

CLARIFICATION DOCUMENT FOR:

IT3(b), IT3(c) and IT3(e)

Applicable to the published BRS:

“SARS_External_BRS_2013_IT3s_v1.0.0” with the date of 20 September 2013

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1. DOCUMENT MANAGEMENT

1.1. Revision History

Revision History			
Date	Version	Description	Author/s
10 October 2014	V1.0.0	Public Version	SARS

1.2. Table of Content

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2. INTERPRETATION NOTES

The interpretation notes contained in this document are applicable to the BRS with the title and version “SARS_External_BRS_2013_IT3s_v1.0.0” with the date of 20 September 2013.

This document is a summary of the minor changes that was applied throughout the 2014 year.

2.1. Amended “Section 7.5 Appendix D – IT3(e) Source Codes Table” by adding the character “0” (leading zero) to the income source codes 102 – 998

Section 7.5 Appendix D – IT3(e) Source Codes Table was amended by adding the character “0” (leading zero) to the income source codes 102 – 998. The reason for this change is because the data type is a fixed length and the system functionality requires that the complete data field contain those values. As previously, the leading NULL value was incorrect (see Figure 1 and 2 for previous layout).

97	Nature of Income	The source code indicating the nature of income paid to client	M		N	FIX	4:4	Refer to Appendix D for the valid code table
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Figure 1: Field 97 description for IT3(e)

The screenshot shows a Microsoft Word document titled 'SARS_External_BRS_2014_IT3s_v2.0.0'. The navigation pane on the left is expanded to '7.5 Appendix D - IT3(e) Source Codes Table'. The main content area displays the following table:

Income Source Code	Description	Income Source Code	Description	Income Source Code	Description
102	Pig farming	1422	Air conditioning and ventilation machinery	2316	Other accommodation, e.g. furnished flats (holiday), rooms without meals, caravans and mobile homes
104	Livestock farming	1424	Other specialised machinery and parts for specific industries	2398	Other not specified
106	Crop farming	1426	Other machinery and machine spares for general purposes	2402	Railway transport and services
108	Production of milk	1428	Electrical machinery and apparatus for generation and control (including electric motors)	2404	Bus transport (excluding taxis)
110	Bee keeper	1430	Radio and electronic components	2406	Taxis
112	Mixed farming (no more than 50% in any of above)	1432	Gramophone records and tape recordings	2408	Renting of trucks, cars, trailers and containers (except caravans)
114	Poultry farming	1434	Other broadcast receiving and sound reproducing equipment	2410	Road haulage
116	Ostrich farming	1436	Telegraph, telephone and signalling apparatus and equipment	2412	Sea transport and supporting services
118	Breeding of non-food producing animals (excluding horses)	1438	Electronic computers	2414	Air transport and supporting services
120	Horse breeder	1440	Insulated wires and cables	2416	Renting of aircraft
122	Agricultural services (excluding veterinary services; see 2950)	1442	Batteries	2418	Shipping, clearing and forwarding agents
124	Vegetable farmer	1444	Electric bulbs and fluorescent tubes	2420	Travel agents
126	Wine farmer	1446	Other electrical and electronic goods	2422	Operation of car parks and toll roads

Figure 2: Before changed Appendix D view

Change:

The new amendment to the BRS is then done to its Appendix D section: view Appendix 1 of this document for the update of the BRS Appendix D.

2.3. Amended Section 7.1: Change description “excluding late Estates” to “including late Estates”

Within Section 7.1 the description section “excluding late Estates” for the code INDIVIDUAL_ESTATE is changed to “**including** late Estates”.

7.1 Appendix A – Nature of Person

Code	Description
INDIVIDUAL	Individual
FOREIGN_INDIVIDUAL	Foreign Individual
INDIVIDUAL_ESTATE	Individual Estates (including late Estates)
PARTNERSHIP	Partnerships
PUBLIC_CO	Listed company
PRIVATE_CO	Unlisted company
CLOSE_CORPORATION	Close Corporation
FOREIGN_COMPANY	Foreign Company
OTHER_CO	Other Company
CORP_ESTATE	Corporate Estate/Liquidation
INTERVIVOS_TRUST	Trust (any type)
GOVERNMENT_ENTITY	RSA Government, Provincial Administration, Municipalities
RETIREMENT_FUND	Retirement Fund (Pension, Provident, Benefit, RA etc)
CLUB	Clubs
UNINCORPORATED_BODY_OF_PERSONS	Other entity not covered by the list provided (including a portfolio of a Collective Investment Scheme in Securities)
ASSOC_NOT_FOR_GAIN	Association not for gain
STOKVEL	Stokvel
SOCIETY	Society

2.4. Amend Section 4.2.1: Add wording “as at the end date of the reporting period” to the first point

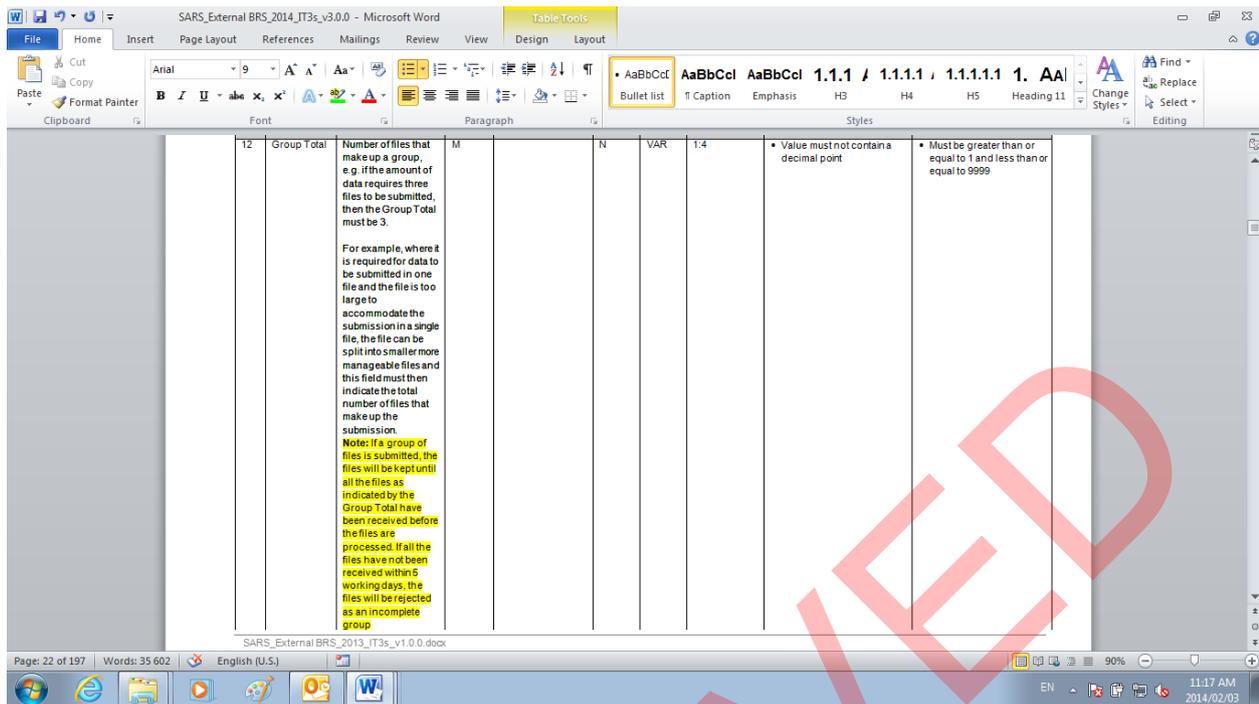
Within Section 4.2.1 the first bullet point wording is enhanced **from**

- “• Interest due to or accrued to the taxpayer;” **to**
- “• Interest due to or accrued to the taxpayer as at the end date of the reporting period;”

2.5. Amend Section 6.1 Data Item 12 (Group Total) by inserting the note on group file receipt clarification

Insert the following note in Section 6.1, Data Item 12 (Group Total) under the Description heading:
“Note: If a group of files is submitted, the files will be kept until all the files as indicated by the Group Total have been received before the files are processed. If all the files have not been received within 5 working days, the files will be rejected as an incomplete group”

Amended section:



2.6. Amend Section 6.1 Data Item 41 (Account Holder Identification Number)

Amend Section 6.1, Data Item 41 (Account Holder Identification Number) by changing the Required-Type from “MW” to “C”. In addition the condition “If Account Holder FICA Status = N or E, this field is optional” **is changed to** “If Account Holder FICA Status = Y, this field is mandatory”.

Change from:

ID	Name	Description	Required Type	Condition	Validation	Other	
41	Account Holder Passport Number Identification Number	Passport number or other number (non-bar coded RSA ID numbers) of the account holder. Uniquely identifies the account holder.	MW	If Account Holder FICA Status = Y, at least one of the Account Holder Identity Number, Account Holder Passport Number or Account Holder Date of Birth fields must be completed for individuals, not required for all other NoPs. If Account Holder FICA Status = N or E, this field is optional.		<ul style="list-style-type: none"> Identification number should not contain any special characters If Identification type (field 40) = 001, then apply refer to Appendix J for the ID validation that must be applied If Identification type (field 40) = 004, then refer to Appendix K for the applicable validation that must be applied 	Note – It is understood that the data for this field might not be available for phase 1 of implementation and therefore the field can be left blank.

Change to:

41	Account Holder Passport Number Identification Number	Passport number or other number (non-bar coded RSA ID numbers) of the account holder. Uniquely identifies the account holder.	C	<ul style="list-style-type: none"> If Account Holder FICA Status = Y, at least one of the Account Holder Identity Number, Account Holder Passport Number or Account Holder Date of Birth fields must be completed for individuals not required for all other NoPs. If Account Holder FICA Status = Y, this field is mandatory. 	FT	VAR	1:30	<ul style="list-style-type: none"> Identification number should not contain any special characters. If Identification type (field 40) = 001, then apply refer to Appendix J for the ID validation that must be applied. If Identification type (field 40) = 004, then refer to Appendix K for the applicable validation that must be applied. 	Note – It is understood that the data for this field might not be available for phase 1 of implementation and therefore the field can be left blank.
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2.7. Amend Section 6.2 Data Item 12 (Group Total)

Add note to Section 6.2 Data Item 12 (Group Total) under the Description Heading: “Note: If a group of files is submitted, the files will be kept until all the files as indicated by the Group Total have been received before the files are processed. If all the files have not been received within 5 working days, the files will be rejected as an incomplete group”

Change from:

12	Group Total	<p>Number of files that make up a group, e.g. if the amount of data requires three files to be submitted, then the Group Total must be 3.</p> <p>For example, where it is required for data to be submitted in one file and the file is too large to accommodate the submission in a single file, the file can be split into smaller more manageable files and this field must then indicate the total number of files that make up the submission.</p>	M		N	VAR	1:4	<ul style="list-style-type: none"> Value must not contain a decimal point 	<ul style="list-style-type: none"> Must be greater than or equal to 1 and less than or equal to 9999
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Change to:

12	Group Total	<p>Number of files that make up a group, e.g. if the amount of data requires three files to be submitted, then the Group Total must be 3.</p> <p>For example, where it is required for data to be submitted in one file and the file is too large to accommodate the submission in a single file, the file can be split into smaller more manageable files and this field must then indicate the total number of files that make up the submission.</p> <p>Note: If a group of files is submitted, the files will be kept until all the files as indicated by the Group Total have been received before the files are processed. If all the files have not been received within 5 working days, the files will be rejected as an incomplete group</p>	M		N	VAR	1:4	<ul style="list-style-type: none"> Value must not contain a decimal point 	<ul style="list-style-type: none"> Must be greater than or equal to 1 and less than or equal to 9999
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2.8. Amend Section 6.3 Data Point 12 (Group Total)

In Section 6.3 Data Point 12 (Group Total) under the Description Heading add the note : “Note: If a group of files is submitted, the files will be kept until all the files as indicated by the Group Total have been received before the files are processed. If all the files have not been received within 5 working days, the files will be rejected as an incomplete group”

Change from:

12	Group Total	<p>Number of files that make up a group, e.g. if the amount of data requires three files to be submitted, then the Group Total must be 3.</p> <p>For example, where it is required for data to be submitted in one file and the file is too large to accommodate the submission in a single file, the file can be split into smaller more manageable files and this field must then indicate the total number of files that make up the submission.</p>	M		N	VAR	1:4	<ul style="list-style-type: none"> Value must not contain a decimal point 	<ul style="list-style-type: none"> Must be greater than or equal to 1 and less than or equal to 9999
----	-------------	---	---	--	---	-----	-----	--	---

Change to:

12	Group Total	<p>Number of files that make up a group, e.g. if the amount of data requires three files to be submitted, then the Group Total must be 3.</p> <p>For example, where it is required for data to be submitted in one file and the file is too large to accommodate the submission in a single file, the file can be split into smaller more manageable files and this field must then indicate the total number of files that make up the submission.</p> <p>Note: If a group of files is submitted, the files will be kept until all the files as indicated by the Group Total have been received before the files are processed. If all the files have not been received within 5 working days, the files will be rejected as an incomplete group</p>	M		N	VAR	1:4	<ul style="list-style-type: none"> Value must not contain a decimal point 	<ul style="list-style-type: none"> Must be greater than or equal to 1 and less than or equal to 9999
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2.10. Amend: Section 7.2 Appendix B – IT3(b) Source Codes Table by enhancing description for Income Source Code 4201 and adding new Income Source Code 4238 for Taxable Local Dividends

Enhance the description for Income Source Code 4201 from “Local Interest” to “Local Interest/Other”.

A new income source code 4238 was created to cater for taxable local dividends, such as REIT distributions. In respect of the IT3(b) submission for the 2015 second period (period ending 28 February 2015) use of this code is mandatory.

Change from:

7.2 Appendix B - IT3(b) Source Codes Table

This table provides income source codes that are used for the purpose of IT3(b) extracts.

Income Source Code	Description
4201	Local Interest
4202	Dividends/Dividends from a unit trust company/Other dividends – excluding dividends from a foreign source Note: This Income source code may only be used for local dividends that were declared prior to 1 April 2012
4210	Rental income
4212	Royalties profit income
4216	Dividends from a foreign source subject to SA normal tax
4218	Interest from a foreign source
4112	Tax paid on foreign Dividends
4113	Tax paid on foreign Interests

Change to:

7.2 Appendix B - IT3(b) Source Codes Table

This table provides income source codes that are used for the purpose of IT3(b) extracts.

Income Source Code	Description
4201	Local Interest/Other
4202	Dividends/Dividends from a unit trust company/Other dividends – excluding dividends from a foreign source Note: This Income source code may only be used for local dividends that were declared prior to 1 April 2012
4210	Rental income
4212	Royalties profit income
4216	Dividends from a foreign source subject to SA normal tax
4218	Interest from a foreign source
4238	Taxable local dividends
4112	Tax paid on foreign Dividends
4113	Tax paid on foreign Interests

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2.12. Amend Section 7.6 Appendix E – Account Type Table

In Section 7.6 Appendix E – Account Type Table at record Account Type = 5 the description is required to change from “FIX Deposit Account” to “Fixed Deposit Account”.

Change from:

7.6 Appendix E - Account Type Table

Account Type	Description
1	Current Account
2	Transmission Account
3	Savings Account
4	Credit Card Account
5	FIX Deposit Account
6	Notice Account
7	Unit Trust Account
8	Bankers Acceptance Bearer Instrument
9	Negotiable certificate of deposit bearer instrument
10	Other bearer instrument
11	Loan account within a company
12	Money market investment instrument
13	Garage card account
14	RSA government bond
15	RSA treasury bills
16	Other bonds
17	Other investment
18	Other loans

Change to:

7.6 Appendix E - Account Type Table

Account Type	Description
1	Current Account
2	Transmission Account
3	Savings Account
4	Credit Card Account
5	Fixed Deposit Account
6	Notice Account
7	Unit Trust Account
8	Bankers Acceptance Bearer Instrument
9	Negotiable certificate of deposit bearer instrument
10	Other bearer instrument
11	Loan account within a company
12	Money market investment instrument
13	Garage card account
14	RSA government bond
15	RSA treasury bills
16	Other bonds

3. APPENDIX 1: - IT3(E) SOURCE CODES TABLE

Table below provides a list of income source codes that are used for the IT3(e) extracts.

Income Source Code	Description	Income Source Code	Description	Income Source Code	Description
0102	Pig farming	1422	Air conditioning and ventilation machinery	2316	Other accommodation, e.g. furnished flats (holiday), rooms without meals, caravans and mobile homes
0104	Livestock farming	1424	Other specialised machinery and parts for specific industries	2398	Other not specified
0106	Crop farming	1426	Other machinery and machine spares for general purposes	2402	Railway transport and services
0108	Production of milk	1428	Electrical machinery and apparatus for generation and control (including electric motors)	2404	Bus transport (excluding taxis)
0110	Bee keeper	1430	Radio and electronic components	2406	Taxis
0112	Mixed farming (no more than 50% in any of above)	1432	Gramophone records and tape recordings	2408	Renting of trucks, cars, trailers and containers (except caravans)
0114	Poultry farming	1434	Other broadcast receiving and sound reproducing equipment	2410	Road haulage
0116	Ostrich farming	1436	Telegraph, telephone and signalling apparatus and equipment	2412	Sea transport and supporting services
0118	Breeding of non-food producing animals (excluding horses)	1438	Electronic computers	2414	Air transport and supporting services
0120	Horse breeder	1440	Insulated wires and cables	2416	Renting of aircraft
0122	Agricultural services (excluding veterinary services; see 2958)	1442	Batteries	2418	Shipping, clearing and forwarding agents
0124	Vegetable farmer	1444	Electric bulbs and fluorescent tubes	2420	Travel agents

Income Source Code	Description	Income Source Code	Description	Income Source Code	Description
0126	Wine farmer	1446	Other electrical and electronic goods	2422	Operation of car parks and toll roads
0128	Fruit farming	1498	Other not specified	2424	Storage and warehousing
0130	Flower and seed growers	1502	Motor vehicles	2426	Postal services and telecommunications
0132	Forestry and logging (plantations)	1504	Caravans, trailers and vehicle bodies	2498	Other not specified
0134	Sugar farming	1506	Tractors	2502	Discount houses
0136	Fish breeder	1508	Motor vehicles parts and accessories (excluding tires and tubes, glass and electrical equipment)	2504	Commercial banks
0138	Tobacco farming	1510	Specialised automotive engineering workshops working primarily for the motor trade	2506	Building societies
0140	Wool farming	1598	Other not specified	2508	Merchant banks
0142	Game farming	1602	Ship and boat building and repairs	2510	Hire-purchase, savings and general banks
0192	Foreign farming	1604	Locomotives	2512	Land and Agricultural Bank of South Africa
0198	Other not specified	1606	Railway carriages and wagons	2514	Stockbrokers
0202	Coal	1608	Motor cycles, pedal cycles and relevant parts	2516	Unit trust schemes
0204	Crude petroleum and natural gas production	1610	Aircraft manufacture and repair	2518	Other financial institutions (including buying associations)
0206	Iron ore	1698	Other not specified	2520	Financial services
0208	Chrome	1702	Scientific, laboratory and industrial instruments and systems	2522	Short-term insurance
0210	Copper	1704	Orthopaedic appliances and supplies	2524	Registered pension/provident funds
0212	Manganese	1706	Surgical, medical and dental instruments and appliances	2526	Medical benefit/aid societies

Income Source Code	Description	Income Source Code	Description	Income Source Code	Description
0214	Platinum	1708	Photographic, optical and document copying equipment	2528	Insurance brokers and other insurance services (including insurance agents on commission basis)
0216	Gold and uranium	1710	Watches and clocks	2530	Property letting: business premises
0218	Other metal ore mining	1798	Other not specified	2532	Property letting: residential accommodation
0220	Diamond mining	1802	Jewellery and related articles	2534	Township developers
0222	Stone quarrying, clay and sand-pits	1804	Musical instruments	2536	Estate agents
0224	Chemical and fertiliser mineral mining	1806	Sporting and athletic equipment	2538	Rent collectors, appraisers and valuers
0226	Asbestos	1808	Toys and games	2540	Attorneys, notaries and conveyances
0298	Other not specified	1810	Brushes and brooms	2542	Advocates
0302	Slaughtering, preparing and preserving meat	1812	Miscellaneous stationers goods (e.g. crayons, pens and pencils)	2544	Registered accountants and auditors
0304	Dairy products (except processing of milk for retail sale; see 2204)	1814	Signs and advertising displays	2546	Cost and management accountants
0306	Canning and preserving of fruit and vegetables	1816	Other miscellaneous manufacturing industries (including number plates, lamps, paper patterns, etc.)	2548	Bookkeeping services
0308	Canning, preserving and processing of fish and related products	1898	Other not specified	2550	Programming and data processing services
0310	Vegetable and animal oils and fats	1902	Electricity generation and distribution	2552	Consulting engineers
0312	Grain mill products	1904	Gas manufacture and distribution	2554	Constructional engineers
0314	Bakery products	1906	Water collection, purification and distribution	2556	Architects
0316	Sugar factories and refineries	1998	Other not specified	2558	Quantity surveyors
0318	Cocoa, chocolate and sugar confectionery	2002	Home buildings engaged in family housing	2560	Land surveyors

Income Source Code	Description	Income Source Code	Description	Income Source Code	Description
0320	Prepared animal feeds	2004	Other building construction by general contractors	2562	Geological and prospecting services
0322	Brewing and malting	2006	Painters and decorators	2564	Tracers and draughtsmen
0324	Soft drinks	2008	Plumbers	2566	Advertising and market research services
0326	Spirit distilling and compounding	2010	Electrical contractors	2568	Security services
0328	Wine (including blending)	2012	Joiners and carpenters	2570	Renting or leasing of machinery and equipment without operators (excluding computers; see 2028)
0330	Tobacco products	2014	Shop fittings	2598	Other not specified
0398	Other not specified	2016	Roofing contractors	2602	Individual policy holders' fund
0402	Spinning, weaving and finishing of textiles	2018	Plastering contractors	2604	Corporate fund
0404	Made-up textile goods (except clothing)	2020	Glazing contractors	2606	Company policy holder's fund
0406	Hosiery and other knitted goods	2022	Demolition contractors	2608	Untaxed policy holder fund
0408	Carpets and rugs	2024	Heating and ventilating	2698	Other not specified
0410	Rope, twine, net and related products	2026	Asphalt and tar spraying contractors	2702	Pre-primary schools and crèches
0498	Other not specified	2028	Plant hiring with operators (see 2570)	2704	Primary schools
0502	Men's and boy's clothing	2030	Flooring contractors	2706	Secondary schools
0504	Women's and girl's clothing	2032	Insulating specialists	2708	Schools for special education
0506	Tailoring	2034	Suspended ceiling specialists	2710	Technical colleges and technikons
0508	Furriers	2036	Wall and floor tiling specialists	2712	Teachers training colleges
0510	Millinery	2038	Civil engineering contractors	2714	Universities
0512	Footwear	2040	Swimming pool and similar contractors	2716	Correspondence and private colleges
0598	Other not specified	2042	Paving	2718	Other educational services (including driving schools, ballet and music teachers)

Income Source Code	Description	Income Source Code	Description	Income Source Code	Description
0602	Leather, fur (tanning and dressing) and fellmongery	2098	Other not specified	2798	Other not specified
0604	Travel goods (including goods of plastic and imitation leather)	2102	Fresh meat	2802	General, e.g. CSIR
0606	Handbags (including handbags of plastic and imitation leather)	2104	Fresh fruit and vegetables	2804	Agricultural and livestock
0608	Other leather goods (including imitation leather)	2106	Dairy products	2806	Medical and veterinary
0698	Other not specified	2108	Bakery products	2808	Industrial
0702	Sawmills and other wood mills	2110	Alcoholic drink (including bottling but excluding blending)	2898	Other not specified
0704	Wood and cane containers	2112	Other food and drink	2902	Paediatrician
0706	Home furniture (except primarily of metal)	2114	Tobacco	2904	General practitioner
0708	Office furniture (except primarily of metal))	2116	Agricultural and pastoral products (including livestock)	2906	Dentists
0710	Other miscellaneous wood and cork manufacturing	2118	Textiles, rugs and carpets	2908	Orthopaedic surgeon
0798	Other not specified	2120	Clothing	2910	Dental technician
0802	Pulp, paper and cardboard	2122	Footwear	2912	Plastic surgeon
0804	Packaging products of paper, board and associated materials	2124	Furniture and household requisites	2914	Optometrists (including optical dispensers)
0806	Manufactured stationery	2126	Electrical goods (including household appliances)	2916	Urologist
0808	Manufacture of paper and board not elsewhere specified	2128	Books	2918	Other supplementary health services or para-medical personnel
0810	Printing and publishing of newspapers	2130	Stationery	2920	Podiatrist

Income Source Code	Description	Income Source Code	Description	Income Source Code	Description
0812	Printing and publishing of periodicals	2132	Office and shop equipment	2922	Nursing services
0814	Publishing of books	2134	Jewellery	2924	Homeopath
0816	Prints and reproductions	2136	Industrial and heavy chemicals	2926	Radiographer
0818	Bookbinding	2138	Pharmaceuticals	2928	Physiotherapists
0898	Other not specified	2140	Toiletries	2930	Psychiatrist
0902	Industrial chemicals (except fertilisers)	2142	Construction and building materials	2932	Radiologist
0904	Fertilisers	2144	Petroleum products	2934	Chiropractors
0906	Pesticides	2146	Mining, industrial and agricultural machinery and equipment	2936	Gynaecologist
0908	Synthetic resins and plastic materials	2148	Computers (including leasing and repairs)	2938	Midwife
0910	Paint	2150	General wholesalers	2940	General hospitals
0912	Medicinal and pharmaceutical preparations	2152	Motor vehicles and accessories	2942	Pathologist
0914	Soap and detergents	2154	Scrap and waste merchants (including collection and distribution)	2944	Maternity homes
0916	Perfumes, cosmetics and other toilet preparations	2198	Other not specified	2946	Psychiatric hospitals
0918	Tyres and tubes (including retreating)	2202	Butchers	2948	Other hospitals
0920	Other rubber products (including synthetic rubber)	2204	Dairies and dairy products	2950	Optician
0922	Plastic products not elsewhere specified	2206	Greengrocers and fruitier	2952	Veterinarians
0998	Other not specified	2208	Fishmongers	2954	Eye surgeon
1002	Manufactured fuel	2210	Bakers and confectioners (solely for sale on the premises)	2956	Veterinary services (including kennels)
1004	Mineral oil refining	2212	Grocers	2958	Orthodontist
1006	Lubricating oils and greases	2214	Bottle stores	2960	Prosthetics

Income Source Code	Description	Income Source Code	Description	Income Source Code	Description
1098	Other not specified	2216	Men's outfitters	2998	Other not specified
1102	Ceramics	2218	Ladies' outfitters	3102	Motion picture production
1104	Glass and glass products	2220	General outfitters	3104	Motion picture distribution and projection
1106	Bricks, tiles and refractory goods	2222	Household textiles	3106	Radio and television broadcasting
1108	Cement	2224	Shoe stores	3108	Theatrical productions and entertainment services
1110	Abrasives and building materials not specified	2226	Domestic furniture and household appliances	3110	Authors, composers of music and independent artists
1198	Other not specified	2228	Antique dealers, second-hand furniture shops, art dealers, picture framers, etc.	3112	Libraries, museums, botanical/zoological gardens & other cultural services
1202	Iron and steel	2230	Book stores and stationers	3114	Professional sports promotion
1204	Steel tubes	2232	Jewellery, watch and clock retailers and repairers	3116	Turf clubs (horse racing)
1206	Iron castings, etc.	2234	Chemists	3118	Dancing studios
1208	Aluminium and aluminium alloys	2236	Photographic shops	3120	Sport and games clubs
1210	Copper, brass and other copper alloys	2238	Building material and hardware merchants	3122	Roller skating rinks
1212	Precious metals	2240	Bicycle dealers	3124	Putt-putt course
1298	Other not specified	2242	Fuel and coal merchants (excluding petrol filling stations)	3126	Amusement parks
1302	Cutlery, hand tools and general hardware	2244	Garages, filling stations and workshops	3198	Other not specified
1304	Furniture and fixtures primarily of metal	2246	Used motor vehicles	3202	Laundries, laundry services and cleaning and dyeing plants
1306	Building hardware	2248	Caravans and trailers	3204	Hairdressing saloons

Income Source Code	Description	Income Source Code	Description	Income Source Code	Description
1308	Prefabricated steel buildings	2250	Motor cycle dealers	3206	Photographic studios (including commercial photography)
1310	Boiler manufacture	2252	Spares and accessories dealers	3208	Undertakers and crematoriums
1312	Sheet metal products	2254	Motor scrap-yards	3210	Gardening services
1314	Bolts, nuts, screws, rivets, etc.	2256	Retail tyre dealers	3212	Personal services not elsewhere specified, e.g. massage parlours, weight control studios, etc.
1316	Cables, wire, wire products and gates (excluding insulated wires and cables; see 1440)	2258	Sport and recreational equipment	3298	Other not specified
1318	Tinware	2260	Department stores and general dealers	3302	Typewriters and other office equipment
1320	Electroplating, galvanising, enamelling, etc.	2262	Florists and garden shops (except growers; see 0150)	3304	Agricultural machinery and implements and farm tractors
1322	Engineering workshops (excluding special auto engineering workshops primarily for the motor trade; see 1510)	2264	Pet and pet food shops	3306	Footwear and other leather goods
1398	Other not specified	2266	Dealers in radio, TV and electrical goods (excluding radio and TV rental)	3308	Servicing and installation of electrical and non-electrical household and personal Appliances
1402	Pumps, valves and compressors	2268	Radio and TV shops	3310	Other specialised automotive repair services (inc. towing and vehicle washing and cleaning)
1404	Industrial engines	2270	Dealers in miscellaneous goods	3312	Panel beaters and spray-painters
1406	Agricultural machinery (except tractors)	2298	Other not specified	3398	Other not specified
1408	Metal and woodworking machinery	2302	Bars and beer gardens	3402	Auctioneers
1410	Textile machinery and accessories	2304	Restaurants or tea-rooms selling food for consumption mainly on the premises	3404	Market agents

Income Source Code	Description	Income Source Code	Description	Income Source Code	Description
1412	Construction and earth moving equipment	2306	Caterers	3406	Representatives of manufacturing & trading establishments on commission basis
1414	Mechanical handling equipment	2308	Fish and chips shops, sandwich and snack bars and other establishments	3408	Import/export agents
1416	Computers and office, calculating and accounting machinery	2310	Registered hotels and motels	3410	Hide and skin brokers
1418	Refrigerators, washing machines, stoves and ovens	2312	Boarding houses	3412	Wool and mohair brokers
1420	Other electric appliances primarily for domestic use	2314	Caravan parks	3414	Sanitation, garbage and sewage disposal
				3416	Cleaning (buildings), exterminating, fumigating, disinfecting & other services
				3418	Agricultural control boards
				3420	Bookmakers and betting
				3498	Other not specified
				3605	Annual payment – Taxable (bonus, leave pay, merit awards etc.)