

DIRECTIVES

IBIR-006 TAX DIRECTIVES INTERFACE SPECIFICATION

IBIR-006

7.002

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Rev. No.	Pages Affected	ECP No.	Revision Date
1.000	Title Pages, CI-1, i..v, 1-1.1-4, 2-1, 3-1..3-58, 4-1, 5-1..5-2, 6-1..6-3, A-1.. A-5		1998-04-21
2.000	Title Pages, CI-1, i..v, 1-1..1-4, 2-1, 3-1..3-74, 4-1, 5-1..5-2, 6-1..6-4, A-1.. A-12	IB0062	1999-03-11
2.100	Title Pages, CI-1, i..vi, 3-10..3-67, 6-3..6-9, A-2	IB0149	1999-11-05
3.100	Title Pages, CI-1, i..vi, 3-12..3-48	IB0233	2000-10-26
3.200	Title Pages, CI-1, i..vi, 3-12..3-49, 3-51, 3-55, 3-59..3-63	IB0278	2001-04-19
3.300	Title Pages, CI-1, i..vi, 3-16, 3-21, 3-26, 3-37, 3-39, 3-40	IB0331	2001-08-02
3.400	Title Pages, CI-1, i..vi, 3-12, 3-13, 3-15, 3-17, 3-18, 3-20, 3-22, 3-23, 3-24, 3-25, 3-27, 3-29, 3-34, 3-36, 3-41, 3-43, 6-5	IB0373	2001-10-11
3.500	Title Pages, CI-1, i..vi, 1-1..1-4, 2-1, 3-1..3-75, 4-1, 5-1..5-2, 6-1..6-10, A-1..A-14	IB0452	2002-05-07
3.600	Title Pages, CI-1, i..vi, 3-35..3-52, 6-5	IB0636	2004-02-24
3.700	Title Pages, CI-1, 3-33, 3-40, 3-47, A1..A3	IB0644	2004-03-31
3.800	Title Pages, CI-1, 5-3, 7-9, 7-18..7-19, 7-21, 7-23, 7-30..7-31, 7-33..7-34, 7-38, 7-40, 7-43, 7-45, 10-4, 10-9..10-11, 12-1..12-8	IB0719	2005-10-04
3.900	Title Pages, CI-1, 7-28, 7-34, 7-35, 7-41, 7-46	IB0761	2006-01-13
4.000	Title Pages, CI-1, 7-30, 7-33, 7-43, 7-45	IB0779	2006-04-10
4.100	Title Pages, CI-1, 3-30, 3-31, 3-34, 3-38, 4, 5, 10	IB0801	2006-07-14
4.200	Title Pages, CI-1, 3-28, 3-30, 3-31, 3-34..3-36, 3-39, 3-41..3-42, 3-45, -47, 10-9..10-10	IB0824	2007-09-25
4.300	Title Pages, CI-1, 3-28, 3-32, 3-33, 3-36, 3-39, 3-41, 4-43, 3-44, 3-46, 3-48, 6-4, 6-5, 6-7, 6-8, 6-10, 6-11	IB0834	2009-07-01
4.400	Title Pages, CI-1, 6-6, 6-8, 6-9, 6-12	IB0854	2010-01-22
4.500	2010 Taxation Laws Amendment Bill (TLAB)	IB0876	2011-01-27
4.600	IRP3(a) changes, GEPF changes	IB0890	2011-09-05
4.700	Change turnaround processing time of files from external agents from 24 to 48 hours	IB0899	2012-05-07
4.800	Add new reason ‘Severance Benefit’, add FSCA registration number and participating employer name and employer’s email address on IRP3(a) applications	IB0910	2012-09-26
4.900	Validate minimum information required for transfers Date of divorce must be provided for all divorce reasons FSCA registration number – 7 digits after 12/8 must be greater than 7 zero’s For special calculations, add previous directives, with the same FSCA registration (first 12 digits) / fund approval number (whichever is used on the current application) together	IB0916	2013-02-14
5.000	Change the description of some of the directive reasons on form IRP3(A) Add two new directive reasons on form IRP3(A) Changes in the calculation of two fields in the IRP3(a) trailer record, in respect of the two new directive reasons that were added to the form	IB0927	2013-07-30
5.100	Changes in the IRP3(A) data record, regarding the requirements of the Severance Benefits Payable and Employer owned policy proceeds payable fields	IB0927	2013-11-25
5.200	Directive reasons ‘Severance Benefit - Retirement’ and ‘Severance Benefit’, must be rejected, for all accruals from 2011/03/01, for all taxpayers younger than 55 years of age	IB0927	2013-11-27
5.300	Filing Season 2014 changes: Do not allow excess fund contributions on application received from fund	IB0940	2014-03-14

5.400	Add validations to cancellation of directives, including appropriate responses back to the interface agent Remove validation to decline Form C directive 'Discontinued Contributions', where a previous Form C directive exists for reason death or retirement	IB0946	2014-07-04
5.500	When format errors are encountered on the incoming file, on individual record level, reject only those records in error, process the rest of the records where no errors were encountered Add new fields to cater for services rendered outside the Republic while contributing to the fund Cater for qualifying funds where an AIPF (Association Institution Pension Funds) deduction may be allowed against the directive Unclaimed benefits previously taxed will no longer be allowed as a deduction against the directive The IRP3 directive response file changed to indicate all exemptions and/or deductions allowed against the directive SITE case is not a valid reason anymore why an income tax reference number was not provided, for all forms	IB0971	2015-09-07
5.501	Tax Directives Enhancements (Phase 2) Changes to IRP3(a), Form A&D, Form B, Form C & Form E Changes to IRP3DIRS (Processed Directive Response) New Forms IRP3(s), ROT01 (Recognition of transfer between approved funds) &ROT02 (Recognition of GN18 purchase of a member/beneficiary owned pension) Add ROTDIRS (Processed ROT Response)	IB1003	2016-09-16
5.502	Updated with new legislative requirements received, and feedback received internally and externally	IB1003	2017-03-16
5.601 5.601 5.601	Tax Directive Simulator Current system issues addressed Legislative changes (2019 tax year)	IB1018 IB1018 IB1018	2017-08-22 2017-08-22 2017-10-19
5.602	Add new directive reason 53 to Form IRP3(s)	IB1018	2018-01-16
5.701 5.702 5.703 5.704	Tax Directives Enhancements (Phase 3(b)) Tax Directives Enhancements (Phase 3(b)) – Update valid transfer fund from and to combinations for new directive reason 'Transfer – Inactive Member with Insufficient information' Reinstate the test data requirements on Page 1-4 Surname and Initials are mandatory for new directive reason "Transfer – Inactive Member with Insufficient Information"	IB1025 IB1025 IB1025 IB1025	2018-07-04 2018-11-02 2018-11-27 2018-11-30
5.801	Legislative changes (2020 tax year)	IB1036	2019-01-09
5.901	Tax Directives Enhancements (Phase 4(b))	IB1041	2019-04-04
5.902	More changes after requirement meeting 2019-04-24	IB1041	2019-04-24
5.903	More changes after first review meeting on 2019-05-20	IB1041	2019-05-20
5.904	Updated with changes after review meeting on 2019-05-29	IB1041	2019-05-29
6.001 6.002 6.003 6.004 6.005	Directives April 2020 Updated with added requirements, comments from review sessions Updated with added requirements, comments from 2nd review session Updated with added requirements, comments from 3rd review session Update validations with regards to Transfer from Pension Fund (after tax amount) COVID-19 Relief: Expand access to living annuity funds	IB1057 IB1057 IB1057 IB1057 IB1057	2020-01-24 2020-02-17 2020-02-27 2020-04-02 2020-04-20

6.101	Directives April 2021	IB1081	2020-10-06
6.102	Directives April 2021: Incorporate internal feedback received	IB1081	2020-11-27
6.103	Directives April 2021: Updates with regards to Form E directive reason	IB1081	2020-12-10
6.104	“Par (eA) Living Annuity Commutation Termination of a Trust”	IB1081	2021-01-14
6.105	Directives April 2021: Changes to the COVID-19 Relief with respect to living annuity funds, amount for discontinued contributions increased from R7000 to R15000 from 1 March 2021, more than one annuity may be purchased for a Trust on Form E Directive reason “Gn16: Existing Annuity Commutation“ invalid from date of accrual 1 March 2021 onwards Consider all previous transfers from a Provident Fund or Provident Preservation Fund, irrespective of the date of accrual of that transfer, when the fund has specified Pre-1 March 2021 Provident Fund vested rights on the directive applied for Consider amounts attributed to Pre-1 March 2021 Provident Fund or Provident Preservation Fund vested rights plus growth, when applying the de-minimus rule	IB1081	2021-05-05
6.201	Directives 2021: Phase 2	IB1085	2021-07-07
6.202	Directives 2021: Legal and Other Changes	IB1085	2021-08-23
6.203	Directives 2021: Incorporate internal and external feedback received	IB1085	2021-10-13
6.301	Directives 2022: Legal and Other Changes	IB1101	2021-11-16
6.302	Directives 2022: Legal Changes – Updates from specification review	IB1101	2022-01-27
6.303	session Directives 2022: Legal Changes – Incorporate internal feedback received	IB1101	2022-02-07
6.401	Directives 2022 Legal Changes & Enhancements – December 2022	IB1118	2022-04-11
6.501	Directives 2023	IB1126	2022-10-28
6.502	Directives 2023: Legal Changes with regards to the transfer of	IB1126	2023-01-11
6.503	retirement annuity funds on Form C	IB1126	2023-03-01
6.504	Directives 2023: Additional Passport Country Codes	IB1126	2023-08-22
6.505	Directives 2023: Correct Form C transfer validation rules Directives 2023: Change asylum seeker/refugee validations	IB1126	2023-09-08
6.601	Directives February 2024	IB1156	2023-12-05
6.701	Directives August 2024	IB1161	2024-03-04
6.702	Directives August 2024 – Update document with feedback received	IB1161	2024-05-14
6.703	Directives August 2024 – Update document with feedback received	IB1161	2024-06-10
6.704	Directives August 2024 – Update document with feedback received	IB1161	2024-06-24
6.705	Directives August 2024 – Update document with feedback received	IB1161	2024-08-21
6.706	Directives August 2024 – Update document with feedback received	IB1161	2024-08-29
6.707	Directives August 2024 – Update document with feedback received	IB1161	2024-09-27
6.708	Directives August 2024 – Update document with feedback received	IB1161	2024-10-24
6.801	Directives April 2025	IB1177	2024-10-29
6.802	Directives April 2025 – Update document with feedback received	IB1177	2025-01-30
6.803	Directives April 2025 – Update document with feedback received	IB1177	2025-03-27
6.804	Directives April 2025 – Update document with feedback received	IB1177	2025-04-08
6.901	Directives April 2026	IB1194	2025-10-29
6.902	Directives April 2026 – Update document with feedback received	IB1194	2026-01-27
6.903	Directives April 2026 – Budget Speech Legislative changes	IB1194	2026-03-04
6.904	Directives April 2026: Update document with changes as required	IB1194	2026-03-17
7.001	Directives April 2027	IB1220	2026-09-30
7.002	Directives April 2027 – Update document with feedback received	IB1220	2026-11-18

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1. DOCUMENT APPROVAL

Document Name	Document Description
IBIR-006	Directives Management Interface Requirement Specification

Approval Sheet				
Business Area	**Position**	**Representative Name**	**Signature**	**Approval Date**
Business Design and Engineering	Senior Manager	Madie Mamabolo		
Product and Process: Employment Taxes	Business Owner	Sidwell Ntimane		
ICT Category: TSD-DSS: Systems Integration	Senior Manager	David van Dyk		
Technology & Solutions	Bus Area Head	Dillon Gounder		
Business Relations – FCoEA	Senior Manager	Tumelo Matlanato		

2. SCOPE

This document describes the generic interface between the Income Tax System (ITS) of the South African Revenue Service (SARS) and any external system used in applying for directives (IRP3).

2.1 Identification

This interface document describes the protocol and data format to use when applying for directives electronically and receiving responses to such applications.

The SARS system shall be capable of processing different types of directive requests and either provide the requested directive or decline the directive request and provide a reason for doing so.

The system using this interface to submit requests for directives and receive responses for these requests is referred to as the 'REQUESTOR'.

2.2 Business Requirements Overview

One of the objectives of SARS is to automate processes and interfaces with external systems. Another important objective is to improve efficiency and increase throughput/response.

To support these objectives, it is required to automate the request for directives process while providing the facility to process manual requests.

This document only addresses the automated process for requesting directives. The relevant business rules are documented in the system specifications of the interfacing parties.

The external organisations, such as insurance companies and pension funds, may submit files containing their requests for directives to the SARS system. The external organisation may:

1. Request a tax directive simulation
2. Request an actual tax directive
3. Query a request for a directive
4. Request to cancel a directive
5. Submit a Recognition of Transfer/GN18 Purchase

Request Tax Directive Simulation

Tax directive simulation requests may be submitted by the REQUESTOR before the actual tax directive request is submitted, in order for the REQUESTOR to obtain a simulated response of what the processed directive response would be when the actual tax directive request is submitted. This tax directive simulation request is not a pre-requisite for submitting the actual tax directive request.

The external organisation will forward a single or multiple requests to the SARS system in the form of a file.

The REQUESTOR must indicate in the header record of each file that all requests in the file are in respect of tax directive simulation requests.

SARS will process all the tax directive simulation requests and will either produce the simulated response or decline the request.

The SARS system validates- and assesses the request and automatically issues a simulated response should all the rules be satisfied.

The REQUESTOR allocates a unique identification to each tax directive simulation request. This identification must be unique within the REQUESTOR's organisation and may not be repeated for any other request coming from that organisation. An example of a unique number could be a concatenation of the REQUESTOR's system identification, the taxpayer number and a sequential number. The REQUESTOR should avoid using only a number.

A response is created for each request while processing the requests. The response is returned to the REQUESTOR and comprises:

1. The response code indicating if the request was processed or declined
2. The amount deductable as Pay As You Earn (PAYE) for a lump sum
3. A reason for the decline, if relevant

NB: The IT88L information will not be provided with the tax directive simulation response. The IT88L refence number will be provided indicating there is outstanding debt on the members tax records. The detailed IT88L information will only be provided when the response is created for the actual tax directive request, if applicable.If all requirements and rules are not met, the SARS system will automatically decline the request and supply the reason for the decline. The REQUESTOR will be notified of the decline.

Calculations applicable to directives are not provided in this document, but may be obtained in [A1] and Schedule 2.

Stop orders (IT88L) will not be provided with the simulation response. These will only be provided as part of the response to an actual tax directive request.

The interface will provide for the following tax directive simulation requests:

1. FORM A&D- Retirement or Death: Pension/Provident Fund (including Preservation funds)
2. FORM B - Resignation or Transfer: Pension/Provident Fund (including Preservation funds)
3. FORM C - Retirement, Death/Transfer: Retirement Annuity Fund
4. FORM E - Annuity Commutations: Retirement Annuity Fund
5. IRP3(a) - Retrenchment or Retirement: Employer
6. IRP3(s) - Share Options: Employer

Forms A&D, B, C & E may only be submitted by retirement fund administrators. IRP3(a) & IRP3(s) forms may only be submitted by employers on behalf of their employees.

Request Actual Tax Directive

The external organisation will forward a single or multiple requests to the SARS system in the form of a file.

The REQUESTOR must indicate in the header record of each file that all requests in the file are in respect of actual tax directive requests.

Each tax directive request receives a unique request number by the REQUESTOR. This number is used by the REQUESTOR for subsequent queries regarding this tax directive request. This number may not be allocated to any other tax directive request issued by this REQUESTOR.

SARS will process all the requests and grants-, declines- or refers requests.

The SARS system validates- and assesses the request and automatically grants a directive should all the rules for automatic granting be satisfied.

The REQUESTOR allocates a unique identification to each tax directive request. This identification must be unique within the REQUESTOR's organisation and may not be repeated for any other directive request coming from that organisation. An example of a unique number could be a concatenation of the REQUESTOR's system identification, the taxpayer number and a sequential number.

A response is created for each request while processing the requests. The response is returned to the REQUESTOR and comprises:

1. The response code indicating if the request was granted or declined
2. The unique directive application identification allocated by SARS. This identification differs from the unique number allocated by the REQUESTOR
3. The unique directive number allocated by SARS, if granted
4. The amount deductable as Pay As You Earn (PAYE) for a lump sum or a fixed rate/amount directive. **NOTE:** The PAYE amount is based on the information on the SARS system when the actual tax directive request is received and may differ from the simulation request due to actual

tax directive requests received after the simulation response was issued and before this actual tax directive was processed.

5. A reason for the decline, if relevant

6. Details of other deductable amounts to be paid over to SARS (per IT88L) for other taxes (Assessed Tax, Provisional Tax, Admin Penalties), if applicable

If all requirements and rules are not met, the SARS system may:

1. Automatically decline the request and supply the reason for the decline. The REQUESTOR will be notified of the decline

2. Refer the request for an intervention to the applicable SARS office. The REQUESTOR will only be notified of the directive request status once the request processing is finalised

Calculations applicable to directives are not provided in this document, but may be obtained in [A1] Schedule 2 and rates applicable to lump sums.

The SARS Directives section (ncts@sars.gov.za) will be tasked to address a referred request. An ad hoc response will be triggered to inform the REQUESTOR once a referred request is complete.

In certain cases the response may be accompanied by a stop order (IT88L) instructing the REQUESTOR to deduct outstanding tax (Assessed Tax, Provisional Tax & Admin Penalties) from the amount payable to the Taxpayer and does not form part of the PAYE indicated to be withhold from the lump sum payable. This is an additionbal amount to be deducted and is a sepert amount payable into the taxpayers account.

The interface will provide for the following tax directive requests:

1. FORM A&D- Retirement or Death: Pension/Provident Fund (including Preservation funds)
2. FORM B - Resignation or Transfer: Pension/Provident Fund including Preservation funds)
3. FORM C - Retirement, Death/Transfer: Retirement Annuity Fund
4. FORM E - Annuity Commutations: Retirement Annuity Fund
5. IRP3(a) - Retrenchment or Retirement: Employer
6. IRP3(s) - Share Options: Employer

Forms A&D, B, C & E may only be submitted by retirement fund administrators. IRP3(a) & IRP3(s) forms may only be submitted by employers..

Query the Status of a Directive Request

Each request for a directive has a unique request number allowing the REQUESTOR to query the status of individual requests previously submitted. The ITS will respond with the current status of the request, i.e. granted, declined or referred, together with any other relevant details.

Cancel Directive

The REQUESTOR may request the cancellation of a previously issued directive. The ITS assesses the request and where applicable, marks the granted directive as cancelled. The cancellation of a directive results in the cancellation of any stop order related to the directive.

A directive cannot be cancelled if ROT's have been submitted for this directive.

A directive request cannot be extended. Should the REQUESTOR want to change any details of a directive request after it was granted, the original directive must first be cancelled, whereafter the new request should be submitted.

A cancelled tax directive cannot be reinstated.

Submit Recognition of Transfer/GN18 Purchase (ROT)

The Receiving Fund/Insurer must acknowledge receipt of all funds received.

The external organisation will forward a single or multiple requests to the SARS system in the form of a file.

Each request to submit a ROT receives a unique request number by the REQUESTOR. This number is used by the REQUESTOR for subsequent queries regarding this request to submit a ROT. This number may not be allocated to any other request issued by this REQUESTOR.

SARS will process all the requests and accept or decline the requests.

The SARS system validates- and assesses the request and automatically accept the request should all the rules be satisfied.

The REQUESTOR allocates a unique identification to each request to submit a ROT. This identification must be unique within the REQUESTOR's organisation and may not be repeated for any other request coming from that organisation. An example of a unique number could be a concatenation of the REQUESTOR's system identification, the taxpayer number and a sequential number.

A response is created for each request while processing the requests. The response is returned to the REQUESTOR and comprises:

1. The response code indicating if the request to submit a ROT was accepted or declined
2. The unique application identification allocated by SARS. This identification differs from the unique number allocated by the REQUESTOR
3. A reason for the decline to submit a ROT, if relevant

If all requirements and rules are not met, the SARS system will automatically decline the request and supply the reason for the decline. The REQUESTOR will be notified of the decline to submit a ROT.

The interface will provide for the following requests to submit a ROT:

1. ROT01 - Recognition of transfer between approved funds
2. ROT02 - Recognition of GN18 purchase of member/beneficiary owned pension/annuity

Test Data

Each REQUESTOR intending to use the tax directive interface will be required to submit at least one test file for each file type used the first time around and whenever changes to this document are published. The REQUESTOR may use the facility for submitting test files to test the software package used, or to ensure the communication medium between the REQUESTOR and SARS is operational.

To reduce situations where the REQUESTOR submitts test files instead of production files, the SARS system administrator is alerted every time the REQUESTOR sends more than a predetermined number of consecutive test files without a production file sent in between. The ITS system administrator will confirm with the REQUESTOR that this is a genuine test process or a mistake on the part of the REQUESTOR.

Before testing can commence, the following steps must be followed:

Step 1: The REQUESTOR must email 10 tax reference numbers to ncts@sars.gov.za to ensure that these are valid tax reference numbers. In the email subject line, use "Tax reference numbers for Trade Testing". A maximum of 10 tax reference numbers will be allowed. The REQUESTOR will be notified via the same email address to proceed with testing by submitting the files. For testing purposes the REQUESTOR will receive a response file the same day. In order to expedite trade testing, it is suggested that step 1 is completed prior to the commencement of trade testing.

Step 2: To ensure compliance with the IBIR-006 specification, SARS will randomly select IRP3e's generated from the submitted tax reference numbers and request the REQUESTOR to send the IRP3e for reviewing. If it does not conform to the SARS standard, electronic submissions to SARS will not be allowed. For more information on the layout, kindly refer to the 'Processed Directives Response Data Record' and 'IRP3 FORM HARD COPY EXAMPLE' in this document.

For any queries regarding Trade Testing, you may email ncts@sars.gov.za.

2.2.1 Intended Data Usage by SARS

SARS will evaluate the directive request based on the status of the Taxpayer and respond with the result. The request and the result will be stored for future reference.

2.2.2 Intended Data Usage by the REQUESTOR

Any tax liability must be deducted from the lump sum or income payable to the Taxpayer in accordance with the directive granted and any stop order details. The tax deducted must be paid to SARS.

The PAYE must be paid into the Funds' PAYE account and the amounts on the IT88L into the account indicated on the form and the correct PRN number per tax type must be used.

2.3 Document Overview

This document describes the interface between the SARS system and the REQUESTOR. The following aspects are covered by this document:

1. Interfacing method
2. Data Access Protocol
3. Data messages transferred between the two systems

This document contains the following sections:

1. Section 2: Scope
2. Section 3: Applicable Documents
3. Section 3: Interface Specification
4. Section 5: Quality Assurance
5. Section 5: Preparation for Delivery
6. Section 6: Notes
7. Appendix A: Code Tables

2.4 Glossary

Table 2-1: Glossary

Term	Explanation
Applicant	A person or a person's beneficiaries on whose behalf a request for a tax directive is made by the REQUESTOR
REQUESTOR	An institution applying for tax directives for its employees/members (e.g. pension funds, retirement annuity funds, employers)

3. APPLICABLE DOCUMENTATION

3.1 Applicable Documents

The documents listed in Table 2-1, of the exact issue shown, form part of this document to the extent shown herein. In the event of conflict between the documents referenced herein and the contents of this document, the contents of this document shall be considered a superseding requirement. However, this document shall not negate higher level requirements.

Table 3-1: Applicable Documents

No.	Identification	Name/Description	Publishing Agency	Revision/Date
[A1]		Income Tax Act No. 58 of 1962 as amended	SARS	Latest

3.2 Referenced Documents

The documents listed in Table 2-2 form part of this document to the extent that they are referenced. In the event of conflict between the documents referenced and the content of this document, the content of this document shall be considered a superseding requirement.

Table 3-2: Referenced Documents

No.	Identification	Name/Description	Publishing Agency	Revision/ Date
[R1]	RFC-791	Internet Protocol	ISI, J. Postel	Sep-01-1981
[R2]	RFC-793	Transmission Control Protocol	ISI, J. Postel	Sep-01-1981
[R3]	RFC-964	Some problems with the specification of the Military Standard Transmission Control Protocol	SDC, D.P. Sidhu	Nov-01-1985
[R4]	RFC-959	File Transfer Protocol	ISI, J. Postel, J.K. Reynolds	Oct-01-1985

4. INTERFACE SPECIFICATION

4.1 Interface Diagram

Figure 3-1 depicts the interface relationship between the SARS system and the REQUESTOR:

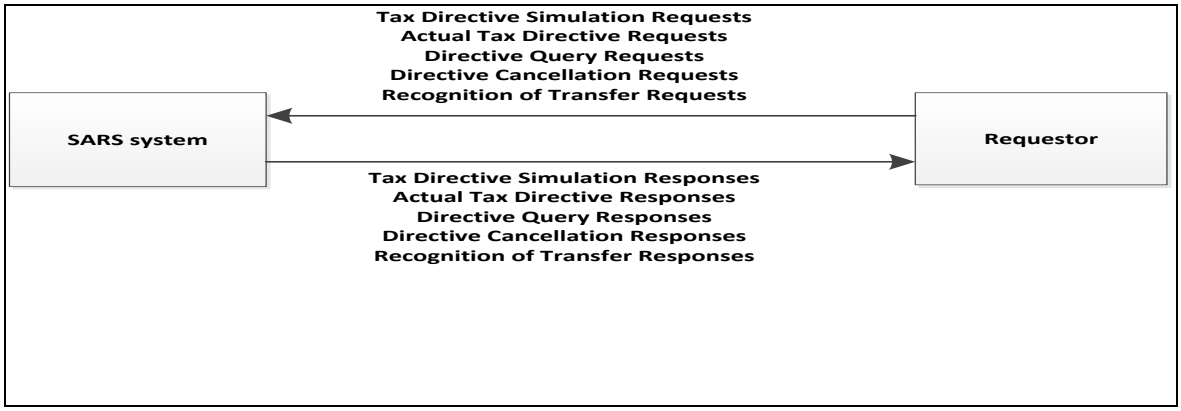


Figure 4-1: System Interface Relationship

A detailed description of the information transferred between the two systems is provided in the subsections that follow.

4.2 Interface Requirements

The data files are exchanged between the two systems using the File Transfer Protocol (FTP). The files will be deposited on- and retrieved from, the area dedicated on the SARS system processors.

The interface will provide for an automated exchange of the relevant data files. The file layout and data format shall in both cases comply with this specification.

The REQUESTOR must go through a process of registration with SARS prior to using this interface.

4.2.1 Performance Parameters

Table 4-1 provides performance- and system parameters impacting on the performance of the interface:

Table 4-1: Performance and System Parameters

Parameter ID	Description	Value
	Communication link transfer rate	To be specified for each REQUESTOR.
	Physical link of interface	To be specified for each REQUESTOR.
	Recovery rate of communications link	Within TCP/IP specification
ISP0501	Maximum file size	1000 records
ISP0601	Maximum file polling interval – ITS	48 hours excluding weekends and public holidays
ISP0602	Recommended minimum file polling interval – REQUESTOR	2.0 hours

Parameter ID	Description	Value
ISP0701	File sequence number range	000001 – 999999
ISP0801	Time between marking a file as To be Archived and actual file deletion	2 weeks
ISP0901	REQUESTOR's system identification	To be specified for each REQUESTOR

4.2.2 Physical Link Specification

The physical link specification is provided separately for each REQUESTOR.

4.2.2.1 Leased Line

Some of the REQUESTORs may have a leased line connection to the SARS system for the exchange of other types of data. This leased line facility may be used for the interface.

Leased line capacity will be selected to match the bandwidth requirements of each REQUESTOR using this facility.

The details regarding the leased line facility will be provided to the REQUESTOR upon registration with SARS.

4.2.2.2 Alternative Transmission Channel

Some of the REQUESTORs may have an alternative transmission channel available to the SARS system for the exchange of other types of data. This alternative transmission channel facility may be used for the interface.

The details regarding this alternative transmission channel facility will be provided to the REQUESTOR upon registration with SARS.

Standard Communications Facility

This interface uses the standard TCP/IP protocol for the exchange of messages. Refer to [R1], [R2] and [R3] for further details regarding the protocol. The FTP protocol is specified in [R4].

It is important that the versions of the communications software or packages used on the SARS system and the REQUESTOR's processor(s) are compatible.

The use of standard communication components for this interface is illustrated in Figure 3.3.

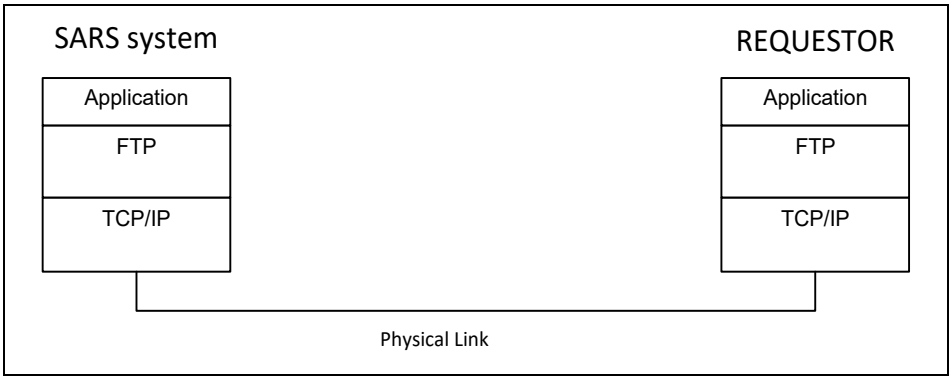


Figure 4-2: Standard Communication Components between SARS and REQUESTOR

4.2.3 Protocol

4.2.3.1 Security Considerations

Access to any service within ITS shall be regulated in line with the security framework used in SARS.

A user name and password will be provided to the REQUESTOR for gaining access to specific files in the SARS system data area. This user name and password are used by the REQUESTOR to create an FTP session with the ITS processor. The user name and password will be unique and will be determined during the REQUESTOR's registration with SARS.

4.2.3.2 Authentication and Encryption

The use of a secured transmission to communicate the files to- and from SARS is prescribed by SARS. The secured transmission provides for file encryption and REQUESTOR authentication. Additional details regarding the software used for secured transmission will be provided to the REQUESTOR upon registration with SARS.

Encryption software will be available from SARS to registered REQUESTORs for the following platforms:

- Window NT (Version 4.00 SP3 or higher)

Encryption software for additional platforms will be made available in future.

4.2.3.3 Sequenced Files

To prevent the possibility of losing entire files in transit, files will be allocated file names containing a sequence number. This sequence number will increase by 1 for every new file sent. The sequence number will wrap to 1 when it reaches the maximum value. The sequence number range is determined by the ISP0701 system parameter.

A new file will overwrite any other files with the same file name and sequence number, except if the file mode is To be Archived (A).

When detecting a skip in the sequence numbering by either system while reading a file, the System Administrator of the relevant system (receiving system) will be notified.

4.2.3.4 File Polling

Both the SARS system and the REQUESTOR will poll the data area on the ITS processor for files destined for them. Polling shall take place periodically, every ISP0601 and ISP0602 respectively and the files may be processed immediately.

4.2.3.5 File Archiving

It is required that all files read by the other system are archived. It is the responsibility of the reading system to flag a file for archiving after reading/processing. Marking a file as ready for archiving is done by changing the file mode (see 4.2.3.6). The files marked as ready for archiving will be used for auditing purposes and potential recovery in a situation where file loss is identified.

The SARS system shall be responsible for backing up and deleting all files marked for archiving older than a predefined time (ISP0801) to avoid sequence number conflicts.

4.2.3.6 File Modes

A file can be in one of a number of modes, indicating if the file was processed. The file mode is maintained as part of the file name. Setting the file mode assists in preventing concurrent access to the same file by the two systems. It also prevents a situation where the receiving system gains access to corrupt or incomplete files. A list of the file modes is provided in Table 4-2.

Table 4-2: File Modes

Mode Mnemonic	Description	Next File Mode
C (Creating)	The file is being created or transferred	R
R (Ready)	The file is ready to be read	A
A (To be Archived)	The file was read and is now ready for archiving	Backed up and Deleted
E (File in Error)	The file cannot be processed due to an error detected in either the format or the file totals	C
M (Missing File)	A file with this sequence number was not received	C

4.2.3.7 Directory and File Naming Convention

Directory allocation on the ITS file server and the file naming convention allow both systems to identify the files destined for them. The naming of a file shall be in accordance with the rules/restrictions imposed by the SARS system.

The chosen directory structure and file naming convention must include the following:

- File Mode
- REQUESTOR Identification
- File Type
- File Sequence Number

The SARS directory structure places the REQUESTOR in the directory allocated to it whenever logging on to the ITS file server using FTP. Only the REQUESTOR and the SARS system have access to this directory to guarantee confidentiality of the information.

The file name must also comply with the following format:

TTTTTTTT.MNNNNNN

Where:

TTTTTTTT is the file type. See 4.2.4.3. File type can be up to 8 characters long.

M is the file mode. See 4.2.3.6.

NNNNN is the file sequence number. See 4.2.3.3.

The REQUESTOR identification for the purposes of the directory structure on the ITS file server shall be uniquely allocated by SARS and made known to the REQUESTOR during the registration process with SARS.

4.2.3.8 Files in Error

A file is deemed to be in error if:

1. The receiving system identifies a file with an incorrect format (e.g. invalid section identified, unknown file type within the header, unknown file sub-type within the header).
2. The calculated file totals are not the same as the respective totals contained in the trailer record.
3. The tax directive request type in the header record was not specified as “S” (Tax Directive Simulation) or “A” (Actual Tax Directive).

The ITS system administrator will be manually notified of files in error detected by the REQUESTOR’s system. The REQUESTOR’s system must not process any further files until it receives a correct version of the file in error.

If the SARS system detects any file in error sent by the REQUESTOR it will change the mode of the relevant file in error to File in Error (E) to indicate this. The SARS system will not process any further files until the correct version of the file in error is received. The ITS System Administrator will be notified and a response file created to indicate the relevant error to the REQUESTOR’s system.

The REQUESTOR’s system must correct the file and re-transmit the file to the SARS system, using the same sequence number as that of the file in error. The SARS system will delete the relevant file in error once the new (replacement) file is processed.

When format errors are encountered on the incoming file, on individual record level, reject only those records in error, and accept the records where no errors were encountered. The REQUESTOR must only correct and re-submit those error records

4.2.3.9 Missing Files

Ncts@sars.gov.za must e notified of missing files detected by the REQUESTOR’s system. The REQUESTOR’s system must not process any further files until it receives the missing files.

No further files will be processed by the SARS system until it receives the missing file.

The REQUESTOR’s system will re-transmit the relevant file (file with the correct sequence number).

4.2.3.10 File Size

Files exchanged between ITS and the REQUESTOR will not exceed ISP0501 records in size. Should the need arise to exchange information between the two systems with a size greater than the specified size, the information will be broken up into multiple files, each having at most ISP0501 records. However, each file must comply with the file’s general layout specified in 4.2.4.1.

SARS will be responsible to provide sufficient disk space for the required volumes of data transfer. SARS will be responsible for planning future capacity requirements regarding disk space. To accommodate capacity planning within SARS, the REQUESTOR must provide SARS with estimated transaction volumes for the year annually, in advance.

4.2.3.11 Data Exchange Process Flow

The following is the data exchange process flow when the REQUESTOR transfers a file to the SARS system.

1. The REQUESTOR generates the file or files to send to the SARS system in its own data area.
2. The REQUESTOR opens an FTP session with the SARS system, using the provided user name and password.
3. The REQUESTOR copies the required files to the directory allocated exclusively to the REQUESTOR. During the copy, the file mode is set to Creating I. When the copy is complete the REQUESTOR changes the file mode to Ready I, using FTP.
4. The SARS system periodically polls the directory exclusively allocated to the REQUESTOR for files to be read. Once it detects files ready for processing these are read and processed. When processing is complete, the SARS system changes the file mode to To be Archived (A) by the SARS system.
5. As part of the processing the file totals, file duplication and the record formats are checked. This check is performed prior to processing the data records in the file. If an error is detected in a file the ITS System Administrator is notified, the file mode changed to File in Error (E) and a response file created to indicate that the file is in error.
6. As a result of the processing, a response file is prepared for the REQUESTOR. While the response file is being prepared, it assumes the Creating I mode. The response file contains a status indicating if the source file was successfully received.
7. The SARS system will generate additional ad hoc response files whenever it completes processing requests previously received from the REQUESTOR.
8. Once the SARS system completed preparation of the response files, ITS changes the mode to Ready I.
9. The REQUESTOR periodically polls the directory exclusively allocated to it on the ITS file server, using an FTP session, for response files with a Ready I mode. Some of the response files may be ad hoc response files created by the SARS system as a response to directive requests. When a file with this mode is detected, it is copied by the REQUESTOR to the REQUESTOR's own data area. When the copy completed successfully, the file mode is changed by the REQUESTOR to To be Archived (A).

4.2.3.12 Tax Directive Simulation and/or Actual Tax Directive Request Process Flow

The following data exchange process is followed for a bulk tax directive simulation and/or actual tax directive request. The actual file exchange occurs in accordance with 4.2.3.11.

1. The REQUESTOR generates the tax directive simulation and/or actual tax directive request file or files and sends these to the SARS system.
2. The SARS system detects the directive request files and acknowledges receipt thereof to the REQUESTOR using directive validation response files. This file will contain data records that failed the required format validation, and indicates the successful receipt of the directive simulation request file.
3. The SARS system independently processes the files in accordance with the SARS business rules
4. As a result of the processing, a processed directives response file is created. Each tax directive simulation and/or actual directive request received from the REQUESTOR has a response, once the tax directive simulation and/or actual directive request process is complete and the directive granted or declined. These requests will be processed at regular intervals throughout the day. The response to requests processable without human intervention will be provided as soon as it has been finalised. The response to requests referred for manual intervention may take longer to process, and will be provided as soon as it has been finalised. These turnaround times may be assessed and changed by SARS from time to time. Separate processed directive response files are created for tax directive simulation requests and actual tax directive requests.

5. The processed directives response file will contain either tax directive simulation responses or actual tax directive responses, not both. This will be indicated in the header record of the response file.
6. The REQUESTOR copies both the upfront validation and processed directives response file(s) to its own data area on its host computer.

4.2.3.13 Directive Query Process Flow

The REQUESTOR may issue queries regarding the status of actual tax directives. This would normally be done for directive requests requiring manual intervention and pending within the SARS system. The data exchange for these queries is provided below. The actual file exchange is performed in accordance with 4.2.3.11.

1. The REQUESTOR generates the directive query file or files and sends these to the SARS system.
2. The SARS system generates a validation response file or files to acknowledge receipt of the query file or files. This file will contain data records that failed the required format validation, and indicates the successful receipt of the directive query file.
3. The SARS system independently processes the queries received and extracts the information for the relevant directive requests.
4. As a result of the processing, a processed directives response file is created. The current status of each queried directive request is written to the response file. The response file is placed in the directory on the ITS file server exclusively allocated to the REQUESTOR.
5. The REQUESTOR copies both the validation and processed directives response files to its own data area on its host computer.

4.2.3.14 Directive Cancellation Process Flow

The REQUESTOR may issue requests to cancel directives issued by the SARS system. The data exchange for these requests is provided below. The actual file exchange is done in accordance with 4.2.3.11.

1. The REQUESTOR generates the directive cancellation request file or files and sends these to the SARS system.
2. The SARS system acknowledges receipt of the directive cancellation file with a validation response file. This file will contain data records that failed the required format validation, and indicates the successful receipt of the directive cancellation file.
3. Independently, the SARS system processes the directive cancellation request files and extracts the information regarding the request.
4. As a result of the processing, processed cancellations response file is created containing cancellation confirmations or cancellation declines.
5. The REQUESTOR copies both the validation and processed cancellations response files to its own data area on its host computer.

4.2.3.15 Recognition of Transfer / Purchased Annuity Process Flow

The REQUESTOR must submit Recognition of Transfer / Purchased Annuity (ROT) requests to the SARS system. The data exchange for these requests is provided below. The actual file exchange is done in accordance with 4.2.3.11.

1. The REQUESTOR generates the ROT request file or files and sends these to the SARS system.
2. The SARS system acknowledges receipt of the ROT file with a validation response file. This file will contain data records that failed the required format validation, and indicates the successful receipt of the ROT file.

3. Independently, the SARS system processes the ROT request files and extracts the information regarding the request.
4. As a result of the processing, processed ROT response files are created containing ROT confirmations or ROT declines.
5. The REQUESTOR copies both the validation and processed ROT response files to its own data area on its host computer.

4.2.4 Data Requirements

This section describes the contents of the files exchanged between the SARS system and the REQUESTOR.

A general layout is provided in 3.2.5.1.

Each entity type is exchanged in a separate file type. A list of file types is provided in Table 4-4.

4.2.4.1 File Layout

Table 3-3 provides the general layout of each file. Information is stored in the files in EBCDIC format.

A sequence of characters, i.e. Carriage Return (<CR>) and Line Feed (<LF>), must be included at the end of each header-, data- and trailer record to indicate the end of the record. The <CR> and <LF> characters are not included in the maximum record lengths, specified for each file type, in this document. All trailing blanks in records contained in the files sent or received by the SARS system will be truncated. The hexadecimal value of <CR> is Hex 0D and <LF> is Hex 0A.

Table 4-3: File Record Types

Record Type	Description
Header Record	File identifier containing the header record identifier, source system name, information type, file sequence number and information format version number
Data Record	Contains fixed length data records
Trailer Record	Contains the trailer section identifier, number of records in the body section and file integrity check fields where possible

4.2.4.2 Data Description Conventions

A table will be used to describe the detailed contents of each file section (file section being a set of records with the same record type). The column headers have the following meanings:

Name	-	Field name in section or record layout
Description	-	Short description of the field in the section/record
Length	-	Length of the field (in bytes)
Occurrence	-	The number of consecutive occurrences of this field in a particular record
Validation	-	Range of values or any other validation rules the field must comply with
Remarks	-	Additional information regarding the field

4.2.4.3 File Types

The below table provides a list of all file types used to exchange data between the SARS system and the REQUESTOR.

Table 4-4: List of File Types for the SARS system – REQUESTOR Interface

File Type Description	Mnemonic	Source	Destination	Described in Section	Maximum Record Length
IRP3(a) Directive Request (Both tax directive simulations and actual tax directives)	IRP3A	REQUESTOR	ITS	4.2.4.4	2100 ~~2000~~
IRP3(s) Directive Request (Both tax directive simulations and actual tax directives)	IRP3S	REQUESTOR	ITS	4.2.4.5	3000
Form A&D Directive Request (Both tax directive simulations and actual tax directives)	FORMAD	REQUESTOR	ITS	4.2.4.6	6000
Form B Directive Request (Both tax directive simulations and actual tax directives)	FORMB	REQUESTOR	ITS	4.2.4.7	3200 ~~3000~~
Form C Directive Request (Both tax directive simulations and actual tax directives)	FORMC	REQUESTOR	ITS	4.2.4.8	6100 ~~6000~~
Form E Directive Request (Both tax directive simulations and actual tax directives)	FORME	REQUESTOR	ITS	4.2.4.9	4000
ROT01 Confirmation	ROT01	REQUESTOR	ITS	4.2.4.10	2000
ROT02 Confirmation	ROT02	REQUESTOR	ITS	4.2.4.11	2200 ~~2000~~
Directive Query	IRP3QRY	REQUESTOR	ITS	4.2.4.12	100
Directive Requests Validation Response	IRP3RSP	ITS	REQUESTOR	4.2.4.13	120
Processed Directives Response (Both tax directive simulations and actual tax directives)	IRP3DIRS	ITS	REQUESTOR	4.2.4.14	600
Directive Cancellation Request	IRP3CRQ	REQUESTOR	ITS	4.2.4.15	400
Processed Cancellations Response	IRP3CRP	ITS	REQUESTOR	4.2.4.16	400
Processed ROT Response	ROTDIRS	ITS	REQUESTOR	4.2.4.17	600

The file type mnemonic is used as part of the file naming convention and in the file header.

File naming administration (such as file sequence number allocation and file mode maintenance) is done separately for each file type.

The record length indicates the number of bytes to use as the record size of each record in the file for each file type. These records include the header, data and trailer records.

4.2.4.4 Directive Request IRP3(a) File

Refer to Section 6.4 for this minimum information required on IRP3(a) directive applications and the validation rules applied by the SARS system when processing these requests.

4.2.4.4.1 Directive Request IRP3(a) Header Record

The format of the header record is provided in the table below.

Table 4-5: Directive Request IRP3(a) Header Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	File section identifier	1	1	'H'	
INFO-TYPE	Information type	8	1	'IRP3A'	(1), (2)
INFO-SUBTYPE	Information sub-type	8	1	Blanks	(3)
TEST-DATA	Test data indicator	1	1	'Y' or 'N'	(9)
FILE-SERIES-CTL	File series control field	1	1	'S'	(10)
EXT-SYS	External system identification	8	1	ISP0901	(1), (2), (8)
VER-NO	Interface version number	8	1	'15' ~~'14'~~	(1), (4), (5)
OWN-FILE-ID	Unique file identifier	14	1	Alphanumeric	(1), (2), (6)
GEN-TIME	Date and time of file creation	14	1	CCYYMMDDhh mmss	(7)
TAX-CALC-IND	Tax Directive Request Type	1	1	'S', 'A'	(11)

Remarks:

1. Blank-padded
2. Left-justified
3. The sub-type is not used and contains blanks
4. Right-justified
5. Version number increases whenever there is a change to this file layout
6. The sending system will insert an identifier that will uniquely identify the file
7. The date and time of file creation in the form of CCYYMMDDhhmmss, where:
   - CC is the century
   - YY is the year
   - MM is the month
   - DD is the day in month
   - hh is hours
   - mm is minutes
   - ss is seconds
8. This field contains the identification of the REQUESTOR (ISP0901 system parameter).

9. If the value of this field is Y, the information in this file must not be applied to the production database of the SARS system. If the value of this field is N, the information must be applied to the production database. Alternatively, the file must be rejected.
10. This file must always contain the character S.
11. If 'S' is selected, tax directive simulations will be performed on all applications submitted in this file. If 'A' is selected, all applications in this file will be processed as actual tax directives. If any other value is selected, the entire file will be rejected.

4.2.4.4.2 Directive Request IRP3(a) Data Record

This data record contains IRP3(a) directive requests, submitted when a directive for tax deduction regarding miscellaneous lump sum payments from employers (e.g. Retrenchment package payments) is required.

The format of each IRP3(a) data record is provided in the table below..

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

Table 4-6: Directive Request IRP3(a) Data Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	File section identifier	1	1	'R'	
REQ-SEQ-NUM	Directive request ID number	20	1	Alphanumeric	(1), (2), (9)
APPLICANT-TYPE	Applicant Type	2	1	Alphanumeric	(34)
FUND-CR-IND	Fund create reason	2	1	Alphanumeric	(33)
PAYE-REF-NO	PAYE reference number of Employer / Fund	10	1	Numeric	(16)
EMP-NAME	Name of Employer / Fund	120	1	Alphanumeric	(1), (2), (21)
ADDR-EMPR-PHYS-BUS	Business Address of Employer / Fund	35	4	Alphanumeric	(1), (2), (35)
POST-CODE-EMPR-PHYS-BUS	Business Address Postal Code of Employer / Fund	10	1	Alphanumeric	(1), (2), (35)
~~EMP-POST-ADDRESS~~	~~Postal address of Employer / Fund~~	~~35~~	4	~~Alphanumeric~~	~~(1), (2), (35)~~
~~EMP-POST-CODE~~	~~Postal code of Employer / Fund~~	~~10~~	~~1~~	~~Alphanumeric~~	~~(1), (2), (35)~~
EMP-DIAL-CODE	Dialling code of Employer / Fund	10	1	Alphanumeric	(1), (2), (21)
EMP-TEL-NO	Telephone number of Employer / Fund	10	1	Alphanumeric	(1), (2), (21)
EMP-CONTACT-PERSON	Contact person at the Employer / Fund	120	1	Alphanumeric	(1), (2), (21)
EMAIL-ADDRESS-ADMINISTRATOR	Email address of the Employer / Fund	50	1	Alphanumeric	(21)
FSCA-REGIS-NO	FSCA Registration number of fund	19	1	Alphanumeric	(1), (2), (31)
FUND-NUMBER	Fund Approval No.	11	1	Numeric	(30)
IT-REF-NO	Income Tax reference number	10	1	Numeric	(14)
TP-ID	Taxpayer SA ID number	13	1	Numeric	(8)
TP-OTHER-ID	Taxpayer Other ID number (e.g. Passport, Permit, Visa,	18	1	Alphanumeric	(1), (2), (8)

Name	Description	Length	Occur	Validation	Remarks
	Dompass, Company Registration, Trust Deed)				
PASSPORT-COUNTRY	Taxpayer Passport Country / Country of Origin	3	1	Alphanumeric	(29)
TP-EMPLOYEE-NO	Taxpayer Employee number / Policy number	20	1	Alphanumeric	(1), (2), (36)
TP-DOB	Taxpayer date of birth	8	1	CCYYMMDD	(5)
TP-SURNAME	Taxpayer surname	120	1	Alphanumeric	(1), (2)
TP-INITS	Taxpayer initials	5	1	Alphanumeric	(1), (2)
TP-FIRSTNAMES	Taxpayer first names	90	1	Alphanumeric	(1), (2)
ADDR-APPL-PHYS	Taxpayer Residential Address	35	4	Alphanumeric	(1), (2), (18), (35)
POST-CODE-PHYS-ADDR-APPL	Taxpayer Residential Address Postal Code	10	1	Alphanumeric	(1), (2), (18), (35)
TAXPAYER-EMAIL	Taxpayer Email Address	50	1	Alphanumeric	(18), (40)
~~TP-POST-ADDRESS~~	~~Taxpayer postal address~~	~~35~~	~~4~~	~~Alphanumeric~~	~~(1), (2), (18), (35)~~
~~TP-POST-CODE~~	~~Taxpayer postal code~~	~~10~~	~~1~~	~~Alphanumeric~~	~~(1), (2), (18), (35)~~
TAX-YEAR	Tax year for which the directive is requested	4	1	CCYY	(15)
DIR-REASON	Reason for directive	2	1	Alphanumeric	(7)
START-DATE-ACCRUAL	Start Date of the Accrual period for the antedated salary and/or pension	8	1	CCYYMMDD	(37)
END-DATE-ACCRUAL	End Date of the Accrual period for the antedated salary and/or pension	8	1	CCYYMMDD	(37)
TP-ANNUAL-INCOME	Taxpayer annual remuneration for the applicable tax year	13	1	Numeric	(3), (6), (20)
DATE-OF-ACCRUAL	Date when gross amount accrued	8	1	CCYYMMDD	(5)
SEVERANCE-BENEF-PAYABLE	Severance Benefits payable (Excluding Leave/Notice Payments)	15	1	Numeric	(3), (10), (17), (23)
EMPLOY-OWNED-POLICY-AMOUNT	Employer owned policy proceeds payable	15	1	Numeric	(3), (10), (22)
SECT-10-1-GB-III-COMP	Section 10(1)(*g*B)(iii) compensation	15	1	Numeric	(3), (10), (27)
SAVINGS-WITHDRAWAL-BENEFIT	Savings Withdrawal Benefit	15	1	Numeric	(3), (10) (32)
BACKDATED-SALARIES-PENSIONS	Backdated (Antedated) Salaries and/or Pensions	15	1	Numeric	(3), (10), (38)

Name	Description	Length	Occur	Validation	Remarks
BACKDT-SAL-INC	Backdated (Antedated) Salaries and/or Pensions – Income	15	3	Numeric	(3), (10), (39)
BACKDT-SAL-ALLOW	Backdated (Antedated) Salaries and/or Pensions – Allowances	15	3	Numeric	(3), (10), (39)
BACKDT-SAL-BENEF	Backdated (Antedated) Salaries and/or Pensions – Benefits	15	3	Numeric	(3), (10), (39)
BACKDT-SAL-DEDUCT	Backdated (Antedated) Salaries and/or Pensions – Deductions	15	3	Numeric	(3), (10), (39)
LEAVE-PAYMENT	Leave Payment	15	1	Numeric	(3), (10), (24)
NOTICE-PAYMENT	Notice Payment	15	1	Numeric	(3), (10), (25)
ARBITRATION-CCMA-AWARD	Arbitration/CCMA Award	15	1	Numeric	(3), (10), (28)
OTHER-AMOUNT-NATURE	Other (Specify other payment nature seperately)	20	7	Alphanumeric	(1), (2), (13), (17)
OTHER-AMOUNT	Other (Specify other payment seperately)	15	7	Numeric	(3), (10), (13), (17)
GROSS-AMOUNT-PAYABLE	Gross amount payable to employee	15	1	Numeric	(3), (10), (11)
DECLARATION-IND	I declare that the information furnished is true and correct in every respect	1	1	'Y', 'N'	(26)
PAPER-RESP	Paper response indicator	1	1	'N'	(19)

Remarks:

1. Blank-padded
2. Left-justified
3. Right-justified and zero-filled
4. Optional field and contains blanks if not provided
5. Date must be fully provided in the form of CCYYMMDD, where:

   CC is the century

   YY is year

   MM is month

   DD is day in month
6. The amount is specified rounded to the nearest Rand.
7. Directive application reasons may be found in Appendix A.
8. One and only one of these fields must be supplied. The Other ID number shall only be specified if the taxpayer does not have a South African ID number. SA ID number **must not** be entered as 'Other ID number' as it causes the tax calculations to be incorrect.
9. Unique serial identifier is allocated by the REQUESTOR. This identifier may be alphanumeric and may not be repeated in any subsequent directive request.
10. The two rightmost digits denote Cents and the remainder denote the Rand amount. The value must be set to zero if not provided.

11. This amount must be equal to the sum of all previous amounts, except Annual Salary.
12. No longer applicable.
13. The first occurrence of OTHER-AMOUNT-NATURE corresponds to the first occurrence of OTHER-AMOUNT, the second occurrence of OTHER-AMOUNT-NATURE corresponds to the second occurrence of OTHER-AMOUNT and so on. The amount nature is the nature of any other payments not leave payment, pro rata bonus, or notice paid. A short textual description must be provided in the OTHER-AMOUNT-NATURE field. If OTHER-AMOUNT is not provided it must be set to 0.
14. The Income Tax reference number must be provided.
15. The tax year must be fully provided in the form of CCYY, where:

    CC is the century

    YY is year
16. The PAYE reference number of the taxpayer's employer must be provided
17. At least one amount is required. If SEVERANCE-BENEF-PAYABLE, EMPLOY-OWNED-POLICY-AMOUNT is not specified, then at least one OTHER-AMOUNT and OTHER-AMOUNT-NATURE must be specified.
18. If this application is submitted due to the death of the taxpayer, these fields must contain the executor's details ~~postal address~~ otherwise the taxpayer's details ~~postal address~~ must be specified.
19. The indicator will be defaulted to 'N'; the directive will be issued in electronic form only.
20. Income is defined as follows:

    For members who are only in employment: "remuneration" as defined in the Fourth Schedule in respect of all employers; or

    For members who are only in employment: "balance of remuneration" as set out in par 2(4) of the Fourth Schedule in respect of all employers; or

    For anyone, "taxable income" as defined in section 1 of the Income Tax Act
21. This is a mandatory field. E-mail addresses must be in a valid format.
22. If the selected directive application reason is 'Employer owned policy proceeds – taxable' or 'Employer owned policy proceeds – exempt s(10)(1)(gG), the field EMPLOY-OWNED-POLICY-AMOUNT must be specified
23. If the selected directive application reason is one of the severance benefit reasons, the field SEVERANCE-BENEF-PAYABLE must be specified, excluding Leave payments, Notice payments, and Arbitration/CCMA Award. A separate directive must be submitted for these payments, as LEAVE-PAYMENT, NOTICE-PAYMENT, or ARBITRATION-CCMA-AWARD, and directive reason 'Other' must be used.
24. If the selected directive application reason is 'Other', and the payment is in respect of a Leave Payment, the field LEAVE-PAYMENT must be specified. The fields SEVERANCE-BENEF-PAYABLE & ARBITRATION-CCMA-AWARD may not be specified in this case.
25. If the selected directive application reason is 'Other', and the payment is in respect of a Notice Payment, the field NOTICE-PAYMENT must be specified. The fields SEVERANCE-BENEF-PAYABLE & ARBITRATION-CCMA-AWARD may not be specified in this case.
26. If 'No' is selected, the directive application will be rejected. If 'Yes' the capturer declares that all the information provided on the application form is correct and can be liable for any loss to the fiscus due to incorrect information provided.
27. If the selected directive application reason is 'Section 10(1)(*g*B)(iii) compensation', the field SECT-10-1-GB-III-COMP must be specified.
28. If the selected directive application reason is 'Other', and the payment is in respect of an Arbitration/CCMA Award, the field ARBITRATION-CCMA-AWARD must be specified. The fields

SEVERANCE-BENEF-PAYABLE, LEAVE-PAYMENT & NOTICE-PAYMENT or any other field may not be specified in this case.

29. This is a mandatory field if an Other ID number is captured. May not be captured if a South African Identity Number is captured. The value will be validated against the list of valid codes as specified in Appendix A.

30. The Fund Approval No. is allocated by SARS and must only be used if the Public Sector Fund does not have an FSCA number. This number must be provided if the fund is a Public sector fund and the fund requesting the directive does not have an FSCA registration number. If the Public Sector Fund is registered with the FSCA the FSCA number must be used instead of the Fund Approval No. Approved funds **must only use the FSCA registration number**. Refer to remark 32.

31. This is the registration number of the fund requesting the directive, as allocated by the FSCA (Financial Services Conduct Authority), and must be provided in the format 12/8/8888888/999999, where 888888 is the registered fund or registered umbrella fund number and 999999 is the participating employer number. Approved funds must only use the FSCA number in the correct format. If the FSCA number does not consist of 7 digits after the 12/8/, zeroes must be inserted **in front** of the number to avoid the decline of the directive. If the zeroes are entered after the FSCA number it will not match the validation and the application will be declined. If the Fund Approval No. is provided, the FSCA registration number must be blank. If the name and number used on the tax directive application form do not match the information on the FSCA list, the tax directive application will also be declined.

32. If the selected directive application reason is 'Savings Withdrawal Benefit', the field SAVINGS-WITHDRAWAL-BENEFIT must be specified. No other amount fields may be specified.

33. The Fund create reason may be one of the following:

    01 - Public Sector Fund

    02 - Approved Fund

    Blank - Not Applicable (When the Applicant Type is 'Employer')

34. The Applicant Type may be one of the following:

    01 - Employer

    02 - Fund Administrator

35. Optional for 'Savings Withdrawal Benefit' directive applications.

36. Mandatory for 'Savings Withdrawal Benefit' directive applications (Policy number). Optional for other directive applications (Employee number / Membership number).

37. Date must be fully provided in the form of CCYYMMDD (Century, Year, Month, Day in Month), when the directive reason is 'Backdated (Antedated) Salaries and/or Pensions'.

38. If the selected directive application reason is 'Backdated (Antedated) Salaries and/or Pensions', the field BACKDATED-SALARIES-PENSIONS must be specified. No other amount fields may be specified, except the breakdown of this amount (Income, Allowances, Benefits, Deductions).

39. If the selected directive application reason is 'Backdated (Antedated) Salaries and/or Pensions', the applicable amounts must be provided, and the sum of these amounts (Income, plus Allowances, plus Benefits, minus Deductions) must be equal to the Backdated (Antedated) Salaries and/or Pensions amount.

40. This is an optional field. E-mail addresses must be in a valid format, when provided.

4.2.4.4.3 Directive Request IRP3(a) Trailer Record

The file trailer record contains the file integrity check fields. The table below provides the format of the trailer section for a file containing IRP3(a) requests.

Table 4-7: Directive Request IRP3(a) Trailer Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	File section identifier	1	1	'T'	
REC-NO	Number of directive requests in this file	8	1	Numeric	(1), (2), (3)
ANNUAL-INCOME-SUM	The aggregate of TP-ANNUAL-INCOME fields in the file	16	1	Numeric	(1), (2)
SEVERANCE-BENEF-PAY-SUM	The aggregate of SEVERANCE-BENEF-PAYABLE fields in the file	20	1	Numeric	(1), (2)
EMPLOY-OWNED-POLICY-AMT-SUM	The aggregate of EMPLOY-OWNED-POLICY-AMOUNT fields in the file	20	1	Numeric	(1), (2)
SECT-10-1-GB-III-COMP-SUM	The aggregate of SECT-10-1-GB-III-COMP fields in the file	20	1	Numeric	(1), (2)
LEAVE-PAYMENT-SUM	The aggregate of LEAVE-PAYMENT fields in the file	20	1	Numeric	(1), (2)
NOTICE-PAYMENT-SUM	The aggregate of NOTICE-PAYMENT fields in the file	20	1	Numeric	(1), (2)
ARBITRATION-CCMA-AWARD-SUM	The aggregate of ARBITRATION-CCMA-AWARD fields in the file	20	1	Numeric	(1), (2)
OTHER-AMOUNT-SUM	The aggregate of all OTHER-AMOUNT fields (including repetitions in the same record) in the file	20	1	Numeric	(1), (2)
GROSS-AMOUNT-PAYABLE-SUM	The aggregate of all GROSS-AMOUNT-PAYABLE fields in the file	20	1	Numeric	(1), (2)

Remarks:

1. Zero-filled
2. Right-justified
3. This is the total number of records in the data record section of the file, used to check the file integrity.

4.2.4.5 Directive Request IRP3(s) File

Refer to Section 6.4 for this minimum information required on IRP3(s) directive applications and the validation rules applied by the SARS system when processing these requests. The IRP3(s) requests are submitted to request a directive for gains on share schemes.

4.2.4.5.1 Directive Request IRP3(s) Header Record

The format of the header record is provided in the table below.

Table 4-8: Directive Request IRP3(s) Header Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	File section identifier	1	1	'H'	
INFO-TYPE	Information type	8	1	'IRP3S'	(1), (2)

Name	Description	Length	Occur	Validation	Remarks
INFO-SUBTYPE	Information sub-type	8	1	Blanks	(3)
TEST-DATA	Test data indicator	1	1	'Y' or 'N'	(9)
FILE-SERIES-CTL	File series control field	1	1	'S'	(10)
EXT-SYS	External system identification	8	1	ISP0901	(1), (2), (8)
VER-NO	Interface version number	8	1	'8' ~~'7'~~	(1), (4), (5)
OWN-FILE-ID	Unique file identifier	14	1	Alphanumeric	(1), (2), (6)
GEN-TIME	Date and time of file creation	14	1	CCYYMMDDhhmmss	(7)
TAX-CALC-IND	Tax Directive Request Type	1	1	'S', 'A'	(11)

Remarks:

1. Blank-padded
2. Left-justified
3. The sub-type is not used and contains blanks
4. Right-justified
5. Version number increases whenever there is a change to this file layout
6. The sending system will insert an identifier that will uniquely identify the file
7. The date and time of file creation in the form of CCYYMMDDhhmmss, where:

   CC is the century

   YY is the year

   MM is the month

   DD is the day in month

   hh is hours

   mm is minutes

   ss is seconds
8. This field contains the identification of the REQUESTOR (ISP0901 system parameter).
9. If the value of this field is Y, the information in this file must not be applied to the production database of the SARS system. If the value of this field is N, the information must be applied to the production database. Alternatively, the file must be rejected.
10. This file must always contain the character S.
11. If 'S' is selected, tax directive simulations will be performed on all applications submitted in this file. If 'A' is selected, all applications in this file will be processed as actual tax directives. If any other value is selected, the entire file will be rejected.

4.2.4.5.2 Directive Request IRP3(s) Data Record

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

The format of each IRP3(s) data record is provided in the table below.

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

Table 4-9: Directive Request IRP3(s) Data Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	File section identifier	1	1	'R'	
REQ-SEQ-NUM	Directive request ID number	20	1	Alphanumeric	(1), (2), (9)
PAYE-REF-NO	Employer's PAYE reference number	10	1	Numeric	(14)
EMP-NAME	Employer's/Trade name	120	1	Alphanumeric	(1), (2), (18)
EMP-PHYSICAL-ADDRESS	Employer's physical business address	35	4	Alphanumeric	(1), (2)
EMP-PHYSICAL-POST-CODE	Employer's physical business postal code	10	1	Alphanumeric	(1), (2)
~~EMP-POST-ADDRESS~~	~~Employer's postal address~~	~~35~~	~~4~~	~~Alphanumeric~~	~~(1), (2)~~
~~EMP-POST-CODE~~	~~Employer's postal code~~	~~10~~	~~1~~	~~Alphanumeric~~	~~(1), (2)~~
EMP-DIAL-CODE	Employer's dialling code	10	1	Alphanumeric	(1), (2), (18)
EMP-TEL-NO	Employer's telephone number	10	1	Alphanumeric	(1), (2), (18)
EMP-CONTACT-PERSON	Contact person at the employer	120	1	Alphanumeric	(1), (2), (18)
EMAIL-ADDRESS-ADMINISTRATOR	Employer email address	50	1	Alphanumeric	(18)
IT-REF-NO	Income Tax reference number	10	1	Numeric	(12)
NO-IT-REF-REASON-TEXT	Free text reason when no Income Tax reference number is provided	65	1	Free text	(1), (2), (4)
TP-ID	Taxpayer SA ID number	13	1	Numeric	(8)
TP-OTHER-ID	Taxpayer Other ID number (e.g. Passport, Permit, Visa, Dompass, Company Registration, Trust Deed)	18	1	Alphanumeric	(1), (2), (8)
PASSPORT-COUNTRY	Taxpayer Passport Country / Country of Origin	3	1	Alphanumeric	(23)
TP-EMPLOYEE-NO	Taxpayer employee number	20	1	Alphanumeric	(1), (2), (4)
TP-DOB	Taxpayer date of birth	8	1	CCYYMMDD	(5)
TP-SURNAME	Taxpayer surname	120	1	Alphanumeric	(1), (2)
TP-INITS	Taxpayer initials	5	1	Alphanumeric	(1), (2)
TP-FIRSTNAMES	Taxpayer first names	90	1	Alphanumeric	(1), (2)
TP-RES-ADDRESS	Taxpayer residential address	35	4	Alphanumeric	(1), (2)
TP-RES-CODE	Taxpayer residential postal code	10	1	Alphanumeric	(1), (2)
TAXPAYER-EMAIL	Taxpayer Email Address	50	1	Alphanumeric	(25)
~~TP-POST-ADDRESS~~	~~Taxpayer postal address~~	~~35~~	~~4~~	~~Alphanumeric~~	~~(1), (2), (15)~~
~~TP-POST-CODE~~	~~Taxpayer postal code~~	~~10~~	~~1~~	~~Alphanumeric~~	~~(1), (2), (15)~~
TAX-YEAR	Tax year for which the directive is requested	4	1	CCYY	(13)
DIR-REASON	Reason for directive	2	1	Alphanumeric	(7)

Name	Description	Length	Occur	Validation	Remarks
TP-ANNUAL-INCOME	Taxpayer annual income for the applicable tax year	13	1	Numeric	(3), (6), (17)
DATE-OF-ACCRUAL	Date when gross amount accrued	8	1	CCYYMMDD	(5)
EMPL-TAX-RESIDENT-IND	Is the employee a tax resident?	1	1	'Y' or 'N'	
S10-1-O-II-IND	Is the exemption in terms of section 10(1)(o)(ii) applicable?	1	1	'Y', 'N' or blank	(20)
SERV-REND-ABROAD-IND	Were there any services rendered abroad?	1	1	'Y', 'N' or blank	(24)
SERV-REND-ABROAD-AMT	If yes (to the above question), indicate the amount	15	1	Numeric	(3), (10), (24)
TAX-WITHHELD-IND	Was there any Tax withheld?	1	1	'Y', 'N' or blank	(24)
TAX-WITHHELD-AMT	If yes (to the above question), indicate the amount	15	1	Numeric	(3), (10), (24)
START-DATE-QUAL-PER	Start Date of the qualifying 12 months period(s) during which the exemption in terms of section 10(1)(o)(ii) applies	8	15	CCYYMMDD	(5), (21)
END-DATE-QUAL-PER	End Date of the qualifying 12 months period(s) during which the exemption in terms of section 10(1)(o)(ii) applies	8	15	CCYYMMDD	(5), (21)
TOT-WORK-DAYS-QUAL-PER	Total number of workdays during the 12 months qualifying period(s)	4	15	Numeric	(3), (21)
WORK-DAYS-OUTSIDE-SA-QUAL-PER	Number of workdays outside SA during the 12 months qualifying period(s)	4	15	Numeric	(3), (21)
START-DATE-SRCE-PER	Start Date of the source period relating to the section 8A/8C gain	8	1	CCYYMMDD	(5)
END-DATE-SRCE-PER	End Date of the source period relating to the section 8A/8C gain	8	1	CCYYMMDD	(5)
TOT-WORK-DAYS-SRCE-PER	Total number of workdays during source period relating to the section 8A/8C gain	4	1	Numeric	(3)
WORK-DAYS-OUTSIDE-SA-SRCE-PER	Number of workdays outside SA during source period relating to the section 8A/8C gain	4	1	Numeric	(3)
YOA-YEAR	Year of Assessment in source period	4	16	CCYY	(13), (21)
YOA-TOT-WORK-DAYS	Total workdays in source period during Year of Assessment	3	16	Numeric	(3), (21)
YOA-WORK-DAYS-OUTSIDE-SA	Total workdays outside SA in source period during Year of Assessment	3	16	Numeric	(3), (21)

Name	Description	Length	Occur	Validation	Remarks
YOA-DEEMED-ACCRUAL	Deemed accrual for sec 10(1)(o)(ii) calculation (Total workdays in Year of Assessment / Tot. workdays in source period X Gross gain amount)	15	16	Numeric	(3), (10), (21)
YOA-USED-PRIOR-TO-VESTING	How much of the exemption was used during each year of assessment prior to date of vesting?	15	16	Numeric	(3), (10), (21)
YOA-PORTION-GAIN-QUAL-EXEMPT	Portion of the gain qualify for exemption (Total workdays outside SA in Year of Assessment / Total workdays in source period X Gross gain amount)	15	16	Numeric	(3), (10), (21)
GROSS-VALUE	Gross Value of gain	15	1	Numeric	(3), (10)
S10-1-O-II-EXEMPT-AMOUNT	Exempt amount of the gain under section 10(1)(o)(ii) [(Number of workdays outside SA during source period / Total number of workdays during source period) X Gross Value]	15	1	Numeric	(3), (10), (22)
TAXABLE-PORTION	Taxable portion	15	1	Numeric	(3), (10)
DECLARATION-IND	I declare that the information furnished is true and correct in every respect	1	1	'Y', 'N'	(19)
PAPER-RESP	Paper response indicator	1	1	'N'	(16)

Remarks:

1. Blank-padded
2. Left-justified
3. Right-justified and zero-filled
4. Optional field and contains blanks if not provided
5. Date must be fully provided in the form of CCYYMMDD, where:

   CC is the century

   YY is year

   MM is month

   DD is day in month
6. The amount is specified rounded to the nearest Rand
7. Directive application reasons may be found in Appendix A
8. One and only one of these fields must be supplied. The Other ID number shall only be specified if the taxpayer does not have a South African ID number. SA ID number **must not** be entered as 'Other ID number' as it causes the tax calculations to be incorrect.
9. Unique serial identifier is allocated by the REQUESTOR. This identifier may be alphanumeric and may not be repeated in any subsequent directive request.
10. The two rightmost digits denote Cents and the remainder denote the Rand amount. The value must be set to zero if not provided.

11. No longer applicable
12. The Income Tax reference number must be provided. If this number is not available, a reason must be provided. NOTE: If the taxpayer is registered and the application is submitted without a tax number the directive will be declined. If provided, the fund must apply the modulus 10 test to ensure it is a valid tax reference number (See Annexure A).
13. The tax year must be fully provided in the form of CCYY, where:

    CC is the century

    YY is year
14. The PAYE reference number of the taxpayer's employer must be provided
15. If this application is submitted due to the death of the taxpayer, these fields must contain the executor's postal address otherwise the taxpayer's postal address must be specified.
16. The indicator will be defaulted to 'N'; the directive will be issued in electronic form only.
17. Annual income includes all income, i.e. salary remuneration, earnings, emoluments, wages, bonus, fees, gratuities, commission, pension, overtime payments, royalties, stipend, allowances and benefits, interest, annuities, share of profits, rental income, compensation, honorarium.
18. This is a mandatory field. E-mail addresses must be in a valid format.
19. If 'No', the directive application will be declined. If 'Yes' the capturer declares that all the information provided on the application form is correct and can be liable for any loss to the fiscus due to incorrect information provided.
20. This field is applicable only if the employee is a tax resident.
21. This field is applicable only if the employee is a tax resident and has indicated that the exemption in terms of section 10(1)(o)(ii) is applicable.
22. This field is applicable if the employee is a tax resident and has indicated that the exemption in terms of section 10(1)(o)(ii) is applicable, or if the employee is not a tax resident.
23. This is a mandatory field if an Other ID number is captured. May not be captured if a South African Identity Number is captured. The value will be validated against the list of valid codes as specified in Appendix A.
24. These values must be captured only if the directive application reason is 'Revenue gain i.r.o. rights to acquire marketable securities in terms of section 8A' or 'Revenue gain i.r.o. the vesting of equity instruments in terms of section 8C', and the exemption in terms of section 10(1)(o)(ii) is not applicable.
25. This is an optional field. E-mail addresses must be in a valid format, when provided.

4.2.4.5.3 Directive Request IRP3(s) Trailer Record

The file trailer record contains the file integrity check fields. The table below.provides the format of the trailer section for a file containing IRP3(s) requests.

Table 4-10: Directive Request IRP3(s) Trailer Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	File section identifier	1	1	'T'	
REC-NO	Number of directive requests in this file	8	1	Numeric	(1), (2), (3)
ANNUAL-INCOME-SUM	The aggregate of TP-ANNUAL-INCOME fields in the file	16	1	Numeric	(1), (2), (4)
GROSS-VALUE-SUM	The aggregate of GROSS-VALUE fields in the file	20	1	Numeric	(1), (2), (4)

Name	Description	Length	Occur	Validation	Remarks
S10-1-O-II-EXEMPT-AMOUNT-SUM	The aggregate of S10-1-O-II-EXEMPT-AMOUNT fields in the file	20	1	Numeric	(1), (2), (4)
TAXABLE-PORTION-SUM	The aggregate of TAXABLE-PORTION fields in the file	20	1	Numeric	(1), (2), (4)

Remarks:

1. Zero-filled
2. Right-justified
3. This is the total number of records in the data record section of the file. It is used to check the file integrity.
4. The two rightmost digits denote Cents and the remainder denote the Rand amount

4.2.4.6 Directive Request FORM A&D File

This file contains the FORM A&D directive request details.

The file contains directive requests pertaining to any number of pension/provident/retirement annuity funds managed by the REQUESTOR.

Refer to section 6.4 for minimum information required on FORM A&D directive applications and the validation rules, applied by the SARS system, when processing these requests.

4.2.4.6.1 Directive Request FORM A&D Header Record

The format of the header record is provided in the table below.

Table 4-11: Directive Request FORM A&D Header Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	File section identifier	1	1	'H'	
INFO-TYPE	Information type	8	1	'FORMAD'	(1), (2)
INFO-SUBTYPE	Information sub-type	8	1	Blanks	(3)
TEST-DATA	Test data indicator	1	1	'Y' or 'N'	(9)
FILE-SERIES-CTL	File series control field	1	1	'S'	(10)
EXT-SYS	External system identification	8	1	ISP0901	(1), (2), (8)
VER-NO	Interface version number	8	1	'20' ~~'19'~~	(1), (4), (5)
OWN-FILE-ID	Unique file identifier	14	1	Alphanumeric	(1), (2), (6)
GEN-TIME	Date and time of file creation	14	1	CCYYMMDDhhmmss	(7)
TAX-CALC-IND	Tax Directive Request Type	1	1	'S', 'A'	(11)

Remarks:

1. Blank-padded
2. Left-justified
3. The sub-type field is not used and must contain blanks

4. Right-justified
5. Version number increases whenever there is a change to this file layout
6. The sending system will insert an identifier that will uniquely identify the file
7. The date and time of file creation in the form of CCYYMMDDhhmmss, where:

   CC is the century

   YY is the year

   MM is the month

   DD is the day in month

   hh is hours

   mm is minutes

   ss is seconds
8. This field contains the identification of the REQUESTOR (ISP0901 system parameter)
9. If the value of this field is Y, the information in this file must not be applied to the production database of the SARS system. If the value of this field is N, the information must be applied to the production database. Alternatively, the file must be rejected.
10. This field must always contain the character S
11. If 'S' is selected, tax directive simulations will be performed on all applications submitted in this file. If 'A' is selected, all applications in this file will be processed as actual tax directives. If any other value is selected, the entire file will be rejected.

4.2.4.6.2 Directive Request FORM A&D Data Record

This data record contains FORM A&D directive requests. The benefits that accrue to the applicant must be specified in one or more benefit detail records in a benefit detail file.

FORM A&D directive requests must be submitted when a person passed away or reached retirement age. The REQUESTOR is the pension fund requesting to exercise benefits accrued to the applicant.

FORM A&D may only be used for a pension- or provident fund (including Preservation funds) and not for a retirement annuity fund.

The format of each FORM A&D data record is provided in the table below.

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

Table 4-12: Directive Request FORM A&D Data Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	File section identifier	1	1	'R'	
REQ-SEQ-NUM	Directive request ID number	20	1	Alphanumeric	(1), (2), (10)
FUND-NUMBER	Fund Approval No.	11	1	Numeric	(8)
FUND-PAYE-NO	Fund PAYE reference number	10	1	Numeric	(31)
FUND-TYPE	Fund type	2	1	Alphanumeric	(24)
FUND-CREATE-REASON	Fund created reason	2	1	Alphanumeric	(25)
FUND-NAME	Fund's name	120	1	Free Text	(1), (2), (38)

Name	Description	Length	Occur	Validation	Remarks
ADDR-PHYS-BUS ~~ADDR-EMPR-PHYS-BUS~~	Business Address of Employer / Fund	35	4	Alphanumeric	(1), (2)
POST-CODE-PHYS-BUS ~~POST-CODE-EMPR-PHYS-BUS~~	Business Address Postal Code of Employer / Fund	10	1	Alphanumeric	(1), (2)
~~FUND-POST-ADDRESS~~	~~Fund's postal address~~	~~35~~	~~4~~	~~Alphanumeric~~	~~(1), (2)~~
~~FUND-POST-CODE~~	~~Fund's postal code~~	~~10~~	~~1~~	~~Alphanumeric~~	~~(1), (2)~~
FUND-DIAL-CODE	Fund's dialling code	10	1	Alphanumeric	(1), (2), (38)
FUND-TEL-NO	Fund's telephone number	10	1	Alphanumeric	(1), (2), (38)
FUND-CONTACT-PERSON	Contact person at the fund	120	1	Alphanumeric	(1), (2), (38)
FSCA-REGIS-NO	FSCA registration number	19	1	Alphanumeric	(1), (2), (39)
PARTICIPATING-EMP-NAME	Participating Employer name	120	1	Free Text	(1), (2), (40)
IT-REF-NO	Income Tax reference number	10	1	Numeric	(9)
NO-IT-REF-REASON-TEXT	Free text reason when no Income Tax reference number is provided	65	1	Free text	(1), (2), (5)
TP-ID	Taxpayer SA ID number	13	1	Numeric	(1), (2), (11)
TP-OTHER-ID	Taxpayer Other ID number (e.g. Passport, Permit, Visa, Dompass, Company Registration, Trust Deed)	18	1	Alphanumeric	(1), (2), (11)
PASSPORT-COUNTRY	Taxpayer Passport Country / Country of Origin	3	1	Alphanumeric	(63)
TP-MEMBER-NO	Taxpayer membership number of fund	15	1	Alphanumeric	(1), (2), (17)
TP-EMPLOYEE-NO	Taxpayer employee number	20	1	Alphanumeric	(1), (2), (5)
TP-DOB	Taxpayer date of birth	8	1	Numeric	(6) (38)
TP-SURNAME	Taxpayer surname	120	1	Alphanumeric	(1), (2)
TP-INITS	Taxpayer initials	5	1	Alphanumeric	(1), (2) (38)

Name	Description	Length	Occur	Validation	Remarks
TP-FIRSTNAMES	Taxpayer first names as per the ID document	90	1	Alphanumeric	(1), (2) (38)
TP-RES-ADDRESS	Taxpayer residential address	35	4	Alphanumeric	(1), (2)
TP-RES-CODE	Taxpayer residential postal code	10	1	Alphanumeric	(1), (2)
TAXPAYER-EMAIL	Taxpayer Email Address	50	1	Alphanumeric	(66)
~~TP-POST-ADDRESS~~	~~Taxpayer postal address~~	~~35~~	~~4~~	~~Alphanumeric~~	~~(1), (2), (18) (38)~~
~~TP-POST-CODE~~	~~Taxpayer postal code~~	~~10~~	~~1~~	~~Alphanumeric~~	~~(1), (2), (18)~~
TAX-YEAR	Tax year for which the directive is requested	4	1	CCYY	(7) (38)
DIR-REASON	Reason for directive	2	1	Alphanumeric	(15) (38)
DATE-OF-ACCRUAL	Date lump sum accrues to taxpayer	8	1	CCYYMMDD	(6) (38)
GROSS-LUMP-SUM	Gross amount of lump sum payment (Including the amount deemed to accrue in respect of par 2B of the Second Schedule, and the amount attributed to Pre-1 March 2021 Provident Fund or Provident Preservation Fund vested rights plus growth)	15	1	Numeric	(3), (4), (32), (33)
GROSS-AMT-VEST-COMP	Gross Amount in Vested component (Two Pot Values)	15	1	Numeric	(3), (4), (64)
GROSS-AMT-RET-COMP	Gross amount in Retirement component (Two Pot Values)	15	1	Numeric	(3), (4), (64)
GROSS-AMT-SAVE-COMP	Gross amount in Savings component (Two Pot Values)	15	1	Numeric	(3), (4), (64)
GROSS-AMOUNT-TOTAL-BENEFIT	Total Value of Gross Benefit in the Fund ~~Total Value of Gross Benefit on Retirement~~	15	1	Numeric	(3), (38), (64)
TRF-VEST-COMP-AMT	Gross amount in Vested component (Two Pot Transfer Values)	15	1	Numeric	(3), (4), (65)
TRF-RET-COMP-AMT	Gross amount in Retirement component (Two Pot Transfer Values)	15	1	Numeric	(3), (4), (65)

Name	Description	Length	Occur	Validation	Remarks
TRF-SAVE-COMP-AMT	Gross amount in Savings component (Two Pot Transfer Values)	15	1	Numeric	(3), (4), (65)
DIVORCE-SPOUSE-AMOUNT	Amount attributed to a non-member's spouse in respect of divorce order	15	1	Numeric	(3), (4)
PRE-20210301-PROV-FUND-VAL	Amount attributed to Pre-1 March 2021 Provident Fund or Provident Preservation Fund vested rights plus growth (When retiring from the fund)	15	1	Numeric	(3), (4), (62)
MEM-FUND-CONTR	Total provident fund contributions by member up to 1 March 2016	15	1	Numeric	(3), (4), (13)
MEM-FUND-CONTR-AFTER-20160301	Total provident fund contributions after 1 March 2016	15	1	Numeric	(3), (4), (14)
TRF-FROM-PENSION-FUND-AMT	Transfer from pension fund (after tax amount)	15	1	Numeric	(3), (4) (58)
TRF-FROM-PENSION-FUND-DIR-NO	Directive number for pension transfer	15	1	Numeric	(3), (58)
BENEFIT-CALCULATED-INDICATOR	Was benefit calculated in terms of rules of fund	1	1	Alphanumeric 'Y' or 'N'	(16), (36), (37)
DATE-JOIN	The commencement Date the taxpayer joined the fund	8	1	CCYYMMDD	(6), (27)
BENEFIT- CALC-START-DATE	The start date to calculate the benefit	8	1	CCYYMMDD	(5), (6), (16), (26), (36), (37)
BENEFIT- CALC-END-DATE	The end date to calculate the benefit	8	1	CCYYMMDD	(5), (6), (16), (26), (36), (37)
PARTIAL WITHDRAWAL-IND	Was there a partial withdrawal amount taken from this benefit in the previous or current Fund/s prior to this payment?	1	1	Alphanumeric 'Y' or 'N'	(44)
PARTIAL-WITHDRAWAL-DATE	If yes, provide date of partial withdrawal	8	2	CCYYMMDD	(5), (6), (45)

Name	Description	Length	Occur	Validation	Remarks
PARTIAL-WITHDRAWAL-AMT	Partial withdrawal amount	15	2	Numeric	(3), (4), (45)
PARTIAL-WITHDRAWAL-DIRECTIVE-NO	Directive number for the partial withdrawal	15	2	Numeric	(3), (45), (46)
XFER-TO-ANOTHER-FUND	Transfer benefit to another Fund before retirement?	1	1	'Y', 'N' or blank	(5)
XFER-FUND-TYPE	Transfer fund type	2	1	Alphanumeric	(48), (49)
XFER-FSCA-REGIS-NO	Transfer FSCA registration number	19	1	Alphanumeric	(1), (2), (39), (48)
TRANSFER-FUND	The name of the fund to which money was transferred	120	1	Free Text	(1), (2), (48)
TRANSFER-AMOUNT	Amount transferred to another fund	15	1	Numeric	(3), (4), (48), (50)
PRE-20210301-PROV-FUND-VAL-TRF	Amount attributed to Pre-1 March 2021 Provident Fund or Provident Preservation Fund vested rights plus growth (In respect of 'Amount transferred to the transferee fund')	15	1	Numeric	(3), (4), (60)
POST-20210301-PROV-FUND-VAL-TRF	Amount attributed to Post-1 March 2021 Provident Fund or Provident Preservation Fund value (In respect of 'Amount transferred to the transferee fund')	15	1	Numeric	(3), (4), (60)
TRF-VEST-TO-VEST-AMT	Amount transferred from Vested component to Vested component	15	1	Numeric	(3), (4), (65)
TRF-VEST-TO-RET-AMT	Amount transferred from Vested component to Retirement component	15	1	Numeric	(3), (4), (65)
TRF-RET-TO-RET-AMT	Amount transferred from Retirement component to Retirement component	15	1	Numeric	(3), (4), (65)
TRF-SAVE-TO-SAVE-AMT	Amount transferred from Savings component to Savings component	15	1	Numeric	(3), (4), (65)
TRF-SAVE-TO-RET-AMT	Amount transferred from Savings	15	1	Numeric	(3), (4), (65)

Name	Description	Length	Occur	Validation	Remarks
	component to Retirement component				
TRF-FUND-EMAIL	E-mail address of Transferee Fund (to be used when SARS does not receive the Recognition of Transfer of funds)	50	1	Alphanumeric	(48), (51)
TRF-FUND-TEL-WORK	Telephone number (Including dialling code) of Transferee Fund (to be used when SARS does not receive the Recognition of Transfer of funds)	20	1	Alphanumeric	(1), (2), (48)
TRF-FUND-CELL	Cell number of Transferee Fund (to be used when SARS does not receive the Recognition of Transfer of funds)	20	1	Alphanumeric	(1), (2), (48)
PURCHASED-ANNUITY-INDICATOR	Member or fund purchased an annuity/pension indicator	1	1	Alphanumeric 'Y' or 'N'	(34)
ANNUITY-POLICY-NO	Annuity/pension policy number	20	4	Alphanumeric	(1), (2), (5), (34)
ANNUITY-AMT	Amount utilised to purchase annuity/pension	15	4	Numeric	(3),(34)
ANNUITY-TYPE	Type of annuity purchased	1	4	'G' or 'L'	(61)
ANNUITY-INSURER	Name of registered long term insurer where annuity/pension was purchased	120	4	Free Text	(1), (2), (5), (34)
ANNUITY-INS-EMAIL	E-mail address of long term insurer (to be used when SARS does not receive the Recognition of purchased pension)	50	4	Alphanumeric	(34), (41)
ANNUITY-FSCA-REGIS-INS-NO	FSCA Registered Insurer number (Also referred to as a Life License Number)	12	4	Alphanumeric	(1), (2), (34), (42)
ANNUITY-INS-TEL-WORK	Telephone number (Including dialling code) of long term insurer (to be used when SARS does not receive the Recognition of purchased pension)	20	4	Alphanumeric	(1), (2), (34)

Name	Description	Length	Occur	Validation	Remarks
ANNUITY-INS-CELL	Cell number of long term insurer (to be used when SARS does not receive the Recognition of purchased pension)	20	4	Alphanumeric	(1), (2), (34)
SPECIAL-COND-INSTR	State if the transfer/purchase of the annuities are subject to special conditions (If applicable add reference to the fund rules)	120	1	Alphanumeric	(1), (2), (5)
ANNUITY-SURNAME-NOMINEE	In the case of death before retirement where an annuity is purchased on behalf of the beneficiary / dependant / nominee in whose name the annuity is purchased	120	4	Alphanumeric	(1), (2), (5), (47)
ANNUITY-NAMES-NOMINEE	The first names of the beneficiary / dependant / nominee in whose name the annuity is purchased	90	4	Alphanumeric	(1), (2), (5), (47)
ANNUITY-DOB-NOMINEE	The date of birth of the beneficiary / dependant / nominee in whose name the annuity is purchased	8	4	Numeric	(5), (6), (47)
ID-NO-NOMINEE	The ID number of the beneficiary / dependant / nominee in whose name the annuity is purchased	13	4	Numeric	(11), (47)
ANNUITY-OTHER-ID-NO-NOMINEE	The Other ID number (e.g. Passport, Permit, Visa, Dompass, Company Registration, Trust Deed) of the beneficiary / dependant / nominee in whose name the annuity is purchased	18	4	Alphanumeric	(1), (2), (11), (47)
ANNUITY-TAX-REF-NO-NOMINEE	The tax reference number of the beneficiary / dependant / nominee in whose name the annuity is purchased	10	4	Numeric	(3), (47)
FUND-PAYING-ANNUITY-INDICATOR	Is fund paying for annuity/pension	1	1	Alphanumeric 'Y' or 'N'	(34)

Name	Description	Length	Occur	Validation	Remarks
REMAINING-ANNUITY-AMOUNT	Remaining amount in fund to purchase annuity/pension	15	1	Numeric	(3), (34)
PUBLIC-SECTOR-FUND-DATE-FROM	Start date of the calculation period of employment in Public Sector fund	8	1	CCYYMMDD	(5), (6), (35)
PUBLIC-SECTOR-FUND-DATE-TO	End date of the calculation period of employment in Public Sector fund	8	1	CCYYMMDD	(5), (6), (35)
AMOUNT-PUBLIC-SECTOR-FUND	The original amount attributed to the period of membership in the public sector fund (full benefit)	15	1	Numeric	(5), (3), (35)
DATE-AMOUNT-TRANSFER-PUBLIC-SECTOR FUND	Date the amount was transferred from Public Sector fund to approved fund	8	1	CCYYMMDD	(5), (6), (35)
PUBLIC-SECTOR-FUND-TRF-DIR-NO	Public Sector fund directive number for the original transfer	15	1	Numeric	(3), (59)
DATE-TRF-FIRST-APPROVED-FUND	Date of transfer from first approved fund	8	1	CCYYMMDD	(5), (6), (52)
CURR-FUND-RECEIVE-PSF-IND	Was the above benefit received directly from a Public Sector Fund?	1	1	Alphanumeric 'Y', 'N' or blank	(5), (53)
PREV-FUND-RECEIVE-PSF-IND	If "No", did the previous Fund receive benefit from Public Sector Fund	1	1	Alphanumeric 'Y', 'N' or blank	(5), (54)
ANNUAL-SALARY-NUMBER	Number of annual salary details provided	2	1	0 – 5	(3), (19), (36)
ANNUAL-SALARY-YEAR	Tax Year ANNUAL-SALARY-AMOUNT was received	4	5	CCYY	(20), (7), (36)
ANNUAL-SALARY-AMOUNT	Annual salary amount	13	5	Numeric	(3), (20), (21), (30), (36)
TP-ANNUAL-INCOME	Taxpayer annual income for the applicable tax year	13	1	Numeric	(3), (21), (29), (36)
SALARY-12-MTHS-PRECEDING	Salary for the 12 months preceding date of accrual of lump sum due to death	13	1	Numeric	(3), (21), (22), (36)

Name	Description	Length	Occur	Validation	Remarks
PAYE-REF-NO	Employer PAYE tax reference number	10	1	Numeric	(23), (36)
EMP-NAME	Employer name	120	1	Alphanumeric	(1), (2), (36)
EMP-PHY-ADDRESS	Employer physical business address	35	4	Alphanumeric	(1), (2), (36)
EMP-PHY-POST-CODE	Postal code of employer physical business address	10	1	Alphanumeric	(1), (2), (36)
EMAIL-CONTACT-PERSON	Email Address of Contact Person	50	1	Alphanumeric	(66)
~~EMP-POST-ADDRESS~~	~~Employer postal address~~	~~35~~	~~4~~	~~Alphanumeric~~	~~(1), (2), (36)~~
~~EMP-POST-CODE~~	~~Employer postal code~~	~~10~~	~~1~~	~~Alphanumeric~~	~~(1), (2), (36)~~
EMP-DIAL-CODE	Employer dialling code	10	1	Alphanumeric	(1), (2), (36)
EMP-TEL-NO	Employer telephone number	10	1	Alphanumeric	(1), (2), (36)
EMP-CONTACT-PERSON	Contact person at employer	120	1	Alphanumeric	(1), (2), (36)
EMAIL-ADDRESS-ADMINISTRATOR	Administrator email address	50	1	Alphanumeric	(51)
TAXED-TRANSF-NON-MEMB-SPOUSE	Taxed transfer non-member spouse	15	1	Numeric	(3), (4)
AIPF-DEEMED-CONTRIB	AIPF member contributions	15	1	Numeric	(3), (4)
NON-RESIDENT-IND	Non-resident indicator	1	1	Alphanumeric 'Y', or 'N' or blank	(5)
CERT-OF-RESIDENCE-ATTACHED	Is the certificate of residence attached?	1	1	Alphanumeric 'Y', 'N' or blank	(5), (55), (57)
SERV-REND-OUTSIDE-REP-IND	Were any services rendered inside / outside the Republic during the period of membership of the fund?	1	1	Alphanumeric 'Y', 'N' or blank	(5), (55)
SERV-REND-CONTRIB-FUND-MONTHS	Total number of months services were rendered while contributing to the fund	4	1	Numeric	(55), (56)

Name	Description	Length	Occur	Validation	Remarks
SRV-REND-INSIDE-REP-MONTHS	Total number of months services were rendered inside the Republic while contributing to the fund	4	1	Numeric	(55), (56)
SERV-REND-OUTSIDE-REP-MONTHS	Total number of months services were rendered outside the Republic while contributing to the fund	4	1	Numeric	(55), (56)
DECLARATION-IND	I declare that the information furnished is true and correct in every respect	1	1	'Y', 'N'	(43)
PAPER-RESP	Paper response indicator	1	1	'N'	(28)

Remarks:

1. Blank-padded
2. Left-justified
3. Right-justified and Zero-filled
4. The two rightmost digits denote Cents. The remainder denote the Rand amount. The value must be set to zero if not provided.
5. Optional field and contains blanks if not provided
6. The date must be fully provided in the form of CCYYMMDD, where:

   CC is the century

   YY is year

   MM is month

   DD is day in month
7. The tax year must be fully provided as CCYY, where CC is the century and YY is the year
8. The Fund Approval No. as allocated by SARS. This number **must** be provided if the fund is a Public sector fund. Approved funds **must only use the FSCA registration number**. Refer to remark 39.
9. The Income Tax reference number may only be omitted if the taxpayer is not registered as a taxpayer. In this case, a reason must be provided. NOTE: If the taxpayer is registered and the application is submitted without a tax number the directive will be declined. If provided, the fund must apply the modulus 10 test to ensure it is a valid tax reference number (See Annexure A).
10. The REQUESTOR allocates a unique serial identifier. This identifier may be alphanumeric and may not be repeated in any subsequent directive request from the REQUESTOR.
11. One and only one of these fields must be supplied. The Other ID number shall only be specified if the taxpayer does not have a South African ID number. SA ID number **must not** be entered as 'Other ID number' as it causes the tax calculations to be incorrect and a loss to the fiscus.
12. No longer applicable
13. Total provident fund contributions by member up to 1 March 2016, excluding profits and interest. Applicable to a provident fund only. This amount should be limited to the gross amount payable.

14. Total provident fund contributions after 1 March 2016, excluding profits and interest. Applicable to a provident fund only. This amount should be limited to the gross amount payable.
15. Reason codes for the directive application may be found in Appendix A
16. Was a period consisting of a number of completed years used to determine the quantum of the benefit in terms of a formula described in terms of the rules of the fund? Enter 'Y' or 'N.
    - If 'Y', then period of employment must be provided
    - If 'N', then period of membership contributions must be provided
17. This is the member's membership number in the pension fund, provident fund, pension preservation or provident preservation fund.
18. If this application is submitted as a result of the death of the taxpayer, these fields must contain the executor's postal address. Otherwise, the taxpayer's postal address must be specified.
19. These fields are provided to calculate the average salary actually earned during any five consecutive years in the service of the employer during the taxpayer's membership of the fund. A number less than 5 will be provided if the taxpayer did not complete an employment period of 5 years with the employer.
20. The first ANNUAL-SALARY-YEAR corresponds to the first ANNUAL-SALARY-AMOUNT. The second ANNUAL-SALARY-YEAR corresponds to the second ANNUAL-SALARY-AMOUNT and so on.
21. This field is rounded to the nearest Rand value. Cents are not provided.
22. This amount must be provided upon death only and must consist of income for the 12-month period prior to the date of death. If not provided, it must be set to 0. This field is mandatory if the date of accrual is prior to 1 October 2007 and the reason for directive is 'Death'.
23. This is the PAYE reference number of the taxpayer's employer. If not applicable this field must be zero-filled
24. The fund type may be one of the following:

    01 - Provident Fund

    02 - Pension Fund

    04 - Provident Preservation Fund

    05 - Pension Preservation Fund
25. The reason for creating the fund may be one of the following:

    01 - Public sector fund

    02 - Approved fund

    99 - Other fund (no explanation required)
26. The calculated start- and end dates are provided as applicable, either in terms of years of employment or according to a formula described in terms of the rules of the fund. These fields cannot contain the same dates.
27. The actual date the taxpayer joined the fund **must be provided**.
28. The indicator will be defaulted to 'N'; the directive will be issued in electronic form only.
29. Annual income includes all income, i.e. salary remuneration, earnings, emoluments, wages, bonus, fees, gratuities, commission, pension, overtime, payments, royalties, stipend, allowances and benefits, interest, annuities, share of profits, rental income, compensation, honorarium.
30. Salary includes any amount received or receivable annually under a contract of service including cost of living allowances, commission, shares of profit, etc. but not occasional bonuses or fees dependent on the whim of directors or employer.
31. Mandatory. This is the fund's PAYE reference number that must start with '7'.

32. This amount includes the amount deemed to have accrued in respect of paragraph 2(1)(b)(iA) (divorce) of the Second Schedule if the date of accrual is prior to 1 March 2012.

33. Amount is required. The two rightmost digits denote Cents. The remainder denote the Rand amount. The gross amount of lump sum payment may be zero in cases where the member elects to utilise the gross amount of total benefit to purchase annuities, meaning no gross amount of lump sum payment is taken.

34. Benefit purchased indicator and fund paying annuity/pension indicator can both be set to 'Y' or 'N'. the member may elect to purchase one or more annuities and ~~or~~ leave an amount remaining in the fund. This indicator must be set where the 'GROSS-AMOUNT-TOTAL-BENEFIT minus the 'GROSS-LUMP-SUM' payment is greater than zero.

- If PURCHASED- ANNUITY-INDICATOR is set to 'Y' :

  The following fields are compulsory:

  Annuity/pension policy number

  Amount utilised to purchase annuity/pension

  Name of insurer where annuity/pension was purchased

  E-mail address of insurer

  FSCA Registered Insurer Number (Also referred to as a Life License Number (starts with 10/10/1/followed by 4 digits), e.g. 10/10/1/0004).

  Telephone number (Including dialling code) of insurer

  Cell number of insurer

  Please note where one of the abovementioned fields are supplied the other fields **must** also be supplied.

- If FUND-PAYING-ANNUITY-INDICATOR is set to 'Y' :

  Remaining fund amount is compulsory.

35. These fields **must only be completed where a benefit was transferred on or after 1 March 2006** from a Public Sector Fund *(pension fund as contemplated in paragraph (a) or (b) of the definition of 'pension fund' in section 1)* to an Approved fund *(a fund as contemplated in paragraph (c) of the definition of pension fund in section 1(approved fund*).

- **Please note** where one of the abovementioned fields are supplied the other fields must also be supplied. (PUBLIC-SECTOR-FUND-DATE-FROM, PUBLIC-SECTOR-FUND-DATE-TO, AMOUNT-PUBLIC-SECTOR-FUND, DATE-AMOUNT-TRANSFER-PUBLIC-SECTOR FUND)

36. Mandatory fields if the date of accrual is **prior** to 1 October 2007

37. These fields must only be completed by a Public Sector fund where the benefit was transferred from another Public Sector fund to current fund.

- The Indicator must be 'Y'.
- The date from and date to will be used to calculate "Par. 2A Formula (formerly 'Formula C')" ~~Formula C~~.

38. This is a mandatory field.

39. This is the registration number, as allocated by the FSCA (Financial Services Conduct Authority), and must be provided in the format 12/8/8888888/999999, where 888888 is the registered fund or registered umbrella fund number and 999999 is the participating employer number. Approved funds must only use the FSCA number in the correct format. If the FSCA number does not consist of 7 digits after the 12/8/, zeroes must be inserted **in front** of the number to avoid the decline of the directive. If the zeroes are entered after the FSCA number it will not match the validation and the application will be declined. If the name and number used on the tax directive application form do not match the information on the FSCA list, the tax directive application will also be declined.

40. This name is required when the FSCA registration number has been provided, and there is a participating employer registration number (last 6 digits of the FSCA approved registration number contains a value greater than zero). This name must be different from the 'Fund Name' and must correspond with the name on the 'Active Employer' list and the number on the FSCA website. The last 6 digits of the FSCA approved registration number must be 000000, if the application is not participating employer registration number.
41. This is a mandatory field when annuities are purchased, and when supplied, must contain information which is in a valid e-mail address format.
42. This is the registration number, as allocated by the FSCA (Financial Services Conduct Authority) (Also referred to as a Life License Number), and must be provided in the format 10/10/1/ followed by 4 digits. If the FSCA no does not consist of 4 digits after the 10/10/1/, zeroes must be inserted **in front** of the number to avoid the decline of the directive, e.g. 10/10/1/0004). If the zeroes are entered after the FSCA registered insurer number it will not match the validation and the application will be declined. To avoid the decline of the tax directive ensure the number and the name of the registered Long-term Insurer correspond with the information on the FSCA website.
43. If 'No' is selected, the directive application will be declined. If 'Yes' the capturer declares that all the information provided on the application form is correct and can be liable for any loss to the fiscus due to incorrect information provided.
44. Mandatory field. Must be "Yes" if the member took a partial withdrawal amount from this benefit in the previous or current Fund/s prior to this payment, else it must be set to "No".
45. Mandatory if the member took a partial withdrawal amount from this benefit in the previous or current Fund/s prior to this payment.
46. This is the directive number i.e. IRP3 number allocated by the ITS, in respect of the directive originally issued for the partial withdrawal/resignation. A finalised directive must exist for the Directive ID as supplied by the external agent.
47. In the case of member's death before retirement and where the fund purchased an annuity in the name of a beneficiary / dependant / nominee , the following fields are mandatory

    ANNUITY-SURNAME-NOMINEE

    ANNUITY-NAMES-NOMINEE

    ANNUITY-DOB-NOMINEE

    ID-NO-NOMINEE

    ANNUITY-OTHER-ID-NO-NOMINEE

    ANNUITY-TAX-REF-NO-NOMINEE
48. This field must be specified if the reason is 'Transfer before Retirement [Par 2(1)(c)]' when the applicant has elected to transfer the full retirement benefit on retirement date to another fund.
49. The transfer fund type can only be

    03 - Retirement Annuity Fund

    04 - Provident Preservation Fund

    05 - Pension Preservation Fund
50. The transfer amount must be equal to the Total Value of Gross Benefit in the Fund ~~on retirement~~. The gross lump sum benefit amount must be equal to the Total Value of Gross Benefit in the Fund ~~on retirement~~.
51. The e-mail address is mandatory and must be in a valid format.
52. This field must be completed if a benefit was transferred from a Public Sector Fund to an Approved Fund, and the Public Sector Fund benefit was subsequently transferred from the 1st Approved Fund to another Approved Fund, only if the benefit was transferred to the 2nd approved fund after 1 March 2018. (The original amount attributed to the period of membership in the public sector fund (full benefit) was supplied).

53. Must be “Yes” or “No” if some or all of the benefits in the current fund originated from the public sector fund (The original amount attributed to the period of membership in the public sector fund (full benefit) is supplied). Therefore it must be ‘Yes’ if the benefit was received directly from the Public Sector Fund and ‘No’ if the benefit was not received directly from a Public Sector Fund.
54. Must be “Yes” or “No” if the answer to the question “Was the above benefit received directly from a Public Sector Fund?” is “No”.
55. These fields must only be provided when the fund member is a non-resident , and may only be submitted via eFiling. Reject the record when provided and not submitted via eFiling.
56. Optional field and contains blanks if not provided. If provided, it must be right-justified and Zero-filled.
57. Must be ‘Y’ when Non-resident indicator is ‘Y’. Reject the record when provided and not submitted via eFiling.
58. These fields must only be used if the Pension fund benefit was transfer before 1 March 2021 to a provident fund. The directive number i.e. IRP3 number allocated by ITS, in respect of the directive originally issued for the transfer from pension fund (after tax amount) to the provident fund before 1 March 2021. A finalised directive must exist for the Directive ID as supplied by the external agent.
59. This is the directive number i.e. IRP3 number allocated by the ITS, in respect of the directive issued for the public sector fund original transfer. A finalised directive must exist for the Directive ID as supplied by the external agent.
60. The pre-1 March 2021 provident fund or provident preservation fund vested rights including growth and post-1 March 2021 provident fund or provident preservation fund values must be provided, if the transfer amount contains any of these values, where the accrual date of the transfer is greater than or equal to 1 March 2021. This value is a portion of the benefits in the Vested Component.
61. This is a mandatory field if an annuity was purchased. Indicate the type of annuity purchased. Valid values are ‘G’ (Guaranteed Annuity) or ‘L’ (Living Annuity).
62. If a provident fund benefit has been transferred on or after 1 March 2021, this field, regardless of the age of the member on 1 March 2021, should be completed. This value is a portion of the benefits in the Vested Component.
63. This is a mandatory field if an Other ID number is captured. May not be captured if a South African Identity Number is captured. The value will be validated against the list of valid codes as specified in Appendix A.
64. The Two Pot Values (Gross amount in the Vested component, Gross amount in the Retirement component and Gross amount in the Savings Component) must be provided for all applications with a date of accrual greater than or equal to 1 September 2024. ~~, for directive reasons ‘Retirement’, ‘Retirement due to ill-health’ and ‘Provident Fund Deemed Retirement’.~~ Only the applicable values must be provided, and they must add up to the Total Value of Gross benefit in the Fund. ~~on Retirement.~~
65. The Two Pot Transfer Values (Gross amount in the Vested component, Gross amount in the Retirement component and Gross amount in the Savings Component) must be provided for all applications with a date of accrual greater than or equal to 1 September 2024, where the applicant has indicated that their funds are to be transferred to another fund. Only the applicable values must be provided, and they must add up to the total amount transferred to the transferee fund.
66. This is an optional field. E-mail addresses must be in a valid format, when provided.

4.2.4.6.3 Directive Request FORM A&D Trailer Record

The file trailer record contains the file integrity check fields. The table below provides the format of the trailer section of a file containing FORM A&D requests.

Table 4-13: Directive Request FORM A&D Trailer Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	File section identifier	1	1	'T'	
REC-NO	Number of directive requests in this file	8	1	Numeric	(1), (2), (3)
MEM-FUND-CONTR	Aggregate of MEM-FUND-CONTR fields in the file	20	1	Numeric	(1), (2), (4)
MEM-FUND-CONTR-AFTER-20160301-SUM	Aggregate of MEM-FUND-CONTR-AFTER-20160301 fields in the file	20	1	Numeric	(1), (2), (4)
ANNUAL-SALARY-NUMBER-SUM	Aggregate of ANNUAL-SALARY-NUMBER fields in the file	8	1	Numeric	(1), (2)
ANNUAL-SALARY-AMOUNT-SUM	Aggregate of ANNUAL-SALARY-AMOUNT fields (including all repetitions within each record) in the file	16	1	Numeric	(1), (2)
GROSS-LS-SUM	Aggregate of GROSS-LUMP-SUM fields in the file	20	1	Numeric	(1), (2), (4)
GROSS-AMOUNT-TOT-BENEFIT-SUM	Aggregate of GROSS-AMOUNT-TOTAL-BENEFIT fields in the file	20	1	Numeric	(1), (2), (4)
DIVORCE-SPOUSE-AMOUNT-SUM	Aggregate of DIVORCE-SPOUSE-AMOUNT fields in the file	20	1	Numeric	(1), (2), (4)
ANNUITY-AMT-SUM	Aggregate of ANNUITY-AMT fields in the file	20	1	Numeric	(1), (2), (4)
REMAINING-ANNUITY-AMOUNT-SUM	Aggregate of REMAINING-ANNUITY-AMOUNT fields in the file	20	1	Numeric	(1), (2), (4)
AMOUNT-PUBLIC-SECTOR-FUND-SUM	Aggregate of AMOUNT-PUBLIC-SECTOR-FUND fields in the file	20	1	Numeric	(1), (2), (4)
PARTIAL-WITHD-AMOUNT-SUM	Aggregate of PARTIAL-WITHDRAWAL-AMT fields in the file	20	1	Numeric	(1), (2), (4)
TRANSFER-AMOUNT-SUM	Aggregate of TRANSFER-AMOUNT fields in the file	20	1	Numeric	(1), (2), (4)

Remarks:

1. Zero-filled
2. Right-justified
3. This is the total number of records in the data record section of the file. It is used to check the file integrity.
4. The two rightmost digits denote Cents and the remainder denote the Rand amount

4.2.4.7 Directive Request FORM B File

This file contains the details of FORM B directive requests.

The file will contain directive requests pertaining to any number of pension/provident funds managed by the REQUESTOR.

Refer to section 6.4 for the minimum information required on FORM B directive applications and the validation rules, applied by the SARS system, when processing these requests.

4.2.4.7.1 Directive Request FORM B Header Record

The format of the header record is provided in the table below.

Table 4-14: Directive Request FORM B Header Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	File section identifier	1	1	'H'	
INFO-TYPE	Information type	8	1	'FORMB'	(1), (2)
INFO-SUBTYPE	Information sub-type	8	1	Blanks	(3)
TEST-DATA	Test data indicator	1	1	'Y' or 'N'	(9)
FILE-SERIES-CTL	File series control field	1	1	'S'	(10)
EXT-SYS	External system identification	8	1	ISP0901	(1), (2), (8)
VER-NO	Interface version number	8	1	'19' ~~'18'~~	(1), (4), (5)
OWN-FILE-ID	Unique file identifier	14	1	Alphanumeric	(1), (2), (6)
GEN-TIME	Date and time of file creation	14	1	CCYYMMDD hhmmss	(7)
TAX-CALC-IND	Tax Directive Request Type	1	1	'S', 'A'	(11)

Remarks:

1. Blank-padded
2. Left-justified
3. The sub-type filed is not used and must contain blanks
4. Right-justified
5. Version number increases whenever there is a change to this file layout
6. The sending system will insert an identifier that will uniquely identify the file
7. The date and time of file creation in the form of CCYYMMDDhhmmss, where:
   - CC is the century
   - YY is the year
   - MM is the month
   - DD is the day in month
   - hh is hours
   - mm is minutes
   - ss is seconds
8. This field contains the identification of the REQUESTOR (ISP0901 system parameter).

9. If the value of this field is Y, the information in this file must not be applied to the production database of the receiving system. If the value of this field is N, the information must be applied to the production database. Alternatively, the file must be rejected.
10. This field must always contain the character S.
11. If 'S' is selected, tax directive simulations will be performed on all applications submitted in this file. If 'A' is selected, all applications in this file will be processed as actual tax directives. If any other value is selected, the entire file will be rejected.

4.2.4.7.2 Directive Request FORM B Data Record

This data record contains FORM B directive requests.

FORM B directive requests must be submitted for the withdrawal, resignation or transfer of a member from a pension or a provident fund, or where a pension fund or a provident fund is wound up.

FORM B directive requests must be submitted when a person exit the fund before reached retirement age and wishes to exercise benefits accrued in a pension fund or a provident fund.

The format of each FORM B data record is provided in the table below.

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

Table 4-15: Directive Request FORM B Data Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	File section identifier	1	1	'R'	
REQ-SEQ-NUM	Directive request ID number	20	1	Alphanumeric	(1), (2), (4)
FUND-NUMBER	Fund Approval No.	11	1	Numeric	(23)
FUND-PAYE-NO	Fund PAYE reference number	10	1	Numeric	(28)
FUND-TYPE	Fund type	2	1	Alphanumeric	(21)
FUND-CREATE-REASON	Fund created reason	2	1	Alphanumeric	(22)
FUND-NAME	Registered Name of Fund	120	1	Free Text	(1), (2), (31)
ADDR-EMPR-PHYS-BUS	Business Address of Employer / Fund	35	4	Alphanumeric	(1), (2), (31)
POST-CODE-EMPR-PHYS-BUS	Business Address Postal Code of Employer / Fund	10	1	Alphanumeric	(1), (2), (31)
~~FUND-POST-ADDRESS~~	~~Fund postal address~~	~~35~~	~~4~~	~~Alphanumeric~~	~~(1), (2)~~
~~FUND-POST-CODE~~	~~Fund postal code~~	~~10~~	~~1~~	~~Alphanumeric~~	~~(1), (2)~~
FUND-DIAL-CODE	Fund dialling code	10	1	Alphanumeric	(1), (2), (31)
FUND-TEL-NO	Fund telephone number	10	1	Alphanumeric	(1), (2), (31)
FUND-CONTACT-PERSON	Contact person at the Fund	120	1	Alphanumeric	(1), (2), (31)

Name	Description	Length	Occur	Validation	Remarks
FSCA-REGIS-NO	FSCA registration number of fund	19	1	Alphanumeric	(1), (2), (32)
PARTICIPATING-EMP-NAME	Participating Fund name	120	1	Free Text	(1), (2), (33)
IT-REF-NO	Income Tax reference number	10	1	Numeric	(8)
NO-IT-REF-REASON-TEXT	Free text reason when no Income Tax reference number is provided	65	1	Free text	(1), (2), (6)
TP-ID	Taxpayer SA ID number	13	1	Numeric	(9)
TP-OTHER-ID	Taxpayer Other ID number (e.g. Passport, Permit, Visa, Dompass, Company Registration, Trust Deed)	18	1	Alphanumeric	(1), (2), (9)
PASSPORT-COUNTRY	Taxpayer Passport Country / Country of Origin	3	1	Alphanumeric	(52)
TP-MEMBER-NO	Taxpayer membership number of fund	15	1	Alphanumeric	(1), (2), (12)
TP-EMPLOYEE-NO	Taxpayer employee number	20	1	Alphanumeric	(1), (2)
TP-DOB	Taxpayer date of birth	8	1	Numeric	(7)
TP-SURNAME	Taxpayer surname	120	1	Alphanumeric	(1), (2)
TP-INITS	Taxpayer initials	5	1	Alphanumeric	(1), (2)
TP-FIRSTNAMES	Taxpayer first names as on the ID document	90	1	Alphanumeric	(1), (2)
ADDR-APPL-PHYS	Taxpayer Residential Address	35	4	Alphanumeric	(1), (2)
POST-CODE-PHYS-ADDR-APPL	Taxpayer Residential Address Postal Code	10	1	Alphanumeric	(1), (2)
TAXPAYER-EMAIL	Taxpayer Email Address	50	1	Alphanumeric	(54)
~~TP-POST-ADDRESS~~	~~Taxpayer postal address~~	~~35~~	~~4~~	~~Alphanumeric~~	~~(1), (2)~~
~~TP-POST-CODE~~	~~Taxpayer postal code~~	~~10~~	~~1~~	~~Alphanumeric~~	~~(1), (2)~~
TAX-YEAR	Tax year for which the directive is requested	4	1	CCYY	(19)
DIR-REASON	Reason for directive	2	1	Alphanumeric	(18)

Name	Description	Length	Occur	Validation	Remarks
TP-ANNUAL-INCOME	Taxpayer annual income for the applicable tax year	13	1	Numeric	(3), (13), (27)
GROSS-AMOUNT-TOTAL-BENEFIT	Total Value of Gross Benefit in the Fund	15	1	Numeric	(3), (31), (55)
GROSS-LUMP-SUM	Gross amount of lump sum benefit due	15	1	Numeric	(3), (5)
LUMP-SUM-ACCRUAL-DATE	Lump sum accrual date	8	1	CCYYMMDD	(7)
GROSS-AMT-VEST-COMP	Gross Amount in Vested component (Two Pot Values)	15	1	Numeric	(3), (5), (55)
GROSS-AMT-RET-COMP	Gross amount in Retirement component (Two Pot Values)	15	1	Numeric	(3), (5), (55)
GROSS-AMT-SAVE-COMP	Gross amount in Savings component (Two Pot Values)	15	1	Numeric	(3), (5), (55)
MEM-FUND-CONTR	Total provident fund contributions by member up to 1 March 2016	15	1	Numeric	(3), (5), (14)
MEM-FUND-CONTR-AFTER-20160301	Total provident fund contributions after 1 March 2016	15	1	Numeric	(3), (5), (15)
TRF-FROM-PENSION-FUND-AMT	Transfer from pension fund (after tax amount)	15	1	Numeric	(3), (5) (48)
TRF-FROM-PENSION-FUND-DIR-NO	Directive number for pension transfer	15	1	Numeric	(3), (48)
DATE-JOIN	The commencement Date the taxpayer joined the fund	8	1	CCYYMMDD	(7), (25)
PREVIOUS-START-DATE	The Date the taxpayer joined the other Public Sector fund	8	1	CCYYMMDD	(7), (24)
PREVIOUS-END-DATE	The Date the taxpayer resigned from the other Public Sector fund	8	1	CCYYMMDD	(7), (24)
EMPLOYMENT START-DATE	Start date of period of employment taken into account in terms of the rules of the fund	8	1	CCYYMMDD	(7), (29)

Name	Description	Length	Occur	Validation	Remarks
EMPLOYMENT-END-DATE	End date of period of employment taken into account in terms of the rules of the fund	8	1	CCYYMMDD	(7), (29)
XFER-TO-ANOTHER-FUND	Transfer benefit to another fund?	1	1	'Y', 'N'	
XFER-FUND-TYPE	Transfer fund type	2	1	Alphanumeric	(10), (20), (21)
TRANSFER-FUND-NO	Transfer fund Fund Approval No. (only for transfers to public sector funds)	11	1	Alphanumeric	(1), (2), (10), (20)
XFER-FSCA-REGIS-NO	Transfer FSCA registration number	19	1	Alphanumeric	(1), (2), (10), (20), ,(32)
XFER-PARTICIPATING-EMP-NAME	Transfer Participating Employer name	120	1	Free Text	(1), (2), (33)
TRANSFER-FUND	The name of the fund to which money was transferred	120	1	Free Text	(1), (2), (10), (20)
XFER-TO-PUBLIC-SECTOR-FUND	Transfer benefit to public sector fund?	1	1	'Y', 'N'	(16), (10), (20),
TRANSFER-AMOUNT	Amount transferred to the transferee fund	15	1	Numeric	(3), (5), (10), (18), (20),
TRF-SAVE-TO-SAVE-AMT	Amount transferred from Savings component to Savings component	15	1	Numeric	(3), (5), (10), (53)
TRF-SAVE-TO-RET-AMT	Amount transferred from Savings component to Retirement component	15	1	Numeric	(3), (5), (10), (53)
TRF-RET-TO-RET-AMT	Amount transferred from Retirement component to Retirement component	15	1	Numeric	(3), (5), (10), (53)
TRF-VEST-TO-VEST-AMT	Amount transferred from Vested component to Vested component	15	1	Numeric	(3), (5), (10), (53)
TRF-VEST-TO-RET-AMT	Amount transferred from Vested component to	15	1	Numeric	(3), (5), (10), (53)

Name	Description	Length	Occur	Validation	Remarks
	Retirement component				
PRE-20210301-PROV-FUND-VAL-TRF	Amount attributed to Pre-1 March 2021 Provident Fund vested rights plus growth	15	1	Numeric	(3), (5), (50)
POST-20210301-PROV-FUND-VAL-TRF	Amount attributed to Post-1 March 2021 Provident Fund or Provident Preservation Fund value (In respect of 'Amount transferred to the transferee fund')	15	1	Numeric	(3), (5), (50)
TRF-FUND-EMAIL	E-mail address of Transferee Fund (to be used when SARS does not receive the Recognition of Transfer of funds)	50	1	Alphanumeric	(10), (20), (31)
TRF-FUND-TEL-WORK	Telephone number (Including dialling code) of Transferee Fund (to be used when SARS does not receive the Recognition of Transfer of funds)	20	1	Alphanumeric	(1), (2), (10), (20)
TRF-FUND-CELL	Cell number of Transferee Fund (to be used when SARS does not receive the Recognition of Transfer of funds)	20	1	Alphanumeric	(1), (2), (10), (20)
SPECIAL-COND-INSTR	State if the transfer of the benefit is subject to special conditions (If applicable add reference to the fund rules)	120	1	Alphanumeric	(1), (2), (6)
APPL-NO-ORIG-TRF	Application number of the original transfer, which was declined due to insufficient information	15	1	Numeric	(3, 41)
PARTIAL WITHDRAWAL-IND	Was there a partial withdrawal amount taken from this benefit in the previous or current Fund/s prior to this payment?	1	1	Alphanumeric 'Y' or 'N'	(35) (31)

Name	Description	Length	Occur	Validation	Remarks
PARTIAL-WITHDRAWAL-DATE	If yes, provide date of partial withdrawal	8	2	CCYYMMDD	(6), (7), (36)
PARTIAL-WITHDRAWAL-AMT	Partial withdrawal amount	15	2	Numeric	(3), (5), (36)
PARTIAL-WITHDRAWAL-DIRECTIVE-NO	Directive number for the partial withdrawal	15	2	Numeric	(3), (36), (37)
SURRENDER-VALUE	Surrender value of ceded assurance policy	15	1	Numeric	(3), (5), (17)
PUBLIC-SECTOR-FUND-DATE-FROM	Start date of the calculation period of employment in Public Sector fund	8	1	CCYYMMDD	(6), (7), (30)
PUBLIC-SECTOR-FUND-DATE-TO	End date of the calculation period of employment in Public Sector fund	8	1	CCYYMMDD	(6), (7), (30)
AMOUNT-PUBLIC-SECTOR-FUND	The original amount attributed to the period of membership in the public sector fund (full benefit)	15	1	Numeric	(3), (6), (30)
DATE-AMOUNT-TRANSFER-PUBLIC-SECTOR FUND	Date the amount was transferred from Public Sector fund to approved fund	8	1	CCYYMMDD	(6), (7), (30)
PUBLIC-SECTOR-FUND-TRF-DIR-NO	Public Sector fund directive number for the original transfer	15	1	Numeric	(3), (49)
DATE-TRF-FIRST-APPROVED-FUND	Date of transfer from first approved fund	8	1	CCYYMMDD	(6), (7), (38)
CURR-FUND-RECEIVE-PSF-IND	Was the above benefit received directly from a Public Sector Fund?	1	1	Alphanumeric 'Y', 'N' or blank	(6), (39)
PREV-FUND-RECEIVE-PSF-IND	If "No", did the previous Fund receive benefit from Public Sector Fund	1	1	Alphanumeric 'Y', 'N' or blank	(6), (40)
EMAIL-ADDRESS-ADMINISTRATOR	Administrator email address	50	1	Alphanumeric	(31)
TAXED-TRANSF-NON-MEMB-SPOUSE	Taxed transfer non-member spouse	15	1	Alphanumeric	(3), (5)

Name	Description	Length	Occur	Validation	Remarks
DATE-DIVORCE-ORDER	Date of Divorce Order	8	1	CCYYMMDD	(7)
TRF-VEST-COMP-AMT	Gross amount in Vested component (Two Pot Transfer Values)	15	1	Numeric	(3), (5), (53)
TRF-RET-COMP-AMT	Gross amount in Retirement component (Two Pot Transfer Values)	15	1	Numeric	(3), (5), (53)
TRF-SAVE-COMP-AMT	Gross amount in Savings component (Two Pot Transfer Values)	15	1	Numeric	(3), (5), (53)
AIPF-DEEMED-CONTRIB	AIPF member contributions	15	1	Numeric	(3), (5)
NON-RESIDENT-IND	Non-resident indicator	1	1	Alphanumeric 'Y', or 'N' or blank	(6)
CERT-OF-RESIDENCE-ATTACHED	Is the certificate of residence attached?	1	1	Alphanumeric 'Y', 'N' or blank	(6), (43), (47)
SERV-REND-OUTSIDE-REP-IND	Were any services rendered inside / outside the Republic during the period of membership of the fund?	1	1	Alphanumeric 'Y', 'N' or blank	(6), (43)
SERV-REND-CONTRIB-FUND-MONTHS	Total number of months services were rendered while contributing to the fund	4	1	Numeric	(43), (45)
SRV-REND-INSIDE-REP-MONTHS	Total number of months services were rendered inside the Republic while contributing to the fund	4	1	Numeric	(43), (45)
SERV-REND-OUTSIDE-REP-MONTHS	Total number of months services were rendered outside the Republic while contributing to the fund	4	1	Numeric	(43), (45)
EMIGR-WITHD-APPL-SUBM-IND	Was an application for emigration recognised by the Reserve Bank?	1	1	Alphanumeric 'Y', 'N' or blank	(6), (42)

Name	Description	Length	Occur	Validation	Remarks
EMIGR-WITHD-TCC-IND	Is proof of a valid Tax Clearance Certificate attached?	1	1	Alphanumeric 'Y', 'N' or blank	(6), (42)
EMIGR-WITHD-PERM-RES-IND	Is the certificate of residence of the new country of residence attached?	1	1	Alphanumeric 'Y', 'N' or blank	(6), (42)
EMIGR-DATE	Please state date of emigration	8	1	CCYYMMDD	(42), (46)
CESS-RESID-CERT-IND	Certificate of residence	1	1	Alphanumeric 'Y', 'N' or blank	(6), (51)
CESS-RESID-DOC-IND	Document confirming cessation of residence	1	1	Alphanumeric 'Y', 'N' or blank	(6), (51)
CESS-RESID-DATE	Date of cessation of SA residence	8	1	CCYYMMDD	(46), (51)
VISA-ISSUED-IND	Was the visa issued in terms of paragraph (b) or (i) of the definition of visa in section 1 of the Immigration Act, no 13 of 2002?	1	1	Alphanumeric 'Y', 'N' or blank	(6), (44)
VISA-EXPIRED-IND	Did the visa expire?	1	1	Alphanumeric 'Y', 'N' or blank	(6), (44)
VISA-EXPIRED-EXIT-SA-IND	Did the member exit South Africa?	1	1	Alphanumeric 'Y', 'N' or blank	(6), (44)
DECLARATION-IND	I declare that the information furnished is true and correct in every respect	1	1	'Y', 'N'	(34)
PAPER-RESP	Paper response indicator	1	1	'N'	(26)

Remarks:

1. Blank-padded
2. Left-justified
3. Right-justified zero-filled
4. The REQUESTOR allocates a unique serial identifier. This identifier may be alphanumeric and may not be repeated in any subsequent directive request.
5. The two rightmost digits denote Cents. The remainder denote the Rand amount. The value must be set to zero if not provided.
6. Optional field and contains blanks if not provided
7. The date must be fully provided in the form of CCYYMMDD, where:

CC is the century

YY is year

MM is month

DD is day in month

The exception is when the reason for the directive application is “Transfer – Inactive Member with Insufficient Information”, in which case this field is optional.

8. The Income Tax reference number may only be omitted if the taxpayer is not registered as an Income Taxpayer. A reason must be provided for the omission. NOTE: If the taxpayer is registered and the application is submitted without a tax number the directive will be declined. The exception is when the reason for the directive application is “Transfer – Inactive Member with Insufficient Information”, in which case this field may not be supplied. If provided, the fund must apply the modulus 10 test to ensure it is a valid tax reference number (See Annexure A). The Income Tax reference number must be provided when the reason for the directive application is ‘Two Pot-Transfer: All Components (Inter-Fund Transfer)’, ‘Two Pot-Divorce Transfer: All Components (Inter-Fund Transfer)’, or ‘Two Pot-Par (eA) Transfer/Payment: All Components (Inter-Fund Transfer)’.
9. One and only one of these fields must be supplied. The Other ID number must only be specified if the taxpayer does not have a South African ID number. SA ID number **must not** be entered as ‘Other ID number’ as it causes the tax calculations to be incorrect and a loss to the fiscus.The first exception is when the reason for the directive application is “Transfer – Unclaimed Benefit”, in which case neither of these two fields have to be supplied if not available. The second exception is when the reason for the directive application is “Transfer – Inactive Member with Insufficient Information”, in which case neither of these two fields may be supplied.
10. These fields are optional except when the applicant has elected to transfer a portion of the accrued benefit, or the total of the accrued benefit, to another pension/provident/retirement annuity fund, pension preservation fund, or provident preservation fund.
11. No longer applicable
12. This is the member’s membership number in the pension fund, the provident fund, pension preservation fund, or provident preservation fund.
13. Amount rounded to the nearest Rand value.
14. Total provident fund contributions by member up to 1 March 2016, excluding profits and interest. Applicable to a provident fund only. It must be set to 0 if not provided. This amount should be limited to the gross amount payable.
15. Total provident fund contributions after 1 March 2016, excluding profits and interest. Applicable to a provident fund only. This amount should be limited to the gross amount payable.
16. This field contains Y if the reason for the directive is “Transfer” to a public sector pension or provident fund. In all other instances this field must contain N.
17. If, in terms of the fund’s rules, a policy of assurance is ceded to the member, this field will contain the surrender value of such policy as at date of cession (for the purposes of paragraph 4(2)*bis* of the Second Schedule of [A1]).
18. Application reason codes are in Appendix A. Must be provided when transferring an amount from the transferring fund to the transferee fund.
19. The tax year must be fully provided in the form of CCYY, where:

    CC is the century

    YY is year
20. This field must be specified if the benefit has been transferred to another approved pension, provident, retirement annuity fund, pension preservation fund, or provident preservation fund.
21. The fund type may be one of the following:

01 - Provident Fund

02 - Pension Fund

03 - Retirement Annuity Fund

04 - Provident Preservation Fund

05 - Pension Preservation Fund

07 - Unclaimed Provident Preservation Fund (Only if it is a transferree fund)

08 - Unclaimed Pension Preservation Fund (Only if it is a transferree fund)

Note that FORM B may not be used for withdrawals from retirement annuity funds, but must be used if there is a transfer from an Approved fund to a Retirement annuity fund.

22. Fund created reason may be one of the following:

    01 - Public sector fund

    02 - Approved fund

    99 - Other fund

23. The Fund Approval No. allocated by SARS. This number must be provided if the fund is a Public sector fund. Approved funds **must only use the FSCA registration number**. Refer to remark 32.

24. These fields are only applicable if the taxpayer was a member of a public sector fund from where he resigned AND transferred those funds to the current public sector fund from which he is now resigning. These fields must remain blank if the taxpayer was not previously a member of a public sector fund. The start date must be less than the end date.

25. The actual date the taxpayer joined the current fund **must be provided**. This date must be after the end date mentioned in remark 24.

26. The indicator will be defaulted to 'N'; the directive will be issued in electronic form only.

27. Annual income includes all income, i.e. salary remuneration, earnings, emoluments, wages, bonus, fees, gratuities, commission, pension, overtime payments, royalties, stipend, allowances and benefits, interest, annuities, share of profits, rental income, compensation, honorarium. Is **mandatory** if the date of accrual is prior to 1 March 2009 and if the reason for directive is 09 – Sec 1 Par (eA).

28. Mandatory. This is the fund's PAYE reference number that must start with '7'

29. Employment years start and end dates are **only** applicable to public sector funds, where a member purchased additional service years after 1/3/1998, which can result in the end date being greater than lump sum accrual date. Mandatory if a public sector fund transfer to another fund. This fields must be provide even if it is equal to the commencement date and date of accrual.

    1. If fields are used then both, start and end dates must be supplied.
    2. Employment start date cannot be less than 16th birthday.
    3. Employment start date can be less than or equal to date membership started (date from) where service was bought back prior to 1 March 1998.
    4. Employment end date must be greater than start date.
    5. Employment end date must be greater than commencement date of membership.
    6. Employment end date can be greater than date membership ended (date of accrual) where services was bought back after 1 March 1998.

30. These fields **must only be completed where a benefit was transferred on or after 1 March 2006** from a Public Sector Fund *(pension fund as contemplated in paragraph (a) or (b) of the definition of 'pension fund' in section 1)* to an Approved fund *(a fund as contemplated in paragraph (c) of the definition of pension fund in section 1 (approved fund).*

Please note where one of the abovementioned fields are supplied the other fields must also be supplied. (PUBLIC-SECTOR-FUND-DATE-FROM, PUBLIC-SECTOR-FUND-DATE-TO, AMOUNT-PUBLIC-SECTOR-FUND, DATE-AMOUNT-TRANSFER-PUBLIC-SECTOR FUND)

Public Sector fund: Where a benefit was transferred from one public sector fund to another public sector fund only the EMPLOYMENT START-DATE and EMPLOYMENT START-DATE must be provides and these fields must be blank. (Refer to point 29)

31. This is a mandatory field. If the field contains an email address the E-mail addresses must be in a valid format.
32. This is the registration number, as allocated by the FSCA (Financial Services Conduct Authority), and must be provided in the format 12/8/8888888/999999, where 888888 is the registered fund or registered umbrella fund number and 999999 is the participating employer number. Approved funds must only use the FSCA number in the correct format. If the FSCA number does not consist of 7 digits after the 12/8/, zeroes must be inserted **in front** of the number to avoid the decline of the directive. If the zeroes are entered after the FSCA number it will not match the validation and the application will be declined. If the name and number used on the tax directive application form do not match the information on the FSCA list, the tax directive application will also be declined.
33. This name is required when the FSCA registration number has been provided, and there is a participating employer registration number (last 6 digits of the FSCA approved registration number contains a value greater than zero). The last 6 digits of the FSCA approved registration number must be 000000, if the application is not participating employer registration number. This name must be different from the 'Fund Name' and must correspond with the name on the 'Active Employer' list, including the number on the FSCA website.
34. If 'No' is selected, the directive application will be declined. If 'Yes' the capturer declares that all the information provided on the application form is correct and can be liable for any loss to the fiscus due to incorrect information provided.
35. Must be "Yes" if the member took a partial withdrawal amount from this benefit in the previous or current Fund/s prior to this payment.
36. Mandatory if the member took a partial withdrawal amount from this benefit in the previous or current Fund/s prior to this payment.
37. This is the directive number i.e. IRP3 number allocated by the ITS, in respect of the directive originally issued for the partial withdrawal prior to retirement. A finalised directive must exist for the Directive ID as supplied by the external agent.
38. This field must be completed if a benefit was transferred from a Public Sector Fund to an Approved Fund, and a benefit was subsequently transferred from the 1st Approved Fund to another Approved Fund. Complete only if the benefit was transferred to the 2nd Approved Fund on or after 1 March 2018. (The original amount attributed to the period of membership in the public sector fund (full benefit) was supplied).
39. Must be "Yes" or "No" if some or all of the benefits in the current fund originated from the public sector fund (The original amount attributed to the period of membership in the public sector fund (full benefit) is supplied).. Therefore it must be 'Yes' if the benefit was received directly from a Public Sector Fund and 'No' if the benefit was not received directly from a Public Sector Fund.
40. Must be "Yes" or "No" if the answer to the question "Was the above benefit received directly from a Public Sector Fund?" is "No".
41. The Application number of the original transfer, as allocated to that request, by the SARS system, which was declined due to insufficient information. This value must be provided if the directive reason is 'Transfer – Inactive Member with Insufficient Information', and may not be provided for any other directive reason. The value must be set to zero if not provided.
42. These fields must only be provided when the reason for directive is 'Emigration Withdrawal', and may only be submitted via eFiling. Reject the record when provided and not submitted via eFiling.

43. These fields must only be provided when the fund member is a non-resident, and may only be submitted via eFiling. Reject the record when provided and not submitted via eFiling.
44. These fields must only be provided when the reason for directive is 'Withdrawal due to Visa Expiry', and may only be submitted via eFiling. Reject the record when provided and not submitted via eFiling.
45. Optional field and contains blanks if not provided. If provided, it must be right-justified and Zero-filled.
46. Optional field and contains blanks if not provided. If provided, it must be fully provided in the form of CCYYMMDD, where:

    CC is the century

    YY is the year

    MM is the month

    DD is the day in the month
47. Must be 'Y' when Non-resident indicator is 'Y'. Reject the record when provided and not submitted via eFiling.
48. These fields must only be used if the Pension fund benefit was transfer before 1 March 2021 to a provident fund. The directive number i.e. IRP3 number allocated by the ITS, in respect of the directive originally issued for the transfer from pension fund (after tax amount) to the provident fund before 1 March 2021. A finalised directive must exist for the Directive ID as supplied by the external agent.
49. This is the directive number i.e. IRP3 number allocated by the ITS, in respect of the directive issued for the public sector fund original transfer. A finalised directive must exist for the Directive ID as supplied by the external agent.
50. The pre-1 March 2021 provident fund or provident preservation fund vested rights including growth and post-1 March 2021 provident fund or provident preservation fund values should be provided, if the transfer amount contains any of these values, where the accrual date of the transfer is greater than or equal to 1 March 2021. This value is a portion of the benefits in the Vested Component.
51. These fields must only be provided when the reason for directive is 'Cessation of SA Residence', and may only be submitted via eFiling. Reject the record when provided and not submitted via eFiling.
52. This is a mandatory field if an Other ID number is captured. May not be captured if a South African Identity Number is captured. The value will be validated against the list of valid codes as specified in Appendix A.
53. The Two Pot Transfer Values (Gross amount in the Vested component, Gross amount in the Retirement component and Gross amount in the Savings Component) must be provided for all applications with a date of accrual greater than or equal to 1 September 2024, where the applicant has indicated that their funds are to be transferred to another fund. Only the applicable values must be provided, and they must add up to the total amount transferred to the transferee fund.
54. This is an optional field. E-mail address must be in a valid format, when provided.
55. The Two Pot Values (Gross amount in the Vested component, Gross amount in the Retirement component and Gross amount in the Savings Component) must be provided for all applications with a date of accrual greater than or equal to 1 September 2024, excluding directive reason 'Divorce – Non-Member Spouse'. Only the applicable values must be provided, and they must add up to the Total Value of Gross benefit in the Fund.

4.2.4.7.3 Directive Request FORM B Trailer Record

The file trailer record contains the file integrity check fields. The table below provides the format of the trailer section of a file containing FORM B requests.

Table 4-16: Directive Request FORM B Trailer Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	File section identifier	1	1	'T'	
REC-NO	Number of directive requests in this file	8	1	Numeric	(1), (2), (3)
ANNUAL-INCOME-SUM	Aggregate of TP-ANNUAL-INCOME fields in the file	16	1	Numeric	(1), (2)
GROSS-LS-SUM	Aggregate of GROSS-LUMP-SUM fields in the file	20	1	Numeric	(1), (2), (4)
MEM-FUND-CONTR-SUM	Aggregate of MEM-FUND-CONTR fields in the file	20	1	Numeric	(1), (2), (4)
MEM-FUND-CONTR-AFTER-20160301-SUM	Aggregate of MEM-FUND-CONTR-AFTER-20160301 fields in the file	20	1	Numeric	(1), (2), (4)
TRANSFER-AMOUNT-SUM	Aggregate of TRANSFER-AMOUNT fields in the file	20	1	Numeric	(1), (2), (4)
SURRENDER-VALUE-SUM	Aggregate of SURRENDER-VALUE fields in the file	20	1	Numeric	(1), (2), (4)
AMOUNT-PUBLIC-SECTOR-FUND-SUM	Aggregate of AMOUNT-PUBLIC-SECTOR-FUND fields in the file	20	1	Numeric	(1), (2), (4)
PARTIAL-WITHD-AMOUNT-SUM	Aggregate of PARTIAL-WITHDRAWAL-AMT fields in the file	20	1	Numeric	(1), (2), (4)

Remarks:

1. Zero-filled
2. Right-justified
3. This is the total number of records in the data record section of the file. It is used to check the file integrity.
4. The two rightmost digits denote Cents and the remainder denote the Rand amount

4.2.4.8 Directive Request FORM C File

This file contains the details of FORM C directive requests.

The file will contain directive requests pertaining to any number of retirement annuity funds managed by the REQUESTOR.

Refer to section 6.4 for the minimum information required on FORM C directive applications and the validation rules, applied by the SARS system, when processing these requests.

4.2.4.8.1 Directive Request FORM C Header Record

The format of the header record is provided in the table below.

Table 4-17: Directive Request FORM C Header Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	File section identifier	1	1	'H'	
INFO-TYPE	Information type	8	1	'FORMC'	(1), (2)
INFO-SUBTYPE	Information sub-type	8	1	Blanks	(3)
TEST-DATA	Test data indicator	1	1	'Y' or 'N'	(9)
FILE-SERIES-CTL	File series control field	1	1	'S'	(10)
EXT-SYS	External system identification	8	1	ISP0901	(1), (2), (8)
VER-NO	Interface version number	8	1	'21' ~~'20'~~	(1), (4), (5)
OWN-FILE-ID	Unique file identifier	14	1	Alphanumeric	(1), (2), (6)
GEN-TIME	Date and time of file creation	14	1	CCYYMMDD hhmmss	(7)
TAX-CALC-IND	Tax Directive Request Type	1	1	'S', 'A'	(11)

Remarks:

1. Blank-padded
2. Left-justified
3. The sub-type field is not used and must contain blanks
4. Right-justified
5. Version number increases whenever there is a change to this file layout
6. The sending system will insert an identifier that will uniquely identify the file
7. The date and time of file creation in the form of CCYYMMDDhhmmss, where:

   CC is the century

   YY is the year

   MM is the month

   DD is the day in month

   hh is hours

   mm is minutes

   ss is seconds
8. This field contains the identification of the REQUESTOR (ISP0901 system parameter).
9. If the value of this field is Y, the information in this file must not be applied to the production database of the receiving system. If the value of this field is N, the information must be applied to the production database. Alternatively, the file must be rejected.
10. This field must always contain the character S.
11. If 'S' is selected, tax directive simulations will be performed on all applications submitted in this file. If 'A' is selected, all applications in this file will be processed as actual tax directives. If any other value is selected, the entire file will be rejected.

4.2.4.8.2 Directive Request FORM C Data Record

This data record contains FORM C directive requests.

FORM C directive requests must be submitted when a person has reached retirement age and wishes to exercise benefits accrued in a retirement annuity policy.

FORM C may also be submitted if a member wishes to transfer his/her benefits under one Retirement Annuity Fund to another Retirement Annuity Fund.

The format of each FORM C data record is provided in the table below.

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

Table 4-18: Directive Request FORM C Data Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	File section identifier	1	1	'R'	
REQ-SEQ-NUM	Directive request ID number	20	1	Alphanumeric	(1), (2), (9)
FUND-PAYE-NO	Fund PAYE reference number	10	1	Numeric	(26)
FUND-TYPE	Fund Type	2	1	Alphanumeric	(16)
FUND-CREATE-REASON	Fund created reason	2	1	Alphanumeric	(18)
FUND-NAME	Registered Name of Fund	120	1	Free Text	(1), (2), (30)
ADDR-EMPR-PHYS-BUS	Business Address of Employer / Fund	35	4	Alphanumeric	(1), (2)
POST-CODE-EMPR-PHYS-BUS	Business Address Postal Code of Employer / Fund	10	1	Alphanumeric	(1), (2)
~~FUND-POST-ADDRESS~~	~~Fund postal address~~	~~35~~	~~4~~	~~Alphanumeric~~	~~(1), (2)~~
~~FUND-POST-CODE~~	~~Fund postal code~~	~~10~~	~~1~~	~~Alphanumeric~~	~~(1), (2)~~
FUND-DIAL-CODE	Fund dialling code	10	1	Alphanumeric	(1), (2), (30)
FUND-TEL-NO	Fund telephone number	10	1	Alphanumeric	(1), (2), (30)
FUND-CONTACT-PERSON	Contact person at the Fund	120	1	Alphanumeric	(1), (2), (30)
FSCA-REGIS-NO	FSCA registration number of Fund	19	1	Alphanumeric	(1), (2), (31)
IT-REF-NO	Income Tax reference number	10	1	Numeric	(11)
NO-IT-REF-REASON-TEXT	Free text reason when no Income Tax reference number is provided	65	1	Free text	(1), (2), (5)
TP-ID	Taxpayer SA ID number	13	1	Numeric	(10)

Name	Description	Length	Occur	Validation	Remarks
TP-OTHER-ID	Taxpayer Other ID number (e.g. Passport, Permit, Visa, Dompass, Company Registration, Trust Deed)	18	1	Alphanumeric	(1), (2), (10)
PASSPORT-COUNTRY	Taxpayer Passport Country / Country of Origin	3	1	Alphanumeric	(57)
TP-POLICY-NO	Retirement annuity/pension policy number	15	1	Alphanumeric	(1), (2), (30)
TP-DOB	Member date of birth	8	1	Numeric	(6)
TP-SURNAME	Taxpayer surname	120	1	Alphanumeric	(1), (2)
TP-INITS	Taxpayer initials	5	1	Alphanumeric	(1), (2)
TP-FIRSTNAMES	Taxpayer first names	90	1	Alphanumeric	(1), (2)
ADDR-APPL-PHYS	Taxpayer Residential Address	35	4	Alphanumeric	(1), (2)
POST-CODE-PHYS-ADDR-APPL	Taxpayer Residential Address Postal Code	10	1	Alphanumeric	(1), (2)
TAXPAYER-EMAIL	Taxpayer Email Address	50	1	Alphanumeric	(61)
~~TP-POST-ADDRESS~~	~~Postal address~~	~~35~~	~~4~~	~~Alphanumeric~~	~~(1), (2)~~
~~TP-POST-CODE~~	~~Postal code~~	~~10~~	~~1~~	~~Alphanumeric~~	~~(1), (2)~~
TAX-YEAR	Tax year for which the directive is requested	4	1	CCYY	(7)
DIR-REASON	Reason for directive	2	1	Alphanumeric	(13)
TP-ANNUAL-INCOME	Taxpayer annual income for the applicable tax year	13	1	Numeric	(3), (19), (24)
GROSS-LUMP-SUM	Gross amount of lump sum payment (Including the amount deemed to accrue in respect of par 2B of the Second Schedule, and the amount attributed to Pre-1 March 2021 Provident Fund or Provident Preservation Fund vested rights plus growth)	15	1	Numeric	(3), (4), (8), (28)
GROSS-AMT-VEST-COMP	Gross Amount in Vested component (Two Pot Values)	15	1	Numeric	(3), (4), (58)

Name	Description	Length	Occur	Validation	Remarks
GROSS-AMT-RET-COMP	Gross amount in Retirement component (Two Pot Values)	15	1	Numeric	(3), (4), (58)
GROSS-AMT-SAVE-COMP	Gross amount in Savings component (Two Pot Values)	15	1	Numeric	(3), (4), (58)
GROSS-BENEFIT-AMT	Total Value of Gross Benefit in the Fund ~~Total Value of Gross Benefit on Retirement~~	15	1	Numeric	(3), (4), (30), (58)
LUMP-SUM-ACCRUAL-DATE	Lump sum accrual date	8	1	CCYYMMDD	(6)
FULL-RA-VALUE	Total value of full annuity	15	1	Numeric	(3), (4), (25), (30)
TRF-VEST-COMP-AMT	Gross amount in Vested component (Two Pot Transfer Values)	15	1	Numeric	(3), (5), (59)
TRF-RET-COMP-AMT	Gross amount in Retirement component (Two Pot Transfer Values)	15	1	Numeric	(3), (5), (59)
TRF-SAVE-COMP-AMT	Gross amount in Savings component (Two Pot Transfer Values)	15	1	Numeric	(3), (5), (59)
MEM-FUND-CONTR	Total provident fund contributions by member up to 1 March 2016	15	1	Numeric	(3), (4), (44)
MEM-FUND-CONTR-AFTER-20160301	Total provident fund contributions after 1 March 2016	15	1	Numeric	(3), (4), (45)
TRF-FROM-PENSION-FUND-AMT	Transfer from pension fund (after tax amount)	15	1	Numeric	(3), (4)
TRF-FROM-PENSION-FUND-DIR-NO	Directive number for pension transfer	15	1	Numeric	(3), (52)
DIVORCE-SPOUSE-AMOUNT	Amount distributed to non-member spouse in respect of divorce order (if date of accrual is before 1 March 2012)	15	1	Numeric	(3), (4)
PRE-20210301-PROV-FUND-VAL	Amount attributed to Pre-1 March 2021 Provident Fund or Provident	15	1	Numeric	(3), (4), (60)

Name	Description	Length	Occur	Validation	Remarks
	Preservation Fund vested rights plus growth (When retiring from the fund).				
DATE-START	Commencement date of policy	8	1	CCYYMMDD	(6), (27)
PARTIAL WITHDRAWAL-IND	Was there a partial withdrawal amount taken from this benefit in the previous or current Fund/s prior to this payment?	1	1	Alphanumeric 'Y' or 'N'	(38)
PARTIAL-WITHDRAWAL-DATE	If yes, provide date of partial withdrawal	8	2	CCYYMMDD	(5), (6), (39)
PARTIAL-WITHDRAWAL-AMT	Partial withdrawal amount	15	2	Numeric	(3), (4), (39)
PARTIAL-WITHDRAWAL-DIRECTIVE-NO	Directive number for the partial withdrawal	15	2	Numeric	(3), (39), (40)
XFER-TO-APPROVED-FUND	Did the fund pay any portion of lump sum payment into another fund?	1	1	'Y', 'N'	(14)
XFER-FUND-TYPE	Transfer fund type	2	4	Alphanumeric	(14), (15),
XFER-FSCA-REGIS-NO	Transfer FSCA registration number	19	4	Alphanumeric	(1), (2), (15), (31)
TRANSFER-FUND	The name of the fund where money was transferred	120	4	Free Text	(1), (2), (15)
TRANSFER-AMOUNT	Amount transferred to the transferee fund	15	4	Numeric	(3), (4), (15)
PRE-20210301-PROV-FUND-VAL-TRF	Amount attributed to Pre-1 March 2021 Provident Fund or Provident Preservation Fund vested rights plus growth (In respect of 'Amount transferred to the transferee fund')	15	4	Numeric	(3), (4), (55)
POST-20210301-PROV-FUND-VAL-TRF	Amount attributed to Post-1 March 2021 Provident Fund or Provident Preservation Fund value (In respect of 'Amount transferred to the transferee fund')	15	4	Numeric	(3), (4), (55)

Name	Description	Length	Occur	Validation	Remarks
TRF-SAVE-TO-SAVE-AMT	Amount transferred from Savings component to Savings component	15	4	Numeric	(3), (4), (15), (59)
TRF-SAVE-TO-RET-AMT	Amount transferred from Savings component to Retirement component	15	4	Numeric	(3), (4), (15), (59)
TRF-RET-TO-RET-AMT	Amount transferred from Retirement component to Retirement component	15	4	Numeric	(3), (4), (15), (59)
TRF-VEST-TO-VEST-AMT	Amount transferred from Vested component to Vested component	15	4	Numeric	(3), (4), (15), (59)
TRF-VEST-TO-RET-AMT	Amount transferred from Vested component to Retirement component	15	4	Numeric	(3), (4), (15), (59)
TRF-FUND-EMAIL	E-mail address of Transferee Fund (to be used when SARS does not receive the Recognition of Transfer of funds)	50	4	Alphanumeric	(15), (35)
TRF-FUND-TEL-WORK	Telephone number (Including dialling code) of Transferee Fund/Insurer (to be used when SARS does not receive the Recognition of Transfer of funds)	20	4	Alphanumeric	(1), (2), (15)
TRF-FUND-CELL	Cell number of Transferee Fund (to be used when SARS does not receive the Recognition of Transfer of funds)	20	4	Alphanumeric	(1), (2), (15)
ONE-THIRD-COMMUTE	One third commutation on retirement preceding death	15	1	Numeric	(3), (4), (17)
DATE-DEATH	Date of death	8	1	CCYYMMDD	(6), (20)
OWN CONTRIBUTION	Taxpayer's own contributions plus interest	15	1	Numeric	(3), (4), (21)

Name	Description	Length	Occur	Validation	Remarks
PURCHASED-ANNUITY-INDICATOR	Member or fund purchased an annuity/pension indicator	1	1	Alphanumeric 'Y' or 'N'	(36)
ANNUITY-POLICY-NO	Annuity/Pension policy number	20	4	Alphanumeric	(1), (2), (5), (36)
ANNUITY-AMT	Amount utilised to purchase annuity/pension	15	4	Numeric	(3),(36)
ANNUITY-TYPE	Type of annuity purchased	1	4	'G' or 'L'	(56)
ANNUITY-INSURER	Name of registered long term insurer where annuity/pension was purchased	120	4	Free Text	(1), (2), (5), (36)
ANNUITY-INS-EMAIL	E-mail address of long term insurer (to be used when SARS does not receive the Recognition of purchase annuity/pension)	50	4	Alphanumeric	(34) (36)
ANNUITY-FSCA-REGIS-INS-NO	FSCA Registered Insurer number (Also referred to as a Life License Number)	12	4	Alphanumeric	(1), (2), (32), (36)
ANNUITY-INS-TEL-WORK	Telephone number (Including dialling code) of long term insurer (to be used when SARS does not receive the Recognition of purchase annuity/pension)	20	4	Alphanumeric	(1), (2), (36)
ANNUITY-INS-CELL	Cell number of long term insurer (to be used when SARS does not receive the Recognition of purchase annuity/pension)	20	4	Alphanumeric	(1), (2), (36)
ANNUITY-SURNAME-NOMINEE	In the case of death before retirement where an annuity is purchased on behalf of the beneficiary / dependant / nominee in whose name the annuity is purchased	120	4	Alphanumeric	(1), (2), (5), (37)

Name	Description	Length	Occur	Validation	Remarks
ANNUITY-NAMES-NOMINEE	The first names of the beneficiary / dependant / nominee in whose name the annuity is purchased	90	4	Alphanumeric	(1), (2), (5), (37)
ANNUITY-DOB-NOMINEE	The date of birth of the beneficiary / dependant / nominee in whose name the annuity is purchased	8	4	Numeric	(5), (6), (37)
ID-NO-NOMINEE	The ID number of the beneficiary / dependant / nominee in whose name the annuity is purchased	13	4	Numeric	(10), (37)
ANNUITY-OTHER-ID-NO-NOMINEE	The Other ID number (e.g. Passport, Permit, Visa, Dompass, Company Registration, Trust Deed) of the beneficiary / dependant / nominee in whose name the annuity is purchased	18	4	Alphanumeric	(1), (2), (10), (37)
ANNUITY-TAX-REF-NO-NOMINEE	The tax reference number of the beneficiary / dependant / nominee in whose name the annuity is purchased	10	4	Numeric	(3), (37)
FUND-PAYING-ANNUITY-INDICATOR	Is fund paying for annuity/pension	1	1	Alphanumeric 'Y' or 'N'	(36)
REMAINING-ANNUITY-AMOUNT	Remaining amount in fund to purchase annuity/pension	15	1	Numeric	(3), (36)
SPECIAL-COND-INSTR	State if the transfer/purchase of the annuities is subject to special conditions. If yes.confirm the applicable provision in the fund rules	120	1	Alphanumeric	(1), (2), (5)
PUBLIC-SECTOR-FUND-DATE-FROM	Start date of the calculation period of employment in Public Sector fund	8	1	CCYYMMDD	(5), (6), (29)
PUBLIC-SECTOR-FUND-DATE-TO	End date of the calculation period of employment in Public Sector fund	8	1	CCYYMMDD	(5), (6), (29)

Name	Description	Length	Occur	Validation	Remarks
AMOUNT-PUBLIC-SECTOR-FUND	The original amount attributed to the period of membership in the public sector fund (full benefit)	15	1	Numeric	(4), (3), (29)
DATE-AMOUNT-TRANSFER-PUBLIC-SECTOR FUND	Date the amount was transferred from Public Sector fund to approved fund	8	1	CCYYMMDD	(5), (6), (29)
PUBLIC-SECTOR-FUND-TRF-DIR-NO	Public Sector fund directive number for the original transfer	15	1	Numeric	(3), (53)
DATE-TRF-FIRST-APPROVED-FUND	Date of transfer from first approved fund	8	1	CCYYMMDD	(5), (6), (41)
CURR-FUND-RECEIVE-PSF-IND	Was the above benefit received directly from a Public Sector Fund?	1	1	Alphanumeric 'Y', 'N' or blank	(5), (42)
PREV-FUND-RECEIVE-PSF-IND	If "No", did the previous Fund receive benefit from Public Sector Fund	1	1	Alphanumeric 'Y', 'N' or blank	(5), (43)
EMAIL-ADDRESS-ADMINISTRATOR	Administrator email address	50	1	Alphanumeric	(30)
TAXED-TRANSF-NON-MEMB-SPOUSE	Taxed transfer non-member spouse	15	1	Alphanumeric	(3), (4)
DATE-DIVORCE-ORDER	Date of Divorce Order	8	1	CCYYMMDD	(6)
NON-RESIDENT-IND	Non-resident indicator	1	1	Alphanumeric 'Y', 'N' or blank	(5)
CERTIFICATE-OF RESIDENCE-ATTACHED	Is the certificate of residence attached?	1	1	Alphanumeric 'Y', 'N' or blank	(5), (50), (51)
EMIGR-WITHD-APPL-SUBM-IND	Was an application for emigration recognised by the Reserve Bank?	1	1	Alphanumeric 'Y', 'N' or blank	(5), (46)
EMIGR-WITHD-TCC-IND	Is proof of a valid Tax Clearance Certificate attached?	1	1	Alphanumeric 'Y', 'N' or blank	(5), (46)
EMIGR-WITHD-PERM-RES-IND	Is the certificate of residence of the new country of residence attached?	1	1	Alphanumeric 'Y', 'N' or blank	(5), (46)

Name	Description	Length	Occur	Validation	Remarks
EMIGR-DATE	Please state date of emigration	8	1	CCYYMMDD	(46), (49)
CESS-RESID-CERT-IND	Certificate of residence	1	1	Alphanumeric 'Y', 'N' or blank	(5), (54)
CESS-RESID-DOC-IND	Document confirming cessation of residence	1	1	Alphanumeric 'Y', 'N' or blank	(5), (54)
CESS-RESID-DATE	Date of cessation of SA residence	8	1	CCYYMMDD	(49), (54)
VISA-ISSUED-IND	Was the visa issued in terms of paragraph (b) or (i) of the definition of visa in section 1 of the Immigration Act, no 13 of 2002?	1	1	Alphanumeric 'Y', 'N' or blank	(5), (47)
VISA-EXPIRED-IND	Did the visa expire?	1	1	Alphanumeric 'Y', 'N' or blank	(5), (47)
VISA-EXPIRED-EXIT-SA-IND	Did the member exit South Africa?	1	1	Alphanumeric 'Y', 'N' or blank	(5), (47)
DECLARATION-IND	I declare that the information furnished is true and correct in every respect	1	1	'Y', 'N'	(33)
PAPER-RESP	Paper response indicator	1	1	'N'	(23)

Remarks:

1. Blank-padded
2. Left-justified
3. Right-justified and zero-filled
4. The two rightmost digits denote Cents. The remainder denote the Rand amount. The value must be set to zero if not provided.
5. Optional field and contains blanks if not provided
6. The date must be fully provided in the form of CCYYMMDD, where:

   CC is the century

   YY is year

   MM is month

   DD is day in month
7. The tax year must be fully provided as CCYY, where CC is the century and YY is the year
8. Amount is required. The two rightmost digits denote Cents. The remainder denote the Rand amount. The gross amount of lump sum payment may be zero in cases where the member elects to utilise the gross amount of total benefit to purchase annuities, meaning no gross amount of lump sum payment is taken.

9. A unique serial identifier is allocated by the REQUESTOR. This identifier must be alphanumeric and may not be repeated in any subsequent directive request. This identifier is also used to associate benefit details records from the benefit details file to this request.
10. One and only one of these fields must be supplied. The Other ID number shall only be specified if the taxpayer does not have a South African ID number. SA ID number **must not** be entered as 'Other ID number' as it causes the tax calculations to be incorrect and a loss to the fiscus.
11. The Income Tax reference number may only be omitted if the taxpayer is not registered as a taxpayer. A reason must be provided for the omission. NOTE: If the taxpayer is registered and the application is submitted without a tax number the directive will be declined. If provided, the fund must apply the modulus 10 test to ensure it is a valid tax reference number (See Annexure A). The Income Tax reference number must be provided when the reason for the directive application is 'Two Pot-Transfer Prior to Retirement: All Components (Inter-Fund Transfer)', or 'Two Pot-Divorce Transfer: All Components (Inter-Fund Transfer)'.
12. No longer applicable
13. Reason codes for this application may be found in Appendix A.
14. This field contains Y if the benefit was transferred to another approved retirement annuity fund. The transfer fund type may only be Retirement Annuity fund (03)
15. These fields are mandatory. They must be specified if the member has elected to transfer the benefit to another retirement annuity fund before retirement. If the name and number used on the tax directive application form do not match the information on the FSCA list, the tax directive application will be declined
16. The fund type may only be Retirement Annuity fund (03)
17. The amount the taxpayer would have derived for the commutation of one-third of the retirement annuity to which he or she would have become entitled from the fund if he or she had retired from the fund, had he or she retired the day preceding his or her death. Must only be provided if the date of accrual is **prior** to 1 October 2007.
18. The reason for creating the fund may be one of the following:

    02 - Approved fund

    99 - Other fund
19. Amount rounded to the nearest Rand value
20. If the reason for the directive request is 'Death' then the date of death must be provided
21. If the reason for the directive request is 'Death' then the taxpayer's own contributions plus the accumulated interest, to the time of death, must be provided. Must only be provided if the date of accrual is **prior** to 1 October 2007.
22. This is a mandatory field when funds are transferred and/or annuities are purchased, and when supplied, must contain information which is in a valid e-mail address format. (This note is not used anymore)
23. The indicator will be defaulted to 'N'; the directive will be issued in electronic form only.
24. Annual income includes all income, i.e. salary remuneration, earnings, emoluments, wages, bonus, fees, gratuities, commission, pension, overtime payments, royalties, stipend, allowances and benefits, interest, annuities, share of profits, rental income, compensation, honorarium.
25. Total value of annuity includes the lump sum payable plus the remaining two-thirds payable over the life of the policy.
26. Mandatory. This is the fund's PAYE reference number that must start with '7'
27. The actual date the taxpayer joined the fund must be provided.
28. The gross lump sum amount includes the amount deemed to have accrued in respect of paragraph 2(1)(b)(iA) (divorce) of the Second Schedule.
29. These fields must only be completed where a benefit was transferred on or after 1 March 2006 from a Public Sector Fund (pension fund as contemplated in paragraph (a) or (b) of the

definition of 'pension fund' in section 1) to an Approved fund (a fund as contemplated in paragraph (c) of the definition of pension fund in section 1 (approved fund).

Please note where one of the abovementioned fields are supplied the other fields must also be supplied. (PUBLIC-SECTOR-FUND-DATE-FROM, PUBLIC-SECTOR-FUND-DATE-TO, AMOUNT-PUBLIC-SECTOR-FUND, DATE-AMOUNT-TRANSFER-PUBLIC-SECTOR FUND)

30. This is a mandatory field. If an E-mail addresses it must be in a valid format.

31. This is the registration number, as allocated by the FSCA (Financial Services Conduct Authority), and must be provided in the format 12/8/8888888/999999, where 888888 is the registered fund or registered umbrella fund number and 999999 is the participating employer number. Approved funds must only use the FSCA number in the correct format. If the FSCA number does not consist of 7 digits after the 12/8/, zeroes must be inserted **in front** of the number to avoid the decline of the directive. If the zeroes are entered after the FSCA number it will not match the validation and the application will be declined. . If the name and number used on the tax directive application form do not match the information on the FSCA list, the tax directive application will also be declined.

32. This is the registration number, as allocated by the FSCA (Financial Services Conduct Authority) (Also referred to as a Life License Number), and must be provided in the format 10/10/1/ followed by 4 digits. If the FSCA no does not consist of 4 digits after the 10/10/1/, zeroes must be inserted in front of the number to avoid the decline of the directive, e.g. 10/10/1/0004). If the zeroes are entered after the FSCA registered insurer number it will not match the validation and the application will be declined.

33. If 'No' is selected, the directive application will be declined. If 'Yes' the capturer declares that all the information provided on the application form is correct and can be liable for any loss to the fiscus due to incorrect information provided.

34. This is a mandatory field when annuities are purchased, and when supplied, must contain information which is in a valid e-mail address format.

35. This is a mandatory field when funds are transferred, and when supplied, must contain information which is in a valid e-mail address format.

36. Benefit purchased indicator and fund paying annuity indicator can both be set to 'Y' or 'N'.

- If PURCHASED-ANNUITY-INDICATOR is set to 'Y' :

  The following fields are compulsory:

  Annuity/pension policy number

  Amount utilised to purchase annuity/pension

  Name of insurer where annuity/pension was purchased

  E-mail address of insurer

  FSCA Registered Insurer Number (Also referred to as a Life License Number (starts with 10/10/1/followed by 4 digits e.g. 10/10/1/0004).

  Telephone number (Including dialling code) of insurer

  Cell number of insurer

  Please note where one of the abovementioned fields are supplied the other fields **must** also be supplied.

- If FUND-PAYING-ANNUITY-INDICATOR is set to 'Y' :

  Remaining fund amount is compulsory .

37. In the case of member's death before retirement and where the fund purchased an annuity in the name of a beneficiary / dependant / nominee , the following fields are mandatory

    ANNUITY-SURNAME-NOMINEE

    ANNUITY-NAMES-NOMINEE

ANNUITY-DOB-NOMINEE

ID-NO-NOMINEE

ANNUITY-OTHER-ID-NO-NOMINEE

ANNUITY-TAX-REF-NO-NOMINEE

38. Must be “Yes” if the member took a partial withdrawal amount from this benefit in the previous Fund prior to this payment.

39. Mandatory if the member took a partial withdrawal amount from this benefit in the previous Fund prior to this payment.

40. This is the directive number i.e. IRP3 number allocated by the ITS, in respect of the directive originally issued for the partial withdrawal/resignation. A finalised directive must exist for the Directive ID as supplied by the external agent.

41. This field must be completed if a benefit was transferred from a Public Sector Fund to an Approved Fund, and a benefit was subsequently transferred from the 1st Approved Fund to the current Approved Fund. Complete only if the benefit was transferred to the 2nd Approved Fund on or after 1 March 2018. (The original amount attributed to the period of membership in the public sector fund (full benefit) was supplied).

42. Must be “Yes” or “No” if some or all of the benefits in the current fund originated from the public sector fund (The original amount attributed to the period of membership in the public sector fund (full benefit) is supplied). Therefore it must be ‘Yes’ if the benefit was received directly from a Public Sector Fund and ‘No’ if the benefit was not received directly from a Public Sector Fund.

43. Must be “Yes” or “No” if the answer to the question “Was the above benefit received directly from a Public Sector Fund?” is “No”.

44. This field must only be provided if this benefit was transferred from a provident fund, and contains the total provident fund contributions by member up to 1 March 2016, excluding profits and interest. It must be set to 0 if not provided. This amount must be limited to the total value of full annuity.

45. This field must only be provided if this benefit was transferred from a provident fund, and contains the total provident fund contributions after 1 March 2016, excluding profits and interest. This amount must be limited to the total value of full annuity.

46. These fields must only be provided when the reason for directive is ‘Emigration Withdrawal’, and may only be submitted via eFiling. Reject the record when provided and not submitted via eFiling.

47. These fields must only be provided when the reason for directive is ‘Withdrawal due to Visa Expiry’, and may only be submitted via eFiling. Reject the record when provided and not submitted via eFiling.

48. Optional field and contains blanks if not provided. If provided, it must be right-justified and Zero-filled.

49. Optional field and contains blanks if not provided. If provided, it must be fully provided in the form of CCYYMMDD, where:

    CC is the century

    YY is the year

    MM is the month

    DD is the day in the month

50. Must be ‘Y’ when Non-resident indicator is ‘Y’. Reject the record when provided and not submitted via eFiling.

51. These fields must only be provided when the fund member is a non-resident, and may only be submitted via eFiling. Reject the record when provided and not submitted via eFiling.

52. These fields must only be used if the Pension fund benefit was transfer before 1 March 2021 to a provident fund. This is the directive number i.e. IRP3 number allocated by the ITS, in respect of

the directive originally issued for the transfer from pension fund (after tax amount) to the provident fund before 1 March 2021. A finalised directive must exist for the Directive ID as supplied by the external agent.

53. This is the directive number i.e. IRP3 number allocated by the ITS, in respect of the directive issued for the public sector fund original transfer. A finalised directive must exist for the Directive ID as supplied by the external agent.

54. These fields must only be provided when the reason for directive is 'Cessation of SA Residence', and may only be submitted via eFiling. Reject the record when provided and not submitted via eFiling.

55. The pre-1 March 2021 provident fund or provident preservation fund vested rights including growth and post-1 March 2021 provident fund or provident preservation fund values must be provided, if the transfer amount contains any of these values, where the accrual date of the transfer is greater than or equal to 1 March 2021. This value is a portion of the benefits in the Vested Component.

56. This is a mandatory field if an annuity was purchased. Indicate the type of annuity purchased. Valid values are 'G' (Guaranteed Annuity) or 'L' (Living Annuity).

57. This is a mandatory field if an Other ID number is captured. May not be captured if a South African Identity Number is captured. The value will be validated against the list of valid codes as specified in Appendix A.

58. The Two Pot Values (Gross amount in the Vested component, Gross amount in the Retirement component and Gross amount in the Savings Component) must be provided for all applications with a date of accrual greater than or equal to 1 September 2024, excluding directive reason 'Divorce – Non-Member Spouse' ~~for directive reasons 'Retirement', 'Retirement due to ill health' and 'Discontinued Contributions'~~. Only the applicable values must be provided, and they must add up to the Total Value of Gross benefit in the Fund ~~on Retirement~~.

59. The Two Pot Transfer Values (Gross amount in the Vested component, Gross amount in the Retirement component and Gross amount in the Savings Component) must be provided for all applications with a date of accrual greater than or equal to 1 September 2024, where the applicant has indicated that their funds are to be transferred to another fund. Only the applicable values must be provided, and they must add up to the total amount transferred to the transferee fund.

60. If a provident fund benefit has been transferred on or after 1 March 2021, this field, regardless of the age of the member on 1 March 2021, should be completed. This value is a portion of the benefits in the Vested Component.

61. This is an optional field. E-mail addresses must be in a valid format, when provided.

4.2.4.8.3 Directive Request FORM C Trailer Record

The file trailer record contains the file integrity check fields. The table below provides the format of the trailer section.

Table 4-19: Directive Request FORM C Trailer Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	File section identifier	1	1	'T'	(1), (2)
REC-NO	Number of directive requests in this file	8	1	Numeric	(1), (2), (3)
GROSS-LS-SUM	Aggregate of GROSS-LUMP-SUM fields in the file	20	1	Numeric	(1), (2), (4)
FULL-RA-VALUE-SUM	Aggregate of FULL-RA-VALUE fields in the file	20	1	Numeric	(1), (2), (4)

Name	Description	Length	Occur	Validation	Remarks
TRANSFER-AMOUNT-SUM	Aggregate of TRANSFER-AMOUNT fields in the file	20	1	Numeric	(1), (2), (4)
DIVORCE-SPOUSE-AMOUNT-SUM	Aggregate of DIVORCE-SPOUSE-AMOUNT fields in the file	20	1	Numeric	(1), (2), (4)
AMOUNT-PUBLIC-SECTOR-FUND-SUM	Aggregate of AMOUNT-PUBLIC-SECTOR-FUND fields in the file	20	1	Numeric	(1), (2), (4)
ANNUITY-AMT-SUM	Aggregate of ANNUITY-AMT fields in the file	20	1	Numeric	(1), (2), (4)
PARTIAL-WITHD-AMOUNT-SUM	Aggregate of PARTIAL-WITHDRAWAL-AMT fields in the file	20	1	Numeric	(1), (2), (4)
MEM-FUND-CONTR-SUM	Aggregate of MEM-FUND-CONTR fields in the file	20	1	Numeric	(1), (2), (4)
MEM-FUND-CONTR-AFTER-20160301-SUM	Aggregate of MEM-FUND-CONTR-AFTER-20160301 fields in the file	20	1	Numeric	(1), (2), (4)

Remarks:

1. Zero-filled
2. Right-justified
3. This is the total number of records in the data record section of the file. It is used to check the file integrity.
4. The two rightmost digits denote Cents and the remainder denote the Rand amount

4.2.4.9 Directive Request FORM E File

This file contains the details of FORM E directive requests.

The file will contain directive requests pertaining to any number of annuities managed by the REQUESTOR.

Refer to section 6.4 for the minimum information required on FORM E directive applications and the validation rules, applied by the SARS system, when processing these requests.

4.2.4.9.1 Directive Request FORM E Header Record

The format of the header record is provided in the table below.

Table 4-20: Directive Request FORM E Header Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	File section identifier	1	1	'H'	
INFO-TYPE	Information type	8	1	'FORME'	(1), (2)
INFO-SUBTYPE	Information sub-type	8	1	Blanks	(3)
TEST-DATA	Test data indicator	1	1	'Y' or 'N'	(9)

Name	Description	Length	Occur	Validation	Remarks
FILE-SERIES-CTL	File series control field	1	1	'S'	(10)
EXT-SYS	External system identification	8	1	ISP0901	(1), (2), (8)
VER-NO	Interface version number	8	1	'9' ~~'8'~~	(1), (4), (5)
OWN-FILE-ID	Unique file identifier	14	1	Alphanumeric	(1), (2), (6)
GEN-TIME	Date and time of file creation	14	1	CCYYMMDD hhmmss	(7)
TAX-CALC-IND	Tax Directive Request Type	1	1	'S', 'A'	(11)

Remarks:

1. Blank-padded
2. Left-justified
3. The sub-type field is not used and must contain blanks
4. Right-justified
5. Version number increases whenever there is a change to this file layout
6. The sending system will insert an identifier that will uniquely identify the file
7. The date and time of file creation in the form of CCYYMMDDhhmmss, where:
   - CC is the century
   - YY is the year
   - MM is the month
   - DD is the day in month
   - hh is hours
   - mm is minutes
   - ss is seconds
8. This field contains the identification of the REQUESTOR (ISP0901 system parameter)
9. If the value of this field is Y, the information in this file must not be applied to the production database of the receiving system. If the value of this field is N, the information must be applied to the production database. Alternatively, the file must be rejected
10. This field must always contain the character S.
11. If 'S' is selected, tax directive simulations will be performed on all applications submitted in this file. If 'A' is selected, all applications in this file will be processed as actual tax directives. If any other value is selected, the entire file will be rejected.

4.2.4.9.2 Directive Request FORM E Data Record

This data record contains FORM E directive requests.

FORM E directive requests must be submitted when a person has reached retirement age and wishes to exercise benefits accrued in a retirement annuity policy.

The format of each FORM E data record is provided in the table below.

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

Table 4-21 Directive Request FORM E Data Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	File section identifier	1	1	'R'	
REQ-SEQ-NUM	Directive request ID number	20	1	Alphanumeric	(1), (2), (8)
FUND-PAYE-NO	Fund PAYE reference number	10	1	Numeric	(17)
FUND-NAME	Fund's name	120	1	Free Text	(1), (2), (19)
FSCA-REGIS-NO	FSCA registration number	19	1	Alphanumeric	(1), (2), (28)
FUND-NUMBER	Fund Approval No.	11	1	Numeric	(27)
INSURER-FSCA-REGIS-NO	FSCA Registered Insurer number (Also referred to as a Life License Number)	12	1	Alphanumeric	(1), (2), (24)
FUND-CREATE-REASON	Fund created reason	2	1	Alphanumeric	(29)
OTHER-FUND-CREATE-REASON-DESC	If the fund/insurer has been indicated as 'Other', description of 'Other' must be provided	30	1	Alphanumeric	(30)
ADDR-EMPR-PHYS-BUS	Business Address of Employer / Fund	35	4	Alphanumeric	(1), (2)
POST-CODE-EMPR-PHYS-BUS	Business Address Postal Code of Employer / Fund	10	1	Alphanumeric	(1), (2)
~~FUND-POST-ADDRESS~~	~~Fund's postal address~~	~~35~~	~~4~~	~~Alphanumeric~~	~~(1), (2)~~
~~FUND-POST-CODE~~	~~Fund's postal code~~	~~10~~	~~1~~	~~Alphanumeric~~	~~(1), (2)~~
FUND-DIAL-CODE	Fund's dialling code	10	1	Alphanumeric	(1), (2), (19)
FUND-TEL-NO	Fund's telephone number	10	1	Alphanumeric	(1), (2), (19)
FUND-CONTACT-PERSON	Contact person at the fund	120	1	Alphanumeric	(1), (2), (19)
IT-REF-NO	Income Tax reference number	10	1	Numeric	(10)
NO-IT-REF-REASON-TEXT	Free text reason when no Income Tax reference number is provided	65	1	Free text	(1), (2), (5)
TP-ID	Taxpayer SA ID number	13	1	Numeric	(9)
TP-OTHER-ID	Taxpayer Other ID number (e.g.	18	1	Alphanumeric	(1), (2), (9)

Name	Description	Length	Occur	Validation	Remarks
	Passport, Permit, Visa, Dompass, Company Registration, Trust Deed)				
PASSPORT-COUNTRY	Taxpayer Passport Country / Country of Origin	3	1	Alphanumeric	(35)
TP-POLICY-NO	Retirement annuity/pension policy number	15	1	Alphanumeric	(1), (2)
TP-DOB	Member date of birth / date of registration	8	1	Numeric	(6)
TP-SURNAME	Taxpayer surname / Trust Name	120	1	Alphanumeric	(1), (2)
TP-INITS	Taxpayer initials (Individuals only)	5	1	Alphanumeric	(1), (2)
TP-FIRSTNAMES	Taxpayer first names (Individuals only)	90	1	Alphanumeric	(1), (2)
TP-RES-ADDRESS	Residential address	35	4	Alphanumeric	(1), (2)
TP-RES-CODE	Residential postal code	10	1	Alphanumeric	(1), (2)
TAXPAYER-EMAIL	Taxpayer Email Address	50	1	Alphanumeric	(36)
~~TP-POST-ADDRESS~~	~~Postal address~~	~~35~~	~~4~~	~~Alphanumeric~~	~~(1), (2)~~
~~TP-POST-CODE~~	~~Postal code~~	~~10~~	~~1~~	~~Alphanumeric~~	~~(1), (2)~~
TAX-YEAR	Tax year for which the directive is requested	4	1	CCYY	(7)
DIR-REASON	Reason for directive	2	1	Alphanumeric	(12)
TP-ANNUAL-INCOME	Taxpayer annual income for the applicable tax year	13	1	Numeric	(3), (13), (15) (30)
GROSS-LUMP-SUM	Gross amount of lump sum payment (including amount attributed to non-member (divorced spouse))	15	1	Numeric	(3), (4), (21)
LUMP-SUM-ACCRUAL-DATE	Lump sum accrual date	8	1	CCYYMMDD	(6) (19)
FULL-RA-VALUE	Total value of full annuity	15	1	Numeric	(3), (4), (16) (19)
EMAIL-ADDRESS-ADMINISTRATOR	Administrator email address	50	1	Alphanumeric	(19)

Name	Description	Length	Occur	Validation	Remarks
BENEFIT-PAYABLE-TO	Benefit payable to member / Former member or next generation Annuitant	1	1	'1', '2'	(18)
BENEFIT-COMMUTED-BEFORE	Was any value or part of the annuity or the retirement interest commuted before	1	1	'Y', 'N'	(20)
ID-ORIG-MEMBER	ID number of original member	13	1	Numeric	(9)
OTHER-ID-ORIG-MEMBER	Other ID number of original member	18	1	Alphanumeric	(1), (2), (9)
NAME-ORIG-MEMBER	Name of original member	120	1	Alphanumeric	(1), (2)
XFER-TO-INSURER	Transfer benefit to another long-term Insurer	1	1	'Y', 'N'	(20)
TRF-FUND-NAME	Registered name of the transferee Insurer	120	1	Free Text	(1), (2), (26)
TRF-FSCA-REGIS-INS-NO	FSCA Registered Insurer number (Also referred to as a Life License Number) of the transferee Insurer	12	1	Alphanumeric	(1), (2), (24)
TRF-AMT	Amount transferred to another fund before retirement	15	1	Numeric	(3), (4), (23)
TRF-FUND-EMAIL	E-mail address of transferee Insurer (to be used when SARS does not receive the Recognition of Transfer of funds)	50	1	Alphanumeric	(23), (26)
TRF-FUND-TEL-WORK	Telephone number (Including dialling code) of transferee Insurer (to be used when SARS does not receive the Recognition of Transfer of funds)	20	1	Alphanumeric	(1), (2), (26)
TRF-FUND-CELL	Cell number of transferee Insurer (to be used when SARS does not receive the Recognition of Transfer of funds)	20	1	Alphanumeric	(1), (2), (26)
PURCHASED-ANNUITY-INDICATOR	Was any portion of the benefit used to purchase an	1	1	Alphanumeric 'Y' or 'N'	(20)

Name	Description	Length	Occur	Validation	Remarks
	annuity/pension for a nominee(s)				
ANNUITY-SURNAME-NOMINEE	Surname of nominee / Trust Name	120	4	Alphanumeric	(1), (2), (25)
ANNUITY-NAMES-NOMINEE	First name(s) of nominee (Individuals only)	90	4	Alphanumeric	(1), (2), (25)
ID-NOMINEE	ID number of nominee (Individuals only)	13	4	Numeric	(9), (25),
ANNUITY-OTHER-ID-NO-NOMINEE	Other ID number (e.g. Passport, Permit, Visa, Dompass, Company Registration, Trust Deed) of nominee	18	4	Alphanumeric	(1), (2), (9), (25),
ANNUITY-TAX-REF-NO-NOMINEE	The tax reference number of the beneficiary / dependant / nominee in whose name the annuity is purchased	10	4	Numeric	(3), (25)
ANNUITY-POLICY-NO-NOMINEE	Annuity/pension policy number	20	4	Alphanumeric	(1), (2), (5), (25)
AMOUNT-NOMINEE	The amount of the annuity/pension purchased for the nominee	15	4	Numeric	(3), (4), (25)
ANNUITY-TYPE-NOMINEE	Type of annuity purchased for the nominee	1	4	‘G’ or ‘L’	(34)
ANNUITY-INSURER-NOMINEE	Name of registered insurer where annuity/pension was purchased	120	4	Free Text	(1), (2), (5), (25)
ANNUITY-INS-EMAIL-NOMINEE	E-mail address of Transferee Fund/Insurer (to be used when SARS does not receive the Recognition of purchased annuity/pension)	50	4	Alphanumeric	(23), (25)
ANNUITY-FSCA-REGIS-INS-NO-NOMINEE	FSCA Registered Insurer number (Also referred to as a Life License Number) (Nominee/Beneficiary)	12	4	Alphanumeric	(1), (2), (24), (25)
ANNUITY-INS-TEL-WORK-NOMINEE	Telephone number (Including dialling code) of Transferee	20	4	Alphanumeric	(1), (2), (25)

Name	Description	Length	Occur	Validation	Remarks
	Fund/Insurer (to be used when SARS does not receive the Recognition of purchased annuity/pension)				
ANNUITY-INS-CELL-NOMINEE	Cell number of Transferee Fund/Insurer (to be used when SARS does not receive the Recognition of purchased annuity/pension)	20	4	Alphanumeric	(1), (2), (25)
SPECIAL-COND-INSTR	State if the purchase of the annuities are/transfer of the benefit is subject to special conditions (If applicable add reference to the fund rules)	120	1	Alphanumeric	(1), (2), (5)
NON-RESIDENT-IND	Non-resident indicator	1	1	Alphanumeric 'Y', or 'N' or blank	(5)
CERTIFICATE-OF RESIDENCE-ATTACHED	Is the certificate of residence attached?	1	1	Alphanumeric 'Y', 'N' or blank	(5), (31), (33)
SERV-REND-OUTSIDE-REP-IND	Were any services rendered inside / outside the Republic during the period of membership of the fund?	1	1	Alphanumeric 'Y', 'N' or blank	(5), (31)
SERV-REND-CONTRIB-FUND-MONTHS	Total number of months services were rendered while contributing to the fund	4	1	Numeric	(31), (32)
SRV-REND-INSIDE-REP-MONTHS	Total number of months services were rendered inside the Republic while contributing to the fund	4	1	Numeric	(31), (32)
SERV-REND-OUTSIDE-REP-MONTHS	Total number of months services were rendered outside the Republic while contributing to the fund	4	1	Numeric	(31), (32)
DECLARATION-IND	I declare that the information furnished	1	1	'Y', 'N'	(22)

Name	Description	Length	Occur	Validation	Remarks
	is true and correct in every respect				
PAPER-RESP	Paper response indicator	1	1	'N'	(14)

Remarks:

1. Blank-padded
2. Left-justified
3. Right-justified and zero-filled
4. The two rightmost digits denote Cents. The remainder denote the Rand amount. The value must be set to zero if not provided
5. Optional field and contains blanks if not provided
6. The date must be fully provided in the form of CCYYMMDD, where:

   CC is the century

   YY is the year

   MM is the month

   DD is the day in the month
7. The tax year must be fully provided as CCYY, where CC is the century and YY is the year
8. A unique serial identifier is allocated by the REQUESTOR. This identifier must be alphanumeric and may not be repeated in any subsequent directive request. This identifier is also used to associate benefit details records from the benefit details file to this request
9. One and only one of these fields must be supplied. The Other ID number shall only be specified if the taxpayer does not have a South African ID number. SA ID number **must not** be entered as 'Other ID number' as it causes the tax calculations to be incorrect and a loss to the fiscus.
10. The Income Tax reference number may only be omitted if the taxpayer is not registered as a taxpayer. A reason must be provided for the omission. NOTE: If the taxpayer is registered and the application is submitted without a tax number the directive will be declined. If provided, the fund must apply the modulus 10 test to ensure it is a valid tax reference number (See Annexure A).
11. No longer applicable
12. Reason codes for this application may be found in Appendix A
13. Amount rounded to the nearest Rand value
14. The indicator will be defaulted to 'N'; the directive will be issued in electronic form only.
15. Annual income includes all income, i.e. salary remuneration, earnings, emoluments, wages, bonus, fees, gratuities, commission, pension, overtime payments, royalties, stipend, allowances and benefits, interest, annuities, share of profits, rental income, compensation, honorarium. Is mandatory if the date of accrual is prior to 1 March 2009.
16. Where the reason for directive is 'Par (c) Living Annuity Commutation' the Total value of annuity must be the same as the lump sum benefit payable
17. Mandatory. This is the fund's PAYE reference number that must start with '7'
18. Indicates if the benefit is payable:

    1 – Member / Former Member

    2 – Next Generation Annuitant
19. This is a mandatory field. E-mail addresses must be in a valid format.
20. Value can be only 'Y' or 'N', will be defaulted to 'Y' if not provided

21. The gross amount of lump sum payment may be zero in cases where the member elects to utilise the gross amount of total benefit to purchase annuities, meaning no gross amount of lump sum payment is taken.
22. If 'No' is selected, the directive application will be declined. If 'Yes' the capturer declares that all the information provided on the application form is correct and can be liable for any loss to the fiscus due to incorrect information provided.
23. This is a mandatory field when annuities are purchased, and when supplied, must contain information which is in a valid e-mail address format.
24. This is the registration number, as allocated by the FSCA (Financial Services Conduct Authority), (Also referred to as a Life License Number) and must be provided in the format 10/10/1/ follows by 4 digits. If the FSCA registered insurer number does not consist of 4 digits after the 10/10/1/, zeroes must be inserted **in front** of the number to avoid the decline of the directive, e.g. 10/10/1/0004. If the zeroes are entered after the FSCA registered insurer number it will not match the validation and the application will be declined. If the FSCA registered insurer number is provided, the fund approval number and FSCA registration number must be blank.
25. Benefit purchased indicator may be set to either 'Y' or 'N'.
    - If PURCHASED- ANNUITY-INDICATOR is set to 'Y' :

      The following fields are compulsory:

      Surname of nominee / Trust Name

      First name(s) of nominee (Individuals only)

      ID No of nominee (Individuals only) or Other ID number of Nominee

      Income Tax Reference Number of Nominee

      Annuity/pension policy number

      Annuity/pension amount

      Name of registered long term insurer (Must match FSCA list to the letter)

      E-mail address of long term insurer receiving the amount

      FSCA Registered Insurer Number (starts with 10/10/1/4 digits, e.g. 10/10/1/0004)

      Telephone number (Including dialling code) of long term insurer

      Cell number of long term insurer

      Please note where one of the abovementioned fields are supplied the other fields **must** also be supplied, except if the nominee is a Trust, then the First name(s) of nominee will be blank.

      Please note that only one annuity may be purchased for a Trust.
26. Benefit transfer indicator may be set to either 'Y' or 'N'.
    - If XFER-TO-INSURER indicator is set to 'Y' :

      The following fields are compulsory:

      Name of registered long term insurer (Must match FSCA list to the letter)

      FSCA Registered Insurer Number (starts with 10/10/1/4 digits, e.g. 10/10/1/0004)

      Transfer amount

      E-mail address of long term insurer receivig the amount

      Telephone number (Including dialling code) of long term insurer

      Cell number of long term insurer

      Please note where one of the abovementioned fields are supplied the other fields **must** also be supplied.

27. The Fund Approval No. allocated by SARS and must only be used if the Public Sector Fund does not have an FSCA number. This number must be provided if the fund is a Public sector fund and the fund requesting the directive does not have an FSCA registration number. If the Public Sector Fund is registered with the FSCA the FSCA number must be used instead of the Fund Approval No. Approved funds **must only use the FSCA registration number**. Refer to remark 28.
28. This is the registration number of the fund requesting the directive, as allocated by the FSCA (Financial Services Conduct Authority), and must be provided in the format 12/8/8888888/999999, where 888888 is the registered fund or registered umbrella fund number and 999999 is the participating employer number. Approved funds must only use the FSCA number in the correct format. If the FSCA number does not consist of 7 digits after the 12/8/, zeroes must be inserted **in front** of the number to avoid the decline of the directive. If the zeroes are entered after the FSCA number it will not match the validation and the application will be declined. If the Fund Approval No. is provided, the FSCA registration number and FSCA registered insurer number must be blank. If the name and number used on the tax directive application form do not match the information on the FSCA list, the tax directive application will also be declined.
29. Fund created reason may be one of the following:
    - 01 - Public sector fund
    - 02 - Approved fund
    - 03 - Insurer
    - 99 - Other
30. If the fund/insurer has been indicated as 'Other', please specify the description of 'Other' and annual income must be provided.
31. These fields must only be provided when the fund member is a non-resident, and may only be submitted via eFiling. Reject the record when provided and not submitted via eFiling.
32. Optional field and contains blanks if not provided. If provided, it must be right-justified and Zero-filled.
33. Must be 'Y' when Non-resident indicator is 'Y'. Reject the record when provided and not submitted via eFiling.
34. This is a mandatory field if an annuity was purchased. Indicate the type of annuity purchased. Valid values are 'G' (Guaranteed Annuity) or 'L' (Living Annuity).
35. This is a mandatory field if an Other ID number is captured. May not be captured if a South African Identity Number is captured. The value will be validated against the list of valid codes as specified in Appendix A.
36. This is an optional field. E-mail addresses must be in a valid format, when provided.

4.2.4.9.3 Directive Request FORM E Trailer Record

The file trailer record contains the file integrity check fields. The table below provides the format of the trailer section.

Table 4-22: Directive Request FORM E Trailer Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	File section identifier	1	1	'T'	(1), (2)
REC-NO	Number of directive requests in this file	8	1	Numeric	(1), (2), (3)
GROSS-LS-SUM	Aggregate of GROSS-LUMP-SUM fields in the file	20	1	Numeric	(1), (2), (4)

Name	Description	Length	Occur	Validation	Remarks
FULL-RA-VALUE-SUM	Aggregate of FULL-RA-VALUE fields in the file	20	1	Numeric	(1), (2), (4)
AMOUNT-NOMINEE	Aggregate of AMOUNT-NOMINEE fields in the file	20	1	Numeric	(1), (2), (4)

Remarks:

1. Zero-filled
2. Right-justified
3. This is the total number of records in the data record section of the file. It is used to check the file integrity
4. The two rightmost digits denote Cents and the remainder denote the Rand amount

4.2.4.10 ROT01 File

Refer to Section 6.4 for this minimum information required on the ROT01 form and the validation rules applied by the SARS system when processing these requests.

4.2.4.10.1 ROT01 Header Record

The format of the header record is provided in the table below.

Table 4-23: ROT01 Header Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	File section identifier	1	1	'H'	
INFO-TYPE	Information type	8	1	'ROT01'	(1), (2)
INFO-SUBTYPE	Information sub-type	8	1	Blanks	(3)
TEST-DATA	Test data indicator	1	1	'Y' or 'N'	(9)
FILE-SERIES-CTL	File series control field	1	1	'S'	(10)
EXT-SYS	External system identification	8	1	ISP0901	(1), (2), (8)
VER-NO	Interface version number	8	1	'5'	(1), (4), (5)
OWN-FILE-ID	Unique file identifier	14	1	Alphanumeric	(1), (2), (6)
GEN-TIME	Date and time of file creation	14	1	CCYYMMDDhhmmss	(7)

Remarks:

1. Blank-padded
2. Left-justified
3. The sub-type is not used and contains blanks
4. Right-justified
5. Version number increases whenever there is a change to this file layout
6. The sending system will insert an identifier that will uniquely identify the file
7. The date and time of file creation in the form of CCYYMMDDhhmmss, where:

   CC is the century

YY is the year

MM is the month

DD is the day in month

hh is hours

mm is minutes

ss is seconds

8. This field contains the identification of the REQUESTOR (ISP0901 system parameter).
9. If the value of this field is Y, the information in this file must not be applied to the production database of the SARS system. If the value of this field is N, the information must be applied to the production database. Alternatively, the file must be rejected.
10. This file must always contain the character S.

4.2.4.10.2 ROT01 Data Record

This data record contains the ROT01 form, submitted when the receiving fund submits a Recognition of Transfer of funds (transfers a benefit or portion of a benefit before retirement) to SARS.

The format of each ROT01 data record is provided in the table below.

Mandatory fields are specified in the introduction to this request.

Table 4-24: ROT01 Data Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	File section identifier	1	1	'R'	
REQ-SEQ-NUM	ROT01 ID number	20	1	Alphanumeric	(1), (2), (7)
FUND-NAME	Registered name (Receiving Fund)	120	1	Free Text	(1), (2)
SURNAME-CONTACT-PERSON	Surname of contact person (Receiving Fund)	120	1	Alphanumeric	(1), (2)
FIRST-NAMES-CONTACT-PERSON	First Names of contact person (Receiving Fund)	100	1	Alphanumeric	(1), (2)
TEL-NO-CONTACT-PERSON	Tel Number of contact person (Receiving Fund)	15	1	Alphanumeric	(1), (2)
CELL-CONTACT-PERSON	Cell Number of contact person (Receiving Fund)	15	1	Alphanumeric	(1), (2)
EMAIL-ADDRESS-ADMINISTRATOR	Emaiil address of contact person (Receiving Fund)	50	1	Alphanumeric	(13)
FUND-TYPE	Transferee fund type	2	1	Alphanumeric	(9)
FUND-CREATED-REASON	Transferee fund created reason	2	1	Alphanumeric	(10)
DIRECTIVE-NO	Directive number of transfer	15	1	Numeric	(3), (14)
IT-REF-NO	Taxpayer's Income Tax reference number (Original member)	10	1	Numeric	(11)

Name	Description	Length	Occur	Validation	Remarks
TP-ID	Taxpayer SA ID number (Original member)	13	1	Numeric	(6)
TP-OTHER-ID	Taxpayer Other ID number (e.g. Passport, Permit, Visa, Dompass, Company Registration, Trust Deed) (Original member)	18	1	Alphanumeric	(1), (2), (6)
PASSPORT-COUNTRY	Taxpayer Passport Country / Country of Origin	3	1	Alphanumeric	(21)
TP-DOB	Taxpayer date of birth (Original member)	8	1	CCYYMMDD	(5)
TP-SURNAME	Taxpayer surname (Original member)	120	1	Alphanumeric	(1), (2)
TP-INITS	Taxpayer initials (Original member)	5	1	Alphanumeric	(1), (2)
TP-FIRSTNAMES	Taxpayer first names (Original member)	100	1	Alphanumeric	(1), (2)
TAX-YEAR	Tax year for which the directive was requested	4	1	CCYY	(12)
DATE-OF-ACCRUAL	Date of withdrawal/transfer from transferring fund	8	1	CCYYMMDD	(5)
TP-EMAIL-ADDRESS	Taxpayer email address	50	1	Alphanumeric	(13)
TP-CONTACT-NO	Taxpayer contact number	15	1	Alphanumeric	(1), (2)
TRANSFERRED-AMOUNT	The amount to be transferred reflected on the directive	15	1	Numeric	(3), (8), (20)
ACTUAL-TRANSFERRED-AMOUNT	The actual amount the fund received	15	1	Numeric	(3), (8)
REASON-DIFFERENT-AMOUNT	Reason for the difference between the directive and actual amount transferred	120	1	Alphanumeric	(1), (2), (4), (20)
ADDITIONAL-AMOUNT	Any additional amount following directive issued date	15	1	Numeric	(3), (19), (20)
FUND-NUMBER	Fund Approval No.	11	1	Numeric	(1), (2), (4), (15), (18)
FSCA-REGIS-NO	Approved Fund must provide FSCA registration number	19	1	Alphanumeric	(1), (2), (4), (16), (18)
MEMBER-NO	Membership number in transferee fund	20	1	Alphanumeric	(1), (2), (4)
TRF-VEST-TO-VEST-AMT	Amount to be transferred as reflected on the tax directive application (Amount in the Vested	15	1	Numeric	(3), (8), (20), (22)

Name	Description	Length	Occur	Validation	Remarks
	Component transferred to Vested Component)				
TRF-VEST-TO-RET-AMT	Amount to be transferred as reflected on the tax directive application (Amount in the Vested Component transferred to Retirement Component)	15	1	Numeric	(3), (8), (20), (22)
TRF-RET-TO-RET-AMT	Amount to be transferred as reflected on the tax directive application (Amount in the Retirement Component transferred to Retirement Component)	15	1	Numeric	(3), (8), (20). (22)
TRF-SAVE-TO-SAVE-AMT	Amount to be transferred as reflected on the tax directive application (Amount in the Savings Component transferred to Savings Component)	15	1	Numeric	(3), (8), (20). (22)
TRF-SAVE-TO-RET-AMT	Amount to be transferred as reflected on the tax directive application (Amount in the Savings Component transferred to Retirement Component)	15	1	Numeric	(3), (8), (20). (22)
TRF-ACT-AMT-VEST-TO-VEST	Amount of benefit actually transferred (If the amount differs from the tax directive amount) (Amount in the Vested Component transferred to Vested Component)	15	1	Numeric	(3), (8), (22)
TRF-ACT-AMT-VEST-TO-RET	Amount of benefit actually transferred (If the amount differs from the tax directive amount) (Amount in the Vested Component transferred to Retirement Component)	15	1	Numeric	(3), (8), (22)
TRF-ACT-AMT-RET-TO-RET	Amount of benefit actually transferred (If the amount differs from the tax directive amount) (Amount in the Retirement Component transferred to Retirement Component)	15	1	Numeric	(3), (8). (22)
TRF-ACT-AMT-SAVE-TO-SAVE	Amount of benefit actually transferred (If the amount differs from the tax directive amount) (Amount in the Savings Component transferred to Savings Component)	15	1	Numeric	(3), (8). (22)

Name	Description	Length	Occur	Validation	Remarks
TRF-ACT-AMT-SAVE-TO-RET	Amount of benefit actually transferred (If the amount differs from the tax directive amount) (Amount in the Savings Component transferred to Retirement Component)	15	1	Numeric	(3), (8). (22)
REASON-DIFF-AMT-IND	Is the reason for the difference in the ROT amount the same for all components?	1	1	Alphanumeric 'Y', 'N' or blank	(4), (23)
REASON-DIFF-AMT-ALL-COMP	Please provide reason for the difference between the directive and actual amount transferred (If the reason for the difference in the ROT amount is the same for all components)	120	1	Alphanumeric	(1), (2), (4), (24)
ADDTL-AMT-VEST-TO-VEST	Any additional amount following the tax directive issue date? (Amount in the Vested Component transferred to Vested Component)	15	1	Numeric	(3), (19), (20), (22)
REASON-DIFF-AMT-VEST-TO-VEST	Please provide reason for the difference between the directive and actual amount transferred (Amount in the Vested Component transferred to Vested Component) (If the reason for the difference in the ROT amount is not the same for all components)	120	1	Alphanumeric	(1), (2), (4), (20), (22), (25)
ADDTL-AMT-VEST-TO-RET	Any additional amount following the tax directive issue date? (Amount in the Vested Component transferred to Retirement Component)	15	1	Numeric	(3), (19), (20), (22)
REASON-DIFF-AMT-VEST-TO-RET	Please provide reason for the difference between the directive and actual amount transferred (Amount in the Vested Component transferred to Retirement Component) (If the reason for the difference in the ROT amount is not the same for all components)	120	1	Alphanumeric	(1), (2), (4), (20), (22) , (25)
ADDTL-AMT-RET-TO-RET	Any additional amount following the tax directive issue date? (Amount in the Retirement Component	15	1	Numeric	(3), (19), (20), (22)

Name	Description	Length	Occur	Validation	Remarks
	transferred to Retirement Component)				
REASON-DIFF-AMT-RET-TO-RET	Please provide reason for the difference between the directive and actual amount transferred (Amount in the Retirement Component transferred to Retirement Component) (If the reason for the difference in the ROT amount is not the same for all components)	120	1	Alphanumeric	(1), (2), (4), (20), (22) , (25)
ADDTL-AMT-SAVE-TO-SAVE	Any additional amount following the tax directive issue date? (Amount in the Savings Component transferred to Savings Component)	15	1	Numeric	(3), (19), (20), (22)
REASON-DIFF-AMT-SAVE-TO-SAVE	Please provide reason for the difference between the directive and actual amount transferred (Amount in the Savings Component transferred to Savings Component) (If the reason for the difference in the ROT amount is not the same for all components)	120	1	Alphanumeric	(1), (2), (4), (20), (22) , (25)
ADDTL-AMT-SAVE-TO-RET	Any additional amount following the tax directive issue date? (Amount in the Savings Component transferred to Retirement Component)	15	1	Numeric	(3), (19), (20), (22)
REASON-DIFF-AMT-SAVE-TO-RET	Please provide reason for the difference between the directive and actual amount transferred (Amount in the Savings Component transferred to Retirement Component) (If the reason for the difference in the ROT amount is not the same for all components)	120	1	Alphanumeric	(1), (2), (4), (20), (22) , (25)
DECLARATION-IND	I declare that the information furnished is true and correct in every respect	1	1	'Y', 'N'	(17)

Remarks:

1. Blank-padded
2. Left-justified
3. Right-justified and zero-filled

4. Optional field and contains blanks if not provided
5. Date must be fully provided in the form of CCYYMMDD, where:

   CC is the century

   YY is year

   MM is month

   DD is day in month
6. One and only one of these fields must be supplied. The Other ID number shall only be specified if the taxpayer does not have a South African ID number. SA ID number **must not** be entered as 'Other ID number'
7. Unique serial identifier is allocated by the REQUESTOR. This identifier may be alphanumeric and may not be repeated in any subsequent directive request. This number must start with 'ROT01'.
8. The two rightmost digits denote Cents; the remainder denotes the Rand amount. The value must be provided.
9. The fund type may be one of the following:

   01 - Provident Fund

   02 - Pension Fund

   03 - Retirement Annuity Fund

   04 - Provident Preservation Fund

   05 - Pension Preservation Fund

   07 - Unclaimed Provident Preservation Fund

   08 - Unclaimed Pension Preservation Fund
10. Fund created reason may be one of the following:

    01 - Public sector fund

    02 - Approved fund

    99 - Other fund
11. The Income Tax reference number must be provided. If this number is not available, the value must be set to zero. If provided, the fund must apply the modulus 10 test to ensure it is a valid tax reference number (See Annexure A).
12. The tax year must be fully provided in the form of CCYY, where:

    CC is the century

    YY is year
13. This is a mandatory field and must contain information which is in a valid e-mail address format.
14. This is the directive number i.e. IRP3 number allocated by the ITS, in respect of the directive originally issued by the transferring fund, for funds transferred. A finalised directive must exist for the Directive Number as supplied by the fund that applied for the directive.
15. The Fund Approval No. allocated by SARS. This number must be provided if the fund is a Public sector fund. Approved funds **must only use the FSCA registration number**. Refer to remark 16.
16. This is the registration number, as allocated by the FSCA (Financial Services Conduct Authority), and must be provided in the format 12/8/8888888/999999, where 888888 is the registered fund or registered umbrella fund number and 999999 is the participating employer number. Approved funds must only use the FSCA number in the correct format. If the FSCA number does not consist of 7 digits after the 12/8/, zeroes must be inserted **in front** of the number to avoid the decline of the directive. If the zeroes are entered after the FSCA number it will not match the validation and the application will be declined. If the name and number used

on the tax directive application form do not match the information on the FSCA list, the tax directive application will also be declined.

17. If 'No', the ROT will be declined. If 'Yes' the capturer declares that all the information provided on the application form is correct and can be liable for any loss to the fiscus due to incorrect information provided.
18. One and only one of the following fields must be provided:
    - Fund Approval No.
    - FSCA registration number
19. The two rightmost digits denote Cents; the remainder denotes the Rand amount. The value must be set to zero if not provided.
20. The receiving fund must obtain the information from the fund transferring the benefit.
21. This is a mandatory field if an Other ID number is captured. May not be captured if a South African Identity Number is captured. The value will be validated against the list of valid codes as specified in Appendix A.
22. These values are applicable to Two Pot Transfers done from 1 September 2024.
23. This field must be completed if there is a difference between the directive and actual amount transferred, and it is a Two Pot Transfer done from 1 September 2024.
    1. Value = 'Y' if the reason for the difference is the same for all components. Only provide the one overall reason for the difference between the directive and actual amount transferred. The reason for the difference does not have to be provided for each component.
    2. Value = 'N' if the reason for the difference is not the same for all components. The reason for the difference has to be provided for each component where there is a difference between the directive and actual amount transferred.
    3. Value = blank (not applicable) if there is no difference between the directive and actual amount transferred, or if it is not a Two Pot Transfer done from 1 September 2024.
24. This field must be completed if there is a difference between the directive and actual amount transferred, and the reason for the difference in the ROT amount is the same for all components.
25. This field must be completed if there is a difference between the directive and actual amount transferred, and the reason for the difference in the ROT amount is not the same for all components.

4.2.4.10.3 ROT01 Trailer Record

The file trailer record contains the file integrity check fields. The table below provides the format of the trailer section for a file containing ROT01 requests.

Table 4-25: ROT01 Trailer Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	File section identifier	1	1	'T'	
REC-NO	Number of requests in this file	8	1	Numeric	(1), (2), (3)
TRANSFERRED-AMOUNT-SUM	The aggregate of TRANSFERRED-AMOUNT fields in the file	16	1	Numeric	(1), (2), (4)
ACTUAL-TRANSFERRED-AMOUNT-SUM	The aggregate of ACTUAL-TRANSFERRED-AMOUNT fields in the file	16	1	Numeric	(1), (2), (4)

Name	Description	Length	Occur	Validation	Remarks
ADDITIONAL-AMOUNT-SUM	The aggregate of ADDITIONAL-AMOUNT fields in the file	16	1	Numeric	(1), (2), (4)

Remarks:

1. Zero-filled
2. Right-justified
3. This is the total number of records in the data record section of the file, used to check the file integrity
4. The two rightmost digits denote Cents and the remainder denote the Rand amount

4.2.4.11 ROT02 File

Refer to Section 6.4 for this minimum information required on the ROT02 form and the validation rules applied by the SARS system when processing these requests.

4.2.4.11.1 ROT02 Header Record

The format of the header record is provided in the table below.

Table 4-26: ROT02 Header Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	File section identifier	1	1	'H'	
INFO-TYPE	Information type	8	1	'ROT02'	(1), (2)
INFO-SUBTYPE	Information sub-type	8	1	Blanks	(3)
TEST-DATA	Test data indicator	1	1	'Y' or 'N'	(9)
FILE-SERIES-CTL	File series control field	1	1	'S'	(10)
EXT-SYS	External system identification	8	1	ISP0901	(1), (2), (8)
VER-NO	Interface version number	8	1	'5' '4'	(1), (4), (5)
OWN-FILE-ID	Unique file identifier	14	1	Alphanumeric	(1), (2), (6)
GEN-TIME	Date and time of file creation	14	1	CCYYMMDDhhmmss	(7)

Remarks:

1. Blank-padded
2. Left-justified
3. The sub-type is not used and contains blanks
4. Right-justified
5. Version number increases whenever there is a change to this file layout
6. The sending system will insert an identifier that will uniquely identify the file
7. The date and time of file creation in the form of CCYYMMDDhhmmss, where:

   CC is the century

   YY is the year

MM is the month

DD is the day of the month

hh is hours

mm is minutes

ss is seconds

8. This field contains the identification of the REQUESTOR (ISP0901 system parameter).
9. If the value of this field is Y, the information in this file must not be applied to the production database of the SARS system. If the value of this field is N, the information must be applied to the production database. Alternatively, the file must be rejected.
10. This file must always contain the character S.

4.2.4.11.2 ROT02 Data Record

This data record contains the ROT02 form, submitted when the receiving fund submits a Recognition of GN18 purchase of member/beneficiary owned pension (purchase pension from a transferee fund to the receiving Insurer) to SARS.

The format of each ROT02 data record is provided in the table below.

Mandatory fields are specified in the introduction to this request.

Table 4-27: ROT02 Data Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	File section identifier	1	1	'R'	
REQ-SEQ-NUM	ROT02 ID number	20	1	Alphanumeric	(1), (2), (7)
INSURER-NAME	Registered name (Receiving Insurer)	120	1	Free Text	(1), (2)
SURNAME-CONTACT-PERSON	Surname of contact person (Receiving Insurer)	120	1	Alphanumeric	(1), (2)
FIRST-NAMES-CONTACT-PERSON	First Names of contact person (Receiving Insurer)	100	1	Alphanumeric	(1), (2)
TEL-NO-CONTACT-PERSON	Tel Number of contact person (Receiving Insurer)	15	1	Alphanumeric	(1), (2)
CELL-CONTACT-PERSON	Cell Number of contact person (Receiving Insurer)	15	1	Alphanumeric	(1), (2)
EMAIL-ADDRESS-ADMINISTRATOR	Email address of contact person (Receiving Insurer)	50	1	Alphanumeric	(11)
ADDR-EMPR-PHYS-BUS	Business Address of contact person (Receiving Insurer)	35	4	Alphanumeric	(1), (2)
POST-CODE-EMPR-PHYS-BUS	Business Address Postal Code of contact person (Receiving Insurer)	10	1	Alphanumeric	(1), (2)
DIRECTIVE-NO	Tax Directive number of transfer application	15	1	Numeric	(3), (12)

Name	Description	Length	Occur	Validation	Remarks
IT-REF-NO	Taxpayer's Income Tax reference number (Original member)	10	1	Numeric	(3), (9)
TP-ID	Taxpayer SA ID number (Original member)	13	1	Numeric	(6)
TP-OTHER-ID	Taxpayer Other ID number (e.g. Passport, Permit, Visa, Dompass, Company Registration, Trust Deed) (Original member)	18	1	Alphanumeric	(1), (2), (6)
PASSPORT-COUNTRY	Taxpayer Passport Country / Country of Origin	3	1	Alphanumeric	(21)
TP-DOB	Taxpayer Date of Birth (Individuals) / Date of Registration (Trusts) (Original member)	8	1	CCYYMMDD	(5)
TP-SURNAME	Taxpayer Surname / Trust Name (Original member)	120	1	Alphanumeric	(1), (2)
TP-INITS	Taxpayer Initials (To be provided only for Individual Taxpayers) (Original member)	5	1	Alphanumeric	(1), (2)
TP-FIRSTNAMES	Taxpayer First Names (To be provided only for Individual Taxpayers) (Original member)	100	1	Alphanumeric	(1), (2)
TAX-YEAR	Tax year for which the directive was requested	4	1	CCYY	(10)
DATE-OF-ACCRUAL	Date of retirement/death/transfer as per directive (date of accrual)	8	1	CCYYMMDD	(5)
TP-EMAIL-ADDRESS	Taxpayer email address	50	1	Alphanumeric	(11)
TP-CONTACT-NO	Taxpayer contact number	15	1	Alphanumeric	(1), (2)
PURCHASED-AMOUNT	The amount reflected on the directive to be utilised to purchase annuity/pension	15	1	Numeric	(3), (8), (20)
ACTUAL-PURCHASED-AMOUNT	The amount of benefit actually received to purchase annuity/pension	15	1	Numeric	(3), (8)
REASON-DIFFERENT-AMOUNT	Reason for the difference between the directive and actual amount applied to purchase an annuity/pension	120	1	Alphanumeric	(1), (2), (4), (20)
ADDITIONAL-AMOUNT	Any additional amount following directive issued date	15	1	Numeric	(3), (19), (20)

Name	Description	Length	Occur	Validation	Remarks
INSURER-FSCA-REGIS-NO	FSCA Registered Insurer number (Also referred to as a Life License Number)	12	1	Alphanumeric	(1), (2), (13)
POLICY-NO	Policy number allocated by insurer	20	1	Alphanumeric	(1), (2), (15)
TAX-REF-NO-BENEF	Income Tax reference number (Beneficiary)	10	1	Numeric	(3), (9), (18)
SURNAME-BENEF	Surname / Trust Name (Beneficiary)	120	1	Alphanumeric	(1), (2), (18)
FIRST-NAMES-BENEF	First Names (Individuals) (Beneficiary)	100	1	Alphanumeric	(1), (2), (18)
INITS-BENEF	Initials (Individuals) (Beneficiary)	5	1	Alphanumeric	(1), (2), (18)
DOB-BENEF	Date of Birth (Individuals / Date of Registration (Trusts) (Beneficiary)	8	1	CCYYMMDD	(5), (18)
ID-NO-BENEF	SA ID number (Beneficiary)	13	1	Numeric	(16), (18)
OTHER-ID-NO-BENEF	Other ID number (e.g. Passport, Permit, Visa, Dompass, Company Registration, Trust Deed) (Beneficiary)	18	1	Alphanumeric	(1), (2), (16), (18)
EMAIL-ADDRESS-BENEF	Email address (Beneficiary)	50	1	Alphanumeric	(4), (17), (18)
CELL-NO-BENEF	Cell Number (Beneficiary)	15	1	Alphanumeric	(1), (2), (4), (18)
DECLARATION-IND	I declare that the information furnished is true and correct in every respect	1	1	'Y', 'N'	(14)

Remarks:

1. Blank-padded
2. Left-justified
3. Right-justified and zero-filled
4. Optional field and contains blanks if not provided
5. Date must be fully provided in the form of CCYYMMDD, where:

   CC is the century

   YY is year

   MM is month

   DD is day in month
6. One and only one of these fields must be supplied. The Other ID number shall only be specified if the taxpayer does not have a South African ID number. SA ID number **must not** be entered as 'Other ID number'.
7. Unique serial identifier is allocated by the REQUESTOR. This identifier may be alphanumeric and may not be repeated in any subsequent directive request. This number must start with 'ROT02'.

8. The two rightmost digits denote Cents and the remainder denote the Rand amount. The value must be provided.
9. The Income Tax reference number must be provided. If this number is not available, the value must be set to zero. If provided, the fund must apply the modulus 10 test to ensure it is a valid tax reference number (See Annexure A).
10. The tax year must be fully provided in the form of CCYY, where:

    CC is the century

    YY is year
11. This is a mandatory field and must be in a valid e-mail address format.
12. This is the directive number i.e. IRP3 number allocated by the ITS, in respect of the directive originally issued by the transferring fund, for annuities purchased. A finalised directive must exist for the Directive Number as supplied by the fund that applied for the directive.
13. This is the registration number, as allocated by the FSCA (Financial Services Conduct Authority) (Also referred to as a Life License Number), and must be provided in the format 10/10/1/ follows by 4 digits. If the FSCA no does not consist of 4 digits after the 10/10/1/, zeroes must be inserted **in front** of the number to avoid the decline of the directive e.g., 10/10/1/0004. If the zeroes are entered after the FSCA registered insurer number it will not match the validation and the application will be declined.
14. If 'No', the application will be declined. If 'Yes' the capturer declares that all the information provided on the application form is correct and can be liable for any loss to the fiscus due to incorrect information provided.
15. This is a mandatory field and must be provided.
16. One and only one of these fields must be supplied. The Other ID number shall only be specified if the beneficiary does not have a South African ID number. SA ID number **must not** be entered as 'Other ID number'.
17. This is an optional field. If provided, it must be in a valid e-mail address format.
18. This information must be provided if the original directive issued was for directive reason "Death before/prior to retirement" (Form A&D/Form C) or "Death – Member / Former Member after Retirement" (Form E), excluding the "Email address (Beneficiary)" and "Cell number (Beneficiary)", which are optional fields. First Names and Initials are mandatory only if the beneficiary is an Individual.
19. The two rightmost digits denote Cents; the remainder denotes the Rand amount. The value must be set to zero if not provided.
20. The receiving fund must obtain the information from the fund transferring the benefit to be utilised to purchase an annuity.
21. This is a mandatory field if an Other ID number is captured. May not be captured if a South African Identity Number is captured. The value will be validated against the list of valid codes as specified in Appendix A.

4.2.4.11.3 ROT02 Trailer Record

The file trailer record contains the file integrity check fields. The table below provides the format of the trailer section for a file containing ROT02 requests.

Table 4-28: ROT02 Trailer Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	File section identifier	1	1	'T'	
REC-NO	Number of requests in this file	8	1	Numeric	(1), (2), (3)

Name	Description	Length	Occur	Validation	Remarks
PURCHASED-AMOUNT-SUM	The aggregate of PURCHASED-AMOUNT fields in the file	16	1	Numeric	(1), (2), (4)
ACTUAL-PURCHASED-AMOUNT-SUM	The aggregate of ACTUAL-PURCHASED-AMOUNT fields in the file	16	1	Numeric	(1), (2), (4)
ADDITIONAL-AMOUNT-SUM	The aggregate of ADDITIONAL-AMOUNT fields in the file	16	1	Numeric	(1), (2), (4)

Remarks:

1. Zero-filled
2. Right-justified
3. This is the total number of records in the data record section of the file, used to check the file integrity
4. The two rightmost digits denote Cents and the remainder denote the Rand amount

4.2.4.12 Directive Query File

This file contains queries regarding the status of directive requests being processed or were processed by the SARS system.

A REQUESTOR may only query the status of directives submitted by him/her.

4.2.4.12.1 Directive Query Header Record

The format of the header record is provided in the table below.

Table 4-29: Directive Query Header Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	File section identifier	1	1	'H'	
INFO-TYPE	Information type	8	1	'IRP3QRY'	(1), (2)
INFO-SUBTYPE	Information sub-type	8	1	Blanks	(3)
TEST-DATA	Test data indicator	1	1	'Y' or 'N'	(9)
FILE-SERIES-CTL	File series control field	1	1	'S'	(10)
EXT-SYS	External system identification	8	1	ISP0901	(1), (2), (4)
VER-NO	Interface version number	8	1	'3'	(1), (5), (6)
OWN-FILE-ID	Unique file identifier	14	1	Alphanumeric	(1), (2), (7)
GEN-TIME	Date and time of file creation	14	1	CCYYMMDDhhmmss	(8)

Remarks:

1. Blank-padded
2. Left-justified
3. This field is not used. It is provided for compatibility purposes with the other file headers
4. This field contains the identification of the REQUESTOR (ISP0901 system parameter)

5. Right-justified
6. The version number increases whenever there is a change to this file layout
7. The sending system will insert an identifier to uniquely identify the file
8. The date and time of file creation in the form of CCYYMMDDhhmmss, where:

   CC is the century

   YY is the year

   MM is the month

   DD is the day of the month

   hh is hours

   mm is minutes

   ss is seconds
9. If the value of this field is Y, the information in this file must not be applied to the production database of the receiving system. If the value of this field is N, the information of this file must be applied to the production database of the receiving system. Alternatively, the file must be rejected.
10. This field must always contain the character S

4.2.4.12.2 Directive Query Data Record

The body section of the file contains multiple fixed length records, each describing directive query details.

The format of each record in the file body section is provided in the table below.

Table 4-30: Directive Query Data Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	File section identifier	1	1	'R'	
REQ-SEQ-NUM	Directive request ID number	20	1	Alphanumeric	(1), (2), (3), (5)
APPL-ID	Directive application ID	15	1	Numeric	(4), (5)
IT-REF-NO	Income Tax reference number	10	1	Numeric	(5)
PAPER-RESP	Paper response indicator	1	1	'N'	(6)

Remarks:

1. Blank-padded
2. Left-justified
3. The directive request ID number is the same as the one specified by the REQUESTOR in the original directive request.
4. The directive application ID is the unique ID allocated to the request by the SARS system.
5. The search for the specified directive request will be initiated using the directive application ID (APPL-ID) first. If no record found, a search based on the directive request ID number (REQ-SEQ-NUM), submitted by the REQUESTOR, will be initiated. The Income Tax reference number, if provided, can also be used to identify directive requests for a specific taxpayer, originating from the REQUESTOR. If provided, the fund must apply the modulus 10 test to ensure it is a valid tax reference number (See Annexure A).
6. The indicator will be defaulted to 'N'; the directive will be issued in electronic form only.

4.2.4.12.3 Directive Query Trailer Record

The file trailer record contains integrity check fields. The table below provides the format of the trailer section.

Table 4-31: Directive Query Trailer Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	File section identifier	1	1	'T'	
REC-NO	Number of directive queries in this file	8	1	Numeric	(1), (2)

Remarks:

1. Zero-filled
2. Right-justified

4.2.4.13 Directive Request Validation Response File

This file type contains responses to directive request files, query files and cancellation request files received from the REQUESTOR

The response file indicates that a request file was received and that it passed the validation rules and was accepted for further processing or was rejected and not processed further by the SARS system.

If the received request file contains no errors then the header record of this response file will indicate successful receipt of the file. The trailer record then indicates that no data records exist in this file. If on the other hand, errors are detected, the header record will include an indication that the request file was rejected and error description data records will be included. The trailer record will contain a count of the number of error description records.

4.2.4.13.1 Directive Request Validation Response Header Record

The format of the header record is provided in the table below.

Table 4-32: Directives Validation Response Header Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	File section identifier	1	1	'H'	
INFO-TYPE	Information type	8	1	'IRP3RSP'	(1), (2)
INFO-SUBTYPE	Information sub-type	8	1	Blanks	(3)
TEST-DATA	Test data indicator	1	1	'Y' or 'N'	(8)
FILE-SERIES-CTL	File series control field	1	1	'S'	(12)
EXT-SYS	External system identification	8	1	ISP0901	(1), (2), (4)
VER-NO	Interface version number	8	1	'4'	(1), (5), (6)
OWN-FILE-ID	Unique file identifier	14	1	Alphanumeric	(1), (2), (9)
GEN-TIME	Date and time of file creation	14	1	CCYYMMDDhhmmss	(7)

Name	Description	Length	Occur	Validation	Remarks
RESP-FILE-ID	Unique file identifier of the file from which the response was generated	14	1	Alphanumeric	(1), (2), (10)
STATUS	Source file processing status	2	1	Numeric	(11)

Remarks:

1. Blank-padded
2. Left-justified
3. This field is not used. It is provided for compatibility purposes with other file headers
4. This field contains the identification of the REQUESTOR (ISP0901 system parameter)
5. Right-justified
6. The version number increases whenever there is a change to this file layout
7. The date and time of file creation in the form of CCYYMMDDhhmmss, where:

   CC is the century

   YY is the year

   MM is the month

   DD is the day of the month

   hh is hours

   mm is minutes

   ss is seconds
8. If the value of this field is Y, the information in this file must not be applied to the production database of the receiving system. If the value of this field is N, the information should be applied to the production database. Alternatively, the contents of this file must be rejected.
9. This unique number will be allocated by the SARS system for reference purposes
10. The unique file identifier supplied by the REQUESTOR in the file causing this response is returned in this field.
11. The processing status could be one of the following:

    01 - Processed successfully

    02 - File totals incorrect

    03 - File format error

    04 - Duplicate file.

    05 - Missing file(s)

    06 - File size exceeded
12. This field must always contain the character S

4.2.4.13.2 Directives Request Validation Error Description Record

The record type provides a description of an error detected in any of the records in an incoming request file.

The format of each data record is provided in the table below.

Table 4-33: Directives Validation Response Error Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	Section identifier	1	1	'E'	
REC-NUM	Record Number	8	1	Numeric	(1), (2), (3), (7)
KEY	Record Key	32	1	Alphanumeric	(4), (5), (6), (8)
ERROR-NO	Error Number	5	1	Numeric	(1), (2), (3), (9)
ERROR-TEXT	Error Text	210	1	Alphanumeric	(4), (5), (6), (10)

Remarks:

1. Zero-filled
2. Right-justified
3. Mandatory field
4. Optional field
5. Blank-padded
6. Left-justified
7. This is the record number where an error was detected. The header record will be record number 1 whereas the first data record will be record number 2.
8. This is the record key where an error was detected. The key for a directive request file is the unique request number allocated by the REQUESTOR, i.e. REQ-SEQ-NUM. If an error was detected in the header record or in the trailer record this field will be left blank.
9. This is an error number allocated by the SARS
10. This field contains free text describing the error. To comply with the Income Tax Act of 1962 as amended from time to time, SARS may elect not to provide a descriptive text in this field.

4.2.4.13.3 Directive Request Validation Response Trailer Record

This trailer record of the file contains file integrity check fields. The table below provides the format of the trailer record.

Table 4-34: Directives Validation Response Trailer Record

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	Section identifier	1	1	'T'	
REC-NO	Number of records in body	8	1	Numeric	(1), (2), (3)

Remarks:

1. Zero-filled
2. Right-justified
3. The number of data records in the file excluding the header and trailer records

4.2.4.14 Processed Directives Response File

This file type contains results of the SARS system directives batch process and is in response to the directive requests submitted by the REQUESTOR. The file contains the following information:

1. Finalised directives

2. Declined directives. Each declined directive is followed by one- or more associated error description records. The error description record contains a reason for the declined request.
3. Directive requests pended for manual intervention by the applicable SARS office. The intervention by the SARS office may result in finalisation or decline of the request. In both cases, a subsequent response file will contain the result.
4. Responses to queries submitted by the REQUESTOR.

Responses to directive cancellation requests are written to the processed directive cancellations response file, refer to section 4.2.4.16.

Response files are created on an ad hoc basis, as- and when the requests are processed and cleared automatically or as a result of manual intervention.

The fields in the data records of this file constitute the actual directive (IRP3) and are combined, when necessary, with any stop order details (IT88L form) placed on the REQUESTOR.

The REQUESTOR is obliged to act upon the IT88L details provided in the response files specified in [A1].

Unless queried a response for a directive request, which is pending manual intervention, will not be provided until the processing of that request is finalised.

The status of directive requests, queried by the REQUESTOR will always be communicated, irrespective of whether the directive request is finalised or pending.

Possible responses may be:

1. Directive granted
2. Request declined
3. Request referred for manual intervention

4.2.4.14.1 Processed Directives Response Header Record

The format of the header record is provided in the table below.

Table 4-35: Processed Directives Response Header Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	File section identifier	1	1	'H'	
INFO-TYPE	Information type	8	1	'IRP3DIRS'	(1), (2)
INFO-SUBTYPE	Information sub-type	8	1	Blanks	(3)
TEST-DATA	Test data indicator	1	1	'Y' or 'N'	(8)
FILE-SERIES-CTL	File series control field	1	1	'S'	
EXT-SYS	External system identification	8	1	ISP0901	(1), (2), (4)
VER-NO	Interface version number	8	1	'8'	(1), (5), (6)
OWN-FILE-ID	Unique file identifier	14	1	Alphanumeric	(1), (2), (9)
GEN-TIME	Date and time of file creation	14	1	CCYYMMDDhhmmss	(7)
RESP-FILE-ID	Unique file identifier of the file from which the response was generated	14	1	Alphanumeric	(1), (2), (10)
STATUS	Source file processing status	2	1	Numeric	(11)

Name	Description	Length	Occur	Validation	Remarks
TAX-CALC-IND	Tax Directive Request Type	1	1	'S', 'A'	(12)

Remarks:

1. Blank-padded
2. Left-justified
3. This field is not used. It is provided for compatibility purposes with other file headers
4. This field contains the identification of the REQUESTOR (ISP0901 system parameter)
5. Right-justified
6. The version number increases whenever there is a change to this file layout
7. The date and time of file creation in the form of CCYYMMDDhhmmss, where:
   - CC is the century
   - YY is the year
   - MM is the month
   - DD is the day of the month
   - hh is hours
   - mm is minutes
   - ss is seconds
8. If the value of this field is Y, the information in this file must not be applied to the production database of the receiving system. If the value of this field is N, the information should be applied to the production database. Alternatively, the contents of this file must be rejected.
9. This unique number will be allocated by the SARS system for reference purposes
10. The unique file identifier supplied by the REQUESTOR in the file that caused this response, will be returned in this field. This field will be blank in the case of ad hoc response files.
11. The processing status could be one of the following:
    - 01 - Directives response provided.
12. If 'S', all the responses (Data Records) are in respect of tax directive simulation requests. If 'A', all the responses (Data Records) are in respect of actual tax directive requests.

4.2.4.14.2 Processed Directives Response Data Record

The body section of the file contains multiple fixed length records, each describing directive response details.

The format of each record in the file body section is provided in the table below.

Table 4-36: Processed Directives Response Data Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	File section identifier	1	1	'R'	
REQ-SEQ-NUM	Directive request ID number	20	1	Alphanumeric	(3)
APPL-ID	Directive application ID	15	1	Numeric	(35)
IT-AREA	The Income Tax area to which this taxpayer belongs	4	1	Alphanumeric	(16)
IT-REF-NO	Income Tax reference number	10	1	Numeric	(4)

Name	Description	Length	Occur	Validation	Remarks
DIR-ID	Directive ID	15	1	Numeric	(11)
REQ-STATUS	Request status	2	1	Alphanumeric	(5)
ISSUE-DATE	Date of directive issue	8	1	CCYYMMDD	(15)
VALIDITY-START	The start date of the validity period of this directive	8	1	CCYYMMDD	(15)
VALIDITY-END	The end date of the validity period of this directive	8	1	CCYYMMDD	(15)
GROSS-AMOUNT	Gross amount of lump sum/gratuity/remuneration for which this directive was issued	15	1	Numeric	(12)
ACCRUAL-DATE	Date of accrual of lump sum	8	1	CCYYMMDD	(15), (19)
SOURCE-CODE	This is the lump sum source code that should be used by the Employer when submitting the IRP5 certificate	4	1	Alphanumeric	(7), (29)
SERV-REND-LOC-AMT	Services rendered local amount	15	1	Numeric	(6), (7), (37)
SERV-REND-LOC-SOURCE-CODE	This is the lump sum source code in respect of services rendered locally that should be used by the Employer when submitting the IRP5 certificate	4	1	Alphanumeric	(7), (37)
SERV-REND-FOR-AMT	Services rendered abroad (foreign) amount	15	1	Numeric	(6), (7), (37)
SERV-REND-FOR-SOURCE-CODE	This is the lump sum source code in respect of services rendered abroad (foreign) that should be used by the Employer when submitting the IRP5 certificate	4	1	Alphanumeric	(7), (37)
TAX-WITHHELD	Tax Withheld	15	1	Numeric	(6), (7), (37)
YEAR-OF-ASSESSMENT	The assessment tax year to which this tax directive applies	4	1	CCYY	(7), (29)
PRE-1MARCH1998-AMT	Vested right pre-2 March 1998	15	1	Numeric	(6), (7)
TRF-AMT	Amount Transferred	15	1	Numeric	(6), (7)
MEM-FUND-CONTR	Own contributions to a provident fund (up to 1 March 2016)	15	1	Numeric	(6), (7)
EXC-CONTRIB-AMT	Contributions not previously allowed as a deduction (pension, retirement annuities and provident after 1 March 2016)	15	1	Numeric	(6), (7) (34)

Name	Description	Length	Occur	Validation	Remarks
TAXED-TRANSF-NON-MEMB-SPOUSE	Transferred divorce benefit previously taxed	15	1	Numeric	(6), (7)
EXEMPT-SERVICES	Amount exempt based on services outside the Republic	15	1	Numeric	(6), (7)
AIPF-MEMBER-CONTRIBUTIONS	AIPF member transfer contributions	15	1	Numeric	(6), (7)
S10-1-O-II-EXEMPT-AMOUNT	Amount exempt in terms of section 10(1)(o)(ii)	15	1	Numeric	(6), (7)
DEEMED-PROV-FUND-CONTRIB	After tax amount as a result of the transfer of the pension fund to the provident fund (Deemed provident fund contributions (after tax pension benefit))	15	1	Numeric	(6), (7)
TOTAL-BENEFIT	Full benefit used to purchase an annuity	15	1	Numeric	(6), (7)
TAX-RATE	Tax percentage to be deducted from gross remuneration	2	1	Numeric	(7), (9)
TAX-FREE-PORTION	Tax free portion of the gross lump sum gratuity/ remuneration	15	1	Numeric	(6), (7), (20)
GROSS-AMOUNT-PAYE	PAYE amount to be deducted from gross remuneration	15	1	Numeric	(6), (7), (13)
DEDUCTION-FREQUENCY	Frequency of deducting PAYE amount from gross lump sum gratuity/remuneration	1	1	Alphanumeric	(14)
ALLOWED-CONTRIBUTIONS	Contributions allowed as exemption from lump sum	15	1	Numeric	(6), (7), (18)
APPROVED-DEEMED-REMUNERATION	Approved monthly deemed remuneration	13	1	Numeric	(7)
IT88L-REF-NO	IT 88L reference number	15	1	Alphanumeric	(1), (2), (17), (36)
ASSESSED-TAX-AMOUNT	Tax amount to be deducted for outstanding Assessed tax	15	1	Numeric	(6), (7), (8), (21), (22), (25), (26), (27)
ASSESSED-TAX-PRN	Assessed Tax Payment Reference Number	19	1	Alphanumeric	(1), (2), (22), (27), (31)
ADMIN-PENALTY	Administrative Penalty	15	1	Numeric	(6), (7), (8), (21), (22), (26), (27), (30)

Name	Description	Length	Occur	Validation	Remarks
ADMIN-PENALTY-PRN	Administrative Penalty Payment Reference Number	19	1	Alphanumeric	(1), (2), (22), (27), (32)
PROVISIONAL-TAX-AMOUNT	Provisional Tax amount to be deducted for outstanding Provisional Tax	15	3	Numeric	(6), (7), (8), (21), (22), (24), (26), (27)
PROVISIONAL-TAX-PERIOD	Period for which Provisional tax is outstanding	6	3	CCYYNN	(6), (7), (8), (21), (23)
PROVISIONAL-TAX-PRN	Provisional Tax Payment Reference Number	19	3	Alphanumeric	(1), (2), (22), (27), (33)

Remarks:

1. Blank-padded
2. Left-justified
3. The unique directive request sequence provided in the directive request
4. The Income Tax reference number of the person on whose behalf the directive request was submitted. Optional field and contains zeros if not provided.
5. A list of request statuses are listed in Table A-1. In the case of a pending request, all subsequent fields in the data record layout are not applicable and will be set to zero or blank, as appropriate. In case of a declined request, only the declining reason is applicable.
6. The two rightmost digits denote Cents and the remainder denote the Rand amount
7. Right-justified and zero-filled
8. Applicable only as a response for lump sum/gratuity directive requests (FORM A&D, FORM B, FORM C, FORM E,IRP3(a) and IRP3(s)). It must be set to zero if not applicable, as it is included in file integrity checks.
9. This field is not used anymore. It will be defaulted to zeroes.
10. The comments will be automatically entered by the SARS system, or by the SARS employee handling the request if referred for manual intervention.
11. The directive ID is only allocated to the actual tax directive request and is allocated by the SARS system, excluding requests for a tax directive simulation, where the directive ID will be zero.
12. This amount is the gross amount of lump sum or gratuity benefit for which this directive is issued
13. This field specifies the PAYE amount to be deducted from either the taxpayer's gross remuneration or the lump sum amounts.
14. This field is not used anymore. It will be defaulted to blank.
15. Date format is provided as CCYYMMDD, where:
    - CC is the century
    - YY is the year
    - MM is the month
    - DD is the day
16. A list of Income Tax areas is provided in Appendix A.
17. If a stop order forms part of this directive response, this field will contain the income tax reference number. If no stop order provided with this directive response, this field is left blank.

18. This field contains the amount of contributions allowed as exemption from the lump sum. This amount is only applicable to FORM A&D, FORM B, FORM C and FORM E directive requests.
19. Date of accrual of lump sum.
20. This amount is only applicable as a response to FORM A&D, FORM B, FORM C, FORM E, IRP3(a) and IRP3(s). It contains the calculated tax-free portion of the gross remuneration amount excluding own contributions.
21. This amount is only applicable as a response to FORM A&D, FORM B, FORM C, FORM E, IRP3(a) and IRP3(s).
22. These stop order details must be considered by the REQUESTOR as binding, in accordance with [A1] and the REQUESTOR's application to use the interface specified in this document
23. The format of the provisional tax period is as follows:

    CCYY – Century and year

    NN – Period number within the year (01 or 02)
24. The first Provisional tax stop order amount corresponds with the first outstanding Provisional tax period. The second outstanding Provisional tax stop order amount corresponds with the second Provisional tax period and the third outstanding Provisional tax stop order amount corresponds with the rolled up amount of the remainder of the outstanding tax periods. The payment reference number must appear on the IT88L when remitting to SARS.
25. This amount is a stop order for outstanding assessed tax. The payment reference number must appear on the IT88L when remitting to SARS.
26. The Income Tax reference number applicable to these amounts is specified in the IT-REF-NO field.
27. Stop order payments to SARS must be itemised per payment reference number. A single payment per group of taxpayers must not be made electronically, i.e. via bank transfer, as it is not possible to itemise the tax reference numbers. If payment is done electronically then this must be done individually per stop order.
28. Optional field
29. Mandatory field
30. This amount is a stop order for outstanding administrative penalties. The payment reference number must appear on the IT88L when remitting to SARS.
31. Payment Reference Number to be used when making a stop order payment to SARS in respect of outstanding assessed taxes
32. Payment Reference Number to be used when making a stop order payment to SARS in respect of outstanding administrative penalties
33. Payment Reference Number to be used when making a stop order payment to SARS in respect of outstanding provisional taxes, per provisional tax period where an amount is outstanding
34. These values are as per the SARS Income Tax System (Carry-over values)
35. The directive application ID is allocated to the request by the SARS system.
36. If a tax directive simulation is requested only the IT88L reference number will be provided and must be reflected on the simulation document. This IT88L reference number indicates that there is an outstanding debt amount.
37. Applicable only as a response for IRP3(s) directive requests.

4.2.4.14.3 Processed Directive Response Error Description Record

The record type provides a description of the reason for declined directive requests. For each declined request there will be one error description record per decline reason, i.e. there will always be at least one- or more error description record(s) for each declined request.

The format of each data record is provided in the table below.

Table 4-37: Processed Directives Response Error Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	Section identifier	1	1	'E'	
REC-NUM	Record Number	8	1	Numeric	(1), (2), (3), (7)
KEY	Record Key	32	1	Alphanumeric	(4), (5), (6), (8)
ERROR-NO	Error Number	5	1	Numeric	(1), (2), (3), (9)
ERROR-TEXT	Error Text	210	1	Alphanumeric	(4), (5), (6), (10)

Remarks:

1. Zero-filled
2. Right-justified
3. Mandatory Field
4. Optional field
5. Blank-padded
6. Left-justified
7. This is the record number of the declined response record. The header record will be record number 1 whereas the first data record will be record number 2.
8. This is the key of the declined response record. The key for a processed directive response file is the directive request ID number.
9. This is a declined reason code allocated by the SARS
10. This field contains free text describing the reason for the declined directive request. To comply with the Income Tax Act of 1962 as amended from time to time SARS may elect not to provide a descriptive text in this field.

4.2.4.14.4 Processed Directives Response Trailer Record

The file trailer record contains integrity check fields. The table below provides the format of the trailer section.

Table 4-38: Processed Directive Response Trailer Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	File section identifier	1	1	'T'	
REC-NO	Number of records in this file	8	1	Numeric	(1), (3), (8)
GROSS-REM-SUM	Aggregate of all GROSS-REM fields in the file	20	1	Numeric	(1), (3), (4)
GROSS-REM-PAYE-SUM	Aggregate of all GROSS-REM-PAYE-SUM fields in the file	20	1	Numeric	(1), (3), (4)
TAX-FREE-SUM	Aggregate of all TAX-FREE-PORTION fields in the file	20	1	Numeric	(1), (3), (4)
ASSESSED-TAX-AMOUNT-SUM	Aggregate of all ASSESSED-TAX-AMOUNT fields in the file	20	1	Numeric	(1), (3), (4), (5)

Name	Description	Length	Occur	Validation	Remarks
PROVISIONAL-TAX-AMOUNT-SUM	Aggregate of all PROVISIONAL-TAX-AMOUNT fields in the file	20	1	Numeric	(1), (3), (4), (6)
TAX-RATE-SUM	Aggregate of all TAX-RATE fields in the file	16	1	Numeric	(1), (3), (7)
PRE-1MARCH1998-AMT-SUM	Aggregate of all PRE-1MARCH1998-AMT fields in the file	20	1	Numeric	(1), (3), (4), (9)
TRF-AMT-SUM	Aggregate of all TRF-AMT fields in the file	20	1	Numeric	(1), (3), (4), (10)
MEM-FUND-CONTR-SUM	Aggregate of all MEM-FUND-CONTR fields in the file	20	1	Numeric	(1), (3), (4), (11)
EXC-CONTRIB-AMT-SUM	Aggregate of all EXC-CONTRIB-AMT fields in the file	20	1	Numeric	(1), (3), (4), (12)
TAXED-TRANSF-NON-MEMB-SPOUSE-SUM	Aggregate of all TAXED-TRANSF-NON-MEMB-SPOUSE fields in the file	20	1	Numeric	(1), (3), (4), (13)
EXEMPT-SERVICES-SUM	Aggregate of all EXEMPT-SERVICES Fields in the file	20	1	Numeric	(1), (3), (4), (14)
AIPF-MEMBER-CONTRIBUTIONS-SUM	Aggregate of all AIPF-MEMBER-CONTRIBUTIONS fields in the file	20	1	Numeric	(1), (3), (4), (15)
S10-1-O-II-EXEMPT-AMOUNT-SUM	Aggregate of all S10-1-O-II-EXEMPT-AMOUNT fields in the file	20	1	Numeric	(1), (3), (4), (16)
ADMIN-PENALTY-SUM	Aggregate of all ADMIN-PENALTY fields in the file	20	1	Numeric	(1), (3), (4), (17)
TOTAL-BENEFIT-SUM	Aggregate of all TOTAL-BENEFIT fields in the file	20	1	Numeric	(1), (3), (4), (18)

Remarks:

1. Zero-filled
2. Not used
3. Right-justified
4. The two rightmost digits denote Cents and the remainder denote the Rand amount
5. This field contains an aggregate amount of ASSESSED-TAX-AMOUNT fields in all data records of the file
6. This field contains an aggregate amount of PROVISIONAL-TAX-AMOUNT fields in all data records of the file (including all repetitions)
7. This amount is calculated by adding all TAX-RATE fields
8. This field contains the number of data records in the file
9. This field contains an aggregate amount of PRE-1MARCH1998-AMT fields in all data records of the file
10. This field contains an aggregate amount of TRF-AMT fields in all data records of the file

11. This field contains an aggregate amount of MEM-FUND-CONTR fields in all data records of the file
12. This field contains an aggregate amount of EXC-CONTRIB-AMT fields in all data records of the file
13. This field contains an aggregate amount of TAXED-TRANSF-NON-MEMB-SPOUSE fields in all data records of the file
14. This field contains an aggregate amount of EXEMPT-SERVICES fields in all data records of the file
15. This field contains an aggregate amount of AIPF-MEMBER-CONTRIBUTIONS fields in all data records of the file
16. This field contains an aggregate amount of S10-1-O-II-EXEMPT-AMOUNT fields in all data records of the file
17. This field contains an aggregate amount of ADMIN-PENALTY fields in all data records of the file
18. This field contains an aggregate amount of TOTAL-BENEFIT fields in all data records of the file

4.2.4.15 Directive Cancellation Request File

This file type contains requests for the cancellation of directives issued by the SARS system.

Only the REQUESTOR requesting a directive may cancel it.

4.2.4.15.1 Directive Cancellation Request Header Record

The format of the header record is provided in the table below.

Table 4-39: Directive Cancellation Request Header Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	Section identifier	1	1	'H'	
INFO-TYPE	Information type	8	1	'IRP3CRQ'	(1), (2)
INFO-SUBTYPE	Information sub-type	8	1	Blanks	(3)
TEST-DATA	Test data indicator	1	1	'Y' or 'N'	(9)
FILE-SERIES-CTL	File series control field	1	1	'S'	(10)
EXT-SYS	External system identification	8	1	ISP0901	(1), (2), (4)
VER-NO	Interface version number	8	1	'5'	(1), (5), (6)
OWN-FILE-ID	Unique file identifier	14	1	Alphanumeric	(1), (2), (7)
GEN-TIME	Date and time of file creation	14	1	CCYYMMDDhhmmss	(8)

Remarks:

1. Blank-padded
2. Left-justified
3. This field is not used. It is provided for compatibility purposes with other file headers.
4. This field contains the identification of the REQUESTOR (ISP0901 system parameter).
5. Right-justified
6. The version number increases whenever there is a change to this file layout
7. The sending system will insert an identifier that will uniquely identify the file

8. The date and time of file creation in the form of CCYYMMDDhhmmss, where:

   CC is the century

   YY is the year

   MM is the month

   DD is the day in month

   hh is hours

   mm is minutes

   ss is seconds

9. If the value of this field is Y, the information in this file must not be applied to the receiving system's production database. If the value of this field is N, the file information must be applied to the receiving system's production database. Alternatively, the contents of the file must be rejected.

10. This field must always contain the character S

4.2.4.15.2 Directive Cancellation Request Data Record

The body section of the file contains multiple fixed length records, each describing directive cancellation request details.

The format of each record in the file body section is provided in the table below. All fields in this record are compulsory.

Table 4-40: Directive Cancellation Request Data Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	File section identifier	1	1	'R'	
REQ-SEQ-NUM	Directive request ID number	20	1	Alphanumeric	(1), (2), (3)
DIR-ID	Directive ID (Original directive request)	15	1	Numeric	(4), (6)
IT-REF-NO	Income Tax reference number (Original directive request)	10	1	Numeric	(8)
TP-ID	Taxpayer SA ID number (Original directive request)	13	1	Numeric	(9)
TP-OTHER-ID	Taxpayer Other ID number (e.g. Passport, Permit, Visa, Dompass, Company Registration, Trust Deed) (Original directive request)	18	1	Alphanumeric	(1), (2), (9)
FSCA-REGIS-NO	FSCA registration number (Original directive request)	19	1	Alphanumeric	(1), (2), (10)
FUND-NUMBER	Fund Approval No. (Original directive request)	11	1	Numeric	(1), (2), (11)
INSURER-FSCA-REGIS-NO	FSCA registered insurer number (Also referred to as a Life License Number) (Original directive request)	12	1	Alphanumeric	(1), (2), (12)
CANCEL-REASON	Directive cancellation reason	120	1	Alphanumeric	(5), (6)

Name	Description	Length	Occur	Validation	Remarks
CONTACT-PERSON	Contact Person submitting the cancellation	120	1	Alphanumeric	(6), (7)
DIAL-CODE-CONTACT-PERSON	Contact Person dialling code	10	1	Alphanumeric	(6)
TEL-CONTACT-PERSON	Contact Person telephone number	10	1	Alphanumeric	(6)

Remarks:

1. Blank-padded
2. Left-justified
3. The directive request number is the same as the one specified in the original directive request
4. This is the directive number i.e. IRP3 number allocated by the SARS system
5. Directive cancellation reason must be supplied
6. Mandatory information
7. This must be a natural person's name (Not a Call Centre)
8. The Income Tax reference number must be provided. If this number is not available, the value must be set to zero. If provided, the fund must apply the modulus 10 test to ensure it is a valid tax reference number (See Annexure A).
9. One and only one of these fields must be supplied. The Other ID number shall only be specified if the taxpayer does not have a South African ID number. SA ID number **must not** be entered as 'Other ID number'.
10. This is the registration number, as allocated by the FSCA (Financial Services Conduct Authority).
11. The approved fund number allocated by SARS.
12. This is the registration number, as allocated by the FSCA (Financial Services Conduct Authority), (Also referred to as a Life License Number).

The following validations will also be performed by ITS, and will result in the directive cancellation request not being processed by ITS (declined), if these criteria are not met:

- A directive must exist for the Directive ID as supplied by the external agent
- The Income Tax reference number, SA ID number, Other ID number, FSCA registration number, Approved fund number and FSCA registered insurer number supplied on this directive cancellation request must match the original directive request (The directive to be cancelled)
- Only finalised directives may be cancelled
- Only the agent that requested the directive may cancel it
- The directive may only be cancelled if it was created electronically

4.2.4.15.3 Directive Cancellation Request Trailer Record

The file trailer record contains integrity check fields. The table below provides the format of the trailer section.

Table 4-41: Directive Cancellation Request Trailer Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	File section identifier	1	1	'T'	

Name	Description	Length	Occur	Validation	Remarks
REC-NO	Number of directive cancellation requests in this file	8	1	Numeric	(1), (2)

Remarks:

1. Zero-filled
2. Right-justified

4.2.4.16 Processed Cancellation Response File

This file type contains the results of the SARS system directives batch process and is in response to the cancellation requests submitted by the REQUESTOR.

Possible responses may be:

1. Directive cancellation confirmed
2. Directive cancellation declined with the appropriate reason

4.2.4.16.1 Processed Cancellation Response Header Record

The format of the header record is provided in the table below.

Table 4-42: Processed Cancellation Response Header Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	File section identifier	1	1	'H'	
INFO-TYPE	Information type	8	1	'IRP3CRP'	(1), (2)
INFO-SUBTYPE	Information sub-type	8	1	Blanks	(3)
TEST-DATA	Test data indicator	1	1	'Y' or 'N'	(9)
FILE-SERIES-CTL	File series control field	1	1	'S'	
EXT-SYS	External system identification	8	1	ISP0901	(1), (2), (4)
VER-NO	Interface version number	8	1	'3'	(1), (5), (6)
OWN-FILE-NO	Unique file identifier	14	1	Alphanumeric	(1), (2), (7)
GEN-TIME	Date and time of file creation	14	1	CCYYMMDD hhmmss	(8)
RESP-FILE-NO	The unique file identifier for which this response is generated	14	1	Alphanumeric	(1), (2), (10)
STATUS	Source file processing status	2	1	Numeric	(11)

Remarks:

1. Blank-padded
2. Left-justified
3. This field is not used. It is provided for compatibility purposes with other header records
4. This field contains the identification of the REQUESTOR (ISP0901 system parameter)
5. Right-justified

6. The version number increases whenever there is a change to this file layout
7. This unique number will be allocated by the SARS system for reference purposes
8. The date and time of file creation in the form of CCYYMMDDhhmmss, where:

   CC is the century

   YY is the year

   MM is the month

   DD is the day of the month

   hh is hours

   mm is minutes

   ss is seconds
9. If the value of this field is Y, the information in this file must not be applied to the production database of the REQUESTOR. If the value of this field is N, the information in this file must be applied to the production database of the REQUESTOR. Alternatively, the contents of the file must be rejected.
10. The unique file identifier supplied by the source of the input file will be returned in this field. This field will be blank in the case of ad hoc response files.
11. The processing status may be one of the following:

    01 - Cancellation response provided

4.2.4.16.2 Processed Cancellation Response Data Record

The body section of the file contains multiple fixed length records, each describing one directive cancellation response's details.

The format of each record in the file body section is provided in the table below.

Table 4-43: Processed Cancellation Response Data Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	File section identifier	1	1	'R'	
REQ-SEQ-NUM	Directive request ID number	20	1	Alphanumeric	(1), (2), (3)
DIR-ID	Directive ID	15	1	Numeric	(4)
IT-REF-NO	Income Tax reference number	10	1	Numeric	(5)
DIR-STATUS	Directive status	2	1	Alphanumeric	(8)
RESPONSE	Response to cancellation request	2	1	Alphanumeric	(6)
RESPONSE-TEXT	Response to cancellation text	253	1	Alphanumeric	(7)

Remarks:

1. Blank-padded
2. Left-justified
3. The directive request sequence number provided in the directive request
4. The directive ID allocated by the SARS system

5. The Income Tax reference number of the person on whose behalf the directive request was submitted
6. A list of response codes may be found in Appendix A
7. A textual response where the response code is 'Other'
8. Directive status after consideration of the cancellation request. Possible directive status codes detailed in Appendix A.

4.2.4.16.3 Processed Cancellation Response Trailer Record

The file trailer record contains integrity check fields. The table below provides the format of the trailer section.

Table 4-44: Processed Cancellation Response Trailer Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	File section identifier	1	1	'T'	
REC-NO	Number of responses in this file	8	1	Numeric	(1), (2), (3)

Remarks:

1. Blank-padded
2. Right-justified
3. This value will be set to zero if an error detected in the source file

4.2.4.17 Processed ROT Response File

This file type contains the results of the SARS system directives batch process and is in response to the ROT01 and ROT02 confirmation submitted by the REQUESTOR.

Possible responses may be:

1. ROT confirmation accepted
2. ROT confirmation rejected with the appropriate reason

4.2.4.17.1 Processed ROT Response Header Record

The format of the header record is provided in the table below.

Table 4-45: Processed ROT Response Header Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	File section identifier	1	1	'H'	
INFO-TYPE	Information type	8	1	'ROTDIRS'	(1), (2)
INFO-SUBTYPE	Information sub-type	8	1	Blanks	(3)
TEST-DATA	Test data indicator	1	1	'Y' or 'N'	(9)
FILE-SERIES-CTL	File series control field	1	1	'S'	
EXT-SYS	External system identification	8	1	ISP0901	(1), (2), (4)

Name	Description	Length	Occur	Validation	Remarks
VER-NO	Interface version number	8	1	'2'	(1), (5), (6)
OWN-FILE-NO	Unique file identifier	14	1	Alphanumeric	(1), (2), (7)
GEN-TIME	Date and time of file creation	14	1	CCYYMMDD hhmmss	(8)
RESP-FILE-NO	The unique file identifier for which this response is generated	14	1	Alphanumeric	(1), (2), (10)
STATUS	Source file processing status	2	1	Numeric	(11)

Remarks:

1. Blank-padded
2. Left-justified
3. This field is not used. It is provided for compatibility purposes with other header records
4. This field contains the identification of the REQUESTOR (ISP0901 system parameter)
5. Right-justified
6. The version number increases whenever there is a change to this file layout
7. This unique number will be allocated by the SARS system for reference purposes
8. The date and time of file creation in the form of CCYYMMDDhhmmss, where:

   CC is the century

   YY is the year

   MM is the month

   DD is the day of the month

   hh is hours

   mm is minutes

   ss is seconds
9. If the value of this field is Y, the information in this file must not be applied to the production database of the REQUESTOR. If the value of this field is N, the information in this file must be applied to the production database of the REQUESTOR. Alternatively, the contents of the file must be rejected.
10. The unique file identifier supplied by the source of the input file will be returned in this field. This field will be blank in the case of ad hoc response files.
11. The processing status may be one of the following:

    01 - ROT confirmation provided

4.2.4.17.2 Processed ROT Response Data Record

The body section of the file contains multiple fixed length records, each describing one ROT rejection/acception response's details.

The format of each record in the file body section is provided in the table below.

Table 4-46: Processed ROT Response Data Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	File section identifier	1	1	'R'	
REQ-SEQ-NUM	Application request ID number	20	1	Alphanumeric	(1), (2), (3)
APPL-ID	Application ID	15	1	Numeric	(4)
APPL-STATUS	Application status	2	1	Alphanumeric	(5)

Remarks:

1. Blank-padded
2. Left-justified
3. The application request sequence number provided in the application request
4. The application ID allocated by the SARS system
5. Application status after consideration of the ROT confirmation. Possible status codes

   01 - ROT Declined

   07 - ROT Accepted

4.2.4.17.3 Processed ROT Response Error Description Record

The record type provides a description of the reason for rejecting ROT confirmation. For each ROT rejection there will be one error description record per decline reason, i.e. there will always be at least one- or more error description record(s) for each ROT rejection.

The format of each data record is provided in the table below.

Table 4-47: Processed ROT Response Error Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	Section identifier	1	1	'E'	
REC-NUM	Record Number	8	1	Numeric	(1), (2), (3), (7)
KEY	Record Key	32	1	Alphanumeric	(4), (5), (6), (8)
ERROR-NO	Error Number	5	1	Numeric	(1), (2), (3), (9)
ERROR-TEXT	Error Text	210	1	Alphanumeric	(4), (5), (6), (10)

Remarks:

1. Zero-filled
2. Right-justified
3. Mandatory Field
4. Optional field
5. Blank-padded
6. Left-justified
7. This is the record number of the declined response record. The header record will be record number 1 whereas the first data record will be record number 2.
8. This is the key of the declined response record. The key for a processed ROT response file is the directive request ID number.
9. This is a declined reason code allocated by the SARS

10. This field contains free text describing the reason for the declined directive request. To comply with the Income Tax Act of 1962 as amended from time to time SARS may elect not to provide a descriptive text in this field.

4.2.4.17.4 Processed ROT Response Trailer Record

The file trailer record contains integrity check fields. The table below provides the format of the trailer section.

Table 4-48: Processed ROT Response Trailer Record Layout

Name	Description	Length	Occur	Validation	Remarks
SEC-ID	File section identifier	1	1	'T'	
REC-NO	Number of responses in this file	8	1	Numeric	(1), (2), (3)

Remarks:

1. Zero filled
2. Right justified
3. This field contains the number of data records in the file

5. QUALITY ASSURANCE

5.1 Integration Qualification Testing

SARS will determine at its discretion a number of pilot sites to use to rigorously test this interface. An integration project plan will be prepared for those sites.

All REQUESTORs must submit at least one correctly formatted test file for each of the file types applicable to the REQUESTOR's organisation before being allowed to submit production files.

Any taxpayer data may be used to request directives in test files. SARS will create arbitrary responses to these requests. The information provided in these responses will be logical regarding the requested directive, but the data used will bear only accidental resemblance to the data SARS may have on the taxpayers for which directives are requested. Refer to the Interfaces User Guide for additional information.

SARS may, at any time, disallow a REQUESTOR to submit online directives if the number of format errors in production files submitted by the REQUESTOR is excessive.

6. PREPARATION FOR DELIVERY

6.1 Implementation Schedule and Responsibilities

Any organisation wanting to use this interface must be registered with SARS in accordance with the Interfaces User Guide published by SARS. During the registration process, some details must be furnished by the REQUESTOR to SARS. These details include the name of the REQUESTOR, name of contact personnel, the REQUESTOR's IP address and other details.

SARS, in return, will evaluate the request to use this interface and if approved, provide the REQUESTOR with the necessary details required to establish a link with the SARS system. These details will include the IP address of the SARS file server, physical location of the SARS file server, if a leased line facility is required, an FTP user name and password and any encryption and authentication software the REQUESTOR will be required to use to communicate with SARS.

Registration with SARS may begin during March 1999.

6.2 Special Requirements

The encryption and authentication software will only be available on a limited number of software and hardware platforms. The REQUESTOR will be required to use these platforms to transmit and receive data files to and from SARS.

The REQUESTOR must note that except for encryption and authentication software, no other software, hardware or communication equipment will be provided to the REQUESTOR for the purposes of this interface. The REQUESTOR is responsible for purchasing the necessary hardware and/or software to establish the necessary infrastructure enabling the use of this interface.

The REQUESTOR must also apply for the necessary communication links to enable communication with SARS.

6.2.1 Hardware Requirements

A TCP/IP link must be available between the REQUESTOR and SARS. Refer to the interfaces user guide for further hardware requirements.

6.2.2 Software Requirements

The REQUESTOR will require the following software implement this interface to SARS:

- FTP.
- A TCP/IP stack software implementation
- Application and communication front-end software
- Encryption and authentication software (provided by SARS)

Refer to the interfaces user guide for more detailed software requirements

6.2.3 Communication and Network Requirements

The communication and network products required to establish the interface infrastructure, detailed in this specification, shall be installed and be within the suppliers' specification.

Any communication costs, such as communication equipment set-up, communication line costs, etc. will be borne by the REQUESTOR.

6.3 Commissioning

Once the REQUESTOR completed the registration process required by SARS to use this interface, test files may be sent. At least one test file is required before production files are sent to the SARS system. Submission of test files after the live implementation of the interface may be requested either by the REQUESTOR or by SARS.

Refer to the Interfaces User Guide for the procedures that must be followed if faults are detected whilst using this interface.

7. NOTES

7.1 Terms, Abbreviations and Acronyms

The terms, abbreviations and acronyms listed in this section are applicable to this interface.

Bps	-	Bits per Second
ECP	-	Engineering Change Proposal
FTP	-	File Transfer Protocol
ID	-	Identification
IT	-	Information Technology
ITS	-	Income Tax System
Mbytes	-	Mega Bytes
PAYE	-	Pay As You Earn
QA	-	Quality Assurance
RA	-	Retirement Annuity
RACF	-	Resource Access Control Facility
RAF	-	Retirement Annuity Fund
SARS	-	South African Revenue Service
TCP/IP	-	Transfer Control Protocol/Internet Protocol
VAT	-	Value-Added Tax
eFiling	-	eFiling

7.2 Directive Processing

This section describes the manual process the REQUESTOR must follow when he receives a directive (IRP3 form) from SARS and in particular the handling of stop orders forming part of a directive.

7.2.1 Stop order Description

A number of stop orders may be issued by SARS as part of a directive response. The actual stop order fields are described in 4.2.4.14.2. The following are the types of stop orders SARS may issue:

1. Assessed tax stop order. This stop order is raised to recover outstanding Assessed tax debts the taxpayer may have. The stop order includes the payment reference number (PRN).
2. Provisional tax stop order. This stop order is raised to recover outstanding Provisional tax debts the taxpayer may have. The stop order includes the payment reference number (PRN). Stop orders with up to three provisional periods may be raised.
3. Admin Penalties: This stop order is raised to recover outstanding Admin Penalties debts the taxpayer may have. The stop order includes the payment reference number (PRN).

7.2.2 Payment Remittance

Any tax amounts payable per Tax Directive (IRP3 form) must be included in the Employees Tax amount, submitted on a monthly basis to SARS under cover of the next due Employees Tax Return (IRP201 form). The remitted amount and the tax directive number must reflect on the Employee's Tax Certificate (IRP5 form) which the REQUESTOR must issue to the client in this regard.

Where Income and/or Employees Tax is deducted from the lump sum and remitted in a representative capacity (stop order) in accordance with Section 97 of the Income Tax Act, No.58 of 1962, as amended and/or Value-Added Tax in accordance with Section 48(6) of the Value-Added Tax Act, No 89 of 1991 as amended, such amounts must be remitted separately under cover of a copy of the form supplied as Appendix A. The REQUESTOR must ensure these amounts accompany the total payment amount submitted to SARS.

7.2.3 Directive Hard Copy

Where the REQUESTOR's client requires a hard copy of the tax directive (IRP3 form), the REQUESTOR may use the format in Appendix A to print the tax directive.

When stop order amounts are specified as part of the directive response, a stop order form (IT88L) per Appendix A must also be printed by the REQUESTOR and attached to the tax directive.

7.2.4 Stop Order Example

Horizon Pension Fund applies for directives, using FORM B, on behalf of John Uys whose income tax reference number is 1234567897and Peter Umhlanga whose income tax reference number is 0987654324. Both are Provisional taxpayers.

Both John and Peter have not conducted their tax affairs satisfactorily. John owes R2 000.00 in Assessed tax, R1 000.00 in Provisional tax for the first period of 1997, R3 000.00 in Provisional tax for the second period of 1997.

Peter owes R3 000.00 in Assessed tax, R2 000.00 in Provisional tax for the second period of 1997, R3 000.00 in Provisional tax for the second period of 1996.

According to Horizon Pension Fund the lump sum due to John is R100 000.00 and the lump sum due to Peter is R200 000.00.

Upon submission of the directive requests to SARS, SARS responds with the following list of amounts owed by John (the IRP3 directive number will be 1234567890123):

- R20 000.00 as PAYE on the lump sum (This figure is not correctly calculated but merely an example)
- R2 000.00 as a stop order for Assessed tax debt
- R1 000.00 as a stop order for Provisional tax debt – first period 1997
- R3 000.00 as a stop order for Provisional tax debt – second period 1997

SARS responds with the following list of amounts owed by Peter (the IRP3 directive number 3210987654321):

- R40 000.00 as PAYE on the lump sum (This figure is not correctly calculated but merely an example)
- R3 000.00 as a stop order for Assessed tax debt
- R2 000.00 as a stop order for Provisional tax debt – second period 1997
- R3 000.00 as a stop order for Provisional tax debt – second period 1996

The combined PAYE on lump sum amounts (R60 000.00), will be paid by Horizon as part of their monthly submission on an IRP201 form.

The stop order amounts will be combined with other stop orders received by Horizon from SARS in that month and submitted as one payment at the end of that month. A paper form containing the columns specified in Table 7-1 must accompany the payment. The payment breakdown is as follows:

Table 7-1: Stop order Payment Breakdown

Income Tax Reference Number/VAT Registration Number/PAYE Reference Number	Tax Directive Number	PRN number	Amount
1234567897	1234567890123	1234567897T0000000	R2 000.00
1234567897	1234567890123	1234567897P0001199 7	R1 000.00
1234567897	1234567890123	1234567897P0001199 7	R3 000.00
0987654324	3210987654321	0987654324T0000000	R3 000.00
0987654324	3210987654321	0987654324P0002199 7	R2 000.00
0987654324	3210987654321	0987654324P0002199 7	R3 000.00
Total			**R14 000.00**

Accordingly the payment from Horizon to SARS for the stop orders amounts to R14 000.00.

7.3 Validation Rules for Processing Directive Applications

The SARS system applies the rules below when validating directive applications

7.3.1 Minimum Information Required on Application Forms

- Tax Year
- Type of directive application
    - Form A&D, B, C, E, IRP 3(a), (s), ROT01, ROT02
- Taxpayer Surname/Registered name if a Company/Trust name if a Trust
- Taxpayer Initials (only applicable to Individuals)
- Taxpayer First names (only applicable to Individuals)
- Taxpayer Date of Birth/Registration date for Companies and Trusts
- Taxpayer ID number or Other ID number (e.g. Passport, Permit, Visa, Dompass, Company Registration, Trust Deed)

- The only exceptions are when the reason for the directive application is “Transfer – Unclaimed Benefit” or “Transfer – Inactive Member with Insufficient Information”, in which case neither of these two fields may be supplied.

- Passport Country/Country of Origin
  - Mandatory on Forms A&D, B, C, E, IRP3(a), (s), ROT01, ROT02; if an Other ID number is captured, only if the Taxpayer is an Individual
  - The passport country must be valid as per Appendix A
  - If the passport country is ZAF (South Africa), then a South African Identity number must be captured, and then the passport country may not be specified
  - The passport country may only be specified if the fund member does not have a South African Identity number
  - The passport country may not be specified if the Taxpayer is a Trust or a Company
  - If the fund member is an asylum seeker/refugee, the passport country must be OTH (Other), an Asylum Seeker Permit Number or Refugee ID must be provided in the Other ID number field, and a South African Identity number may not be specified.
- Reason for non-registration if no reference number entered
  - This field is not on Form IRP3(a). The tax reference number must be provided.
  - This field may not be provided on Form B, if the reason for the directive is “Two Pot-Transfer: All Components (Inter-Fund Transfer)”, “Two Pot-Divorce Transfer: All Components (Inter-Fund Transfer)” or “Two Pot-Par (eA) Transfer/Payment: All Components (Inter-Fund Transfer)”. The tax reference number must be provided.
  - This field may not be provided on Form C, if the reason for the directive is “Two Pot-Transfer Prior to Retirement: All Components (Inter-Fund Transfer)” or “Two Pot-Divorce Transfer: All Components (Inter-Fund Transfer)”. The tax reference number must be provided.
  - If the taxpayer is registered and the application is submitted without a tax number to avoid a rejection the directive will be declined. The tax reference number must be provided
- Taxpayer’s physical address and postal code
  - ~~These fields are not on Forms B, C and IRP3(a)~~

~~• Taxpayer’s postal address and postal code~~

  - ~~Optional on Form IRP3(a), if the reason for the directive is “Savings Withdrawal Benefit”~~
- Annual Income / Remuneration of taxpayer
  - Mandatory on Forms A&D, B, C and E accruals before 1 March 2009
  - Mandatory on Forms A&D, B, C and E accruals from 1 March 2009, where the Fund Created Indicator is ‘Other’
  - Mandatory on Form B accruals from 1 March 2009, where the reason for directive is ‘Par (eA) Transfer/Payment’
  - Mandatory on Form B accruals from 1 September 2024, where the reason for directive is ‘Two Pot-Par (eA) Transfer/Payment: All Components (Inter-Fund Transfer)’
  - Mandatory on Form IRP3(a)
    - Optional if the reason for the directive is “Savings Withdrawal Benefit” (A zero amount will be accepted)
  - Mandatory on Form IRP3(s)
  - Not required on Forms ROT01 and ROT02
- Particulars of the Administrator/Employer/Fund/Insurer
  - PAYE Reference Number (Must be a valid number)

- Name
- Contact person
- Telephone number (including the dialling code)
- E-mail address
- Business address, including postal code
- ~~Postal address, including postal code~~
  - ~~Optional on Form IRP3(a), if the reason for the directive is "Savings Withdrawal Benefit"~~

- Reason for directive (retirement, resignation, transfer, etc.)

7.3.2 Further Minimum Information Required per Form

- Form A&D
  - The Fund Approval No. (18/20/4) if a Public Sector fund submits the directive or FSCA registration number (12/8) must be used (not both). Approved funds must only use the FSCA registration number. If the FSCA registration number on the approval document / letter from the FSCA does not consist of 7 digits after the 12/8/, zeroes must be inserted in front of the number e.g. 12/8/12345 is on the FSCA letter, on the tax directive application form the number must be reflected as 12/8/0012345/000000. These 7 digits cannot be equal to 7 zeroes or 7 nines. The same is applicable to a participating employer of a Type A umbrella fund e.g. 12/8/12345/6 is on the FSCA letter, on the tax directive application form the number must be reflected as 12/8/0012345/000006

    NOTE: From the 2nd half of 2015, if the approved fund uses the Fund Approval No. (18204), the directive will be declined. Approved fund must only use the FSCA registration number
  - Participating employer name must be provided, if the last six digits of the FSCA registration number (is greater than zero e.g. 12/8/0012345/000006). The Name and number must correspond wih the information on the FSCA list.
  - Taxpayer membership number
  - Gross amount of lump sum payment, excluding where the member elects to utilise the gross amount of total benefit to purchase annuities and/or leaves an amount remaining in the fund to pay the annuity
  - Date of accrual
  - Type of fund (Pension, Provident, Pension Preservation, Provident Preservation)
  - Fund created reason
  - Period taken into account in the calculation of the benefits ('from' and 'to' dates) If date of accrual is before 1 October 2007
  - Commencement date of membership (Date the member joined the fund)
  - Total Value of Gross Benefit in the Fund ~~on Retirement~~
  - If the field "Was there a partial withdrawal amount taken from this benefit in the previous or current Fund/s prior to this payment?" was specified as 'Yes', for each withdrawal
    - Date of partial withdrawal
    - Amount of partial withdrawal
    - Directive number for the partial withdrawal
  - If the member elects to transfer the **full** retirement benefit to another Fund (no partial transfer allowed) and the reason for directive application is 'Voluntary Transfer before Retirement (Par 2(1)(c))', 'Involuntary Transfer before Retirement (Par 2(1)(c))' or the field "Did the fund transfer the benefit to another fund before retirement?" is specified as 'Yes'

- Transferee fund type (Must be Retirement Annuity Fund, Pension Fund, Provident Fund, Pension Preservation Fund or Provident Preservation Fund)
- Amount transferred (Must be equal to gross amount of total benefit and the gross lump sum amount)
- Name of transferee Fund (More than two alphanumeric characters) and the name must be captured exactly as on the FSCA list to avoid rejection of the tax directive from September 2022.
- E-mail address of Transferee Fund (to be used when SARS does not receive the Recognition of Transfer of funds) (Valid e-mail address format required)
- Telephone number (Including dialling code) of Transferee Fund/Insurer (to be used when SARS does not receive the Recognition of Transfer of funds)
- Cell number of Transferee Fund (to be used when SARS does not receive the Recognition of Transfer of funds)
- The FSCA registration number (12/8) must be provided. This is the registration number, as allocated by the FSCA, and must be provided in the correct format 12/8/9999999/000000, where 9999999 is the registered Retirement Annuity Fund number. In cases where the number is less than 7 digits, populate the rest of the field with '0' **before** the number, e.g. if the FSCA registration number is 12/8/123, capture the registration number as 12/8/0000123/000000. These 7 digits cannot be equal to 7 zeroes or 7 nines. The last 6 digits of a Retirement Annuity Fund will always be 6 zeroes as there is no participating employer.

- If the reason for the directive is "Death before retirement" and where the fund purchased an annuity in the name of a beneficiary / dependant / nominee
  - Surname of the beneficiary / dependant / Nominee
  - Full names of the beneficiary / dependant / Nominee
  - Date of birth of the beneficiary / dependant / Nominee
  - ID number of the beneficiary / dependant / Nominee
  - Other ID number of the beneficiary / dependant / Nominee
  - Tax reference number of the beneficiary / dependant / Nominee
- Was benefit calculated in terms of rules of fund (Y/N). If date of accrual is before 1 October 2007
- Member of fund purchased an annuity/pension (Y/N) (PURCHASED-TRANSFERRED-ANNUITY-INDICATOR). If the indicator is yes, then the following fields are mandatory:
  - Amount(s) utilised to purchase annuity/pension
  - If one or more amounts (up to four) were utilised to purchase annuities, for each amount
    - Name of the registered long term insurer where the annuity/pension was purchased The name must be captured exactly as on the FSCA list to avoid rejection of the tax directive from September 2022
    - Annuity/pension policy number
    - Type of annuity purchased (Guaranteed Annuity or Living Annuity)
    - FSCA Registered Insurer number (Also referred to as a Life License Number) the correct format must be used e.g. 10/10/1/0004
    - E-mail address of long term Insurer (to be used when SARS does not receive the Recognition of purchased pension)
    - Telephone number (Including dialling code) of long term Insurer (to be used when SARS does not receive the Recognition of purchased pension)
    - Cell number of long term Insurer (to be used when SARS does not receive the Recognition of purchased pension)

- Special conditions
  - If the fund is paying the annuity/pension
    - The amount remaining in the fund for the annuity/pension is mandatory

NOTE: If the fund type is provident fund, both indicators ('Fund paying annuity/pension' and 'Member of fund purchased an annuity/pension') can be 'N', if the member takes the full benefit in cash.

- Form B
  - The Fund Approval No. (18/20/4) or FSCA registration number (12/8) must be used (not both). Approved funds must only use the FSCA registration number. If the FSCA registration number on the approval document / letter from the FSCA does not consist of 7 digits after the 12/8/, zeroes must be inserted in front of the number e.g. 12/8/12345 is on the FSCA letter, on the tax directive application form the number must be reflected as 12/8/0012345/000000. These 7 digits cannot be equal to 7 zeroes or 7 nines. The same is applicable to a participating employer of a Type A umbrella fund e.g. 12/8/12345/6 is on the FSCA letter, on the tax directive application form the number must be reflected as 12/8/0012345/000006

NOTE: From the 2nd half of 2015, if the approved fund uses the Fund Approval No. (18204), the directive will be declined. Approved fund must only use the FSCA registration number

  - Participating employer name must be provided, if the last six digits of the FSCA registration number (is greater than zero e.g. 12/8/0012345/000006) The name must be captured exactly as on the FSCA list and match the participation employer number to avoid rejection of the tax directive from September 2022
  - Taxpayer membership number
  - Gross amount of lump sum payment
  - Date of accrual
  - Total Value of Gross Benefit in the Fund
  - Type of fund (Pension, Provident, Pension Preservation, Provident Preservation, Unclaimed Pension Preservation, Unclaimed Provident Preservation)
  - Fund created reason
  - Commencement date of membership
  - If the application is for Public Sector Fund, the following information must also be furnished:
    - Commencement date of membership following in month from 'date to'
    - If the member was a member of another public sector fund prior to the current fund
    - Commencement date and end date
  - If the field "Was there a partial withdrawal amount taken from this benefit in the previous or current Fund/s prior to this payment?" was specified as 'Yes'
    - Date of partial withdrawal
    - Amount of partial withdrawal
    - Directive number for the partial withdrawal
  - If the reason for directive application is 'Two Pot-Transfer: All Components (Inter-Fund Transfer)', 'Two Pot-Divorce Transfer: All Components (Inter-Fund Transfer)' or 'Two Pot-Par (eA) Transfer/Payment: All Components (Inter-Fund Transfer)'
    - Tax Reference Number
  - If the reason for directive application is 'Transfer – Inactive Member with Insufficient Information'
    - The Application number of the original transfer, as allocated to that request, by the SARS system, which was declined due to insufficient information. This value may not be provided for any other directive reason.

If the reason for directive application is 'Transfer', 'Divorce Transfer', 'Transfer Unclaimed Benefit', 'Transfer – Inactive Member with Insufficient Information', 'Two Pot-Transfer: All Components (Inter-Fund Transfer)', 'Two Pot-Divorce Transfer: All Components (Inter-Fund Transfer)', 'Two Pot-Par (eA) Transfer/Payment: All Components (Inter-Fund Transfer)', or even if the reason is withdraw/resignation and a portion of the gross lump sum is transferred, the following information **must** also be furnished:

- Name of the receiving fund (More than two alphanumeric characters) The name must be captured exactly as on the FSCA list to avoid rejection of the tax directive from September 2022.
- E-mail address of Transferee Fund (to be used when SARS does not receive the Recognition of Transfer of funds) (Valid e-mail address format required)
- Telephone number (Including dialling code) of Transferee Fund/Insurer (to be used when SARS does not receive the Recognition of Transfer of funds)
- Cell number of Transferee Fund (to be used when SARS does not receive the Recognition of Transfer of funds)
- The Fund Approval No. (18/20/4) or FSCA registration number (12/8) must be used (not both). Approved funds must use the FSCA registration number. If the FSCA registration number on the approval document / letter from the FSCA does not consist of 7 digits after the 12/8/, zeroes must be inserted in front of the number e.g. 12/8/12345 is on the FSCA letter, on the tax directive application form the number must be reflected as 12/8/0012345/000000. These 7 digits cannot be equal to 7 zeroes or 7 nines. The same is applicable to a participating employer of a Type A umbrella fund e.g. 12/8/12345/6 is on the FSCA letter, on the tax directive application form the number must be reflected as 12/8/0012345/000006. Therefore the last 6 digits must be 6 zeros if the receiving fund is a Retirement Annuity fund.

NOTE: From the 2nd half of 2015, if the approved fund uses the Fund Approval No. (18204), the directive will be declined. Approved fund must only use the FSCA registration number

- Participating employer name must be provided, if the last six digits of the FSCA registration number (is greater than zero e.g. 12/8/0012345/000006) The name must be captured exactly as on the FSCA list and match the participation employer number to avoid rejection of the tax directive from September 2022
- Amount transferred (Must be equal to amount of lump sum payment if the reason is 'Transfer', 'Divorce Transfer', 'Transfer Unclaimed Benefit', 'Transfer – Inactive Member with Insufficient Information', 'Two Pot-Transfer: All Components (Inter-Fund Transfer)' or 'Two Pot-Divorce Transfer: All Components (Inter-Fund Transfer)')

- Form C:
  - The FSCA registration number of Fund (12/8) must be used. If the FSCA registration number of Fund on the approval document / letter from the FSCA does not consist of 7 digits after the 12/8/, zeroes must be inserted in front of the number e.g. 12/8/12345 is on the FSCA letter, on the tax directive application form the number must be reflected as 12/8/0012345/000000. These 7 digits cannot be equal to 7 zeroes or 7 nines. The last 6 digits must be zeroes.
  - Taxpayer policy number
  - Gross amount of lump sum payment, excluding where the member elects to utilise the total value of full annuity/pension to purchase annuities
  - Total Value of Gross Benefit in the Fund
  - Total value of full annuity
  - Date of accrual
  - Commencement date of policy
  - Type of fund (Retirement Annuity)
  - Fund created reason (approved or other)

- If the field “Was there a partial withdrawal amount taken from this benefit in the previous or current Fund/s prior to this payment?” was specified as ‘Yes’, for each withdrawal
  - Date of partial withdrawal
  - Amount of partial withdrawal
  - Directive number for the partial withdrawal
- Fund/Member purchased an annuity/pension – ‘Y’/’N’
- If the Fund/Member has purchased an annuity/pension
  - Amount(s) utilised to purchase annuity/pension
  - If one or more amounts (up to four) were utilised to purchase annuities, for each amount
    - Name of the registered long term insurer where the annuity/pension was purchased. The name must be captured exactly as on the FSCA list to avoid rejection of the tax directive from September 2022
    - Annuity/pension policy number
    - Type of annuity purchased (Guaranteed Annuity or Living Annuity)
    - FSCA Registered Insurer number (Also referred to as a Life License Number)
    - E-mail address of long term Insurer (to be used when SARS does not receive the Recognition of purchased pension)
    - Telephone number (Including dialling code) of long term Insurer (to be used when SARS does not receive the Recognition of purchased pension)
    - Cell number of long term Insurer (to be used when SARS does not receive the Recognition of purchased pension)
    - Special conditions
- If the reason for the directive is “”Death before retirement” and where the fund purchased an annuity in the name of a beneficiary / dependant / nominee
  - Surname of the beneficiary / dependant / Nominee
  - Full names of the beneficiary / dependant / Nominee
  - Date of birth of the beneficiary / dependant / Nominee
  - ID number of the beneficiary / dependant / Nominee
  - Other ID number of the beneficiary / dependant / Nominee
  - Tax reference number of the beneficiary / dependant / Nominee
- If the reason for directive application is ‘Two Pot-Transfer Prior to Retirement: All Components (Inter-Fund Transfer)’ or ‘Two Pot-Divorce Transfer: All Components (Inter-Fund Transfer)’
  - Tax Reference Number
- If the reason for directive application is ‘Transfer’, ‘Divorce Transfer’, ‘Transfer before Retirement (Par 2(1)(c))’, ‘Two Pot-Transfer Prior to Retirement: All Components (Inter-Fund Transfer)’ or ‘Two Pot-Divorce Transfer: All Components (Inter-Fund Transfer)’, or the field “Did the fund transfer the benefit to another fund before retirement?” is specified as ‘Yes’, the following information must also be furnished:
  - Name of the receiving fund (More than two alphanumeric characters)
  - FSCA registration number (12/8) must be used. If the FSCA registration number on the approval document / letter from the FSCA does not consist of 7 digits after the 12/8/, zeroes must be inserted in front of the number e.g. 12/8/12345 is on the FSCA letter, on the tax directive application form the number must be reflected as 12/8/0012345/000000. These 7 digits cannot be equal to 7 zeroes or 7 nines.
  - Type of fund (Only Retirement Annuity Fund)

- Amount transferred (Must be equal to total value of full annuity/pension, if the reason for directive application is 'Divorce Transfer', 'Transfer before Retirement (Par 2(1)(c))', 'Two Pot-Transfer Prior to Retirement: All Components (Inter-Fund Transfer)', 'Two Pot-Divorce Transfer: All Components (Inter-Fund Transfer)', or the date of accrual is before 1 March 2023 and the reason for directive application is 'Transfer')
- E-mail address of Transferee Fund (to be used when SARS does not receive the Recognition of Transfer of funds) (Valid e-mail address format required)
- Cell number of Transferee Fund (to be used when SARS does not receive the Recognition of Transfer of funds)
- Telephone number (Including dialling code) of Transferee Fund/Insurer (to be used when SARS does not receive the Recognition of Transfer of funds)

- Form E:
  - The Fund Approval No. (18/20/4) if a Public Sector fund submits the directive or FSCA registration number (12/8) must be used (not both). Approved and Other funds must only use the FSCA registration number. If the FSCA registration number on the approval document / letter from the FSCA does not consist of 7 digits after the 12/8/, zeroes must be inserted in front of the number e.g. 12/8/12345 is on the FSCA letter, on the tax directive application form the number must be reflected as 12/8/0012345/000000. These 7 digits cannot be equal to 7 zeroes or 7 nines. The same is applicable to a participating employer of a Type A umbrella fund e.g. 12/8/12345/6 is on the FSCA letter, on the tax directive application form the number must be reflected as 12/8/0012345/000006

    NOTE: From June 2015, if the approved fund uses the Fund Approval No. (18204), the directive will be declined. Approved fund must only use the FSCA registration number
  - FSCA Registered Insurer number (Also referred to as a Life License Number) if an Insurer submits the directive
    - Note: Only the one required Fund number must be provided
    - Must be provided in the format 10/10/1/ follows by 4 digits. If the FSCA no does not consist of 4 digits after the 10/10/1/, zeroes must be inserted in front of the number to avoid the decline of the directive e.g.10/10/1/0004
  - If the fund/insurer was indicated as 'Other'
    - The description of 'Other'
    - Annual Salary must be provided to enable SARS to determine the PAYE
  - Taxpayer policy number
  - Reason for Directive
  - Gross amount of lump sum payment, excluding where the member elects to utilise the gross amount of total benefit to purchase annuities.
  - Total value of full annuity/pension
  - Date of accrual

  If the reason for directive application is 'Par C Living Annuity - Commutation' the following information must also be furnished:

  - Was any value or part of the retirement interest commuted before
  - Benefit payable to (must be set to Member / Former Member)

  If the reason for the directive application is 'Death – Member / Former Member', the following information must also be furnished:

  - Was any portion of the benefit used to purchase an annuity/pension for a beneficiary / nominee(s)
    - If 'Y' is selected, at least one beneficiary / nominee's details must be provided
  - Benefit payable to (must be set to Member / Former Member)

If the reason for the directive application is 'Death – Next Generation Annuitant', the following information must also be furnished:

- Was any portion of the benefit used to purchase an annuity/pension for a beneficiary / nominee(s)
  - If 'Y' is selected, at least one beneficiary / nominee's details must be provided
- Benefit payable to (must be set to Next Generation Annuitant)
- Fund/Member purchased an annuity/pension – 'Y'/'N'
- ID number of original member
- Name of original member

If the reason for the directive application is 'Next Generation Annuitant - Commutation', the following information must also be furnished:

- Benefit payable to (must be set to Next Generation Annuitant)
- ID number of original member
- Name of original member

If the reason for directive is 'Transfer'

- Transfer benefit to another long-term insurer
- Registered name of the transferee Insurer
- FSCA Registered Insurer number (Also referred to as a Life License Number) of the transferee Insurer
- Amount transferred to another insurer. Amount must be equal to full value of annuity and gross lump sum payment.
- E-mail address of transferee Insurer (to be used when SARS does not receive the Recognition of Transfer of funds)
- Telephone number (Including dialling code) of transferee Insurer (to be used when SARS does not receive the Recognition of Transfer of funds)
- Cell number of transferee Insurer (to be used when SARS does not receive the Recognition of Transfer of funds)

If any portion of the benefit was used to purchase an annuity for a beneficiary / nominee(s), for each amount specified

- Surname of beneficiary / nominee
- First Name(s) of beneficiary / nominee (Individuals only)
- ID No of beneficiary / nominee (Individuals only) or Other ID number of beneficiary / nominee
- Annuity policy number
- Type of annuity purchased (Guaranteed Annuity or Living Annuity)
- Annuity amount
- Tax reference number of beneficiary / nominee
- Name of registered long term insurer where annuity was purchased. Exactly enter as on the FSCA list.
- E-mail address of long term Insurer (to be used when SARS does not receive the Recognition of purchased pension) (Valid e-mail address format required)
- FSCA Registered Insurer number (Also referred to as a Life License Number) (Nominee/Beneficiary). Must be provided in the format 10/10/1/ follows by 4 digits. If the FSCA no does not consist of 4 digits after the 10/10/1/, zeroes must be inserted in front of the number to avoid the decline of the directive e.g.10/10/1/0004

- Telephone number (Including dialling code) of long term insurer (to be used when SARS does not receive the Recognition of purchased pension)
- Cell number of long term insurer (to be used when SARS does not receive the Recognition of purchased pension)

- IRP 3(a)
  - Tax Reference Number
  - Applicant Type (Employer or Fund Administrator)
  - If the Applicant Type is Fund Administrator
    - Fund Create Reason (Approved Fund or Public Sector Fund)
    - If the Fund Create Reason is Approved Fund
      - The FSCA registration number of Fund (12/8) must be used. If the FSCA registration number of Fund on the approval document / letter from the FSCA does not consist of 7 digits after the 12/8/, zeroes must be inserted in front of the number e.g. 12/8/12345 is on the FSCA letter, on the tax directive application form the number must be reflected as 12/8/0012345/000000. These 7 digits cannot be equal to 7 zeroes or 7 nines. The last 6 digits must be zeroes.
    - If the Fund Create Reason is Public Sector Fund
      - The Fund Approval No. (18/20/4) or FSCA registration number (12/8) must be used (not both). If the FSCA registration number on the approval document / letter from the FSCA does not consist of 7 digits after the 12/8/, zeroes must be inserted in front of the number e.g. 12/8/12345 is on the FSCA letter, on the tax directive application form the number must be reflected as 12/8/0012345/000000. These 7 digits cannot be equal to 7 zeroes or 7 nines. The last 6 digits must be zeroes.
  - Gross amount of lump sum payment
  - Date of accrual
  - PAYE number of the Employer
  - Name of Employer
  - If the reason for directive application is ‘Employer owned policy proceeds - taxable’ or ‘Employer owned policy proceeds – Exempt s10(1)(gG)’
    - Employer owned policy proceeds payable
  - If the reason for directive application is ‘Severance benefit - Death’ or ‘Severance benefit – Retirement due to ill health’ or ‘Severance benefit – Involuntary Retrenchment’ or ‘Severance benefit – Voluntary Retrenchment’ or ‘Severance benefit – Retirement (Age of 55 or older)’
    - Severance benefit payable (Excluding Leave/Notice Payments)
  - If the reason for directive application is ‘Other’
    - Other amount due (Including Leave/Notice Payments and Arbitration/CCMA Awards)
  - If the reason for directive application is ‘Section 10(1)(gB)(iii) Compensation’
    - Section 10(1)(gB)(iii) compensation amount
  - If the reason for directive application is ‘Savings Withdrawal Benefit’
    - Savings Withdrawal Benefit amount
    - Policy number
  - If the reason for directive application is ‘Backdated (Antedated) Salaries and/or Pensions’
    - Start Date of the Accrual period for the antedated salary and/or pension
    - End Date of the Accrual period for the antedated salary and/or pension

        - Backdated (Antedated) Salaries and/or Pensions amount
- IRP 3(s)
    - Date of accrual
    - Start Date of the source period relating to the section 8A/8C gain
    - End Date of the source period relating to the section 8A/8C gain
    - Total number of work days during source period relating to the section 8A/8C gain
    - Number of work days outside SA during source period relating to the section 8A/8C gain
    - Gross Value of gain/amount
    - Is the employee a tax resident? (Y/N)
    - If the employee is a tax resident?
        - Is the exemption in terms of section 10(1)(o)(ii) applicable? (Y/N)
    - If the exemption in terms of section 10(1)(o)(ii) is applicable
        - For each qualifying 12 months period during which the exemption in terms of section 10(1)(o)(ii) applies
            - Start Date
            - End Date
            - Total number of work days during the 12 months qualifying period(s)
            - Number of work days outside SA during the 12 months qualifying period(s)
        - For each Year of Assessment for which the exemption in terms of section 10(1)(o)(ii) is applicable during the source period provided
            - Year of Assessment in source period
            - Total workdays in source period during Year of Assessment
            - Deemed accrual for section 10(1)(o)(ii) calculation (Total workdays in Year of Assessment / Total workdays in source period X Gross gain amount)
    - If the employee is a tax resident and the exemption in terms of section 10(1)(o)(ii) is applicable, or the employee is not a tax resident
        - Exempt amount of the gain under section 10(1)(o)(ii)
    - If the reason for directive is ‘Revenue gain i.r.o. rights to acquire marketable securities in terms of section 8A’ or ‘Revenue gain i.r.o. the vesting of equity instruments in terms of section 8C’, and the exemption in terms of section 10(1)(o)(ii) is not applicable
        - Were any services rendered abroad? (Y/N)
        - If services were rendered abroad
            - Services rendered abroad amount
            - Was there any tax withheld? (Y/N)
            - If tax was withheld
                - Tax withheld amount
- ROT01
    - Date of accrual
    - Directive (IRP3) number of the original finalised directive, issued by the transferring fund
    - The amount transferred as reflected on the tax directive submitted by the transferring fund
    - The amount actually received from the transferring fund in respect of amounts transferred
    - Fund Approval No. or

- FSCA registration number

- ROT02
  - Date of accrual
  - Directive (IRP3) number of the original finalised directive, issued by the transferring fund
  - The amount reflected on the tax directive to purchase an annuity / pension
  - The amount actually received from the transferring fund in respect of amount to purchase annuity/pension
  - FSCA registered insurer number (Also referred to as a Life License Number) in the correct format.
  - Policy number allocated by insurer
  - If the directive reason of the original directive issued was for “Death before/prior to retirement” (Form A&D/Form C) or “Death – Member / Former Member after Retirement” (Form E)
    - Surname/Trust Name (Beneficiary)
    - First Name(s) (Beneficiary) (Individuals only)
    - Initials (Beneficiary) (Individuals only)
    - Date of Birth (Individuals) / Date of Registration (Trusts) (Beneficiary)
    - SA ID number (Individuals) (Beneficiary) or Other ID number (Beneficiary)

7.3.3 Reasons for the Directive being declined

The following will result in a directive being declined although all minimum information has been furnished:

- Forms A&D, B, C, E, IRP3(a), IRP3(s), ROT01, ROT02
  - Administrator/Employer/Fund/Insurer/Beneficiary e-mail address is not in a valid e-mail format
  - The declaration indicator was specified as ‘N’
  - Accruals pre 01/01/2006 (Forms A&D, B, C & E) and (Form IRP3(a) all accruals – If no tax reference number was supplied on the application or the taxpayer is inactive, excluding directive reasons ‘Unclaimed Benefits’, ‘Tax Affairs not in order’, ‘Emigration Withdrawal’ and ‘Section 10(1)(gB)’
    - If the lump sum payable exceeds R180000 (excluding Death)
    - If the lump sum payable exceeds R500000 (Death)
    - If the annual salary exceeds R60000

  Other taxpayer
  - If no tax reference was supplied on the application irrespective of the amount of the lump sum payment (An income tax reference number can only start with 0, 1, 2, or 3)
  - Accruals pre 01/03/2009 (Forms A&D, B, C & E) and accruals pre 01/03/2011 (Form IRP3(a)) - If the taxpayer’s tax affairs are not in order (e.g. IT12 or IRP6 returns are outstanding without valid extention)
- Forms A&D, B, C, E, IRP3(a), IRP3(b), IRP3(c), IRP3(s)
  - If the Taxpayer is an Estate, and the tax year of the directive application is greater than the tax year in which the Taxpayer became an estate (except if the directive reason is ‘Unclaimed Death Benefit’)
- Forms A&D, B, C, E, IRP3(a), IRP3(s)
  - If the Taxpayer is an Estate, and the date of accrual of the directive application is greater than the estate date of the Taxpayer
- Forms A&D, B, C, E

- If the member did not indicate that funds were transferred to another fund/insurer, and transfer details were provided
- If the member did not indicate that a pension/annuity was purchased, and pension/annuity purchase details were provided

- Forms A&D, B, C, E, IRP3(a)
  - If the FSCA Registered Fund/Insurer/Participating Employer Number supplied on the application does not exist on the FSCA's list of Registered Pension Funds/Insurers/Participating Employers and is not captured as reflected on the FSCA list
  - If the Registered Name of the Fund/Insurer/Participating Employer supplied on the application does not match the corresponding name as registered at the FSCA
  - If the Fund Type of the Fund/Insurer/Participating Employer supplied on the application does not match the corresponding Fund Type as registered at the FSCA
- Form A & D
  - The end date of the benefit exceeds the accrual date if it is an approved fund
  - The date of accrual is prior to the date of birth of the taxpayer
  - The taxpayer was younger than 15 when joining the fund or commencing employment
  - The calculated 'date from' and 'date to' cannot be equal
  - If the fund type is Pension Preservation or Provident Preservation
    - The fund created reason is public sector fund
  - The reason for directive is 'Unclaimed Benefit' and the date of accrual is on or after 1 March 2009
  - If the amount attributed to Pre 1 March 2021 Provident Fund or Provident Preservation Fund vested rights plus growth was specified
    - This amount is greater than the total benefit amount
    - The date of accrual is before 1 March 2021
    - If the fund type on the current application is Provident Fund or Provident Preservation Fund, and the policy commencement date on the current application is on or after 1 March 2021
      - No transfer from a Provident Fund or Provident Preservation Fund has previously been requested
      - A transfer from a Provident Fund or Provident Preservation Fund has previously been requested
        - The policy commencement date of that fund was on or after 1 March 2021
        - Note: If the date of accrual of that transfer was on or after 1 March 2021, and the policy commencement date of that fund was before 1 March 2021
          - If the member was younger than 55 on 1 March 2021, they are entitled to receive the Pre- 1 March 2021 contributions and growth transferred from a previous provident fund or provident preservation fund into the current provident fund or provident preservation fund as a lump sum
          - If the member was 55 or older on 1 March 2021, they are entitled to receive the Pre- and Post- 1 March 2021 contributions and growth transferred from a previous provident fund or provident preservation fund into the current provident fund or provident preservation fund as a lump sum
    - If the fund type on the current application is Pension Fund or Pension Preservation Fund
      - No transfer from a Provident Fund or Provident Preservation Fund has previously been requested

- A transfer from a Provident Fund or Provident Preservation Fund has previously been requested
    - The policy commencement date of that fund was on or after 1 March 2021
    - Note: If the date of accrual of that transfer was on or after 1 March 2021, and the policy commencement date of that fund was before 1 March 2021
        - If the member was younger than 55 on 1 March 2021, they are entitled to receive the Pre- 1 March 2021 contributions and growth transferred from a previous provident fund or provident preservation fund into the current pension fund or pension preservation fund as a lump sum
        - If the member was 55 or older on 1 March 2021, they are entitled to receive the Pre- and Post- 1 March 2021 contributions and growth transferred from a previous provident fund or provident preservation fund into the current pension fund or pension preservation fund as a lump sum

- If (approved fund) and (the directive reason is 'Retirement' or 'Retirement due to ill health' or 'Provident fund Deemed retirement') and (the fund type is Pension or Pension Preservation) and (the date of accrual is before 1 March 2021)
    - Gross lump sum payment is greater than ((1/3 of member's total portion (Total Value of Gross Benefit in the Fund ~~on Retirement~~ total benefit minus spouse amount)) plus spouse amount (divorce order)), except if the Total Value of Gross Benefit in the Fund ~~on Retirement~~ amount (Includes previous directives' total benefit amounts against the same FSCA registration number/approved fund number for accruals from 1 October 2007 onwards) is less or equal than the de-minimus value.
- If (approved fund) and (the directive reason is 'Retirement' or 'Retirement due to ill health' or 'Provident fund Deemed retirement') and (the date of accrual is on or after 1 March 2021 and before 1 September 2024)
    - Gross lump sum payment is greater than the allowable lump sum (Result D), which is calculated as follows:
        - Total Value of Gross Benefit in the Fund ~~on Retirement~~ amount (Amount A)
        - Amount attributed to non-member spouse in respect of divorce order (Amount B)
        - Amount attributed to Pre 1 March 2021 Provident Fund or Provident Preservation Fund vested rights plus growth (Amount C)
        - Allowable lump sum (Result D): ((1/3 of (Amount A minus Amount B minus Amount C)), plus Amount B, plus Amount C)
    - The first exception to this rule is if the Total Value of Gross Benefit in the Fund ~~on Retirement~~ amount (Includes previous directives' Total Value of Gross Benefit in the Fund ~~on Retirement~~ amounts against the same FSCA registration number/approved fund number), excluding amounts attributed to Pre-1 March 2021 Provident Fund or Provident Preservation Fund vested rights plus growth, is less than or equal to the de-minimus value.
    - The second exception to this rule is if the member is retiring from a Provident Fund or Provident Preservation Fund, the member was 55 or older on 1 March 2021, and the policy commencement date is before 1 March 2021. In this scenario, allow the member to take more than the allowable lump sum (Result D as calculated above) as a gross lump sum payment.
- If (approved fund) and (the directive reason is 'Retirement' or 'Retirement due to ill health') and (the date of accrual is on or after 1 September 2024)
    - ~~The Gross amount in the Vested Component plus the Gross amount in the Retirement Component plus the Gross Amount in the Savings Component is not equal to the Total Value of Gross Benefit in the Fund.~~

- Gross lump sum payment is greater than the allowable lump sum (Result F), which is calculated as follows:
  - Vested Component (Amount A)
  - Savings Component (Amount B)
  - Retirement Component (Amount C)
  - Amount attributed to non-member spouse in respect of divorce order (Amount D)
  - Amount attributed to Pre 1 March 2021 Provident Fund or Provident Preservation Fund vested rights plus growth (Amount E)
  - Allowable lump sum (Result F): ((1/3 of (Amount A minus Amount D minus Amount E)), plus Amount B, plus Amount D, plus Amount E)
- The exception to this rule is if the full value of ~~2/3 of~~ (Amount A minus Amount D minus Amount E) plus the full value of Amount C is less than or equal to R247 500 ~~R165 000~~ (date of accrual before 1 March 2026) / R360 000 ~~R240 000~~ (date of accrual on or after 1 March 2026).
  - Amount A, C, D and E, for purposes of the de-minimus calculation only, includes corresponding component values in previous directives (accruals from 1 October 2007) against the same FSCA registration number/approved fund number.

- If the date of accrual is on or after 1 September 2024
  - The Two Pot Values (Gross amount in the Vested Component plus the Gross amount in the Retirement Component plus the Gross Amount in the Savings Component) are not equal to the Total Value of Gross Benefit in the Fund

- If an amount was specified in field “Amount attributed to Pre-1 March 2021 Provident Fund or Provident Preservation Fund vested rights plus growth” or “Amount attributed to Post-1 March 2021 Provident Fund or Provident Preservation Fund value” (As part of the transfer details)
  - If the total amount of these two fields added together is greater than the amount transferred to the transferee fund
  - If the date of accrual is before 1 March 2021
- If an amount was specified for the transfer from pension fund (after tax amount)
  - The fund did not specify a directive number for the pension fund transfer
  - No finalised directive exists for this directive number
  - The finalised directive was not for a transfer from a pension fund to a provident fund or a provident preservation fund before 1 March 2021
  - The transfer amount on this directive (after tax amount) is less than the transfer from pension fund (after tax amount) supplied on the current application
  - The date of accrual of the transfer from the pension fund was on or after 1 March 2021
- If the answer is ‘Yes’ to ‘Were any services rendered inside / outside the Republic during the period of membership to the fund?’ (eFiling submissions only)
  - The date of accrual is before 1 March 2015
  - The date of accrual is after 28 February 2017
  - Total number of months services were rendered while contributing to the fund was not specified
  - Total number of months services were rendered outside the Republic while contributing to the fund was not specified
  - Non-resident indicator was not specified as “Y”
  - The application was not received via eFiling

- The application was not received via eFiling, or the application was received via eFiling and the non-resident indicator was not specified as “Y”; and one or more of the following fields were specified (Non-Resident Service Rendered Inside/Outside the Republic)
    - Were any services rendered inside/outside the Republic during the period of membership of the Fund?
    - Total number of months services were rendered while contributing to fund
    - Total number of months services were rendered inside the Republic while contributing to fund
    - Total number of months services were rendered outside the Republic while contributing to fund
- Non-resident indicator was specified as “Y” (eFiling submissions only)
    - The application was not received via eFiling
    - Certificate of residence attached indicator was not specified as “Y”
- Non-resident indicator was specified as “N” or blank
    - Certificate of residence attached indicator was specified as “Y”
- If the date of accrual is after 1 March 2016 and the fund type is Provident and the value “Provident Fund Contributions up to 1 March 2016” was provided and the value “Provident Fund Contributions after 1 March 2016 was not provided
- If the commencement date is after 1 March 2016 and the fund type is Provident Preservation and the value “Provident Fund Contributions up to 1 March 2016” was provided and the value “Provident Fund Contributions after 1 March 2016 was not provided
- If the commencement date is before or on 1 March 2016 and the fund type is Provident Preservation and the value “Provident Fund Contributions after 1 March 2016” was provided
- If the FSCA registration number was supplied
    - The number is not in the format 12/8/8888888/999999 (where 8888888 and 999999 represents numeric digits (0-9))
    - The middle seven digits consist of seven zeroes (0000000) or seven nines (9999999)
    - The middle seven digits do not start with two zeroes
    - If the number does not exist on the FSCA list and is not in a valid FSCA status as per FSCA rules
- If the FSCA registered insurer number was supplied
    - The number is not in the format 10/10/1/9999 (where 9999 represents numeric digits (0-9))
    - If the FSCA no does not consist of 4 digits after the 10/10/1/, zeroes must be inserted in front of the number to avoid the decline of the directive e.g.10/10/1/0004
- The member purchased more than one annuity, and the same annuity policy number/FSCA Registered Insurer number combination was used more than once (Cannot purchase more than one annuity with the same annuity policy number and FSCA Registered Insurer number)
- AIPF member contributions was provided
    - The date of accrual is before 1 March 2009
    - And the application is from a non-qualifying fund
- If the reason for directive application is ‘Voluntary Transfer before Retirement (Par 2(1)(c))’
    - The date of accrual is before 1 March 2018
    - The field “Did the Fund transfer the benefit to another Fund?” is not specified as ‘Yes’
    - The transfer amount is not equal to the Total Value of Gross Benefit in the Fund ~~on Retirement~~

- The transfer amount is not equal to the gross lump sum amount
- If the date of accrual is on or after 1 March 2018, and before 1 March 2019, and the transfer from (Transferring Fund Type) and to (Transferee Fund Type) combination is not one of the following
  - From Pension Fund to Retirement Annuity Fund
  - From Provident Fund to Retirement Annuity Fund
- If the date of accrual is on or after 1 March 2019, and before 1 March 2022, and the transfer from (Transferring Fund Type) and to (Transferee Fund Type) combination is not one of the following
  - From Pension Fund to Retirement Annuity Fund
  - From Pension Fund to Pension Preservation Fund
  - From Pension Fund to Provident Preservation Fund
  - From Provident Fund to Retirement Annuity Fund
  - From Provident Fund to Pension Preservation Fund
  - From Provident Fund to Provident Preservation Fund
- If the date of accrual is on or after 1 March 2022, and the transfer from (Transferring Fund Type) and to (Transferee Fund Type) combination is not one of the following
  - From Pension Fund to Retirement Annuity Fund
  - From Pension Fund to Pension Preservation Fund
  - From Pension Fund to Provident Preservation Fund
  - From Provident Fund to Retirement Annuity Fund
  - From Provident Fund to Pension Preservation Fund
  - From Provident Fund to Provident Preservation Fund
  - From Pension Preservation Fund to Retirement Annuity Fund
  - From Pension Preservation Fund to Pension Preservation Fund
  - From Pension Preservation Fund to Provident Preservation Fund
  - From Provident Preservation Fund to Retirement Annuity Fund
  - From Provident Preservation Fund to Pension Preservation Fund
  - From Provident Preservation Fund to Provident Preservation Fund

- If the reason for directive application is ‘Involuntary Transfer before Retirement (Par 2(1)(c))’
  - The date of accrual is before 1 March 2024
  - The field “Did the Fund transfer the benefit to another Fund?” is not specified as ‘Yes’
  - The transfer amount is not equal to the Total Value of Gross Benefit in the Fund ~~on~~ Retirement
  - The transfer amount is not equal to the gross lump sum amount
  - If the transfer from (Transferring Fund Type) and to (Transferee Fund Type) combination is not one of the following
    - From Pension Fund to Pension Fund
    - From Pension Fund to Provident Fund
    - From Provident Fund to Pension Fund
    - From Provident Fund to Provident Fund

- If the reason for directive application is 'Voluntary Transfer before Retirement (Par 2(1)(c))' or 'Involuntary Transfer before Retirement (Par 2(1)(c))', and the date of accrual is on or after 1 September 2024
  - The Two Pot Transfer Values (Gross amount in the Vested Component plus the Gross amount in the Retirement Component plus the Gross Amount in the Savings Component) are not equal to the Amount transferred to the transferee fund
    - ~~Gross amount in Vested component~~
    - ~~Gross amount in Retirement component~~
    - ~~Gross amount in Savings component~~
  - The values of the amounts pertaining to Two Pot transfers do not add up to the Amount transferred to the transferee fund
    - Amount in the Vested component transferred to the Vested component
    - Amount in the Vested component transferred to the Retirement component
    - Amount in the Retirement component transferred to the Retirement component
    - Amount in the Savings component transferred to the Savings component
    - Amount in the Savings component transferred to the Retirement component
- If the date of accrual is on or after 1 September 2024, and the reason for the directive is 'Two Pot-Transfer prior to Retirement: All Components (Inter-Fund Transfer)' or 'Two Pot-Divorce Transfer: All Components (Inter-Fund Transfer)'
  - The Amount in the Vested Component transferred to the Vested Component was completed, and this amount exceeds the Gross Amount in the Vested Component (Two Pot Transfer Values)
  - The Amount in the Vested Component transferred to the Retirement Component was completed, and this amount exceeds the Gross Amount in the Vested Component (Two Pot Transfer Values)
  - The Amount in the Retirement Component transferred to the Retirement Component was completed, and this amount exceeds the Gross Amount in the Retirement Component (Two Pot Transfer Values)
  - The Amount in the Savings Component transferred to the Savings Component was completed, and this amount exceeds the Gross Amount in the Savings Component (Two Pot Transfer Values)
  - The Amount in the Savings Component transferred to the Retirement Component was completed, and this amount exceeds the Gross Amount in the Savings Component (Two Pot Transfer Values)
  - The Amount in the Vested Component transferred to the Retirement Component exceeds the Gross Amount in the Vested Component (Two Pot Transfer Values) plus the Gross Amount in the Savings Component (Two Pot Transfer Values)
- If the field "Did the Fund transfer the benefit to another Fund?" is specified as 'Yes'
  - The reason for directive application is not 'Voluntary Transfer before Retirement (Par 2(1)(c))' or 'Involuntary Transfer before Retirement (Par 2(1)(c))'
- If a directive number was supplied for the partial withdrawal
  - No finalised directive exists for this directive number
  - The finalised directive was not for a partial withdrawal or resignation
- If a partial withdrawal date was provided
  - This date is on or after the current application's date of accrual
- If an amount was specified for the public sector fund original transfer (Period of Employment in Public Sector Fund)

- The fund did not specify a directive number for the public sector fund original transfer
- No finalised directive exists for the directive number specified
- The finalised directive was not for a 'Transfer', 'Par (eA) Transfer/Payment', 'Divorce transfer', 'Two Pot-Transfer: All Components (Inter-Fund Transfer)', 'Two Pot-Divorce Transfer: All Components (Inter-Fund Transfer)', 'Two Pot-Par (eA) Transfer/Payment: All Components (Inter-Fund Transfer)' or 'Transfer before retirement [Par 2(1)(c)]' from a public sector fund to an approved fund
- The transfer amount on the finalised directive is less than the amount specified on the current application
- The period of employment date from and period of employment to on the current application do not match the period of employment date from (use the commencement date if the period of employment date from was not completed) and period of employment date to (use the date of accrual if the period of employment date to was not completed) on the public sector fund original transfer directive

- The member elected to utilise the Total Value of Gross Benefit in the Fund ~~on Retirement~~ to purchase annuities, and a gross lump sum amount was specified
- If the reason for the directive is not "Death before retirement" or "Unclaimed Death Benefit" and any of the following pension/annuity purchase details were supplied
  - Surname of the beneficiary / dependant / Nominee
  - Full names of the beneficiary / dependant / Nominee
  - Date of birth of the beneficiary / dependant / Nominee
  - ID number of the beneficiary / dependant / Nominee
  - Other ID number of the beneficiary / dependant / Nominee
  - Tax reference number of the beneficiary / dependant / Nominee
- If the reason for the directive is "Unclaimed Death Benefit"
  - The date of accrual is before 30 March 2020
  - If the type of fund is not Provident Preservation Fund or Pension Preservation Fund
  - If the type of fund is Provident Preservation Fund
    - No previous "Transfer Unclaimed Benefit" was done to an Unclaimed Provident Preservation Fund on Form B
  - If the type of fund is Pension Preservation Fund
    - No previous "Transfer Unclaimed Benefit" was done to an "Unclaimed Pension Preservation Fund" on Form B
- If the reason for the directive is 'Retirement'
  - If the type of fund is Provident Preservation Fund or Pension Preservation Fund
    - The fund member's age is younger than 55
- If the reason for the directive is "Provident Fund Deemed Retirement"
  - The type of fund is Pension Fund or Pension Preservation Fund
  - The date of accrual is on or after 1 March 2023
- If there is still an amount remaining in the fund after the member has taken a gross lump sum (Total Value of Gross Benefit in the Fund ~~on Retirement~~ greater than the gross lump sum amount)
  - The amount utilised to purchase annuities and the amount remaining in the fund to purchase the annuity/pension is not equal to the amount remaining in the fund after the member has taken a gross lump sum
  - If the date of accrual is greater than or equal to 1 March 2022 (excluding 'Death before Retirement')

- If the amount remaining in the fund after the member has taken a gross lump sum is greater than or equal to R165000 (date of accrual before 1 March 2026) / R240000 (date of accrual on or after 1 March 2026)
    - The amount of any of the annuities purchased, or the amount remaining in the fund to pay the annuity (if an amount was specified), is less than R165000 (date of accrual before 1 March 2026) / R240000 (date of accrual on or after 1 March 2026)
- If the amount remaining in the fund after the member has taken a gross lump sum (balance) is less than R165000 (date of accrual before 1 March 2026) / R240000 (date of accrual on or after 1 March 2026)
    - The balance was not used to either purchase a single annuity, or left in the fund to pay the annuity

- Form B
    - The date of accrual is prior to the date of birth of the taxpayer
    - The application fund is indicated as a Retirement Annuity Fund
    - The Taxpayer was younger than 15 when joining the fund or commencing employment, excluding 'Sec 1 Par (eA)', 'Two Pot-Par (eA) Transfer/Payment: All Components (Inter-Fund Transfer)', 'Future Surplus – Sections 15D(1)(b) or 15E(1)(d)', 'Divorce Transfer', 'Two Pot-Divorce Transfer: All Components (Inter-Fund Transfer)' or 'Divorce – Non-Member Spouse' (Public Sector Fund only).
    - The reason for a directive is 'Transfer', 'Divorce Transfer', 'Transfer Unclaimed Benefit', 'Transfer – Inactive Member with Insufficient Information', 'Two Pot-Transfer: All Components (Inter-Fund Transfer)' or 'Two Pot-Divorce Transfer: All Components (Inter-Fund Transfer)', and the amount transferred is not equal to the gross lump sum due
    - The reason for a directive is 'Transfer', 'Par (eA) Transfer/Payment' or 'Divorce - Transfer'
        - The date of accrual is on or after 1 September 2024
    - The date of accrual is on or after 1 September 2024, excluding reason for directive 'Divorce – Non-Member Spouse'
        - The Two Pot Values (Gross amount in the Vested Component plus the Gross amount in the Retirement Component plus the Gross Amount in the Savings Component) are not equal to the Total Value of Gross Benefit in the Fund
    - The reason for a directive is 'Two Pot-Transfer: All Components (Inter-Fund Transfer)', 'Two Pot-Divorce Transfer: All Components (Inter-Fund Transfer)' or 'Two Pot-Par (eA) Transfer/Payment: All Components (Inter-Fund Transfer)'
        - The date of accrual is prior to 1 September 2024
        - ~~The Two Pot values do not add up to the Amount transferred to the transferee fund~~
            - ~~Gross amount in Vested component~~
            - ~~Gross amount in Retirement component~~
            - ~~Gross amount in Savings component~~
        - ~~The values of the amounts pertaining to Two Pot transfers do not add up to the Amount transferred to the transferee fund~~
            - ~~Amount in the Vested component transferred to the Vested component~~
            - ~~Amount in the Vested component transferred to the Retirement component~~
            - ~~Amount in the Retirement component transferred to the Retirement component~~
            - ~~Amount in the Savings component transferred to the Savings component~~
            - ~~Amount in the Savings component transferred to the Retirement component~~

- The Fund transferred all the benefits or a portion of the benefits to another Fund (transfer lump sum indicator is “Yes”) ~~reason for a directive is ‘Transfer Unclaimed Benefit’ or ‘Transfer – Inactive Member with Insufficient Information’~~, and the date of accrual is on or after 1 September 2024
    - The Two Pot Transfer Values (Gross amount in the Vested Component plus the Gross amount in the Retirement Component plus the Gross Amount in the Savings Component) are not equal to the Amount transferred to the transferee fund
        - ~~Gross amount in Vested component~~
        - ~~Gross amount in Retirement component~~
        - ~~Gross amount in Savings component~~
    - The values of the amounts pertaining to Two Pot transfers do not add up to the Amount transferred to the transferee fund
        - Amount in the Vested component transferred to the Vested component
        - Amount in the Vested component transferred to the Retirement component
        - Amount in the Retirement component transferred to the Retirement component
        - Amount in the Savings component transferred to the Savings component
        - Amount in the Savings component transferred to the Retirement component
- If the date of accrual is on or after 1 September 2024, and the reason for the directive is ‘Two Pot-Transfer: All Components (Inter-Fund Transfer)’, ‘Two Pot-Divorce Transfer: All Components (Inter-Fund Transfer)’ or ‘Two Pot-Par (eA) Transfer/Payment: All Components (Inter-Fund Transfer)’
    - The Amount in the Vested Component transferred to the Vested Component was completed, and this amount exceeds the Gross Amount in the Vested Component (Two Pot Transfer Values)
    - The Amount in the Vested Component transferred to the Retirement Component was completed, and this amount exceeds the Gross Amount in the Vested Component (Two Pot Transfer Values)
    - The Amount in the Retirement Component transferred to the Retirement Component was completed, and this amount exceeds the Gross Amount in the Retirement Component (Two Pot Transfer Values)
    - The Amount in the Savings Component transferred to the Savings Component was completed, and this amount exceeds the Gross Amount in the Savings Component (Two Pot Transfer Values)
    - The Amount in the Savings Component transferred to the Retirement Component was completed, and this amount exceeds the Gross Amount in the Savings Component (Two Pot Transfer Values)
    - The Amount in the Vested Component transferred to the Retirement Component exceeds the Gross Amount in the Vested Component (Two Pot Transfer Values) plus the Gross Amount in the Savings Component (Two Pot Transfer Values)
- If (approved fund) and (the directive reason is ‘Resignation’ or ‘Withdrawal’) and (the date of accrual is on or after 1 September 2024)
    - If the sum of the fields below is not equal to the amount transferred to the transferee fund
        - Amount in the Vested component transferred to Vested component
        - Amount in the Retirement component transferred to Retirement component
        - Amount in the Savings component transferred to Savings component
    - If the Fund did not indicate that all the benefits or a portion of the benefits have been transferred to another Fund (transfer lump sum indicator is not “Yes”)

- If the Gross amount in Vested component (Two Pot Transfer Values) is not less than or equal to the Gross lump sum payable`
- Where the reason for a directive is 'Resignation' or 'Winding up/Withdrawal' and the amount transferred is equal to the gross lump sum due
- Where the reason for a directive is 'Termination of Employment - Retrenchment' or 'Divorce Transfer' and the date of accrual is prior to 01/03/2009
- Where the reason for a directive is 'Transfer – Unclaimed Benefit'
  - The tax reference number, ID number or other ID was supplied
  - The date of accrual is prior to 01/03/2017
  - The fund transfer from and to combination is not one of the following
    - Pension Fund to Unclaimed Pension Preservation Fund
    - Pension Fund to Unclaimed Provident Preservation Fund
    - Pension Fund to Provident Preservation Fund
    - Pension Preservation Fund to Unclaimed Pension Preservation Fund
    - Pension Preservation Fund to Unclaimed Provident Preservation Fund
    - Pension Preservation Fund to Provident Preservation Fund
    - Provident Fund to Unclaimed Provident Preservation Fund
    - Provident Fund to Unclaimed Pension Preservation Fund
    - Provident Preservation Fund to Unclaimed Provident Preservation Fund
    - Provident Preservation Fund to Unclaimed Pension Preservation Fund
    - Unclaimed Pension Preservation Fund to Unclaimed Pension Preservation Fund
    - Unclaimed Pension Preservation Fund to Unclaimed Provident Preservation Fund
    - Unclaimed Provident Preservation Fund to Unclaimed Pension Preservation Fund
    - Unclaimed Provident Preservation Fund to Unclaimed Provident Preservation Fund
- Where the reason for directive is 'Future Surplus – Sections 15D(1)(b) or 15E(1)(d)', 'Divorce – Member Spouse', 'Divorce – Non-Member Spouse', 'Emigration Withdrawal' or 'Withdrawal due to Visa Expiry'
  - The transfer lump sum indicator is "Yes" (Transfer not allowed)
- The transfer lump sum indicator is "Yes"
  - The FSCA registration number of the transferring fund and transferee fund are the same (excluding 'Divorce Transfer' and 'Two Pot-Divorce Transfer: All Components (Inter-Fund Transfer)')
- If an amount was specified for the transfer from pension fund (after tax amount)
  - The fund did not specify a directive number for the pension fund transfer
  - No finalised directive exists for this directive number
  - The finalised directive was not for a transfer from a pension fund to a provident fund or a provident preservation fund before 1 March 2021
  - The transfer amount on this directive (after tax amount) is less than the transfer from pension fund (after tax amount) supplied on the current application
  - The date of accrual of the transfer from the pension fund was on or after 1 March 2021
- Where the reason for a directive is 'Transfer – Inactive Member with Insufficient Information'
  - The tax reference number, ID number or other ID was supplied
  - The date of accrual is prior to 01/03/2017

- The fund transfer from and to combination is not one of the following
  - Pension Fund to Pension Fund
  - Provident Fund to Provident Fund
  - Provident Fund to Pension Fund
  - Pension Fund to Provident Fund (Only if the date of accrual is greater than or equal to 1 March 2021)
  - Pension Fund to Provident Preservation Fund
  - Pension Preservation Fund to Provident Preservation Fund
  - Pension Preservation Fund to Pension Preservation Fund
  - Provident Preservation Fund to Provident Preservation Fund
  - Provident Preservation Fund to Pension Preservation Fund
- No declined Form B transfer was found, with reason for directive 'Transfer' or 'Two Pot-Transfer: All Components (Inter-Fund Transfer)', using the Application number of the original transfer provided on the Form B transfer being applied for
- The original Form B transfer was not declined due to insufficient information

- Where the reason for directive is 'Withdrawal'
  - The fund type is Pension Preservation or Provident Preservation and a Form A&D 'Involuntary Transfer before Retirement [Par 2(1)(c)]' or 'Voluntary Transfer before Retirement [Par 2(1)(c)]' was previously done to the same fund
    - Excluding transfers from a Pension Fund or Provident Fund where the reason for directive was 'Transfer', 'Two Pot-Transfer: All Components (Inter-Fund Transfer)' or 'Two-Pot-Divorce Transfer: All Components (Inter-Fund Transfer)'
- Where the reason for directive is not 'Transfer – Inactive Member with Insufficient Information'
  - The Application number of the original transfer was provided
- Where the reason for a directive is 'Divorce – Non-Member Spouse' or 'Divorce – Member Spouse' or 'Divorce Transfer'
  - The date of accrual is prior to 01/03/2009 (Divorce – Non-Member Spouse)
  - The date of accrual is prior to 13/09/2007 (Divorce Member spouse)
  - The date of divorce order is not completed
- The fund type is Pension Preservation or Provident Preservation
  - The fund created reason is public sector fund
  - The reason for directive is not Winding up/Withdrawal, Divorce, Transfer, Transfer Unclaimed Benefit', Divorce – Non-Member spouse or Divorce Transfer
- The reason for directive is 'Unclaimed Benefit' and the date of accrual is on or after 1 March 2009
- If the answer is 'Yes' to 'Were any services rendered inside / outside the Republic during the period of membership to the fund?' (eFiling submissions only)
  - The date of accrual is before 1 March 2015
  - The date of accrual is after 28 February 2017
  - Total number of months services were rendered while contributing to the fund was not specified
  - Total number of months services were rendered outside the Republic while contributing to the fund was not specified
  - Non-resident indicator was not specified as "Y"
  - The application was not received via eFiling

- The application was not received via eFiling, or the application was received via eFiling and the non-resident indicator was not specified as “Y”; and one or more of the following fields were specified (Non-Resident Service Rendered Inside/Outside the Republic)
  - Were any services rendered inside/outside the Republic during the period of membership of the Fund?
  - Total number of months services were rendered while contributing to fund
  - Total number of months services were rendered inside the Republic while contributing to fund
  - Total number of months services were rendered outside the Republic while contributing to fund
- Non-resident indicator was specified as “Y” (eFiling submissions only)
  - The application was not received via eFiling
  - Certificate of residence attached indicator was not specified as “Y”
- Non-resident indicator was specified as “N” or blank
  - Certificate of residence attached indicator was specified as “Y”
- If the date of accrual is after 1 March 2016 and the fund type is Provident and the value “Provident Fund Contributions up to 1 March 2016” was provided and the value “Provident Fund Contributions after 1 March 2016 was not provided
- If the commencement date is after 1 March 2016 and the fund type is Provident Preservation and the value “Provident Fund Contributions up to 1 March 2016” was provided and the value “Provident Fund Contributions after 1 March 2016 was not provided
- If the commencement date is before or on 1 March 2016 and the fund type is Provident Preservation and the value “Provident Fund Contributions after 1 March 2016” was provided
- If funds were transferred to an annuity fund
  - The Fund Approval No. was captured
  - The public sector fund indicator was specified as “Y”
- If public sector fund transfer to another fund
  - Employment start and end dates have not been provided
  - Employment start date is less than 16th birthday
  - Employment end date is less or equal than start date
  - Employment end date is less or equal than commencement date of membership
- If the FSCA registration number was supplied
  - The number is not in the format 12/8/8888888/999999 (where 8888888 and 999999 represents numeric digits (0-9))
  - The middle seven digits consist of seven zeroes (0000000) or seven nines (9999999)
  - The middle seven digits do not start with two zeroes
- If a directive number was supplied for the partial withdrawal
  - No finalised directive exists for this directive number
  - The finalised directive was not for a partial withdrawal
- If a partial withdrawal date was provided
  - This date is on or after the current application’s date of accrual
- If an amount was specified in field “Amount attributed to Pre-1 March 2021 Provident Fund or Provident Preservation Fund vested rights plus growth” or “Amount attributed to Post-1 March 2021 Provident Fund or Provident Preservation Fund value” (As part of the transfer details)

- If the total amount of these two fields added together is greater than the amount transferred to the transferee fund
- If the date of accrual is before 1 March 2021

- The fund type provided is not Provident Fund, Pension Fund, Provident Preservation Fund or Pension Preservation Fund
- If an amount was specified for the public sector fund original transfer (Period of Employment in Public Sector Fund)
  - The fund did not specify a directive number for the public sector fund original transfer
  - No finalised directive exists for the directive number specified
  - The finalised directive was not for a 'Transfer', 'Par (eA) Transfer/Payment', 'Divorce transfer', 'Two Pot-Transfer: All Components (Inter-Fund Transfer)', 'Two Pot-Divorce Transfer: All Components (Inter-Fund Transfer)', 'Two Pot-Par (eA) Transfer/Payment: All Components (Inter-Fund Transfer)' or 'Transfer before retirement [Par 2(1)(c)]' from a public sector fund to an approved fund
  - The transfer amount on the finalised directive is less than the amount specified on the current application
- AIPF member contributions was provided
  - The date of accrual was before 01/03/2009
  - And the application is from a non-qualifying fund

- Form C
  - The date of accrual is prior to the date of birth of the taxpayer
  - The date of death is not in the requested tax year
  - The total provident fund contributions by member up to 1 March 2016 exceed the gross lump sum payable
  - The total provident fund contributions after 1 March 2016 exceed the gross lump sum payable
  - Where total provident fund contributions by member up to 1 March 2016 or total provident fund contributions on or after 1 March 2016 have been specified, and no directive exists on the SARS system for the transfer from a provident fund to a retirement annuity fund
  - Where the reason for a directive is 'Transfer prior to Retirement' or 'Two Pot-Transfer Prior to Retirement: All Components (Inter-Fund Transfer)'
    - The amount transferred is not specified
    - The benefit was not transferred to another Retirement Annuity Fund
    - Where the date of accrual is prior to 1 March 2023
      - The Total Value of Full Annuity is not equal to the amount transferred
      - The Total Value of Full Annuity is not equal to the Gross Amount of Lump Sum Payment
    - Where the date of accrual is on or after 1 March 2023
      - The amount transferred is greater than the Total Value of Full Annuity
      - The Gross Amount of Lump Sum Payment is not equal to the amounts transferred
      - The value of any of the amounts transferred is less than R371 250
      - The amount remaining in the fund to pay the annuity (Total Value of Full Annuity minus amount transferred) is less than R371 250
      - Note: The restriction on the amounts transferred does not apply if the Total Value of Full Annuity is less than R371 250, provided that the Total Value of Full Annuity is transferred to one fund. The amount remaining in the fund to pay the annuity must be zero.

        - Where the entire benefit is transferred (Total Value of Full Annuity is equal to the amount transferred)
            - The Total Value of Full Annuity is not equal to the Gross Amount of Lump Sum Payment
    - Where the reason for a directive is 'Divorce Transfer'
        - The amount transferred is not specified
        - The amount transferred is not equal to the Total Value of Full Annuity
        - The Gross Amount of Lump Sum Payment and Total Value of Full Annuity are not equal to each other
        - The benefit was not transferred to another Retirement Annuity Fund
    - Where the reason for a directive is 'Transfer prior to Retirement' or 'Divorce Transfer'
        - The date of accrual is on or after 1 September 2024
    - Where the reason for the directive is 'Retirement'
        - The fund member's age is younger than 55
    - Where the transfer lump sum indicator is "Yes"
        - The FSCA registration number of the transferring fund and transferee fund are the same (excluding 'Divorce Transfer' and 'Two Pot-Divorce Transfer: All Components (Inter-Fund Transfer)')
    - Where the reason for a directive is 'Two Pot-Transfer Prior to Retirement: All Components (Inter-Fund Transfer)' or 'Two Pot-Divorce Transfer: All Components (Inter-Fund Transfer)'
        - The amount transferred is not specified
        - The amount transferred is not equal to the Total Value of Full Annuity
        - The Gross Amount of Lump Sum Payment and Total Value of Full Annuity are not equal to each other
        - The benefit was not transferred to another Retirement Annuity Fund
        - The date of accrual is prior to 1 September 2024
        - ~~The Two Pot values do not add up to the Amount transferred to the transferee fund~~
            - ~~Gross amount in Vested component~~
            - ~~Gross amount in Retirement component~~
            - ~~Gross amount in Savings component~~
        - ~~The values of the amounts pertaining to Two Pot transfers do not add up to the Amount transferred to the transferee fund~~
            - ~~Amount in the Vested component transferred to the Vested component~~
            - ~~Amount in the Vested component transferred to the Retirement component~~
            - ~~Amount in the Retirement component transferred to the Retirement component~~
            - ~~Amount in the Savings component transferred to the Savings component~~
            - ~~Amount in the Savings component transferred to the Retirement component~~
    - Where the reason for a directive is 'Transfer before Retirement (Par 2(1)(c))'
        - The date of accrual is before 1 March 2025.
        - The field "Did the Fund transfer the benefit to another Fund?" is not specified as 'Yes'.
        - The transfer amount is not equal to the Total Value of Full Annuity.
        - The transfer amount is not equal to the Gross Amount of Lump Sum Payment.
        - The benefit was not transferred to another Retirement Annuity Fund

- The benefit was transferred to more than one fund
- ~~The Two Pot values do not add up to the Amount transferred to the transferee fund~~
  - ~~Gross amount in Vested component~~
  - ~~Gross amount in Retirement component~~
  - ~~Gross amount in Savings component~~
- ~~The values of the amounts pertaining to Two Pot transfers do not add up to the Amount transferred to the transferee fund~~
  - ~~Amount in the Vested component transferred to the Vested component~~
  - ~~Amount in the Vested component transferred to the Retirement component~~
  - ~~Amount in the Retirement component transferred to the Retirement component~~
  - ~~Amount in the Savings component transferred to the Savings component~~
  - ~~Amount in the Savings component transferred to the Retirement component~~

- The Fund transferred all the benefits or a portion of the benefits to another Fund (the field “Did the Fund transfer the benefit to another Fund?” is “Yes”), and the date of accrual is on or after 1 September 2024
  - The Two Pot Transfer Values (Gross amount in the Vested Component plus the Gross amount in the Retirement Component plus the Gross Amount in the Savings Component) are not equal to the Amount transferred to the transferee fund
  - The values of the amounts pertaining to Two Pot transfers do not add up to the Amount transferred to the transferee fund
    - Amount in the Vested component transferred to the Vested component
    - Amount in the Vested component transferred to the Retirement component
    - Amount in the Retirement component transferred to the Retirement component
    - Amount in the Savings component transferred to the Savings component
    - Amount in the Savings component transferred to the Retirement component
- If the date of accrual is on or after 1 September 2024, and the reason for the directive is ‘Two Pot-Transfer prior to Retirement: All Components (Inter-Fund Transfer)’ or ‘Two Pot-Divorce Transfer: All Components (Inter-Fund Transfer)’
  - The Amount in the Vested Component transferred to the Vested Component was completed, and this amount exceeds the Gross Amount in the Vested Component (Two Pot Transfer Values)
  - The Amount in the Vested Component transferred to the Retirement Component was completed, and this amount exceeds the Gross Amount in the Vested Component (Two Pot Transfer Values)
  - The Amount in the Retirement Component transferred to the Retirement Component was completed, and this amount exceeds the Gross Amount in the Retirement Component (Two Pot Transfer Values)
  - The Amount in the Savings Component transferred to the Savings Component was completed, and this amount exceeds the Gross Amount in the Savings Component (Two Pot Transfer Values)
  - The Amount in the Savings Component transferred to the Retirement Component was completed, and this amount exceeds the Gross Amount in the Savings Component (Two Pot Transfer Values)
  - The Amount in the Vested Component transferred to the Retirement Component exceeds the Gross Amount in the Vested Component (Two Pot Transfer Values) plus the Gross Amount in the Savings Component (Two Pot Transfer Values)
- Where an amount was specified for the transfer from pension fund (after tax amount)

- The fund did not specify a directive number for the pension fund transfer
- No finalised directive exists for this directive number
- The finalised directive was not for a transfer from a pension fund to a provident fund or a provident preservation fund
- The transfer amount on this directive (after tax amount) is less than the transfer from pension fund (after tax amount) supplied on the current application
- The date of accrual of the transfer from the pension fund was on or after 1 March 2021

- Non-resident indicator was specified as “Y” (eFiling submissions only)
  - The application was not received via eFiling
  - Certificate of residence attached indicator was not specified as “Y”
- Non-resident indicator was specified as “N” or blank
  - Certificate of residence attached indicator was specified as “Y”
- If the amount attributed to Pre 1 March 2021 Provident Fund or Provident Preservation Fund vested rights plus growth was specified
  - This amount is greater than the Total value of full annuity
  - The date of accrual is before 1 March 2021
  - No transfer from a Provident Fund or Provident Preservation Fund has previously been requested
  - A transfer from a Provident Fund or Provident Preservation Fund has previously been requested
    - The policy commencement date of that fund was on or after 1 March 2021
    - Note: If the date of accrual of that transfer was on or after 1 March 2021, and the policy commencement date of that fund was before 1 March 2021
      - If the member was younger than 55 on 1 March 2021, they are entitled to receive the Pre- 1 March 2021 contributions and growth transferred from a previous provident fund or provident preservation fund into the current retirement annuity fund as a lump sum
      - If the member was 55 or older on 1 March 2021, they are entitled to receive the Pre- and Post- 1 March 2021 contributions and growth transferred from a previous provident fund or provident preservation fund into the current retirement annuity fund as a lump sum
- If (approved fund) and (the directive reason is ‘Retirement’ or ‘Retirement due to ill health’) and (the date of accrual is before 1 March 2021):
  - Gross lump sum payment is greater than ((1/3 of member’s total portion (Total value of full annuity minus spouse amount)) plus spouse amount (divorce order)), except if the Total value of full annuity (Includes previous directives’ Total value of full annuity amounts against the same FSCA registration number/approved fund number for accruals from 1 October 2007 onwards) is less or equal than the de-minimus value
- If (approved fund) and (the directive reason is ‘Retirement’ or ‘Retirement due to ill health’) and (the date of accrual is on or after 1 March 2021 and before 1 September 2024):
  - Gross lump sum payment is greater than the allowable lump sum (Result D), which is calculated as follows:
    - Total value of full annuity (Amount A)
    - Amount attributed to non-member spouse in respect of divorce order (Amount B)
    - Amount attributed to Pre 1 March 2021 Provident Fund or Provident Preservation Fund vested rights plus growth (Amount C)

- Allowable lump sum (Result D): ((1/3 of (Amount A minus Amount B minus Amount C)), plus Amount B, plus Amount C)

- The exception to this rule is if the Total value of full annuity amount (Includes previous directives' Total value of full annuity amounts against the same FSCA registration number/approved fund number), excluding amounts attributed to Pre-1 March 2021 Provident Fund or Provident Preservation Fund vested rights plus growth, is less than or equal to the de-minimus value.

- If (approved fund) and (the directive reason is 'Retirement' or 'Retirement due to ill health' or 'Discontinued Contributions') and (the date of accrual is on or after 1 September 2024):

  - ~~The Gross amount in the Vested Component plus the Gross amount in the Retirement Component plus the Gross Amount in the Savings Component is not equal to the Total Value of Gross Benefit in the Fund.~~

  - Gross lump sum payment is greater than the allowable lump sum (Result F), which is calculated as follows:

    - Vested Component (Amount A)
    - Savings Component (Amount B)
    - Retirement Component (Amount C)
    - Amount attributed to non-member spouse in respect of divorce order (Amount D)
    - Amount attributed to Pre 1 March 2021 Provident Fund or Provident Preservation Fund vested rights plus growth (Amount E)
    - Allowable lump sum (Result F): ((1/3 of (Amount A minus Amount D minus Amount E)), plus Amount B, plus Amount D, plus Amount E)

  - The exception to this rule is if the full value of ~~2/3 of~~ (Amount A minus Amount D minus Amount E) plus the full value of Amount C is less than or equal to R247 500 ~~R165 000~~ (date of accrual before 1 March 2026) / R360 000 ~~R240 000~~ (date of accrual on or after 1 March 2026).

    - Amount A, C, D and E, for purposes of the de-minimus calculation only, includes corresponding component values in previous directives (accruals from 1 October 2007) against the same FSCA registration number/approved fund number.

- The date of accrual is on or after 1 September 2024, excluding reason for directive 'Divorce – Non-Member Spouse'

  - The Two Pot Values (Gross amount in the Vested Component plus the Gross amount in the Retirement Component plus the Gross Amount in the Savings Component) are not equal to the Total Value of Gross Benefit in the Fund

- If an amount was specified in field "Amount attributed to Pre-1 March 2021 Provident Fund or Provident Preservation Fund vested rights plus growth" or "Amount attributed to Post-1 March 2021 Provident Fund or Provident Preservation Fund value" (As part of the transfer details)

  - If the total amount of these two fields added together is greater than the amount transferred to the transferee fund

  - If the date of accrual is before 1 March 2021

- Where the reason for directive is 'death before retirement' and the Date of Accrual is on or after 01/10/2007 and the fields 1/3 commutation of annuity/pension preceding death and/or own contributions plus interest have been captured

- Where the reason for a directive is 'Divorce Transfer' and the date of accrual is prior to 01/03/2009

- Where the reason for directive is 'Divorce – Non Member Spouse' or Divorce – Member Spouse' or 'Divorce Transfer'

  - The date of accrual is prior to 01/03/2009 (Divorce – Non Member Spouse)
  - The date of accrual is prior to 13/09/2007 (Divorce Member spouse)

- The date of divorce order is not completed

- Where the reason for directive is 'Death prior to Retirement' the following information must be supplied:
  - Date of death
  - Gross lump sum
  - Total value of full annuity
  - One-third commutation of the annuity/pension if he/she retired the day preceding death
  - The total contribution by member plus interest
  - Commencement date of policy
- If the reason for directive is 'Discontinued Contributions'
  - Date of Accrual is before 7 February 2007
  - If the Date of Accrual is before 1 March 2021
    - The Total value of the full annuity of the current application and previous directives for directive reason 'Discontinued Contributions' with the same FSCA registration (first 12 digits) / fund approval number (whichever is used on the current application), is greater than R7000
  - If the Date of Accrual is on or after 1 March 2021 and before 1 September 2024
    - The Total value of the full annuity of the current application and previous directives for directive reason 'Discontinued Contributions' with the same FSCA registration (first 12 digits) / fund approval number (whichever is used on the current application), is greater than R15000
  - If the Date of Accrual is on or after 1 September 2024
    - The Gross amount in the Vested Component and the Gross amount in the Retirement Component have not been specified
    - ~~The Gross amount in the Vested Component plus the Gross amount in the Retirement Component plus the Gross Amount in the Savings Component is not equal to the Total Value of Gross Benefit in the Fund~~
    - The Gross amount in the Vested Component plus the Gross amount in the Retirement Component of the current application, and the Gross amount in the Vested Component plus the Gross amount in the Retirement Component of the previous directives for directive reason 'Discontinued Contributions' with the same FSCA registration (first 12 digits) / fund approval number (whichever is used on the current application), is greater than R15000.
  - The Total value of the full annuity is not equal to the Gross Amount of Lump Sum Payment
- If a directive number was supplied for the partial withdrawal
  - No finalised directive exists for this directive number
  - The finalised directive was not for a partial withdrawal or resignation
- If a partial withdrawal date was provided
  - This date is on or after the current application's date of accrual
- If an amount was specified for the public sector fund original transfer (Period of Employment in Public Sector Fund)
  - The fund did not specify a directive number for the public sector fund original transfer
  - No finalised directive exists for the directive number specified
  - The finalised directive was not for a 'Transfer', 'Par (eA) Transfer/Payment', 'Divorce transfer', 'Two Pot-Transfer: All Components (Inter-Fund Transfer)', 'Two Pot-Divorce Transfer: All Components (Inter-Fund Transfer)', 'Two Pot-Par (eA) Transfer/Payment: All

Components (Inter-Fund Transfer)' or 'Transfer before retirement [Par 2(1)(c)]' from a public sector fund to an approved fund

- The transfer amount on the finalised directive is less than the amount specified on the current application
- The period of employment date from and period of employment to on the current application do not match the period of employment date from (use the commencement date if the period of employment date from was not completed) and period of employment date to (use the date of accrual if the period of employment date to was not completed) on the public sector fund original transfer directive

- The member elected to utilise the total value of the full annuity to purchase annuities, and a gross lump sum amount was specified
- The member purchased more than one annuity, and the same annuity policy number/FSCA Registered Insurer number combination was used more than once (Cannot purchase more than one annuity with the same annuity policy number and FSCA Registered Insurer number)
- If the FSCA registration number was supplied
  - The number is not in the format 12/8/8888888/999999 (where 8888888 and 999999 represents numeric digits (0-9))
  - The middle seven digits consist of seven zeroes (0000000) or seven nines (9999999)
  - The middle seven digits do not start with two zeroes
  - If the number does not exist on the FSCA list and is not in a valid FSCA status as per FSCA rules
- If the FSCA registered insurer number was supplied
  - The number is not in the format 10/10/1/9999 (where 9999 represents numeric digits (0-9))
  - If the FSCA no does not consist of 4 digits after the 10/10/1/, zeroes must be inserted in front of the number to avoid the decline of the directive e.g.10/10/1/0004
- If the reason for the directive is not "Death before retirement" and any of the following pension/annuity purchase details were supplied
  - Surname of the beneficiary / dependant / Nominee
  - Full names of the beneficiary / dependant / Nominee
  - Date of birth of the beneficiary / dependant / Nominee
  - ID number of the beneficiary / dependant / Nominee
  - Other ID number of the beneficiary / dependant / Nominee
  - Tax reference number of the beneficiary / dependant / Nominee
- If there is still an amount remaining in the fund after the member has taken a gross lump sum (Total value of full annuity greater than the gross lump sum amount)
  - If the reason for a directive is 'Death prior to Retirement', 'Retirement' or 'Retirement due to ill health'
    - The amount utilised to purchase annuities and the amount remaining in the fund to purchase the annuity/pension is not equal to the Total value of full annuity (remaining in the fund) after the member has taken a gross lump sum
  - If the date of accrual is greater than or equal to 1 March 2022 (excluding 'Death before Retirement')
    - If the amount remaining in the fund after the member has taken a gross lump sum is greater than or equal to R165000 (date of accrual before 1 March 2026) / R240000 (date of accrual on or after 1 March 2026)
      - The amount of any of the annuities purchased, or the amount remaining in the fund to pay the annuity (if an amount was specified), is less than R165000 (date

of accrual before 1 March 2026) / R240000 (date of accrual on or after 1 March 2026)

- If the amount remaining in the fund after the member has taken a gross lump sum (balance) is less than R165000 (date of accrual before 1 March 2026) / R240000 (date of accrual on or after 1 March 2026)
  - The balance was not used to either purchase a single annuity, or left in the fund to pay the annuity

- Form E
  - The date of accrual is prior to the date of birth of the taxpayer
  - The reason for directive is 'Par (eA) Living Annuity Commutation Termination of a Trust' (eFiling submissions only)
    - The taxpayer type is not a Trust
    - The date of accrual is prior to 01/03/2021
  - The reason for directive is not 'Par (eA) Living Annuity Commutation Termination of a Trust' or 'Par (c) Living Annuity – Commutation'
    - The taxpayer type is a Trust
  - The reason for directive is Par (c) Living Annuity – Commutation
    - The lump sum payable and full value of annuity is not the same
    - The value "Was any value of the annuity or part of the retirement interest commuted before?" was not supplied
    - If the Date of Accrual is on or after 1 March 2026
      - The lump sum benefit payable exceeds R150000, aggregated across all policies held within the specified fund
    - If the Date of Accrual is on or after 1 May 2020 and before 1 March 2026
      - The lump sum benefit payable exceeds R125000, aggregated across all policies held within the specified fund
    - If the Date of Accrual is before 1 May 2020
      - If the value "Was any value of the annuity or part of the retirement interest commuted before?" was selected as "Y"
        - The lump sum benefit payable exceeds R50000
      - If the value "Was any value of the annuity or part of the retirement interest commuted before?" was selected as "N"
        - The lump sum benefit payable exceeds R75000
  - The reason for directive is Par (c) Living Annuity – Commutation or Death – Member / Former Member
    - The field Benefit payable to was not set to Member / Former Member
  - The reason for directive is Death – Member / Former Member or Death – Next Generation Annuitant
    - The date of accrual does not match date of death (on taxpayer register)
  - The reason for directive is Death – Next Generation Annuitant or Next Generation Annuitant – Commutation
    - The field Benefit payable to was not set to Next Generation Annuitant
    - ID Number of original member was not completed
    - Name of original member was not completed

- The reason for directive is Death – Member / Former Member, Death – Next Generation Annuitant or Next Generation Annuitant - Commutation
    - The value “If death of member / annuitant please indicate whether any portion of the benefit was used to purchase an annuity for a beneficiary / nominee(s)” was not supplied
        - If the above value was selected as “Y”
            - No Beneficiary / Nominee details were captured. All the required information per beneficiary / nominee must be completed.
            - The Beneficiary / Nominee Amount fields plus the Lump Sum Payable do not add up to the full value of annuity field
            - If the date of accrual is greater than or equal to 1 March 2022 (excluding ‘Death – Member / Former Member and ‘Death – Next Generation Annuitant’)
                - If the amount remaining in the fund after the member has taken a gross lump sum is greater than or equal to R165000 (date of accrual before 1 March 2026) / R240000 (date of accrual on or after 1 March 2026)
                    - The amount of any of the annuities purchased is less than R165000 (date of accrual before 1 March 2026) / R240000 (date of accrual on or after 1 March 2026)
                - If the amount remaining in the fund after the member has taken a gross lump sum (balance) is less than R165000 (date of accrual before 1 March 2026) / R240000 (date of accrual on or after 1 March 2026)
                    - The balance was not used to purchase a single annuity
- The member purchased more than one annuity, and the same annuity policy number/FSCA Registered Insurer number combination was used more than once (Cannot purchase more than one annuity with the same annuity policy number and FSCA Registered Insurer number)
- The taxpayer type on the directive application is a Trust
    - Annuity purchased details were captured on the directive application
- If the reason for the directive is not “Death Member / Former Member after Retirement” or “Death – Next Generation Annuitant” or Next Generation Annuitant - Commutation , and any particulars of pension/annuity purchase for a beneficiary/nominee were supplied
- The reason for directive is Transfer and the amount transferred is not equal to the gross lump sum and total value of full annuity
- If the FSCA registration number was supplied
    - The number is not in the format 12/8/8888888/999999 (where 8888888 and 999999 represents numeric digits (0-9))
    - The middle seven digits consist of seven zeroes (0000000) or seven nines (9999999)
    - The middle seven digits do not start with two zeroes
    - If the number does not exist on the FSCA list and is not in a valid FSCA status as per FSCA rules
- If the FSCA registered insurer number was supplied
    - The number is not in the format 10/10/1/9999 (where 9999 represents numeric digits (0-9))
    - If the FSCA no does not consist of 4 digits after the 10/10/1/, zeroes must be inserted in front of the number to avoid the decline of the directive e.g.10/10/1/0004
- If the answer is ‘Yes’ to ‘Were any services rendered inside / outside the Republic during the period of membership to the fund?’ (eFiling submissions only)
    - The date of accrual is before 1 March 2015

- The date of accrual is after 28 February 2017
- Total number of months services were rendered while contributing to the fund was not specified
- Total number of months services were rendered outside the Republic while contributing to the fund was not specified
- Non-resident indicator was not specified as “Y”
- The application was not received via eFiling

- The application was not received via eFiling, or the application was received via eFiling and the non-resident indicator was not specified as “Y”; and one or more of the following fields were specified (Non-Resident Service Rendered Inside/Outside the Republic)
  - Were any services rendered inside/outside the Republic during the period of membership of the Fund?
  - Total number of months services were rendered while contributing to fund
  - Total number of months services were rendered inside the Republic while contributing to fund
  - Total number of months services were rendered outside the Republic while contributing to fund
- Non-resident indicator was specified as “Y” (eFiling submissions only)
  - The application was not received via eFiling
  - Certificate of residence attached indicator was not specified as “Y”
- Non-resident indicator was specified as “N” or blank
  - Certificate of residence attached indicator was specified as “Y”

- IRP 3(a)
  - The date of accrual is prior to the date of birth of the taxpayer
  - The reason for directive is “Severance Benefit – Retirement (Age 55 or older)”, and the Date of Accrual is on or after 01/03/2011
    - The Taxpayer is younger than 55 years of age
  - The reason for directive is any of the “Severance Benefit” directive reasons
    - Severance benefit payable amount has not been specified
    - Any other amount field has been specified
  - The reason for directive is “Employer owned policy proceeds - taxable” or “Employer owned policy proceeds – exempt s10(1)(gG)” (only applicable from 1 March 2012)
    - The Date of Accrual is before 01/03/2012
    - Employer owned policy proceeds payable amount has not been specified
    - Any other amount field has been specified
  - The reason for directive is “Section 10(1)(gB)(iii) Compensation”
    - The Date of Accrual is before 01/02/2006
    - The Gross amount payable exceeds R300000 (date of accrual before 1 March 2026) / R800000 (date of accrual on or after 1 March 2026)
    - Section 10(1)(gB)(iii) Compensation – Death compensation payable amount has not been specified
    - Any other amount field has been specified
  - The reason for directive is ‘Savings Withdrawal Benefit’
    - The Date of Accrual is before 1 September 2024

- Savings Withdrawal Benefit amount has not been specified
- Any other amount field has been specified

- The reason for directive is 'Backdated (Antedated) Salaries and/or Pensions'
  - The Date of Accrual is before 1 March 2024
  - Backdated (Antedated) Salaries and/or Pensions amount has not been specified
  - Any other amount field has been specified, except the breakdown of this amount (Income, Allowances, Benefits, Deductions)
  - The sum of (Income, plus Allowances, plus Benefits, minus Deductions) is not equal to the Backdated (Antedated) Salaries and/or Pensions amount
  - The End Date of the accrual period is not the same as the Date of Accrual
  - The Start Date of the accrual period is in the same Year of Assessment or greater than the Year of Assessment on the directive application
- The reason for directive is 'Other'
  - No Other Amount, Leave Payment, Notice Payment or Arbitration/CCMA Award has been specified
  - Any other amount field has been specified
  - Leave Payment or Notice Payment has been specified
    - Arbitration/CCMA Award has been specified
  - Arbitration/CCMA Award has been specified
    - Leave Payment or Notice Payment has been specified
  - Other description (excluding Leave Payment, Notice Payment and Arbitration/CCMA Award) has been specified without an amount
- The reason for directive is 'Severance Benefit – Paid by Non-Resident Employer'
  - The application was not received via eFiling

- IRP 3(s)
  - The reason for directive is 'Revenue gain i.r.o. rights to acquire marketable securities in terms of section 8A'
    - The Date of Accrual is on or after 1 April 2026
  - The number of work days outside SA during the qualifying 12 months period(s) is more than the total number of work days during the qualifying 12 months period(s)
  - The number of work days outside SA during the source period relating to the section 8A/8C gain is more than the total number of work days during the source period relating to the section 8A/8C gain
  - The end date of the source period relating to the section 8A/8C gain is before the start date of the source period relating to the section 8A/8C gain
  - The total number of work days during the qualifying 12 months period(s) do not add up to the total number of work days during the source period relating to the section 8A/8C gain
  - The number of work days outside SA during the qualifying 12 months period(s) do not add up to the number of work days outside SA during the source period relating to the section 8A/8C gain
  - The total work days outside SA in source period during the Year of Assessment is more than the total work days in source period during the Year of Assessment
  - The total work days in source period during the Year of Assessment is more than the total number of work days during the source period
  - The calculated deemed accrual for section 10(1)(o)(ii) is not equal to the deemed accrual for section 10(1)(o)(ii) as captured by the employer

- The calculated deemed accrual for section 10(1)(o)(ii), for all Years of Assessment in source period added together, is not equal to the Gross value of gain/amount.
- The amount captured against “How much of the exemption was used during each year of assessment prior to date of vesting” is greater than the total allowable exemption available for that tax year.
- The calculated portion of the gain qualifying for exemption is not equal to the portion of the gain qualifying for exemption as captured by the employer
- The calculated portion of the gain qualifying for exemption, for all Years of Assessment in source period added together, is not equal to the Exempt amount of the gain/amount under section 10(1)(o)(ii)
- The calculated exempt amount of the gain under section 10(1)(o)(ii) is not equal to the exempt amount of the gain under section 10(1)(o)(ii) as captured by the employer
- The calculated taxable portion is not equal to the taxable portion as captured by the employer
- The reason for directive is ‘Revenue gain i.r.o. rights to acquire marketable securities in terms of section 8A’ or ‘Revenue gain i.r.o. the vesting of equity instruments in terms of section 8C’
  - The services rendered abroad amount is more than the gross value of gain/amount
  - The tax withheld amount is more than the services rendered abroad amount

- ROT01
  - No finalised tax directive exists for the specified Directive (IRP3) number
  - One or more of the following values as specified on the form do not correspond to the values on the Directive where the transfer was done
    - Taxpayer Income Tax Reference Number
    - Taxpayer SA ID number
    - Taxpayer Other ID
    - Taxpayer date of birth
    - Tax Year
    - Transferee fund type
    - The total amount to be transferred as reflected on the tax directive application
      - The exception is where the directive reason is ‘Voluntary Transfer before retirement [Par 2(1)(c)]’ or ‘Involuntary Transfer before retirement [Par 2(1)(c)]’, and the Fund Create Reason is ‘Other’, in which case the total amount of benefit to be transferred as reflected on the directive application must be equal to the transfer amount less the tax payable on the directive where the transfer was done
    - The amount to be transferred from the Vested Component to the Vested Component as reflected on the tax directive application
    - The amount to be transferred from the Vested Component to the Retirement Component as reflected on the tax directive application
    - The amount to be transferred from the Retirement Component to the Retirement Component as reflected on the tax directive application
    - The amount to be transferred from the Savings Component to the Savings Component as reflected on the tax directive application
    - The amount to be transferred from the Savings Component to the Retirement Component as reflected on the tax directive application
    - Fund Approval No.
    - FSCA registration number
  - Application is received where an ROT01 is not required

- If there is a difference between the total amount to be transferred as reflected on the tax directive application and the total actual amount transferred, and the reason for the difference is not provided
- If the fund indicated that the reason for the difference in the ROT amount is the same for all components, and the reason for the difference is not provided
- If the fund did not indicate that the reason for the difference in the ROT amount is the same for all components, or the fund indicated that the reason for the difference in the ROT amount is not the same for all components:
  - If there is a difference between the amount to be transferred from the Vested Component to the Vested Component as reflected on the tax directive application and the actual amount transferred from the Vested Component to the Vested Component, and the reason for the difference is not provided
  - If there is a difference between the amount to be transferred from the Vested Component to the Retirement Component as reflected on the tax directive application and the actual amount transferred from the Vested Component to the Retirement Component, and the reason for the difference is not provided
  - If there is a difference between the amount to be transferred from the Retirement Component to the Retirement Component as reflected on the tax directive application and the actual amount transferred from the Retirement Component to the Retirement Component, and the reason for the difference is not provided
  - If there is a difference between the amount to be transferred from the Savings Component to the Savings Component as reflected on the tax directive application and the actual amount transferred from the Savings Component to the Savings Component, and the reason for the difference is not provided
  - If there is a difference between the amount to be transferred from the Savings Component to the Retirement Component as reflected on the tax directive application and the actual amount transferred from the Savings Component to the Retirement Component, and the reason for the difference is not provided

- ROT02
  - No finalised tax directive exists for the specified Directive (IRP3) number
  - One or more of the following values as specified on the form do not correspond to the values on the Directive where the annuities were purchased
    - Taxpayer Income Tax Reference Number
    - Taxpayer SA ID number
    - Taxpayer Other ID
    - Taxpayer date of birth
    - Tax Year
    - The amount reflected on the directive to purchase an annuity / pension
    - FSCA registered insurer number (Also referred to as a Life License Number)
  - Application is received where an ROT02 is not required
  - If there is a difference between the directive amount and the actual amount received to purchase an annuity, and the reason for the difference is not provided
  - Invalid Income Tax Reference Number (Beneficiary)

7.3.4 Duplicate Directive Applications

Directive applications will be regarded as duplicates if the:

- Original application was finalised and a second application is received with the same information

- Original directive issued was not cancelled

The following validations are used to determine duplicate applications:

1. Form A & D, B & C
   - Date of accrual of the lump sum payment
   - Fund approval number (Only for public sector funds)
   - FSCA registration number
   - Fund PAYE reference number (validate '7' and do modulus test)
   - Membership number
   - Tax reference number and/or ID number or other identification
2. Form E
   - Date of accrual of the lump sum payment
   - Fund PAYE reference number (validate '7' and do modulus test)
   - Tax reference number and/or ID number or other identification
   - FSCA registration number
   - FSCA registered insurer number
   - Fund approval number
3. Form IRP 3(a) (Directive reason 'Savings Withdrawal Benefit')
   - Date of accrual of the lump sum payment
   - Employer PAYE number
   - Tax reference number
   - Policy number
4. Form IRP 3(a) (Excluding directive reason 'Savings Withdrawal Benefit')
   - Date of accrual of the lump sum payment
   - Employer PAYE number
   - Tax reference number

NOTE

WHERE A DIRECTIVE WAS ISSUED BY SARS AND SUBSEQUENTLY AN **ADDITIONAL AMOUNT** BECOMES AVAILABLE TO THE TAXPAYER, A SECOND DIRECTIVE APPLICATION MUST BE SUBMITTED FOR THE ADDITIONAL AMOUNT ONLY, TAKING INTO ACCOUNT THE DUPLICATE VALIDATION. A **CANCELLATION** REQUEST MUST ONLY BE SUBMITTED IF THERE IS A REDUCTION IN THE AMOUNT PAYABLE **(due to calculation error only)** TO THE TAXPAYER OR THE INCORRECT REASON WAS USED e.g. 'RESIGN' INSTEAD OF 'TERMINATION OF EMPLOYMENT (RETRENCHMENT)'.

APPENDIX A - CODE TABLES

7.4 Directive Application Status Codes

Table A-2: Directive Application Status Codes

Code	Description
01	Application declined
02	Directive declined
03	Awaiting approval
04	Awaiting stop-order
05	Disapproved
06	In progress
07	Finalised
08	Cancelled
09	Archived
10	Intermediate interface (awaiting validation)
11	In Progress – Unfinalised Exempt Amount

7.5 Directive Cancellation Request Response Codes

Table A-3: Directive Cancellation Request Response Codes

Code	Description
01	Directive cancelled
02	Directive cannot be cancelled – Directive not finalised
03	Directive cannot be cancelled – Stop Order adhered to
04	Directive cannot be cancelled – Cancellation not requested by Directive Requestor fund
05	Directive cannot be cancelled – Reason for Directive Cancellation not supplied

7.6 FORM A&D Request Reason Codes

Table A-4: FORM A&D Directive Request Reason Codes

Code	Description
01	Death before Retirement
02	Retirement
03	Retirement due to ill health
04	Provident fund Deemed retirement
52	Voluntary Transfer before retirement [Par 2(1)(c)]

Code	Description
56	Unclaimed Death Benefit
62	Involuntary Transfer before retirement [Par 2(1)(c)]

7.7 FORM B Request Reason Codes

Table A-5: FORM B Directive Request Reason Codes

Code	Description
05	Transfer
06	Withdrawal
09	Par (eA) Transfer / Payment
16	Resignation
21	Future Surplus – Sections 15D(1)(b) or 15E(1)(d)
22	Divorce – Member Spouse
24	Unclaimed Benefit
27	Security of Mortgage Bond Order / Housing Loan
31	Divorce Transfer
32	Divorce – Non-Member Spouse
34	Termination of Employment (Retrenchment)
44	Withdrawal due to Visa Expiry (eFiling Submissions only)
48	Transfer Unclaimed Benefit
54	Transfer – Inactive Member with Insufficient Information
57	Cessation of SA Residence (eFiling Submissions only)
63	Two Pot-Transfer: All Components (Inter-Fund Transfer)
64	Two Pot-Divorce Transfer: All Components (Inter-Fund Transfer)
65	Two Pot-Par (eA) Transfer/Payment: All Components (Inter-Fund Transfer)

7.8 FORM C Request Reason Codes

Table A-6: FORM C Directive Request Reason Codes

Code	Description
01	Death prior to retirement
02	Retirement
03	Retirement due to ill health
05	Transfer Prior to Retirement
21	Future Surplus – Sections 15D(1)(b) or 15E(1)(d)
22	Divorce – Member Spouse
30	Discontinued Contributions
31	Divorce Transfer

Code	Description
32	Divorce – Non-Member Spouse
52	Transfer before retirement [Par 2(1)(c)]
44	Withdrawal due to Visa Expiry (eFiling Submissions only)
57	Cessation of SA Residence (eFiling Submissions only)
63	Two Pot-Transfer Prior to Retirement: All Components (Inter-Fund Transfer)
64	Two Pot-Divorce Transfer: All Components (Inter-Fund Transfer)

7.9 Form E Request Reason Codes

Table A-7: Form E Directive Request Reason Codes

Code	Description
05	Transfer of an annuity
35	Par. (c) Living Annuity Commutation
37	Death – Member / Former Member after Retirement
38	Death – Next Generation Annuitant
39	Next Generation Annuitant Commutation
58	Par (eA) Living Annuity Commutation Termination of a Trust (eFiling submissions only)

7.10 IRP3(a) Request Reason Codes

Table A-8: IRP3(a) Directive Request Reason Codes

Code	Description
01	Severance benefit - Death
02	Severance benefit – Retirement (Age of 55 or older)
03	Severance benefit - Retirement due to ill health
07	Severance benefit – Involuntary Retrenchment
33	Section 10(1)(gB)(iii) Compensation
42	Employer owned policy proceeds – Taxable
43	Employer owned policy proceeds – Exempt section 10(1)(gG)
45	Severance benefit – Voluntary Retrenchment
60	Severance Benefit – Paid by a non-resident Employer (eFiling submissions only)
61	Savings Withdrawal Benefit
67	Backdated (Antedated) Salaries and/or Pensions
99	Other – Provide reason

7.11 IRP3(s) Directive Reason Codes

Table A-9: IRP3(s) Directive Request Reason Codes

Code	Description
46	Revenue gain i.r.o. rights to acquire marketable securities in terms of section 8A
47	Revenue gain i.r.o. the vesting of equity instruments in terms of section 8C
49	Amounts in terms of par (dd) of the proviso to section 10(1)(k)(i) dividends
50	Amounts in terms of par (ii) of the proviso to section 10(1)(k)(i) dividends
51	Amounts in terms of par (jj) of the proviso to section 10(1)(k)(i) dividends
53	Amounts in terms of par (kk) of the proviso to section 10(1)(k)(i) dividends

7.12 Income Tax Area Codes

Table A-10: Income Tax Area Codes

Income Tax Area Code	Area Name	Contact Centre Tel:	International Callers:	SARS online:
0088	Alberton	0800 00 7277	+27 11 6022093	www.sars.gov.za
0093	Ashley Gardens	0800 00 7277	+27 11 6022093	www.sars.gov.za
0001	Beaufort West	0800 00 7277	+27 11 6022093	www.sars.gov.za
0002	Bellville	0800 00 7277	+27 11 6022093	www.sars.gov.za
0080	Benoni	0800 00 7277	+27 11 6022093	www.sars.gov.za
0043	Bethlehem	0800 00 7277	+27 11 6022093	www.sars.gov.za
0011	Bisho/East London	0800 00 7277	+27 11 6022093	www.sars.gov.za
0040	Bloemfontein	0800 00 7277	+27 11 6022093	www.sars.gov.za
0081	Boksburg	0800 00 7277	+27 11 6022093	www.sars.gov.za
0082	Brakpan	0800 00 7277	+27 11 6022093	www.sars.gov.za
0003	Cape Town	0800 00 7277	+27 11 6022093	www.sars.gov.za
0071	Corporate Tax Centre	0800 00 7277	+27 11 6022093	www.sars.gov.za
0020	Durban	0800 00 7277	+27 11 6022093	www.sars.gov.za
0094	Doringkloof TPS	0800 00 7277	+27 11 6022093	www.sars.gov.za
0004	East London	0800 00 7277	+27 11 6022093	www.sars.gov.za
0010	George	0800 00 7277	+27 11 6022093	www.sars.gov.za
0083	Germiston	0800 00 7277	+27 11 6022093	www.sars.gov.za
0072	Giyani	0800 00 7277	+27 11 6022093	www.sars.gov.za
0078	High Wealth Individual	0800 00 7277	+27 11 6022093	www.sars.gov.za
0084	Johannesburg	0800 00 7277	+27 11 6022093	www.sars.gov.za
0006	Kimberley	0800 00 7277	+27 11 6022093	www.sars.gov.za

Income Tax Area Code	Area Name	Contact Centre Tel:	International Callers:	SARS online:
0061	Klerksdorp	0800 00 7277	+27 11 6022093	www.sars.gov.za
0041	Kroonstad	0800 00 7277	+27 11 6022093	www.sars.gov.za
0062	Krugersdorp	0800 00 7277	+27 11 6022093	www.sars.gov.za
0023	LBC Western Cape	0800 00 7277	+27 11 6022093	www.sars.gov.za
0024	LBC KZN	0800 00 7277	+27 11 6022093	www.sars.gov.za
0074	Lebowa	0800 00 7277	+27 11 6022093	www.sars.gov.za
0076	Mmabatho	0800 00 7277	+27 11 6022093	www.sars.gov.za
0033	Mitchell's Plain	0800 00 7277	+27 11 6022093	www.sars.gov.za
0070	Nelspruit	0800 00 7277	+27 11 6022093	www.sars.gov.za
0085	Nigel	0800 00 7277	+27 11 6022093	www.sars.gov.za
0999	Operational Policy	0800 00 7277	+27 11 6022093	www.sars.gov.za
0060	VIP Head Office ~~Operational Policy Mining Section~~	0800 00 7277	+27 11 6022093	www.sars.gov.za
0005	Paarl	0800 00 7277	+27 11 6022093	www.sars.gov.za
0013	Parliamentary Service Unit	0800 00 7277	+27 11 6022093	www.sars.gov.za
0021	Pietermaritzburg	0800 00 7277	+27 11 6022093	www.sars.gov.za
0063	Pietersburg	0800 00 7277	+27 11 6022093	www.sars.gov.za
0007	Port Elizabeth	0800 00 7277	+27 11 6022093	www.sars.gov.za
0028	Port Shepstone	0800 00 7277	+27 11 6022093	www.sars.gov.za
0064	Pretoria	0800 00 7277	+27 11 6022093	www.sars.gov.za
0095	Pretoria Noord	0800 00 7277	+27 11 6022093	www.sars.gov.za
0086	Randfontein	0800 00 7277	+27 11 6022093	www.sars.gov.za
0087	Roodepoort	0800 00 7277	+27 11 6022093	www.sars.gov.za
0089	Rissik Straat	0800 00 7277	+27 11 6022093	www.sars.gov.za
0065	Rustenburg	0800 00 7277	+27 11 6022093	www.sars.gov.za
0075	Sibasa	0800 00 7277	+27 11 6022093	www.sars.gov.za
0066	Springs	0800 00 7277	+27 11 6022093	www.sars.gov.za
0067	Standerton	0800 00 7277	+27 11 6022093	www.sars.gov.za
0092	Soweto	0800 00 7277	+27 11 6022093	www.sars.gov.za
0008	Uitenhage	0800 00 7277	+27 11 6022093	www.sars.gov.za
0012	Umtata	0800 00 7277	+27 11 6022093	www.sars.gov.za
0068	Vereeniging	0800 00 7277	+27 11 6022093	www.sars.gov.za
0042	Welkom	0800 00 7277	+27 11 6022093	www.sars.gov.za
0069	Witbank	0800 00 7277	+27 11 6022093	www.sars.gov.za
0009	Worcester	0800 00 7277	+27 11 6022093	www.sars.gov.za

7.13 Passport Country Codes

Table A-11: Passport Country Codes

Country Name	Country code
Afghanistan	AFG
Aland Islands	ALA
Albania	ALB
Algeria	DZA
American Samoa	ASM
Andorra	AND
Angola	AGO
Anguilla	AIA
Antarctica	ATA
Antigua and Barbuda	ATG
Argentina	ARG
Armenia	ARM
Aruba	ABW
Australia	AUS
Austria	AUT
Azerbaijan	AZE
Bahamas	BHS
Bahrain	BHR
Bangladesh	BGD
Barbados	BRB
Belarus	BLR
Belgium	BEL
Belize	BLZ
Benin	BEN
Bermuda	BMU
Bhutan	BTN
Bolivia	BOL
Bonaire, Sint Eustatius and Saba	BES
Bosnia and Herzegovina	BIH
Botswana	BWA
Bouvet Island	BVT
Brazil	BRA

British Virgin Islands	VGB
British Indian Ocean Territory	IOT
Brunei Darussalam	BRN
Bulgaria	BGR
Burkina Faso	BFA
Burundi	BDI
Cambodia	KHM
Cameroon	CMR
Canada	CAN
Cape Verde	CPV
Cayman Islands	CYM
Central African Republic	CAF
Chad	TCD
Chile	CHL
China	CHN
Hong Kong, Special Administrative Region of China	HKG
Macao, Special Administrative Region of China	MAC
Christmas Island	CXR
Cocos (Keeling) Islands	CCK
Colombia	COL
Comoros	COM
Congo (Brazzaville)	COG
Congo, Democratic Republic of the	COD
Cook Islands	COK
Costa Rica	CRI
Côte d'Ivoire	CIV
Croatia	HRV
Cuba	CUB
Curacao	CUW
Cyprus	CYP
Czech Republic	CZE
Denmark	DNK
Djibouti	DJI
Dominica	DMA
Dominican Republic	DOM
Ecuador	ECU
Egypt	EGY

El Salvador	SLV
Equatorial Guinea	GNQ
Eritrea	ERI
Estonia	EST
Ethiopia	ETH
Falkland Islands (Malvinas)	FLK
Faroe Islands	FRO
Fiji	FJI
Finland	FIN
France	FRA
French Guiana	GUF
French Polynesia	PYF
French Southern Territories	ATF
Gabon	GAB
Gambia	GMB
Georgia	GEO
Germany	DEU
Ghana	GHA
Gibraltar	GIB
Greece	GRC
Greenland	GRL
Grenada	GRD
Guadeloupe	GLP
Guam	GUM
Guatemala	GTM
Guernsey	GGY
Guinea	GIN
Guinea-Bissau	GNB
Guyana	GUY
Haiti	HTI
Heard Island and Mcdonald Islands	HMD
Holy See (Vatican City State)	VAT
Honduras	HND
Hungary	HUN
Iceland	ISL
India	IND
Indonesia	IDN

Iran, Islamic Republic of	IRN
Iraq	IRQ
Ireland	IRL
Isle of Man	IMN
Israel	ISR
Italy	ITA
Jamaica	JAM
Japan	JPN
Jersey	JEY
Jordan	JOR
Kazakhstan	KAZ
Kenya	KEN
Kiribati	KIR
Korea, Democratic People's Republic of	PRK
Korea, Republic of	KOR
Kuwait	KWT
Kyrgyzstan	KGZ
Lao PDR	LAO
Latvia	LVA
Lebanon	LBN
Lesotho	LSO
Liberia	LBR
Libya	LBY
Liechtenstein	LIE
Lithuania	LTU
Luxembourg	LUX
Macedonia, Republic of	MKD
Madagascar	MDG
Malawi	MWI
Malaysia	MYS
Maldives	MDV
Mali	MLI
Malta	MLT
Marshall Islands	MHL
Martinique	MTQ
Mauritania	MRT
Mauritius	MUS

Mayotte	MYT
Mexico	MEX
Micronesia, Federated States of	FSM
Moldova	MDA
Monaco	MCO
Mongolia	MNG
Montenegro	MNE
Montserrat	MSR
Morocco	MAR
Mozambique	MOZ
Myanmar	MMR
Namibia	NAM
Nauru	NRU
Nepal	NPL
Netherlands	NLD
Netherlands Antilles	ANT
New Caledonia	NCL
New Zealand	NZL
Nicaragua	NIC
Niger	NER
Nigeria	NGA
Niue	NIU
Norfolk Island	NFK
Northern Mariana Islands	MNP
Norway	NOR
Oman	OMN
Other	OTH
Pakistan	PAK
Palau	PLW
Palestinian Territory, Occupied	PSE
Panama	PAN
Papua New Guinea	PNG
Paraguay	PRY
Peru	PER
Philippines	PHL
Pitcairn	PCN
Poland	POL

Portugal	PRT
Puerto Rico	PRI
Qatar	QAT
Réunion	REU
Romania	ROU
Russian Federation	RUS
Rwanda	RWA
Saint-Barthélemy	BLM
Saint Helena	SHN
Saint Kitts and Nevis	KNA
Saint Lucia	LCA
Saint-Martin (French part)	MAF
Saint Pierre and Miquelon	SPM
Saint Vincent and Grenadines	VCT
Samoa	WSM
San Marino	SMR
Sao Tome and Principe	STP
Saudi Arabia	SAU
Senegal	SEN
Serbia	SRB
Seychelles	SYC
Sierra Leone	SLE
Singapore	SGP
Sint Maarten (Dutch Part)	SXM
Slovakia	SVK
Slovenia	SVN
Solomon Islands	SLB
Somalia	SOM
South Africa	ZAF
South Georgia and the South Sandwich Islands	SGS
South Sudan	SSD
Spain	ESP
Sri Lanka	LKA
Sudan	SDN
Suriname *	SUR
Svalbard and Jan Mayen Islands	SJM
Swaziland	SWZ

Sweden	SWE
Switzerland	CHE
Syrian Arab Republic (Syria)	SYR
Taiwan, Republic of China	TWN
Tajikistan	TJK
Tanzania *, United Republic of	TZA
Thailand	THA
Timor-Leste	TLS
Togo	TGO
Tokelau	TKL
Tonga	TON
Trinidad and Tobago	TTO
Tunisia	TUN
Turkey	TUR
Turkmenistan	TKM
Turks and Caicos Islands	TCA
Tuvalu	TUV
Uganda	UGA
Ukraine	UKR
United Arab Emirates	ARE
United Kingdom	GBR
United Kingdom (Dependant Territories Citizen)	GBD
United Kingdom (National Overseas)	GBN
United Kingdom (Overseas Citizen)	GBO
United Kingdom (Protected Person)	GBP
United Kingdom (Subject)	GBS
United States of America	USA
United States Minor Outlying Islands	UMI
Uruguay	URY
Uzbekistan	UZB
Vanuatu	VUT
Venezuela (Bolivarian Republic of)	VEN
Viet Nam	VNM
Virgin Islands, US	VIR
Wallis and Futuna Islands	WLF
Western Sahara	ESH
Yemen	YEM

Zambia	ZMB
Zimbabwe	ZWE

7.14 IRP3 Form Hard Copy Example

The following figures depict the recommended IRP3 forms that the REQUESTOR may use to issue a paper copy IRP3 form to clients. The REQUESTOR may add its logo and the following sentence at the top left hand side of the IRP3 form.

The sentence that must be added is:

“Printed in accordance with SARS recommended format.”

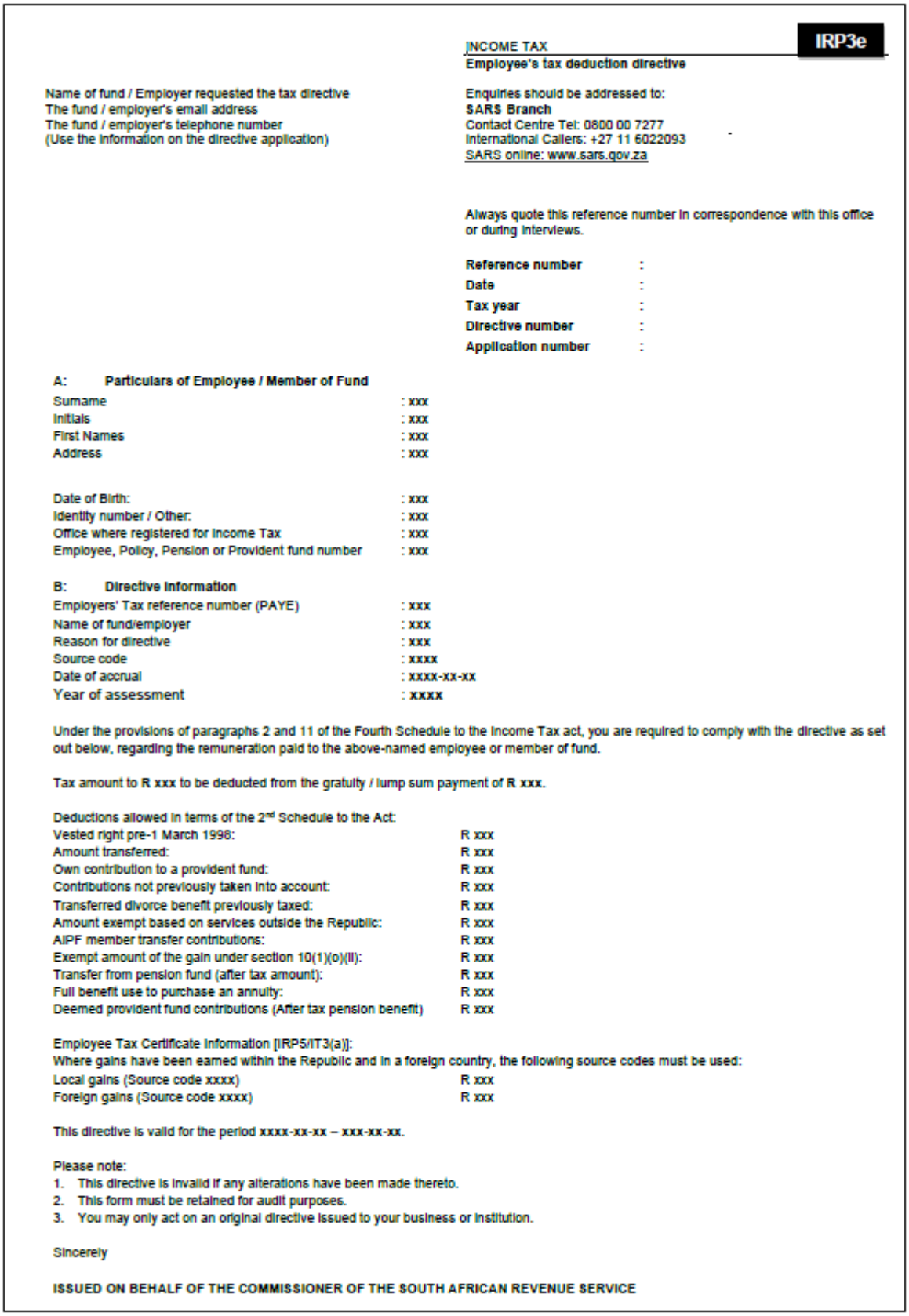
Note that if a stop-order is included in the directive response, a sentence must be added to the printed form to indicate that there is an IT88(L) attached to the form. An IT88(L) form must also be printed in this case.

The form as described in

Figure A-1 must be issued when a FORM A&D, FORM B, FORM C, FORM E, IRP3(a) or IRP3(s) actual tax directive request was submitted and a lump sum directive was issued by SARS.

When a FORM A&D, FORM B, FORM C, FORM E, IRP3(a) or IRP3(s) tax directive simulation request was submitted and a lump sum directive simulation was issued by SARS, the form as described in Figure A-2 must be issued:

> If the IT 88L reference number was provided in the tax directive simulation response, it means there are outstanding debts on the taxpayer’s account(s). The detail of the outstanding debts will not be provided in the tax directive simulation response, but the following sentence must be added on the form:
>
> > There are outstanding debts on the taxpayer’s account(s)
>
> Add the sentence “Disclaimer: This is a simulation only. The results may differ from the results when the actual tax directive request is submitted to SARS”. This must be printed in bold on the form.
>
> The words “Simulation” must be clearly written across the page (watermark).



INCOME TAX
IRP3e
Employee's tax deduction directive

Name of fund / Employer requested the tax directive
The fund / employer's email address
The fund / employer's telephone number
(Use the information on the directive application)

Enquiries should be addressed to:
SARS Branch
Contact Centre Tel: 0800 00 7277
International Callers: +27 11 6022093
SARS online: www.sars.gov.za

Always quote this reference number in correspondence with this office or during interviews.

Reference number :
Date :
Tax year :
Directive number :
Application number :

A: Particulars of Employee / Member of Fund

Surname : xxx
Initials : xxx
First Names : xxx
Address : xxx

Date of Birth: : xxx
Identity number / Other: : xxx
Office where registered for Income Tax : xxx
Employee, Policy, Pension or Provident fund number : xxx

B: Directive Information

Employers' Tax reference number (PAYE) : xxx
Name of fund/employer : xxx
Reason for directive : xxx
Source code : xxxx
Date of accrual : xxxx-xx-xx
Year of assessment : xxxx

Under the provisions of paragraphs 2 and 11 of the Fourth Schedule to the Income Tax act, you are required to comply with the directive as set out below, regarding the remuneration paid to the above-named employee or member of fund.

Tax amount to **R xxx** to be deducted from the gratuity / lump sum payment of **R xxx**.

Deductions allowed in terms of the 2nd Schedule to the Act:

Vested right pre-1 March 1998:	R xxx
Amount transferred:	R xxx
Own contribution to a provident fund:	R xxx
Contributions not previously taken into account:	R xxx
Transferred divorce benefit previously taxed:	R xxx
Amount exempt based on services outside the Republic:	R xxx
AIPF member transfer contributions:	R xxx
Exempt amount of the gain under section 10(1)(o)(ii):	R xxx
Transfer from pension fund (after tax amount):	R xxx
Full benefit use to purchase an annuity:	R xxx
Deemed provident fund contributions (After tax pension benefit)	R xxx

Employee Tax Certificate Information [IRP5/IT3(a)]:
Where gains have been earned within the Republic and in a foreign country, the following source codes must be used:

Local gains (Source code xxxx)	R xxx
Foreign gains (Source code xxxx)	R xxx

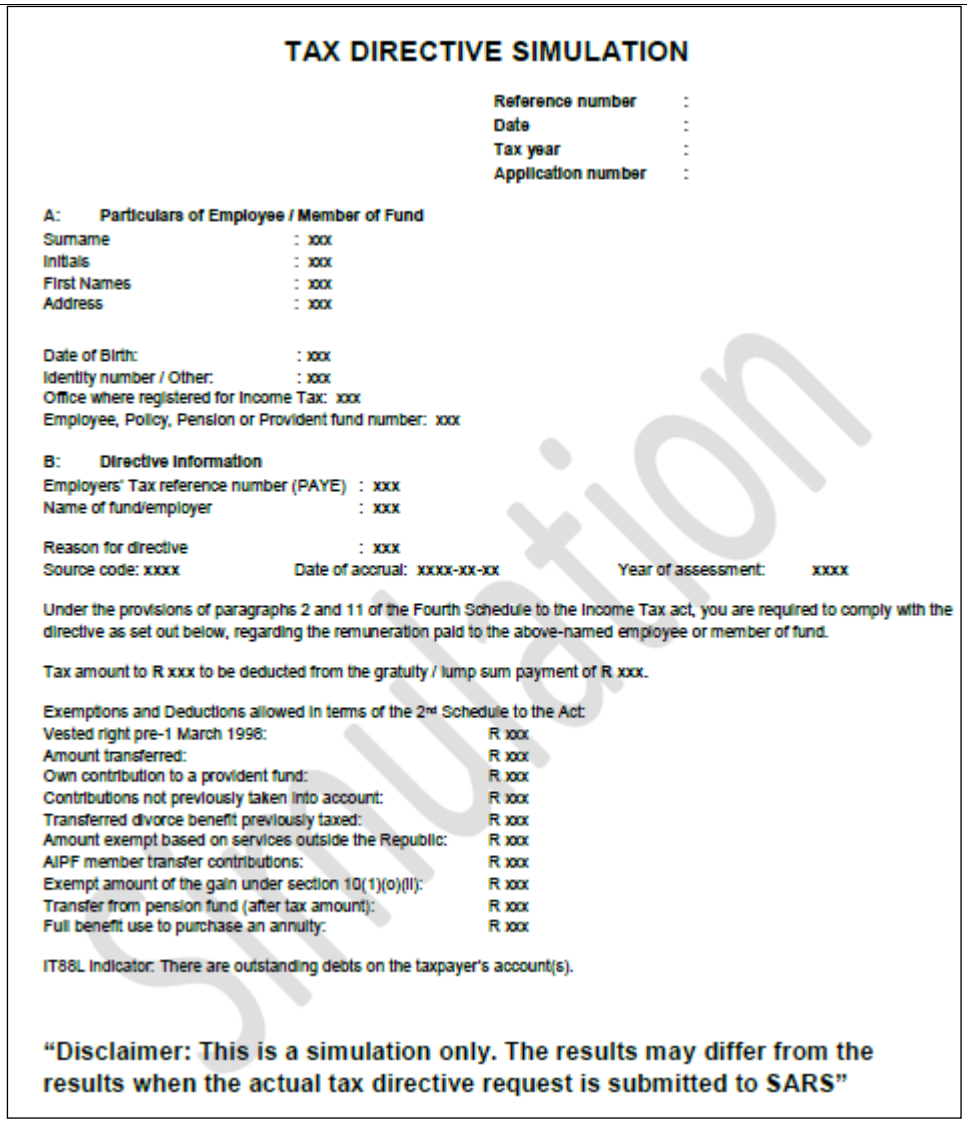
This directive is valid for the period **xxxx-xx-xx – xxx-xx-xx**.

Please note:
1. This directive is invalid if any alterations have been made thereto.
2. This form must be retained for audit purposes.
3. You may only act on an original directive issued to your business or institution.

Sincerely

ISSUED ON BEHALF OF THE COMMISSIONER OF THE SOUTH AFRICAN REVENUE SERVICE

Figure A-1: IRP3 Lump Sum Directive Hard Copy Sample



TAX DIRECTIVE SIMULATION

Reference number :
Date :
Tax year :
Application number :

A: Particulars of Employee / Member of Fund

Surname : xxx
Initials : xxx
First Names : xxx
Address : xxx

Date of Birth: : xxx
Identity number / Other: : xxx
Office where registered for Income Tax: xxx
Employee, Policy, Pension or Provident fund number: xxx

B: Directive Information

Employers' Tax reference number (PAYE) : xxx
Name of fund/employer : xxx

Reason for directive : xxx
Source code: xxxx Date of accrual: xxxx-xx-xx Year of assessment: xxxx

Under the provisions of paragraphs 2 and 11 of the Fourth Schedule to the Income Tax act, you are required to comply with the directive as set out below, regarding the remuneration paid to the above-named employee or member of fund.

Tax amount to R xxx to be deducted from the gratuity / lump sum payment of R xxx.

Exemptions and Deductions allowed in terms of the 2nd Schedule to the Act:

Vested right pre-1 March 1998:	R xxx
Amount transferred:	R xxx
Own contribution to a provident fund:	R xxx
Contributions not previously taken into account:	R xxx
Transferred divorce benefit previously taxed:	R xxx
Amount exempt based on services outside the Republic:	R xxx
AIPF member transfer contributions:	R xxx
Exempt amount of the gain under section 10(1)(o)(ii):	R xxx
Transfer from pension fund (after tax amount):	R xxx
Full benefit use to purchase an annuity:	R xxx

IT88L Indicator: There are outstanding debts on the taxpayer's account(s).

"Disclaimer: This is a simulation only. The results may differ from the results when the actual tax directive request is submitted to SARS"

Simulation

Figure A-2: Tax Directive Simulation Hard Copy Sample

7.15 IT88(L) Form Hard Copy Example

This section provides an example of the layout of an IT88(L) form, detailing stop-order amounts that must be deducted by the REQUESTOR from a lump sum amount that is due to clients and forwarded to SARS. When such a stop-order is issued the form must be filled in and attached to the IRP3 form issued to clients.

This form must always contain a sentence to refer back to the IRP3 directive it is attached to.

The REQUESTOR may add its logo and the following sentence to the top left hand side of the IT88(L) form.

The sentence that must be added is:

“Printed in accordance with SARS recommended format.”.

Figure A-3 and Figure A-4 depict how page 1 and 2 of the IT88(L) form must look like, respectively.

These forms are printed in response to an actual tax directive request submitted to SARS.

These forms may not be printed in response to a tax directive simulation request.

Stop order for taxes in arrears **IT 88L**

Taxpayer :Xxxxxxxxxxx

Tax reference number :0000000000

Reason for stop-order :Xxxxxxxxxx

NB. This notice must accompany your payment when you submit it to SARS.

A copy of this notice must be provided to the taxpayer.

Taxes due in accordance with this notice.

		Payment reference number (PRN)	Total R C
1.	Assessed tax:	9 9 9 9 9 9 9 9 9 9 T 0 0 0 0 0 0 0 0	999999999999999.99
2.	Administrative penalty:	9 9 9 9 9 9 9 9 9 9 A I 9 9 9 9 9 9 9	999999999999999.99
3.	Provisional tax:		
	Period 999999	9 9 9 9 9 9 9 9 9 9 P 0 0 0 M C C Y Y	999999999999999.99
	Period 999999	9 9 9 9 9 9 9 9 9 9 P 0 0 0 M C C Y Y	999999999999999.99
	Period 999999	9 9 9 9 9 9 9 9 9 9 P 0 0 0 M C C Y Y	999999999999999.99

Payments made to SARS:

Please visit SARS web site www.sars.gov.za for the updated information on the payment options and how to make payment to SARS.

Electronic Funds Transfer (EFT)

Payment may be made via the internet banking facilities by simply using the standard drop-down listing of pre-loaded beneficiary IDs provided by the bank. All SARS beneficiary IDs are prefixed with the naming convention "SARS- <Tax Type>" e.g. "SARS-ITA" must be used for 'Assessed tax' and 'Administrative penalty', "SARS-PROV" must be used for 'Provisional tax', etc.

The 19-digit bank payment reference number tells SARS exactly who the client is and enables the allocation of such payment to a specific tax and period.

- The first 10 digits relate to the client's tax reference number. This number ensures that the payment will be credited to the client's tax account.
- The 11th digit refers to the tax type indicator. This character will vary depending on the type of tax a representative taxpayer is paying, for example "P" stands for Provisional Tax paid by a representative taxpayer, "T" stands for Assessed Tax paid by a representative taxpayer, etc.

Example: Payment Reference No. for provisional tax payment

0	1	0	1	0	1	0	1	0	1	**P**	0	0	0	2	2	0	1	5

All EFT payments must be correctly referenced to ensure that SARS is able to identify your payment and correctly allocate it to the correct client's account. You will not be able to make a payment if your reference (tax reference number) is incorrect.

Payments via eFiling

Administrators who are registered as an eFiler can pay the amounts on the IT88L via eFiling**. Please refer to 'Make a payment on SARS website for detail information.**

Figure A-3: IT88(L) Page 1 Hard Copy Sample

Remarks

The Tax Administration Act empowers the Commissioner for the South African Revenue Service (SARS) to appoint a third party to withhold and pay over to SARS any amounts due by a taxpayer in terms of the relevant tax Act. Such a third party may be an employer of the taxpayer or any other person who has the management, custody or control of any income, monies or property of the taxpayer.

The abovementioned taxpayer is indebted to SARS for the specified amounts and it is understood that the taxpayer is either entitled to income from you or have money deposited with you.

If you are an employer and the taxpayer has left (and no payouts have been effected) or intends leaving your employment, any instalment arrangement for deductions will fall away, and the full amount outstanding must then be deducted from the monies due to him/her. Should such instalments be insufficient to cover the outstanding debt owed to SARS, all available funds must be paid over to SARS in full.

160. Right to recovery of taxpayer

(1) A representative taxpayer, witholding agent or responsible third party who, as such, pays a tax is entitled to recover the amount so paid from the person on whose behalf it is paid, or to retain out of money or assets in that person's possession or that may come to that person in that representative capacity, an amount equal to the amount so paid.

155. Personal liability of representative taxpayer

A representative taxpayer is personally liable for any tax payable in the representative taxpayer's representative capacity if, while it remains unpaid –

(a) the representative taxpayer alienates, charges or disposes of the income in respect of which the tax is chargeable; or

(b) the representative taxpayer disposes of or parts with any funds or moneys, which are in the representative taxpayer's possession or comes to the representative taxpayer after the tax is payable, if the tax could legally have been paid from or out of the funds or moneys.

179. **Power to appoint third party**

A Senior SARS official may by notice to a person who holds or owes or will hold or owe any money, including a pension, salary, wage or other remuneration, for or to a taxpayer, require the person to pay the money to SARS in satisfaction of the taxpayer's tax debt.

The above is applicable to all taxes.

Figure A-4: IT88(L) Page 2 Hard Copy Sample

7.16 Tax Reference Number Modulus 10 Test

AA -Mod 10 Test for tax reference number (Char 1 to 10)

13.1. Rules for mod 10 test

- If the tax type is PAYE, replace character 1 with a 7. If the tax type is VAT, replace character 1 with a 4. If the tax type is Income Tax and other taxes, the first character stays the same. Take the value of character 1 and times it by 2, if the result is greater 9, then add the 2 values together i.e. if the answer is 14 the value for character 1 should be 5 (1 plus 4)
- Take the value of character 2
- Take the value of character 3 and times it by 2, if the result is greater than 9, add the 2 values together i.e. if the answer is 14 the value for character 3 should be 5 (1 plus 4)
- Take the value of character 4
- Take the value of character 5 and times it by 2, if the result is greater than 9, add the 2 values together
- Take the value of character 6
- Take the value of character 7 and times it by 2, if the result is greater than 9, add the 2 values together
- Take the value of character 8
- Take the value of character 9 and times it by 2, if the result is greater than 9, add the 2 values together

- Add all the values from each character above together

- 90 minus the total value achieved above

- 10th character is the right most value of the number above i.e. if the total value is 65 then the 10 character will be 5

13.2. Scenarios\Examples

Example 1

PAYE ref number (7020705408)

Value	Calculation	Result
7	4 * 2	8
0	0 * 1	0
2	2 * 2	4
0	0 * 1	0
7	7 * 2	14 (5)
0	0 * 1	0
5	5 * 2	10 (1)
4	4 * 1	4
0	0 * 2	0
Total	**22**	
90 - 22	68	
68 Mod 10	8	

Example 2

Income Tax ref number (1802042844)

Value	Calculation	Result
1	1 * 2	2
8	8 * 1	8
0	0 * 2	0
2	2 * 1	2
0	0 * 2	0
4	4 * 1	4
2	2 * 2	4
8	8 * 1	8
4	4 * 2	8
Total	**36**	
90 – 36	54	
54 Mod 10	4	

Figure A-5: Tax Reference Number Modulus 10 Test