third-Party data submission process enables users to fill out and submit an IT3-01 form through eFiling when there are 20 or less IT3 certificates. For Trusts (IT3(t)), however, up to 50 certificates can be submitted. This section details how to complete and submit your IT3-01 return and declare it by submitting the IT3-02 return via eFiling.

b) Once you have activated and enrolled for the IT3 Tax Type, your eFiling profile will display a submenu titled "**Third Party Data.**" This feature enables you to manage your IT3 submissions and declarations efficiently.

c) To access the **Third-Party Data** functionality, follow these steps:

i) Click on **Returns,** displayed on the main menu.
ii) As part of the left menu, the **Third-Party Data** tab will be visible.



d) Below are the sub-menu options available under the "**Third Party Data**" feature, along with a description of what each one does.

i) Submit New Data (IT3-01) – To access the IT3-01 form.
ii) Submitted Data (IT3-01) – To access the submitted IT3-01 form.
iii) Submit New Return (IT3-02) – To access the IT3-02 declaration.
iv) Submitted Return (IT3-02) – To access the submitted IT3-02 declaration.
v) Request Tax Transactions – To amend or remove data submitted on the IT3-01 form.
vi) Dashboard – To access the IT3 third party data dashboard.

> **Note that if your data has been submitted through secure channels, submission of the IT3-01 form is not required.**

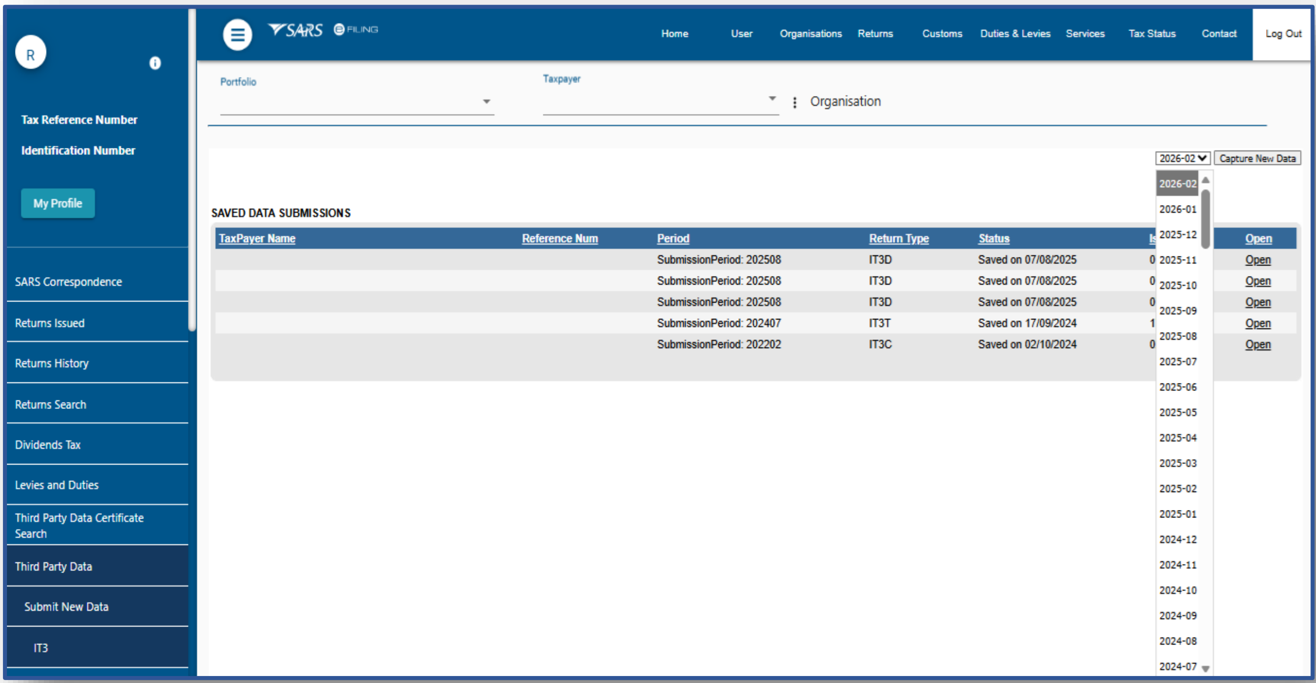
8.1 HOW TO ACCESS THE IT3-01 FORM

a) To access the IT3-01, proceed as follows:

i) Select **Returns** displayed on the main menu.

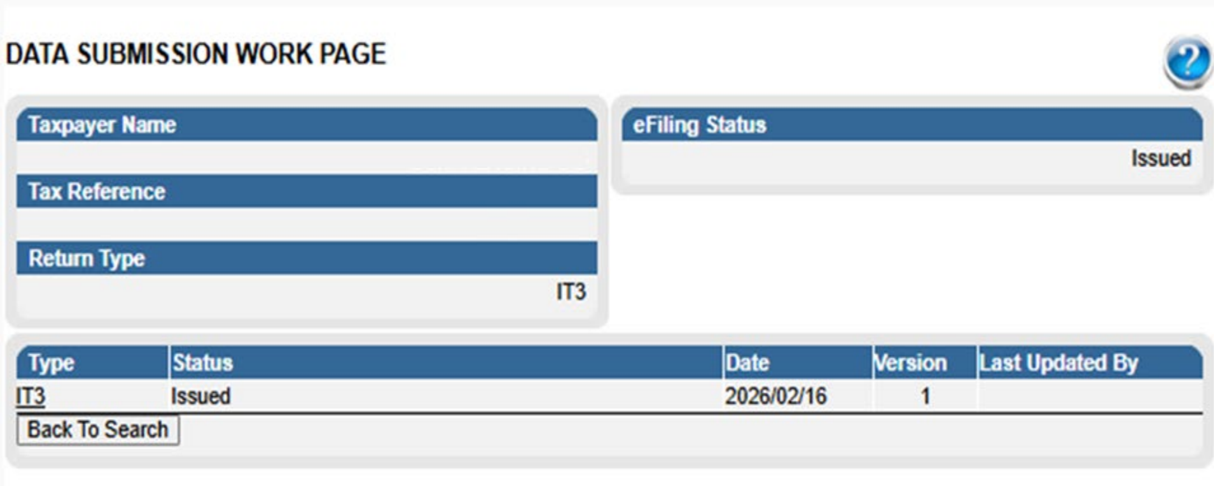
ii) On the left menu:
A) Select **Third Party Data**,
B) Select **Submit New Data.**
C) Click on **IT3**

b) The **Saved Data Submissions** page will be displayed. Click on the period dropdown arrow and select the period that you wish to submit data. Once selected, click on **Capture New Data** button to continue.

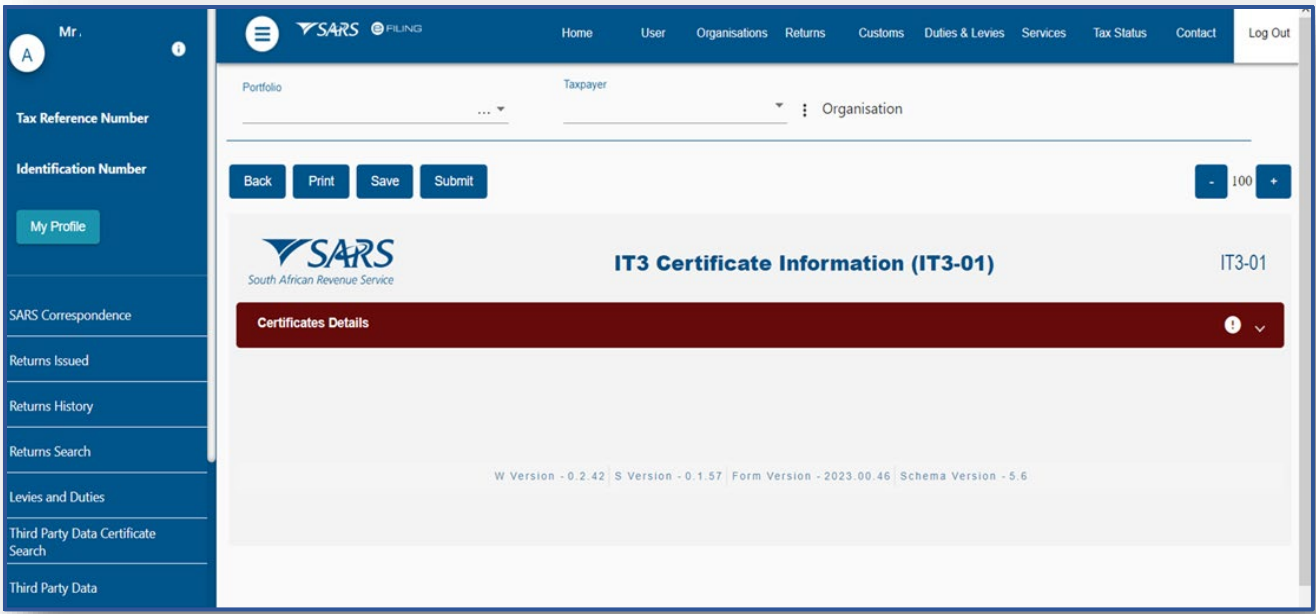


c) The **DATA SUBMISSION WORK PAGE** will be displayed.

i) Click on the **IT3** hyperlink to open the form.



b) The first page of the IT3 form will be displayed. Depending on the selection of the type of certificate to submit, IT3 b, c, d, e, s or t and the number of certificates required, the form might expand into multiple pages.

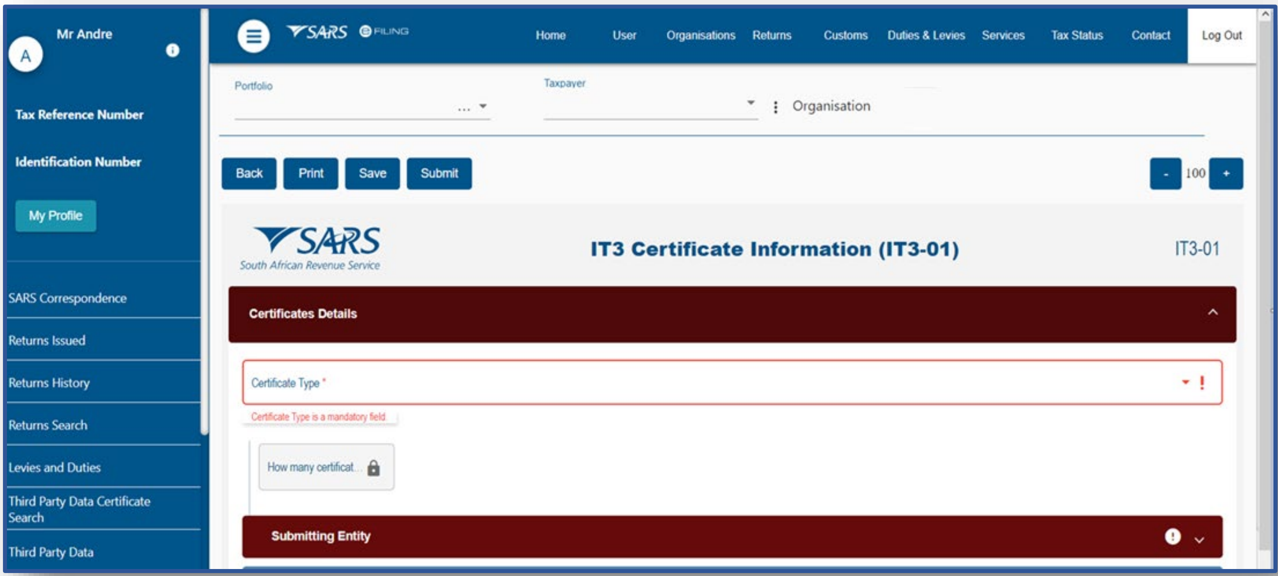


8.2 HOW TO COMPLETE THE IT3-01 FORM

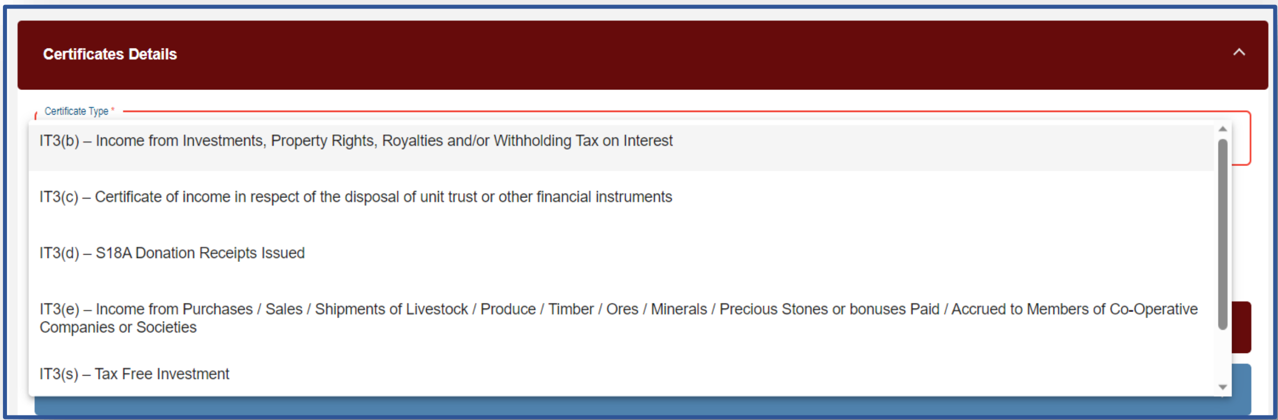
a) This section details key factors to consider when completing the IT3-01 form. Certain fields will contain pre-populated demographic information; therefore, it is essential to verify that all entered data on the IT3-01 form is correct. The subsequent sections will examine each portion of the IT3 Tax Certificate form, providing expanded guidance for your review.

Do note the following:

- Where the container is red, this implies that there are fields which are mandatory for completion.
- Where the container is blue, this implies that the fields in the container have been completed.



b) Click on the **Certificate Details** arrow.
   i) Select the applicable Certificate Type from the drop-down menu.



c) Once the applicable IT3 Certificate Type has been selected, the IT3-01 form will generate the applicable form for completion.

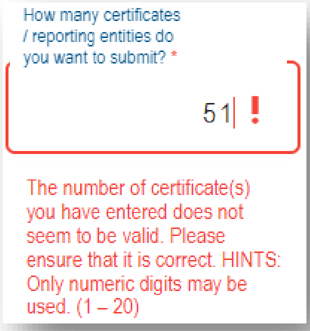
d) Note that if you change the IT3 Certificate Type the following warning will be displayed.

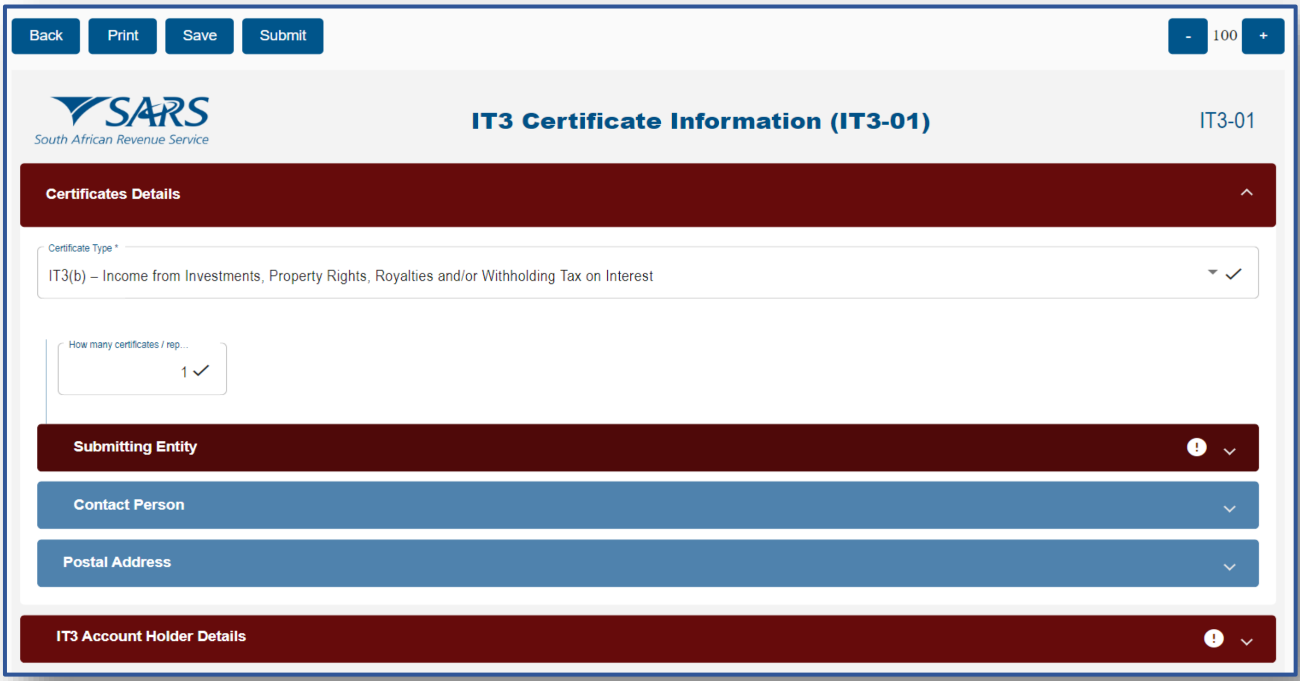
e) Click on **Yes** to Continue

8.2.1 IT3 Certificate Details

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

b) Complete the number of certificates for submission.
   i) Note that the number of certificates is limited to 20
   ii) However, for IT3(d) the number of certificates is limited to 50.





8.2.2 Submitting Entity

a) Click on the **Submitting Entity** container.

b) Complete the **Submitting Entity** Section, this section contains the following fields:

   i) **Year of Assessment**
      A) This field will be prepopulated

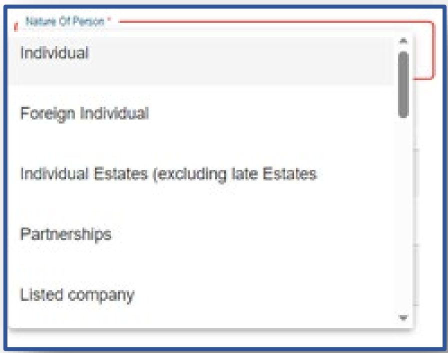
   ii) **Period Start Date (CCYYMMDD)**
      A) Complete the Start Date

   iii) **Period End Date (CCYYMMDD)**
      A) Complete the End Date

Do note that the Period start and end date must fall within the Year of Assessment submission

iv) **Nature of Person**

A) Select the relevant nature of person from the drop-down list.



v) **Registered Name**

A) The registered name will be pre-populated.

vi) **Trading Name**

A) The trading name will be pre-populated.

vii) **Registration no**

A) Complete the registration number of the organisation.

viii) **Regulator registration number**

A) Where applicable, complete the registration number of the regulator of the organization.

ix) **Regulator designation**

A) Where applicable, complete the registration designation for the regulator of the organization.

x) **Taxpayer ref no**

A) Your Income Tax Reference number will be pre-populated.

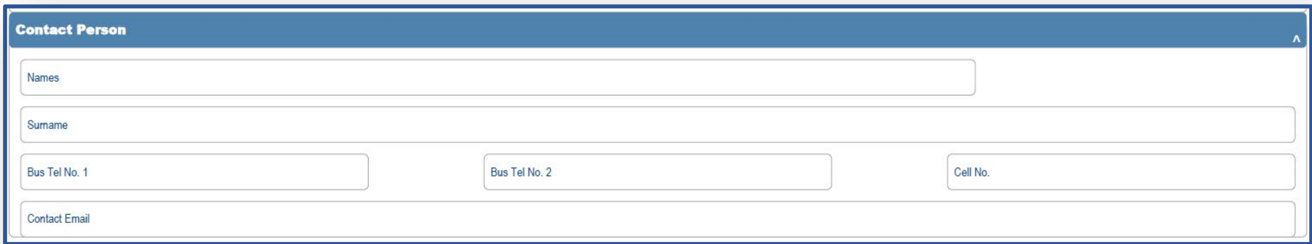
xi) **Universal Branch Code**

Validate whether the completed information is correct.

c) Once all the fields have been completed, the container will change to blue.

8.2.3 Contact Details

a) The fields in this container will be pre-populated on the form.

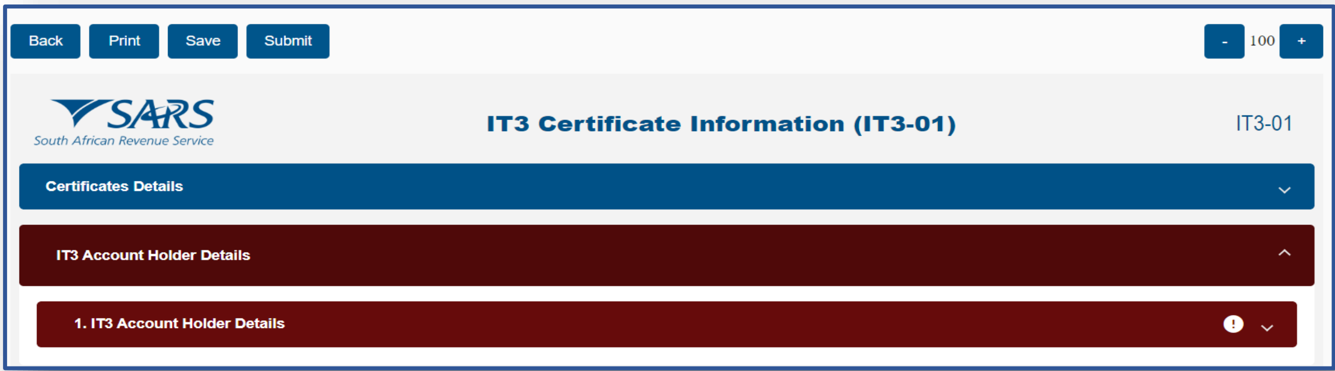


8.2.4 Postal Address

a) The fields in this container will be pre-populated on the form.

8.2.5 IT3 Account Holder Details

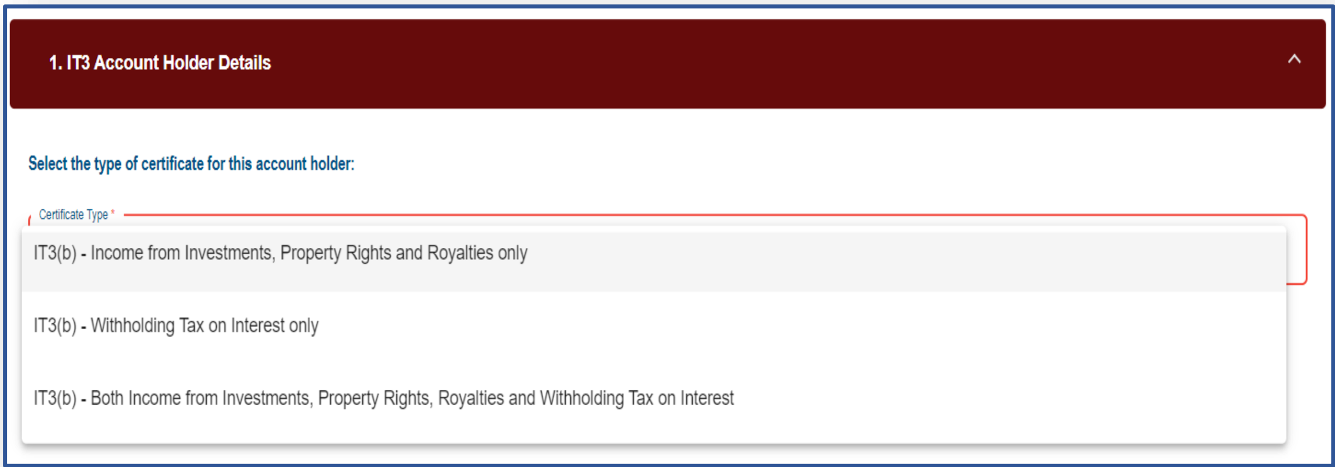
a) This section requires details of the account holder/s from the submitting entity.

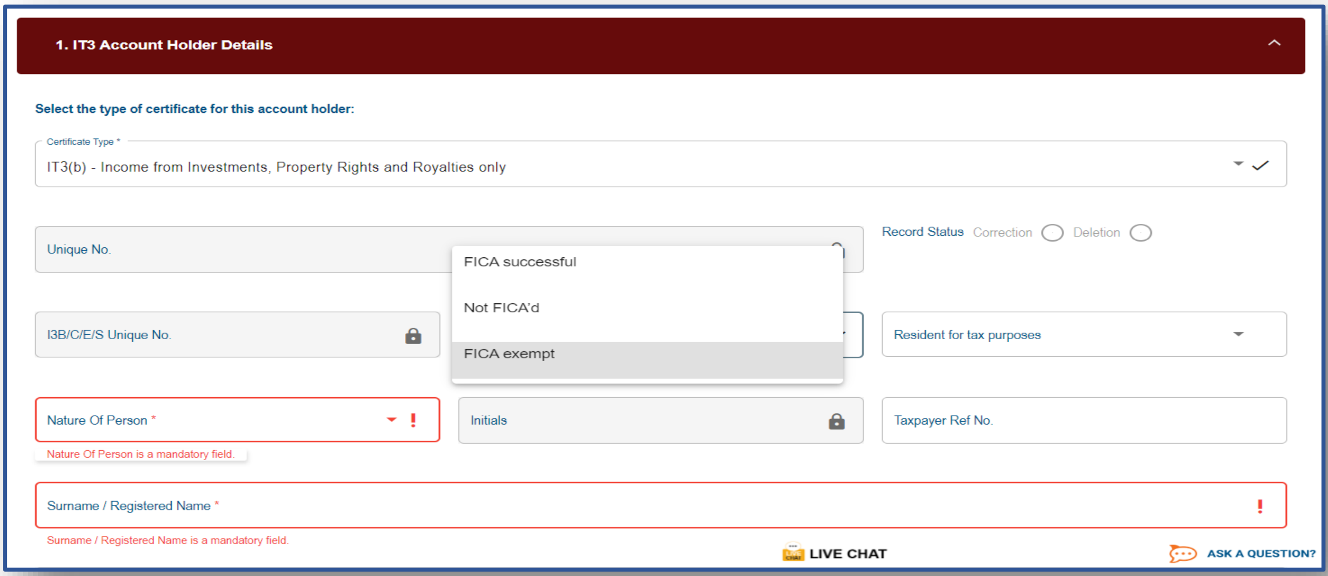


b) Click at the appropriate type of certificate of the account holder.

c) **Select the type of certificate for this account holder.**

   i) IT3(b) – Income from investments, Property rights and royalties only
   ii) IT3(b) – Withholding tax on interest only
   iii) IT3(b) – Both income from investments, property rights, Royalties and Withholding Tax on interest





d) Continue to complete the section with the following details.

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

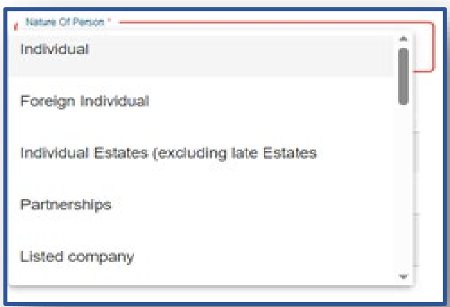
ii) **Record Status**
   A) This field will be editable if the unique number field is populated.
      I) **Correction –** select this option if you want to rectify an error.
      II) **Deletion –** this selection will not delete partner detail or financial details previously submitted.

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

iv) **FICA Status;** Select the applicable option.
   A) FICA Successful
   B) Not FICA'ed
   C) FICA exempt

v) **Resident:** Select the applicable option.
   A) In RSA
   B) Not in RSA

vi) **Nature of Person**
   A) Select between the relevant nature of person from a drop-down list.



vii) **Initials**

viii) **Surname/Registered Name**
A) The registered name will be pre-populated.

ix) **First two names**
A) The First two names will be pre-populated.

x) **Trading Name**
A) The trading name will be pre-populated.

xi) **Taxpayer ref no**
A) Determine if the income tax reference number is correct.

xii) **Identification Type**
A) Select the applicable identification type from the options available.

xiii) **Identification Number**
A) Complete the identification number based on the identification type selected.

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

xv) **Cell phone number**
A) Determine if the cell phone number pre-populated is correct.

xvi) **Contact Email**
A) Determine if the email address pre-populated is correct.

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

Note that the postal address container is in blue indicating that the information has been prepopulated.

8.2.6 Account Information

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

i) Complete the number of accounts the account holder has.
ii) Note that the maximum number of accounts that is allowable is 5.

8.2.7 Physical Address

a) **Unit No**
   i) Complete the unit number of the physical address where the account holder partner resides.

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

c) **Street No.**
   i) Complete the street number of the physical address where the account holder partner resides.

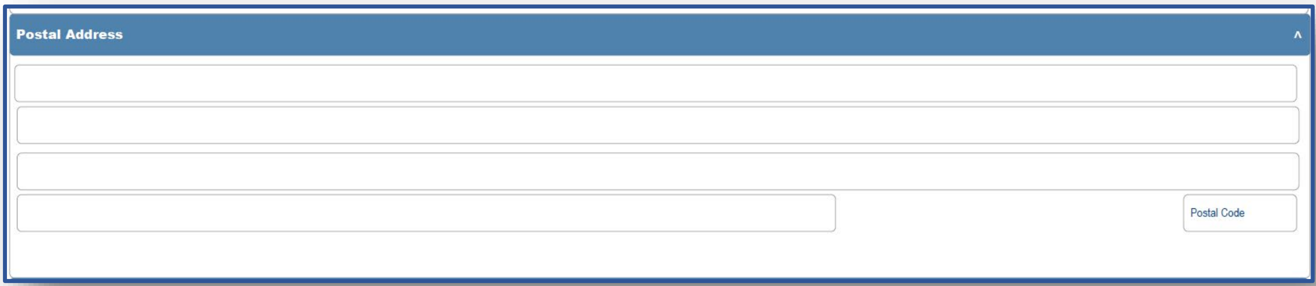
d) **Street /Name of Farm**
   i) Complete the street name of the physical address where the account holder partner resides.

e) **Suburb / District**
   i) Complete the suburb where the account holder partner resides.

f) **City / Town**
   i) Complete the city/town where the account holder partner resides.

g) **Postal Code**
   i) Complete the postal code of the suburb where the account holder partner resides

8.2.8 Postal Address



h) **Mark here with an "X" if same as physical address or complete your Postal Address**

i) **Postal Code**

8.2.9 Partnerships

a) **Is the account holder a partner in a partnership (Y/N)**

b) **If "Yes" indicate the number of partnerships for which the account holder is a partner**

   i) This field is mandatory if the answer is "Yes" to the partnership question.

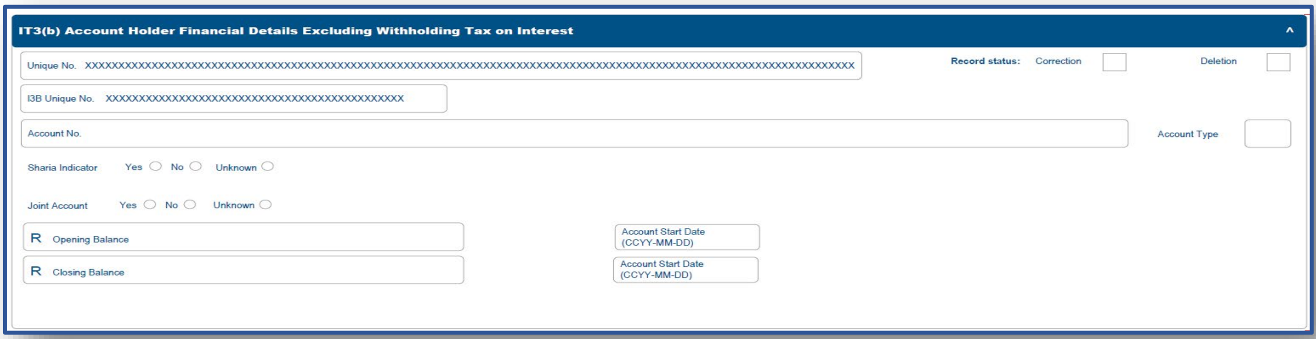
ii) The account holder partner details section will be displayed.

8.2.10 IT3 (b) Account Holder Financial Details Excluding Withholding Tax on Interest.

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

b) Note that this section may be repeated depending on the number of accounts indicated on the account holder field.

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



d) **Unique No**

i) This field will be pre-populated if there is a number available.

e) **Record Status**

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

f) **I3B Unique No**

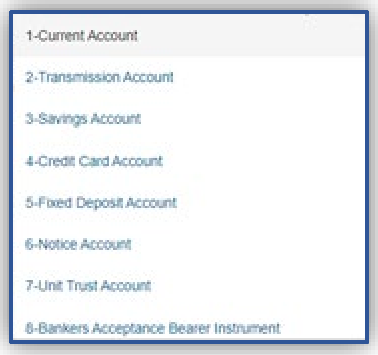
i) This field will be pre-populated if there is a number available.

g) **Account No**

i) Complete the bank account number of the account holder.

h) **Account Type**

i) Select the relevant account type from the list.



i) **Sharia indicator**

   i) Indicate the sharia indicator by selecting either yes no or unknown.

j) **Joint Account indicator**

   i) Select either yes no or unknown.

k) **Opening Balance**

   i) If the monthly debit or credit fields are greater than zero (0), then this field is mandatory.

l) **Closing Balance**

   i) If the monthly debit or credit fields are greater than zero (0), then this field is mandatory.

m) **Account Start Date (CCYYMMDD)**

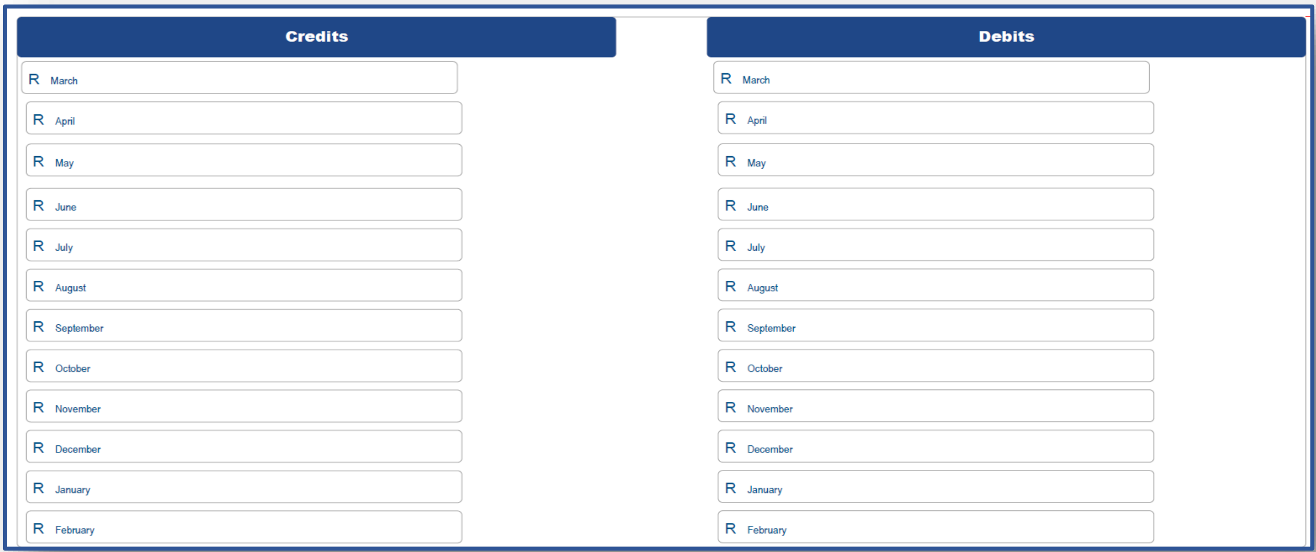
   i) This date must be within the submission tax year.

n) **Account End Date (CCYYMMDD)**

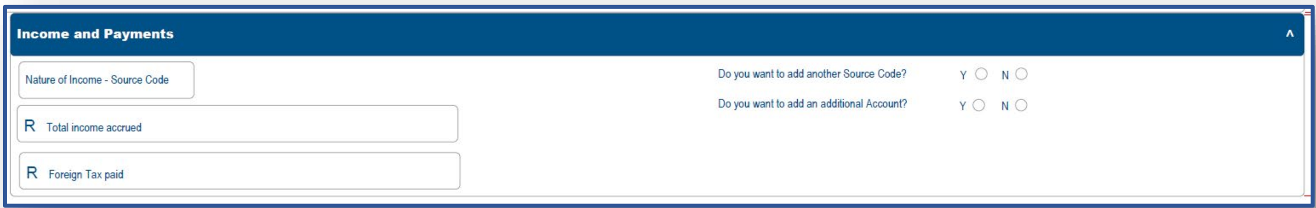
   i) This date must be within the submission tax year.

8.2.11 Credit and Debits

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

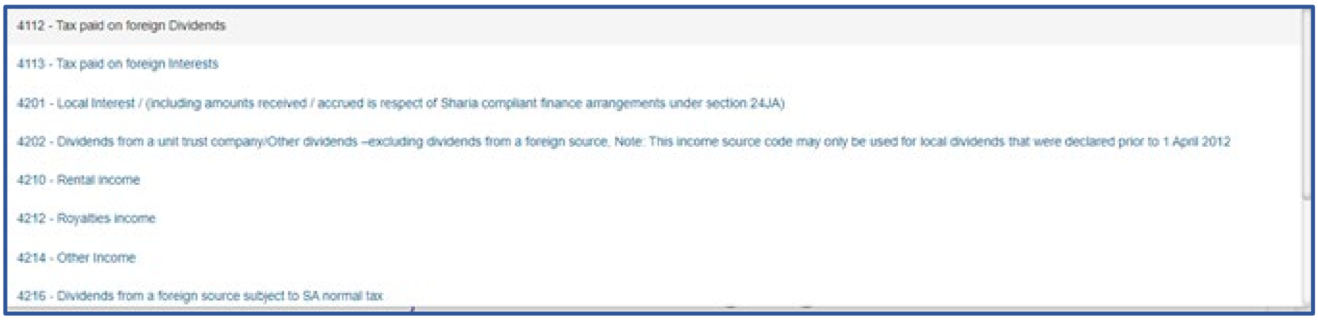


8.2.12 Income and Payments



a) **Nature of Income – Source Code**

i) If the total income accrued is greater than zero (0) then the source code field is mandatory.



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

c) **Do you want to add an additional Account? (Y/N)**
   i) If you select "Yes",
      A) An additional IT3(b) Account Holder Financial Details section will be displayed for completion.

d) **Total expense incurred.**
   i) This is a mandatory field.

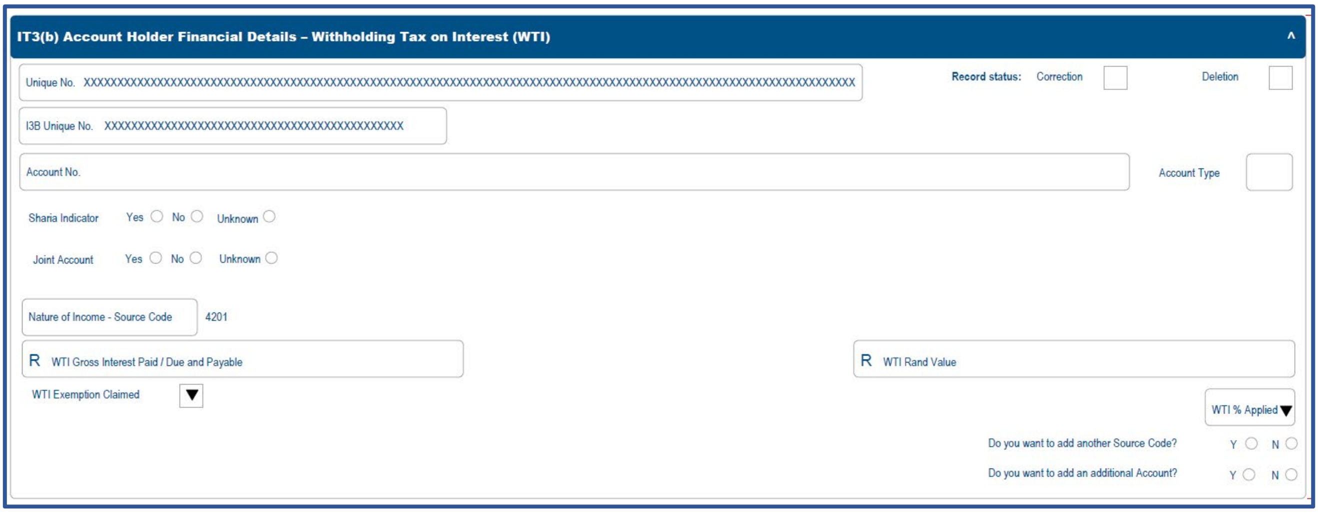
e) **Total income accrued.**
   i) This is a mandatory field.

f) **Foreign Tax Paid**
   i) If you select source code 4112 or 4113, then this field is mandatory.

8.2.13 IT3(b) Account Holder Financial Details – Withholding Tax on Interest (WTI)

a) This section must be completed if the user selected under account details; IT3 (b) Withholding Tax on Interest only.

b) Complete the financial details of the account holder for withholding tax on interest.



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

d) **Record Status**

i) This field will be editable if the unique number field is populated.

A) **Correction –** select this option if you want to rectify an error.

B) **Deletion –** this selection will not delete partner detail or financial details previously submitted .

e) **I3C Unique No**

i) This field will be pre-populated if there is a number available.

f) **Nature of Income Source Code**

i) Select the applicable source code from the list provided.

g) **Account Number**

i) Enter the account number of the account holder.

h) **Asset Type**

i) This is a mandatory field.

i) **WTI Gross interest paid / due and payable**

i) Complete the WTI gross interest paid /due and payable.

j) **WTI Exemption claimed.**

k) **WTI rand value**

i) Complete the WTI Rand value.

l) **WTI % applied.**

i) Select one of the following: 0.00; 5.00; 7.50; 8.00; 10.00; 12.00, 15.00

m) **Do you want to add another source code?**

i) Select Y (Yes) or N (No)

n) **Do you want to add an additional account?**

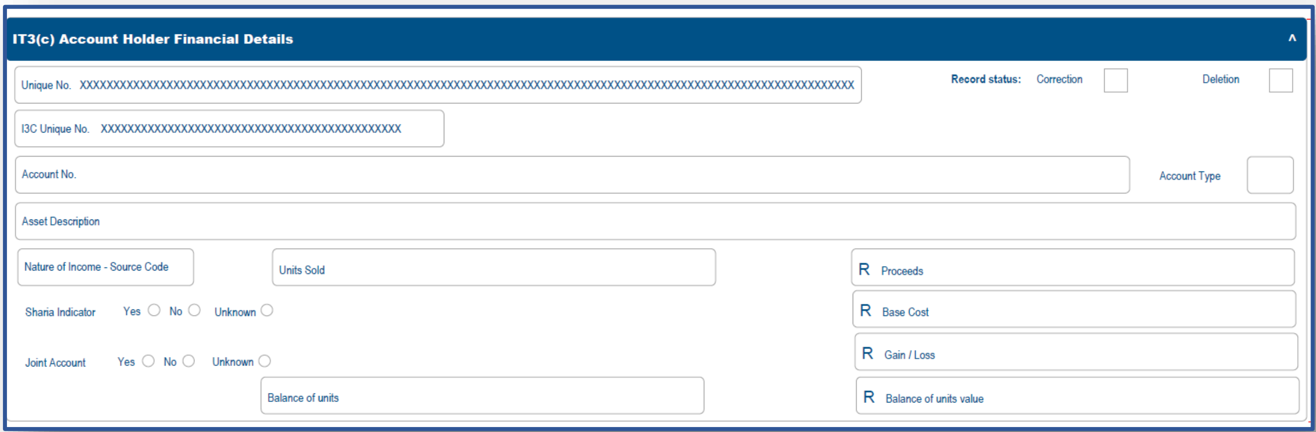
i) Select Y (Yes) or N (No)

ii) This will create as additional account section which will prompt the user to further include other account holder financial details from another related account.

8.2.14 IT3(c) Account Holder Financial Details

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

b) Complete the account holder details as stipulated on the section



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

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

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

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

g) **Asset Description**
   i) This is a mandatory field.

h) **Nature of Income Source Code**
   i) Select the applicable source code from the list provided.

i) **Units Sold**
   i) Enter the number of units sold.

j) **Balance of Units**
   i) Enter the balance of the units after subtracting the number of units sold from the total number of units available at the beginning of the period.

k) **Proceeds**
   i) Enter the proceeds from the sale of the units.

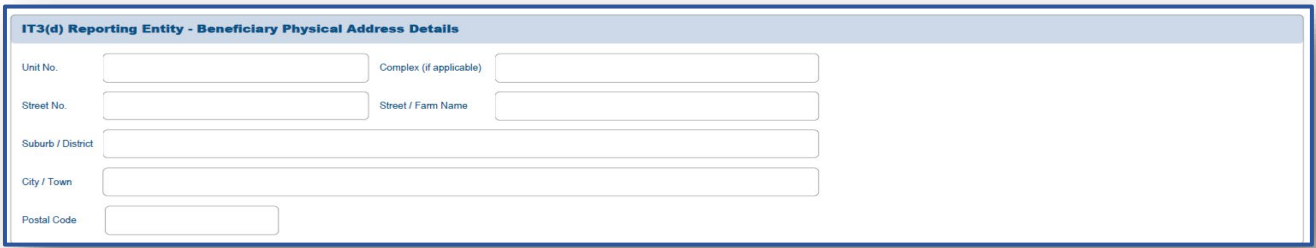
l) **Base Cost**

m) **Gain/Loss**
   i) Enter the gain or loss on the sale of units.

n) **Balance of unit's value**
   i) Enter the balance of the units in rand and cents value.

8.2.15 IT3(d) Reporting Entity – Beneficiary Physical Address Details

a) This section must be completed if the user selected under certificate details; IT3(d)



b) **Unit No**
  i) Complete the unit number of the physical address where the account holder partner resides.

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

d) **Street No.**
  i) Complete the street number of the physical address where the account holder partner resides.

b) **Street /Name of Farm**
  i) Complete the street name of the physical address where the account holder partner resides.

c) **Suburb / District**
  i) Complete the suburb where the account holder partner resides.

d) **City / Town**
  i) Complete the city/town where the account holder partner resides.

e) **Postal Code**
  i) Complete the postal code of the suburb where the account holder partner resides

8.2.16 IT3(d) Reporting Entity – Beneficiary Postal Address Details

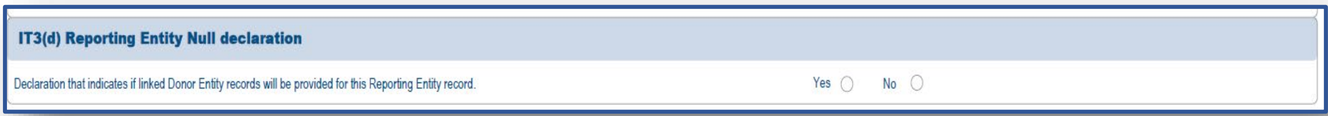
a) This section must be completed if the user selected under certificate details; IT3(d)

b) **Mark here with an "X" if same as physical address or complete your Postal Address**

c) **Postal Code**

8.2.17 IT3(d) Reporting Entity – Null Declaration

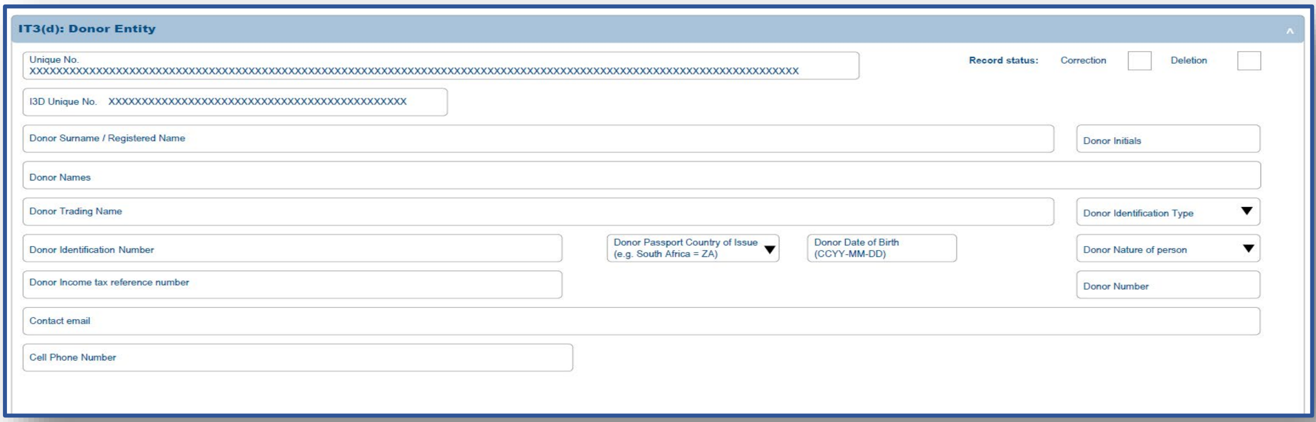
a) This section must be completed if the user selected under certificate details; IT3(d)



b) Indicate Yes or No to whether the linked Donor Entity records will be provided for this Reporting Entity record.

8.2.18 IT3(d) Donor Entity

a) This section must be completed if the user selected under certificate details; IT3(d)



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

c) **IT3D Unique No**
   i) This field will be pre-populated if there is a number available.

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

e) **Donor Surname/Registered Name**
   i) The registered name will be pre-populated.

f) **Donor Initials**
   i) The First two names will be pre-populated.

g) **Donor Names**
   i) The registered name will be pre-populated.

h) **Donor Trading Name**
   i) The trading name will be pre-populated.

i) **Donor Income Taxpayer reference number**
   i) Determine if the income tax reference number is correct.

j) **Donor Identification Type**
   i) Select the applicable identification type from the options available.

k) **Donor Identification Number**
   i) Complete the identification number based on the identification type selected.

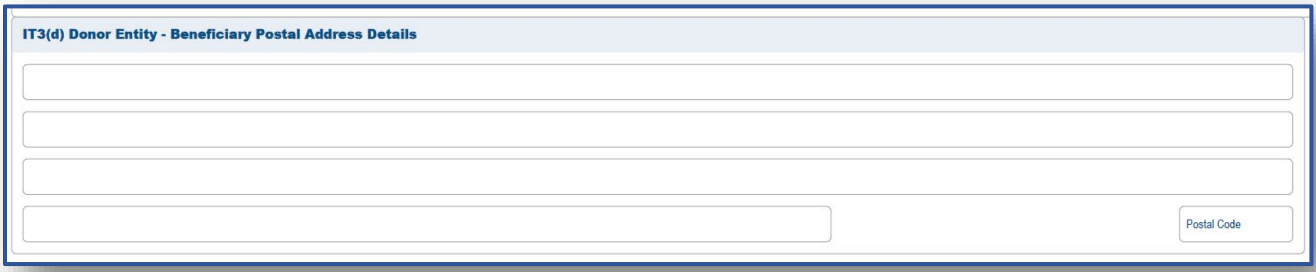
l) **Donor Passport Country (e.g., South Africa = ZA)**

m) **Donor Cell phone number**
   i) Determine if the cell phone number pre-populated is correct.

n) **Contact Email**
   i) Complete the email address.

8.2.19 IT3(d) Donor Entity – Beneficiary Postal Address Details

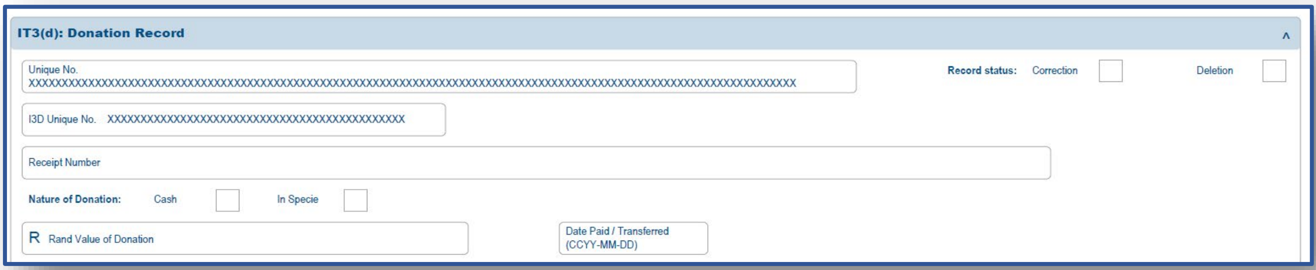
a) This section must be completed if the user selected under certificate details; IT3(d)



b) Complete on the fields, the postal address of the beneficiary.

8.2.20 IT3(d) Donation Record

a) This section must be completed if the user selected under certificate details; IT3(d)



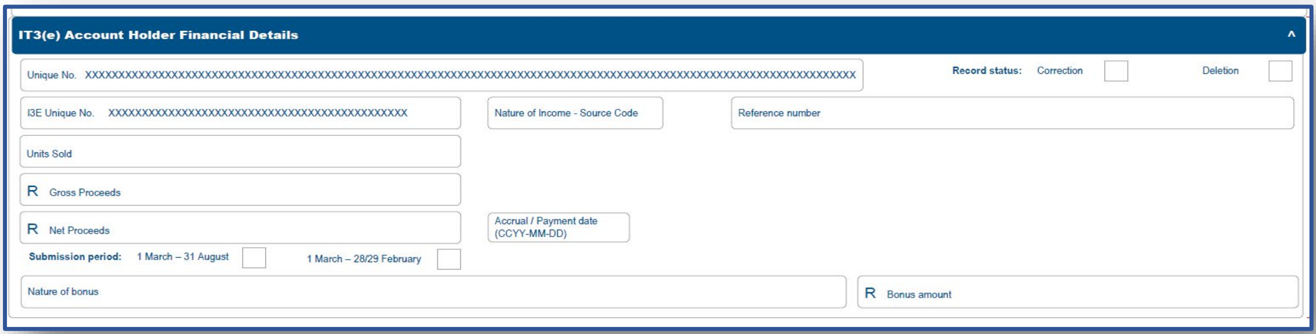
c) Indicate the **Nature of Donation** by selecting either Cash or In Specie

d) Complete the **Rand value** of the donation.

e) Select the **Date** when paid or transferred.

8.2.21 IT3 (e) Account holder financial details

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



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

c) **Record Status**
   i) This field will be editable if the unique number field is populated.

      A) **Correction –** select this option if you want to rectify an error.
      B) **Deletion –** this selection will not delete partner detail or financial details previously submitted.

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

e) **Nature of Income – Source Code**
   i) Enter the applicable source code from the list.

f) **Reference Number**

g) **Units Sold**
   i) Enter the number of units sold.

h) **Gross proceeds**
   i) Enter the proceeds from the sale of the units.

i) **Net Proceeds**
   i) Enter the net proceeds from the sale of the units.

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

k) **Submission Period**
   i) 1 March + 31 August
   ii) 1 March + 28/29 February

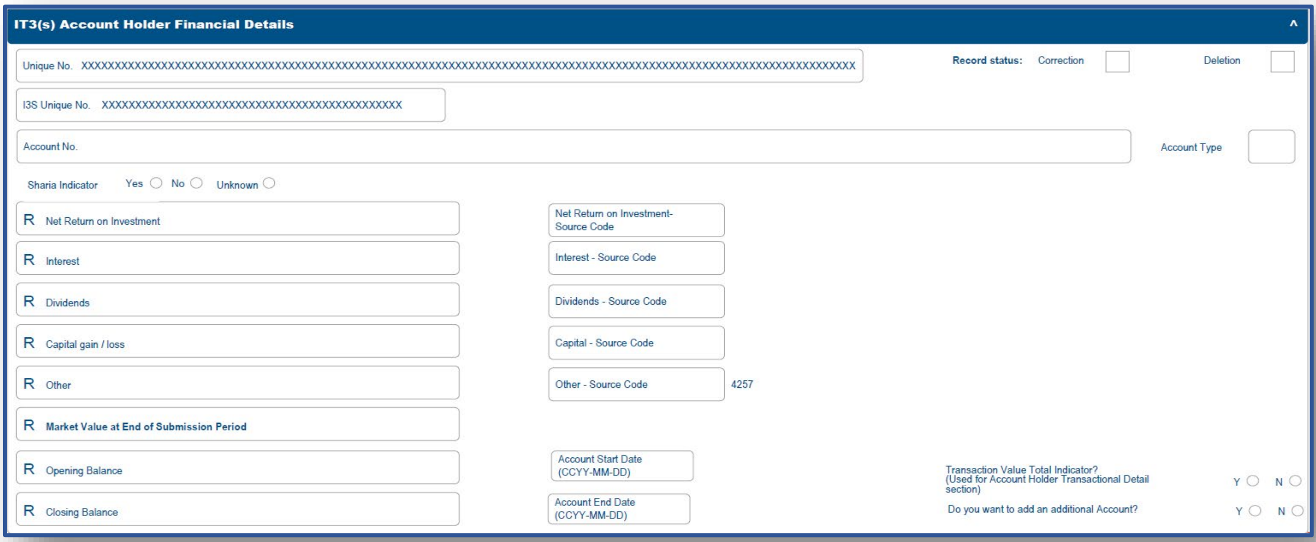
l) **Nature of Bonus**
   i) Enter a description of what the bonus is for.

m) **Bonus Amount**
   i) Enter the amount of bonus, if applicable, in Rands and cents.

8.2.22 IT3(s) Account holder financial details

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

b) Complete the account holder's financial details as described on the form.



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

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

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

f) **Account No.**

g) **Account type**

h) **Net return on investment amount:**
   i) If interest, dividends or capital gain were completed then this field is mandatory

i) **Net return on investment source code:**

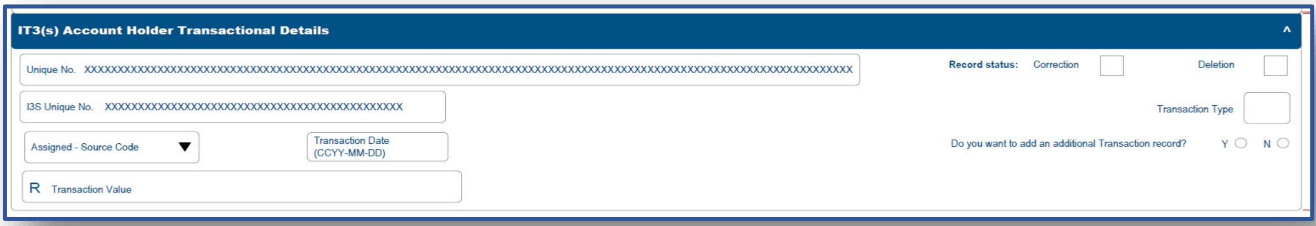
j) **Complete the following financials:**
   i) Interest amount
   ii) Interest source code
   iii) Dividends amount
   iv) Dividends source code
   v) Capital gain / loss amount.
   vi) Capital gain / loss source code.
   vii) Market value at end of submission period
   viii) Opening balance
   ix) Closing balance
   x) Account state date
   xi) Account end date

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

l) **Transaction value total indicator (used for account holder transactional detail section)** select "Yes" or "No"

m) **Do you want to add an additional account?** This will display additional account for editing when "Yes" is selected.

8.2.23 IT3(s) Account holder transactional details



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

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

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

d) **Assigned – source code.**

e) **Transaction date**

f) **Transaction value**

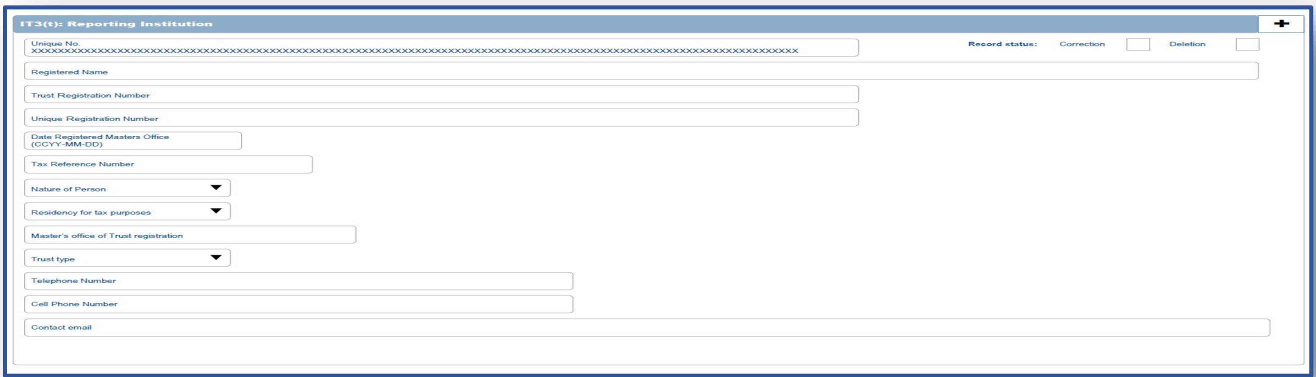
g) **Do you want to add an additional transaction record?** Select "Yes" or "No"
   i) If "Yes" is selected this field will display additional transaction for editing

8.2.24 IT3(t) Reporting Institution

a) This section must be completed if the user selected under certificate details; IT3(t) Trust Income

b) Reporting Institution
   i) For each **Reporting Institution** details, there will be the following containers displayed for completion:

      A) "IT3 Details of Person / Beneficiary – Trust"
      B) "IT3 Taxable Amounts Distributed / vested in Beneficiaries".
      C) "IT3 Details of Non-taxable income distributed".
      D) "IT3(t) Trust Financial Flows"



c) Complete the Reporting Institution section as described on the form.

d) **Unique No.**
   i) This field will be prepopulated with the value in the field.

e) **Registered Name**
   i) Complete the Registered Name of the Trust.

f) **Trust Registration Number**
   i) Complete the Trust Registration Number.

g) **Date Registered master's Office**
   i) Select the applicable date the Trust was registered at the Master's Office.

h) **Tax Reference Number**
   i) Complete the Trust Refence Number.

i) **Nature of Person**
   i) Select the applicable nature of Person.

j) **Residency for tax purpose**
   i) Select the applicable residency for tax purposes of the Trust.

k) **Master's Office of Trust registration**
   i) Indicate whether the master's Office where the Trust was registered is known or unknown.

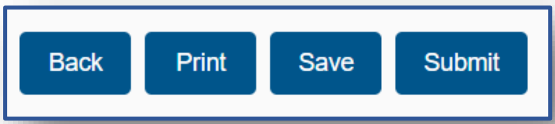
l) **Trust Type**
   i) Select the applicable Trust type.

m) **Telephone Number**
   i) Complete the telephone number.

n) **Cell Phone Number**
   i) Complete the cell number.

o) **Contact Email**.
   i) Complete the email address.

9 HOW TO SUBMIT YOUR COMPLETED IT3-01 FORM



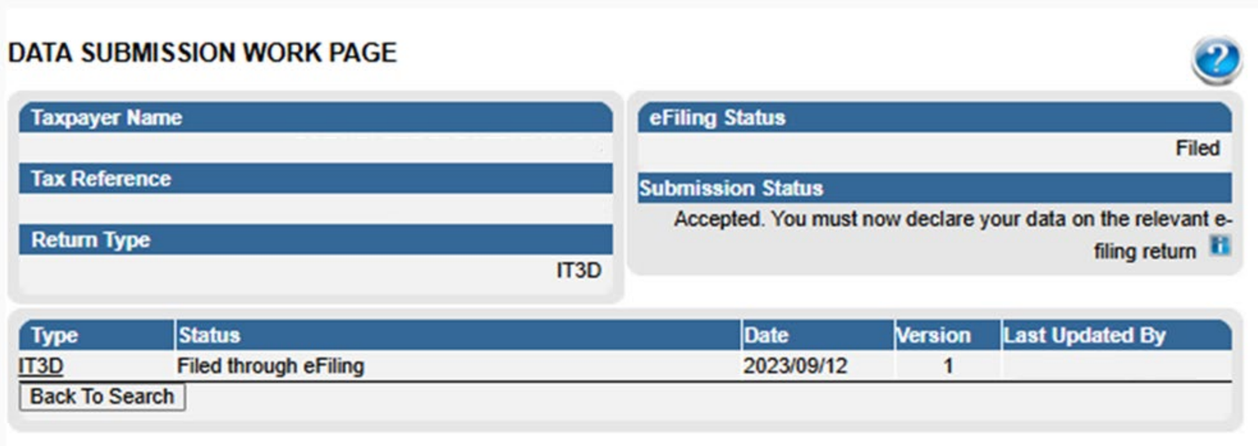
a) Upon completion of all the relevant fields on your return, note the menu option displayed on your screen and select where applicable from the listed options below:

   i) **Back** – This button will take you back to the previous page.
   ii) **Print** – This button will download the latest saved IT3 form in PDF format.
   iii) **Save** – This button will save the updated IT3 form.
   iv) **Submit** – This button will file/submit the IT3 form.

> **Note the following:**
> - To submit the IT3 form, select the **Submit** button.

b) Click on **Submit**.

c) The **DATA SUBMISSION WORK PAGE** will be displayed, and the status will display as **Filed through eFiling**.



d) Click on the IT3 hyperlink to continue to submit the certificate. In the example, the hyperlink is the **IT3D**. The IT3-01 will be displayed.

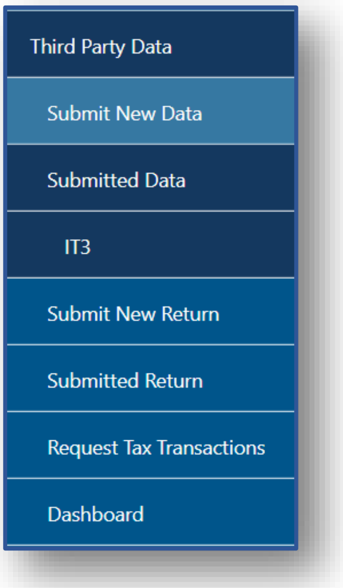
> **Note that upon submission of the IT3-01 return or data, SARS may communicate with the eFiler on the status of the file. The communication is there to assist with the taxpayer on the status of the submitted information at SARS.**

> Do note that where **Partial upload** is the **Submission Status**, this indicates that the IT3 form has been submitted however it is not completed correctly. Thus, it is not accepted by SARS. Click on the hyperlink to unpack which fields are not correctly completed.

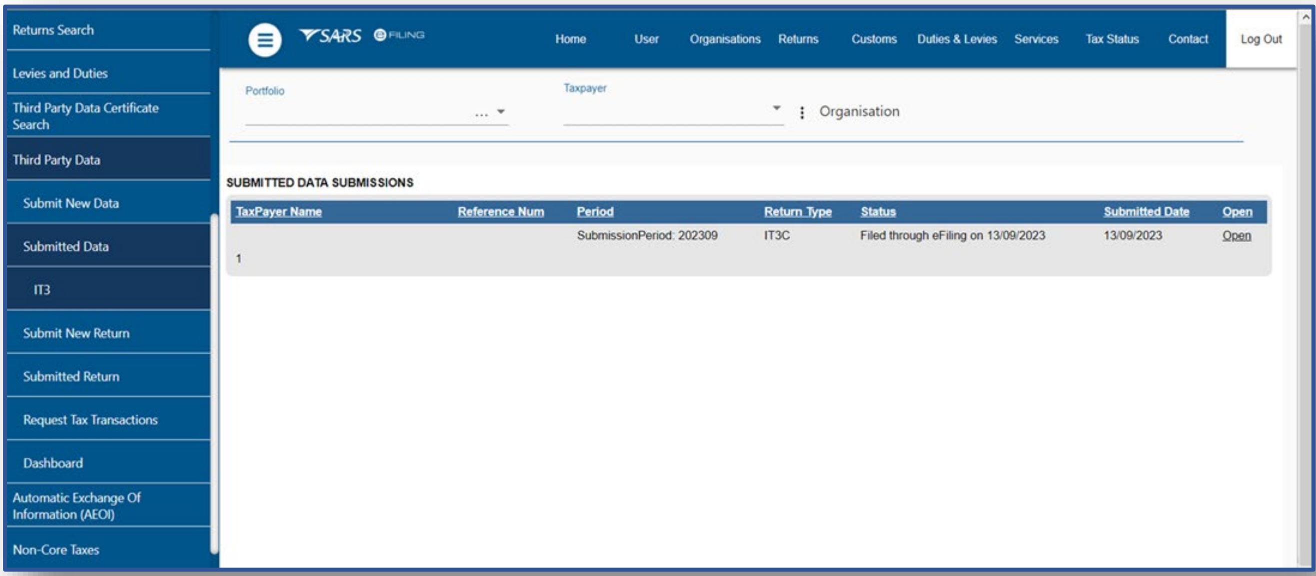
10 HOW TO VIEW SUBMITTED IT3 FORM

a) To view all submitted data via eFiling, proceed as follows:

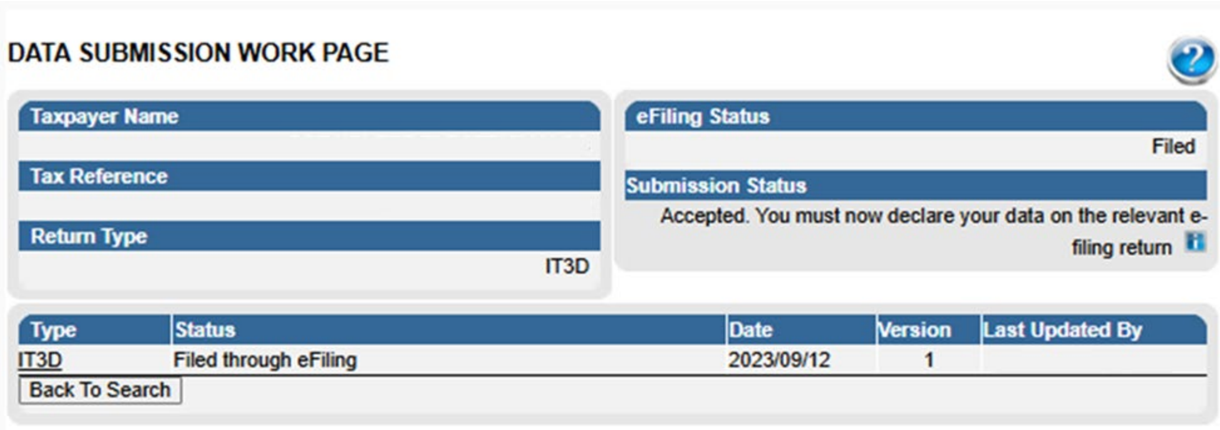
- i) Select **Third Party Data**
- ii) Select **Submitted Data**
- iii) Select **IT3**



b) The **Submitted Data Submissions** page will be displayed.



c) Click on the **Open** hyperlink to view the **Data Submission Work Page**.



d) Click on the **IT3** hyperlink to view the **IT3 form** that has been submitted

11 HOW TO DECLARE SUBMITTED IT3 THIRD-PARTY DATA

a) The declaration of your IT3 submitted data/file is done by submitting the IT3-02 return via eFiling.

> **Do note that there is a time delay when the submitted data is being processed to the IT3-02 declaration form.**

b) To declare your submitted data, proceed as follows:

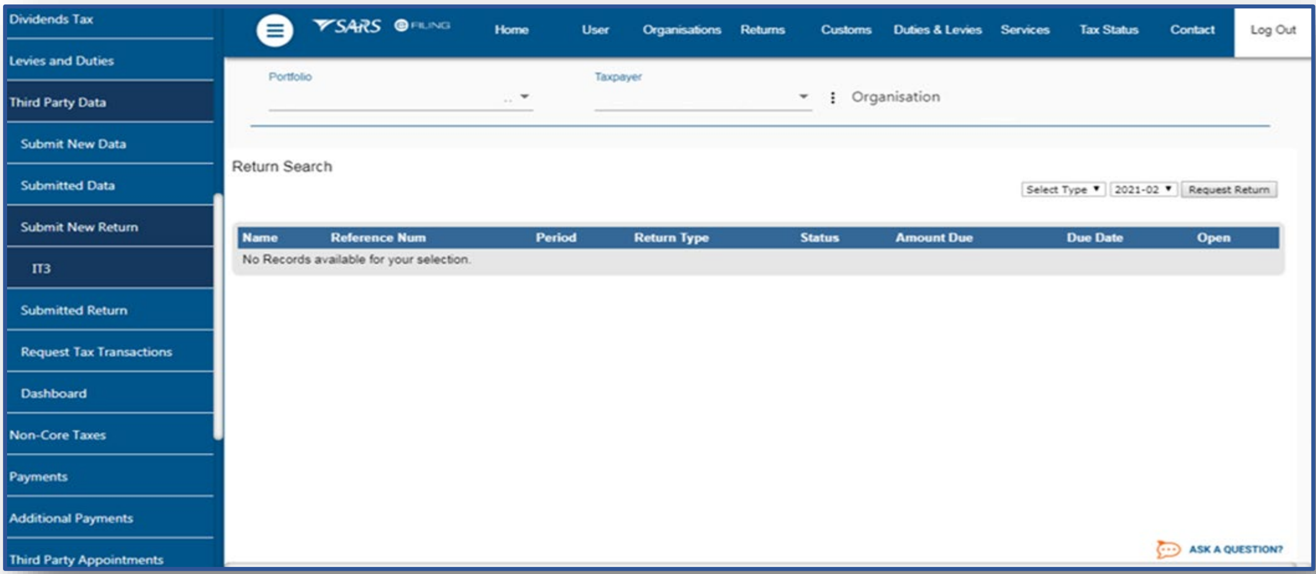
i) Click on **Returns,** on the main menu.

ii) On the left side menu
- A) Click on **Third Party Data**.
- B) Click on **Submit New Return**.
- C) Click on **IT3**
  - I) If there are issued or saved returns a list will be displayed on the screen.
  - II) Select the applicable third-party data Tax Type (e.g., IT3(b)) from the dropdown list.

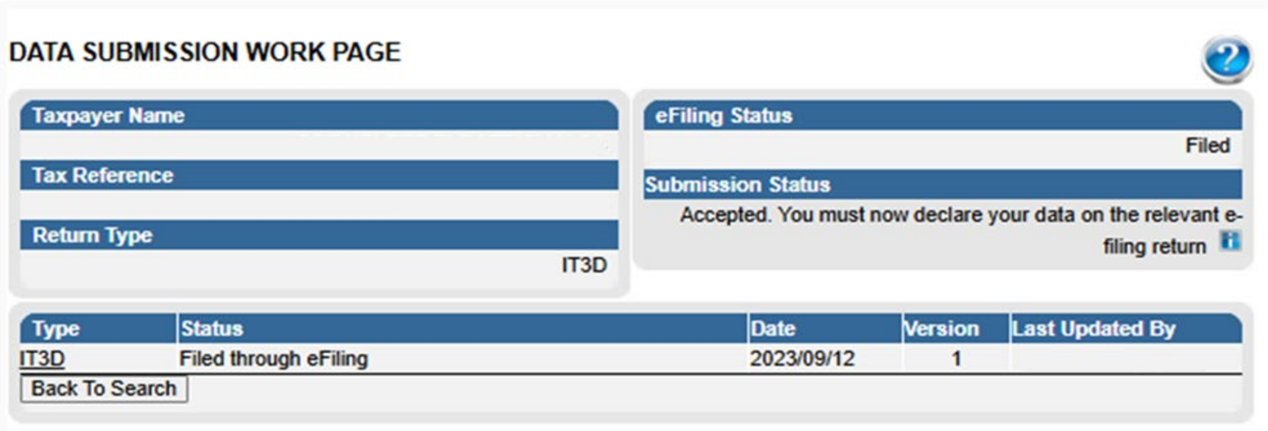
- On the date dropdown list, make the applicable selection.

III) Select the applicable **Period** from the dropdown list.

IV) Once selected, click on the **Request Return** button.



c) Once selected and the user has clicked on **Request Return** button, eFiling will display a prepopulated **IT3 Work Page**.



> Where no data was submitted, eFiling will display the message: "**No data found for Data Type IT3..., Tax Reference Number xxxxxxx and Tax Year xxxx**"

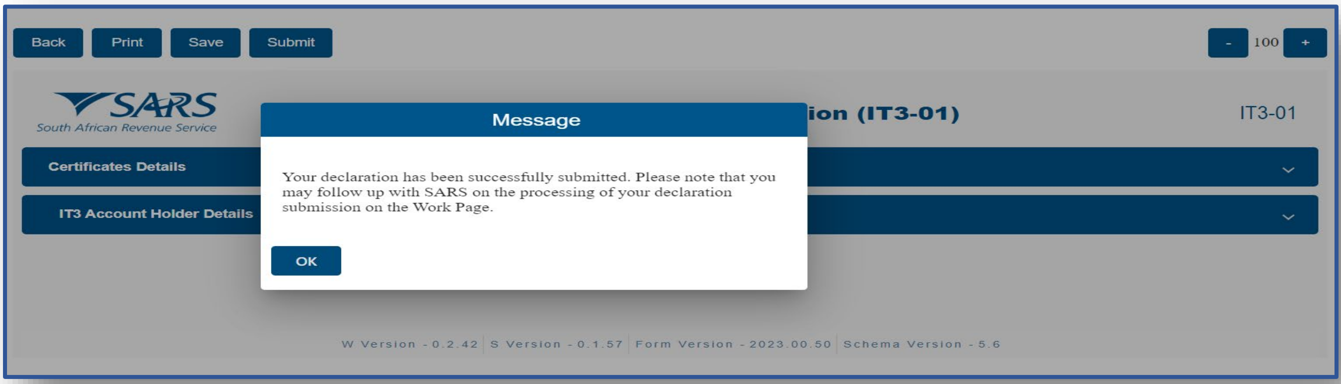
d) On the **Data Submission Work Page**, click on the **IT3** hyperlink to open the IT3-02 declaration return.

e) The IT3-02 Declaration return will be displayed for completion.

f) The **Declaration Details** container will be pre-populated with the type of return selection made.

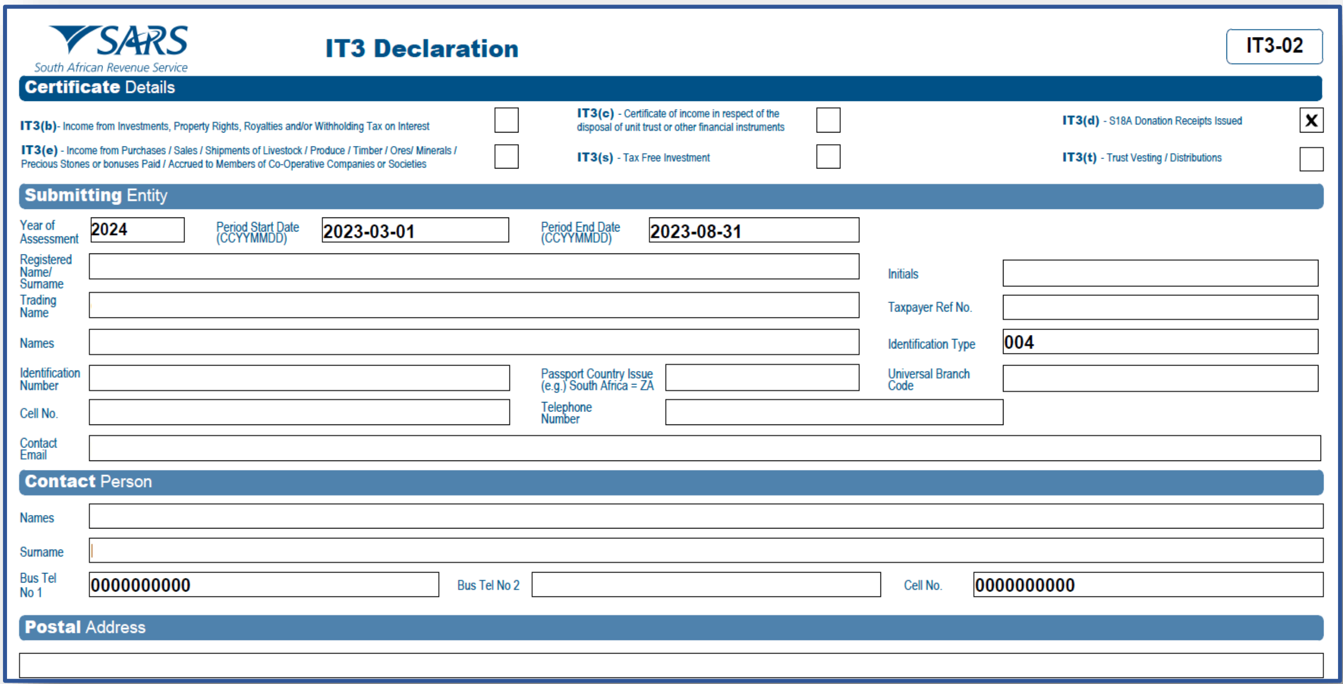
> **Validate whether the pre-populated information is accurate and corresponds to your submitted data.**

g) To declare that the summary information captured on the IT3-02 return contains correct figures, submit the return by clicking on **Submit**.



Note that you can save the return and work on it later. Furthermore, where the figures on your IT3-02 return are incorrect, resubmit your IT3-01 by selecting the "Request Tax Transactions" functionality or submit the correct data online via the secure channels.

h) Where **Print** is selected, the following summary information captured on the IT3-02 return will be displayed and can be downloaded.

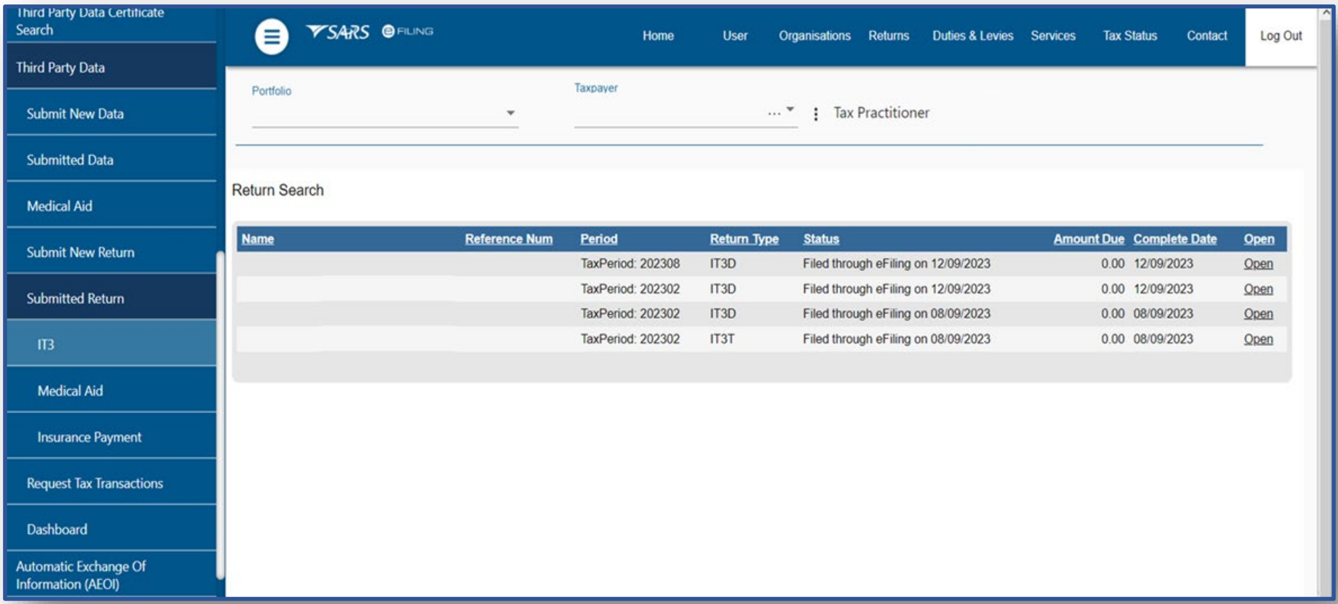


12 HOW TO VIEW SUBMITTED RETURN

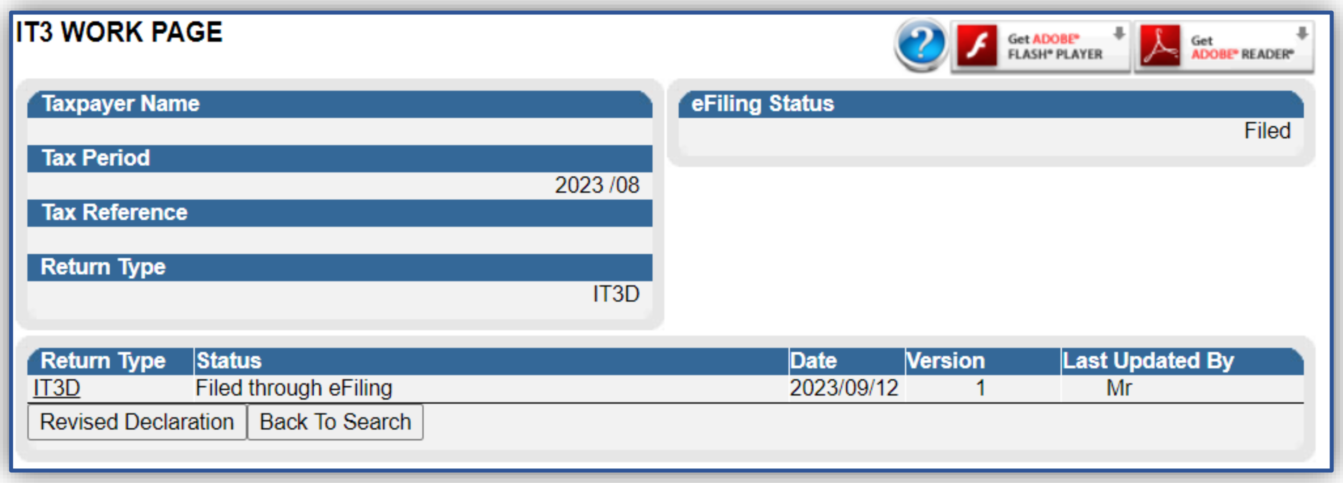
a) To view all submitted returns via eFiling, proceed as follows:

i) Select **Third Party Data**
ii) Select the **Submitted Return**
iii) Select **IT3**

b) The **Return Search** page will be displayed.



c) Click on the **Open** hyperlink to view the **IT3 Work page** and to open the IT3 submission.



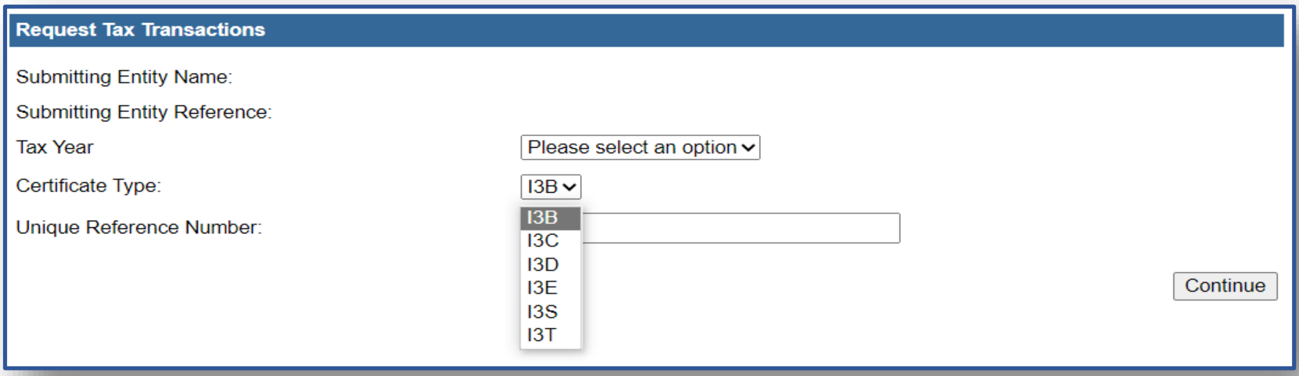
13 REQUEST TAX TRANSACTIONS

a) The user may submit corrections or deletions on previously submitted data. To initiate this process, proceed as follows:

i) Select **Returns** on the main menu

ii) On the left menu:
A) Select **Third Party Data**
B) Select **Request Tax Transactions**
C) Select **IT3**

b) The **Request Tax Transactions** page will be displayed.



Note that the Submitting Entity Name and Reference will be pre-populated.

c) **Tax Year**

i) Select the applicable year from the drop-down list.

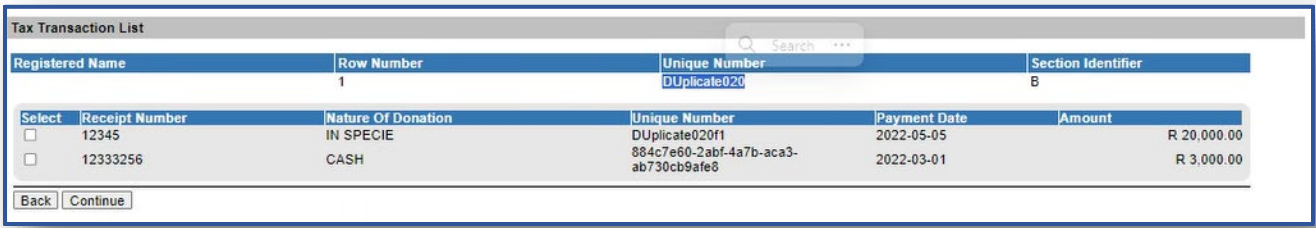
d) **Certificate Type**

i) Select the applicable Certificate Type.

e) Complete the **Unique Reference Number** and click on **Continue**.

f) This will take the user to the appropriate certificate where the user will be able to open and amend the certificate.

g) In the **Select** column, choose the relevant transaction. After making your selection, proceed by clicking the Continue button. You will then be directed to the applicable IT3 form.



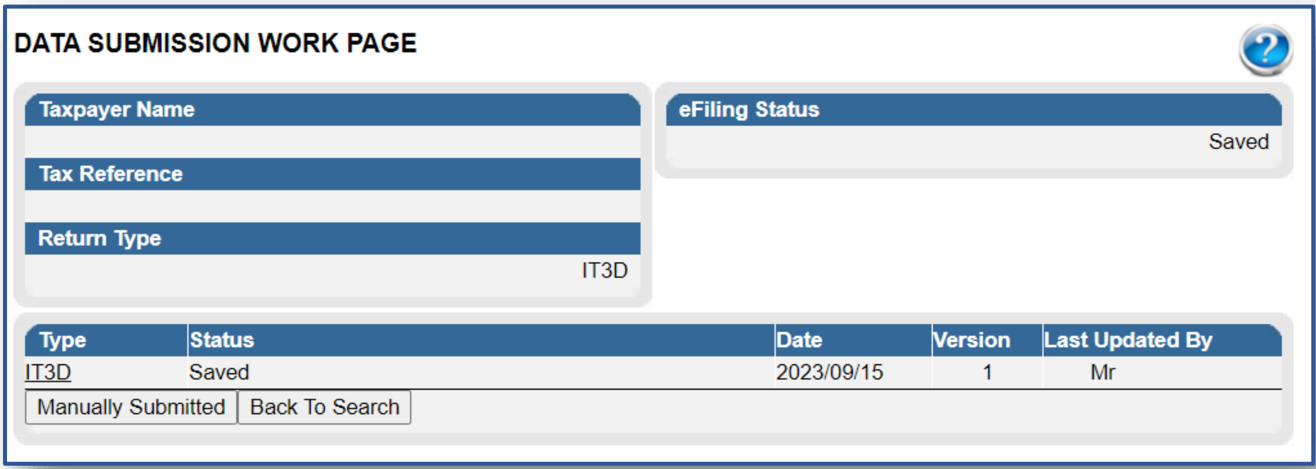
Tax Transaction List

Registered Name	Row Number	Unique Number	Section Identifier
	1	DUplicate020	B

Select	Receipt Number	Nature Of Donation	Unique Number	Payment Date	Amount
☐	12345	IN SPECIE	DUplicate020f1	2022-05-05	R 20,000.00
☐	12333256	CASH	884c7e60-2abf-4a7b-aca3-ab730cb9afe8	2022-03-01	R 3,000.00

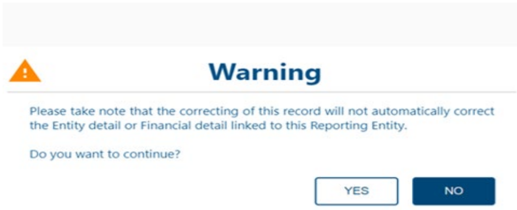
Back Continue

h) The **Data Submission Work Page** will be displayed.

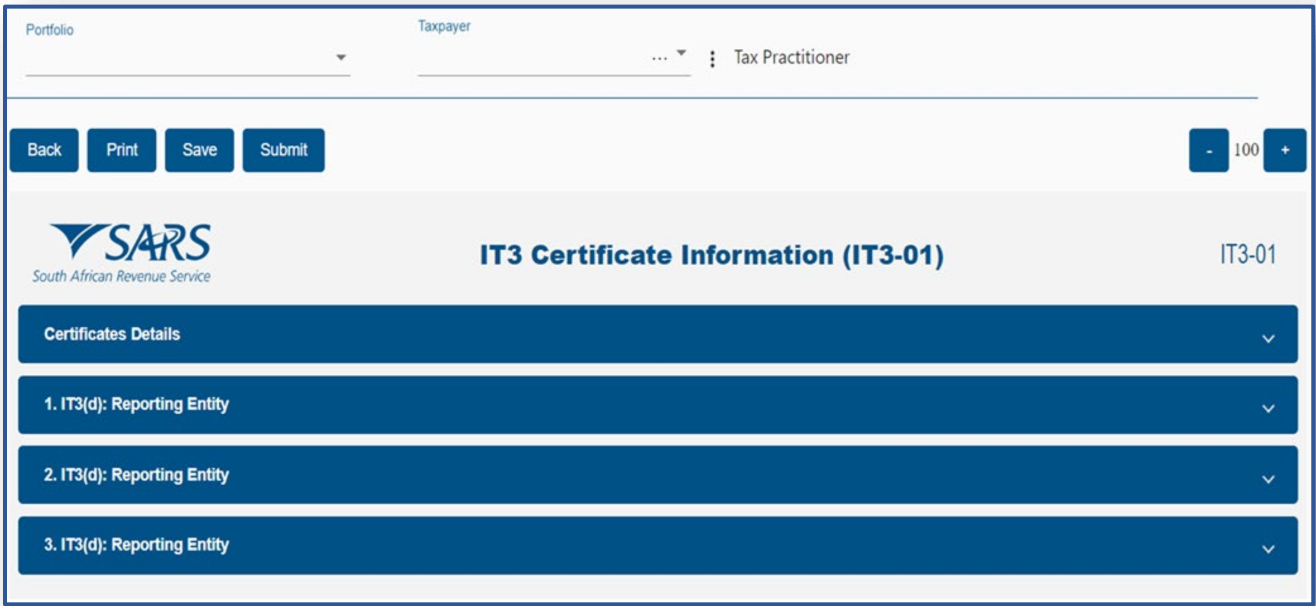


i) Click on the **IT3D** Hyperlink to open the return.

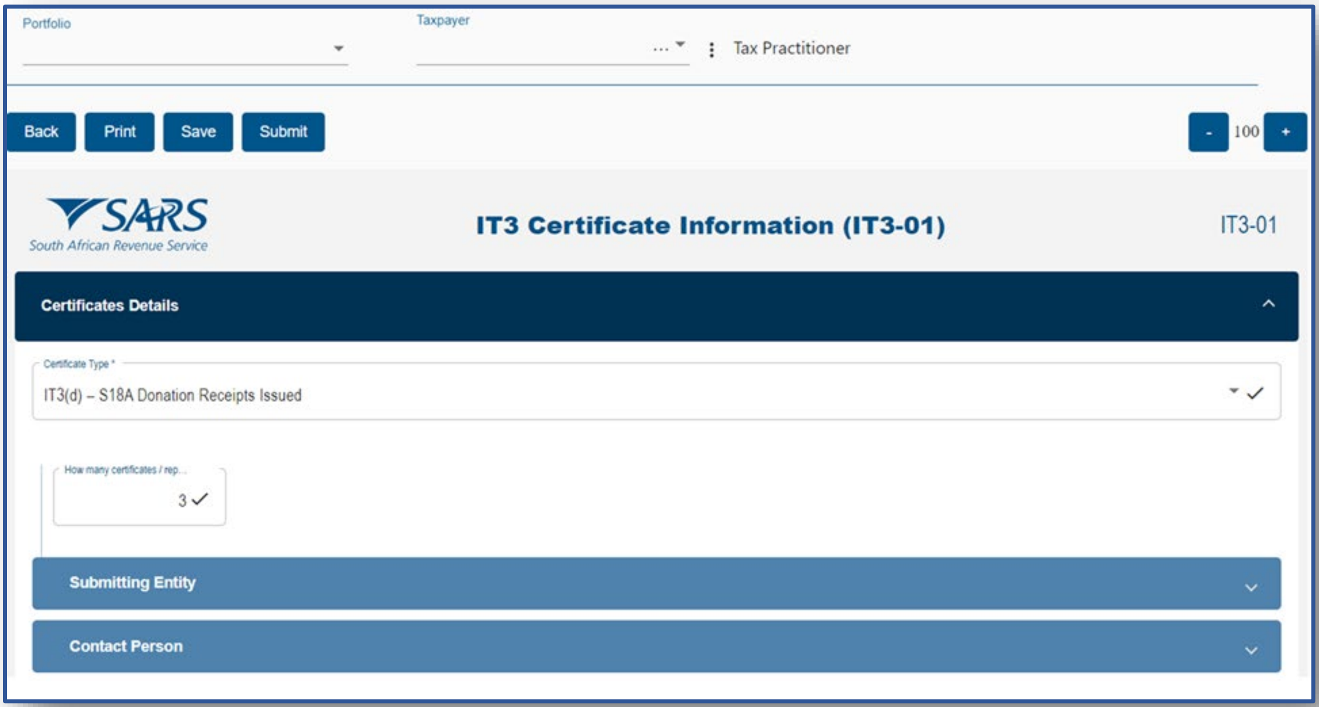
Do note that the IT3 Tax Type that will display is dependent on what was selected on the previous screen.



Take note of the warning message and click on **YES** to update the form.

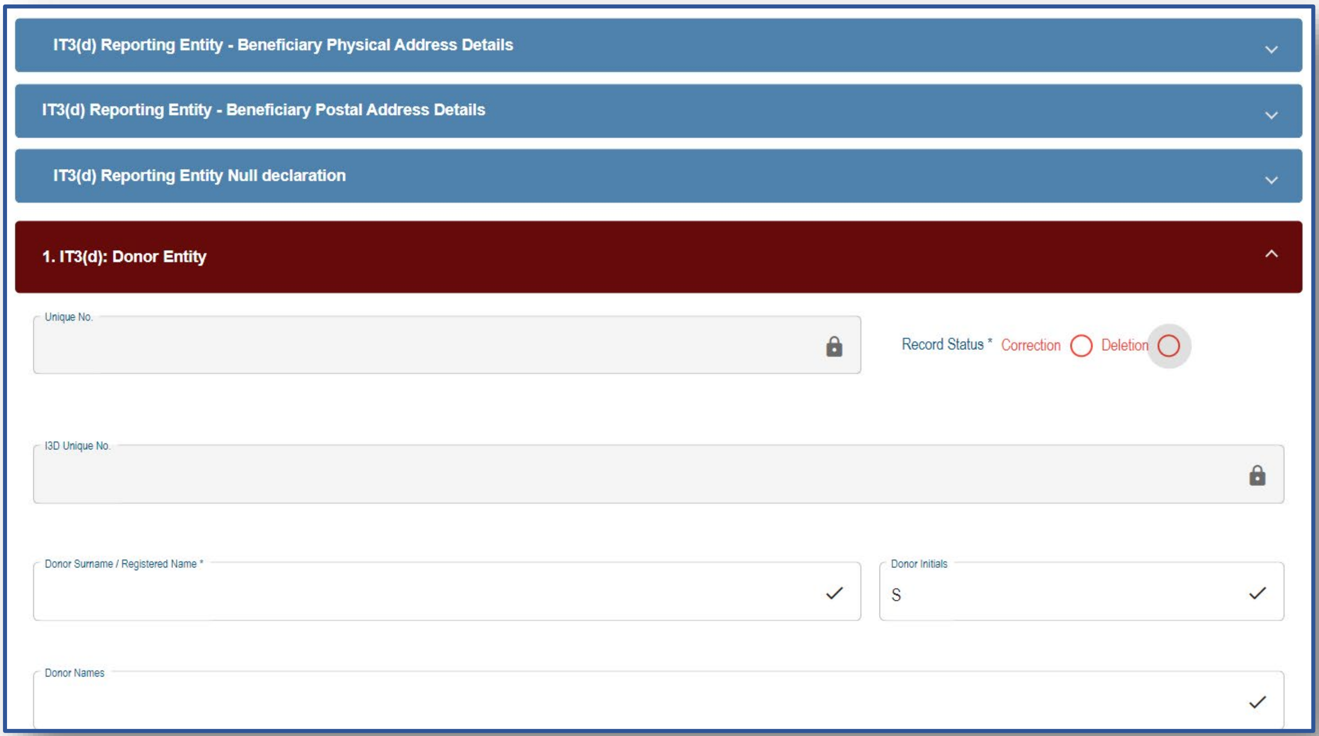


a) Click on the applicable container to open the return.



b) Do note that when the container is blue, this indicates that the container is completed, however if you want to update the form,

   i) Click on the applicable container.
   ii) On **Record Status**, select either correction or deletion.
      A) If correction is selected, this will update the container to turn red.
      B) If delete is selected, the container will be deleted.



a) Complete the form as described in previous sections and submit accordingly.

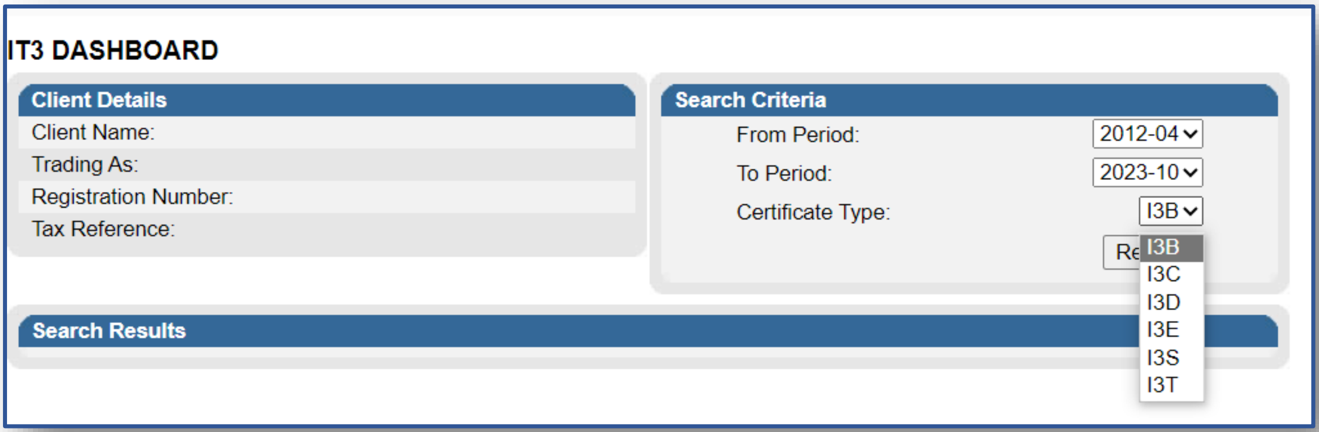
14 IT3 DASHBOARD

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

b) To view the IT3 Dashboard, proceed as follows:

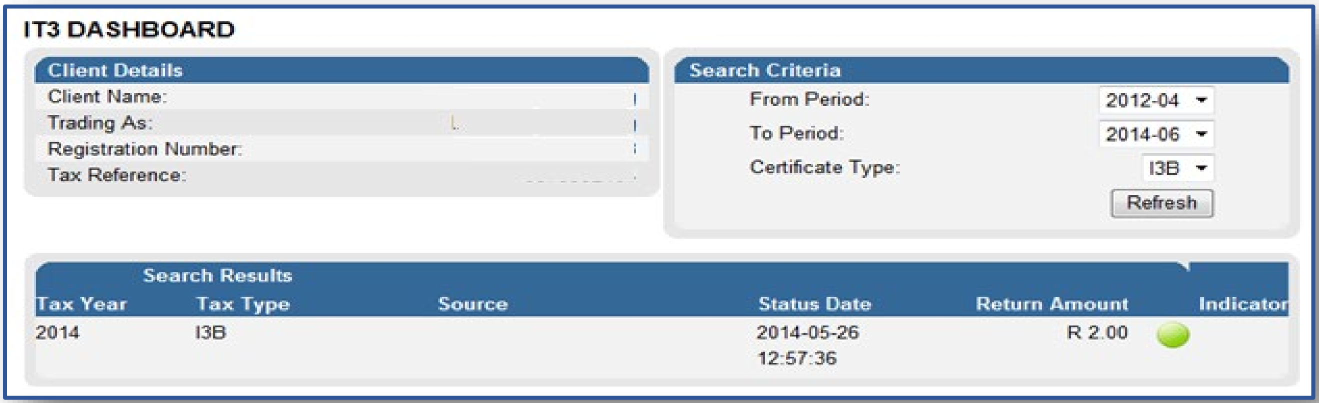
   i) Select **Third Party Data**
   ii) Select **Dashboard**
   iii) Select **IT3**

c) Once the above options were selected, the **IT3 Dashboard** page will be displayed.



d) Ensure that the search criteria are correct. Click on the **Refresh** button to continue.

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



f) For more information on the third-party data process, visit the SARS website on www.sars.gov.za.

15 FURTHER INFORMATION

a) For more information call the **SARS Contact Centre** on 0800 00 SARS (7277) or make an booking to visit a SARS branch.

16 DEFINITIONS AND ACRONYMS

a) Link for centralised definitions, acronyms, and abbreviations: Glossary A-M | South African Revenue Service (sars.gov.za)

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

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

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