**PUBLIC RELEASE**

# Business Requirements Specification: PAYE Employer Reconciliation (2021 Release)

*This document specifies the requirements for the generation of an import tax file for the yearly as well as the interim submission. The requirements as defined in this version of the BRS will become effective from September 2021 until replaced by an updated version.*

**Document Classification:**
**Official Publication**

| Revision History | | | |
|---|---|---|---|
| Date | Version | Description | Author/s |
| May 2021 | 20 0 | Document Update:<br>• New source codes – 3231, 3232, 3233;<br>• Amended validation rules for source codes:<br>2027, 2035, 3010, 3125, 3230, 4115, 7005, 7002, 7004;<br>• Update to validation rules to provide more clarity for source codes:<br>3026, 3160, 3220, 4497, 4118, 7006;<br>• Amended descriptions for source codes 3713, 4582, 4583, 4587;<br>Changes highlighted in <mark>green</mark>; | SARS |
| June 2021 | 20 1 | Document Update:<br>• Update to Directive Information Notes | SARS |
| August 2021 | 20 2 | Document Update:<br>• Amend validation rules for source code: 2035;<br>• Enhance ETI field validations to make provision for COVID-19 extended ETI<br>Changes highlighted in <mark>yellow</mark> | SARS |
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# 1   DEFINITION AND ACRONYMS

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

| Term | Description |
|---|---|
| **Alpha** | • Alphabet A until Z<br>• Upper Case and Lower Case<br>• Dash (-)<br>• Space ( )<br>• Apostrophe (')<br>• Characters such as ê, ë etc. |
| **Alphanumeric** | • Alphabet A until Z<br>• Upper Case and Lower Case Characters<br>• Dash (-)<br>• Space ( )<br>• Apostrophe (')<br>• Characters such as ê, ë etc.<br>• Numbers 0 to 9 |
| **Asylum Seeker** | • An Asylum Seeker is a person who is seeking recognition as a refugee in the Republic and who is in possession of an asylum seeker permit, issued in terms of section 22(1) of the Refugees Act, 1998 |
| **Certificate Type** | • Type of Certificate for which tax is to be levied. Types of Certificates include:<br>  o IRP5<br>    o IT3(a)<br>    o ITREG (to be used when registering an employee for income tax)<br>**Note:** Additional certificate types may be added at a later stage. |
| **Conditional Fields** | • Fields that must be completed subject to defined conditions, e.g. mandatory if related fields have been completed |
| **Current Date** | • The actual system date as on the day the validation is performed |
| **EMP501** | • Employer Reconciliation Declaration Form |
| **EMP601** | • Tax Certificate Cancellation Declaration Form |
| **EMP701** | • Reconciliation Adjustment Declaration Form<br>• Use EMP701 with the EMP601 with 8 digit certificate numbers to adjust reconciliation submissions submitted using the pre-modernisation process for 1999 – 2008 transaction years.<br>• The EMP701 is not applicable for transaction years 2009 onwards. |
| **Employee** | • Refer to the definitions in the Fourth and Seventh Schedule to the Income Tax Act |
| **Employee's tax** | • An amount of tax that an employer must deduct or withhold from remuneration paid or payable to an employee. Employee Tax is deducted during the tax period. Refer to the definitions in the Fourth Schedule to the Income Tax Act for full detail. |
| **Employer** | • Refer to the definitions in the Fourth and Seventh Schedule to the Income Tax Act |
| **ETI** | • Employment Tax Incentive |
| **Foreign Bank Account** | • Bank Account with a financial institution not recognised by BANKSERV (refer to www.bankservafrica.com) |

| Term | Description |
|---|---|
| Free Text | Free text includes the following: <br><br> • Alphabet A until Z <br> • Upper and Lower Case Characters <br> • Number 0 to 9 <br> • Dash (-) <br> • Space ( ) <br> • Inverted Commas ("") <br> • Back slash(\) <br> • Forward slash (/) <br> • Question Mark (?) <br> • At sign (@) <br> • Ampersand (&) <br> • Dollar sign ($) <br> • Exclamation Mark (!) <br> • Hash (#) <br> • Plus (+) <br> • Equals (=) <br> • Semi colon (;) <br> • Colon (:) <br> • Apostrophe (') <br> • Left and Right Brackets (( )) <br> • Full Stop (.) <br> • Characters such as ê, ë etc. <br> • All special characters are allowed, however for XML development purposes the following standard must be adhered to: ISO-8859-1 encoding or informally referred to as Latin-1. The definition of this standard can be found on: http://en.wikipedia.org/wiki/ISO/IEC_8859-1 |
| ID Number | • 13 digit identity number issued in accordance with the Identification Act (no. 72 of 1986) |
| IRP5/IT3(a) | • Employee Income Tax Certificate |
| IT | • Income Tax |
| Mandatory Fields | • Fields that must be completed as a rule, permitting no option and therefore not to be disregarded |
| May | • When used within the context of a validation rule, statements in this document containing "may" are used to denote an optional requirement |
| Must | • When used within the context of a validation rule, statements in this document containing "must" are used to denote a mandatory requirement that must be verified |
| Numeric | • Numbers from 0 to 9 |
| Optional Fields | • Fields that can be completed based on applicability and availability. These fields are not mandatory |
| PAYE | • Pay-As-You-Earn |
| Reconciliation Declaration | • The Reconciliation Declaration is the EMP501 document on which an Employer's PAYE, SDL and UIF liabilities are declared with associated payments, certificate values and the resulting net effect of setting off payments against liabilities |
| Reconciliation Submission Process | • This is the process through which an Employer submits all required PAYE, SDL and UIF documentation to SARS for processing i.e. IRP5/IT3(a),EMP501,EMP601 and EMP701 if applicable. |

| Term | Description |
|---|---|
| | • Use EMP701 with the EMP601 with 8 digit certificate numbers to adjust reconciliation submissions submitted using the pre-modernisation process for 1999 – 2008 transaction years.<br>• The EMP701 is not applicable for transaction years 2009 onwards. |
| **Refugee** | • A Refugee is any person who has been granted asylum in terms of the Refugees Act, 1998 and who is in possession of an identity document issued in terms of section 30 of the Act |
| **SARS** | • South African Revenue Service |
| **SDL** | • Skills Development Levy as referred to in Section 3 of the Skills Development Levies Act (no 9 of 1999) |
| **SEZ** | • Special Economic Zones that are approved by the Minister of Finance for the purpose of section 6(a)(ii) of the Employment Tax Incentive Act, 2013 (Act No. 26 of 2013), which allows eligible Employers to claim ETI for all qualifying Employees, regardless of age |
| **SIC7** | • Standard Industrial Classification (SIC Coder v7, as defined on the Statistic SA Website: www.statssa.gov.za) |
| **SITE** | • Standard Income Tax on Employees<br>• SITE is the portion of employees' tax that is applicable only on the annualised net remuneration up to sixty thousand Rand.<br>• Not applicable from 2014 year of assessment |
| **Transaction Year** | • The tax year during which the employer deducted and paid employees' tax in respect of remuneration paid or payable to an employee. This could include employees' tax on remuneration which accrued during a previous tax year.<br>• The Transaction year may only be a year subsequent to the 'Year of Assessment' in the case of 'Variable Remuneration' as defined in section 7B and other exceptional circumstances. |
| **UIF Contribution** | • Unemployment Insurance Fund contribution determined in terms of Section 6 of the Unemployment Insurance Contributions Act (no. 4 of 2002) |
| **Year of Assessment** | • The tax year in which the remuneration paid or payable to an employee accrued. |

## 2 INTRODUCTION

As part of its drive for better service, SARS has been modernising tax processes since 2007. Changes introduced are a vital part of SARS's long-term vision to have a more accurate reconciliation process. The more information at SARS's disposal means a less cumbersome tax process, as returns/declarations are increasingly pre-populated.

The Employers Reconciliation Declaration (EMP501) has always been an important part of the year of assessment for employers, when submitting their annual reconciliations for the period 1 March to 28/29 February for Pay-As-You-Earn (PAYE), Skills Development Levy (SDL) and Unemployment Insurance Fund (UIF). While the annual reconciliation declaration will still be required for the full year of assessment ending February, the interim reconciliation has now become an integral part of the Employer Reconciliation.

The first Interim Reconciliation submission, for a six month period, took place from 1 September to 29 October 2010. During the Interim Reconciliation employers are required to submit accurate reconciliation declarations for the six month transaction period 1 March to 31 August, in respect of the Monthly Employer Declarations (EMP201) submitted, the payments made, and the interim Employee Income Tax Certificates [IRP5/IT3(a)] created, where applicable.

These submissions can be made via one of the following channels:
- Manual – complete the relevant tax certificates (max 50 certificates) and EMP501 return on the specified forms on eFiling, and submit electronically to SARS or visit a SARS Branch for assistance
- Electronic – Generate a tax certificate file from the payroll system, and import this file into e@syFile™ Employer. Within e@syFile™ Employer, capture additional manual certificates, cancel certificates, capture EMP501 details, and submit to SARS via the eFiling online channel.
- If the employer has 50 or less IRP5/IT3(a) certificates, a tax certificate file can be generated from the payroll system and this file can be imported into eFiling. Any amendments to, or cancellation of, or capturing of certificates can be done in eFiling as long as the total number of certificates does not exceed 50.

The reconciliation and submission of the EMP501 return and tax certificates to SARS must take place within the dates announced from year to year as the employer's filing season. Failure to do so may result in penalties and interest.

For information on the completion of manual certificates, please consult the guides *e@syFile™ Employer User Guide* or *A Step-by-Step Guide to the Employer Reconciliation Process* on the SARS website.

# 3  GENERAL RULES FOR IMPORT FILE STRUCTURE

a. The record structure of the import file is as follows:
- Employer demographic header record
- Employee demographic, financial and ETI information records for all tax certificates
- Employer totals trailer record.

b. Each import file must only contain information for one employer.

c. The import file for an employer must contain the tax certificates of employees with a 'year of assessment' equal to or prior to the 'transaction year'.

d. Any certificates for prior transaction years must comply with the rules as defined in this version of the BRS.

e. IRP5/IT3(a) and ITREG certificate type records may not be combined into one submission file. ITREG certificate type records must be included in a separate file due to the fact that the transaction year may not be completed if the certificate type is ITREG.

f. The format of all codes in the import file must be code, information (e.g. 3015,"IRP5") OR code, value (e.g. 3240,2) OR code, amount (e.g. 3601,5000 or 4102,500.00)

g. No amounts must be reported as a negative value

h. No field must contain a comma (,) or a pipe (|) in the value / amount

i. A field that has a zero value must not be completed, except if specified otherwise in the field validation rules

j. The cents for all Rand amounts must be dropped off/omitted (rounded down) with the exception of codes 4101, 4102, 4115, 4141, 4142, 4149, 4116, 4118, 4120, 6030, 7002, 7003, 7004 and 7008 where the Rand value including the cents must be specified (even if it is zero).

k. The format for all dates must be either CCYYMMDD or CCYYMM or CCYY

l. All Alpha, AlphaNumeric and Free Text fields (indicated with 'A', 'AN' and 'FT' respectively in File Layout below) must be contained in opening and closing double quotation marks, e.g. the surname of Horn must be shown as 3030,"Horn"

m. Data fields cannot start with a space

n. In order to reduce the volume of data, the number of income source codes is restricted to 20, and the number of employee and employer deduction codes is restricted to 12. To make this possible, certain source codes have been specified as 'sub-codes' and their values must be consolidated into a 'main' source code on the certificate. The rules for consolidation of sub-codes into main codes can be obtained in section 6 of this document. Sub-codes may be held within the payroll system, but must not be written to the import file or printed on tax certificates.

o. The monthly ETI data must be added to the end of the tax certificate information for every employee that qualifies for ETI. ETI data must be reported for all months in the reconciliation period. For the interim bi-annual submission, 6 months of ETI data (from March until August) must be reported, and for the final submission, 12 months of ETI data (from March until February) must be reported. The ETI data must be reported in the following manner:

- If the employee does not qualify for ETI in terms of the ETI Act (Employment Tax Incentive Indicator = N) in the reconciliation period, then the ETI fields must not be completed;
- If the employee qualifies for ETI in terms of the ETI Act (Employment Tax Incentive Indicator = Y) for one or more months in the reconciliation period, then all ETI codes and values must be completed for all the months in the reconciliation period as per the validation rules for each code;

    **Note:** No ETI related fields must be printed on the IRP5 certificate that is issued to the employee

p. Tax certificates require at least one income code with a value greater than zero, except for remuneration in respect of code 3615 which may be zero.

# 4   FILE LAYOUT

This section lists all the fields that are required for the file in a table format.

The definition of each column heading is as follows:
- Name: the name of the relevant field associated with the code.
- Code: the source code that must be used to indicate the relevant information.
- Length: indicates the type and maximum number of characters or digits that may be entered for the field.
  - N - numeric field.
  - A - alpha field.
  - AN - alphanumeric field.
  - FT - free text field.
- Description: a brief description of the field and the information required for that field;

- Validation rules: the validation rules that must be complied with to ensure that the information declared is acceptable to SARS. An indication whether the field is required is also specified in the validation rules and can be one of the following:
  - Mandatory: Implies the field must always be completed
  - Conditional: Implies the field must always be completed under the defined conditions, else the value must not be reported
  - Optional: Implies the field may be completed
    **Note:** When an optional field is completed, full validation will be done on this field and any other fields linked to this code will become mandatory

| Employer Information | | | | |
|---|---|---|---|---|
| Name | Code | Length | Description | Validation Rules |
| Trading or Other Name | 2010 | FT90 | Name or trading name of employer issuing the certificate | • Mandatory field<br>• First code of record of the electronic file<br>• Must not be preceded by any other character (e.g. space, comma, etc.). |
| TEST / LIVE indicator | 2015 | A4 | TEST or LIVE submission indicator | • Mandatory field<br>• Must consist of 4 characters<br>• Value must only be TEST or LIVE<br>• If the certificate type is ITREG this value must be LIVE. |
| PAYE Reference Number | 2020 | N10 | The reference number of the employer.<br><br>This is the PAYE number under which employees' tax deducted is paid to SARS. Alternatively if the employer is not registered for PAYE it will be the Income Tax reference number of the employer. | • Mandatory field<br>• Must consist of 10 numeric characters<br>• Where the employer is registered for PAYE purposes the number must start with a "7" and where the employer is not registered for PAYE purposes, the number must start with either 0, 1, 2, 3 or 9<br>• Code 4101, 4102 and / or 4115 is invalid if the number does not start with a "7"<br>• Must be a valid reference number (apply modulus 10 test). |
| SDL Reference Number | 2022 | AN10 | Skills Development Levy reference number of the Employer | • Mandatory if registered for SDL<br>• Must consist of 1 alpha and 9 numerical characters<br>• Must start with an "L"<br>• Must be a valid reference number (apply modulus 10 test)<br>• If PAYE reference number is completed, last 9 digits of SDL reference number must be the same as last 9 digits of PAYE reference number, except if the PAYE number starts with 0, 1, 2, 3 or 9<br>• If the UIF reference number is completed, the last 9 digits of the SDL number must be the same as the last 9 digits of the UIF reference number. |
| UIF Reference Number | 2024 | AN10 | Unemployment Insurance Fund Reference Number for Employer as issued by SARS, and not the number issued by the UIF. | • Mandatory if registered for UIF<br>• Must start with a "U"<br>• Must be a valid reference number (apply modulus 10 test) |

| Employer Information | | | | |
|---|---|---|---|---|
| Name | Code | Length | Description | Validation Rules |
| | | | | • If PAYE reference number is completed, last 9 digits of UIF reference number must be the same as last 9 digits of PAYE reference number, except if the PAYE number starts with 0, 1, 2, 3 or 9<br>• If the SDL reference number is completed, the last 9 digits of the UIF number must be the same as the last 9 digits of the SDL reference number. |
| Employer Contact Person: First Name | 2025 | A30 | Indicates the first name of the contact person for all reconciliation related queries | • Mandatory. |
| Employer Contact Person: Surname | 2036 | A30 | Indicates the surname of the contact person for all reconciliation related queries. | • Mandatory |
| Employer Contact Person: Position at Business | 2038 | A50 | Indicates the position of the contact person in the business | • Optional |
| Employer Contact Person: Bus Tel No | 2026 | AN15 | Indicates the business telephone number of the contact person for all reconciliation related queries | • Conditional – either Employer Contact Person: Bus No or Employer Contact Person: Cell No must be provided<br>• Only numeric values are allowed<br>• No spaces are allowed<br>• Must be at least 10 characters long<br>• + is not allowed.<br>• National numbers must start with a 0<br>• International numbers must start with 00 |
| Employer Contact Person: Fax No | 2039 | AN15 | Indicates the fax number of the contact person for all reconciliation related queries | • Optional<br>• Only numeric values are allowed<br>• No spaces are allowed<br>• Must be at least 10 characters long<br>• + is not allowed.<br>• National numbers must start with a 0<br>• International numbers must start with 00 |

| Employer Information | | | | |
|---|---|---|---|---|
| Name | Code | Length | Description | Validation Rules |
| Employer Contact Person: Cell No | 2040 | AN15 | Indicates the cell phone number of the contact person for all reconciliation related queries | • Conditional – either Employer Contact Person: Bus No or Employer Contact Person: Cell No must be provided<br>• Only numeric values are allowed<br>• No spaces are allowed<br>• Must be at least 10 characters long<br>• + is not allowed.<br>• National numbers must start with a 0<br>• International numbers must start with 00 |
| Employer Contact E-mail address | 2027 | FT70 | Indicates the e-mail address of the contact person for reconciliation related queries | • Optional<br>• The following characters are **NOT** allowed:<br>  o Open bracket (<br>  o Close bracket )|<br>  o Back slash \<br>  o Inverted commas "<br>  o Pipe |<br>  o Percentage %<br>• The first and last character **MUST NOT** be a special character;<br>• Special characters cannot appear consecutively two or more times<br>• Address must contain only one @ sign;<br>• Address must contain a domain which must be indicated with a dot (.)<br>• Domain portion of the address must be positioned to the right of the @ sign.<br>• The @ sign must not be followed by a dot (.) |
| Payroll Software Provider | 2028 | FT 70 | Indicates the Payroll Software Provider of the commercial payroll software package.<br><br>If a commercial payroll software package is not used, "In-house" must be captured | • Conditional<br>  o If transaction year (source code 2030) is greater or equal to 2020, then this field is mandatory<br>  o If transaction year (source code 2030) is less than 2020, then this field is optional; |

| Employer Information | | | | |
|---|---|---|---|---|
| Name | Code | Length | Description | Validation Rules |
| Payroll Software Package | 2029 | FT70 | Indicates which commercial payroll software package from the Payroll Software Provider is being used.<br><br>If a commercial software package is not used, "In-house" must be captured | • Mandatory |
| Transaction Year | 2030 | N4 | The year of assessment during which the employer deducted and paid employees' tax in respect of remuneration paid or payable to an employee, e.g. 2011 for the 2010 interim  submission | • Mandatory field<br>• Must consist of 4 numeric characters<br>• Format: CCYY<br>• Year cannot be less than 1999<br>• Year cannot be greater than current calendar year plus one<br>• If the certificate type is ITREG this field must not be completed. |
| Period of Reconciliation | 2031 | N6 | This period indicates the submission period to accommodate multiple submissions in a year. | • Mandatory if the transaction year is greater than 2010<br>• Format CCYYMM (Century, Year, Month); e.g. where the reconciliations must be submitted for period ending February 2011, the period must be completed as 201102 or if the submission is for period ending August 2010, the period must be completed as 201008<br>• This field must be a valid period in the transaction year specified<br>• If the certificate type is ITREG this field must not be completed. |
| Employer SIC7 Code | 2082 | AN5 | The Employer Standard Industry Classification Code | • Conditional:<br>  o Mandatory if Period of recon is 201402 or later<br>• Use the 5-digit sub-class<br>• Only numeric values are allowed<br><br>**Note:** A list of valid SIC7 codes is attached in Appendix C |
| Employer SEZ Code | 2083 | AN3 | The Employer's Special Economic Zone Code | • Optional<br>• If the certificate type is ITREG or Transaction Year is equal or greater than 2020, then this field must not be completed.<br><br>**Note**: An approved list of SEZ codes are attached in Appendix E |

| Employer Information | | | | |
|---|---|---|---|---|
| Name | Code | Length | Description | Validation Rules |
| Employer Trade Classification | 2035 | N4 | The activity code according to the VAT 403 Trade Classification guide applicable to your business. | • Conditional:<br>   o If ~~YoA~~Transaction Year is prior to 2021, then this field is optional;<br>   o From 2021 ~~YoA~~Transaction Year, this field must not be completed;<br>• Refer to the VAT 403 Trade Classification guide. |
| Diplomatic Indemnity Indicator | 2037 | A1 | Indicates if the employer enjoys diplomatic indemnity | • Conditional:<br>• For transaction year prior to 2020, this field is optional<br>• From 2020 transaction year, this field is mandatory<br>• Value must only be Y or N |
| Employer Physical Address: Unit Number | 2061 | AN8 | Indicates the unit number of the physical address of the employer. | • Optional. |
| Employer Physical Address: Complex | 2062 | FT26 | Indicates the complex name of the physical address of the employer. | • Optional. |
| Employer Physical Address: Street Number | 2063 | AN8 | Indicates the street number of the physical address of the employer. | • Optional. |
| Employer Physical Address: Street / Name of Farm | 2064 | FT26 | Indicates the street / name of farm of the physical address of the employer. | • Mandatory. |
| Employer Physical Address: Suburb / District | 2065 | FT33 | Indicates the suburb / district of the physical address of the employer. | • Conditional – either the Suburb / District field or the City / Town field must be completed. |
| Employer Physical | 2066 | FT21 | Indicates the city / town of the physical address of the employer. | • Conditional – either the Suburb / District field or the City / Town field must be completed. |

| **Employer Information** |
|---|

| Name | Code | Length | Description | Validation Rules |
|---|---|---|---|---|
| Address: City / Town | | | | |
| Employer Physical Address: Postal Code | 2080 | AN4 | Indicates the postal code of the physical address of the employer. | • Mandatory<br>• Fixed length<br>• Must consist of 4 numeric characters, (e.g. '0040' must be written to the import file as "0040" and not as "40")<br>• Must not be "0000"<br>• In case where there is no postal code for the employer physical address, use the nearest postal code |
| Employer Physical Address: Country Code | 2081 | A2 | Indicates the country code of the Employer's Physical Address | • Mandatory<br>• Default to ZA |
| End of record | 9999 | N4 | Indicates the end of the record. | • Mandatory<br>• Fixed code<br>• Last code of the electronic record<br>• Must not be followed by any other character (e.g. space, comma, etc.). |

| Tax Certificate Information | | | | |
|---|---|---|---|---|
| Employee Information | | | | |
| Name | Code | Length | Description | Validation Rules |
| Certificate Number | 3010 | AN30 | Unique Certificate number allocated to certificates issued to employees.<br><br>**Note:**<br><br>• The certificate number must be unique per employee and must never be reused in any prior or current year.<br><br>The last 14 digits for the same individual need not be the same for the final certificate as it was for the interim certificate. These digits can be the same if the 2 digits indicating the period of recon are different.<br><br>• If a FINAL certificate is issued IN ANY MONTH during the year, then 02 must be used FOR BOTH TAX CERTIFICATE SUBMISSION PERIOD for the digits indicating the reconciliation period. | • Mandatory field<br>• Fixed length (must be 30 characters long)<br>• First code of the employee's record<br>• Must not be preceded by any other character (e.g. space, comma, etc.)<br>• ~~The certificate number must be unique per employer and must never be reused in any prior or current year~~,<br>• **MUST ONLY** contain the following characters:<br>  o  Alphabet A until Z (Upper Case)<br>  o Numbers 0 to 9<br>• ~~Must not include the following characters:~~<br>  o ~~Dash (-)~~<br>  o ~~Space ( )~~<br>  o ~~Apostrophe (')~~<br>  o ~~Comma (,)~~<br>  o ~~ê, ë, etc.~~<br>• The format of the certificate number must be as follows:<br>  o First 10 digits must be the employer PAYE reference number (or where an Income Tax number has been used, the income tax number.<br>  o Followed by the Transaction Year (the Transaction Year must be equal to the value for code 2030 per record).<br>  o Followed by the concluding calendar year month of the reconciliation, i.e. if the reconciliation is for the period up to February, use 02 or if the period is up to August, use 08. ~~Note that if a final certificate is issued during the year use 02.~~<br>  o Thereafter a unique combination of alpha and numeric characters can be used to complete the number.<br>  o Should all characters not be used left padding with zeroes after the period must be applied, i.e. if the number is 7000000000201002 and the unique number is 11111 then the number must be reflected as 700000000020100200000000011111<br>• If the certificate type is ITREG this field must not be completed. |

| Tax Certificate Information | | | | |
|---|---|---|---|---|
| **Employee Information** | | | | |
| Name | Code | Length | Description | Validation Rules |
| | | | • Where a final certificate was issued in the bi-annual submission, the full year certificate must have the same certificate number<br><br>• If a certificate is cancelled and replaced with a new certificate, the certificate number of the cancelled/replaced certificate MAY Not be reused and allocated to the same or another employee in the same or prior year | |
| Type of Certificate | 3015 | AN6 | Indicates type of certificate | • Mandatory<br>• Can only be IRP5 or IT3(a) or ITREG<br>• If IRP5 is indicated, either code 4101,4102 or 4115 must have a value greater than zero and code 4150 must not be included<br>• If IT3(a) is indicated, code 4150 must have a value and codes 4101, 4102 and 4115 must not be included<br>• IRP5 cannot be indicated if the PAYE number starts with either 0,1,2,3 or 9. |
| Nature of Person | 3020 | A1 | Indicates nature of person<br><br>**Note:** If an employee's nature of person changed from a natural person to a non-natural person (or | • Mandatory field<br>• Valid options —<br>    Natural Person<br>o A = Individual with an identity or passport number that:<br>▪ For years of assessment prior to 2020, is not a Director of a Private Company / Member of a CC. **Note:** From the 2020 year of |

| | | | | Tax Certificate  Information |
|---|---|---|---|---|
| **Employee Information** |
| Name | Code | Length | Description | Validation Rules |
| | | | vice-versa), then a separate certificate must be created/issued | assessment, directors of a Private Company / member of a CC must be included;<br>▪ Is not an Asylum Seeker, Pensioner or Refugee<br>○ B = Individual without an identity or passport number that:<br>▪ For years of assessment prior to 2020, is not a Director of a Private Company / Member of a CC. **Note:** From the 2020 year of assessment, directors of a Private Company / member of a CC must be included;<br>▪ Is not an Asylum Seeker, Pensioner or Refugee;<br>○ C = Director of a private company / member of a CC (not applicable from 2020 year of assessment);<br>○ M = Asylum Seekers<br>○ N = Retirement Fund Lump Sum Recipient/Pensioner.<br>○ R = Refugee<br><br>   Non-natural person<br>○ D = Trust;<br>○ E = Company / CC;<br>○ F = Partnership<br>○ G = Corporation;<br>○ H = Personal Service Provider;<br><br>• If Type of Certificate is ITREG, then Nature of Person must only be A, B, C, M, N or R |
| Year of Assessment | 3025 | N4 | The year in which the remuneration accrued. | • Mandatory field<br>• Must consist of 4 numeric characters<br>• Format: CCYY<br>• Year cannot be less than 1999. Where year of assessment is less than 1999, the certificate must be included in the 1999 reconciliation – reconciliations prior to this date must not be accepted<br>• Year cannot be greater than current calendar year plus one |

| Tax Certificate Information | | | | |
|---|---|---|---|---|
| **Employee Information** | | | | |
| Name | Code | Length | Description | Validation Rules |
| | | | | • Year of Assessment cannot be greater than Transaction year (code 2030) <br> • If the certificate type is ITREG this field must not be completed. |
| ETI (Employment Tax Incentive) Indicator | 3026 | A1 | Indicates that the certificate contains an ETI value. <br><br> **Note**: This field must not be reported on a certificate that will be issued to an Employee. | • Conditional – <br>    o ~~The value must only be completed if the employer qualifies for ETI;~~ <br>    o Determine if the employer qualifies for ETI, by checking if all of the following conditions are true: <br>      ▪ Type of certificate (code 3015) is IRP5 or IT3(a); and <br>      ▪ Year of Assessment (code 3025) is 2014 or later; and <br>      ▪ Period of reconciliation (code 2031) is 201402 or later; and <br>      ▪ Employer SIC7 code (code 2082) is **not** listed in appendix D <br>    o If the employer does not qualify for ETI, then this field **MUST NOT** be included in the import file; <br><br>    o If the employer qualifies for ETI, then determine if the employee qualifies for ETI in terms of the ETI Act for one or more months in the reconciliation period by checking if all of the following conditions are true: <br>      ▪ If Nature of person (code 3020) is A or C or R and Id number is valid; or <br>      ▪ Nature of person (code 3020) is M and Alternate Identification Number is populated; <br>      ▪ If ETI Employment date (code 3190) is on or after 01/10/2013 and Year of Assessment (code 3025) is < 2021 and > 2022. <br>      **Note:** For the 2021 & 2022 YoA, the employment date is not validated to allow employer to claim ETI for employees as per the COVID-19 rules; <br>      ▪ Year of Assessment (code 3025) is equal to Transaction Year (code 2030); |

| Tax Certificate  Information | | | | |
|---|---|---|---|---|
| **Employee Information** | | | | |
| Name | Code | Length | Description | Validation Rules |
|  |  |  |  | o If the employee qualifies for ETI in any of the months during the reconciliation period, then this field must be included in the import file and the value must be Y (Yes);<br>o If the employee does not qualify for ETI in any of the months during the reconciliation period, then this field must be included in the import file and the value must be N (No) |
| Employee surname or trading name | 3030 | FT120 | Surname of the employee or trading name of the employee. | • Mandatory field<br>• If the Nature of Person is A / B / C / M / N / R enter the surname of the individual<br>• If the Nature of Person is A / B / C / M / N / R, numeric characters are not allowed<br>• If Nature of Person is D / E / F / G / H the trading name of the trust / company / partnership or corporation must be entered. |
| First Two Names | 3040 | FT90 | First two names of the employee | • Mandatory if Nature of Person is A / B / C / M / N / R<br>• Numeric characters not allowed<br>• This field must not be completed if Nature of Person is D / E / F / G / H. |
| Initials | 3050 | A5 | Initials of the employee | • Mandatory if Nature of Person is A / B / C / M  / N / R<br>• This field must not be completed if Nature of Person is D / E / F / G / H<br>• Only characters A to Z and a to z must be used<br>• Must not contain the following characters:<br>  o Dash (-)<br>  o Space ( )<br>  o Comma (,)<br>  o Apostrophe (')<br>  o Full stop (.)<br>  o Characters such as ê, ë etc. |
| Identity number | 3060 | N13 | RSA identity number of the employee.<br><br>**Note**: Old non-barcoded id numbers and Refugee id | • Conditional:<br>• If Nature if Person is A/C and passport number is not completed, then Identity Number **MUST** be (mandatory) completed;<br>• If Nature of Person is A/C and Country of Issue is ZAF, the Identity Number **MUST** be (mandatory) completed; |

| Tax Certificate Information | | | | |
|---|---|---|---|---|
| **Employee Information** | | | | |
| Name | Code | Length | Description | Validation Rules |
| | | | numbers must be populated in this field | • If Nature of Person is R, then Identity Number **MUST** be (mandatory) completed;<br>• If Nature of Person is B / D / E / F / G / H / M, then Identity Number **MUST NOT** be completed<br>• If Nature of Person is N, then Identity Number **MAY** be (optional) completed;<br>• Must consist of 13 characters<br>• Must be a valid South African ID-number and pass the modulus 13 check as defined in Appendix B<br>• Must correlate with the date of birth. |
| Passport number | 3070 | AN18 | Passport number of the employee. | • Conditional:<br>   o If Nature of Person is A / C and identity number is not completed, then Passport number **MUST** be completed;<br>   o If Nature of Person is A /C/ R and identity number is completed, then Passport number **MAY** be completed;<br>   o If Nature of Person is N / M, then Passport number **MAY** be completed<br>   o If Nature of Person B / D / E / F / G / H, then Passport Number **MUST NOT** be completed<br>• Minimum of 6 characters<br>• Country of issue (code 3075) must be completed<br>• No spaces are allowed. |
| Country of Issue | 3075 | A3 | Indicates the country that issued the passport | • Mandatory if passport number has been completed.<br><br>**Note:** Refer to Appendix A below for the country of issue codes. |

| Tax Certificate Information | | | | |
|---|---|---|---|---|
| **Employee Information** | | | | |
| Name | Code | Length | Description | Validation Rules |
| Alternate Identification Type | 3065 | N1 | The type of alternate identification that will be provided in the alternate identification number field | • Conditional:<br>  ○ Must not be completed if Nature of Person is A / B / C / F / N or R<br>  ○ May be completed if Nature of Person is D / E / G / H<br>  ○ Must be completed if Nature of Person is M<br>• Valid values:<br>  ○ 1 – South African company/ close corporation registration number if Nature of Person is E / G / H<br>  ○ 2 – South African trust registration number if Nature of Person is D / H<br>  ○ 3 – Asylum Permit Number if Nature of Person is M, |
| Alternate Identification Number | 3066 | FT 30 | The number to identify the employee | • Conditional:<br>  ○ Must be completed if Alternate Identification Type is completed<br>  ○ Must not be completed if Alternate Identification Type is not completed<br>• If Alternate Identification type is 1, then Alternate identification number:<br>  ○ Must be in the format CCYY/NNNNNN/NN;<br>  ○ CCYY must be a valid year from 1800 up to, but not greater than the current year;<br>  ○ The last two digits must be either of the following - 06, 07, 08, 09, 10, 11, 20, 21, 22, 23, 24, 25, 26, 30, 31 |
| Date of birth | 3080 | N8 | Date of birth of the employee. | • Mandatory if Nature of Person is A / B / C / M / N / R<br>• Must not be completed for Nature of Person D / E / F / G / H<br>• Must consists of 8 numeric characters;<br>• Format: CCYYMMDD<br>• Must correlate with the identity number (if any)<br>• Date cannot be greater than the current date. |
| Income tax reference number | 3100 | N10 | Income tax reference number of employee. | • Mandatory<br>• Where the certificate is issued for Nature of Person A, B, C, D, M, N or R; the number must only start with either 0, 1, 2, or 3<br>• Where the certificate is issued for Nature of Person E, G, H the number must start with a 9 |

| | | Tax Certificate Information | | |
|---|---|---|---|---|
| | | Employee Information | | |
| Name | Code | Length | Description | Validation Rules |
| | | | | • Where the certificate is issued for Nature of Person F this field must not be completed<br>• Must pass modulus 10 test<br>• If Type of Certificate is ITREG, this field is optional for verification purposes. |
| Employee SIC7 Code | 3263 | AN5 | The Standard Industry Classification Code in which the employees mainly work. | • Mandatory if Nature of Person is not N and Period of Recon is 201402 or later.<br>• Field must not be completed if Nature of Person is equal to N;<br>• Optional for Period of Recon prior to 201402.<br>• Use the 5-digit sub-class<br>• Only numeric values are allowed<br>• If the certificate type is ITREG this field must not be completed.<br><br>**Note:** A list of valid SIC7 codes are attached in Appendix C |
| Employee SEZ Code | 3264 | AN3 | The Special Economic Zone Code where the employee mainly works. | • Optional<br>• If the certificate type is ITREG or (Year of Assessment is equal or greater than 2020), then this field must not be completed.<br><br>**Note**: An approved list of SEZ codes are attached in Appendix E |
| Employee contact E-mail | 3125 | FT70 | Employee e-mail address | • Optional<br>• The following characters are **NOT** allowed:<br>  o Open bracket (<br>  o Close bracket )<br>  o Back slash \<br>  o Inverted commas "<br>  o Pipe \|<br>  o Percentage %<br>• The first and last character **MUST NOT** be a special character;<br>• Special characters cannot appear consecutively two or more times<br>• Address must contain only one @ sign<br>• Address must contain a domain indicated by a dot (.) |

| | | | Tax Certificate Information | | |
|---|---|---|---|---|
| | | | Employee Information | |
| Name | Code | Length | Description | Validation Rules |
|---|---|---|---|---|
| | | | | • Domain portion of the address must be positioned to the right of the @ sign.<br>• The @ sign must not be followed by a dot (.) |
| Employee Home Tel No | 3135 | AN 15 | Employee home telephone number. | • Optional<br>• Only numeric values are allowed<br>• No spaces are allowed<br>• Must be at least 10 characters long<br>• + is not allowed.<br>• National numbers must start with a 0<br>• International numbers must start with 00 |
| Employee Bus Tel No | 3136 | AN 15 | Employee business telephone number. | • Mandatory if Nature of Person is not N<br>• Only numeric values are allowed<br>• No spaces are allowed<br>• Must be at least 10 characters long<br>• + is not allowed.<br>• National numbers must start with a 0<br>• International numbers must start with 00 |
| Employee Fax No | 3137 | AN 15 | Employee fax number. | • Optional<br>• Only numeric values are allowed<br>• No spaces are allowed<br>• Must be at least 10 characters long<br>• + is not allowed.<br>• National numbers must start with a 0<br>• International numbers must start with 00 |
| Employee Cell No | 3138 | AN 15 | Employee cell number. | • Optional<br>• Only numeric values are allowed<br>• No spaces are allowed<br>• The number must be at least 10 digits<br>• long<br>• + is not allowed. |

| | | | | Tax Certificate  Information |
|---|---|---|---|---|
| | | | | **Employee Information** |
| Name | Code | Length | Description | Validation Rules |
| | | | | • National numbers must start with a 0<br>• International numbers must start with 00 |

| | | | Employee Address - Business | |
|---|---|---|---|---|

| Name | Code | Length | Description | Validation Rules |
|---|---|---|---|---|
| Employee Physical Work Address Details - : Unit Number | 3144 | AN8 | Indicates the unit number of the address where the employee mainly works. | • Optional. |
| Employee Physical Work Address Details - : Complex | 3145 | FT26 | Indicates the complex of the address where the employee mainly works. | • Optional |
| Employee Physical Work Address Details: Street Number | 3146 | AN8 | Indicates the street number of the physical address where the employee mainly works. | • Optional |
| Employee Physical Work Address Details - : Street/Name of Farm | 3147 | FT26 | Indicates the street / farm name of the physical address where the employee mainly works. | • Mandatory if Nature of Person is not N. |
| Employee Physical Work Address Details - : Suburb/District | 3148 | FT33 | Indicates the suburb / district of the physical address where the employee mainly works. | • Conditional – either the Suburb/District field or the City/Town field must be completed, if the Nature of Person is not N. |
| Employee Physical Work Address Details - : City/Town | 3149 | FT21 | Indicates the city / town of the physical-address where the employee mainly works. | • Conditional – either the Suburb/District field or the City/Town field must be completed, if the Nature of Person is not N. |
| Employee Physical Work Address Details - : Postal Code | 3150 | AN10 | Indicates the postal code of the physical address where the employee mainly works | • Conditional:<br>• If field Employee Physical Work Address Details - : Country Code (code 3151) is ZA and Nature of Person is not N, then this field is mandatory<br>  o Must consist of 4 numeric characters, (e.g. '0040' must be written to the import file as "0040" and not as "40")<br>  o Must not be "0000" |

| Employee Address - Business | | | | |
|---|---|---|---|---|
| Name | Code | Length | Description | Validation Rules |
| | | | | o In case where there is no postal code for the physical work address, use the nearest postal code<br>• If field Employee Physical Work Address Details - : Country Code (code 3151) is **not** ZA, then this field is optional |
| Employee Physical Work Address Details - : Country Code | 3151 | A2 | Indicates the country code of the physical address where the employee mainly works | • Mandatory if Nature of Person is not N<br><br>**Note:** Refer to Appendix A below for the predefined list of country codes |

| Employee Pay Periods | | | | |
|---|---|---|---|---|
| Name | Code | Length | Description | Validation Rules |
| Employee number | 3160 | FT25 | Unique number allocated by employer to identify his employees (e.g. payroll number).<br><br>**Note:** The employee number must be unique per employee and must not be used for another employee | • Mandatory for Nature of Person B & N.<br>• Optional for Nature of Person A, C, D, E, F, G, H, M and R. |
| Certificate Tax Period Start Date | 3170 | N8 | Start date of the tax period in the relevant Year of Assessment declared on this certificate. | • Mandatory<br>• Must be in the format CCYYMMDD<br>• Cannot be greater than the current date<br>• Cannot be greater than the date completed in "Certificate Tax Period End Date" (code 3180).<br>• If the certificate type is ITREG this field must not be completed<br>• If YoA (code 3025) is greater or equal to 2000, then this field must be greater or equal to 1 January of the YoA (code 3025) minus 1 year |
| Certificate Tax Period End Date | 3180 | N8 | End date of tax period in the relevant Year of Assessment declared on this certificate. | • Mandatory<br>• Must be in the format CCYYMMDD<br>• Cannot be less than the date completed in "Certificate Tax Period Start Date" (code 3170).<br>• If the certificate type is ITREG this field must not be completed<br>• If YoA (code 3025) is greater or equal to 2000, then:<br>• If current date is less or equal than the last day of the Period of Reconciliation (code 2031), then this field cannot be greater than the current date plus 30 days<br>• If current date is greater than the last day of the Period of Reconciliation, then this field must be less or equal to 30 April of the YoA |
| ETI Employment Date | 3190 | N8 | Initial date the employee was employed by the employer or, if earlier, the date employed by an associated employer as defined by the ETI Act | • Conditional:<br>• If ETI Indicator (code 3026) is Y, then this field is mandatory;<br>• If ETI indicator (code 3026) is N, then this field is optional;<br>• If ETI indicator (code 3026) is not completed, then this field must not be completed |

| Employee Pay Periods | | | | |
|---|---|---|---|---|
| Name | Code | Length | Description | Validation Rules |
| | | | | • Must be in the format CCYYMMDD<br>• Cannot be later than "Certificate Tax Period Start Date" (code 3170).<br>• If the certificate type is ITREG this field must not be completed |
| Voluntary over deduction | 3195 | A1 | Indicates if the employee requested over deduction of PAYE | • If certificate type is IRP5, then this field is conditional:<br>• For YoA prior to 2020, this field is optional<br>• From 2020 YoA, this field is mandatory and value must only be Y or N<br>• If certificate type is ITREG or IT3(a), then this field must not be completed |
| Pay periods in year of assessment | 3200 | N3.4 fixed decimal | The pay intervals at which the employee is remunerated. | • Mandatory field<br>• Must have a decimal point (4 digits after the decimal point must be specified even if the decimal value is zero).<br>• _Lump sum payments:_ If the lump sum is the only income on the certificate, the value must be indicated as 1.0000.<br>• If the certificate type is ITREG this field must not be completed.<br><br>**Note:** Number of pay periods the employer divided his / her year into and is normally determined according to intervals the employees are remunerated, e.g. —<br>   o weekly<br>   o fortnightly<br>   o monthly<br>   o daily remunerated employees. |
| Pay periods worked | 3210 | N3.4 fixed decimal | The number of periods indicated in 3200 for which the employee actually worked. | • Mandatory field<br>• Number of equal pay periods the employee has worked in the year of assessment (pay periods worked which are shorter than a full pay period must be indicated as a decimal fraction of such pay period)<br>• Must have a decimal point and 4 digits after the decimal point must be specified even if the decimal value is zero<br>• Cannot be greater than the value for pay periods in year of assessment |

| Employee Pay Periods | | | | |
|---|---|---|---|---|
| Name | Code | Length | Description | Validation Rules |
| | | | | • Lump *sum payments:* If the lump sum is the only income on the certificate, the value must be indicated as 1.0000<br>• If the certificate type is ITREG this field must not be completed. |
| Fixed Rate Taxation Indicator | 3220 | A1 | Indicates if the employee's tax was calculated at a fixed rate as a result of non-standard employment or a Fixed Rate/Amount Directive. If the employee's tax calculation is changed from a fixed rate to the tables and vice versa, a separate certificate must be submitted **Note:** This does not apply to fixed % tax directives | • If certificate type is IRP5, then this field is conditional:<br>• For YoA prior to 2020, this field is optional<br>• From 2020 YoA, this field is mandatory and value must only be Y or N<br>• If certificate type is ITREG or IT3(a), then this field must not be completed |

| | | | Employee Address - Residential | |
|---|---|---|---|---|
| Name | Code | Length | Description | Validation Rules |
| Employee Address Details - Residential: Unit number | 3211 | AN8 | Indicates the unit number of the Employee's residential address. | • Optional. |
| Employee Address Details - Residential: Complex | 3212 | FT26 | Indicates the complex name of the Employee's residential address. | • Optional. |
| Employee Address Details - Residential: Street Number | 3213 | AN8 | Indicates the street number of the Employee's residential address. | • Optional. |
| Employee Address Details - Residential: Street/Name of Farm | 3214 | FT26 | Indicates the street / name of farm of the Employee's residential address. | • Mandatory. |
| Employee Address Details - Residential: Suburb/District | 3215 | FT33 | Indicates the suburb / district of Employee's residential address. | • Conditional – either the Suburb / District field (Code 3215) or the City / Town (Code 3216) field must be completed. |
| Employee Address Details - Residential: City/Town | 3216 | FT21 | Indicates the city / town of Employee's residential address. | • Conditional – either the Suburb / District field (Code 3215) or the City / Town (Code 3216) field must be completed. |
| Employee Address Details - Residential: Postal Code | 3217 | AN10 | Indicates the postal code of the Employee's residential address. | • Conditional –<br>• If field "Employee Address Details - Residential: Country Code" (Code 3285) is ZA, then this field is mandatory and:<br> ○ Must consist of 4 numeric characters (e.g. '0040' must be written to the import file as "0040" and not as "40")<br> ○ Must not be "0000"<br> ○ In case where there is no postal code for the residential address, use the nearest postal code |

| Employee Address - Residential | | | | |
|---|---|---|---|---|
| Name | Code | Length | Description | Validation Rules |
|  |  |  |  | • If field "Employee Address Details - Residential: Country Code" (Code 3285) is **not** ZA then this field is optional |
| Employee Address Details - Residential: Country Code | 3285 | A2 | Indicates the country code of Employee's residential address. | • Mandatory<br><br>**Note:** Refer to Appendix A below for the predefined list of country codes |

| Employee Address – Postal | | | | |
|---|---|---|---|---|
| Name | Code | Length | Description | Validation Rules |
| Care of address indicator | 3279 | A1 | Indicates whether the postal address is a C/O, (Care of) postal address. | • Mandatory<br>• If Postal Address structure indicator = 1 or 2 or 3, then value can only be Y (Yes) or N (No).<br>• If Postal Address structure indicator = 4, then value can only be N (No) |
| Care of Intermediary | 3283 | FT21 | The person or organisation that will pass the mail on to the final recipient. | • Conditional – if the field "Care of address indicator" (Code 3279), is "Y", this field is mandatory.<br>• Must not be completed if the field "Care of address indicator" (Code 3279), is "N". |
| Postal Address Structure Indicator | 3288 | N1 | Indicate the format of the Postal Address | • Mandatory<br>• Valid values:<br>  o 1 – Structured Physical Address (same as Residential Address)<br>  o 2 - Structured Postal Address<br>  o 3 – Structured Physical Address (not the same as Residential Address)<br>  o 4 – Unstructured 4 line Postal Address |

| Postal Address: Non-Physical Address Structure | | | | |
|---|---|---|---|---|
| **Note: The fields in this section MUST be completed if Postal Address Structure Indicator (field 3288) is 2** | | | | |
| Name | Code | Length | Description | Validation Rules |
| Employee Postal Address Details - PO Box or Private Bag indicator. | 3249 | FT12 | Indicates if Employees Postal address is a PO Box or a Private Bag. | • Conditional - Either "PO Box or Private Bag" (Code 3249) or "Other PO Special Service" (Code 3280) must be completed.<br>• Value can only be "PO_BOX" or "PRIVATE_BAG". |
| Employee Postal Address Details - Other PO Special Service (specify) | 3280 | FT21 | Indicates the employees other special postal service. (E.g. Military field service address) | • Conditional - Either "PO Box or Private Bag" (Code 3249) or "Other PO Special Service" (Code 3280) must be completed. |

| | | | Postal Address: Non-Physical Address Structure | |
|---|---|---|---|---|
| | | | Note: The fields in this section MUST be completed if Postal Address Structure Indicator (field 3288) is 2 | |
| Name | Code | Length | Description | Validation Rules |
| Employee Postal Address Details - Number | 3262 | FT8 | Indicates a number for the P.O. Box or Private Bag. | • Conditional – If field "PO Box or Private Bag" (Code 3249) is completed, this field is mandatory. |
| Employee Postal Address Details - Postal Agency or Sub-unit (If applicable) (e.g. Postnet Suite ID) | 3251 | FT21 | Indicates the employees Postal Agency or Sub-unit (e.g. Postnet Suite ID, with or without a Private Bag) | • Optional. |
| Employee Postal Address Details - Post Office | 3253 | FT22 | Indicates the name of the Post Office Branch of Employee's postal address. | • Mandatory |
| Employee Postal Address Details - Postal Code | 3254 | AN10 | Indicates the postal code of the postal address of the employee. | • Conditional – <br> • If field "Employee Postal Address Details Country Code" (Code 3286) is ZA, then this field is mandatory and: <br>    o Must consist of 4 numeric characters (e.g. '0040' must be written to the import file as "0040" and not as "40"); <br>    o Must not be "0000" <br>    o In case where there is no postal code for the postal address, use the nearest postal code <br> • If field "Employee Postal Address Details Country Code" (Code 3286) is **not** ZA, then this field is optional |
| Employee Postal Address Details Country Code | 3286 | A2 | Indicates the country code of Employee's postal address. | • Mandatory <br><br> **Note:** Refer to Appendix A below for the predefined list of country codes |

| Postal Address: Physical Address Structure (Not same as Residential Address) |||||
| --- | --- | --- | --- | --- |
| Note: The fields in this section MUST be completed if Postal Address Structure Indicator (field 3288) is 3 |||||
| Name | Code | Length | Description | Validation Rules |
| Employee Postal Address Details : Unit number | 3255 | AN8 | Indicates the unit number of the Employee's Postal address. | • Optional. |
| Employee Postal Address Details Complex | 3256 | FT26 | Indicates the complex name of the Employee's Postal address. | • Optional. |
| Employee Postal Address Details Street Number | 3257 | AN8 | Indicates the street number of the Employee's Postal address. | • Optional. |
| Employee Postal Address Details: Street/Name of Farm | 3258 | FT26 | Indicates the street / name of farm of the Employee's Postal address. | • Mandatory. |
| Employee Postal Address Details Suburb/District | 3259 | FT33 | Indicates the suburb / district of Employee's Postal address. | • Conditional – either the Suburb / District field (Code 3259) or the City / Town (Code 3260) field must be completed. |
| Employee Postal Address Details City/Town | 3260 | FT21 | Indicates the city / town of Employee's Postal address. | • Conditional - either the Suburb/District field (Code 3259) or the City/Town (Code 3260) field must be completed. |
| Employee Postal Address Details Postal Code | 3261 | AN10 | Indicates the postal code of the Employee's Postal address. | • Conditional –<br>• If field "Employee Postal Address Details Country Code" (Code 3287) is ZA, then this field is mandatory and:<br> ○ Must consist 4 numeric characters (e.g. '0040' must be written to the import file as "0040" and not as "40");<br> ○ Must not be "0000"<br> ○ In case where there is no postal code for the postal address, use the nearest postal code<br>• If field "Employee Postal Address Details Country Code" (Code 3287) is **not** ZA, then this field is optional |
| Employee Postal Address Details Country Code | 3287 | A2 | Indicates the country code of Employee's postal street address. | • Mandatory |

| Postal Address: Physical Address Structure (Not same as Residential Address) | | | | |
|---|---|---|---|---|
| **Note: The fields in this section MUST be completed if Postal Address Structure Indicator (field 3288) is 3** | | | | |
| Name | Code | Length | Description | Validation Rules |
| | | | | **Note:** Refer to Appendix A below for the predefined list of country codes |

| Postal Address: Unstructured | | | | |
|---|---|---|---|---|
| **Note: The fields in this section MUST be completed if Postal Address Structure Indicator (field 3288) is 4** | | | | |
| **Name** | **Code** | **Length** | **Description** | **Validation Rules** |
| Employee Postal Address Details : Line 1 | 3289 | FT35 | Indicates the first line of the postal address of the employee | • Mandatory. |
| Employee Postal Address Details: Line 2 | 3290 | FT35 | Indicates the second line of the postal address of the employee | • Optional |
| Employee Postal Address Details: Line 3 | 3291 | FT35 | Indicates the third line of the postal address of the employee | • Optional |
| Employee Postal Address Details: Line 4 | 3292 | FT35 | Indicates the fourth line of the postal address of the employee | • Optional |
| Employee Postal Address Details: Postal Code | 3293 | AN10 | Indicates the postal code of the postal address of the employee | • If field "Employee Postal Address Details Country Code" (Code 3294) is ZA and Nature of Person is not N, then this field is mandatory and:<br>  o Must consist 4 numeric characters, (e.g. '0040' must be written to the import file as "0040" and not as "40");<br>  o Must not be "0000"<br>  o In case where there is no postal code for the postal address, use the nearest postal code<br>• If field "Employee Postal Address Details Country Code" (Code 3294) is **not** ZA, then this field is optional<br>• If Nature of Person is N, then this field is optional |

| | Postal Address: Unstructured | | | |
|---|---|---|---|---|
| **Note: The fields in this section MUST be completed if Postal Address Structure Indicator (field 3288) is 4** | | | | |
| **Name** | **Code** | **Length** | **Description** | **Validation Rules** |
| Employee Postal Address Details: Country Code | 3294 | A2 | Indicates the country code of Employee's unstructured postal address | • Mandatory if Nature of Person is not N<br><br>**Note:** Refer to Appendix A below for the predefined list of country codes |

| | | | | |
|---|---|---|---|---|
| **Directive Information** | | | | |

**Notes:**

- The Directive Information fields **MUST ONLY** be completed for Lump Sum Directives issued for source codes as defined in the validation rule;
- For fixed rate/amount directives, the Fixed Rate Taxation Indicator (source code 3220) must be set to "Y";
- Where more than one directive number is used on one certificate for a transaction year prior to 2022,the code must be repeated for every directive number, e.g.: code,directive no,code,directive no,code,directive no;
- Where more than one directive number is used on one certificate for a transaction year from 2022 going forward, the directive related codes must be repeated as a group for every directive number, e.g.: 3230,directive no,3231,directive issued date,3232,directive income source code,3233,directive income amount, 3230,directive no,3231,directive issued date,3232,directive income source code,3233,directive income amount;

| Name | Code | Length | Description | Validation Rules |
|---|---|---|---|---|
| Directive number | 3230 | AN15 | Number of the directive issued by SARS relating to a specific income.<br><br>**Notes:**<br>- If the directive number is less than 15 characters, the field can be padded to the left with zeros | - Conditional:<br>  o If code 3608/3658, 3614/3664, 3707/3757, 3718/3768, 3901/3951, 3902/3952, 3903/3953, 3904/3954, 3905/3955, 3909, 3915, 3920, 3921, 3922, 3923 and/or 3924 are completed with values, then Directive Number is mandatory and **MUST NOT BE** zeros;<br>  o If YoA is greater or equal to 2021 and codes 3907/3957, 3908 are completed, then Directive Number is mandatory and **MUST NOT BE** zeros;<br>  o If year of assessment is 2018 and codes 3719/3769 and/or 3720/3770, 3721/3771 and/or 3723/3773 are completed with a value, then Directive number is mandatory and **MAY BE** zeros;<br>  o From 2019 year of assessment, if codes 3719/3769 and/or 3720/3770, 3721/3771 and/or 3723/3773 are completed with a value, then Directive number is mandatory and **MUST NOT** be zeros;<br>- If Transaction year is < 2022, then Code can be repeated up to a maximum of 3 times;<br>- If Transaction Year is >= 2022, then the Directive related codes can be repeated as a group up to 5 times<br>- ~~Where more than one directive number is used on one certificate the code must be repeated for every directive number, e.g.: code, directive no, code, directive no, code, directive no~~<br>- If the certificate type is ITREG this field must not be completed. |

**Notes:**

- The Directive Information fields **MUST ONLY** be completed for Lump Sum Directives issued for source codes as defined in the validation rule;
- For fixed rate/amount directives, the Fixed Rate Taxation Indicator (source code 3220) must be set to "Y";
- Where more than one directive number is used on one certificate for a transaction year prior to 2022,the code must be repeated for every directive number, e.g.: code,directive no,code,directive no,code,directive no;
- Where more than one directive number is used on one certificate for a transaction year from 2022 going forward, the directive related codes must be repeated as a group for every directive number, e.g.: 3230,directive no,3231,directive issued date,3232,directive income source code,3233,directive income amount, 3230,directive no,3231,directive issued date,3232,directive income source code,3233,directive income amount;

| Name | Code | Length | Description | Validation Rules |
|------|------|--------|-------------|------------------|
| Directive Issued Date | 3231 | N8 | The date the directive was issued by SARS | • Conditional:<br>  o If Directive Number is completed, then Directive issued date is mandatory;<br>  o If Directive Number is not completed, the Directive issued date must not be completed;<br>• Must consists of 8 numeric characters;<br>• Format: CCYYMMDD<br>• Only applicable from Transaction Year >= 2022 |
| Directive Income Source code | 3232 | N4 | The specific income source code indicated on the directive issued | • Conditional:<br>  o If Directive Number is completed, then Directive Income Source Code is mandatory;<br>  o If Directive Number is not completed, the Directive Income Source Code must not be completed;<br>• The Directive Income Source code can only be one of the following source codes:<br>  o 3608/3658, 3614/3664,<br>  o 3901/3951, 3902/3952, 3903/3953, 3904/3954, 3905/3955, 3907/3957, 3908, 3909, 3915, 3920, 3921, 3922, 3923, 3924<br>  o 3707/3757, 3718/3768, 3719/3769, 3720/3770, 3721/3771, 3723/3773<br>• The Directive Income Source code must be listed as an Income Source Code;<br>• Only applicable from Transaction Year >= 2022 |

| Directive Information | | | | |
|---|---|---|---|---|
| **Notes:**<br><br>• The Directive Information fields **MUST ONLY** be completed for Lump Sum Directives issued for source codes as defined in the validation rule;<br>• For fixed rate/amount directives, the Fixed Rate Taxation Indicator (source code 3220) must be set to "Y";<br>• Where more than one directive number is used on one certificate for a transaction year prior to 2022,the code must be repeated for every directive number, e.g.: code,directive no,code,directive no,code,directive no;<br>• Where more than one directive number is used on one certificate for a transaction year from 2022 going forward, the directive related codes must be repeated as a group for every directive number, e.g.: 3230,directive no,3231,directive issued date,3232,directive income source code,3233,directive income amount, 3230,directive no,3231,directive issued date,3232,directive income source code,3233,directive income amount; | | | | |
| Name | Code | Length | Description | Validation Rules |
| Directive Income Amount | 3233 | N15 | The value of the lump sum or taxable benefit as per the directive issued | • Conditional:<br>  o If Directive Number is completed, then Directive Income amount is mandatory;<br>  o If Directive Number is not completed, the Directive Income amount must not be completed;<br>• Only applicable from Transaction Year >= 2022 |

| | | | **Employee Bank Account Details** | |
|---|---|---|---|---|
| Name | Code | Length | Description | Validation Rules |
| Employee Bank Account Type | 3240 | N1 | Employee bank account type. | • Mandatory<br>• The following bank account type options must be used:<br> 0 = Not Paid by electronic bank transfer<br> 1 = Cheque/Current Account<br> 2 = Savings Account<br> 3 = Transmission Account<br> 4 = Bond Account<br> 5 = Credit Card Account<br> 6 = Subscription Share Account<br> 7 = Foreign Bank Account |
| Employee Bank Account Number | 3241 | AN16 | Employee bank account number. | • Mandatory if code 3240 is not "0" or "7"<br>• The Code and the value must not be completed if code 3240 is "0" or "7"<br>• Only numeric values are allowed. |
| Employee Bank Branch Number | 3242 | N6 | Employee Branch Number. | • Mandatory if the value for code 3240 is not "0" or "7"<br>• The Code and the value must not be completed if code 3240 is "0" or "7".<br>• All 6 characters of this field must be completed |
| Employee Bank Name | 3243 | FT50 | The name of the bank where the employee has a bank account. | • Optional<br>• The Code and the value must not be completed if code 3240 is "0" or "7". |
| Employee Bank Branch Name | 3244 | FT50 | The branch name where the employee has a bank account. | • Optional<br>• The Code and the value must not be completed if code 3240 is "0" or "7". |
| Employee Account Holder Name | 3245 | FT49 | Employee bank account holder name. | • Mandatory if the value for code 3240 is not "0" or "7"<br>• The Code and the value must not be completed if code 3240 is "0" or "7". |

| Employee Bank Account Details | | | | |
|---|---|---|---|---|
| Name | Code | Length | Description | Validation Rules |
| Employee Account Holder Relationship | 3246 | N1 | Employee Account Holder Relationship. | • Mandatory if the value for code 3240 is not "0" or "7"<br>• The Code and the value must not be completed if code 3240 is "0" or "7"<br>• The values for this field must only be:<br>  1.   Own<br>  2.   Joint<br>  3.   Third Party. |

| Employee Remuneration Information | | | | |
|---|---|---|---|---|
| Name | Code | Length | Description | Validation Rules |
| Income received | 3601 to 3621, 3651 to 3669, 3670 & 3701 to 3724, 3751 to 3773 & 3801 to 3810, 3813, 3815, 3816, 3817, 3820 to 3822, 3825, 3828 to 3834; 3851 to 3860, 3863, 3865, 3866, 3867, 3870 to 3872; 3875, 3878 to 3884 & 3901 to 3909, 3915, 3920 – 3924; 3951 to 3957 | N15 | This includes all remuneration paid/payable to the employee by the employer and must be specified as per the "list of codes" allocated to each source. The description of the code must not be included in the electronic import file. | • A maximum of 20 income codes must be used. If there are more than 20 codes, they must be combined in accordance with the rules defined in section 5 of this document<br>• At least one income code with a value greater than zero must be completed, except if code 3615/3665 is used and years of assessment is 2003 to 2018<br>• Cents must be omitted (decimal amount is invalid)<br>• Code 3613/3663 is only applicable from 2001 year of assessment<br>• Code 3614/3664 is only applicable from 2002 year of assessment<br>• Code 3615/3665 is only applicable from 2003 to 2018 years of assessment<br>• Codes 3616/3666 and 3617/3667 are only applicable from 2004 year of assessment<br>• Code 3618/3668 is only applicable from 2021 year of assessment;<br>• Code 3619/3669 is only applicable from 2017 year of assessment<br>• Codes 3715/3765, 3716/3766, 3717/3767 and 3718/3768 are only applicable from 2005 year of assessment<br>• Code 3724 is only applicable **FOR** 2021 year of assessment;<br>• Code 3813/3863 is only applicable from 2007 year of assessment and must only be completed if nature of person (code 3020) is A, B, C, M, N or R<br>• The value of code 3810/3860 must only be completed if nature of person (code 3020) is A, B, C, M, N or R<br>• The value for code 3810/3860 must be less than the value for code 4474, if the year of assessment is equal to or between 2007 and 2010<br>• The value for code 3810/3860 must be equal to the value for code 4474, if the year of assessment is >2010<br>• Code 3815/3865 is applicable from 2013 year of assessment. |

| Employee Remuneration Information | | | | |
|---|---|---|---|---|
| Name | Code | Length | Description | Validation Rules |
| | | | | <ul><li>Code 3816/3866 is only applicable from the 2014 year of assessment</li><li>Code 3908 is only applicable from 2006 year of assessment</li><li>Codes 3909 is only applicable from 2007 year of assessment</li><li>Codes 3915 is only applicable from 2008 year of assessment</li><li>Codes 3920 and 3921 are only applicable from 2010 year of assessment</li><li>Code 3922 is applicable from 2012 year of assessment.</li><li>Code 3923 is applicable from 2018 year of assessment.</li><li>Codes 3903/3953 and 3905/3955 are invalid from 2009 year of assessment</li><li>Codes 3604/3654, 3609/3659, 3612/3662, 3705/3755, 3706/3756, 3709/3759, 3710/3760, 3711/3761, 3712/3762, 3716/3766, 3803/3853, 3804/3854, 3807/3857, 3902/3952 and 3904/3954 are invalid from 2010 year of assessment;</li><li>Code 3607/3657 is not applicable from 2010 to 2019 years of assessment</li><li>Codes 3603/3653, 3610/3660, 3805/3855, 3806/3856. 3808/3858, 3809/3859 are invalid from 2010 to 2012 years of assessment;</li><li>Codes are only applicable from 2014 year of assessment: 3820/3870, 3821/3871,</li><li>Codes are only applicable from 2015 year of assessment: 3822, 3872</li><li>Codes are only applicable from 2017 year of assessment: 3817/3867, 3825/3875, 3828/3878;</li><li>Codes 3719/3769, 3720/3770, 3721/3771, 3723/3773 are only applicable from 2018 year of assessment;</li><li>Codes 3722/3772, 3829/3879, 3830/3880, 3831/3881, 3832/3882, 3924 are only applicable from 2019 YoA;</li><li>Codes 3833/3883, 3834/3884 are only applicable from 2020 YoA;</li></ul> |

| Employee Remuneration Information | | | | |
|---|---|---|---|---|
| Name | Code | Length | Description | Validation Rules |
| | | | | • If code 3833/3883 is completed, then code 4584 must be completed<br>• The value of code 3833/3883 must be equal to the value of code 4584<br>• One or more of codes 3901 (from 2012 year of assessment), 3915, 3920, 3921, 3922, 3923 and/or 3924, are mandatory if code 4115 is completed<br>• Code 3615/3665, must only be used if Nature of Person is C<br>• The value of code 3615/3665 may be zero<br>• The value of code 3813/3863 must be greater than or equal to the value of code 4024<br>• Code 3810/3860 is not allowed if code 4493 is completed<br>• From the 2014 YoA, code 3703 must not be reflected on an IRP5/IT3(a) certificate together with code 3701 and/or 3702 and the value of code 3703 must be included in the value of code 3702.<br>• For years of assessment 2018 and prior, the value of code 3703 must not exceed the value determined by multiplying the prescribed maximum business kilometres with the prescribed rate per kilometre applicable to the relevant year of assessment (i.e. par 4 of the Fixing of Rate per Kilometre i.r.o. Motor Vehicles Regulation). If the value of code 3703 exceeds the prescribed rate km x prescribed maximum business kilometres, then the value of code 3703 must be added to code 3702.<br>• From the 2019 YoA, code 3703 must not be reflected on an IRP5/IT3(a) certificate together with code 3701 and/or 3702 and/or 3722<br>• If code 3722/3772 is greater than zero, then code 3702/3752 must be greater than zero<br>• If the certificate type is ITREG this field must not be completed.<br><br>**Note:** |

| Employee Remuneration Information | | | | |
|---|---|---|---|---|
| Name | Code | Length | Description | Validation Rules |
| | | | | • The prescribed maximum business kilometres for years of assessment prior to 2018 are 8000 km. <br> • The prescribed maximum business kilometres for the 2018 year of assessment is 12 000 km. |
| Non-taxable income | 3696 | N15 | This is the sum total of all income amounts indicated as non-taxable. | • Mandatory field if values are completed under codes 3602/3652, 3703/3753, 3714/3764, 3815/3865, 3821/3871, 3822/3872, 3830/3880, 3832/3882, 3834/3884 3908, 3922 (Excl) <br> • 3922 (Excl) to be added under this code only if the value does not exceed R300,000 <br> • Value must be equal to the sum total of all amounts indicated under these afore-mentioned specified codes <br> • No negative amounts are allowed and will be rejected if specified <br> • Cents must be omitted (decimal amount is invalid) <br> • The amounts indicated under this code must be excluded from codes 3697 and 3698 for years of assessment prior to 2017 <br> • 3696 + 3697 + 3698 must be equal to the amount supplied under income for years of assessment prior to 2017 <br> • 3696 + 3699 must be equal to the amounts supplied under income from 2017 year of assessment <br> • If the certificate type is ITREG this field must not be completed. |
| Gross retirement funding income | 3697 | N15 | This is the sum total of all retirement funding income amounts | • Mandatory field if no value is indicated under code 3696 or 3698. <br> • Where code 3615/3665 is "0" and no other income codes are completed, value must be zero (0) <br> • No negative amounts are allowed and will be rejected if specified <br> • Cents must be omitted (decimal amount is invalid) <br> • 3696 + 3697 + 3698 must be equal to the amounts supplied under income <br> • If the certificate type is ITREG this field must not be completed <br> • Must not be completed from 2017 year of assessment |
| Gross non-retirement funding income | 3698 | N15 | This is the sum total of all non-retirement funding income amounts. | • Mandatory field if no value is indicated under code 3696 or 3697 <br> • Where code 3615/3665 is "0" and no other income codes is completed, value must be zero (0) |

| Employee Remuneration Information | | | | |
|---|---|---|---|---|
| Name | Code | Length | Description | Validation Rules |
| | | | | • No negative amounts are allowed and will be rejected if specified<br>• Cents must be omitted (decimal amount is invalid)<br>• If 3922 (PAYE) value exceeds R 300,000 the full amount must be included under this code<br>• 3696 + 3697 + 3698 must be equal to the amounts supplied under income<br>• If the certificate type is ITREG this field must not be completed.<br>• Must not be completed from 2017 year of assessment |
| Gross Employment Income (taxable) | 3699 | N15 | This is the sum total of all amounts for all income source codes NOT included in code 3696 | • Mandatory if no value is indicated under code 3696.<br>• Where code 3615/3665 is "0" and no other income codes are completed, value must be zero (0);<br>• If code 3922 (PAYE) value exceeds R 300,000 the full amount must be included under this code<br>• Value must be equal to the sum total of all amounts for source codes NOT specified in code 3696;<br>• 3696 + 3699 must be equal to the amounts supplied under income<br>• No negative amounts are allowed and will be rejected if specified;<br>• Cents must be omitted (decimal amounts is invalid)<br>• If the certificate type is ITREG this field must not be completed<br>• Must not be completed for the 2010 to 2016 years of assessment |
| Deductions/ Contributions | 4001, 4003, 4005 to 4007, 4018, 4024, 4030, 4055 & | N15 | This includes all deductions including employer information codes (e.g. 44-codes) and must be specified as per the "list of codes" allocated to each source. The description of the code must | • Conditional. All deductions and contributions that have a value must be reported, and those that do not have a value must not be reported<br>• A maximum of 12 deduction codes must be used. If there are more than 12 codes to be output, they must be combined in accordance with the rules defined |

| Employee Remuneration Information | | | | |
|---|---|---|---|---|
| Name | Code | Length | Description | Validation Rules |
| | 4472 to 4475, 4493 4582 to 4587 | | not be included in the electronic import file. | • If the certificate type is ITREG this field must not be completed.<br>• Cents must be omitted (decimal amount is invalid)<br>• No negative amounts are allowed<br>• The value for code 4024 cannot be greater than the sum of the values for codes 3813 and 3863;<br>• Code 4002 is not applicable from the 2017 year of assessment;<br>• Since the 2007 year of assessment, code 4005 is mandatory if an amount is completed for code 3810/3860 and nature of person (code 3020) is A,B,C,M, N or R<br>• Code 4005 can have a value of 0 if valid 3230 (Directive number) completed<br>• Code 4007 is not applicable from 2017 year of assessment;<br>• Code 4018 is only valid from the 2006 year of assessment to the 2015 year of assessment<br>• Code 4474 is only valid from the 2006 year of assessment<br>• Codes 4024, and 4485 are only valid from the 2007 year of assessment<br>• Code 4055 is only applicable **FOR** 2021 year of assessment;<br>• Code 4026 is only valid from 2007 year of assessment to 2016 year of assessment<br>• Code 4493 is only valid from the 2008 year of assessment and must only be completed if nature of person (code 3020) is A, B, C, M, N or R<br>• Code 4030 is only valid from the 2010 year of assessment<br>• Code 4474 is mandatory if an amount is completed for code 3810/3860 and nature of person (code 3020) is A, B, C, M, N or R<br>• Code 4474 is not allowed if code 4493 is completed<br>• Codes 4004, 4025, 4485, 4486 and 4487 are invalid from 2010 year of assessment;<br>• Codes 4472 and 4473 are invalid from 2010 to 2016 year of assessments; |

| Employee Remuneration Information | | | | |
|---|---|---|---|---|
| Name | Code | Length | Description | Validation Rules |
| | | | | • If code 4585 is greater than zero and code 4472 is equal to zero, then codes 3817/3867 and 4001 **must** be zero<br>• If code 4472 is completed, then code 3817and/or 3867 and code 4001 must be completed;<br>• If code 4586 is greater than zero and code 4473 is equal to zero, then codes 3825/3875 and 4003 **must** be zero<br>• If code 4473 is completed, then code 3825 and/or 3875 and code 4003 must be completed;<br>• If code 4475 is completed, then code 3828 and/or 3878 and code 4006 must be completed;<br>• Code 4475 is valid from 2008 to 2009 years of assessment and from 2017 year of assessment;<br>• Code 4582 is only valid from the 2017 year of assessment<br>• Code 4583 is only valid from the 2017 year of assessment.<br>• If year of assessment is 2017 or 2018, then:<br>  ○ Code 4582 is mandatory if the sum of codes 3701, 3702, 3802, and 3816, is greater than zero;<br>  ○ Code 4582 must not be greater than 80% of the sum of codes 3701, 3702, 3802, and 3816,<br>  ○ If only code 3702 is completed, then code 4582 may be zero;<br>  ○ Code 4583 is mandatory if the sum of codes,3751, 3752, 3852 and 3866 is greater than zero;<br>  ○ Code 4583 must not be greater than 80% of the sum of codes,3751, 3752, 3852 and 3866<br>  ○ If only code 3752 is completed, then code 4583 may be zero;<br>• From year of assessment 2019:<br>  ○ Code 4582 is mandatory if the sum of codes 3701, 3802, and 3816, is greater than zero;<br>  ○ Code 4582 must not be less than 20% or greater than 80% of the sum of codes 3701, 3802, and 3816<br>  ○ Code 4583 is mandatory if the sum of codes 3751, 3852 and 3866 is greater than zero; |

| Employee Remuneration Information | | | | |
|---|---|---|---|---|
| Name | Code | Length | Description | Validation Rules |
| | | | | o Code 4583 must not be less than 20% or greater than 80% of the sum of codes 3751, 3852 and 3866<br>• Code 4584 is only valid from 2020 year of assessment.<br>• If code 4584 is completed, then code 3833/3883 must be completed<br>• Codes 4585 and 4586 are only valid from 2017 year of assessment<br>• Code 4587 is only valid from 2021 year of assessment<br>• If no foreign service income codes are completed, then code 4587 **MUST NOT** be completed;<br>• If any of the foreign service income codes allowable for the s10(1)(o)(ii) exemption (listed under 4587 in par 6.6) is completed, then code 4587 **MUST** be completed;<br>• The value of code 4587 may be zero;<br>• The value of source code 4587 cannot exceed the lower of R 1.25 mil or the total of the values declared under the s10(1)(o)(ii) allowable foreign service income codes |
| Total Deductions/ Contributions | 4497 | N15 | Total of all values specified under 40-deduction, 44-contribution and 45 –information codes. | • ~~Mandatory~~ Conditional:<br>  o If any value (whether zero or greater than zero) is completed next to a deduction/contribution/information code, then this field is mandatory;<br>  o If no value is completed next to a deduction/contribution/information code, then this field must not be completed;<br>• Cents must be omitted (decimal amount is invalid)<br>• No negative amounts are allowed<br>• If the certificate type is ITREG this field must not be completed. |

| Employee Remuneration Information | | | | |
|---|---|---|---|---|
| Name | Code | Length | Description | Validation Rules |
| SITE | 4101 | N11.2 | Standard income tax on employees (SITE) | • Conditional. Either 4101 and/or 4102 and/or 4115 must be completed otherwise 4150 must be completed (invalid if Type of Certificate is IT3(a))<br>• Must only be used if certificate type (3015) is IRP5<br>• Decimal digits are mandatory even if the decimal value is zero<br>• Must be decimal point (comma invalid)<br>• Must not be completed if Type of Certificate is IT3(a), ITREG.<br>• Must not be completed from 2014 year of assessment |
| PAYE | 4102 | N11.2 | Pay-As-You-Earn (PAYE) | • Conditional. Either 4101 and/or 4102 and/or 4115 must be completed otherwise 4150 must be completed<br>• Must only be used if certificate type (3015) is IRP5 [invalid if Type of Certificate is IT3(a)]<br>• Decimal digits are mandatory even if the decimal value is zero<br>• If YoA (source code 3025) is greater or equal to 2021 and Voluntary Over-deduction Indicator (code 3195) is "Y" then PAYE (source code 4102) must be less or equal to the sum of Non-taxable income (source code 3696) and Gross Employment Income (taxable) [source code 3699];<br>• If YoA (source code 3025) is greater or equal to 2021 and Voluntary Over-deduction Indicator (code 3195) is "N" then PAYE (source code 4102) must be less or equal to Gross Employment Income (taxable) [source code 3699];<br>• Must be decimal point (comma invalid)<br>• Must not be completed if Type of Certificate is IT3(a), ITREG. |
| PAYE on retirement lump sum and severance benefits | 4115 | N11.2 | PAYE on retirement lump sum and severance benefits reported under codes 3901, 3915, 3920, 3921, 3922, 3923 and 3924. | • Conditional. Either 4101and/or 4102 and/or 4115 must be completed otherwise 4150 must be completed<br>• Must only be used if certificate type (code 3015) is IRP5 [invalid if Type of Certificate is IT3(a)]<br>• Mandatory if values are completed for codes 3901 ~~(from 2012 year of assessment)~~,3915, 3920, 3921, 3922, 3923, or 3924 and no value for code 4150 is completed<br>• Value can be zero (0.00) |

| Employee Remuneration Information | | | | |
|---|---|---|---|---|
| Name | Code | Length | Description | Validation Rules |
| | | | | • If the only value completed is for code 3901 and certificate type (code 3015) is IRP5 and PAYE (code 4102) equal to zero, then code 4115 must be greater than zero;<br>• Decimal digits are mandatory even if the decimal value is zero<br>• Must be decimal point (comma invalid)<br>• Only valid from 2008 year of assessment i.r.o 3915<br>• Only valid from 2010 year of assessment i.r.o 3920, or 3921<br>• Only valid from 2012 year of assessment i.r.o 3901, or 3922<br>• Only valid from 2018 year of assessment i.r.o 3923<br>• Only valid from 2019 year of assessment i.r.o 3924<br>• Must not be completed if Type of Certificate is IT3(a), ITREG. |
| Employee & Employer UIF Contribution | 4141 | N11.2 | Employee & Employer UIF Contribution in respect of the specific employee's remuneration for UIF purposes | • Mandatory if UIF reference number is completed<br>• Value can be zero (0.00)<br>• Decimal digits are mandatory even if the decimal value is zero<br>• Must be decimal point (comma invalid)<br>• If the certificate type is ITREG this field must not be completed. |
| Employer SDL Contribution | 4142 | N11.2 | Employer SDL contribution in respect of the specific employee's remuneration for SDL purposes. | • Mandatory if SDL reference number is completed<br>• Value can be zero (0.00)<br>• Decimal digits are mandatory even if the decimal value is zero<br>• Must be decimal point (comma invalid)<br>• If the certificate type is ITREG this field must not be completed. |
| Total Tax, SDL & UIF (employer and employee contribution) | 4149 | N11.2 | Total Tax, SDL & UIF (employer and employee contribution) indicated on the certificate. | • Mandatory if any value is completed under codes 4101, 4102, 4115, 4141 or 4142<br>• Must be equal to the total of all values completed under codes 4101, 4102, 4115, 4141 and 4142<br>• Code 4103 is invalid from 2010 year of assessment<br>• Decimal digits are mandatory even if the value is zero<br>• Must be decimal point (comma invalid)<br>• If the certificate type is ITREG this field must not be completed. |

| Employee Remuneration Information | | | | |
|---|---|---|---|---|
| Name | Code | Length | Description | Validation Rules |
| | | | | **Note:** The value of code 4116 (Medical Scheme Fees Tax Credit) and code 4120 (Additional Medical Expenses Tax Credit) must not be added to this code |
| Medical Scheme Fees Tax Credit | 4116 | N11.2 | Medical Scheme Fees Tax Credit taken into account by employer for PAYE purposes. | • Must only be used if Type of Certificate (code 3015) is IRP5 or IT3(a)<br>• Value can be zero (0.00)<br>• Decimal digits are mandatory even if the decimal value is zero<br>• Must be decimal point (comma invalid)<br>• Only valid if Year of Assessment (code 3025) is 2013 or later<br>• Must only be completed if Nature of Person (3020) is A, B, C, M N, or R<br>• For years of assessment 2013 and 2014, this field is mandatory if any value is completed for Medical Scheme Contributions (code 4005) **and** the employee is under 65 years – validate to Date of Birth (code 3080).<br>• For years of assessment 2013 and 2014, this field must not be completed if the employee is 65 years and older – validate to Date of Birth (code 3080.<br>• From 2015 year of assessment, this field is mandatory if any value is completed for Medical Scheme Contributions (code 4005);<br>• This field must not be completed if there is no value for Medical Scheme Contributions (code 4005) |
| Additional Medical Expenses Tax Credit | 4120 | N11.2 | Additional Medical Expenses Tax Credit if employee ≥65 allowed by Employer for PAYE purposes | • Must only be used if Type of Certificate (code 3015) is IRP5 or IT3(a)<br>• Value can be zero (0.00)<br>• Decimal digits are mandatory even if the decimal value is zero<br>• Must be decimal point (comma invalid)<br>• Only valid if Year of Assessment (code 3025) is 2017 or later<br>• Must only be completed if Nature of Person (3020) is A, B, C, M N, or R |

| Employee Remuneration Information | | | | |
|---|---|---|---|---|
| Name | Code | Length | Description | Validation Rules |
| | | | | • Mandatory if any value is completed for Medical Scheme Contributions (code 4005) and the employee is 65 years and older – validate to Date of Birth (code 3080)<br>• This field must not be completed if the employee is under 65 years – validate to Date of Birth (code 3080)<br>• This field must not be completed if there is no value for Medical Scheme Contributions (code 4005) |
| Employment Tax Incentive (ETI) | 4118 | N11.2 | The sum of the calculated ETI amounts for the employee during the year of assessment in accordance with section 7 of the ETI Act. | • Conditional –<br>   o If Certificate has ETI (Code 3026) is populated with a "Y", then this field is mandatory;<br>   o If Certificate has ETI (code 3026) is populated with a "N" or is not completed, then this field must not be completed<br>• Decimal digits are mandatory even if the decimal value is zero<br>• Must be decimal point (comma invalid)<br>• Value must equal the sum of all Monthly Calculated ETI (code 7004) fields for the employee<br>• Only applicable from 2014 year of assessment<br>• If Certificate Type is ITREG, then this field must not be completed<br>**Note:** Must not be reported on a certificate that will be issued to an employee. |

| Employee Remuneration Information | | | | |
|---|---|---|---|---|
| Name | Code | Length | Description | Validation Rules |
| Reason code for IT3(a) | 4150 | N2 | Reason for non-deduction of tax. | • Mandatory if no value is completed under code 4101, 4102 or 4115<br>• Must only be used if certificate type (3015) is IT3(a)<br>• Invalid if a value is completed for code 4101, 4102 or 4115<br>• Value must only be 1, 2, 3, 4, 5, 6, 7, 8 or 9 (a zero may precede the value)<br>• Value 1 or 01 is invalid with effect from the 2003 year of assessment<br>• Value 3 or 03 is only valid if code 3616/3666 or 3620/3670 have been completed<br>• Value 6 or 06 is only valid from 2003 year of assessment<br>• Value 7 or 07 is valid from 2005 to 2016 years of assessment<br>• Value 7 or 07 is valid from 2017 year of assessment if code 3619/3669 has been completed<br>• Value 8 or 08 is only valid from 2013 to 2016 years of assessment and if code 4116 has been completed<br>• Value 8 or 08 is only valid from 2017 year of assessment and if codes 4116 and/ or 4120 has been completed<br>• Value 9 or 09 is only valid from 2014 year of assessment<br>• If the certificate type is ITREG or IRP5 this field must not be completed. |

| ETI Employment Tax Incentive Information | | | | |
|---|---|---|---|---|
| Name | Code | Length | Description | Validation Rules |
| Month | 7006 | AN2 | This indicates the month of the year | • Mandatory if Code 3026 is populated with a "Y" <br> **Note:** If Code 3026 is populated with "N" or is not completed, then this field must not be completed; <br> • Value must be in the range 01 to 12. <br> • The months of the year are represented by the following numeric values: <br>   o March = 03 <br>   o April = 04 <br>   o May = 05 <br>   o June = 06 <br>   o July = 07 <br>   o August = 08 <br>   o September = 09 <br>   o October = 10 <br>   o November = 11 <br>   o December = 12 <br>   o January = 01 <br>   o February = 02 <br> • Only numeric values allowed. <br> • Only applicable for month 01 and 02 of 2014 year of assessment and from 2015 year of assessment. <br> • Data for a full period of reconciliation must be submitted; <br> • If the certificate type is ITREG this field must not be completed. |
| ETI qualifying 12 month cycle indicator | 7005 | N1 | This indicates the 12 month ETI cycle for which the employee qualifies for ETI. If the employee does not qualify for ETI for the specified month, this value must be 0. | • Mandatory if code 3026 is populated with a "Y" <br> **Note:** If Code 3026 is populated with "N" or not completed, this field must not be completed; <br> • Value can only be 0,1, 2 or 3 <br>   o 0 – if the employee does not qualify for ETI for the specified month; <br>   o 1 – if the employee qualifies for ETI for the specified month and the specified month is in the first 12 month period |

| Name | Code | Length | Description | Validation Rules |
|---|---|---|---|---|
| | | | | ○ 2 – if the employee qualifies for ETI for the specified month and the specified month is in the second 12 month period<br>○ 3 – if the employee qualifies for additional ETI (increased ETI due to COVID19)<br>• Data for a full period of reconciliation must be submitted.<br>• This field can only be completed if YoA >= 2018;<br><br>• if YoA is 2021, then option 3 only applicable if Month (code 7006) is 04, 05, 06, or 07;<br><br>• If YoA = 2022, then option 1 is only applicable if:<br>○ Month (code 7006) is equal to 03, 04, 05, 06 or 07 and ETI Employment date (code 3190) is on or after 01/10/2013;<br>○ Month (code 7006) is equal to 08, 09, 10 or 11, and:<br>▪ If ETI SEZ code is (code 7009) is completed.<br>**Note:** ETI Employment date may be before, on or after 01/10/2013 in this instance;<br>▪ If ETI SEZ code is not completed and ETI Employment date (code 3190) is on or after 01/10/2013;<br>○ Month (code 7006) is equal to 12, 01 or 02, and ETI Employment date (code 3190) is on or after 01/10/2013;<br><br>• If YoA = 2022, then option 2 is only applicable if ETI Employment date (code 3190) is on or after 01/10/2013;<br><br>• If YoA = 2022, then option 3 is only applicable if Month (code 7006) is equal to 08, 09,10 or 11;<br><br>• If the certificate type is ITREG this field must not be completed |
| ETI SEZ Code | 7009 | AN3 | The code of the Special Economic Zone in which the employer operates through a fixed place of business and within which the | • Optional<br>• The value must be valid as per Appendix E<br>• If the certificate type is ITREG or Year of Assessment is less than 2020, then this field must not be completed |

| ETI Employment Tax Incentive Information | | | | |
|---|---|---|---|---|
| Name | Code | Length | Description | Validation Rules |
| | | | employee mainly renders services to that employer, if applicable<br><br>**Note:** If the employee does not render services to the employer mainly (more than 50%) within a Special Economic Zone in which the employer also has a fixed place of business, this field must not be completed | |
| ETI Hours | 7007 | N3.4 | The actual number of hours for which the employee was employed and paid remuneration in the specified Month (code 7006)<br><br>**Note:** Only report to a maximum of 160 hours | • Mandatory:<br>• If Code 7005 is 0, then this field may be equal to zero (0.0000);<br>• If Code 7005 is 1, 2 or 3, then this field must be greater than zero;<br>• Decimal digits are mandatory even if the decimal value is zero<br>• Must be decimal point (comma invalid)<br>• Data for a full period of reconciliation must be submitted;<br>• Only applicable from 2017 year of assessment<br>• If the certificate type is ITREG this field must not be completed |
| Remuneration Paid | 7002 | N11.2 | This is the actual remuneration (as defined in the Fourth Schedule and referred to by the ETI Act) paid to the employee for the specified Month (code 7006). | • Mandatory:<br>• If Code 7005 is 0, then this field may be equal to zero (0.00);<br>• If Code 7005 is 1, 2 or 3, then this field must be greater than zero;<br>• Decimal digits are mandatory even if the decimal value is zero<br>• Must be decimal point (comma invalid)<br>• Data for a full period of reconciliation must be submitted.<br>• Only applicable for month 01 and 02 of 2014 year of assessment and from 2015 year of assessment.<br>• If the certificate type is ITREG this field must not be completed. |
| Minimum Wage | 7003 | N11.2 | This indicates the minimum wage which is the higher of:<br>• The national minimum wage, or | • Mandatory:<br>• Value must be equal or greater than zero<br>• Decimal digits are mandatory even if the decimal value is zero<br>• Must be decimal point (comma invalid)<br>• Data for a full period of reconciliation must be submitted |

| ETI Employment Tax Incentive Information | | | | |
|---|---|---|---|---|
| Name | Code | Length | Description | Validation Rules |
| | | | • The minimum wage according to the wage regulating measure<br><br>**Note:**<br>• If the employer is exempt from the national minimum wage after successful application and there is no wage regulating measure, then this field must be zero.<br>• The same minimum wage rate (hourly, weekly or monthly) that is used for code 7003 must be used for 7008 | • Only applicable for month 01 and 02 of 2014 year of assessment and from 2015 year of assessment.<br>• If the certificate type is ITREG this field must not be completed. |
| Wage paid | 7008 | N11.2 | The actual wage that is paid for the specified month.<br><br>**Note**:<br>• The same rate at which the wage is paid (hourly, weekly or monthly) that is used for code 7003 must be used for code 7008) | • Mandatory:<br>• If Code 7005 is 0, then this field may be equal to zero (0.00);<br>• If Code 7005 is 1, 2 or 3, then this field must be greater than zero;<br>• Decimal digits are mandatory even if the decimal value is zero<br>• Must be decimal point (comma invalid)<br>• Data for a full period of reconciliation must be submitted.<br>• Only applicable from 2018 year of assessment.<br>• If the certificate type is ITREG this field must not be completed. |
| Monthly Calculated ETI | 7004 | N11.2 | This indicates the amount of the employment tax incentive available to the employer for the employee. | • Mandatory:<br>• If Code 7005 is 0, then this field **MUST** be equal to zero (0.00);<br>• ~~If Code 7005 is 1, 2 or 3, then this field **MAY** be greater than zero;~~<br>• If YoA < 2021 and > 2022 and ETI qualifying 12 month cycle indicator (code 7005) is 1, then value cannot be greater than R1000; |

| ETI Employment Tax Incentive Information | | | | |
|---|---|---|---|---|
| Name | Code | Length | Description | Validation Rules |
| | | | | • If YoA < 2021 and > 2022 and ETI qualifying 12 month cycle indicator (code 7005) is 2, then value cannot be greater than R500;<br><br>• If YoA = 2022 and ETI qualifying 12 month cycle indicator (code 7005) is equal to 1 and:<br>  o Month (code 7006) is equal to 03, 04, 05, 06, or 07, then value cannot be greater than R1000; or<br>  o Month (code 7006) is equal to 08, 09, 10 or 11, then value cannot be greater than R1750; or<br>  o Month (code 7006) is equal to 12, 01 or 02, then value cannot be greater than R1000;<br><br>• If YoA = 2022 and ETI qualifying 12 month cycle indicator (code 7005) is equal to 2 and:<br>  o Month (code 7006) is equal to 03, 04, 05, 06, or 07, then value cannot be greater than R500; or<br>  o Month (code 7006) is equal to 08, 09, 10 or 11, then value cannot be greater than R1250; or<br>  o Month (code 7006) is equal to 12, 01 or 02, then value cannot be greater than R500;<br><br>• If YoA = 2022 and ETI qualifying 12 month cycle indicator (code 7005) is equal to 3 then value cannot be greater than R750;<br><br>• If Monthly calculated ETI (code 7004) is greater than zero, then Remuneration Paid (code 7002) and Wage Paid (code 7008) and ETI Hours (code 7007) must be greater than zero<br>• Decimal digits are mandatory even if the decimal value is zero<br>• Must be decimal point (comma invalid)<br>• If YoA is less than 2019 and employee's age for the specified month is less than 18 or greater than / equal to 30, then this field **MUST** be zero (0.00); |

| ETI Employment Tax Incentive Information | | | | |
|---|---|---|---|---|
| Name | Code | Length | Description | Validation Rules |
| | | | | <ul><li>If YoA is equal to 2019 AND Month (code 7006) is equal to 03 thru 07 (March thru July) AND employee's age for the specified month is less than 18 or greater than / equal to 30 then this field **MUST** be zero (0.00);</li><li>If YoA is equal to 2019 AND Month is equal to 08 thru 02 (August 2018 thru February 2019) then,</li><li>If employer SEZ code (code 2083) is valid as per Appendix E,</li><li>If employee ETI SEZ code (code 3264) is valid as per Appendix E then this field **MAY** be greater than zero (0.00)</li><li>If employee ETI SEZ code (code 3264) is not valid as per Appendix E:</li><li>If employee's age for the specified month is greater than / equal to 18 but less than 30 then this field **MAY** be greater than zero (0.00)</li><li>If employee's age for the specified month is less than 18 or greater than / equal to 30 then this field **MUST** be zero (0.00)</li><li>If employer SEZ code (code 2083) is not valid as per Appendix E:</li><li>If employee's age for the specified month is greater than / equal to 18 but less than 30 then this field **MAY** be greater than zero (0.00)</li><li>If employee's age for the specified month is less than 18 or greater than / equal to 30 then this field **MUST** be zero (0.00)</li><li>If YoA is equal to 2020 then:</li><li>ETI SEZ code (code 7009) is completed then this field **MAY** be greater than zero (0.00)</li><li>If ETI SEZ code (code 7009) is not completed:</li><li>If employee's age for the specified month is greater than / equal to 18 but less than 30 then this field **MAY** be greater than zero (0.00)</li><li>If employee's age for the specified month is less than 18 or greater than / equal to 30 then this field **MUST** be zero (0.00)</li></ul> |

| ETI Employment Tax Incentive Information | | | | |
|---|---|---|---|---|
| Name | Code | Length | Description | Validation Rules |
| | | | | • If YoA is equal to 2021 then:<br>  o If month is 04, 05, 06, or 07, then<br>    ▪ If ETI qualifying 12 month cycle indicator (code 7005) is 3, then this field **MUST** be greater than zero;<br>    ▪ Else,(code 7005 = 1 or 2)<br>      - If ETI SEZ code (code 7009) is completed then this field **MAY** be greater than zero (0.00)<br>      - If ETI SEZ code (code 7009) is not completed:<br>        ➢ If employee's age for the specified month is greater than / equal to 18 but less than 30 then this field **MAY** be greater than zero (0.00)<br>        ➢ If employee's age for the specified month is less than 18 or greater than / equal to 30 then this field **MUST** be zero (0.00)<br>  o Else,(month <> 04, 05, 06, 07)<br>    ▪ If ETI SEZ code (code 7009) is completed then this field **MAY** be greater than zero (0.00)<br>    ▪ If ETI SEZ code (code 7009) is not completed:<br>      - If employee's age for the specified month is greater than / equal to 18 but less than 30 then this field **MAY** be greater than zero (0.00)<br>      - If employee's age for the specified month is less than 18 or greater than / equal to 30 then this field **MUST** be zero (0.00)<br><br>• If YoA is equal to 2022 then:<br>  o If Month (code 7006) is equal to 08, 09, 10 or 11, then<br>    ▪ If ETI qualifying 12 month cycle indicator (code 7005) is equal to 1 or 2, then<br>      - If ETI SEZ code ( code 7009) is completed then this field **MAY** be greater than zero (0.00);<br>      - If ETI SEZ code (code 7009) is not completed: |

| ETI Employment Tax Incentive Information | | | | |
|---|---|---|---|---|
| Name | Code | Length | Description | Validation Rules |
| | | | |     ➢  If employee's age for the specified month is greater than or equal to 18 but less than 30, then this field **MAY** be greater than zero (0.00)<br>    ➢  If employee's age for the specified month is less than 18 or greater or equal to 30 then this field **MUST** be zero (0.00)<br><br>  ▪  If ETI qualifying 12 month cycle indicator (code 7005) is equal to 3, then:<br>    -  If ETI SEZ code (code 7009) is completed then this field **MUST** be greater than zero;<br>    -  If ETI SEZ code (code 7009) is not completed:<br>        ➢  If employee's age for the specified month is greater/ equal to 18 but less than/ equal to 65, then this field **MUST** be greater than zero;<br>        ➢  If employee's age for the specified month is greater than 65, then this field **MUST** be zero (0.00);<br><br>o  If Month (code 7006) is not equal to 08, 09, 10, or 11, then:<br>  ▪  If ETI SEZ code (code 7009) is completed then this field **MAY** be greater than zero (0.00)<br>  ▪  If ETI SEZ code (code 7009) is not completed:<br>    -  If employee's age for the specified month is greater than / equal to 18 but less than 30 then this field **MAY** be greater than zero (0.00)<br><br>  ▪  If employee's age for the specified month is less than 18 or greater than / equal to 30 then this field **MUST** be zero (0.00)<br><br>•  If YoA is greater than 2022 then:<br>o  ETI SEZ code (code 7009) is completed then this field **MAY** be greater than zero (0.00)<br>o  If ETI SEZ code (code 7009) is not completed: |

| ETI Employment Tax Incentive Information | | | | |
|---|---|---|---|---|
| Name | Code | Length | Description | Validation Rules |
| | | | | o If employee's age for the specified month is greater than / equal to 18 but less than 30 then this field **MAY** be greater than zero (0.00)<br>o If employee's age for the specified month is less than 18 or greater than / equal to 30 then this field **MUST** be zero (0.00)<br><br>• <mark>Data for a full period of reconciliation must be submitted</mark>.<br>• Only applicable for month 01 and 02 of 2014 year of assessment and from 2015 year of assessment.<br>• If the certificate type is ITREG this field must not be completed. |
| End of record | 9999 | N4 | Indicates the end of the record. | • Mandatory<br>• Fixed code<br>• Last code of the electronic record<br>• Must not be followed by any other character (e.g. space, comma, etc.) |

| | | | **Employer Trailer Record** | |
|---|---|---|---|---|
| Name | Code | Length | Description | Validation Rules |
| Employer total number records | 6010 | N15 | This is the sum of all records for the employer, excluding this record. | • Mandatory field<br>• First code of record and not to be preceded by any other character (e.g. space, comma)<br>• Must be equal to the total NUMBER of records for the specific employer (the records starting with codes 2010 and 3010 must be counted). |
| Employer total code value | 6020 | N15 | This is the sum total of the VALUE of all CODES specified for the employer, excluding this record. | • Optional field<br>• Must be equal to the total CODE VALUE of records for the specific employer (codes from 2010 to 2082, 3010 to 4497, 4582, 4583 and 7002 to 7008, plus all the 9999 codes in between must be added together).<br><br>**Note:** if this field is completed, it will not be validated |
| Employer total amount | 6030 | N12.2 | This is the sum total of the AMOUNTS specified for the employer, excluding this record. | • Optional field<br>• Decimal digits are mandatory even if the value is zero<br>• This total must be equal to the total AMOUNTS for the specific employer (amounts completed under codes 3601 to 4497, 4582, 4583 and 7002 to 7004, 7008 must be added together).<br><br>**Note:** If this field is completed, it will not be validated |
| End of record | 9999 | N4 | Indicates the end of the record. | • Mandatory<br>• Fixed code<br>• Last code of the employer's record<br>• Must not be followed by any other character (e.g. space, comma, etc.). |

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

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

In respect of year of assessment later than 2009 —
- The codes reflected under the 'Main Code' heading are the only valid codes that must be used.
- The codes reflected under the 'Sub-Code Rationalisation' heading are the codes that must not be used in respect of the relevant year of assessment.
- Certain codes have been re-introduced as 'Main Codes' from the 2013 year of assessment.
- This table reflects how these sub-codes are consolidated into the remaining codes.

| Type of Income | Main Code | Sub-Code Rationalisation |
|---|---|---|
| Income | 3601/3651 | Codes **3607/3657, and *3603/3653 and *3610/3660 must be incorporated into 3601/3651.<br>*Only in respect of the 2010 to 2012 years of assessment.<br>** Only in respect of 2010 to 2019 years of assessment |
| | 3602/3652 | Codes 3604/3654, 3609/3659 and 3612/3662 must be incorporated into 3602/3652. |
| | 3603/3653 | Main code from the 2013 year of assessment. |
| | 3605/3655 | |
| | 3606/3656 | |
| | 3607/3657 | Main code for years prior to 2010 and from 2020 |
| | 3608/3658 | |
| | 3610/3660 | Main code from the 2013 year of assessment. |
| | 3611/3661 | |
| | 3613/3663 | Applicable from 2001 year of assessment |
| | 3614 /3664 | Applicable from 2002 year of assessment |
| | 3615/3665 | Applicable from 2003 to 2018 years of assessment |
| | 3616/3666 | Applicable from 2004 year of assessment |
| | 3617/3667 | Applicable from 2004 year of assessment |
| | 3618/3668 | Applicable from 2021 year of assessment |
| | 3619/3669 | Applicable from 2017 year of assessment |
| | 3620/3670 | Applicable from 2018 year of assessment |
| | 3621 | Applicable from 2018 year of assessment |
| Allowances | 3701/3751 | |
| | 3702/3752 | |
| | 3703/3753 | |
| | 3704/3754 | |
| | 3707/3757 | |
| | 3708/3758 | |

| Type of Income | Main Code | Sub-Code Rationalisation |
|---|---|---|
| | 3713/3763 | Codes 3706/3756, 3710/3760, 3711/3761 and 3712/3762 must be incorporated into 3713/3763. |
| | 3714/3764 | Codes 3705/3755 and 3709/3759 and 3716/3766 must be incorporated into 3714/3764. |
| | 3715/3765 | Applicable from 2005 year of assessment |
| | 3717/3767 | Applicable from 2005 year of assessment |
| | 3718/3768 | Applicable from 2005 year of assessment |
| | 3719/3769 | Only applicable from 2018 year of assessment |
| | 3720/3770 | Only applicable from 2018 year of assessment |
| | 3721/3771 | Only applicable from 2018 year of assessment |
| | 3722/3772 | Only applicable from 2019 year of assessment |
| | 3723/3773 | Only applicable from 2018 year of assessment |
| | 3724 | Only applicable for 2021 year of assessment |
| Fringe Benefit | 3801/3851 | Codes 3803/3853, 3804/3854, *3805/3855, *3806/3856, 3807/3857, *3808/3858 and *3809/3859 must be incorporated into 3801/3851. *Only in respect of the 2010 to 2012 years of assessment. |
| | 3802/3852 | |
| | 3805/3855 | Main code from the 2013 year of assessment. |
| | 3806/3856 | Main code from the 2013 year of assessment. |
| | 3808/3858 | Main code from the 2013 year of assessment. |
| | 3809/3859 | Main code from the 2013 year of assessment. |
| | 3810/3860 | |
| | 3813/3863 | |
| | 3815/3865 | Main code from the 2013 year of assessment. |
| | 3816/3866 | Main code from the 2014 year of assessment |
| | 3817/3867 | Only applicable from the 2017 year of assessment |
| | 3820/3870 | Only applicable from the 2014 year of assessment |
| | 3821/3871 | Only applicable from the 2014 year of assessment |
| | 3822/3872 | Only applicable from the 2015 year of assessment |
| | 3825/3875 | Only applicable from the 2017 year of assessment |

| Type of Income | Main Code | Sub-Code Rationalisation |
|---|---|---|
| | 3828/3878 | Only applicable from the 2017 year of assessment |
| | 3829/3879 | Only applicable from the 2019 year of assessment |
| | 3830/3880 | Only applicable from the 2019 year of assessment |
| | 3831/3881 | Only applicable from the 2019 year of assessment |
| | 3832/3882 | Only applicable from the 2019 year of assessment |
| | 3833/3883 | Only applicable from 2020 year of assessment |
| | 3834/3884 | Only applicable from 2020 year of assessment |
| Lump sum | 3901/3951 | |
| | 3906/3956 | |
| | 3907/3957 | |
| | 3908 | Applicable from 2006 year of assessment |
| | 3909 | Applicable from 2007 year of assessment |
| | 3915 | Applicable from 2008 year of assessment |
| | 3920 | Applicable from 2010 year of assessment |
| | 3921 | Applicable from 2010 year of assessment |
| | 3922 | Applicable from 2012 year of assessment |
| | 3923 | Only applicable from the 2018 year of assessment |
| | 3924 | Only applicable from the 2019 year of assessment |
| Gross Remuneration Codes | 3696 | |
| | 3699 | Not applicable from the 2010 to 2016 years of assessment |
| | 3697 | Not applicable from the 2017 year of assessment |
| | 3698 | Not applicable from the 2017 year of assessment |
| Deductions (incl. employee/ Employer contributions and other information) | 4001 | |
| | 4002 | Not applicable from the 2017 year of assessment |
| | 4003 | Code 4004 must be incorporated into 4003. |
| | 4005 | |
| | 4006 | |
| | 4007 | Not applicable from the 2017 year of assessment |
| | 4018 | Is only valid from the 2006 year of assessment to the 2015 year of assessment |
| | 4024 | Applicable from 2007 year of assessment |
| | 4026 | Applicable to non-statutory forces (government).

Not applicable from 2017 year of assessment |

| Type of Income | Main Code | Sub-Code Rationalisation |
|---|---|---|
| | 4030 | Applicable from 2010 year of assessment |
| | 4055 | Applicable for 2021 year of assessment |
| | 4472 | Not applicable from the 2010 to 2016 years of assessment |
| | 4473 | Not applicable from the 2010 to 2016 years of assessment |
| | 4474 | Applicable from 2006 |
| | 4475 | Applicable from the 2008 to 2009 years for assessment and from 2017 year of assessment |
| | 4493 | Applicable from 2008 year of assessment |
| | 4582 | Applicable from the 2017 year of assessment |
| | 4583 | Applicable from the 2017 year of assessment |
| | 4584 | Applicable from the 2020 year of assessment |
| | 4585 | Applicable from the 2017 year of assessment |
| | 4586 | Applicable from the 2017 year of assessment |
| | 4587 | Applicable from 2021 year of assessment |
| | 4497 | |
| Employees' Tax Deduction and Reason Codes (incl. tax credits, SDL, UIF and Employment Tax Incentive) | 4101 | Not applicable from the 2014 year of assessment |
| | 4102 | |
| | 4115 | |
| | 4118 | Only applicable from the 2014 year of assessment |
| | 4141 | |
| | 4142 | |
| | 4149 | |
| | 4116 | Main code from the 2013 year of assessment |
| | 4120 | Applicable from the 2017 year of assessment |
| | 4150 | |

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

# 6 SOURCE CODE DESCRIPTIONS

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

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

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

## 6.1 Normal Income Codes

| Code | Description | Explanation |
|------|-------------|-------------|
| 3601 (3651) | Income (PAYE) | An amount which is paid or payable to an employee for:<br>• Services rendered;<br><br>Examples include:<br>• Salary/wages<br>• Backdated salary/wages/pension (Accrued in the current year of assessment)<br>• Remuneration paid to migrant/seasonal workers/full time scholars or students; etc.<br><br>**Note:**<br>• For Years of Assessment 2003 to 2018, such income as paid to a director must be reflected under code 3615.<br>• Code 3651 MUST only be used for foreign service income.<br>• With effect from 2010 to 2019 years of assessment, amounts previously included under code 3607/3657 must be included in this code (3601/3651).<br>• Amounts previously declared under codes 3603/3653 and 3610/3660 must be included under this code (3601/3651) in respect of the 2010 to 2012 year of assessment. |

| Code | Description | Explanation |
|------|-------------|-------------|
| 3602 (3652) | Non-Taxable Income (Excl) | Any non-taxable income excluding foreign service remuneration for RSA residents that are exempt i.t.o. section 10(1)(o)(ii), non-taxable allowances and fringe benefits. This code accommodates all payments of a capital nature.<br><br>Examples include:<br>• Non-taxable pension **paid on a regular basis** (e.g. war pension, etc.) excluding pension for foreign service income<br>• Non-taxable income of a capital nature<br>• Non-taxable portion of an arbitration award, where applicable.<br>• Non-taxable portion of a compulsory annuity purchased from a retirement fund (e.g. due to non-residency and the relevant DTA).<br>• Non-taxable (capital element) of a section 10A voluntary purchased annuity.<br>• Non-taxable amounts paid on a regular basis (excluding lump sums) from a loss of income policy with effect from 1 March 2015 (2016 year of assessment).<br><br>**Note:**<br>• Code 3652 MUST only be used for foreign service income,<br>    ○ excluding foreign service remuneration for residents who must qualify for exemption i.t.o. section 10(1)(o)(ii) – use code 3651<br>    ○ including pension/annuities paid from an RSA fund, received from a foreign fund i.r.o. services rendered outside the RSA<br>• With effect from 2010 year of assessment, amounts previously included under codes 3604/3654, 3609/3659 and 3612/3662 must be included in this code (3602/3652). |
| 3603 (3653) | Pension (PAYE) | Any compulsory pension or qualifying purchased annuity paid on a regular basis (from a pension or pension preservation fund)} as well as backdated pension or compulsory purchased annuity payment (from a pension or pension preservation fund) (for current tax year).<br><br>**Note:**<br>• Amounts paid on a regular basis i.t.o. a Loss of Income Policy up to 28 February 2015 (up to the 2015 year of assessment)<br>• Code 3653 MUST only be used for foreign service income taxable in the RSA<br>• The value of this code must be included in the value of code 3601/3651 for the 2010, 2011 and 2012 years of assessment.<br>• This includes taxable disability benefit.<br>• Valid for the 1999 to 2009 and from the 2013 years of assessment. The Foreign Service income codes (codes in brackets) are valid from the 2002 to 2009 and from the 2013 years of assessment. |
| 3604 (3654)<br><br>Not applicable from 2010 Year of Assessment | Pension (Excl) | Any pension paid on a regular basis that is not taxable, for example war pensions, etc.<br><br>**Note:**<br>• Code 3654 MUST only be used for foreign service income.<br>• The value of this code must be included in the value of code 3602/3652 with effect from the 2010 year of assessment. |

| Code | Description | Explanation |
|------|-------------|-------------|
| 3605 (3655) | Annual payment (PAYE) | An amount paid or payable to an employee which is defined as an annual payment.<br><br>Examples include:<br>• Annual bonus<br>• Incentive bonus<br>• Leave pay (on resignation or encashment of leave credits)<br>• Merit awards<br>• Bonus/incentive amount paid to an employee to retain his/her service for a specific period; etc.<br><br>**Note:** Code 3655 MUST only be used for foreign service income. |
| 3606 (3656) | Commission (PAYE) | An amount derived mainly in the form of commission based on sales or turnover attributable to the employee.<br><br>**Note:** Code 3656 MUST only be used for foreign service income. |
| 3607 (3657) | Overtime (PAYE)<br><br>Not applicable from 2010 to 2019 | An amount paid as overtime for rendering services. The tax on such payments is calculated as on income taxable.<br><br>**Note:**<br>• Code 3657 MUST only be used for foreign service income.<br>• The value of this code must be included in the value of code 3601/3651 with effect from the 2010 to 2019 years of assessment. |
| 3608 (3658) | Arbitration award (PAYE) | The taxable portion of a settlement agreement between an employer and an employee as ordered by Court or allocated via a settlement out of Court or in respect of Labour disputes.<br><br>**Note:** Code 3658 MUST only be used for foreign service income. |
| 3609 (3659) | Arbitration award (Excl)<br>Not applicable from 2010 | The non-taxable portion of a settlement agreement between an employer and an employee as ordered by Court. Also including all awards allocated via a settlement out of Court or in respect of Labour disputes.<br><br>**Note:**<br>• Code 3659 MUST only be used for foreign service income.<br>• The value of this code must be included in the value of code 3602/3652 with effect from the 2010 year of assessment. |
| 3610 (3660) | Annuity from a RAF (PAYE) | An annuity paid on a regular basis by a retirement annuity fund and/or a compulsory purchased annuity purchased from a long-term insurer and paid on a regular basis.<br><br>**Note:**<br>• Code 3660 MUST only be used for foreign service income.<br>• The value of this code must be included in the value of code 3601/3651 with effect from the 2010 to 2012 years of assessment.<br>• Valid for the 1999 to 2009 and from the 2013 years of assessment. The Foreign Service income codes (codes in brackets) are valid from the 2002 to 2009 and from the 2013 years of assessment. |

| Code | Description | Explanation |
|---|---|---|
| 3611 (3661) | Purchased annuity (PAYE) | The taxable portion of a purchased annuity paid by a long-term insurer (not from a retirement fund).<br><br>**Note:** Code 3661 MUST only be used for foreign service income. |
| 3612 (3662)<br><br>Not applicable from 2010 | Purchased annuity (Excl)) | The non-taxable portion (capital interest) received on an annuity purchased from an Annuity Fund.<br><br>**Note:**<br>• Code 3662 MUST only be used for foreign service income.<br>• The value of this code must be included in the value of code 3602/3652 with effect from the 2010 year of assessment. |
| 3613 (3663)<br><br>Applicable from 2001 year of assessment | Restraint of trade (PAYE) | Restraint of trade amount paid by virtue of employment or the holding of any office to an employee who is a natural person [par(cB) of 'gross income'].<br><br>**Note:**<br>• Restraint of trade amounts paid to a labour broker must **NOT** be included under this code.<br>• Code 3663 MUST only be used for foreign service income. |
| 3614 (3664)<br><br>Applicable from 2002 year of assessment | Other retirement lump sums (PAYE) | A retirement lump sum payment paid by a fund [par (eA) of 'gross income']<br><br>**Note:** Code 3664 MUST only be used for foreign service income |
| 3615 (3665)<br><br>Applicable from 2003 to 2018 Years of Assessment | Director's remuneration (PAYE) | Such income as would normally be reported under code 3601/3651 as paid to a director of a private company / member of a close corporation.<br><br>**Note:**<br>• Code 3615/3665 may only be used if Nature of Person is C.<br>• Code 3665 MUST only be used for foreign services income.<br>• This code is applicable from 2003 to 2018 years of assessment.<br>• Effective from 2019 year of assessment, such income must be reported under code 3601/3651.<br>. |
| 3616 (3666)<br><br>Applicable from 2004 year of assessment | Independent contractors (PAYE) | Remuneration paid to an independent contractor.<br><br>N**ote**: Code 3666 MUST only be used for foreign service income. |
| 3617 (3667)<br><br>Applicable from 2004 year of assessment | Labour Brokers (PAYE) | Remuneration, including a Restraint of trade amount [par (cA) of 'gross income'], paid to a labour broker without an exemption certificate (IRP30).<br><br>**Note:** Code 3667 MUST only be used for foreign service income. |

| Code | Description | Explanation |
|------|-------------|-------------|
| 3618 (3668) | Annuity from a Provident/Provident Preservation Fund (PAYE)<br><br>Applicable from 2021 year of assessment | Any qualifying annuity paid on a regular basis from a provident or provident preservation fund as well as backdated provident or qualifying annuity (from a provident or provident preservation fund) (for current tax year) |
| 3619 (3669) | Labour Brokers (IT)<br><br>Applicable from 2017 year of assessment | Any amount, including a Restraint of trade amount, paid to a labour broker who is in possession of an exemption certificate (IRP 30).<br><br>**Note:** Code 3669 MUST only be used for foreign service income. |
| 3620 (3670) | Directors Fees – RSA Resident NED [IT]<br>Only Applicable from 2018 Year of Assessment | Directors Fees received by a RSA Resident Non-Executive Director with a voluntary PAYE withholding (not 'remuneration').<br><br>**Note**: Code 3670 must only be used for foreign service income |
| 3621 | Directors Remuneration – Non-Resident NED [PAYE]<br>Only Applicable from 2018 Year of Assessment | Directors Remuneration received from a RSA source by a Non-Resident Non-Executive Director. |

## 6.2  Allowance codes

| Code | Description | Explanation |
|------|-------------|-------------|
| 3701 (3751) | Travel allowance (PAYE) | An allowance or advance paid to an employee in respect of travelling expenses for business purposes – including fixed travel allowances, petrol, and garage and maintenance cards.<br><br>**Note:**<br>• Code 3751 MUST only be used for foreign service income.<br>• 100% of the value paid to the employee must be specified |

| Code | Description | Explanation |
|------|-------------|-------------|
| 3702 (3752) | Reimbursive travel allowance (IT) | This code is only applicable where:<br>• the **reimbursement rate used by the employer EXCEEDS the prescribed rate** (par 4 of the Fixing of Rate per Kilometre i.r.o. Motor Vehicles Regulation), and/or<br>• the employee receives any other form of compensation for travel;<br>and only in respect of that portion of the reimbursement that DOES NOT EXCEED the amount determined by multiplying the prescribed rate by the actual business kilometres travelled.<br><br>**Example:**<br>If the prescribed rate is R3.61/km and the employer reimbursed the employee at R 4.00/km for 12540 business km's travelled during the 2019 year of assessment, the reimbursive travel allowance must be reflected as follows:<br>• 3702 R 45 269 [R3.61 x 12540 km's = R 45 269]<br>• 3722 R  4 891 [(R4.00 – R3.61) x 12540 km's = R 4891]<br><br>**Note:**<br>• Code 3752 MUST only be used for foreign service income.<br>• The prescribed maximum business kilometres for years of assessment prior to 2018 are 8000 km.<br>• The prescribed maximum business kilometres for the 2018 year of assessment is 12 000 km.<br>• No business kilometre limit is applicable from the 2019 year of assessment |
| 3703 (3753) | Reimbursive travel allowance (Excl) | This code is only applicable where:<br>• the **reimbursement rate used by the employer DOES NOT EXCEED the prescribed rate** (par 4 of Fixing of Rate per Kilometre i.r.o. Motor Vehicle Regulation), and<br>• the employee DOES NOT receive any other form of compensation for travel;<br>and in respect of the full value of the reimbursement<br><br>**Note:** This code must not be used together with code 3701, 3702 and/or 3722<br><br>**Example**:<br>If the prescribed rate is R3.61/km and the employer reimbursed the employee at R 3.50/km for 12540 business km's travelled during the 2019 year of assessment, and no other compensation for travel was paid, the total reimbursive travel allowance of R 43 890 (R3.50 x 12540 km's) must be reflected under 3703<br><br>**Note:**<br>• Code 3753 MUST only be used for foreign service income.<br>• The prescribed maximum business kilometres for years of assessment prior to 2018 are 8000 km.<br>• The prescribed maximum business kilometres for the 2018 year of assessment is 12 000 km.<br>• No business kilometre limit is applicable from the 2019 year of assessment |

| Code | Description | Explanation |
|------|-------------|-------------|
| 3704 (3754) | Subsistence allowance – local travel (IT) | An allowance paid for expenses in respect of meals and / or incidental costs for local travel, which exceeds the deemed amounts.<br><br>**Note:** Code 3754 MUST only be used for foreign service income. |
| 3705 (3755)<br><br>Not applicable from 2010 | Subsistence allowance (Excl) | An allowance paid for expenses in respect of meals and/or incidental costs for local travel, which does not exceed the deemed amounts.<br><br>**Note:**<br>• Code 3755 MUST only be used for foreign service income.<br>• The value of this code must be included in the value of code 3714/3764 with effect from the 2010 year of assessment. |
| 3706 (3756)<br><br>Not applicable from 2010 | Entertainment allowance (PAYE) | This allowance is not valid with effect from 1 March 2002 and must not be reflected on an employees' tax certificate.<br><br>**Note:**<br>• Code 3756 MUST only be used for foreign service income.<br>• The value of this code must be included in the value of code 3713/3763 with effect from the 2010 year of assessment. |
| 3707 (3757) | Share options exercised (PAYE) | Any amount in terms of a qualifying equity share disposed or gain made under a share scheme operated for the benefit of employees.<br><br>**Note:** Code 3757 MUST only be used for foreign service income. |
| 3708 (3758) | Public office allowance (PAYE) | An allowance granted to a holder of a public office to enable him / her to defray expenditure incurred in connection with such office.<br><br>**Note:** Code 3758 MUST only be used for foreign service income. |
| 3709 (3759)<br><br>Not applicable from 2010 | Uniform allowance (Excl) | An allowance for a special uniform which is clearly distinguishable from ordinary clothes.<br><br>**Note:**<br>• Code 3759 MUST only be used for foreign service income.<br>• The value of this code must be included in the value of code 3714/3764 with effect from the 2010 year of assessment. |
| 3710 (3760)<br><br>Not applicable from 2010 | Tool allowance (PAYE) | An allowance for the acquisition of tools for business use.<br><br>**Note:**<br>• Code 3760 MUST only be used for foreign service income.<br>• The value of this code must be included in the value of code 3713/3763 with effect from the 2010 year of assessment. |
| 3711 (3761)<br><br>Not applicable from 2010 | Computer allowance (PAYE) | An allowance for the acquisition or use of a computer.<br><br>**Note:**<br>• Code 3761 MUST only be used for foreign service income.<br>• The value of this code must be included in the value of code 3713/3763 with effect from the 2010 year of assessment. |
| 3712 3762) | Telephone/cell phone allowance (PAYE)<br><br>Not applicable from 2010 | An allowance for expenses incurred in the use of a telephone / cell phone for business purposes.<br><br>**Note:**<br>• Code 3762 MUST only be used for foreign service income.<br>• The value of this code must be included in the value of code 3713/3763 with effect from the 2010 year of assessment. |

| Code | Description | Explanation |
|------|-------------|-------------|
| 3713 (3763) | Other allowances (PAYE) | All other allowances, which do not comply with any of the descriptions listed under allowances, must be added together and reflected under this code on the certificate.<br><br>Examples include:<br>• If an employer allows an employee to incur expenditure on meals when obliged to spend a part of a day away from his/her usual place of work/employment by reason of the employee's employment, and reimburses the employee upon the submission of proof of expenditure, such reimbursement up to an amount announced by notice in the Gazette (R 139 per day for the 2022 YoA), is not taxable and must therefore not be declared on the IRP5/IT3(a). However, where the reimbursement exceeds the lower of the amount announced or the amount for which proof of expenditure was submitted by the employee, the excess is fully taxable and therefore liable to PAYE, and must be declared under income code 3713 on the IRP5/IT3(a). Any subsistence allowances/advances paid to an employee during any month which is deemed to be remuneration by the end of the next month due to the employee not spending the night away from his/her residence or has not refunded the allowance/advance to the employer.<br>• Entertainment allowance<br>• Tool allowance<br>• Computer allowance<br>• Telephone allowance<br>• Cell phone allowance<br>• Housing allowance<br>• Taxable Uniform allowance<br>• Taxable Relocation allowance, etc.<br><br>**Note:**<br>• Code 3763 MUST only be used for foreign service income.<br>• With effect from 2010 year of assessment, amounts previously included under codes 3706/3756, 3710/3760, 3711/3761 and 3712/3762 must be included in this code (3713/3763). |
| 3714 (3764) | Other allowances (Excl) | All other non-taxable allowances, which do not comply with any of the descriptions listed under allowances, must be added together and reflected under this code on the certificate.<br><br>Examples include:<br>• Non-taxable Relocation allowance<br>• Non-taxable Subsistence allowance for local and foreign travel not exceeding the daily limits<br>• Non-taxable allowance for a uniform which is clearly distinguishable from ordinary clothing<br><br>**Note:**<br>• Code 3764 MUST only be used for foreign service income.<br>• With effect from 2010 year of assessment, amounts previously included under codes 3705/3755, 3709/3759 and 3716/3766 must be included in this code (3714/3764). |

| Code | Description | Explanation |
|---|---|---|
| 3715 (3765) | Subsistence allowance – foreign travel (IT)<br><br>Applicable from 2005 year of assessment | An allowance paid for expenses in respect of meals and/or incidental costs for foreign travel, which exceeds the deemed amounts.<br><br>**Note:** Code 3765 MUST only be used for foreign service income. |
| 3716 (3766) | Subsistence allowance – foreign travel (Excl)<br><br>Applicable from 2005 to 2009 year of assessment | An allowance paid for expenses in respect of meals and/or incidental costs for foreign travel, which does not exceed the deemed amounts.<br><br>**Note:**<br>• Code 3766 MUST only be used for foreign service income.<br>• The value of this code must be included in the value of code 3714/3764 with effect from the 2010 year of assessment. |
| 3717 (3767) | Broad-based employee share plan (PAYE)<br><br>Applicable from 2005 year of assessment | An amount received/accrued from the disposal of any qualifying equity share or any right of interest in a qualifying equity share in terms of certain conditions.<br><br>**Note:** Code 3767 MUST only be used for foreign service income. |
| 3718 (3768) | Vesting of equity instruments or return of capital i.r.o. restricted equity instruments (PAYE)<br><br>Applicable from 2005 year of assessment | Any gain in respect of the vesting of any equity instrument or the return of capital in respect of restricted equity instruments (section 8C).<br><br>**Note:**<br>• A return of capital received by or accrued to an employee in respect of restricted equity instruments on or after 8 January 2016 (during the 2016 year of assessment) is liable to PAYE and should be included under this code.<br>• Code 3768 MUST only be used for foreign service income. |
| 3719 (3769) | Dividends not exempt i.t.o par (*dd*) of the proviso to s10(1)(*k*)(i)<br><br>(PAYE)<br><br>Applicable from 2018 | Dividends in respect of a **restricted equity instrument** as defined in section 8C to the extent that the restricted equity instrument was acquired in circumstances contemplated in section 8C. However, the dividends in respect of any of the following equity instruments are exempted (and are to be excluded from 'remuneration' under code 3719):<br>• The restricted equity instrument is an equity share, other than an equity share that would have constituted a hybrid equity instrument as defined in section 8E(1) but for the three-year period requirement contemplated in that definition.<br>• The dividend constitutes an equity instrument as defined in section 8C.<br>• The restricted equity instrument constitutes an interest in a trust and, when that trust holds shares, all of those shares constitute equity shares, other than equity shares that would have constituted hybrid equity instruments as defined in section 8E(1) but for the three-year period requirement contemplated in that definition<br><br>**Note:**<br>• Code 3769 MUST only be used for local dividends linked to foreign services**.** |

| Code | Description | Explanation |
|------|-------------|-------------|
| 3720 (3770) | Dividends not exempt i.t.o. par (*ii*) of the proviso to s 10(1)(*k*)(i)<br><br>(PAYE)<br><br>Applicable from 2018 YoA | Any dividend received by or accrued to a person in respect of services rendered or to be rendered or in respect of or by virtue of employment or the holding of any office, other than a dividend received or accrued in respect of a restricted equity instrument as defined in section 8C held by that person or in respect of a share held by that person.<br><br>**Note:**<br>• Code 3770 MUST only be used for local dividends linked to foreign services |
| 3721 (3771) | Dividends not exempt i.t.o. par (*jj*) of the proviso to s 10(1)(*k*)(i)<br><br>(PAYE)<br><br>Applicable from 2018 YoA | Any dividend in respect of a restricted equity instrument as defined in section 8C that was acquired in the circumstances contemplated in section 8C if that dividend is derived directly or indirectly from, or constitutes –<br>• an amount transferred or applied by a company as consideration for the acquisition or redemption of any share in that company;<br>• an amount received or accrued in anticipation or in the course of the winding up, liquidation, deregistration or final termination of a company; or<br>• an equity instrument that is not a restricted equity instrument as defined in section 8C, that will, on vesting be subject to that section.<br><br>**Note:**<br>• Code 3771 MUST only be used for local dividends linked to foreign services |
| 3722 (3772) | Reimbursive travel allowance (PAYE)<br><br>Applicable from 2019 YoA | This code is only applicable where:<br>• the **reimbursement rate used by the employer EXCEEDS the prescribed rate** (par 4 of the Fixing Rate per Kilometre i.r.o. Motor Vehicles Regulation);<br>and only in respect of that portion of the reimbursement that EXCEEDS the amount determined by multiplying the prescribed rate by the actual business kilometres travelled.<br><br>**Note:** From 2019 year of assessment, the prescribed rate applicable to the relevant year of assessment must be used<br><br>**Example:**<br>If the prescribed rate is R3.61/km and the employer reimbursed the employee at R 4.00/km for 12540 business km's travelled during the 2019 year of assessment, the reimbursive travel allowance must be reflected as follows:<br>• 3722 - R  4 891 [(R4.00 – R3.61) x 12540 km's = R 4891]<br>• 3702 - R 45 269 [R3.61 x 12540 km's = R 45 269]<br><br>**Note:**<br>• Code 3772 MUST only be used for Foreign Service income. |

| Code | Description | Explanation |
|------|-------------|-------------|
| 3723 (3773) | Dividends not exempt i.t.o. par (*kk*) of the proviso to s 10(1)(*k*)(i)<br><br>(PAYE)<br><br>Applicable from 2018 YoA | Any dividends in respect of restricted equity instruments as defined in section 8C that was acquired in the circumstances contemplated in section 8C(1) if that dividend is derived directly or indirectly from:<br>• an amount transferred of applied by a company as consideration for the acquisition or redemption of any share in that company, or<br>• any amount received or accrued in anticipation or in the course of the winding up, liquidation or final termination of a company<br><br>**Note:**<br>• Code 3773 MUST only be used for local dividends linked to foreign services income |
| 3724 | Amounts paid by any COVID-19 Disaster Relief Organisation (IT)<br><br>Only applicable **FOR** 2021 YOA | Any payment/benefit received from a COVID-19 Disaster Relief Organisation (so called sec 18A Relief scheme/fund) and paid to an employee<br><br>**Note:** This code must **NOT** be used for benefits received from the UIF Temporary Employees Relief Scheme (UIF TERS) |

## 6.3  Fringe benefit codes

| Code | Description | Explanation |
|---|---|---|
| 3801 (3851) | General fringe benefits (PAYE) | All fringe benefits, which do not comply with any of the descriptions listed under fringe benefits, must be added together and reflected under this code on the certificate.<br><br>Examples include:<br>• Employer-paid premiums for the benefit of an employee to an employer-owned Income Protection Scheme<br>• Acquisition of an asset at less than the actual value and/or insurance policies ceded<br>• Right of use of an asset (other than a motor vehicle)<br>• Meals, refreshments and meal and refreshment vouchers<br>• Free or cheap accommodation or holiday accommodation<br>• Low interest or interest free loans and subsidies<br>• Uniforms that are not clearly distinguishable from ordinary clothing<br><br>**Note:**<br>• Code 3851 MUST only be used for foreign service income.<br>• With effect from 2010 year of assessment, amounts previously included under codes 3803/3853, 3804/3854, and 3807/3857, must be included in this code (3801/3851).<br>• Amounts previously declared under codes 3805/3855, 3806/3856, 3808/3858 and 3809/3859 must be included under this code (3801/3851) in respect of the 2010 to 2012 years of assessment. |
| 3802 (3852) | Use of motor vehicle acquired by employer NOT via Operating Lease (PAYE) | Taxable benefit in respect of the right of use of a motor vehicle acquired by an employer NOT under an "operating lease".<br><br>**Note:**<br>• Code 3852 MUST only be used for foreign service income.<br>• This code excludes fringe benefit i.r.o. motor vehicle acquired by employer via Operating Lease. |
| 3803 (3853) | Use of asset (PAYE)<br><br>Not applicable from 2010 | Right of use of an asset (other than a motor vehicle).<br><br>**Note:**<br>• Code 3853 MUST only be used for foreign service income.<br>• The value of this code must be included in the value of code 3801/3851 with effect from the 2010 year of assessment. |
| 3804 (3854) | Meals, etc. (PAYE)<br><br>Not applicable from 2010 | Meals, refreshments and meal and refreshment vouchers.<br><br>**Note:**<br>• Code 3854 MUST only be used for foreign service income.<br>• The value of this code must be included in the value of code 3801/3851 with effect from the 2010 year of assessment. |

| Code | Description | Explanation |
|------|-------------|-------------|
| 3805 (3855) | Accommodation (PAYE)<br><br>Applicable for years of assessment prior to 2010 and from 2013 | Free or cheap accommodation or holiday accommodation.<br><br>**Note:**<br>• Code 3855 MUST only be used for foreign service income.<br>• The value of this code must be included in the value of code 3801/3851 with effect from the 2010 to 2012 years of assessment.<br>• Valid for the 1999 to 2009 and from the 2013 years of assessment. The Foreign Service income codes (codes in brackets) are valid from the 2002 to 2009 and from the 2013 years of assessment. |
| 3806 (3856) | Services (PAYE) | Free or cheap services.<br><br>**Note:**<br>• Code 3856 MUST only be used for foreign service income.<br>• The value of this code must be included in the value of code 3801/3851 with affect from 2010 to 2012 years of assessment.<br>• Valid for the 1999 to 2009 and from the 2013 years of assessment. The Foreign Service income codes (codes in brackets) are valid from the 2002 to 2009 and from the 2013 years of assessment. |
| 3807 (3857) | Loans or subsidy (PAYE)<br><br>Not applicable from 2010 | Low interest or interest free loans and subsidy.<br><br>**Note:**<br>• Code 3857 MUST only be used for foreign service income.<br>• The value of this code must be included in the value of code 3801/3851 with effect from the 2010 year of assessment. |
| 3808 (3858) | Employee's debt - excluding code 3828 Employer paid Retirement Annuity Fund contributions (PAYE) | Payment of an employee's debt or release an employee from an obligation to pay a debt.<br><br>**Note:**<br>• Code 3858 MUST only be used for foreign service income.<br>• The value of this code must be included in the value of code 3801/3851 with effect from the 2010 to 2012 years of assessment.<br>• Valid for the 1999 to 2009 and from the 2013 years of assessment. The Foreign Service income codes (codes in brackets) are valid from the 2002 to 2009 and from the 2013 years of assessment. |
| 3809 (3859) | Taxable Bursaries or scholarships to a non-disabled person – Basic Education (PAYE) | Taxable Bursaries and scholarships to a non-disabled person in respect of Basic Education [grade R to 12 and NQF level 1 to 4<br><br>**Note:**<br>• Code 3859 MUST only be used for foreign service income.<br>• The value of this code must be included in the value of code 3801/3851 with the 2010 to 2012 years of assessment.<br>• Valid for the 1999 to 2009 and from the 2013 years of assessment. The Foreign Service income code (3859) is valid from the 2002 to 2009 and from the 2013 years of assessment. |
| 3810 (3860) | Medical aid contributions (PAYE) | Medical aid contributions paid on behalf of an employee.<br><br>**Note:** Code 3860 MUST only be used for foreign service income. |

| Code | Description | Explanation |
|------|-------------|-------------|
| 3813 (3863) | Medical services costs (PAYE) | Medical costs incurred on behalf of an employee in respect of medical, dental and similar services, hospital and/or nursing services or medicine.<br><br>**Note:** Code 3863 MUST only be used for foreign service income. |
| 3815 (3865) | Non-taxable Bursaries or scholarships to a non-disabled person - Basic Education (Excl) | Non-taxable bursaries and scholarships to a non-disabled person in respect of Basic Education [grade R to 12 and NQF level 1 to 4, section 10(1)q Exempt portion only.<br><br>**Note:**<br>• Code 3865 MUST only be used for foreign service income.<br>• Valid from 2013 year of assessment |
| 3816 (3866) | Use of motor vehicle acquired by employer via Operating Lease (PAYE) | Taxable benefit in respect of the right of use of a motor vehicle acquired by an employer under an "operating lease".<br><br>**Note:**<br>• Code 3866 MUST only be used for foreign services income.<br>• Valid from the 2014 year of assessment |
| 3817 (3867) | Benefit: Employers Pension Fund contributions (PAYE) | Value of taxable benefit i.r.o. Employer's pension fund contributions paid for the benefit of employee.<br><br>**Note**:<br>• Code 3867 MUST only be used for a taxable benefit i.r.o. of Employer contributions to a local fund while on foreign service.<br>• This code is valid from the 2017 year of assessment. |
| 3820 (3870) | Taxable Bursaries or scholarships to a non-disabled person – Further Education (PAYE) | Taxable Bursaries and scholarships to a non-disabled person in respect of Further Education (NQF levels 5 to 10).<br><br>**Note:**<br>• Code 3870 MUST only be used for Foreign Service income.<br>• Valid from the 2014 year of assessment. |
| 3821 (3871) | Non-taxable Bursaries or scholarships to a non-disabled person – Further Education (Excl) | Non-taxable Bursaries and scholarships to a non-disabled person in respect of Further Education (NQF levels 5 to 10) – section 10(1)q. Exempt portion only.<br><br>**Note:**<br>• Code 3871 MUST only be used for Foreign Service income.<br>• Valid from the 2014 year of assessment. |
| 3822 (3872) | Non-taxable Benefit – Acquisition of Immovable Property (Excl) | Non-taxable Benefit – Acquisition of Immovable Property as contemplated in par 5(3A) of the Seventh Schedule.<br><br>**Note:**<br>• Code 3872 MUST only be used for Foreign Service income.<br>• Valid from the 2015 year of assessment. |
| 3825 (3875) | Benefit: Employer Provident Fund contributions (PAYE) | Value of taxable benefit i.r.o. Employer's provident fund contributions paid for the benefit of employee.<br><br>**Note**:<br>• Code 3875 MUST only be used for a taxable benefit i.r.o. of Employer contributions to a local fund while on foreign service.<br>• This code is valid from the 2017 year of assessment. |

| Code | Description | Explanation |
|------|-------------|-------------|
| 3828 (3878) | Employee's debt: Employer paid Retirement Annuity Fund contributions (PAYE) | Value of taxable benefit i.r.o. Employer retirement annuity fund contributions paid on behalf of employee (payment of employee's debt).<br>**Note**:<br>• Code 3878 MUST only be used for a taxable benefit i.r.o. of Employer contributions to a local fund while on foreign service.<br>• This code is valid from the 2017 year of assessment. |
| 3829 (3879) | Taxable Bursaries or Scholarships to a <u>disabled person</u> – Basic Education (PAYE) | Taxable Bursaries and scholarships to a disabled person in respect of Basic Education [grade R to 12 and NQF level 1 to 4].<br><br>**Note:**<br>• Code 3879 MUST only be used for Foreign Service income.<br>• Valid from the 2019 year of assessment. |
| 3830 (3880) | Non-Taxable Bursaries or Scholarships to a <u>disabled person</u> – Basic Education (Excl) | Non-taxable bursaries and scholarships to a disabled person in respect of Basic Education [grade R to 12 and NQF level 1 to 4] – section 10(1)qA Exempt portion only.<br><br>**Note:**<br>• Code 3880 MUST only be used for Foreign Service income.<br>• Valid from 2019 year of assessment |
| 3831 (3881) | Taxable Bursaries or Scholarship to a <u>disabled person</u> – Further Education (PAYE) | Taxable Bursaries and scholarships to a disabled person in respect of Further Education (NQF levels 5 to 10).<br><br>**Note:**<br>• Code 3881 MUST only be used for Foreign Service income.<br>• Valid from the 2019 year of assessment. |
| 3832 (3882) | Non-Taxable Bursaries or Scholarships to a <u>disabled person</u> – Further Education (Excl) | Non-taxable Bursaries and scholarships to a disabled person in respect of Further Education (NQF levels 5 to 10) – section 10(1)qA. Exempt portion only.<br><br>**Note:**<br>• Code 3882 MUST only be used for Foreign Service income.<br>• Valid from the 2019 year of assessment. |
| 3833 (3883) | Benefit: Bargaining Council Employer Contributions (PAYE) | Value of taxable benefit i.r.o. employer's Bargaining Council contributions paid for the benefit of the employee<br><br>This provision is not applicable to contributions made to a pension or provident fund.<br><br>**Note:**<br>• Code 3883 MUST only be used for Foreign Service income<br>• Valid from 2020 year of assessment |
| 3834 (3884) | Non-taxable Benefit – Loan to purchase Immovable Residential Property (Excl) | Non-taxable benefit – Low or no interest loan to purchase Immovable Residential Property as contemplated in par 11(4)(c) of the Seventh Schedule.<br><br>**Note:**<br>• Code 3884 MUST only be used for Foreign Service income.<br>• Valid from the 2020 year of assessment. |

## 6.4 Lump sum codes

| Code | Description | Explanation |
|---|---|---|
| 3901 (3951) | Gratuities / Severance Benefits (PAYE) | • Gratuities paid/payable by an employer prior to 1 March 2011.<br>• Severance benefits, as defined, paid/payable by an employer after 1 March 2011, if employee:<br>  o is 55 years or older;<br>  o became permanently incapable to be employed due to ill health, etc.; or<br>  o services terminated due to reduction of personnel or employer ceased trading.<br><br>**Note**:<br>• A Lump sum paid/payable in terms of par (d) of "gross income" which is not a 'severance benefit', **MUST** be reflected under code 3907.<br>• Code 3951 MUST only be used for foreign service income. |
| 3902 (3952)<br><br>Not applicable from 2010 | Pension / RAF (PAYE) | Lump sum accruing prior to 1 March 2009 from a Pension/Retirement annuity fund in respect of withdrawal (e.g. resignation, transfer, surplus apportionment, etc.), including 'Unclaimed benefits' only claimed and paid to a member of a Pension fund from 1 March 2009.<br><br>**Note:**<br>• Code 3952 MUST only be used for foreign service income.<br>• The value of this code must be included in the value of code 3920 or 3921 (where applicable) with effect from the 2010 year of assessment - i.e. only if the date of accrual is from 1 March 2009). |
| 3903 (3953)<br><br>Not applicable from 2008 | Pension / RAF (PAYE) | Lump sum payments accruing prior to 1 October 2007 from a Pension/retirement annuity fund in respect of retirement or death.<br><br>**Note:**<br>• Code 3953 MUST only be used for foreign service income.<br>• The value of this code must be included in the value of code 3915 with effect from the 2008 year of assessment. |
| 3904 (3954)<br><br>Not applicable from 2010 | Provident (PAYE) | Lump sum accruing prior to 1 March 2009 from a Provident fund lump sum in respect of withdrawal (e.g. resignation, transfer, surplus apportionment, etc.), including 'Unclaimed benefits' only claimed and paid to a member of a Provident fund from 1 March 2009.<br><br>**Note**:<br>• Code 3954 MUST only be used for foreign service income.<br>• The value of this code must be included in the value of code 3920 or 3921 (where applicable) with effect from the 2010 year of assessment - i.e. only if the date of accrual is from 1 March 2009. |
| 3905 (3955)<br><br>Not applicable from 2008 | Provident (PAYE) | Lump sum payments accruing prior to 1 October 2007 from a Provident fund in respect of retirement or death.<br><br>**Note:**<br>• Code 3955 MUST only be used for foreign service income.<br>• The value of this code must be included in the value of code 3915 with effect from the 2008 year of assessment. |
| 3906 (3956) | Special Remuneration (PAYE) | Special remuneration paid to proto-team members.<br><br>**Note:** Code 3956 MUST only be used for foreign service income. |

| Code | Description | Explanation |
|------|-------------|-------------|
| 3907 (3957) | Other lump sums (PAYE) | Other lump sum payments.<br><br>Examples include:<br>• A Lump sum payment paid/payable by an employer due to normal termination of service (e.g. resignation or retirement), which is NOT a 'severance benefit', MUST be reflected under this code<br>• 'Antedate salary/pension' extending over previous years of assessment<br>• Lump sum payments from unapproved funds<br>• Gratuities paid due to normal termination of service (e.g. Resignation or a lump sum paid upon retirement where employee is below 55 years of age)<br>• Proceeds from an employer owned insurance policy (risk policy) where the employer premiums were NOT included as a taxable benefit in the employee's income since the later of:<br>  o The date on which employer become policy holder; or<br>  o From 1 March 2012.<br>  o (i.e. proceeds/benefits are not exempt i.t.o. section 10(1)(gG) of the Income Tax Act)<br>• Proceeds paid from an employer owend insurance policy (other than a risk policy) where the employer premiums were NOT included as a taxable benefit in the employee's income since commencement date of policy (i.e. proceeds/benefits are not exempt i.t.o. section 10(1)(gG) of the Income Tax Act).<br><br>**Note:** Code 3957 MUST only be used for foreign service income. |
| 3908 | Exempt Policy Proceeds (Excl)<br><br>Applicable from 2006 year of assessment<br><br>**Note:** Surplus apportionments must only be included until 2012 YoA | • Proceeds paid from an employer owned insurance policy exempt i.t.o. section 10(1)(gG) of the Income Tax Act - where the employer premiums were included as a taxable benefit in the employee's income since the date contemplated in section 10(1)(gG) – see explanation under code 3907 (3957)– proceeds paid from an employer owned policy<br>• Income Protection Insurance policy lump sums which are exempt i.t.o. section 10(1)(gI) of the Income Tax Act.<br>• Applicable from 1 March 2015<br>• Surplus apportionments on or after 1 January 2006 and before 1 March 2012 paid in terms of section 15B of the Pension Funds Act of 1956. |
| 3909 | Unclaimed benefits (PAYE) | Unclaimed benefits identified prior to 1 March 2009 and PAYE paid by the fund but the benefit was not claimed by the member (General Note 35). Code cannot be used after 1 March 2009 |

| Code | Description | Explanation |
|------|-------------|-------------|
| 3915 | Retirement / termination of employment lump sum benefits / Commutation of annuities (PAYE)<br><br>Applicable from 2008 year of assessment | • Lump sum payments accruing after 1 October 2007 from a fund (pension/pension preservation/retirement annuity/provident/provident preservation fund) in respect of retirement or death.<br>• Lump sum payments accruing after 28 February 2009 from a Pension or Provident Fund in respect of termination of services per sub-par. 2(1)(a)((ii)(AA) or (BB) of the Second Schedule of the Income Tax Act (e.g. retrenchment) must be reflected under code 3915 on the IRP5/IT3(a) certificate.<br>• Commutation of an annuity or portion of an annuity on or after 01 March 2011 in respect of paragraph 2(1)(a)(iii) of the Second Schedule of the Act.<br><br>**Note:** With effect from 2008 year of assessment, amounts previously included under codes 3903/3953 and 3905/3955 must be included in this code (3915) – i.e. if the date of accrual is from 1 October 2007. |
| 3920 | Lump sum withdrawal benefits (PAYE) | Lump sum payments accruing after 28 February 2009 from a Pension / Pension preservation / Provident / Provident Preservation / Retirement annuity funds in respect of withdrawal (e.g. resignation, transfer, divorce, housing loans payments, immigration withdrawal, withdrawal due to visa expiry, etc.). The insurers must also use this code where there is a transfer from a living annuity to another living annuity.<br><br>**Note:** With effect from 2010 year of assessment, amounts previously included under codes 3902/3952 and 3904/3954 (where applicable) must be included in this code (3920) – i.e. if the date of accrual is from 1 March 2009. |
| 3921 | Living annuity and surplus apportionments (section 15C of the Pension Fund Act) (PAYE) | Lump sum payments accruing after 28 February 2009 from a Pension / Pension Preservation / Retirement Annuity / Provident / Provident Preservation Fund in respect of withdrawal due to:<br>• Surplus apportionments paid in terms of section 15C of the Pension Funds Act of 1956;<br>• Withdrawal after retirement from a living annuity in terms of paragraph (c) of the definition of living annuity, where the value of the assets become less than the amount prescribed by the Minister in the Gazette, only effective until 28 February 2011. For living annuity withdrawals on or after 01 March 2011 source code 3915 must be used.<br><br>**Note:** With effect from 2010 year of assessment, amounts previously included under codes 3902/3952 and 3904/3954 (where applicable) must be included in this code (3921). |
| 3922 | Compensation i.r.o. death during employment (Excl / PAYE) | Compensation lump sum payments in terms of Section 10(1)(gB)(iii) in respect of the death of an employee in the course of employment.<br><br>**Note:** Valid from 2012 year of assessment |
| 3923 | Transfer of Unclaimed Benefits (PAYE)<br><br>Applicable from 2018 year of assessment | Transfer of Unclaimed Benefits (as per the Pension Fund Act No. 24 of 1956) not yet claimed and transferred to an unclaimed preservation fund<br><br>**Note:** Funds are not required to submit IRP5 certificates for transfers of inactive member benefits where the fund does not have sufficient information. |

| Code | Description | Explanation |
|------|-------------|-------------|
| 3924 | Transfer on Retirement (PAYE)<br><br>Applicable from 2019 year of assessment | Transfer of a Retirement benefit on or after normal retirement age as defined in the rules of the fund but before retirement date [i.e. in terms of Par 2(1)(c) of the Second Schedule to the IT Act].<br><br>This is applicable for a transfer from a Pension or Provident Fund to a Retirement Annuity |

## 6.5 Gross remuneration codes

| Code | Description |
|------|-------------|
| 3696 | Gross non-taxable income (amounts under codes 3602/3652, 3703/3753, 3714/3764, 3815/3865, 3830/3880, 3832/3882, 3834/3884, 3908, 3922, 3821/3871, 3822/3872 (Excl)). |
| 3699 | Gross employment income (taxable) – amounts for all income source codes **NOT** included in code 3696<br><br>**Note:**<br>This code is not applicable from the 2010 to 2016 years of assessment |
| 3697 | Gross retirement funding employment income.<br><br>**Note:**<br>This code is not applicable from the 2017 year of assessment |
| 3698 | Gross non-retirement funding employment income.<br><br>**Note:**<br>This code is not applicable from the 2017 year of assessment |

## 6.6 Deduction codes

| Code | Description |
|------|-------------|
| 4001 | Total pension fund contributions paid and 'deemed paid' by employee (if applicable), excluding the value of code 4585<br><br>**Note:**<br>• 'Deemed paid' by employee is the value of the taxable benefit (code 3817) included in the income of the employee.<br>• Prior to the 2017 year of assessment, this code is only applicable to 'Current pension fund contributions paid by employee'. |
| 4002<br><br>Not applicable from 2017 | Arrear pension fund contributions paid by employee.<br><br>**Note**: This code is not applicable from the 2017 year of assessment. |
| 4003 | Total provident fund contributions paid and 'deemed paid' by employee (if applicable), excluding the value of code 4586<br><br>**Note**:<br>• 'Deemed paid' by employee is the value of the taxable benefit (code 3825/3875) included in the income of the employee.<br>• From 2017 year of assessment, this code is applicable to **current** and **arrears** provident fund contributions paid or **deemed paid** by the employee |

| Code | Description |
|------|-------------|
| | • From 2010 to 2016 years of assessment, this code is only applicable to **current** and **arrears** provident fund contributions **paid by** the employee<br>• Prior to the 2010 year of assessment, this code is only applicable to **current** provident fund contributions **paid by** the employee'. |
| 4004<br><br>Not applicable from 2010 | Employee's arrear provident fund contributions<br><br>**Note:** Value of this code must be included in the value of code 4003 with effect from the 2010 year of assessment. |
| 4005 | Medical scheme fees (contributions) paid and 'deemed paid' by employee (if applicable), excluding the value of code 4493.<br><br>**Note**:<br>• 'Deemed paid' by employee is the value of the taxable benefit (code 3810) included in the income of the employee.<br>• Employee contributions to private medical aid taken into account for PAYE purposes by the employer must be included in this code |
| 4006 | Total retirement annuity fund contributions paid and 'deemed paid' by employee (if applicable).<br><br>**Note**:<br>• 'Deemed paid' by employee is the value of the fringe benefit (code 3828) included in the income of the employee.<br>• Prior to the 2017 year of assessment, this code is only applicable to 'Current retirement annuity fund contributions paid by employee'. |
| 4007<br><br>Not applicable from 2017 | Arrear (re-instated) retirement annuity fund contributions.<br><br>**Note**: This code is not applicable from the 2017 year of assessment. |
| 4018<br><br>Only applicable from the 2006 year of assessment to the 2015 year of assessment | Premiums paid for loss of income policies.<br><br>**Note**: This code is only applicable from the 2006 year of assessment to the 2015 year of assessment |
| 4024 | Medical services costs deemed to be paid by the employee in respect of himself/herself, spouse or child. |
| 4025<br><br>Not applicable from 2010 | Medical contribution paid by employee allowed as a deduction for employees' tax purposes<br><br>**Note:** This code is not applicable with effect from the 2010 year of assessment and must not be included in any other code. |
| 4026<br><br>Not applicable from 2017 year of assessment | Arrear pension fund contributions – Non-statutory forces (NSF). |
| 4030 | Donations deducted from the employee's remuneration and paid by the employer to an approved Organisation or Institution, including to a COVID-19 Disaster Relief Organisations, but **EXCLUDING** to the Solidarity Fund.<br><br>**Note:** A maximum donation to be allowed as a deduction by the employer when calculating the monthly PAYE is 5% of the |

| Code | Description |
|---|---|
| | employee's remuneration after deducting allowable retirement fund and retirement annuity fund contributions |
| 4055<br><br>Only applicable **FOR** 2021 year of assessment | COVID-19 Solidarity Fund Donations:<br>Donations deducted from the employee's remuneration and paid by the employer to the Solidarity Fund<br><br>**Note:**<br>• A maximum donation to be allowed as a deduction by the employer when calculating the monthly PAYE is a percentage of the employee's remuneration after deducting allowable retirement fund and retirement annuity fund contributions over specific months:<br>    ○ 33.33% for 3 months (April, May and June 2020); or<br>    ○ 16.66% for 6 months (April to September 2020) |
| 4472<br><br><br><br><br><br>Not applicable from 2010 to 2016 | Employer's **pension fund** contributions paid for the benefit of employee, excluding the value of code 4585<br><br>**Note:**<br>• This code is not applicable with effect from the 2010 to 2016 years of assessment and must not be included in any other code.<br>• Valid from 2006 to 2009 and from the 2017 years of assessment. |
| 4473<br><br><br><br><br>Not applicable from 2010 to 2016 | Employer's **provident fund** contributions paid for the benefit of employee, excluding the value of code 4586<br><br>**Note:**<br>• This code is not applicable with effect from the 2010 to 2016 years of assessment and must not be included in any other code.<br>• Valid from 2006 to 2009 and from the 2017 years of assessment. |
| 4474 | Employer's medical scheme fees (contributions) paid for the benefit of employees not included in code 4493.<br><br>**Note:**<br>• From 1 March 2012 the contributions paid by the employer on behalf of an employee who is 65 years and older and who has not retired, should also be reflected under this code. |
| 4475 | Employer's retirement annuity fund contributions paid on behalf of employee.<br><br>**Note**: This code is valid from the 2008 to 2009 years of assessment and from 2017 year of assessment. |
| 4485<br><br>Not applicable from 2010 | Medical services costs deemed to be paid by the employee in respect of other relatives<br><br>**Note:** This code is not applicable prior to 2007 and with effect from the 2010 years of assessment and must not be included in any other code. |
| 4486<br><br>Not applicable from 2010 | Capped amount determined by the employer in terms of Section 18(2)(c)(i)<br><br>**Note:** This code is not applicable prior to 2007 and with effect from the 2010 years of assessment and must not be included in any other code. |

| Code | Description |
|------|-------------|
| 4487<br><br>Not applicable from 2010 | No value benefits in respect of medical services provided or incurred by the employer<br><br>**Note:** This code is not applicable prior to 2007 and with effect from the 2010 years of assessment and must not be included in any other code. |
| 4493 | Employer's **medical scheme fees (contributions)** paid for the benefit of a retired/former employee who qualifies for the "no value" provisions in the 7th Schedule [par 12A(5)].<br><br>This is the employer's portion of the medical scheme contribution made on behalf of an employee who is —<br>• a pensioner (a person who by reason of superannuation, ill-health or other infirmity retired from the employ of such employer);<br>• the dependants of a pensioner after the death of the pensioner, (if such pensioner retired from the employ of such employer by reason of superannuation, ill-health or other infirmity);<br>• the dependants of a deceased employee after such employee's death, if such deceased employee was in the employ of the employer on the date of death; or<br>• an employee who is 65 years or older (prior to the 2013 year of assessment).<br><br>**Note:** This code is only applicable from 2008 year of assessment |
| 4582<br><br>Applicable from 2017 YoA<br><br>**Note amendments effective from 2019 YoA – exclude 3702** | The portion of the following allowances and benefits which represents 'remuneration', but limited to<br>• The portion (80 or 20%) of the allowance and benefit which is subject to PAYE -<br>  o Travel allowance (3701),<br>  o Value of the Use of motor vehicle acquired by employer NOT via an Operating Lease (3802)<br>  o Value of the Use of motor vehicle acquired by employer via an Operating Lease (3816)<br>• If Year of Assessment is 2017 or 2018, the portion of the Reimbursive travel allowance (only 3702 and NOT 3703) which is 'remuneration':<br>  o 80 or 20% of 3702 is 'remuneration' where the reimbursement rate paid by the employer **exceeds** the prescribed rate<br>  o where the reimbursement rate paid by the employer does **NOT exceed** the prescribed rate, 3702 is NOT 'remuneration' and should therefore not be included under code 4582.<br>-although Employers are currently not required to withhold PAYE from this reimbursement.<br>• Code 3702 Reimbursive travel allowance must be excluded from 4582 as from 2019 Year of Assessment<br><br>**Note**:<br>• The value of this code represents the total of the amounts reflected under each of the above codes which are 'remuneration' for the purposes of the allowable deduction i.r.o. pension, provident and retirement fund contributions [section 11F of the Income Tax Act].<br>• |

| Code | Description |
|---|---|
| 4583<br><br>Applicable from 2017 YoA<br><br>**Note amendments effective from 2019 – exclude 3752** | The portion of the following allowances and benefits which represents 'remuneration', but limited to<br>• The portion (80 or 20%) of the allowance and benefit which is subject to PAYE -<br>  o Travel allowance (3751),<br>  o Value of the Use of motor vehicle acquired by employer NOT via an Operating Lease (3852)<br>  o Value of the Use of motor vehicle acquired by employer via an Operating Lease (3866)<br>• If Year of Assessment is 2017 or 2018, the portion of the Reimbursive travel allowance (only 3752 and **NOT** 3753) which is 'remuneration'<br>  o 80 or 20% of 3752 is 'remuneration' where the reimbursement rate paid by the employer **exceeds** the prescribed rate<br>  o where the reimbursement rate paid by the employer does **NOT exceed** the prescribed rate, 3752 is NOT 'remuneration' and should therefore not be included under code 4583<br>although employers are not required to withhold PAYE from this reimbursement, that portion which represents 'remuneration' (80 or 20%) must be included in code 4583.<br>• Code 3752 Reimbursive travel allowance must be excluded from 4583 as from 2019 Year of Assessment<br><br>**Note**:<br>• The value of this code represents the total of the amounts reflected under each of the above codes which are 'remuneration' for the purposes of the allowable deduction i.r.o. pension, provident and retirement fund contributions [section 11F of the Income Tax Act].<br>• |
| 4584<br><br>Only applicable from 2020 | Employer's Bargaining Council contributions paid for the benefit of the employee<br><br>**Note:**<br>• Valid from 2020 year of assessment |
| 4585<br><br>Only applicable from 2017 | Employer's **pension fund** contributions paid for the benefit of an employee or former employee who has retired from the fund and qualifies for the "no value" provisions in the 7th Schedule [par 12D(6)].<br><br>This is the employer's portion of the pension fund contribution —<br>• for the benefit of a member of the fund who has retired from the fund, or<br>• iro the dependants or nominees of a deceased member of the fund.<br><br>**Note:** This code is valid from the 2017 year of assessment. |
| 4586<br><br>Only applicable from 2017 | Employer's **provident fund** contributions paid for the benefit of an employee or former employee who has retired from the fund and qualifies for the "no value" provisions in the 7th Schedule [par 12D(6)]<br><br>This is the employer's portion of the provident fund contribution —<br>• for the benefit of a member of the fund who has retired from the fund, or |

| Code | Description |
|---|---|
| | • iro the dependants or nominees of a deceased member of the fund.<br><br>**Note:** This code is valid from the 2017 year of assessment. |
| 4587<br><br>Only applicable from 2021 | Section 10(1)(o)(ii) exemption taken into account by the employer for PAYE purposes<br><br>**Note:**<br>Basic Principles:<br><br>1  The exemption remains an assessment determination by SARS (i.e. when the completed ITR12 return is submitted by the employee to, and processed by, SARS).<br><br>2  Employers are therefore required to declare the foreign service remuneration as per the SARS Business Requirements Specification: PAYE Employer Reconciliation or notices issued to employers in this regard. SARS will determine whether the exemption is allowable when processing the ITR12 return submitted to SARS by the employee based on the information provided in the ITR12 return together with the IRP5/IT3(a) certificate information submitted by the employer.<br><br>3  The possibility that the employee may qualify for the exemption does not automatically waive the obligation of an employer to deduct and pay PAYE.  Where an employer is satisfied that the exemption will apply, the employer may choose not to deduct and pay PAYE. However, where the exemption is not allowed when the ITR12 of the employee is processed, the employer will be liable for the PAYE not deducted as well as the concomitant penalties and interest.<br><br>4  The following foreign service income source codes are included in the remuneration which qualifies for the s10(1)(o)(ii) exemption and which employers may take into account for calculating PAYE, if all requirements are met:<br>• Income Source codes - 3651, 3655, 3656, 3657<br>• Allowance codes – 3751 (the full amount must be included), 3763, 3767, 3768, 3772<br>• Fringe Benefit codes – 3851, 3852, 3855, 3856, 3858, 3859, 3860, 3863, 3866 (the full amount must be included), 3867, 3870, 3875, 3878, 3879, 3881, 3883 |
| 4497 | Total Deductions/Contributions |

## 6.7 Employees' tax deduction, Employment Tax Incentives and Reason codes

| Code | Description |
|------|-------------|
| 4101 | SITE (Standard Income Tax on Employees). Not applicable from 2014 year of assessment |
| 4102 | PAYE (Pay-As-You-Earn) |
| 4115 | Tax on retirement lump sum and severance benefits [tax on code 3901,3915, 3920, 3921 3922, 3923 and 3924 (PAYE)] |
| 4116 | Medical Scheme Fees Tax Credit taken into account by employer for PAYE purposes. |
| 4118 | The sum of the ETI amounts calculated (theoretical amounts) for the employee during the year of assessment in accordance with section 7 of the ETI Act. |
| 4120 | Additional Medical Expenses Tax Credit if employee ≥65 allowed by Employer for PAYE Purposes. This code is only applicable from the 2017 year of assessment |
| 4141 | UIF contribution (employer and employee contributions) |
| 4142 | SDL contribution |
| 4149 | Total Tax (4101 + 4102 + 4115), SDL (4141) and UIF (4142). This total exclude the value of 4116 (Medical Scheme Fees Tax Credit) and the value of 4120 (Additional Medical Expenses Tax Credit) |
| 4150 | 01 or 1 = Director's remuneration prior to 2003 year of assessment (Invalid from 1 March 2002) |
| | 02 or 2 = Earn less than the tax threshold |
| | 03 or 3 = Independent contractor or Directors fees for RSA resident NED (only valid from 1 March 2017) |
| | 04 or 4 = Non-taxable earnings, including – <br> • nil directives and <br> • income protection annuities from 1 March 2015 (see notes under code 3602) |
| | 05 or 5 = Exempt foreign employment income |
| | 06 or 6 = Directors remuneration – income quantified in the following year of assessment (only valid from 1 March 2002) |
| | 07 or 7 = Labour Broker with valid IRP 30 (only valid from 1 March 2004) |
| | 08 or 8 = No Tax to be withheld due to Medical Scheme Fees Tax Credit allowed (only valid from 1 March 2014) and/or Additional Medical Expenses Tax Credit if employee ≥65 allowed (only valid from 1 March 2016) |
| | 09 or 9 = Par 11A(5) Fourth Schedule notification – No withholding possible (only valid from 1 March 2013) |

# 7   APPENDIX A: COUNTRY CODES

| COUNTRY NAME | COUNTRY CODE | PASSPORT COUNTRY CODE |
|---|---|---|
| AFGHANISTAN | AF | AFG |
| ÅLAND ISLANDS | AX | ALA |
| ALBANIA | AL | ALB |
| ALGERIA | DZ | DZA |
| AMERICAN SAMOA | AS | ASM |
| ANDORRA | AD | AND |
| ANGOLA | AO | AGO |
| ANGUILLA | AI | AIA |
| ANTARCTICA | AQ | ATA |
| ANTIGUA AND BARBUDA | AG | ATG |
| ANY COUNTRY NOT ON THIS LIST | ZN | ZNC |
| ARGENTINA | AR | ARG |
| ARMENIA | AM | ARM |
| ARUBA | AW | ABW |
| AUSTRALIA | AU | AUS |
| AUSTRIA | AT | AUT |
| AZERBAIJAN | AZ | AZE |
| BAHAMAS | BS | BHS |
| BAHRAIN | BH | BHR |
| BANGLADESH | BD | BGD |
| BARBADOS | BB | BRB |
| BELARUS | BY | BLR |
| BELGIUM | BE | BEL |
| BELIZE | BZ | BLZ |
| BENIN | BJ | BEN |
| BERMUDA | BM | BMU |
| BHUTAN | BT | BTN |
| BOLIVIA (PLURINATIONAL STATE OF) | BO | BOL |
| BONAIRE, SINT EUSTATIUS AND SABA | BQ | BES |
| BOSNIA AND HERZEGOVINA | BA | BIH |
| BOTSWANA | BW | BWA |
| BOUVET ISLAND | BV | BVT |
| BRAZIL | BR | BRA |
| BRITISH INDIAN OCEAN TERRI.T.O.RY | IO | IOT |
| BRUNEI DARUSSALAM | BN | BRN |
| BULGARIA | BG | BGR |
| BURKINA FASO | BF | BFA |
| BURUNDI | BI | BDI |
| CAMBODIA | KH | KHM |
| CAMEROON | CM | CMR |
| CANADA | CA | CAN |
| CAPE VERDE | CV | CPV |
| CAYMAN ISLANDS | KY | CYM |

| | | |
|---|---|---|
| **CENTRAL AFRICAN REPUBLIC** | **CF** | **CAF** |
| **CHAD** | **TD** | **TCD** |
| **CHILE** | **CL** | **CHL** |
| **CHINA** | **CN** | **CHN** |
| **CHRISTMAS ISLAND** | **CX** | **CXR** |
| **COCOS (KEELING) ISLANDS** | **CC** | **CCK** |
| **COLOMBIA** | **CO** | **COL** |
| **COMOROS** | **KM** | **COM** |
| **CONGO** | **CG** | **COG** |
| **CONGO (THE DEMOCRATIC REPUBLIC OF THE)** | **CD** | **COD** |
| **COOK ISLANDS** | **CK** | **COK** |
| **COSTA RICA** | **CR** | **CRI** |
| **CÔTE D'IVOIRE** | **CI** | **CIV** |
| **CROATIA** | **HR** | **HRV** |
| **CUBA** | **CU** | **CUB** |
| **CURAÇAO** | **CW** | **CUW** |
| **CYPRUS** | **CY** | **CYP** |
| **CZECH REPUBLIC** | **CZ** | **CZE** |
| **DENMARK** | **DK** | **DNK** |
| **DJIBOUTI** | **DJ** | **DJI** |
| **DOMINICA** | **DM** | **DMA** |
| **DOMINICAN REPUBLIC** | **DO** | **DOM** |
| **ECUADOR** | **EC** | **ECU** |
| **EGYPT** | **EG** | **EGY** |
| **EL SALVADOR** | **SV** | **SLV** |
| **EQUATORIAL GUINEA** | **GQ** | **GNQ** |
| **ERITREA** | **ER** | **ERI** |
| **ESTONIA** | **EE** | **EST** |
| **ETHIOPIA** | **ET** | **ETH** |
| **FALKLAND ISLANDS (MALVINAS)** | **FK** | **FLK** |
| **FAROE ISLANDS** | **FO** | **FRO** |
| **FIJI** | **FJ** | **FJI** |
| **FINLAND** | **FI** | **FIN** |
| **FRANCE** | **FR** | **FRA** |
| **FRENCH GUIANA** | **GF** | **GUF** |
| **FRENCH POLYNESIA** | **PF** | **PYF** |
| **FRENCH SOUTHERN TERRI.T.O.RIES** | **TF** | **ATF** |
| **GABON** | **GA** | **GAB** |
| **GAMBIA** | **GM** | **GMB** |
| **GEORGIA** | **GE** | **GEO** |
| **GERMANY** | **DE** | **DEU** |
| **GHANA** | **GH** | **GHA** |
| **GIBRALTAR** | **GI** | **GIB** |
| **GREECE** | **GR** | **GRC** |
| **GREENLAND** | **GL** | **GRL** |
| **GRENADA** | **GD** | **GRD** |

| | | |
|---|---|---|
| GUADELOUPE | GP | GLP |
| GUAM | GU | GUM |
| GUATEMALA | GT | GTM |
| GUERNSEY | GG | GGY |
| GUINEA | GN | GIN |
| GUINEA-BISSAU | GW | GNB |
| GUYANA | GY | GUY |
| HAITI | HT | HTI |
| HEARD ISLAND AND MCDONALD ISLANDS | HM | HMD |
| HOLY SEE (VATICAN CITY STATE | VA | VAT |
| HONDURAS | HN | HND |
| HONG KONG (SPECIAL ADMINISTRATIVE REGION OF CHINA) | HK | HKG |
| HUNGARY | HU | HUN |
| ICELAND | IS | ISL |
| INDIA | IN | IND |
| INDONESIA | ID | IDN |
| IRAN (ISLAMIC REPUBLIC OF) | IR | IRN |
| IRAQ | IQ | IRQ |
| IRELAND | IE | IRL |
| ISLE OF MAN | IM | IMN |
| ISRAEL | IL | ISR |
| ITALY | IT | ITA |
| JAMAICA | JM | JAM |
| JAPAN | JP | JPN |
| JERSEY | JE | JEY |
| JORDAN | JO | JOR |
| KAZAKHSTAN | KZ | KAZ |
| KENYA | KE | KEN |
| KIRIBATI | KI | KIR |
| KOREA (DEMOCRATIC PEOPLE'S REPUBLIC OF) | KP | PRK |
| KOREA (REPUBLIC OF) | KR | KOR |
| KUWAIT | KW | KWT |
| KYRGYZSTAN | KG | KGZ |
| LAO PEOPLE'S DEMOCRATIC REPUBLIC | LA | LAO |
| LATVIA | LV | LVA |
| LEBANON | LB | LBN |
| LESOTHO | LS | LSO |
| LIBERIA | LR | LBR |
| LIBYA | LY | LBY |
| LIECHTENSTEIN | LI | LIE |
| LITHUANIA | LT | LTU |
| LUXEMBOURG | LU | LUX |
| MACAO (SPECIAL ADMINISTRATIVE REGION OF CHINA) | MO | MAC |
| MACEDONIA (THE FORMER YUGOSLAV REPUBLIC OF) | MK | MKD |
| MADAGASCAR | MG | MDG |

| | | |
|---|---|---|
| MALAWI | MW | MWI |
| MALAYSIA | MY | MYS |
| MALDIVES | MV | MDV |
| MALI | ML | MLI |
| MALTA | MT | MLT |
| MARSHALL ISLANDS | MH | MHL |
| MARTINIQUE | MQ | MTQ |
| MAURITANIA | MR | MRT |
| MAURITIUS | MU | MUS |
| MAYOTTE | YT | MYT |
| MEXICO | MX | MEX |
| MICRONESIA (FEDERATED STATES OF) | FM | FSM |
| MOLDOVA (REPUBLIC OF) | MD | MDA |
| MONACO | MC | MCO |
| MONGOLIA | MN | MNG |
| MONTENEGRO | ME | MNE |
| MONTSERRAT | MS | MSR |
| MOROCCO | MA | MAR |
| MOZAMBIQUE | MZ | MOZ |
| MYANMAR | MM | MMR |
| NAMIBIA | NA | NAM |
| NAURU | NR | NRU |
| NEPAL | NP | NPL |
| NETHERLANDS | NL | NLD |
| NEW CALEDONIA | NC | NCL |
| NEW ZEALAND | NZ | NZL |
| NICARAGUA | NI | NIC |
| NIGER | NE | NER |
| NIGERIA | NG | NGA |
| NIUE | NU | NIU |
| NORFOLK ISLAND | NF | NFK |
| NORTHERN MARIANA ISLANDS | MP | MNP |
| NORWAY | NO | NOR |
| OMAN | OM | OMN |
| PAKISTAN | PK | PAK |
| PALAU | PW | PLW |
| PALESTINE (STATE OF) | PS | PSE |
| PANAMA | PA | PAN |
| PAPUA NEW GUINEA | PG | PNG |
| PARAGUAY | PY | PRY |
| PERU | PE | PER |
| PHILIPPINES | PH | PHL |
| PITCAIRN | PN | PCN |
| POLAND | PL | POL |
| PORTUGAL | PT | PRT |
| PUERTO RICO | PR | PRI |

| | | |
|---|---|---|
| QATAR | QA | QAT |
| RÉUNION | RE | REU |
| ROMANIA | RO | ROU |
| RUSSIAN FEDERATION | RU | RUS |
| RWANDA | RW | RWA |
| SAINT BARTHÉLEMY | BL | BLM |
| SAINT HELENA, ASCENSION AND TRISTAN DA CUNHA | SH | SHN |
| SAINT KITTS AND NEVIS | KN | KNA |
| SAINT LUCIA | LC | LCA |
| SAINT MARTIN (FRENCH PART) | MF | MAF |
| SAINT PIERRE AND MIQUELON | PM | SPM |
| SAINT VINCENT AND THE GRENADINES | VC | VCT |
| SAMOA | WS | WSM |
| SAN MARINO | SM | SMR |
| SAO TOME AND PRINCIPE | ST | STP |
| SAUDI ARABIA | SA | SAU |
| SENEGAL | SN | SEN |
| SERBIA | RS | SRB |
| SEYCHELLES | SC | SYC |
| SIERRA LEONE | SL | SLE |
| SINGAPORE | SG | SGP |
| SINT MAARTEN (DUTCH PART) | SX | SXM |
| SLOVAKIA | SK | SVK |
| SLOVENIA | SI | SVN |
| SOLOMON ISLANDS | SB | SLB |
| SOMALIA | SO | SOM |
| SOUTH AFRICA | ZA | ZAF |
| SOUTH GEORGIA AND THE SOUTH SANDWICH ISLANDS | GS | SGS |
| SOUTH SUDAN | SS | SSD |
| SPAIN | ES | ESP |
| SRI LANKA | LK | LKA |
| SUDAN | SD | SDN |
| SURINAME | SR | SUR |
| SVALBARD AND JAN MAYEN | SJ | SJM |
| SWAZILAND | SZ | SWZ |
| SWEDEN | SE | SWE |
| SWITZERLAND | CH | CHE |
| SYRIAN ARAB REPUBLIC | SY | SYR |
| TAIWAN (PROVINCE OF CHINA) | TW | TWN |
| TAJIKISTAN | TJ | TJK |
| TANZANIA (UNITED REPUBLIC OF) | TZ | TZA |
| THAILAND | TH | THA |
| TIMOR-LESTE | TL | TLS |
| TOGO | TG | TGO |
| TOKELAU | TK | TKL |
| TONGA | TO | TON |

| TRINIDAD AND TOBAGO | TT | TTO |
|---|---|---|
| TUNISIA | TN | TUN |
| TURKEY | TR | TUR |
| TURKMENISTAN | TM | TKM |
| TURKS AND CAICOS ISLANDS | TC | TCA |
| TUVALU | TV | TUV |
| UGANDA | UG | UGA |
| UKRAINE | UA | UKR |
| UNITED ARAB EMIRATES | AE | ARE |
| UNITED KINGDOM | GB | |
| UNITED KINGDOM (CITIZEN) (GREAT BRITAIN) | GB | GBR |
| UNITED KINGDOM (DEPENDENT TERRI.T.O.RIES CITIZEN) | GB | GBD |
| UNITED KINGDOM (NATIONAL OVERSEES) | GB | GBN |
| UNITED KINGDOM (OVERSEAS CITIZEN) | GB | GBO |
| UNITED KINGDOM (PROTECTED PERSON) | GB | GBP |
| UNITED KINGDOM (SUBJECT) | GB | GBS |
| UNITED STATES | US | USA |
| UNITED STATES MINOR OUTLYING ISLANDS | UM | UMI |
| URUGUAY | UY | URY |
| UZBEKISTAN | UZ | UZB |
| VANUATU | VU | VUT |
| VENEZUELA (BOLIVARIAN REPUBLIC OF) | VE | VEN |
| VIET NAM | VN | VNM |
| VIRGIN ISLANDS (BRITISH) | VG | VGB |
| VIRGIN ISLANDS (U.S.) | VI | VIR |
| WALLIS AND FUTUNA | WF | WLF |
| WESTERN SAHARA | EH | ESH |
| YEMEN | YE | YEM |
| ZAMBIA | ZM | ZMB |
| ZIMBABWE | ZW | ZWE |

# 8    APPENDIX B:  NUMBER VALIDATIONS

## 8.1    Modulus 10 check on Income Tax Number

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

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

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

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

Digit 10: Check digit
Sum the result of each line item calculation to determine the Total
If the last digit of Total > 0 Then
        The Check Digit should be equal to the result of 10 – (the last digit of the Total)
If the last digit of Total = 0 Then
        The Check Digit should be equal to zero

Example 1:
Tax Reference Number = 0001339050

| Digit | Formula | Result |
|---|---|---|
| Digit 1 | 0 x 2 | 0 |
| Digit 2 | 0 | + 0 |
| Digit 3 | 0 x 2 | + 0 |
| Digit 4 | 1 | + 1 |
| Digit 5 | 3 x 2 | + 6 |
| Digit 6 | 3 | + 3 |
| Digit 7 | 9 x 2 = 18 (1 + 8 = 9) | + 9 |
| Digit 8 | 0 | + 0 |
| Digit 9 | 5 x 2 = 10 (1 + 0 = 1) | + 1 |
| Total | | 20 |

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

Example 2:
Tax Reference Number = 066705664**2**

| Digit | Formula | Result |
|---|---|---|
| Digit 1 | 0 x 2 | 0 |
| Digit 2 | 6 | + 6 |

| Digit | Formula | Result |
|---|---|---|
| **Digit 3** | 6 x 2 = 12 (1 + 2 = 3) | + 3 |
| **Digit 4** | 7 | + 7 |
| **Digit 5** | 0 x 2 | + 0 |
| **Digit 6** | 5 | + 5 |
| **Digit 7** | 6 x 2 = 12 (1 + 2 = 3) | + 3 |
| **Digit 8** | 6 | + 6 |
| **Digit 9** | 4 x 2 = 8 | + 8 |
| **Total** | | 38 |

Last Digit of Total is greater than zero 0 and therefore it must be subtracted from ten 10 – 8 = 2, so the check digit equals 2 and the number is therefore valid.

Modulus 10 check on PAYE/SDL/UIF Reference Number
For PAYE, SDL and UIF reference number the first digit must be replaced with a 4.

| Digit | PAYE/SDL/UIF | Formula |
|---|---|---|
| Digit 1 | Replace with 4 | Multiply by 2 (Add result to total)*  See below |
| Digit 2 | | Add to total |
| Digit 3 | | Multiply by 2 (Add result to total)*  See below |
| Digit 4 | | Add to total |
| Digit 5 | | Multiply by 2 (Add result to total)*  See below |
| Digit 6 | | Add to total |
| Digit 7 | | Multiply by 2 (Add result to total)*  See below |
| Digit 8 | | Add to total |
| Digit 9 | | Multiply by 2 (Add result to total)*  See below |

Example:

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

| Digit | Formula | Result |
|---|---|---|
| Digit 1 | Replace with 4:  4 x 2 | + 8 |
| Digit 2 | 2 | + 2 |
| Digit 3 | 3 x 2 | + 6 |
| Digit 4 | 0 | + 0 |
| Digit 5 | 7 x 2 = 14 (1 + 4 = 5) | + 5 |
| Digit 6 | 6 | + 6 |
| Digit 7 | 7 x 2 = 14 (1 + 4 = 5) | + 5 |
| Digit 8 | 8 | + 8 |
| Digit 9 | 9 x 2 = 18 (1 + 8 = 9) | + 9 |
| Total | | 49 |

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

## 8.2   Modulus 13 check on ID Number

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

Formula to calculate the check digit for a 13 digit identity number:
According to the provisions of the Identification Amendment Act, 2000 (Act No. 28 of 2000, which was promulgated on 13 October 2000) all forms of identity documents other than the green bar-coded identity document are invalid.   In accordance with the legislation, the control figure which is the 13th digit of all identity numbers which is calculated as follows using ID Number 800101 5009 087 as an example:

a.      Add all the digits in the odd positions (excluding last digit).
         8 + 0 + 0 + 5 + 0 + 0 = 13....................[1]
b.      Move the even positions into a field and multiply the number by 2.
         011098 x 2 = 22196
c.      Add the digits of the result in b).
         2 + 2 + 1 + 9 + 6 = 20.........................[2]
d.      Add the answer in [2] to the answer in [1].
         13 + 20 = 33
e.      Subtract the second digit (i.e. 3) from 10.  The number must tally with the last number in the ID Number. If the result is 2 digits, the last digit is used to compare against the last number in the ID Number.  If the answer differs, the ID number is invalid.

# 9 APPENDIX C: SIC7 CODES

| Code | Description |
|------|-------------|
| 01110 | Growing of cereals (except rice), leguminous crops and oil seeds |
| 01120 | Growing of rice |
| 01130 | Growing of vegetables and melons, roots and tubers |
| 01140 | Growing of sugar cane |
| 01150 | Growing of tobacco |
| 01160 | Growing of fibre crops |
| 01190 | Growing of other non-perennial crops |
| 01210 | Growing of grapes |
| 01220 | Growing of tropical and subtropical fruits |
| 01230 | Growing of citrus fruits |
| 01240 | Growing of pome fruits and stone fruits |
| 01250 | Growing of other tree and bush fruits and nuts |
| 01260 | Growing of oleaginous fruits |
| 01270 | Growing of beverage crops |
| 01280 | Growing of spices, aromatic, drug and pharmaceutical crops |
| 01290 | Growing of other perennial crops |
| 01300 | Plant propagation |
| 01410 | Raising of cattle and buffaloes |
| 01420 | Raising of horses and other equines |
| 01430 | Raising of camels and camelids |

| Code | Description |
|---|---|
| 01440 | Raising of sheep and goats |
| 01450 | Raising of swine/pigs |
| 01460 | Raising of poultry |
| 01490 | Raising of other animals |
| 01500 | Mixed farming |
| 01610 | Support activities for crop production |
| 01620 | Support activities for animal production |
| 01630 | Post-harvest crop activities |
| 01640 | Seed processing for propagation |
| 01700 | Hunting, trapping and related service activities |
| 02100 | Silviculture and other forestry activities |
| 02200 | Logging |
| 02300 | Gathering of non-wood forest products |
| 02400 | Support services to forestry |
| 03110 | Marine fishing |
| 03120 | Freshwater fishing |
| 03210 | Marine aquaculture |
| 03220 | Freshwater aquaculture |
| 05100 | Mining of hard coal |
| 05200 | Mining of lignite |

| Code | Description |
|------|-------------|
| 06100 | Extraction of crude petroleum |
| 06200 | Extraction of natural gas |
| 07100 | Mining of i.r.o.n ores |
| 07210 | Mining of uranium and thorium ores |
| 07291 | Mining of gold |
| 07292 | Mining of chrome |
| 07293 | Mining of copper |
| 07294 | Mining of manganese |
| 07295 | Mining of platinum group metals |
| 07299 | Other mining of non-ferrous metal ores n.e.c. |
| 08101 | Quarrying of dimension stone |
| 08102 | Quarrying of limestone and limeworks |
| 08109 | Other quarrying of stone, sand and clay |
| 08911 | Mining of phosphates |
| 08919 | Other mining of chemical and fertilizer minerals |
| 08920 | Extraction of peat |
| 08930 | Extraction of salt |
| 08991 | Mining of diamonds |
| 08992 | Mining of precious and semi-precious stones, except diamonds |
| 08999 | Other mining and quarrying n.e.c. |
| 09100 | Support activities for petroleum and natural gas extraction |

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

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

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

| Code | Description |
|---|---|
| 18110 | Printing |
| 18120 | Service activities related to printing |
| 18200 | Reproduction of recorded media |
| 19100 | Manufacture of coke oven products |
| 19200 | Manufacture of refined petroleum products |
| 20110 | Manufacture of basic chemicals |
| 20120 | Manufacture of fertilizers and nitrogen compounds |
| 20130 | Manufacture of plastics and synthetic rubber in primary forms |
| 20210 | Manufacture of pesticides and other agrochemical products |
| 20220 | Manufacture of paints, varnishes and similar coatings, printing ink and mastics |
| 20230 | Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations |
| 20291 | Manufacture of explosives and pyrotechnic products |
| 20292 | Manufacture of adhesives, glues, sizes and cements |
| 20299 | Manufacture of other chemical products n.e.c. |
| 20300 | Manufacture of man-made fibres |
| 21000 | Manufacture of pharmaceuticals, medicinal chemical and botanical products |
| 22110 | Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres |
| 22190 | Manufacture of other rubber products |
| 22200 | Manufacture of plastic products |
| 23100 | Manufacture of glass and glass products |

| Code | Description |
|------|-------------|
| 23910 | Manufacture of refractory products |
| 23920 | Manufacture of clay building materials |
| 23930 | Manufacture of other porcelain and ceramic products |
| 23940 | Manufacture of cement, lime and plaster |
| 23950 | Manufacture of articles of concrete, cement and plaster |
| 23960 | Cutting, shaping and finishing of stone |
| 23990 | Manufacture of other non-metallic mineral products n.e.c. |
| 24101 | Basic i.r.o.n and steel industries; except steel pipe and tube mills |
| 24102 | Steel pipe and tube mills |
| 24201 | Refining of precious metals, e.g. gold, silver and platinum |
| 24202 | Manufacture of primary non-ferrous metal products, excluding precious metals |
| 24310 | Casting of i.r.o.n and steel |
| 24320 | Casting of non-ferrous metals |
| 25111 | Manufacture of metal structures or parts thereof |
| 25119 | Manufacture of other structural metal products, e.g. metal doors, windows and gates |
| 25120 | Manufacture of tanks, reservoirs and containers of metal |
| 25130 | Manufacture of steam generators, except central heating hot water boilers |
| 25200 | Manufacture of weapons and ammunition |
| 25910 | Forging, pressing, stamping and roll-forming of metal; powder metallurgy |
| 25921 | Treating and coating of metals |
| 25922 | General mechanical engineering on a fee or contract basis |

| Code | Description |
|------|-------------|
| 25930 | Manufacture of cutlery, hand tools and general hardware |
| 25991 | Manufacture of metal containers, e.g. cans and tins |
| 25992 | Manufacture of cables and wire products |
| 25993 | Manufacture of springs (all types) |
| 25994 | Manufacture of metal fasteners |
| 25999 | Other Manufacture of other fabricated metal products n.e.c. |
| 26100 | Manufacture of electronic components and boards |
| 26200 | Manufacture of computers and peripheral equipment |
| 26300 | Manufacture of communication equipment |
| 26400 | Manufacture of consumer electronics |
| 26510 | Manufacture of measuring, testing, navigating and control equipment |
| 26520 | Manufacture of watches and clocks |
| 26600 | Manufacture of irradiation, electromedical and electrotherapeutic equipment |
| 26700 | Manufacture of optical instruments and photographic equipment |
| 26800 | Manufacture of magnetic and optical media |
| 27100 | Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus |
| 27200 | Manufacture of batteries and accumulators |
| 27310 | Manufacture of fibre optic cables |
| 27320 | Manufacture of other electronic and electric wires and cables |
| 27330 | Manufacture of wiring devices |

| Code | Description |
|------|-------------|
| 27400 | Manufacture of electric lighting equipment |
| 27500 | Manufacture of domestic appliances |
| 27900 | Manufacture of other electrical equipment |
| 28110 | Manufacture of engines and turbines, except aircraft, vehicle and cycle engines |
| 28120 | Manufacture of fluid power equipment |
| 28130 | Manufacture of other pumps, compressors, taps and valves |
| 28140 | Manufacture of bearings, gears, gearing and driving elements |
| 28150 | Manufacture of ovens, furnaces and furnace burners |
| 28160 | Manufacture of lifting and handling equipment |
| 28170 | Manufacture of office machinery and equipment (except computers and peripheral equipment) |
| 28180 | Manufacture of power-driven hand tools |
| 28190 | Manufacture of other general-purpose machinery |
| 28210 | Manufacture of agricultural and forestry machinery |
| 28220 | Manufacture of metal-forming machinery and machine tools |
| 28230 | Manufacture of machinery for metallurgy |
| 28240 | Manufacture of machinery for mining, quarrying and construction |
| 28250 | Manufacture of machinery for food, beverage and tobacco processing |
| 28260 | Manufacture of machinery for textile, apparel and leather production |
| 28290 | Manufacture of other special-purpose machinery |
| 29100 | Manufacture of motor vehicles |

| Code | Description |
|---|---|
| 29200 | Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers |
| 29300 | Manufacture of parts and accessories for motor vehicles |
| 30110 | Building of ships and floating structures |
| 30120 | Building of pleasure and sporting boats |
| 30200 | Manufacture of railway locomotives and rolling stock |
| 30300 | Manufacture of air and spacecraft and related machinery |
| 30400 | Manufacture of military fighting vehicles |
| 30910 | Manufacture of motorcycles |
| 30920 | Manufacture of bicycles and invalid carriages |
| 30990 | Manufacture of other transport equipment n.e.c. |
| 31000 | Manufacture of furniture |
| 32111 | Manufacture of jewellery and related articles composed of precious metals, precious and semi-precious stone and pearls |
| 32119 | Other precious and semi-precious stone cutting and polishing |
| 32120 | Manufacture of imitation jewellery and related articles |
| 32200 | Manufacture of musical instruments |
| 32300 | Manufacture of sports goods |
| 32400 | Manufacture of games and toys |
| 32500 | Manufacture of medical and dental instruments and supplies |
| 32901 | Manufacture of coffins |
| 32909 | Other manufacture n.e.c. (except coffins) |

| Code | Description |
|------|-------------|
| 33110 | Repair of fabricated metal products |
| 33120 | Repair of machinery |
| 33130 | Repair of electronic and optical equipment |
| 33140 | Repair of electrical equipment |
| 33150 | Repair of transport equipment, except motor vehicles |
| 33190 | Repair of other equipment |
| 33200 | Installation of industrial machinery and equipment |
| 35101 | Generation of electricity |
| 35102 | Distribution of purchased electric energy only |
| 35103 | Generation and/or distribution for own use |
| 35200 | Manufacture of gas; distribution of gaseous fuels through mains |
| 35300 | Steam and air conditioning supply |
| 36000 | Water collection, treatment and supply |
| 37000 | Sewerage |
| 38110 | Collection of non-hazardous waste |
| 38120 | Collection of hazardous waste |
| 38210 | Treatment and disposal of non-hazardous waste |
| 38220 | Treatment and disposal of hazardous waste |
| 38300 | Materials recovery |
| 39000 | Remediation activities and other waste management services |
| 41000 | Construction of buildings |

| Code | Description |
|------|-------------|
| 42100 | Construction of roads and railways |
| 42200 | Construction of utility projects |
| 42900 | Construction of other civil engineering projects |
| 43110 | Demolition |
| 43120 | Site preparation |
| 43210 | Electrical installation |
| 43220 | Plumbing, heat and air-conditioning installation |
| 43290 | Other construction installation |
| 43301 | Painting and decorating |
| 43302 | Shop fitting |
| 43309 | Other building and completion and finishing |
| 43901 | Rental of construction machinery and equipment (with operator) |
| 43909 | Other specialized construction activities n.e.c. |
| 45101 | Wholesale of motor vehicles |
| 45102 | Retail of new motor vehicles |
| 45103 | Retail sale of used motor vehicles |
| 45200 | Maintenance and repair of motor vehicles |
| 45300 | Sale of motor vehicle parts and accessories |
| 45400 | Sale, maintenance and repair of motorcycles and related parts and accessories |
| 45500 | Retail of automotive fuel in specialized stores |
| 46100 | Wholesale on a fee or contract basis |

| Code | Description |
|---|---|
| 46200 | Wholesale of agricultural raw materials and live animals |
| 46301 | Wholesale trade in foodstuffs |
| 46302 | Wholesale trade in beverages |
| 46303 | Wholesale in tobacco products |
| 46410 | Wholesale of textiles, clothing and footwear |
| 46491 | Wholesale trade in household furniture, requisites and appliances |
| 46492 | Wholesale trade in books and stationery |
| 46493 | Wholesale trade in pharmaceuticals, toiletries and medical equipment |
| 46499 | Other wholesale trade in other household goods n.e.c. |
| 46510 | Wholesale of computers, computer peripheral equipment and software |
| 46520 | Wholesale of electronic and telecommunications equipment and parts |
| 46530 | Wholesale of agricultural machinery, equipment and supplies |
| 46590 | Wholesale of other machinery and equipment |
| 46610 | Wholesale of solid, liquid and gaseous fuels and related products |
| 46621 | Wholesale of gold |
| 46629 | Other wholesale of metals and metal ores |
| 46630 | Wholesale of construction materials, hardware, plumbing and heating equipment and supplies |
| 46691 | Sale of used parts and accessories, including scrapyards |
| 46692 | Wholesale trade in diamonds, pearls and other precious and semi-precious stones |
| 46699 | Other wholesale of waste and scrap and other products n.e.c. |

| Code | Description |
|------|-------------|
| 46900 | Non-specialised wholesale trade |
| 47110 | Retail sale in non-specialized stores with food, beverages or tobacco predominating |
| 47190 | Other retail sale in non-specialized stores |
| 47211 | Retail trade in fresh fruit and vegetables |
| 47212 | Retail in meat and meat products |
| 47213 | Retail trade in bakery products |
| 47219 | Other retail sale in specialised stores |
| 47220 | Retail sale of beverages in specialised stores |
| 47230 | Retail sale of tobacco products in specialised stores |
| 47310 | Retail sale of computers, peripheral units, software and telecommunications |
| 47320 | Retail sale of audio and video equipment in specialised stores |
| 47410 | Retail sale of textiles in specialized stores |
| 47420 | Retail sale of hardware, paints and glass in specialized stores |
| 47430 | Retail sale of carpets, rugs, wall and floor coverings in specialized stores |
| 47490 | Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialised stores |
| 47510 | Retail sale of books, newspapers and stationary in specialized stores |
| 47520 | Retail sale of music and video recordings in specialized stores |
| 47530 | Retail sale of sporting equipment in specialized stores |
| 47540 | Retail sale of games and toys in specialized stores |
| 47610 | Retail sale of clothing, footwear and leather articles in specialized stores |

| Code | Description |
|---|---|
| 47620 | Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores |
| 47631 | Specialized retail sale of jewellery |
| 47632 | Specialized retail sale of watches and clocks |
| 47639 | Other retail sale of new goods in specialized stores n.e.c. |
| 47640 | Retail sale of second-hand goods |
| 47710 | Retail sale via stalls and markets of food, beverages and tobacco products |
| 47720 | Retail sale via stalls and markets of textiles, clothing and footwear |
| 47790 | Retail sale via stalls and markets of other goods |
| 47810 | Retail sale via mail order houses or via internet |
| 47890 | Other retail sale not in stores, stalls or markets |
| 49110 | Passenger rail transport, interurban |
| 49120 | Freight rail transport |
| 49210 | Urban and suburban passenger transport |
| 49221 | Minibus Taxi transport |
| 49222 | Other Taxi transport (except minibus taxis) |
| 49223 | Bus transport |
| 49229 | Other passenger land transport n.e.c. |
| 49230 | Freight transport by road |
| 49300 | Transport via pipeline |
| 50110 | Sea and coastal passenger water transport |
| 50120 | Sea and coastal freight water transport |

| Code | Description |
|------|-------------|
| 50210 | Inland passenger water transport |
| 50220 | Inland freight water transport |
| 51100 | Passenger air transport |
| 51200 | Freight air transport |
| 52100 | Warehousing and storage |
| 52211 | Operation of parking garages and parking lots |
| 52212 | Operation of roads and toll roads |
| 52219 | Other service activities incidental to land transportation |
| 52220 | Service activities incidental to water transportation |
| 52230 | Service activities incidental to air transportation |
| 52240 | Cargo handling |
| 52290 | Other transportation support activities |
| 53100 | Postal activities |
| 53200 | Courier activities |
| 55101 | Short term accommodation activities of hotels and motels |
| 55102 | Short term accommodation activities of guesthouses, bed and breakfast |
| 55103 | Short term accommodation activities of pensions, youth hostels and mountain refuges |
| 55109 | Short term accommodation activities of visi.t.o.r flats and bungalows, time-share units and holiday homes and other accommodation |
| 55200 | Camping grounds, recreational vehicle parks and trailer parks |
| 55900 | Other accommodation |

| Code | Description |
|------|-------------|
| 56101 | Food service activities of take away counters |
| 56109 | Other restaurant and mobile food service activities |
| 56210 | Event catering |
| 56290 | Other food service activities |
| 56300 | Beverage serving activities |
| 58110 | Book publishing |
| 58120 | Publishing of directories and mailing lists |
| 58130 | Publishing of newspapers, journals and periodicals |
| 58190 | Other publishing activities |
| 58200 | Software publishing |
| 59110 | Motion picture, video and television programme production activities |
| 59120 | Motion picture, video and television programme post-production activities |
| 59130 | Motion picture, video and television programme distribution activities |
| 59140 | Motion picture projection activities |
| 59200 | Sound recording and music publishing activities |
| 60100 | Radio broadcasting |
| 60200 | Television programming and broadcasting activities |
| 61100 | Wired telecommunications activities |
| 61200 | Wireless telecommunications activities |
| 61300 | Satellite telecommunications activities |
| 61900 | Other telecommunications activities |

| Code | Description |
|------|-------------|
| 62010 | Computer programming activities |
| 62020 | Computer consultancy and computer facilities management activities |
| 62090 | Other information technology and computer service activities |
| 63110 | Data processing, hosting and related activities |
| 63120 | Web portals |
| 63910 | News agency activities |
| 63990 | Other information service activities n.e.c. |
| 64110 | Central banking |
| 64190 | Other monetary intermediation |
| 64200 | Activities of holding companies |
| 64300 | Trusts, funds and similar financial entities |
| 64910 | Financial leasing |
| 64920 | Other credit granting |
| 64990 | Other financial service activities, except insurance and pension funding activities n.e.c. |
| 65110 | Life insurance |
| 65121 | Health insurance |
| 65122 | Travel insurance |
| 65123 | Transport insurance |
| 65129 | Other non-life insurance |
| 65200 | Reinsurance |
| 65300 | Pension funding |

| Code | Description |
|------|-------------|
| 66110 | Administration of financial markets |
| 66120 | Security and commodity contracts brokerage |
| 66190 | Other activities auxiliary to financial service activities |
| 66210 | Risk and damage evaluation |
| 66220 | Activities of insurance agents and brokers |
| 66290 | Other activities auxiliary to insurance and pension funding |
| 66300 | Fund management activities |
| 68100 | Real estate activities with own or leased property |
| 68200 | Real estate activities on a fee or contract basis |
| 69100 | Legal activities |
| 69201 | Accounting and bookkeeping activities |
| 69202 | Auditing activities |
| 69209 | Other accounting, bookkeeping and auditing activities, tax consultancy |
| 70100 | Activities of head offices |
| 70200 | Management consultancy activities |
| 71101 | Consulting engineering activities |
| 71102 | Architectural activities |
| 71103 | Activities of quantity surveyors |
| 71104 | Activities of land surveyors |
| 71105 | Geological and prospecting activities on a fee or contract basis |
| 71106 | Activities of non-registered architects, e.g. tracers and draughtsmen |

| Code | Description |
|------|-------------|
| 71109 | Other architectural and engineering activities and related technical consultancy |
| 71200 | Technical testing and analysis |
| 72100 | Research and experimental development on natural sciences and engineering |
| 72200 | Research and experimental development on social sciences and humanities |
| 73100 | Advertising |
| 73200 | Market research and public opinion polling |
| 74100 | Specialized design activities |
| 74200 | Photographic activities |
| 74900 | Other professional, scientific and technical activities n.e.c. |
| 75000 | Veterinary activities |
| 77100 | Renting and leasing of motor vehicles (without driver) |
| 77210 | Renting and leasing of recreational and sports goods |
| 77220 | Renting of video tapes and disks |
| 77290 | Renting and leasing of other personal and household goods |
| 77301 | Renting of land transport equipment |
| 77302 | Renting of water transport equipment |
| 77303 | Renting of air transport equipment |
| 77304 | Renting of agricultural machinery and equipment |
| 77305 | Renting of construction and civil engineering machinery and equipment |
| 77306 | Renting of office machinery and equipment |
| 77309 | Renting and leasing of other machinery, equipment and tangible goods  n.e.c. |

| Code | Description |
|---|---|
| 77400 | Leasing of intellectual property and similar products, except copyrighted works |
| 78100 | Activities of employment placement agencies |
| 78200 | Temporary employment agency activities |
| 78300 | Other human resources provision |
| 79110 | Travel agency activities |
| 79120 | Tour operator activities |
| 79900 | Other reservation service and related activities |
| 80100 | Private security activities |
| 80200 | Security systems service activities |
| 80300 | Investigation activities |
| 81100 | Combined facilities support activities |
| 81210 | General cleaning of buildings |
| 81290 | Other building and industrial cleaning activities |
| 81300 | Landscape care and maintenance service activities |
| 82110 | Combined office administrative service activities |
| 82190 | Photocopying, document preparation and other specialized office support activities |
| 82200 | Activities of call centres |
| 82300 | Organization of conventions and trade shows |
| 82910 | Activities of collection agencies and credit bureaus |
| 82920 | Packaging activities |
| 82990 | Other business support service activities n.e.c. |

| Code | Description |
|---|---|
| 84111 | General public administration at National Government level |
| 84112 | General public administration at Provincial Government level |
| 84113 | General public administration at Local Government level |
| 84121 | Regulation of the activities of providing health care, education,  cultural  services and<br>other social services, excluding social security at National Government level |
| 84122 | Regulation of the activities of providing health care, education,  cultural  services and<br>other social services, excluding social security at Provincial Government level |
| 84123 | Regulation of the activities of providing health care, education,  cultural  services and<br>other social services, excluding social security at Local Government level |
| 84131 | Regulation of and contribution to more efficient operation of  businesses at National Government level |
| 84132 | Regulation of and contribution to more efficient operation of businesses at Provincial Government level |
| 84133 | Regulation  of and contribution to more efficient operation of  businesses at Local Government level |
| 84140 | Extra budgetary account n.e.c. |
| 84210 | Foreign affairs |
| 84220 | Defence activities |
| 84231 | Public order and safety activities at National Government level |
| 84232 | Public order and safety activities at Provincial Government level |
| 84233 | Public order and safety activities at Local Government level |
| 84300 | Compulsory social security activities |

| Code | Description |
|---|---|
| 85101 | Pre-primary education and activities of after-school centres |
| 85102 | Primary education |
| 85210 | General secondary education |
| 85220 | Technical and vocational secondary education |
| 85300 | Higher education |
| 85410 | Sports and recreation education |
| 85420 | Cultural education |
| 85490 | Other education n.e.c. |
| 85500 | Educational support activities |
| 86100 | Hospital activities |
| 86201 | Medical practitioner- and specialist activities |
| 86202 | Dentist and specialist dentist activities |
| 86209 | Other medical and dental practice activities |
| 86900 | Other human health activities |
| 87100 | Residential nursing care facilities |
| 87200 | Residential care activities for mental retardation, mental health and substance abuse |
| 87300 | Residential care activities for the elderly and disabled |
| 87900 | Other residential care activities |
| 88100 | Social work activities without accommodation for the elderly and disabled |
| 88900 | Other social work activities without accommodation |
| 90000 | Creative, arts and entertainment activities |

| Code | Description |
|------|-------------|
| 91010 | Library and archives activities |
| 91020 | Museums activities and operation of historical sites and buildings |
| 91030 | Botanical and zoological gardens and nature reserves activities |
| 92000 | Gambling and betting activities |
| 93110 | Operation of sports facilities |
| 93120 | Activities of sports clubs |
| 93190 | Other sports activities |
| 93210 | Activities of amusement parks and theme parks |
| 93290 | Other amusement and recreation activities n.e.c. |
| 94110 | Activities of business and employers membership organizations |
| 94120 | Activities of professional membership organizations |
| 94200 | Activities of trade unions |
| 94910 | Activities of religious organizations |
| 94920 | Activities of political organizations |
| 94990 | Activities of other membership organizations n.e.c. |
| 95110 | Repair of computers and peripheral equipment |
| 95120 | Repair of communication equipment |
| 95210 | Repair of consumer electronics |
| 95220 | Repair of household appliances and home and garden equipment |
| 95230 | Repair of footwear and leather goods |
| 95240 | Repair of furniture and home furnishings |

| Code | Description |
|------|-------------|
| 95290 | Repair of other personal and household goods |
| 96010 | Washing and (dry-) cleaning of textile- and fur products |
| 96021 | Hairdressing |
| 96022 | Beauty treatment |
| 96030 | Funeral and related activities |
| 96090 | Other personal service activities n.e.c. |
| 97000 | Activities of households as employers of domestic personnel |
| 98100 | Undifferentiated goods-producing activities of private households for own use |
| 98200 | Undifferentiated service-producing activities of private households for own use |
| 99011 | Activities of extraterritorial organizations and bodies |
| 99012 | Representatives of foreign countries |
| 99013 | Not economically active people, beggars, people living from handouts and charity, etc. |
| 99014 | Unemployed people, people seeking work, etc. |

# 10  APPENDIX D: SIC7 CODES THAT DO NOT QUALIFY FOR ETI

- 84111 (General public administration at National Government level)
- 84112 (General public administration at Provincial Government level)
- 84113 (Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security at National Government level)
- 84121 (Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security at National Government level)
- 84122 (Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security at Provincial Government level)
- 84123 (Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security at Local Government level)
- 84131 (Regulation of and contribution to more efficient operation of businesses at National Government level)
- 84132 (Regulation of and contribution to more efficient operation of businesses at Provincial Government level)
- 84133 (Regulation of and contribution to more efficient operation of businesses at Local Government level)
- 84140 (Extra budgetary account n.e.c.)
- 84210 (Foreign affairs)
- 84220 (Defence activities)
- 84231 (Public order and safety activities at National Government level)
- 84232 (Public order and safety activities at Provincial Government level)
- 84233 (Public order and safety activities at Local Government level)
- 84300 (Compulsory social security activities)

# 11  APPENDIX E: SPECIAL ECONOMIC ZONES FOR ETI PURPOSES

For employees who are employed by an employer  in a fixed place of business within the special economic zones listed below, the age limit to determine if the employee qualifies for ETI do not apply

| • Code | • Description |
|--------|---------------|
| • **COE** | • COEGA SEZ |
| • **DTP** | • DUBE TRADE PORT SEZ |
| • **EAL** | • EAST LONDON SEZ |
| • **MAP** | • MALUTI-A-PHOFUNG SEZ |
| • **SLB** | • SALDANHA BAY SEZ |
| • **RIB** | • RICHARDS  BAY SEZ |