



INCOME TAX SYSTEM

IT3 EXTRACTS - INTERFACE REQUIREMENTS SPECIFICATION

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1. SCOPE

This document describes the interface between the Income Tax System (ITS) of the South African Revenue Service (SARS) and a system reporting on income payments to taxpayers for whom IT3(b) Extracts are required to be submitted.

Reporting of IT3(b) Extracts must be done in accordance with Sections 69, 70 and 71 of the Income Tax Act No. 58 of 1962 as amended. The Income Tax Act will be reflected as [A1] in this document.

Reporting of IT3(c) extracts must be done in accordance with Section 70A and 70B of The Income Tax Act No. 58 of 1962 as amended. The Income Tax Act will be referred to as [A1] in this document.

Reporting of IT3(e) extracts must be done in accordance with Sections 69 and 70 of The Income Tax Act No. 58 of 1962 as amended. The Income Tax Act will be referred to as [A1] in this document.

An institution's client may be an individual, trust, company or close corporation.

1.1 Identification

This interface document describes the protocol and data format to be used by various institutions when reporting payments to taxpayers as detailed in Sections 69, 70, 70A, 70B and 71 of [A1].

In the case of IT3(b) Extracts these payments may come from the following sources:

1. Interest due to or accrued to the taxpayer. See [A1] Section 70(1) and (2) and 69(1)(d)
2. Interest paid or accrued to individuals, trusts or companies as a result of a loan to a business. See [A1] Section 70(1)
3. Profit payable as a result of the redemption of bearer instruments
4. Income paid or accrued to property owners as rent
5. Royalties paid out in respect of patents, trademarks and rights of use
6. Dividends paid out or accrued to share holders

In the case of IT3(c) these payments may come from the following sources:

1. The proceeds from the sale of unit trusts
2. The proceeds from the sale of other financial instruments

In the case of IT3(e) these payments may come from the following sources:

3. Income payments derived from the sale or shipment of livestock/produce/timber/ores/minerals/precious stones, which accrued or were paid to taxpayers.
4. Bonuses paid or accrued to members of co-operative companies or societies.

The system using this interface to report income as detailed above will be referred to as the 'SOURCE SYSTEM'.

It is envisaged that all institutions offering interest-bearing investment instruments will be using this interface. These institutions include among others, banks and unit trust management companies.

Note that institutions offering interest-bearing investment instruments must issue IT3(b) extracts for their clients if the sum of interest earned by a taxpayer in a specific tax year in all the taxpayer's accounts with the institution exceeds a certain amount (ISP1201) as set by SARS from time to time.

Where these institutions are not in a position to determine all the accounts held by a certain taxpayer the institutions must report interest earned by a taxpayer on each account where the interest earned on that account exceeds a certain amount (ISP1202) as set by SARS from time to time.

1.2 System Overview

The ITS is aimed at providing automated operational support to SARS for the purpose of effective collection of Income Tax due to the Republic of South Africa. The following main functions are supported:

- Registration – The maintenance of information regarding taxpayers required for the effective collection of Income Tax.
- Assessments – The calculation of Income Tax due from taxpayers based on the tax returns submitted by the taxpayers and the information maintained in the ITS database.
- Recoveries – The effective collection of the Income Tax due by taxpayers.
- Audit – The verification and cross-referencing of information provided by taxpayers and gathered from other sources.

To effectively perform these functions the ITS must communicate with various systems both internal and external to SARS to obtain or provide the necessary data.

The main objectives of the ITS are to:

- Provide a high quality service to its Clients.
 - Improve efficiency in the collection of Income Tax.
 - Improve on the turn-around time for assessments.
 - Automate tax collection processes.
 - Expand the tax base.
 - Automate interfaces with external systems.
 - Improve the quality of the data contained in the database.

The SOURCE SYSTEM shall be any organisation external to SARS that is required to issue IT3 extracts to taxpayers.

1.3 Business Requirement Overview

IT3(b), (c) and (e) extracts data reported by the Source System is a vital source of cross-reference information for the ITS. This information is used to verify the correctness and completeness of taxpayers' income declarations contained in their Income Tax Returns.

All IT3(b) extracts must be reported using the methods described in this document to report interest income from investments, rent income, dividends, royalties and other income that was due/paid or accrued to taxpayers.

All IT3(b) extracts will be reported for the tax year starting at 1 March and ending at the end of February (the normal tax year).

IT3(b) extracts will be reported once a year during March for the tax year ending the proceeding February.

All IT3(c) extracts must be reported using the methods described in this document to report on the sale of unit trusts and other financial instruments where the proceeds were due/paid or accrued to taxpayers.

All IT3(c) extracts will be reported for the tax year starting at 1 March and ending at the end of February (the normal tax year).

IT3(c) extracts will be reported once a year during March for the tax year ending the proceeding February.

All IT3(e) extracts must be reported using the methods described in this document in order to report income which was received by or accrued to taxpayers from the sale or shipment of livestock, produce, timber, ores, minerals and precious stones, or bonuses and interest paid or accrued to the members of co-operative societies or companies.

IT3(e) extracts will be reported once a year during July for income earned during the previous twelve months ending on 30 June. Reporting will cover two periods referred to as sub-periods in later sections of this

document. The first sub-period starting at the beginning of July and ending at the end of February the following year and the other starting at the beginning of March and ending at the end of June.

1.3.1 Intended Data Usage by SARS

SARS will use the data to verify the income declared in the Income Tax Returns for the applicable taxpayers.

1.3.2 Intended Data Usage by External Agent

The ITS will provide a response with respect to IT3 details to the SOURCE SYSTEM indicating whether the IT3 extracts file was successfully received.

No other information will be provided to the SOURCE SYSTEM with regard to this interface.

1.4 Document Overview

This document describes the interface between the ITS and the SOURCE SYSTEM. The following aspects shall be covered by this document:

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

This document contains the following sections:

1. Section 1: Scope
2. Section 2: Applicable Documents
3. Section 3: Interface Specification
4. Section 4: Notes
5. Appendix A: Code Tables

2. APPLICABLE DOCUMENTS

2.1 Applicable Documents

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

Table 2-1: Applicable Documents

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

2.2 Referenced Documents

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

Table 2-2: Referenced Documents

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

3. INTERFACE SPECIFICATION

3.1 Interface Diagram

Figure 3-1 shows the interface relationship between the ITS and the SOURCE SYSTEM.

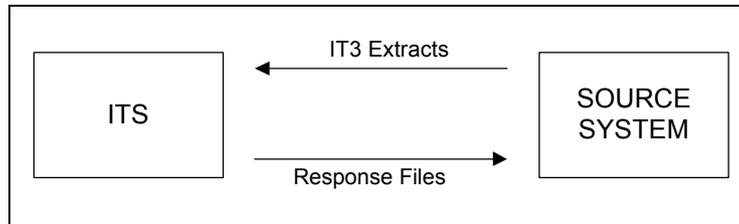


Figure 3-1: Interface Relationship

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

3.2 Interface Requirements

IT3(b) extract data must be submitted electronically to SARS either via a network connection between the SOURCE SYSTEM and the ITS or via compact disk.

In the case of a network connection the data files will be exchanged between the two systems using the File Transfer Protocol (FTP). The files will be deposited and retrieved on/from the area dedicated on the ITS file server.

The interface will provide for an automated exchange of the relevant data files, via FTP or manual via compact disk. The file layout and data format shall comply with this specification.

3.2.1 Interface Parameters

Table 3-1 provides performance and system parameters that will have an impact on the performance of the interface:

Table 3-1: Performance and System Parameters

Parameter ID	Description	Value
	Communication link transfer rate	To be specified for each SOURCE SYSTEM
	Physical link of interface	To be specified for each SOURCE SYSTEM
	Recovery rate of communications link	Within TCP/IP specification
ISP0501	Maximum file size for electronic transfer (FTP)	10 000 Records
ISP0502	Maximum file size for CD transfer	10 000 Records
ISP0601	Frequency of IT3 extract submissions to SARS	Annually as scheduled
ISP0701	File sequence number range	000001 – 999999

Parameter ID	Description	Value
ISP0801	Time between marking a file for archiving and actual file archiving by the ITS	2 weeks
ISP0901	SOURCE SYSTEM identification	To be specified for each SOURCE SYSTEM
ISP1001	Time between marking an IT3(b) extract file as ready and actual file processing	24 hours
ISP1101	The period that the SOURCE SYSTEM must retain the file after it was sent to the ITS	30 days
ISP1201	Interest amount earned by taxpayer above which an IT3(b) extract must be issued by the SOURCE SYSTEM	R1 000 00
ISP1202	Interest amount earned by a taxpayer for a single account above which an IT3(b) extract must be issued by the SOURCE SYSTEM	R500 00

3.2.2 Physical Link Specification

The physical link specification will be provided separately for each SOURCE SYSTEM. The following sections provide an overview of the available options.

The physical implementation can be configured as shown in Figure 3-2.

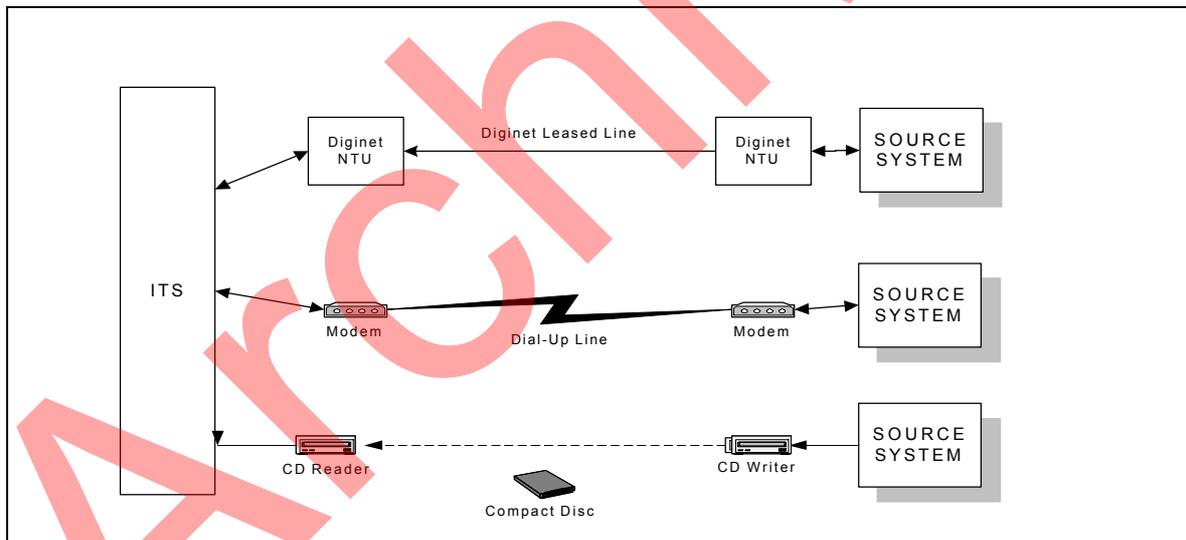


Figure 3-2: Physical Implementation of the Interface

3.2.2.1 Dial-Up Facility

A standard dial-up facility will be provided by the ITS. The SOURCE SYSTEM may make use of this dial-up facility to transfer the relevant files.

The details regarding the dial-up facility will be finalised during the planning phase of the interface integration.

3.2.2.2 Leased Line

The SOURCE SYSTEM may submit IT3 extracts to SARS using a leased line facility.

3.2.2.3 Compact disk (CD)

The SOURCE SYSTEM may submit their IT3 extracts to SARS on CD. The format of the files must be in accordance with the format and layout specified in this document.

3.2.2.4 Standard Communications Facility

IT3 extracts must be submitted to SARS either via a network connection using standard FTP or on a CD.

Where files are transmitted via standard FTP this interface shall utilise the standard TCP/IP protocol for the exchange of messages. Refer to [R1], [R2] and [R3] for further details regarding the protocol. The FTP protocol is specified in [R4].

It is important that the versions of the communications software or packages used on the ITS and the SOURCE SYSTEM processors are compatible.

The use of standard communication components for this interface is displayed in Figure 3-3.

The use of CD for this interface is illustrated in Figure 3-4.

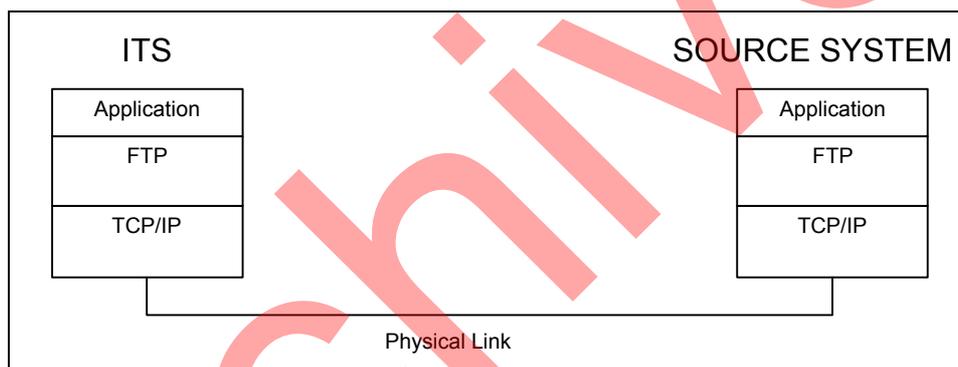


Figure 3-3: Standard Communication Components between the ITS and the SOURCE SYSTEM

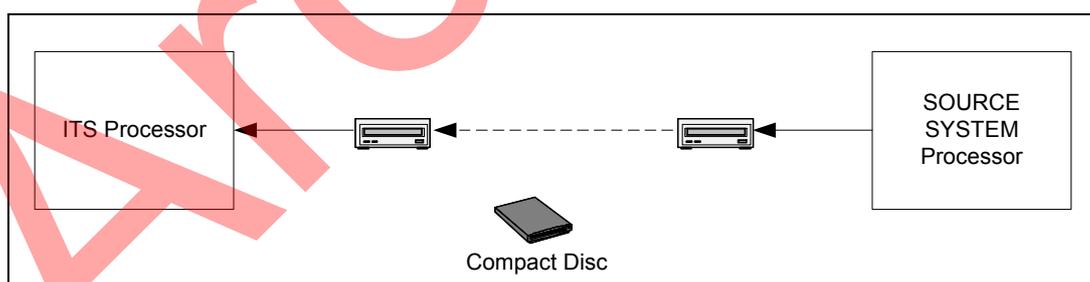


Figure 3-4: Compact Disk Interface

3.2.3 Protocol

3.2.3.1 Security Considerations

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

For the SOURCE SYSTEM to gain access to specific files in the data area of the ITS a user name and password will be provided to the SOURCE SYSTEM. This user name and password are used by the SOURCE SYSTEM to create an FTP session with the ITS processor. The user name and password will be unique and will be determined during the SOURCE SYSTEM's registration with SARS.

3.2.3.2 Authentication and Encryption

The use of a secured transmission in order to communicate the files to and from SARS is prescribed by SARS. The secured transmission provides for file encryption as well as for SOURCE SYSTEM authentication. Additional details regarding the software used for secured transmission will be provided to the SOURCE SYSTEM upon registration with SARS. Encryption is only applicable to files transmitted via FTP.

Encryption software will be available from SARS to registered SOURCE SYSTEMS for Windows NT (Version 4.00 SP3 or higher).

3.2.3.3 Sequenced Files

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

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

When a skip in the sequence numbering is detected by either system while reading a file the System Administrator of the relevant system shall be notified. The ITS will continue to process incoming files even though some files may be missing.

At the start of each calendar year, the expected sequence number for each file type specified in this document, must not be set to 1 but continue with the last sequence number used.

3.2.3.4 File Polling

The ITS and the SOURCE SYSTEM will poll the data area on the ITS allocated for this interface for files that are destined for them. Polling must take place periodically and the files may be processed immediately.

3.2.3.5 File Modes

A file can be in one of a number of modes, which indicates whether or not the file was processed. The file mode is maintained as part of the file name. Setting the file modes assists in preventing concurrent access to the same file by the two systems. It also prevents a situation where the receiving system gains access to corrupt or incomplete files. A list of the file modes is given in Table 3-2.

Table 3-2: File Modes

Mode Mnemonic	Description	Next File Mode
C (Created)	The file is created	R

R (Ready)	The file is ready to be read	A or E
A (To be Archived)	The file was read and is now ready for archiving	Backed up and Deleted
E (File in Error)	The file cannot be processed due to an error detected in either the format or the file totals	C (when a replacement file is received)

3.2.3.6 Directory and File Naming Conventions

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

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

- File Mode
- SOURCE SYSTEM Identification
- File Type
- File Sequence Number

The directory structure used by SARS will be such that data files from the SOURCE SYSTEM will be placed in the directory allocated to it whenever it logs on to the ITS file server using FTP. Only the SOURCE SYSTEM and the ITS will have access to this directory to guarantee confidentiality of the information.

The file name must also comply with the following format:

TTTTTTTT.MNNNNNN

Where:

TTTTTTTT is the file type. See Table 3-4. File type can be up to 8 characters long

M is the file mode. See Table 3-2

NNNNNN is the file sequence number. See 3.2.4.3

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

Files copied to CD must be named according to the standard specified above, e.g. IT3EXTRS.R000001, IT3EXTRS.R000002 etc

3.2.3.7 Files in Error

A file is deemed to be in error if:

1. The receiving system identifies a file with an incorrect format (e.g. invalid section identified, unknown file type within the header, unknown file sub-type within the header).
2. The calculated file totals are not the same as the respective totals contained in the trailer record.

The system that detects the error (normally the receiving system) will change the mode of the relevant file in error to File in Error (E) to indicate that the file is in error. The System Administrator of the receiving system will be notified. A response file will be created to indicate the relevant error to the sending system.

The sending system must correct the file and re-transmit the file to the receiving system. The receiving system will delete the relevant file in error once the new (replacement) file is processed. The receiving system will continue to process files received with sequence numbers larger than the one(s) belonging to the file(s) in error.

CD's with files found to be in error according to 1 and 2 above will be returned to the sender. These files must be corrected and re-submitted to SARS.

3.2.3.8 Missing Files

If the ITS detects a skip in the sequence number of an incoming file type a response file will be generated by the ITS to indicate to the SOURCE SYSTEM that a file is missing. The ITS will continue to process files received with sequence numbers larger than the one(s) belonging to the missing file(s).

The SOURCE SYSTEM will re-transmit the relevant file (file with the correct sequence number).

Missing files will be requested from the sender.

3.2.3.9 File Size

Files exchanged between the SOURCE SYSTEM and the ITS will not exceed ISP0501 records in size. Should the need arise to exchange information between the two systems with a size greater than the specified size the information will be broken up into multiple files each having at most ISP0501 records. However, each file must comply with the file general layout as specified in 3.2.4.1.

Regardless of whether a file is broken up into multiple files the personal, income and partner details of a single taxpayer must be contained within one file.

The ITS will be responsible for providing sufficient disk space for the required volumes data transfer to its processor. SARS will be responsible for planning future capacity requirements with regard to disk space on its systems.

3.2.3.10 End of Transmission File

Due to a year passing between two submissions of IT3 extracts by the SOURCE SYSTEM to SARS it is necessary to ensure that SARS receives all files intended for transmission by the SOURCE SYSTEM.

For this purpose a special End of Transmission file will be used. Only one such file will be sent by the SOURCE SYSTEM to ITS annually. This file will be sent after all files containing IT3 extracts were sent by the SOURCE SYSTEM to SARS. The End of Transmission file will include the last file sequence number used for sending the IT3 extracts.

The End of Transmission file will not be applicable where IT3 extracts are submitted via CD.

3.2.3.11 IT3 Extract Reporting Process Flow via FTP

The following is the data exchange process flow when the SOURCE SYSTEM transfers IT3 extract files to ITS via FTP.

1. The SOURCE SYSTEM generates the file or files that it wants to send to the ITS.
2. The SOURCE SYSTEM opens an FTP session with the ITS using the provided user name and password.
3. The SOURCE SYSTEM copies the required files to the applicable directory on the SARS server. During the copy the file mode is set to Creating (C). When the copy is complete the file mode of the relevant file is changed by the SOURCE SYSTEM to Ready (R) using FTP.
4. The ITS polls the directory exclusively allocated to the SOURCE SYSTEM periodically for files to be read. Once it detects files that are ready for processing they are read and processed. When processing has been completed the file mode is changed to To be Archived (A) by the ITS.
5. As part of file processing the file totals for the file, file duplication and record format are checked. This check is performed prior to the processing of any data record in the file. If the totals are found to be incorrect, the file duplicated or the data format is incorrect the ITS System Administrator will be notified. The file mode will be changed to File in Error (E) and a response file created to reflect the file processing status to the SOURCE SYSTEM.
6. As a result of the processing a response file for each incoming file will be prepared for the SOURCE SYSTEM. While the response file is being prepared it assumes the Created (C) mode.

7. Once the ITS has finished preparing the response file the file mode is changed by the ITS to Ready (R).
8. The SOURCE SYSTEM periodically polls the directory exclusively allocated to it on the SARS file server using an FTP session for response files with a Ready (R) mode. When a file with this mode is detected it is copied to the SOURCE SYSTEM's own data area. When the copy has completed successfully the file mode is changed by the SOURCE SYSTEM to To be Archived (A).
9. Once the SOURCE SYSTEM has reported all IT3(b) extracts for the year an End of Transmission file is generated containing the sequence number of the last IT3 extract file sent. The End of Transmission file is transferred to SARS using the Creating (C) mode. Once transmission is successful the file mode is changed to Ready (R).
10. The ITS processes the End of Transmission file.

3.2.3.12 IT3 Extract Reporting Process Flow via CD

The following is the data exchange process flow when the SOURCE SYSTEM transfers IT3 extract files to ITS via CD:

1. The SOURCE SYSTEM generates the file that it wants to send to the ITS.
2. The SOURCE SYSTEM copies the file to a CD.
3. The CD must be submitted to SARS under the cover of an IT3 CD submission form obtainable from the SARS Interface Administrator. Appendix B contains a sample form.
4. CD's not readable by SARS or where the file is found to contain format errors will be returned to the SOURCE SYSTEM. The SOURCE SYSTEM must then re-submit the corrected data file.
5. SARS will copy the files from the CD to the applicable directory on SARS server. Thereafter the process is the same as FTP, i.e. the files will be copied to the SARS mainframe processor, the format checked and a response file created on the SARS server.

3.2.4 Data Requirements

This section describes the contents of the files exchanged between the SOURCE SYSTEM and the ITS.

A general layout is provided in Table 3-3.

Each entity type is exchanged in a separate file type. A list of file types is given in Table 3-4.

3.2.4.1 File Layout

Table 3-3 provides the general layout of each file. Information is stored in the files in ASCII format for FTP and CD. The header record, each record in the data record section and the trailer record have the same fixed length. The record length will be determined based on the length of the longest entity (header record, data record, or trailer record).

Table 3-3: File Record Types

Record Type	Description
Header Record	File identifier, containing information such as the header record identifier, source system name, information type, file sequence number and information format version number.
Data Record	Contains fixed length records of information. The number of these records is specified in the trailer. A number of data record types will be provided within a single file.
Trailer Record	Contains trailer section identifier, number of records in the data section and file integrity check fields.

The header record will contain the following mandatory fields:

1. Section identifier distinguishing the header record from other records
2. Information type containing the entity type that is carried in the file
3. Information sub-type containing further refinement of the entity type
4. Test indicator indicating whether the file is intended for testing purposes only
5. External system identifier identifying the system communicating with the ITS
6. Version number identifying the version number of the interface
7. File unique identifier allocated by the sender. This unique identifier will be returned to the sender as part of the response file.
8. Creation time being the time the file was created

The data record contains one mandatory field, the section identifier, which identifies it as a data record.

The trailer record is used for file integrity checks. It may contain file totals for various numeric fields that are present in the data records contained in the file. The only two mandatory fields are:

1. Section identifier, which identifies the record as a trailer record
2. Record count, which provides a count of the data records in the file

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

3.2.4.2 Data Description Conventions

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

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

3.2.4.3 File Types

Table 3-4 provides a list of all file types that are used to exchange data between the SOURCE SYSTEM and the ITS.

Table 3-4: List of File Types for the ITS-SOURCE SYSTEM Interface

File Type	Mnemonic	Source	Destination	Described in Section	Record Length
IT3 Extract Details	IT3EXTRS	SOURCE SYSTEM	ITS	3.2.4.4	747
IT3 Extract Response	IT3RESP	ITS	SOURCE SYSTEM	3.2.5.5	120
End of Transmission	EOT	SOURCE SYSTEM	ITS	3.2.5.6	100

The file type mnemonic is used as part of the file naming convention. See 3.2.3.6

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

Record length is specified to be longer than the longest record for possible future enhancements of the file structure.

3.2.4.4 IT3 Extract Details File

This file contains the details of IT3 (b), (c) and (e) extracts. Various types of data records are provided for in this file. The following rules describe the relationship that exists between the various types of records:

For each taxpayer one and only one personal detail record must be provided in the file.

For each personal/registered details record in the file at least one or a combination of (b), (c) or (e) records must be provided. There is no limit to the number of detail records that may be provided for each personal/registered details record.

At least two partner detail records must be provided for personal/registered detail records of a partnership.

The period for which an IT3(b) and an IT3(c) extract is reported must coincide with the normal tax year, which spans from 1 March until the end of February the next year.

Income detail records for IT3(e) extracts must be reported for a specific sub-period. There are two sub-periods in one tax year; the first being the period from the beginning of July until the end of February the following year and the second from the beginning of March until the end of June.

3.2.4.4.1 IT3 Extract Details Header Record

The format of the IT3 extract details header record is given in Table 3-5.

Table 3-5: IT3 Extract Details Header Record Layout

Name	Description	Length	Occurrence	Validation	Remarks
SEC-ID	File section identifier	1	1	"H"	
INFO-TYPE	Information type	8	1	"IT3EXTRS"	(1), (2)
INFO-SUBTYPE	Information subtype	8	1	Blanks	(1), (2), (9)
TEST-DATA	Test data indicator	1	1	"Y" or "N"	(7)
FILE-SERIES-CTL	File series control field	1	1	"S"	
EXT-SYS	External system identification	8	1	ISP0901	(1), (2), (6)
VER-NO	Interface version number	8	1	"1"	(1), (3), (4)
OWN-FILE-ID	Unique file identifier	14	1	Alphanumeric	(1), (3), (8)
GEN-TIME	Date and time of file creation	14	1	CCYYMMDDhhmmss	(5)

Remarks:

1. Blank padded.
2. Left justified.
3. Right justified.
4. Version number increases whenever there is a change to this file layout.
5. The date and time of file creation in the form of CCYYMMDDhhmmss where:
 - CC is the century
 - YY is the year
 - MM is the month
 - DD is the day

hh is the hours

mm is the minutes

ss is the seconds

6. This identification will be allocated by SARS after registration of the SOURCE SYSTEM with SARS. It will be provided during the interface integration and commissioning phase.
7. If this field contains 'Y' the information in this file must not be applied to the production database of the receiving system. The information may be applied to the production database if this field contains 'N'. If this field contains any other value the file is rejected.
8. The SOURCE SYSTEM will insert an identifier that will uniquely identify the file for that SOURCE SYSTEM.
9. This field is not used and will be set to blanks.

Archived

3.2.4.4.2 IT3 Extract Personal/Registered Details Data Record

This record type contains the personal/registered details of a taxpayer for which an IT3 extract is provided.

For an IT3(b) extract regarding bearer instruments this record contains the details of the original purchaser of the bearer instrument.

All fields specified for this record format are required in accordance with Sections 69, 70 and 71 of [A1].

The format of each data record is given in Table 3-6.

Table 3-6: IT3 Extract Personal/Registered Details Data Record Layout

Name	Description	Length	Occurrence	Validation	Remarks
SEC-ID	File section identifier	1	1	"P"	
IT3-PERS-ID	IT3 unique client Number	25	1	Unique	(1), (2), (3)
IT-REF-NO	Income Tax reference number	10	1	Numeric	(4)
PERIOD-START	The date starting the period that is reported by this IT3 extract	8	1	CCYYMMDD	(5), (6)
PERIOD-END	The date ending the period that is reported by this IT3 extract	8	1	CCYYMMDD	(5), (7)
TP-CATEGORY	Taxpayer category	2	1	Numeric	(8)
TP-ID	Taxpayer South African ID number	13	1	Numeric	(1), (2), (9)
TP-OTHER-ID	Taxpayer other ID number	10	1	Alphanumeric	(1), (2), (9)
CO-REG-NO	Company/CC registration number	15	1	Alphanumeric	(1), (2), (10)
TRUST-DEED-NO	Trust deed number	10	1	Alphanumeric	(1), (2), (11)
TP-NAME	Taxpayer name	120	1	Alphanumeric	(1), (2), (12)
TP-INITIALS	Taxpayer initials	5	1	Alphanumeric	(1), (2), (13)
TP-FIRSTNAMES	Taxpayer first names	90	1	Alphanumeric	(1), (2), (13)
TP-DOB	Taxpayer date of birth	8	1	CCYYMMDD	(19), (5)
TP-TRADE-NAME	Taxpayer trading name	120	1	Alphanumeric	(1), (2), (16)
TP-POST-ADDR	Taxpayer postal address lines	35	4	Alphanumeric	(1), (2), (15)
TP-POST-CODE	Taxpayer postal code	10	1	Alphanumeric	(1), (2), (15)
TP-PHY-ADDR	Taxpayer physical address lines	35	4	Alphanumeric	(1), (2), (15)
TP-PHY-CODE	Taxpayer physical postal code	10	1	Alphanumeric	(1), (2), (15)
TP-SA-RES	Taxpayer South African residence indicator	1	1	"Y", "N"	(17)

Name	Description	Length	Occurrence	Validation	Remarks
PARTNERSHIP	Partnership indicator	1	1	"Y", "N"	(18)

Remarks:

1. Blank padded.
2. Left justified.
3. This field is mandatory. This unique number is allocated by the SOURCE SYSTEM to identify the taxpayer these personal/registered details are assigned to. This number is used to associate the personal details of the IT3 extract with the income details of the IT3 (b), (c) or (e) extract. This ID **is not** the account number.
4. The Income Tax reference number must be provided if it is known to the SOURCE SYSTEM.
5. This field is in the form of CCYYMMDD where:
CC is the century
YY is the year
MM is the month
DD is the day in the month
6. This field is mandatory in accordance with [A1] Section 69(1)(f) and (2). The field shall contain the date of the first day of the month that starts the reporting period for which this IT3 is issued.
7. This field is mandatory in accordance with [A1] Section 69(1)(f) and (2). The field shall contain the date of the last day of the month that ends the reporting period for which this IT3 is issued.
8. This field is mandatory in accordance with [A1] Section 69(1)(f) and (2). Taxpayer category codes may be found in Appendix A.
9. If the taxpayer is an individual the South African ID shall be specified. If the taxpayer does not have a South African ID the other ID shall be specified. Company registration number and trust deed number may not be specified. This field is required in accordance with [A1] Section 70(1)(b).
10. If the taxpayer is a company or a CC the company/CC registration number shall be specified. The South African ID numbers the other ID number and the trust deed number may not be specified. This field is required in accordance with [A1] Section 70(1)(b).
11. If the taxpayer is a trust the trust deed number shall be specified. The South African ID number the other ID number and the company/CC registration number may not be specified. This field is required in accordance with [A1] Section 70(1)(b).
12. For an individual the surname shall be specified in this field. For a company/CC/trust the registered name shall be specified. This field is required in accordance with [A1] Section 70(1)(a).
13. This field is only applicable for an individual. It shall be specified when the taxpayer is an individual. This field is required in accordance with [A1] Section 70(1)(a).
14. Not used.
15. Postal address is mandatory in accordance with [A1] Section 70(1)(a). Physical address is the residential address in the case of an individual taxpayer. In the case of a company, CC and trust, it is the registered address. Physical address is an optional field.
16. When the taxpayer is a business (company, CC, trading trust, partner or sole proprietor) the trading name of the business may be provided, if different from the registered name.
17. This field is mandatory. It contains 'Y' if the taxpayer is a South African resident whether permanent or temporary. It contains 'N' otherwise. Note that a South African citizen will be indicated as a resident if he/she permanently resides within South Africa's borders but will be indicated as a non-resident if he/she permanently resides outside of South Africa. This field is required in accordance with [A1] Section 69(1)(f) and (2).

18. This field will contain 'Y' if the IT3 extract is issued for a partnership. In this case a partner details record will be provided for each partner in the partnership. The details in this record are the partnership details.
19. Taxpayer's date of birth for an individual taxpayer. This field is mandatory in accordance with Section 69(1)(f) and (2).

Archived

3.2.4.4.3 IT3(b) Extract Income Details Data Record

This record type contains information regarding income that has been paid or accrued to the taxpayer.

The nature of such income may be one of the following:

1. Interest due to or accrued to the taxpayer. See [A1] Section 70(1) and (2) and 69(1)(d).
2. Interest paid or accrued to individuals or companies as a result of a loan to a business. See [A1] Section 70(1).
3. Payments in respect of interest as a result of a bearer warrant. See [A1] Section 71.
4. Rent as a result of letting of property. See [A1] Section 69(1)(d) and (e).
5. Royalties paid or accrued to taxpayers. See [A1] Section 69(1)(f) and 74A.
6. Dividends paid or accrued to taxpayers. See [A1] Section 69 and 71.
7. Any other income as contemplated in [A1] Section 69, 70 and 71.

There may be many occurrences of this record for each personal details record.

The format of each data record is given in Table 3-7.

Table 3-7: IT3(b) Extract Income Details Data Record Layout

Name	Description	Length	Occurrence	Validation	Remarks
SEC-ID	Section identifier	1	1	"I"	
IT3-PERS-ID	IT3 unique client number related to the personal details record	25	1	Unique	(1), (2), (3)
INCOME-NATURE	The source code indicating the nature of income paid to taxpayer	4	1	Numeric	(4), (5), (7)
INCOME-PAID	Amount paid or accrued to taxpayer	15	1	Numeric	(1), (5), (6), (7)
ACCOUNT-NO	Investment account number (Investment income only)	20	1	Alphanumeric	(1), (2), (8), (9)
BRANCH-CODE	Branch code (Investment income only)	6	1	Numeric	(17)
ACCOUNT-TYPE	Investment account type (Investment income only)	2	1	Numeric	(1), (5), (8), (10)
START-DATE	Account opening date or start of the IT3(b) reporting period (Investment income only)	8	1	Numeric	(8), (11), (12)
START-BAL	Opening balance on the START-DATE (Investment income only)	15	1	Numeric	(1), (5), (6), (8), (14)
START-BAL-SIGN	The sign of the START-BAL field (Investment income only)	1	1	"C", "D"	(8), (16)
END-DATE	Account closing date or end of the IT3(b) reporting period (Investment income only)	8	1	Numeric	(8), (11), (13)

Name	Description	Length	Occurrence	Validation	Remarks
END-BAL	Investment balance on the END-DATE (Investment income only)	15	1	Numeric	(1), (5), (6), (8), (15)
END-BAL-SIGN	The sign of the END-BAL field (Investment income only)	1	1	"C", "D"	(8), (16)
FOREIGN-TAX-PAID	Tax paid on the foreign dividends or interest	15	N	Numeric	(1), (5), (6), (18)

Remarks:

1. Blank padded.
2. Left justified.
3. This number must correspond with the record provided in the IT3(b) extract personal details record. This field is mandatory.
4. The income source code table is provided in Appendix A. This field is mandatory in accordance with [A1] Section 69(1)(f).
5. Right justified.
6. The two rightmost digits denote Cents. The rest denote the Rand amount.
7. The income paid must be read in conjunction with the income nature. For example, if the income nature is interest the income paid will be the interest amount earned with regard to the capital invested. If the investment is a bearer instrument the nature of the income would remain interest and the income paid will be the difference between the purchase price and the maturity value. Two income detail records will be provided for an IT3(b) extract issued by a unit trust management company. One will report the interest portion of the monetary gain and the other the dividend portion of the monetary gain. Mandatory in accordance with [A1] Section 69, 70 and 71
8. This field must be specified as part of an IT3(b) extract issued in respect of investment income. If this IT3(b) extract is not issued in respect of investment income this field will contain blanks or 0 whichever appropriate.
9. This field will contain an account number or a bearer instrument identification number. This field is mandatory in accordance with [A1] Section 69(1)(f) and (2).
10. A list of account types is provided in Appendix A. This field is mandatory in accordance with [A1] Section 69(1)(f) and (2).
11. The date format is CCYYMMDD, where:
 - CC is the century
 - YY is the year
 - MM is the month
 - DD is the day in the month
12. The account opening date will be the actual account opening date. In the case of bearer instruments this field will be the actual purchase date. This field must be specified in accordance with [A1] Section 69(1)(f) and (2).
13. The account closing date will be the actual account closing date, if the account was closed during the IT3(b) reporting period, or the date of the last day of the IT3(b) reporting period if the account was not closed during the IT3(b) reporting period.

In the case of bearer instruments the end date will be the actual maturity date.

This field is mandatory in accordance with [A1] Section 69(1)(f) and (2).

14. The opening balance is the balance as on the START-DATE. In the case of bearer instruments this will be the purchase price. This field is specified only if the START-DATE falls within the IT3(b) reporting period. It is specified as 0 if the START-DATE falls outside the reporting period. This field must be specified in accordance with [A1] Section 69(1)(f) and (2).
15. The closing balance is the balance as on the END-DATE. This field is mandatory in accordance with [A1] Section 69(1)(f) and (2).
16. The sign of an investment balance may be either positive (C), which means that the investment institution owes money to the taxpayer with regard to this account or it may be negative (D), which means that the taxpayer owes money to the investment institution with regard to this account. This field is mandatory in accordance with [A1] Section 69(1)(f) and (2).
17. The branch code must be provided if the branch where the account is managed has a branch code. The field must be set to zero when not provided. This field is mandatory in accordance with [A1] Section 69(1)(f) and (2).
18. This field is only applicable if the income was earned in a foreign country and is the amount of tax paid to the foreign country for the reported tax year. This information is required in accordance with [A1] Section 6 *quat*. This amount must be reported in South African currency.

Archived

3.2.4.4.4 IT3(c) Financial Instruments/Units Sold Data Record

This record type contains information regarding the sale of financial instruments/units during the tax year.

These details must be provided to SARS when one of the following events occur:

1. Sale of unit trusts by the applicable Unit Trust Management Company on behalf of a taxpayer.
2. Sales of other financial instruments by a Portfolio Administrator on behalf of a taxpayer.

There may be many occurrences of this record for each personal details record.

The format of each data record is given in Table 3-8.

Table 3-8: IT3(c) Extract Income Details Data Record Layout

Name	Description	Length	Occurrence	Validation	Remarks
SEC-ID	Section identifier	1	1	"U"	
IT3-PERS-ID	IT3 unique client number related to the personal details record	25	1	Unique	(1), (2), (3)
INCOME-SOURCE-CODE	The source code indicating nature of the capital gain or loss	4	1	Numeric	(4), (5), (8)
ASSET-DESC	Description of the financial instrument	30	1	Alphanumeric	(1), (2)
UNITS	Number of instruments/units sold	8	1	Numeric	(1), (5), (7), (9)
COST	Total value of units purchased based on weighted average	15	1	Numeric	(1), (5), (6)
PROCEEDS	The proceeds of the instruments/units sold	15	1	Numeric	(1), (5), (6),
GAIN-LOSS	The net gain or loss value of the units sold	15	1	Numeric	(1), (5), (6)
BALANCE-OF-UNITS	The balance of the number of instruments/units as at the last day of February	8	1	Numeric	(1), (5), (9)
BALANCE-OF-UNITS-VALUE	The weighted average value of the instruments/units as at the last day of February	15	1	Numeric	(1), (5), (6)

Remarks:

1. Blank padded
2. Left justified
3. This number must correspond with the record provided in the IT3 extract personal details record. This field is mandatory.
4. The income source code table is provided in Appendix A. This field is mandatory in accordance with [A1] Section 69(1)(f).
5. Right justified
6. The two rightmost digits denote Cents. The rest denote the Rand amount. The amounts must all be positive.

7. This field contains the number of instruments/units sold by the taxpayer during the reporting period.
8. Refer to appendix A for the applicable source code.
9. The number of units must be rounded up to the next whole number, e.g. 100.25 units sold will be reported as 101 units. This rule is only applicable to electronic IT3(c) reporting.

Archived

3.2.4.4.5 IT3(e) Extract Income Details Data Record

This record type contains information regarding income that was paid or has accrued to the taxpayer and is required to be reported using IT3(e) extract. See [A1] Section 69(1)(a) and (f).

There may be many occurrences of this record for each personal details record.

The format of each data record is given in Table 3-9.

Table 3-9: IT3(e) Extract Income Details Data Record Layout

Name	Description	Length	Occurrence	Validation	Remarks
SEC-ID	Section identifier	1	1	"E"	
IT3-PERS-ID	IT3 unique client number related to the personal details record	25	1	Unique	(1), (2), (3)
INCOME-NATURE	The source code indicating the nature of income paid to taxpayer	4	1	Numeric	(4), (5), (7)
NET-PROCEEDS	Net proceeds paid to taxpayer	15	1	Numeric	(1), (5), (6), (7), (8)
GROSS-PROCEEDS	Gross proceeds paid to taxpayer	15	1	Numeric	(1), (5), (6), (7)
ACCRUAL-DATE	Accrual/payment date of proceeds to taxpayer	8	1	CCYYMMDD	(11)
UNITS	Number of units sold	8	1	Numeric	(1), (5), (10)
SUB-PERIOD	The sub-period within the reporting period for which this income details record is valid	2	1	Numeric	(1), (5), (9)
REF-NO	Reference number applicable to this income	20	1	Alphanumeric	(1), (2), (12)

Remarks:

1. Blank padded.
2. Left justified.
3. This number must correspond with the record provided in the IT3(e) extract personal details record. This field is mandatory.
4. The income source code table is provided in Appendix A. This field is mandatory in accordance with [A1] Section 69(1)(f).
5. Right justified.
6. The two rightmost digits denote Cents. The rest denote the Rand amount.
7. The proceeds paid must be read in conjunction with the income nature. For example, if the income nature is livestock farming the proceeds will be the proceeds paid by the co-operative to the farmer with regard to the sale of the farmer's livestock. Mandatory in accordance with [A1] Section 69 and 70.
8. Net proceeds will be the amount remaining after deduction of commission and incidental charges.
9. The values for this field denotes the possible sub-periods and are as follows:
 - 1 - From the beginning of July to the end of February the following year
 - 2 - From the beginning of March to the end of June

10. This field denotes the number of units sold by the taxpayer. It must be set to 0 if not applicable.
11. Date is specified in the form of CCYYMMDD, where:
 - CC is the century
 - YY is the year
 - MM is the month
 - DD is the day in the month
12. This field is optional and may contain any additional information regarding the income paid to the taxpayer.

Archived

3.2.4.4.6 IT3 Extract Partner Details Data Record

This record type contains the personal/registered details of a partner in a partnership for which an IT3 extract is reported.

A partner details record must be reported for each partner in a partnership for which an IT3 extract is reported. All fields specified for this record format are required in accordance with Sections 69, 70 and 71 of [A1].

The format of each data record is given in Table 3-10.

Table 3-10: IT3 Extract Partner Details Data Record Layout

Name	Description	Length	Occurrence	Validation	Remarks
SEC-ID	File section identifier	1	1	"N"	
IT3-PERS-ID	IT3 unique client number related to the personal details record	25	1	Unique	(1), (2), (3)
IT-REF-NO	Partner Income Tax reference number	10	1	Numeric	(4)
PT-CATEGORY	Partner category	2	1	Numeric	(5)
PT-ID	Partner South African ID number	13	1	Numeric	(1), (2), (6)
PT-OTHER-ID	Partner other ID number	10	1	Alphanumeric	(1), (2), (6)
PT-CO-REG-NO	Company/CC registration number	15	1	Alphanumeric	(1), (2), (7)
PT-TRUST-DEED-NO	Trust deed number	10	1	Alphanumeric	(1), (2), (8)
PT-NAME	Partner name	120	1	Alphanumeric	(1), (2), (9)
PT-INITS	Partner initials	5	1	Alphanumeric	(1), (2), (10)
PT-FIRSTNAMES	Partner first names	90	1	Alphanumeric	(1), (2), (10)
PT-POST-ADDR	Partner postal address lines	35	4	Alphanumeric	(1), (2), (11)
PT-POST-CODE	Partner postal code	10	1	Alphanumeric	(1), (2), (11)
PT-PHY-ADDR	Partner physical address lines	35	4	Alphanumeric	(1), (2), (12)
PT-PHY-CODE	Partner physical postal code	10	1	Alphanumeric	(1), (2), (12)
PT-SA-RES	Partner South African residence indicator	1	1	"Y", "N"	(13)

Remarks:

1. Blank padded.
2. Left justified.
3. This field is mandatory. This number is uniquely allocated by the SOURCE SYSTEM. It is used in order to associate this partner with the partnership identified by a personal/registered details record carrying the same number. This ID **is not** the account number.

4. The Income Tax reference number of the partner must be provided if it is known to the SOURCE SYSTEM.
5. This field is mandatory in accordance with [A1] Section 69(1)(f) and (2). Partner category codes may be found in Appendix A.
6. If the partner is an individual the South African ID shall be specified. If the taxpayer does not have a South African ID the other ID shall be specified. Company registration number and trust deed number may not be specified. This field is required in accordance with [A1] Section 70(1)(b).
7. If the partner is a company or a CC the company/CC registration number shall be specified. The South African ID number, the other ID number and the trust deed number may not be specified. This field is required in accordance with [A1] Section 70(1)(b).
8. If the partner is a trust the trust deed number shall be specified. The South African ID number, the other ID number and the company/CC registration number may not be specified. This field is required in accordance with [A1] Section 70(1)(b).
9. For an individual the surname shall be specified in this field. For a company/CC/trust the registered name shall be specified. This field is required in accordance with [A1] Section 70(1)(a).
10. This field shall be specified only when the taxpayer is an individual. This field is required in accordance with [A1] Section 70(1)(a).
11. The postal address is mandatory in accordance with [A1] Section 70(1)(a).
12. This field is optional. It must however be provided if it is known to the SOURCE SYSTEM. Physical address is the residential address in the case of an individual partner. In the case of a company, CC and trust it is the registered address.
13. This field is mandatory. It contains 'Y' if the partner is a South African resident whether permanent or temporary. It contains 'N' otherwise. Note that a South African citizen will be indicated as a resident if he/she permanently resides within South Africa's borders but will be indicated as a non-resident if he/she permanently resides outside of South Africa.

3.2.4.4.7 IT3 Extract Details Trailer Record

The trailer record of the file contains file integrity check fields. Table 3-11 provides the format of the trailer section.

Table 3-11: IT3 Extract Details Trailer Record Layout

Name	Description	Length	Occurrence	Validation	Remarks
SEC-ID	File section identifier	1	1	"T"	
REC-NO	Number of data records in this file (excluding the header and trailer records)	8	1	Numeric	(1), (2), (3)

Remarks:

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

3.2.4.5 IT3 Extract Response File

An IT3 extract Response file will be created by the ITS for all files received from the SOURCE SYSTEM including files received via CD.

The file will acknowledge receipt of an IT3 Extract Details file. If the received file contains no errors then the header record of this response file will indicate successful receipt of the file. The trailer record will then indicate that there are no data records in this file. If on the other hand errors are detected in the input file the header of the response file will include an indication that the input file was rejected. In addition, error description records will be provided that specify the nature and position of the error. The trailer will include a count of the error description records in the file.

3.2.4.5.1 IT3 Extract Response Header Record

The format of the header record is given in Table 3-12.

Table 3-12: IT3 Extract Response Header Record Layout

Name	Description	Length	Occurrence	Validation	Remarks
SEC-ID	Section identifier	1	1	"H"	
INFO-TYPE	Information type	8	1	"IT3RESP"	(1), (2)
INFO-SUBTYPE	Information subtype	8	1	Alphanumeric	(1), (2)
TEST-DATA	Test data indicator	1	1	"Y" or "N"	
FILE-SERIES-CTL	File series control field	1	1	"S"	
EXT-SYS	External system ID	8	1	ISP0901	(1), (2), (6)
VER-NO	Interface version number	8	1	"1"	(1), (3), (4)
OWN-FILE-NO	Unique file identifier	14	1	Alphanumeric	(1), (3), (8)
GEN-TIME	Date and time of file creation	14	1	CCYYMMDDhhmmss	(5)
RESP-FILE-ID	The file identifier of the file for which this is a response file	14	1	Alphanumeric	(1), (2), (9)
STATUS	Processing status	2	1	Numeric	(3), (7)

Remarks:

1. Blank padded
2. Left justified
3. Right justified
4. Version number increases whenever there is a change to this file layout
5. The date and time of file creation in the form of CCYYMMDDhhmmss, where:
 - CC is the century
 - YY is the year
 - MM is the month
 - DD is the day
 - hh is the hours
 - mm is the minutes
 - ss is the seconds

6. This identification will be determined by SARS and provided to the SOURCE SYSTEM during the interface integration and commissioning phase.
7. The processing status could be one of the following:
 - 1 - Processed successfully
 - 2 - File totals incorrect
 - 3 - File format error
 - 4 - Duplicate file
 - 5 - Missing file(s)
 - 6 - File size exceeded

No file ID will be provided in the response file ID field when a missing file is detected.
8. This unique number is allocated by the ITS for reference purposes.
9. The unique file identifier supplied by the SOURCE SYSTEM will be returned in this field.

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3.2.4.5.2 Error Description Record

This record type provides a description of an error that was detected in any of the records in an incoming IT3 Extract Details record.

The format of each data record is given in Table 3-13.

Table 3-13: Error Description Record Layout

Name	Description	Length	Occurrence	Validation	Remarks
SEC-ID	Section identifier	1	1	"E"	
REC-NUM	Record Number	8	1	Numeric	(1), (2), (3), (7)
KEY	Record Key	32	1	Alphanumeric	(4), (5), (6), (8)
ERROR-NO	Error Number	5	1	Numeric	(1), (2), (3), (9)
ERROR-TEXT	Error Text	65	1	Alphanumeric	(4), (5), (6), (10)

Remarks:

1. Zero padded.
2. Right justified.
3. Mandatory Field.
4. Optional field.
5. Blank padded.
6. Left justified.
7. This is the record number in which an error was detected. The header record will be record number 1 whereas the first data record will be record number 2.
8. This is the key of the record in which an error was detected. The key for an IT3 Extract Details file is the applicable IT3 unique client number, i.e. IT3-PERS-ID field. If the IT3-PERS-ID field was not specified in the record that caused the error this field will be left blank. If an error was detected in the header record or in the trailer record this record will not be provided.
9. This is an error number that was allocated by the SARS.
10. This field contains free text that describes the error. To comply with the Income Tax Act of 1962 as amended from time to time SARS may elect not to provide a descriptive text in this field.

3.2.4.5.3 IT3 Extract Response Trailer Record

The trailer record of the file contains the file integrity check fields. Table 3-10 provides the format of the trailer record for the IT3 extract Form.

Table 3-14: IT3 Extract Response Trailer Record Layout

Name	Description	Length	Occurrence	Validation	Remarks
SEC-ID	Section identifier	1	1	"T"	
REC-NO	Number of data records in body (excluding the header and trailer records)	8	1	Numeric	(1), (2), (3)

Remarks:

1. Blank padded.
2. Right justified.
3. This is the total number of error description records in the data section of the file. If the input file was accepted, i.e. it contained no errors this field will contain zeros.

3.2.4.6 End of Transmission File

This file indicates to the ITS that the SOURCE SYSTEM has completed sending all IT3 extracts for the year. Only one such file will be sent by the SOURCE SYSTEM with regard to the annual reporting of IT3 extracts.

The sequence number for this file will always be 1.

This file must not be submitted if IT3 extracts are transmitted to SARS via CD.

3.2.4.6.1 End of Transmission Header Record

The format of the End of Transmission header record is given in Table 3-15.

Table 3-15: End of Transmission Header Record Layout

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

Remarks:

1. Blank padded.
2. Left justified.
3. Right justified.
4. Version number increases whenever there is a change to this file layout.
5. The date and time of file creation in the form of CCYYMMDDhhmmss, where:
 - CC is the century
 - YY is the year
 - MM is the month
 - DD is the day
 - hh is the hours
 - mm is the minutes
 - ss is the seconds
6. This identification will be allocated by SARS after registration of the SOURCE SYSTEM with SARS. It will be provided during the interface integration and commissioning phase.
7. If this field contains Y the information in this file **must not** be applied to the production database of the receiving system. The information may be applied to the production database if this field contains N. If this field contains any other value the file is rejected.

8. This field will always contain S.
9. The SOURCE SYSTEM will insert an identifier that will uniquely identify the file for that SOURCE SYSTEM.
10. This field is not used and will be set to blanks.

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3.2.4.6.2 End of Transmission Data Record

This record type contains an identification of the file type for which an End of Transmission is reported together with the last sequence number used for that file type.

The format of each data record is given in Table 3-16.

Table 3-16: End of Transmission Data Record Layout

Name	Description	Length	Occurrence	Validation	Remarks
SEC-ID	File section identifier	1	1	"R"	
FILE-TYPE	File type for which End of Transmission is reported	8	1	Alphanumeric	(1), (2), (3)
LAST-SEQ-NUMBER	Last sequence number used for the reported file	6	1	Numeric	(4)

Remarks:

1. Blank padded.
2. Left justified.
3. For the purposes of this interface this field will always contain the file type IT3EXTRS.
4. This is the sequence number allocated for the last file that contains IT3 extracts sent by the SOURCE SYSTEM to the ITS.

3.2.4.6.3 End of Transmission Trailer Record

The trailer record of the file contains file integrity check fields. Table 3-17 provides the format of the trailer section.

Table 3-17: End of Transmission Trailer Record Layout

Name	Description	Length	Occurrence	Validation	Remarks
SEC-ID	File section identifier	1	1	"T"	
REC-NO	Number of data records in this file (excluding the header and trailer records)	8	1	Numeric	(1), (2), (3)

Remarks:

1. Blank padded.
2. Right justified.
3. This is the total number of records in the data record section of the file. It is used to check the file integrity. It would be 1 in most circumstances.

4. NOTES

This section of the specification consists of additional information, notes or specifications not covered by the previous sections of this document.

4.1 Terms, Abbreviations and Acronyms

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

ASCII	-	American Standard Code for Information Interchange
Bps	-	Bits per Second
CC	-	Close Corporation
CD	-	Compact disk
EBCDIC	-	Extended Binary Coded Decimal Interchange Code
ECP	-	Engineering Change Proposal
FTP	-	File Transfer Protocol
ID	-	Identification
IT	-	Information Technology
ITS	-	Income Tax System
LAN	-	Local Area Network
Mbytes	-	Megabytes
NTU	-	Network Termination Unit
QA	-	Quality Assurance
RACF	-	Resource Access Control Facility
RSA	-	Republic of South Africa
ROM	-	Read Only Memory
SARS	-	South African Revenue Service
TCP/IP	-	Transfer Control Protocol/Internet Protocol.

APPENDIX A - CODE TABLES

A.1 IT3(b) Income Source Table

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

Table A-1: Income Source Codes

Income Source Code	Description
4201	Interest/Dividends from a property holding company/Other investment income
4202	Dividends/Dividends from a unit trust company/Other dividends – excluding dividends from a foreign source
4210	Rental income
4212	Royalties income
4216	Dividends from a foreign source
4218	Interest from a foreign source

A.2 IT3(c) Income Source Table

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

Table A-2: Income Source Codes

Income Source Code	Description
6506	Financial instruments GAIN: Listed (incl. Shares, bonds, unit trusts, futures, options)
6507	Financial instruments LOSS: Listed (incl. Shares, bonds, unit trusts, futures, options)
6508	Financial instruments GAIN: Unlisted (incl. Shares, bonds, derivatives, debentures, promissory notes, swaps, debt)
6509	Financial instruments LOSS: Unlisted (incl. Shares, bonds, derivatives, debentures, promissory notes, swaps, debt)

A.3 Account Type Table

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

Table A-3: Account Types

Account Type Code	Description
0	Account type not applicable
1	Current account
2	Transmission account
3	Savings account

Account Type Code	Description
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 bonds
15	RSA treasury bills
16	Other bonds
17	Other investment

A.4 Taxpayer Category Code Table

This table provides taxpayer category codes that are used for the purpose of IT3(b), IT3(c) and IT3(e) extracts.

Table A-4: Taxpayer Category Codes

Taxpayer Category Code	Description
1	Individual
2	Company/CC
3	Trust

A.5 IT3(e) Income Source Table

Table A-4 provides a list of income source codes that are used for the IT3(e) extracts.

Table A-5: Income Source Codes

Income Source Code	Description
0102	Pig farming
0104	Livestock farming
0106	Crop farming
0108	Production of milk
0110	Bee keeper
0112	Mixed farming (no more than 50% in any of above)

Income Source Code	Description
0114	Poultry farming
0116	Ostrich farming
0118	Breeding of non-food producing animals (excluding horses)
0120	Horse breeder
0122	Agricultural services (excluding veterinary services; see 2958)
0124	Vegetable farmer
0126	Wine farmer
0128	Fruit farming
0130	Flower and seed growers
0132	Forestry and logging (plantations)
0134	Sugar farming
0136	Fish breeder
0138	Tobacco farming
0140	Wool farming
0142	Game farming
0198	Other not specified
0202	Coal
0204	Crude petroleum and natural gas production
0206	Iron ore
0208	Chrome
0210	Copper
0212	Manganese
0214	Platinum
0216	Gold and uranium
0218	Other metal ore mining
0220	Diamond mining
0222	Stone quarrying, clay and sand-pits
0224	Chemical and fertiliser mineral mining
0226	Asbestos
0298	Other not specified
0302	Slaughtering, preparing and preserving meat
0304	Dairy products (except processing of milk for retail sale; see 2204)
0306	Canning and preserving of fruits and vegetables
0308	Canning, preserving and processing of fish and related products
0310	Vegetable and animal oils and fats
0312	Grain mill products
0314	Bakery products

Income Source Code	Description
0316	Sugar factories and refineries
0318	Cocoa, chocolate and sugar confectionery
0320	Prepared animal feeds
0322	Brewing and malting
0324	Soft drinks
0326	Spirit distilling and compounding
0328	Wine (including blending)
0330	Tobacco products
0398	Other not specified
0402	Spinning, weaving and finishing of textiles
0404	Made-up textile goods (except clothing)
0406	Hosiery and other knitted goods
0408	Carpets and rugs
0410	Rope, twine, net and related products
0498	Other not specified
0502	Men's and boy's clothing
0504	Women's and girl's clothing
0506	Tailoring
0508	Furriers
0510	Millinery
0512	Footwear
0598	Other not specified
0602	Leather, fur (tanning and dressing) and fellmongery
0604	Travel goods (including goods of plastic and imitation leather)
0606	Handbags (including handbags of plastic and imitation leather)
0608	Other leather goods (including imitation leather)
0698	Other not specified
0702	Sawmills and other wood mills
0704	Wood and cane containers
0706	Home furniture (except primarily of metal)
0708	Office furniture (except primarily of metal))
0710	Other miscellaneous wood and cork manufacturing
0798	Other not specified
0802	Pulp, paper and cardboard
0804	Packaging products of paper, board and associated materials
0806	Manufactured stationery
0808	Manufacture of paper and board not elsewhere specified

Income Source Code	Description
0810	Printing and publishing of newspapers
0812	Printing and publishing of periodicals
0814	Publishing of books
0816	Prints and reproductions
0818	Bookbinding
0898	Other not specified
0902	Industrial chemicals (except fertilisers)
0904	Fertilisers
0906	Pesticides
0908	Synthetic resins and plastic materials
0910	Paint
0912	Medicinal and pharmaceutical preparations
0914	Soap and detergents
0916	Perfumes, cosmetics and other toilet preparations
0918	Tyres and tubes (including retreating)
0920	Other rubber products (including synthetic rubber)
0922	Plastic products not elsewhere specified
0998	Other not specified
1002	Manufactured fuel
1004	Mineral oil refining
1006	Lubricating oils and greases
1098	Other not specified
1102	Ceramics
1104	Glass and glass products
1106	Bricks, tiles and refractory goods
1108	Cement
1110	Abrasives and building materials not specified
1198	Other not specified
1202	Iron and steel
1204	Steel tubes
1206	Iron castings, etc
1208	Aluminium and aluminium alloys
1210	Copper, brass and other copper alloys
1212	Precious metals
1298	Other not specified
1302	Cutlery, hand tools and general hardware
1304	Furniture and fixtures primarily of metal

Income Source Code	Description
1306	Building hardware
1308	Prefabricated steel buildings
1310	Boiler manufacture
1312	Sheet metal products
1314	Bolts, nuts, screws, rivets, etc
1316	Cables, wire, wire products and gates (excluding insulated wires and cables; see 1440)
1318	Tinware
1320	Electroplating, galvanising, enamelling, etc
1322	Engineering workshops (excluding special auto engineering workshops primarily for the motor trade; see 1510)
1398	Other not specified
1402	Pumps, valves and compressors
1404	Industrial engines
1406	Agricultural machinery (except tractors)
1408	Metal and woodworking machinery
1410	Textile machinery and accessories
1412	Construction and earth moving equipment
1414	Mechanical handling equipment
1416	Computers and office, calculating and accounting machinery
1418	Refrigerators, washing machines, stoves and ovens
1420	Other electric appliances primarily for domestic use
1422	Air conditioning and ventilation machinery
1424	Other specialised machinery and parts for specific industries
1426	Other machinery and machine spares for general purposes
1428	Electrical machinery and apparatus for generation and control (including electric motors)
1430	Radio and electronic components
1432	Gramophone records and tape recordings
1434	Other broadcast receiving and sound reproducing equipment
1436	Telegraph, telephone and signalling apparatus and equipment
1438	Electronic computers
1440	Insulated wires and cables
1442	Batteries
1444	Electric bulbs and fluorescent tubes
1446	Other electrical and electronic goods
1498	Other not specified
1502	Motor vehicles

Income Source Code	Description
1504	Caravans, trailers and vehicle bodies
1506	Tractors
1508	Motor vehicles parts and accessories (excluding tires and tubes, glass and electrical equipment)
1510	Specialised automotive engineering workshops working primarily for the motor trade
1598	Other not specified
1602	Ship and boat building and repairs
1604	Locomotives
1606	Railway carriages and wagons
1608	Motor cycles, pedal cycles and relevant parts
1610	Aircraft manufacture and repair
1698	Other not specified
1702	Scientific, laboratory and industrial instruments and systems
1704	Orthopaedic appliances and supplies
1706	Surgical, medical and dental instruments and appliances
1708	Photographic, optical and document copying equipment
1710	Watches and clocks
1798	Other not specified
1802	Jewellery and related articles
1804	Musical instruments
1806	Sporting and athletic equipment
1808	Toys and games
1810	Brushes and brooms
1812	Miscellaneous stationers goods (e.g. crayons, pens and pencils)
1814	Signs and advertising displays
1816	Other miscellaneous manufacturing industries (including number plates, lamps, paper patterns, etc)
1898	Other not specified
1902	Electricity generation and distribution
1904	Gas manufacture and distribution
1906	Water collection, purification and distribution
1998	Other not specified
2002	Home buildings engaged in family housing
2004	Other building construction by general contractors
2006	Painters and decorators
2008	Plumbers
2010	Electrical contractors

Income Source Code	Description
2012	Joiners and carpenters
2014	Shop fittings
2016	Roofing contractors
2018	Plastering contractors
2020	Glazing contractors
2022	Demolition contractors
2024	Heating and ventilating
2026	Asphalt and tar spraying contractors
2028	Plant hiring with operators (see 2570)
2030	Flooring contractors
2032	Insulating specialists
2034	Suspended ceiling specialists
2036	Wall and floor tiling specialists
2038	Civil engineering contractors
2040	Swimming pool and similar contractors
2042	Paving
2098	Other not specified
2102	Fresh meat
2104	Fresh fruit and vegetables
2106	Dairy products
2108	Bakery products
2110	Alcoholic drink (including bottling but excluding blending)
2112	Other food and drink
2114	Tobacco
2116	Agricultural and pastoral products (including livestock)
2118	Textiles, rugs and carpets
2120	Clothing
2122	Footwear
2124	Furniture and household requisites
2126	Electrical goods (including household appliances)
2128	Books
2130	Stationery
2132	Office and shop equipment
2134	Jewellery
2136	Industrial and heavy chemicals
2138	Pharmaceuticals
2140	Toiletries

Income Source Code	Description
2142	Construction and building materials
2144	Petroleum products
2146	Mining, industrial and agricultural machinery and equipment
2148	Computers (including leasing and repairs)
2150	General wholesalers
2152	Motor vehicles and accessories
2154	Scrap and waste merchants (including collection and distribution)
2198	Other not specified
2202	Butchers
2204	Dairies and dairy products
2206	Greengrocers and fruitier
2208	Fishmongers
2210	Bakers and confectioners (solely for sale on the premises)
2212	Grocers
2214	Bottle stores
2216	Men's outfitters
2218	Ladies' outfitters
2220	General outfitters
2222	Household textiles
2224	Shoe stores
2226	Domestic furniture and household appliances
2228	Antique dealers, second-hand furniture shops, art dealers, picture framers, etc.
2230	Book stores and stationers
2232	Jewellery, watch and clock retailers and repairers
2234	Chemists
2236	Photographic shops
2238	Building material and hardware merchants
2240	Bicycle dealers
2242	Fuel and coal merchants (excluding petrol filling stations)
2244	Garages, filling stations and workshops
2246	Used motor vehicles
2248	Caravans and trailers
2250	Motor cycle dealers
2252	Spares and accessories dealers
2254	Motor scrap-yards
2256	Retail tyre dealers
2258	Sport and recreational equipment

Income Source Code	Description
2260	Department stores and general dealers
2262	Florists and garden shops (except growers; see 0150)
2264	Pet and pet food shops
2266	Dealers in radio, TV and electrical goods (excluding radio and TV rental)
2268	Radio and TV shops
2270	Dealers in miscellaneous goods
2298	Other not specified
2302	Bars and beer gardens
2304	Restaurants or tea-rooms selling food for consumption mainly on the premises
2306	Caterers
2308	Fish and chips shops, sandwich and snack bars and other establishments
2310	Registered hotels and motels
2312	Boarding houses
2314	Caravan parks
2316	Other accommodation, e.g. furnished flats (holiday), rooms without meals, caravans and mobile homes
2398	Other not specified
2402	Railway transport and services
2404	Bus transport (excluding taxis)
2406	Taxis
2408	Renting of trucks, cars, trailers and containers (except caravans)
2410	Road haulage
2412	Sea transport and supporting services
2414	Air transport and supporting services
2416	Renting of aircraft
2418	Shipping, clearing and forwarding agents
2420	Travel agents
2422	Operation of car parks and toll roads
2424	Storage and warehousing
2426	Postal services and telecommunications
2498	Other not specified
2502	Discount houses
2504	Commercial banks
2506	Building societies
2508	Merchant banks
2510	Hire-purchase, savings and general banks
2512	Land and Agricultural Bank of South Africa

Income Source Code	Description
2514	Stockbrokers
2516	Unit trust schemes
2518	Other financial institutions (including buying associations)
2520	Financial services
2522	Short-term insurance
2524	Registered pension/provident funds
2526	Medical benefit/aid societies
2528	Insurance brokers and other insurance services (including insurance agents on commission basis)
2530	Property letting: business premises
2532	Property letting: residential accommodation
2534	Township developers
2536	Estate agents
2538	Rent collectors, appraisers and valuers
2540	Attorneys, notaries and conveyances
2542	Advocates
2544	Registered accountants and auditors
2546	Cost and management accountants
2548	Bookkeeping services
2550	Programming and data processing services
2552	Consulting engineers
2554	Constructional engineers
2556	Architects
2558	Quantity surveyors
2560	Land surveyors
2562	Geological and prospecting services
2564	Tracers and draughtsmen
2566	Advertising and market research services
2568	Security services
2570	Renting or leasing of machinery and equipment without operators (excluding computers; see 2028)
2598	Other not specified
2602	Individual policy holders' fund
2604	Corporate fund
2606	Company policy holder's fund
2608	Untaxed policy holder fund
2698	Other not specified

Income Source Code	Description
2702	Pre-primary schools and crèches
2704	Primary schools
2706	Secondary schools
2708	Schools for special education
2710	Technical colleges and technikons
2712	Teachers training colleges
2714	Universities
2716	Correspondence and private colleges
2718	Other educational services (including driving schools, ballet and music teachers)
2798	Other not specified
2802	General, e.g. CSIR
2804	Agricultural and livestock
2806	Medical and veterinary
2808	Industrial
2898	Other not specified
2902	Paediatrician
2904	General practitioner
2906	Dentists
2908	Orthopaedic surgeon
2910	Dental technician
2912	Plastic surgeon
2914	Optometrists (including optical dispensers)
2916	Urologist
2918	Other supplementary health services or para-medical personnel
2920	Podiatrist
2922	Nursing services
2924	Homeopath
2926	Radiographer
2928	Physiotherapists
2930	Psychiatrist
2932	Radiologist
2934	Chiropractors
2936	Gynaecologist
2938	Midwife
2940	General hospitals
2942	Pathologist
2944	Maternity homes

Income Source Code	Description
2946	Psychiatric hospitals
2948	Other hospitals
2950	Optician
2952	Veterinarians
2954	Eye surgeon
2956	Veterinary services (including kennels)
2958	Orthodontist
2960	Prosthetics
2998	Other not specified
3102	Motion picture production
3104	Motion picture distribution and projection
3106	Radio and television broadcasting
3108	Theatrical productions and entertainment services
3110	Authors, composers of music and independent artists
3112	Libraries, museums, botanical/zoological gardens & other cultural services
3114	Professional sports promotion
3116	Turf clubs (horse racing)
3118	Dancing studios
3120	Sport and games clubs
3122	Roller skating rinks
3124	Putt-putt course
3126	Amusement parks
3198	Other not specified
3202	Laundries, laundry services and cleaning and dyeing plants
3204	Hairdressing saloons
3206	Photographic studios (including commercial photography)
3208	Undertakers and crematoriums
3210	Gardening services
3212	Personal services not elsewhere specified, e.g. massage parlours, weight control studios, etc.
3298	Other not specified
3302	Typewriters and other office equipment
3304	Agricultural machinery and implements and farm tractors
3306	Footwear and other leather goods
3308	Servicing and installation of electrical and non-electrical household and personal Appliances
3310	Other specialised automotive repair services (inc. towing and vehicle washing and cleaning)

Income Source Code	Description
3312	Panel beaters and spray-painters
3398	Other not specified
3402	Auctioneers
3404	Market agents
3406	Representatives of manufacturing & trading establishments on commission basis
3408	Import/export agents
3410	Hide and skin brokers
3412	Wool and mohair brokers
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.)

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APPENDIX B – IT3(B) COMPACT DISC SUBMISSION FORM

B.1 IT3 Compact Disc Submission Form

The following is a specimen of the form that must be completed and submitted with the compact disc containing the IT3 extracts.

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	<p align="center">South African Revenue Services</p> <p align="center">IT3 Compact Disc Submission Form</p>	
<p align="center">Organisation Details</p>		
<p>NAME OF ORGANISATION:</p>		
<p>ADDRESS OF ORGANISATION:</p>		
<p>CONTACT PERSON NAME:</p>		
<p>CONTACT PERSON TELEPHONE NUMBER:</p>		
<p align="center">Compact Disc Details</p>		
<p>DATE OF CREATION:</p>		
<p>DATE OF SUBMISSION:</p>		
<p>NUMBER OF FILES:</p>		
<p>FILE SEQUENCE NUMBERS:</p>	<p>Start Seq. No</p>	<p>End Seq. No</p>
<p align="center">Compact Disc Return Details</p>		
<p>RETURN INSTRUCTIONS:</p> <p>(Please provide details, e.g. return address, collection contact telephone number)</p>		

Figure B-1: IT3 Extract Compact Disc Submission Form