

# **BUSINESS REQUIREMENTS SPECIFICATION:**

## Administration of Dividends Tax

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**Document Classification:**

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# 1. DOCUMENT MANAGEMENT

## 1 . 1 Revision History

Revision History			
Date	Version	Description	Author/s
20/09/2013	1.0.0	Initial version. All changes from the 2011 BRS are highlighted in green	SARS

## 1 . 2 References

### 1.2.1 Referenced Documents

Document	Version	Description	Author/s
Section 26 of the Tax Administration Act, 2011 ( Act No. 28 of 2011)			

### 1.2.2 Acronyms and definitions

Terms	Description
Alpha (A)	Alphabet A until Z only (Upper Case and Lower Case)
Alphanumeric (AN)	Alphabet A until Z (Upper Case and Lower Case), AND Numbers 0 to 9 and a decimal point
Business day	Any day which is not a Saturday, Sunday or a public holiday (definition as per Section 1 of the IT Act).
CCYYMM	Century-Year-Month
CCYYMMDD	Century-Year-Month-Day
Conditional Fields	Fields that must be completed subject to defined conditions, e.g. mandatory if related fields have been completed
Dividend declarant	The entity/ legal entity that declared the dividend (also referred to as the issuer of the dividend).
Dividend declaring entity	The entity/ legal entity that declared the dividend (also referred to as the issuer of the dividend).
DT	Dividends Tax
DTA	Double Taxation Agreement
e@syFile™	SARS' premier declaration completion and submission channel. A free suite of software applications linked to eFiling which allow taxpayers to complete their returns offline on their desktop and then send these to SARS electronically.
eFiling	SARS website for electronic filing and interaction with SARS
EFT	Electronic Funds Transfer
Entity	Collective term informally used for the legal personas that interact with SARS. Formally these would be referred to as the "Legal Entities". Examples of an entity/ a legal entity includes: <ul style="list-style-type: none"> <li>• Company (PTY Ltd)</li> </ul>

Terms	Description
	<ul style="list-style-type: none"> <li>• Closed corporation</li> <li>• Trust</li> <li>• Individual</li> </ul>
Free Text (FT)	<p>Free text includes the following:</p> <ul style="list-style-type: none"> <li>• Alphabet A until Z</li> <li>• Upper and Lower Case Characters</li> <li>• Number 0 to 9</li> <li>• Dash (-)</li> <li>• Space ( )</li> <li>• Inverted Commas (""")</li> <li>• Back slash(\)</li> <li>• Forward slash (/)</li> <li>• Question Mark (?)</li> <li>• At sign (@)</li> <li>• Ampersand (&amp;)</li> <li>• Dollar sign (\$)</li> <li>• Exclamation Mark (!)</li> <li>• Hash (#)</li> <li>• Plus (+)</li> <li>• Equals (=)</li> <li>• Semi colon (;)</li> <li>• Colon (:)</li> <li>• Comma (,)</li> <li>• Apostrophe (')</li> <li>• Left and Right Brackets (( ))</li> <li>• Full Stop (.)</li> <li>• Characters such as ê, ë.</li> </ul> <p>All special characters are allowed, however for XML development purposes the following standard must be adhered to: ISO-8859-1 encoding or informally referred to as Latin-1.</p>
ISV	Independent Software Vendor
Mandatory Fields	Fields that must be completed as a rule as opposed to being optional
Numeric (N)	Numbers from 0 to 9 AND a decimal point
Optional Fields	Fields that can be completed based on applicability and availability.

Terms	Description
	These fields are not mandatory
PSV	Pipe separated values
SARS	South African Revenue Service
STC	Secondary Tax on Companies
Transaction	A transaction is defined as the declaring of a dividend, the receipt of a dividend from a declaring company or regulated intermediary and the passing of the dividend to a regulated intermediary or the payment of a dividend to beneficial owners.
XML	eXtensible Markup Language

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## 2. INTRODUCTION

In 2007, the Minister of Finance announced that Secondary Tax on Companies (STC) would be replaced by Dividends Tax (DT). Since the announcement of DT, legislation has been enacted annually to provide a legislative foundation for the implementation of the DT. The DT legislation has now principally been finalised. An implementation date for the DT of 1 April 2012 has been pronounced in the annual budget announcement and is confirmed in the current Taxation Laws Amendment bill.

The Dividends Tax (DT) will operate from the principle that the liability for DT is triggered by the payment of the dividend and it falls on the recipient (i.e. beneficial owner) to pay the tax to SARS. However, DT will be administered on the basis of withholding the applicable percentage of tax from the dividend payment by either the entity declaring the dividend or, where relevant, certain withholding agents (i.e. regulated intermediaries).

Provision is made for exemption from DT or the payment of a reduced rate DT based on the nature or status of the beneficial owner. The beneficial owner is responsible to declare his/her/its status to the declaring entity or regulated intermediary prior to the payment of the dividend.

A prescribed DT return must be submitted to SARS by each entity that manages dividends, accounting for the payment/withholding of dividends to beneficial owners and/or the pass through of dividends to regulated intermediaries for further distribution. The return summarises the management (receipt/ declaration of dividends and the distribution of the dividends received/declared) of dividends by the entity and must be accompanied by supporting data underpinning the consolidated view of the return.

The supporting information and return can be submitted through the existing SARS channels. In addition SARS will also be introducing a new direct data flow (secure file transfer) channel for submission of the supporting information.

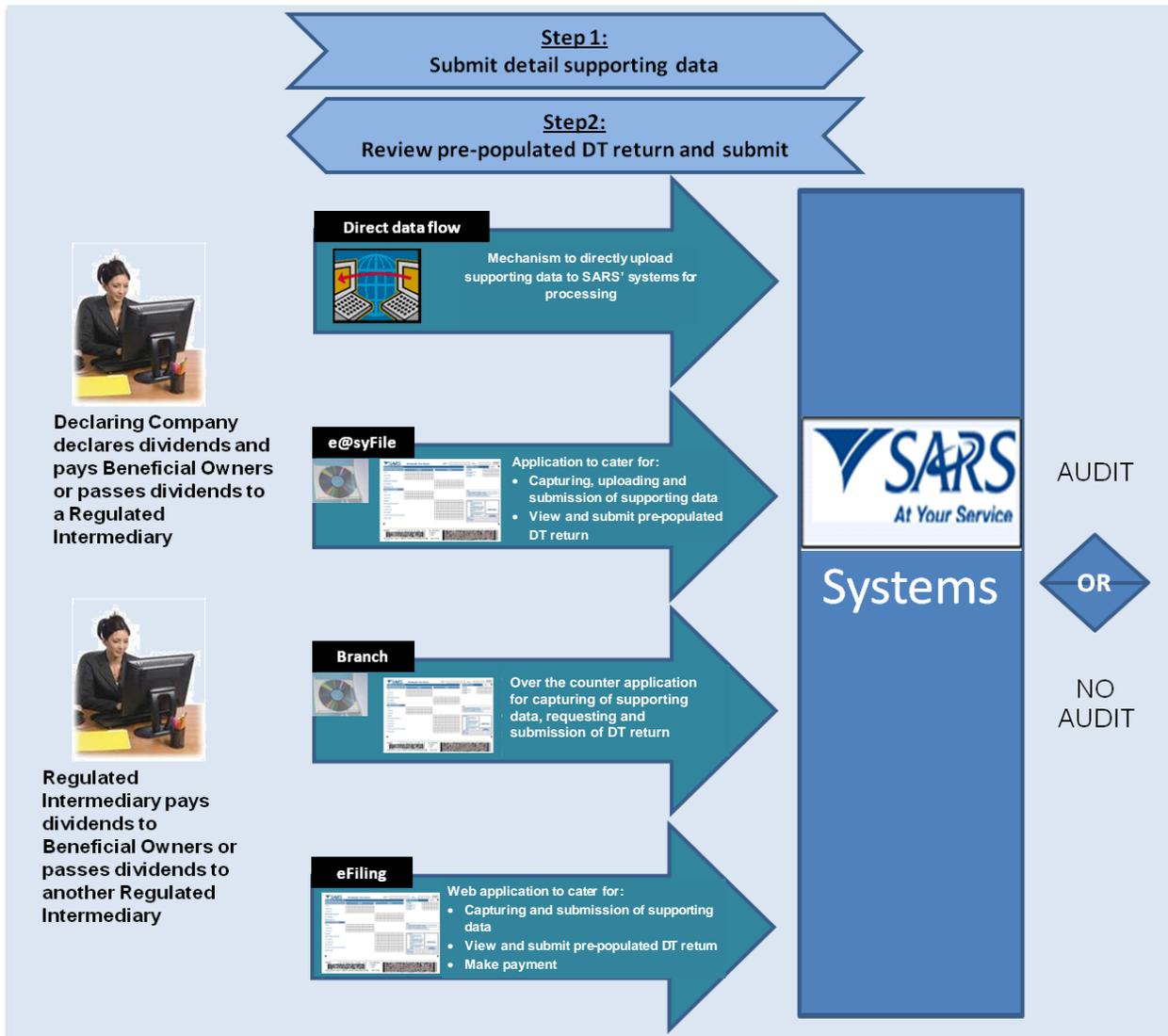
The purpose of this document is to conceptualise the channels and to specify the requirements for the supporting data to be submitted.

### 3. CONCEPTUAL DESIGN

SARS will leverage off its existing electronic channel infrastructure to provide a mechanism for listed and unlisted companies to submit their DT returns and supporting data. The following channels will be available for submission:

- **e@syFile™**. The e@syFile™ solution will provide the ability to upload or capture the required supporting data. The data will be consolidated into the DT return which will be submitted to SARS
- **Direct data flow (Secure file transfer)**. It is envisaged that this channel will mainly be used by regulated intermediaries acting as agents to administer the dividend distribution on behalf of listed companies. It will allow the entity to extract the relevant supporting data from their respective information systems and upload the data in a prescribed format to SARS' systems. No manual intervention will be required from the entity. SARS will consolidate the data and populate the DT return. The entity will be able to login to eFiling to request and view the DT return. Data validations will be performed to ensure correctness and completeness. The ability to rectify any omissions or errors on the detail data will be provided. The entity will be able to submit the DT return from the eFiling platform.
- **eFiling**. Companies with a small number of stakeholders will be able to use this channel to capture the relevant supporting data. Similarly to the e@syFile™ channel, the data will be consolidated into the DT return which will be submitted to SARS.
- **Branch office**. Entities with a small number of stakeholders will be able to use the branch office channel to capture the relevant supporting data and request and submit the dividend tax return.

In addition to submission, companies will also have the ability to submit revisions to previously filed returns and supporting documentation as well as the ability to make payment on the selected electronic channel, the branch office or via bank transfer. The conceptual design is depicted in Figure 1 below.



**Figure 1: High Level Process**

Step 1: The dividend declaring entity or the regulated intermediary submits the detail supporting data via any of the available channels. SARS' systems will send back a response message confirming the receipt of the data in good order or otherwise. If the data is not in good order they will be required to rectify and resubmit the necessary data. If the data is in good order, the data will be evaluated by the SARS system. On request from the submitting entity, the DT return will be populated and the user can continue with step 2.

Step 2: The DT return will record a summary declaration of all dividends received or declared and the distribution of these dividends. The return will be populated from the detailed supporting data submitted. The entity will view the return, confirm that it is correct and submit the return to SARS.

## 4. GENERAL RULES FOR IMPORT FILE STRUCTURE

a. All files submitted after the implementation date must be according to the new requirements, regardless of the period the data relates to.

b. The record structure of the file is as follows:

- File Header Record
- Submitting entity demographic record
- Dividend declared/ received information record
- Dividend recipient record
- File trailer record.

c. Each file submitted to SARS must only contain information for one submitting entity.

d. Fields are indicated as mandatory, optional or conditional as specified in this document. Certain mandatory and conditional fields are also indicated with a “MW” or “CW” to indicate that although from a SARS perspective the field is required, for a time period the record will be accepted if the field is left blank by the submitting entity (refer to the notes in section 5.1 for a more detailed explanation).

e. Each submission must contain the file header record, the submitting entity demographic record, the file trailer record and one or both of the dividend declared/ received information record and the dividend recipient record.

f. Each entry in the dividend recipient section must reference an entry in the dividend declared/ received information section, either in this file or in a previously accepted submission.

g. Data fields must not start with a space.

h. No amounts on the file may be recorded as a negative value.

i. The cents for all Rand amounts must be specified even if zero.

j. All files must conform to the LATIN-1 character encoding

- k. When a Record status is not N (new), then all the field values for that line item must be stated/ re-stated to what the values should have been (not the delta).
- l. Where the field contains decimals, length is specified in format e.g. N10,2. This means that the field
- Is a numeric field;
  - Consists of 10 digits before the decimal point; and
  - Consists of 2 digits after the decimal point.

Therefore, numeric decimal fields will be supplied using a point (e.g. 0.00) and not a comma (e.g. 0, 00).

For example: a numeric decimal field would be supplied as 276.38 and not 276, 38.

- m. A pipe separated values file (PSV) format will be used for the file structure, where the fields are separated by a delimiter. **For any field where no value is required or no value is available (where the file indicates that a field must or can be left BLANK), a delimiter must be followed by another delimiter to indicate that the field is empty.**
- n. In order for SARS to process the files in the most efficient manner the sections submitted must be in the sequence as specified in the file. This implies the first record in the file will be the general header, the second record will be the submitting entity demographic record, then all the Dividend declared/received records will follow, then all the recipient information records will follow and lastly the trailer record will follow.
- o. Rounding should be applied consistently throughout the file. Rounding is applicable regardless of whether the field is a calculated field or a captured field. The following illustrates how rounding should be applied:

If the "Data Format" is specified for example as N1.6 to N15.6, then the 7<sup>th</sup> digit after the decimal point must be rounded down if the digit is <5 (which implies that the 6<sup>th</sup> digit remains the same) and be rounded up if the digit is >=5 (which implies the 6<sup>th</sup> digit increases by 1).

Example 1 – The actual value for Number of Shares (field67) = 10.0125794, then the rounded value will be 10.012579.

Example 2 – The actual value for Number of Shares (field67) = 10.0125795, then the rounded value will be 10.012580

p. Different types of validations as well as the sequence of validations to be performed on files submitted to SARS are as follows:

- SARS will reject an entire file under the following conditions:
  - File is corrupt, i.e. the file could not be read;
  - File fails structure validations, i.e. error(s) were found in the number of pipe separators in the submission file header, summary or line item level taxpayer data header, body or trailer, or specific field errors were found in the submission file header, summary or line item level taxpayer data header or trailer. Field validations on the file body are addressed in point 2 below.
- SARS will accept an entire file under the following conditions:
  - Zero fields were rejected;
  - One or more records were found to be duplicates.
- SARS will partially upload a file under the following conditions:
  - One or more record(s) were rejected;

q. The fields in the file body are each subjected to the following types of validations and in the sequence as described below:

- Required: validates whether the field is required to be completed. Can be mandatory, conditional or optional. If the field is conditional, a condition rule is supplied;
- Data type: specifies the type for example, numeric or alpha numeric;
- Length type: indicates whether the length of the field can be variable or fixed;
- Length min:max: specifies the minimum length and the maximum length a field can have. If the field has a fixed length type, the minimum and maximum lengths is the same. Based on the whether there is a condition rule is met, different minimum and maximum lengths are defined;
- Data validations: validates whether the field complies to format rules or belongs to a pre-defined set of values; and
- Logic validations: applies a logic validation on the value of the field.

Note: When records are being validated by SARS systems, the validations will be done in the sequence as described above. Once a field has failed any one of these validations no further validations will be done on that field. For example, if a field passes the required and data type validations (numbers 1 and 2 above) and then fails on length type (number 3), the length, data and logic validations will not be performed and the error on the length type will be recorded in the response file.

- r. File Structure Validations will be done in the sequence provided in the table below. If the file fails file structure validations (File Response Code = 005), then a File Response Reason will be provided in the response file header. In the instance where the file failed validations

No	Validation	File Response Reason
1	Does the file have a header, body and trailer identifier	Missing required section either header, body, or trailer
2	Does the generic header structure pass i.e. are there the correct amount of pipes	Generic header contains the incorrect number of fields
3	Does the trailer structure pass i.e. are the number of pipes correct	Trailer contains the incorrect number of fields
4	Does the submission file header structure pass i.e. are the number of pipes correct	Product header contains the incorrect number of fields
5	Does the body structure pass i.e. are the number of pipes correct	One or more body items contain the incorrect number of fields
6	Validate the generic header data – actual content according to the spec	Invalid data in generic header
7	Validate the Submission File Header data – actual content according to the spec	Invalid data in submission file header
8	Validate the trailer: Is the correct data used in the correct fields – actual content according to spec	Invalid data in trailer
9	Validate the trailer: Do the calculated fields in the trailer add up	Trailer calculation failed

Note – if file did not pass validation numbers 1 to 6, then the acknowledgement of receipt cannot be issued and instead a rejection message will be sent.

- s. A pipe, “|”, character may not be used within any field value (e.g. as a special character). If it is, it will be regarded as the start of the next field.

## 5. FILE LAYOUT

During the process of the submission of detail supporting data to SARS a number of messages will be sent back and forth between the SARS systems and the Direct Data Flow Channel of the submitting entity or e@syFile™ depending on the data requested by SARS. The maximum number of messages is 3. The table below indicates for each message, the file number and name to be used to convey that message, It also indicates the sender and recipient for each message. For each of the files, a detail file layout is provided in the sub paragraphs.

### Message sequence

Message Number	Message Description	File Number	File Name	Sender	Recipient
1	Detail supporting data is submitted once dividends have been declared and either paid to the beneficial owner or passed to a regulated intermediary.	1	Detail supporting data	Direct Data Flow Channel of the submitting entity / e@syFile™	SARS systems
2	This response will be the acknowledgement of receiving detail supporting data before any validations have been performed	2	Request/ Response	SARS systems	Direct Data Flow Channel of the submitting entity / e@syFile™
3	This response is the notification of whether the file was accepted or rejected. If rejected the response includes a rejection reason	2	Request/ Response	SARS systems	Direct Data Flow Channel of the submitting entity / e@syFile™

### File Name Structure Requirements

File Name	File Name Structure Requirements
<b>Detail supporting data</b>	Data Type Being Supplied (value of field 88)_File Layout Version (value of field 84)_Tax Reference Number (value of field 7)_Unique File ID (value of field 85)_Message Create Date (value of field 83)
<b>Request / Response</b>	Data Type Being Supplied_File Layout Version_Tax Reference Number_Unique File ID_Message Create Date_"R"File Response Code

### Notes:

- All the field values in the file name must be separated by an “\_” and there must be no spaces between any characters
- For the purpose of creating the file name the Message Create Date in the File Name must be in the format CCYYMMDDThhmmss
- The file name must be followed by either a .psv or a .txt or a .zip extension.

### 1.3 File Layout: 1. Detail Supporting Data Submission

This section lists all the fields that are required for the file. The table specifies for each field, whether the field is required, the data type, the required length, provides a description and also indicates the relevant validation rules.

**Note 1:** The number column is used to reference fields in the table for ease of use and does not indicate sequence in the file.

**Note 2:** The “Required”: “Type” field can have one of the following values:

- M = Mandatory: Implying the field must always be completed
- C = Conditional: Implying the field must always be completed under the defined conditions, else it can be left blank
- O = Optional: Implying the field can be completed if possible
- MW = Mandatory with warning: Implying from a SARS perspective this field is mandatory (as defined above), however due to constraints experienced by the submitting entities to provide the required data, the field can be left blank for a pre-defined time period and SARS will accept a record where such a mandatory field has not been completed. At the applicable time the field will revert to the intended Mandatory type and at such time SARS will reject the records if not completed.
- CW = Conditional with warning: Implying that from a SARS perspective, when the conditions are met, this field is mandatory, however due to constraints experienced by the submitting entities to provide the required data, the field can be left blank for a pre-defined time period and SARS will accept a record where such a field has not been completed under the specified conditions. At the applicable time the field will revert to the intended mandatory type when the conditions are met and at such time SARS will reject the records if not completed.

**Note 3:** The values for the “Length Type” column has been shortened to VAR (Variable) and FIX (Fixed) in order to save space.

**Note 4:** In order to enhance readability and understanding of some of the complex validation, the Field names used in the validation has been replaced with characters; e.g. Transaction period (field13) = X. Where this has been done, the list of field names replaced will appear at the start of the validation. The same character has not necessarily been used throughout for the same field name.

**Note 5:** File name definition – Refer to the file name structure table under section 5.

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
<b>SUBMISSION FILE HEADER</b>									
82	Section Identifier	To identify the start of the section as well as identifying the type of section	M		A	FIX	1:1	a) Must = H, where H = Header	
104	Header Type	To indicate the type of header in order to differentiate between various types	M		A	VAR	1:3	a) Must = GH, where GH = General Header	
83	Message Create Date	Date and time that the message was created.	M		FT	FIX	19:19	a) Format must be: CCYY-MM-DDThh:mm:ss b) 24h time format must be used	a) Must be less than or equal to today's date
84	File Layout Version	The version of the delimited file layout that is being submitted. Sequential number, which increments with one every time that the file layout version changes once files are being submitted to the production environment. This number is provided by SARS	M		N	VAR	1:4	a) Must = 2 b) Value must not contain a decimal point  Note – SARS will only support the version(s) specified above	a) Must be greater than or equal to 1 and less than or equal to 9999
85	Unique File ID	The submitting source must create this field when data is submitted to SARS. This field will uniquely identify this file when coupled with the source. This	M		AN	VAR	1:64	a) Value must not contain a decimal point b) Although this field is designed using the definition of AN (as specified in section 1.2.2 of this document), SARS will also accept dashes "-" (this is to cater for entities that have chosen to make use of a GUID). Please	a) Must be unique per submission and across submissions per submitting entity

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
		value must not be repeated by the submitting source (e.g. use the date time with some other unique number). This field will also be used to link the records to the original file. The field must be generated by the software from which the entity is submitting the data to SARS. When SARS sends the response file, the Unique File ID in the response file must be equal to the Unique File ID obtained from the file name of the submitted file.						note this is the only exception to the AN definition that will be permitted and only on this field.	
86	SARS Request Reference	In the scenario where SARS sends a request file to the entity requesting data, SARS provides this reference number to use in the file to be submitted to SARS. SARS also uses this reference number when responding to the	O		AN	VAR	a) 0:0 – If this field is left blank b) 1:64 – If this field is completed		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
		taxpayer on files submitted to SARS.							
87	Test Data Indicator	<p>This should be used to indicate if the data is for testing or is live data and should be processed. The purpose of the field is to avoid test data accidentally being processed in production and allow the source to test their submission without it being processed.</p> <p><b>Note</b> – If SARS receives a value = T in the production environment or a value = L in the test environment, then the file will be validated, a response file will be returned, but the data will not be processed to the database., then the file will be rejected in its entirety.</p>	M		A	FIX	1:1	a) Must = T or L, where T = Test; L = Live	
88	Data Type Being Supplied	When data is submitted to SARS, this field indicates	M		AN	FIX	3:3	a) Must = WHD, where WHD = Dividends tax	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
		the type of data that can be found in the file, e.g. Dividends tax, VAT supporting data. When SARS sends a response on a file submitted, SARS indicates the data type on which the response is based.							
89	Channel Identifier	Identifies the channel from which the file was submitted, e.g. Connect Direct, e@syFile™. The channel, from which the file was submitted to SARS, must generate this identifier.	M		AN	VAR	1:10	a) Must only contain CD, HTTPS or IFL, where CD = Connect Direct, HTTPS = Hypertext Transfer Protocol Service ,IFL = e@syFile™	
90	Source Identifier	This identifies the file submitter and contains the security token. This value will be supplied by SARS if the C:D or HTTPS channels are used. For e@syFile, any value of 144 characters may be used.  Note – For testing	M		FT	FIX	144:144		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
		purposes please refer to the SARS website where a value will be supplied that can be used in the interim. This value will only be applicable for test purposes and will not be accepted in the production environment.							
91	Group ID	If the amount of data requires that it be sent in multiple files, a unique Group ID must be created on the submitting entity's system to be able to link the multiple files to the one group.	M		AN	VAR	1:64	a) Although this field is designed using the definition of AN (as specified in section 1.2.2 of this document), SARS will also accept dashes "-" (this is to cater for entities that have chosen to make use of a GUID). Please note this is the only exception to the AN definition that will be permitted and only on this field	a) Must not be equal to a Group ID used in a previously successfully submitted group file submission per submitting entity
92	Group Total	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.  For example, where it is	M		N	VAR	1:4	a) Value must not contain a decimal point	a) Must be greater than or equal to 1 and less than or equal to 9999

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
		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.							
93	Unique Group Item ID	The number of this file in the group. This number must be an incrementing number beginning at one for each group submission, and incrementing by 1 for each file in the group. E.g. if this is the second file of the group this field must be 2.	M		N	VAR	1:4	a) Value must not contain a decimal point	a) Must be greater than or equal to 1 b) Must be less than or equal to the Group Total c) Must be submitted in sequence
94	Source System	The name of the system from where the data was generated, e.g. Pastel or SAP.	M		FT	VAR	1:30		
95	Source	The version	M		FT	VAR	1:10		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
	System Version	number system, e.g. 1.1.7.							
96	Contact Person Name	The full names of the person to be contacted with technical queries related to this file.	M		FT	VAR	1:90		
97	Contact Person Surname	The surname of the person to be contacted with technical queries related to this file.	M		FT	VAR	1:53		
98	Business Telephone Number 1	The primary contact telephone number for contact person.	C	At least one of Business Telephone Number 1 or the Cell Phone Number field must be completed.	AN	VAR	a) 0:0 – No condition met b) 9:15 – Condition met	a) Only numeric values are allowed b) No spaces are allowed c) + is not allowed d) Value must not contain a decimal point	
99	Business Telephone Number 2	A secondary contact telephone number for contact person.	O		AN	VAR	a) 0:0 – If this field is left blank b) 9:15 – If this field is completed	a) Only numeric values are allowed b) No spaces are allowed c) + is not allowed d) Value must not contain a decimal point	
100	Cell Phone Number	The cell phone number of the contact person.	C	At least one of Business Telephone Number 1 or the Cell Phone Number field must be completed.	AN	VAR	a) 0:0 – No condition met b) 9:15 – Condition met	a) Only numeric values are allowed b) No spaces are allowed c) + is not allowed d) Value must not contain a decimal point	
101	Contact Email	The email address for the contact person.	M		FT	VAR	5:80	a) Address must contain an @ sign b) Address must contain a domain which must be indicated with a dot (.)	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
<b>SUBMITTING ENTITY DEMOGRAPHIC INFORMATION</b>									
1	Section Identifier	To identify the start of the section as well as identifying the type of section	M		A	FIX	1:1	a) Must = H, where H = Header	
2	Header Type	To indicate the type of header in order to differentiate between various types.	M		A	VAR	1:3	a) Must = SE, where SE = Submitting Entity	
105	Nature of person	The type/ category of the submitting entity.	M		FT	VAR	9:33	a) Refer to Appendix A for code table	a) Value must not = INDIVIDUAL
3	Registered name	The registered name of the submitting entity	M		FT	VAR	1:120		
4	Trading name	The name the submitting entity is trading under.	M		FT	VAR	1:120		
5	Registration number	The registration number of the submitting entity	C	If the value of Nature of person (field105) = PUBLIC_CO or PRIVATE_CO or INTERVIVOS_T RUST or RETIREMENT_FUND, then Registration number (field5) is mandatory.  For any other Nature of person (field105), the field can be left	FT	VAR	a) 0:0 – No condition met b) 1:15 – Condition met	a) If the value of Nature of person (field105) = PUBLIC_CO or PRIVATE_CO, then the following validation must be applied: Refer to Appendix I for the applicable validation that must be applied.	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
				blank.					
7	Dividend tax number	The submitting entity's dividend tax number as registered at SARS for Dividend Tax.	M		N	FIX	10:10	a) Perform Modulus 10 check as follows: Refer to Appendix J for the applicable validation that must be applied	a) Must be a valid registered Dividend tax number at SARS
8	Postal address line 1	The first line of the submitting entity's postal address.	M		FT	VAR	1:100		
9	Postal address line 2	The second line of the submitting entity's postal address.	O		FT	VAR	a) 0:0 – Not completed b) 1:100 – Completed		
10	Postal address line 3	The third line of the submitting entity's postal address.	O		FT	VAR	a) 0:0 – Not completed b) 1:100 – Completed		
11	Postal address line 4	The fourth line of the submitting entity's postal address.	O		FT	VAR	a) 0:0 – Not completed b) 1:100 – Completed		
12	Postal code	The postal code of the submitting entity's postal address.	M		AN	VAR	1:10		
13	Transaction period	The calendar month in which the filing submission is made.	M		N	FIX	6:6	a) Format: CCYYMM	a) Transaction period must be > 201203 b) CCYYMM must be equal to the current calendar year and calendar month
<b>DIVIDEND DECLARED/ RECEIVED INFORMATION</b>									
<p><b>* IMPORTANT NOTE:</b> Due to the substantial systems development that will be required by some Submitting Entities in order to comply with the requirements relating to specifically the Dividends Received part in the BRS (i.e. where the Submitting Entity is firstly a regulated intermediary, or secondly a beneficial owner of a dividend which was exempt), SARS will afford Submitting Entities in this position a grace period of 12 months from the effective date of the Dividends Tax to comply (i.e. up to 31 March 2013). The affected fields will be changed to CW (Conditional with warning) for this period. However, where the Submitting Entity is able to comply prior to the expiry of the grace period it should do so as SARS' systems will cater for this part as from the effective date of the tax.</p>									
14	Section identifier	Start of the dividend declaring entity's	M		A	FIX	1:1	a) Must = B, where B = Body	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
		demographic information section.							
15	Record type	The type of data that is submitted in the record, e.g. <ul style="list-style-type: none"> <li>Submitting Entity,</li> <li>Dividend Declared/ received</li> </ul>	M		AN	VAR	1:6	a) Default to DD, where DD = Dividend Declared/ received information	
16	Record status	Indicates the status of the record, whether it is a new record, an adjusted record or a record that must be deleted from the declaration.	M		A	VAR	1:2	<p>a) Record status can only be one of:  N = New Record;  A = Add record;  C = Correction  D = Delete record  <b>S = STC Correction</b></p> <p><b>Note: STC correction must be used where an amount of dividends tax was not withheld due to an incorrect notification of the STC credit amount, the resulting tax shortfall is payable by the distributing company.</b></p>	<p>Date paid/payable (field42) = Z  Transaction period (field13) = X  Entity received from – Date received (field106) = W</p> <p>a) Record status may only be N, where  the record has never been submitted before  and  Dividend declarant (field20) = Y  and either  CCYYMM of Z = X  or  CCYYMM of Z = X – 1 month</p> <p>b) Record status may only be N, where  the record has never been submitted before  and  Dividend declarant (field20) = N  and either  CCYYMM of W = X  or  CCYYMM of W = X – 1 month</p> <p>c) Record status may only be A, where</p>

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
									<p>the record has never been submitted before</p> <p>and</p> <p>Dividend declarant (field20) = Y</p> <p>and</p> <p>CCYYMM of Z &lt; X – 1 month</p> <p>d) Record status may only be A, where</p> <p>the record has never been submitted before</p> <p>and</p> <p>Dividend declarant (field20) = N</p> <p>and</p> <p>CCYYMM of W &lt; X – 1 month</p> <p>e) Record status must be C or D or S, where the record has already been submitted before</p>
17	Unique number	The submitting entity's system will have a unique identifier for each record. This is the number that must be entered into this field.	M		FT	VAR	1:100		<p>a) If the record status (field 16) = C or D, then this number must contain the number that was originally submitted</p> <p>b) Must be unique within the section across all files</p>
18	Row number	<p>Number of the row in the file, sequential number starting at 1 for every file submitted to SARS.</p> <p>The row number field must start at 1 for every new file and must</p>	M		N	VAR	1:10	<p>a) An incrementing number per record beginning at 1 for each file</p> <p>b) Value must not contain a decimal point</p>	<p>a) Must be greater than or equal to 1 and less than or equal to the total number of rows in the file with section identifier = B</p>

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
		increment by 1 for every new row added that is classed as a body record in the file. The last body record row number in the file must be equal to the total records supplied in the trailer. This would imply that for every file the body records start at 1 and increment by 1 for each record regardless of how many different sections there might be in the body, for files where there are multiple sections in the body.							
19	Transaction due date	This is the due date of the transaction that pertains to this record.	M		FT	FIX	10:10	Format: CCYY-MM-DD	Date paid/payable (field42) = Z Entity received from – Date received (field106) = X  a) If Record status (field 16) = N and Dividend declarant (field20) = Y, then default to the last business day of the month following the value of Z  b) If Record status (field 16) = A

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
									<p>and Dividend declarant (field20) = Y, then default to the last business day of the month following the value of Z</p> <p>c) If Record status (field 48) &lt;&gt; N or A and Dividend declarant (field20) = Y, then the Transaction due date must be the same as the value that was recorded on the original submission for this line item</p> <p>d) If Record status (field 16) = N and Dividend declarant (field20) = N, then default to the last business day of the month following the value of X</p> <p>e) If Record status (field 16) = A and Dividend declarant (field20) = N, then default to the last business day of the month following the value of X</p> <p>f) If Record status (field 48) &lt;&gt; N or A and Dividend declarant (field20) = N, then the Transaction due date must be the</p>

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
									<p>same as the value that was recorded on the original submission for this line item</p> <p>g) The value of Transaction due date must be &gt;= 2012-05-31</p>
20	Dividend declarant	<p>Indicates if the entity submitting the file also declared the dividend for this record.</p> <p><b>Note</b> – in the case of portfolios in CISS where dividends are distributed to its unit holders, the portfolio must be treated as the dividend declarant for purposes of completing the file. Also, where an Insurer as defined in section 29A makes an allocation to the IPF, the Insurer should (for purposes of completing the file) be treated as the dividend declarant.</p>	M		A	FIX	1:1	a) Value may only be Y or N, where Y = Yes and N = No	a) If the entity submitting the file also declared/issued the dividend, then value must be Y
21	Dividend declarant - Nature of	The type/ category of the dividend declarant.	M		FT	VAR	9:33	a) Refer to Appendix A for code table	a) Value must = PUBLIC_CO or PRIVATE_CO or INTERVIVOS_TRUST or

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
	person								UNINCORPORATED_BODY_OF_PERSONS
22	Dividend declarant - Registered name	The name of the dividend declaring entity.	M		FT	VAR	1:120		
23	Dividend declarant - Trading name	The name the dividend declaring entity is trading under.	MO		FT	VAR	1:120		
24	Dividend declarant - Registration number	The registration number of the dividend declaring entity	CW	If the value of Nature of person (field21) = PUBLIC_CO or PRIVATE_CO or INTERVIVOS_TRUST, then Registration number (field24) is mandatory (for a period of time, if the field is left blank, the line item will be accepted and a warning response will be returned).  For any other Nature of person (field21), the field can be left blank.	FT	VAR	a) 0:0 – No condition met b) 1:15 – Condition met	a) If the value of Nature of person (field21) = PUBLIC_CO or PRIVATE_CO and Dividend declarant - Tax resident in RSA (field 27) = Y, then the following validation must be applied: Refer to Appendix I for the applicable validation that must be applied	a) <b>Note</b> – It is understood that the data for this field might not be available for phase1 of implementation and therefore the field can be left blank even if the condition is met.
25	Dividend declarant - ISIN number	The international security identification	C	If Dividend declarant - Listed on JSE	AN	VAR	a) 0:0 – No condition met b) 1:12 –		a) Must be valid according to the ISO 6166 standard

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
		number with structure as defined in ISO 6166.		(field 28) = Y, then Dividend declarant - ISIN number is mandatory			Condition met		
26	Dividend declarant - Income tax reference number	The entity's income tax number as registered at SARS.	CW	If Dividend declarant - Tax resident in RSA (field 27) = Y, then Dividend declarant - Income tax reference number is mandatory.  If the field is left blank, the line item will be accepted and a warning response will be returned	N	VAR	a) 0:0 – No condition met b) 10:10 – Condition met	a) Perform Modulus 10 check as follows: Refer to Appendix J for the applicable validation that must be applied	a) <b>Note</b> – 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 even if the condition is met.
27	Dividend declarant - Tax resident in RSA	Indicates if the dividend declaring entity is resident in South Africa.	M		A	FIX	1:1	a) Value may only be Y or N, where Y = Yes; N = No	a) If the dividend declaring entity is resident in SA, then value must be Y
28	Dividend declarant - Shares listed on JSE	Indicates if the shares for which the dividend is declared are listed on the JSE.	M		A	FIX	1:1	a) Value may only be Y or N, where Y = Yes; N = No	a) If the shares of the dividend declaring entity are listed on the JSE, then value must be Y
29	Dividend declarant - Registered as micro business	Indicates if the dividend declaring entity is registered as a micro business according to the 6 <sup>th</sup> schedule.	C	If Dividend declarant (field 20) = Y, then this field is mandatory, else it can be left	A	FIX	a) 0:0 – No condition met b) 1:1 – Condition met	a) Value may only be Y or N, where Y = Yes; N = No	a) If Shares on JSE = Y, then value must be N





No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
				Registration number (field35) is mandatory (for a period of time, if the field is left blank, the line item will be accepted and a warning response will be returned). For any other Nature of person (field32), the field can be left blank					
36	Entity received from - Income tax reference number	The income tax number as registered at SARS.	CW	If the Dividend declarant (field 20) = N and Nature of Person (field32) <> UNINCORPORATED_BODY_OF_PERSONS, then the field is mandatory, else the field can be left blank  Where UNINCORPORATED_BODY_OF_PERSONS = Other entity not covered by the list provided	N	VAR	a) 0:0 – No condition met b) 10:10 – Condition met	a) If the Dividend declarant (field20) = N and the field is left blank, for a time period, the line item will be accepted and a warning response will be returned b) Perform Modulus 10 check as follows: Refer to Appendix J for the applicable validation that must be applied	a) <b>Note</b> – It is understood that the data for this field might not be available for phase1 of implementation and therefore the field can be left blank even if the condition is met.

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
106	Entity received from – Date received	The date on which the dividend was received by the submitting entity.	C	If the Dividend declarant (field 20) = N, then the field is mandatory, else the field must be left blank	FT	VAR	a) 0:0 – No condition met b) 10:10 – Condition met	a) Format: CCYY-MM-DD	a) Date received must be >= Date paid/payable (field 42)
37	Dividend type	This field indicates the type of dividend that is declared/ received.	M		A	FIX	2:2	a) The value may be: • CA = Cash; • IS = In Specie; • EB = Amount paid referred to in section 64EB(2);	
38	Number of shares	Number of shares or units to which the dividend relates.  <b>Note:</b> If the submitting entity is also the dividend declarant, specify the number of shares to which the dividend declared relates. Else, only specify the number of the shares to which the dividend received relates.	M		N	VAR	8:22 (i.e. 0.010000 and 9999999999999999 9.999999)	a) No leading zeros allowed b) Must always have 6 numeric digits after the point to denote the fraction c) Data format = N1.6 to N15.6	
39	Dividend per share	The dividend that is declared per share or unit.  This value should reflect the gross dividend per share as declared by the	M		N	VAR	8:22 (i.e. 0.010000 and 9999999999999999 9.999999)	a) The dividend per share must be reflected in cents b) No leading zeros allowed c) Must always have 6 numeric digits after the point to denote the fraction d) Data format = N1.6 to N15.6	



No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
81	IS-tax payable Tax payable by Dividend Declarant	The amount of tax paid to SARS in respect of In Specie dividends or the correction of STC credit errors	C	If Dividend declarant (field 20) = Y and (Dividend type (field 37) = IS or Record Status (field 16) = S), then IS-tax payable Tax payable by Dividend Declarant is mandatory, else the field can be left blank	N	VAR	a) 0:0 – No condition met b) 4:18 – Condition met (i.e. 0.01 and 999999999999.99)	a) Must be reflected in Rand value b) No leading zeros allowed c) Must always have 2 numeric digits after the point to denote cents d) Data format = N1.2 to N15.2	
<b>DIVIDEND RECIPIENT INFORMATION</b>									
45	Section identifier	Start of the dividend recipient information section	M		A	FIX	1:1	a) Must = B, where B = Body	
46	Record type	The type of data that is submitted in the record, e.g. <ul style="list-style-type: none"> <li>Submitting Entity</li> <li>Dividend Recipient Information</li> </ul>	M		AN	VAR	1:6	a) Default to RI, where RI = RI = Dividend Recipient Information	
48	Record status	Indicates the status of the record, whether it is a new record, an adjusted record or a record that must be deleted from the declaration.  <b>Note:</b> For refunds,	M		A	VAR	1:2	a) Record status can only be one of: N = New Record; A = Add record; C = Correction, D = Delete record and R = Refund record	Date paid/payable (field107) = Z Transaction period (field13) = X  a) Record status may only be N, where the record has never been submitted before and either CCYYMM of Z = X or

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
		the restatement of the recipient's liability must be reflected in the record, and <b>NOT</b> the refund amount. SARS will calculate the refund amount and populate it in the return.							<p>CCYYMM of <math>Z = X - 1</math> month</p> <p>b) Record status may only be A, where the record has never been submitted before and CCYYMM of <math>Z &lt; X - 1</math> month</p> <p>c) Value must be C, R or D, where the record has already been submitted before (use R to indicate that the record is being corrected in respect of a refund that has been paid to the recipient)</p>
47	Unique number	The submitting entity's system will have a unique identifier for each record. This is the number that must be entered into this field.	M		FT	VAR	1:100		<p>a) If the record status (field 48) = R,C or D, then this number must contain the number that was originally submitted</p> <p>b) Must be unique within the section across all files</p>
49	Row number	<p>Number of the row in the file, sequential number starting at 1 for every file submitted to SARS.</p> <p>The row number field must start at 1 for every new file and must increment by 1 for every new row added that is classed as a body record in the file.</p>	M		N	VAR	1:10	<p>a) An incrementing number per line item beginning at 1 for each file</p> <p>b) Value must not contain a decimal point</p>	<p>a) Must be greater than or equal to 1 and less than or equal to the total number of rows in the file with section identifier = B</p>

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
		The last body record row number in the file must be equal to the total records supplied in the trailer. This would imply that for every file the body records start at 1 and increment by 1 for each record regardless of how many different sections there might be in the body, for files where there are multiple sections in the body.							
51	Transaction due date	This is the due date of the transaction that pertains to this record, e.g. for a correction, the value will be the same value as the Transaction due date that the transaction was originally submitted on.	M		FT	FIX	10:10	a) Format: CCYY-MM-DD	<ul style="list-style-type: none"> <li>a) If Record status (field 48) = N, then default to the last business day of the month following the Date paid/payable (field 107)</li> <li>b) If Record status (field 48) = A, then the value must default to the last business day of the month following the Date paid/payable (field 107) of the submission that the record pertains to</li> <li>c) If Record status (field 48) &lt;&gt; N or A, then the value must be the same as the value that was recorded on original submission for this line item</li> <li>d) The value of Transaction due date must be &gt;= 2012-05-31</li> </ul>
50	Dividend unique number	This field must reference the unique number (field 17).	M		FT	VAR	1:100		<ul style="list-style-type: none"> <li>a) System generated by the Submitting entity</li> <li>b) The dividend unique number must reference a unique number (field17)that either exist in the current file or in previously submitted files</li> </ul>

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
		<b>Note:</b> For adjustments or refunds, the Dividend unique number must reference the unique number of the original submission.							
52	Dividend type	This field indicates the type of dividend that was received	M		A	FIX	2:2	a) The value may be: • CA = Cash; • IS = In Specie; • EB = Amount paid referred to in section 64EB(2);	
53	Person Liable for tax	The field indicates who is liable for the tax as it differs for cash and in specie dividends	M		A	FIX	2:2	a) Value may only be BO or DC, where BO = Beneficial Owner; DC = Declaring Company	a) If Dividend type (field 52) = CA or EB, then value must be BO, else DC
54	Distribution type	This field indicates to whom the dividend will be distributed: either another intermediary or to the beneficial owner PT = Pass through BO = Beneficial Owner	M		A	FIX	2:2	a) Value may only be PT or BO, where PT = Pass through; BO = Beneficial Owner	
109	FICA Status	The FICA status of the recipient	M		A	FIX	1:1	a) Must = Y, N, E, where Y = FICA successful, N = Not FICA'ed and E = FICA exempt	
55	Nature of person	The type/ category of the recipient	M		FT	VAR	9:33	a) Refer to Appendix A for code table	
56	First two names	The name of the recipient	C	If FICA Status (field 109) = Y	FT	VAR	a) 0:90 – No condition met		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
				and Nature of person (field 55) is INDIVIDUAL, then First two names (field 56) is mandatory			b) 1:90 – Condition met		
57	Surname/Registered Name	The surname or registered name of the recipient	C	If FICA Status (field 109) = Y, then Surname/Registered Name is mandatory	FT	VAR	1:120		a) If Nature of person (field 55) = INDIVIDUAL, then surname of the recipient b) Else, the registered name of the recipient
58	Trading name	The name the recipient is trading under.	CO	If FICA Status (field 109) = Y and Nature of person (field 55) = PUBLIC_CO or PRIVATE_CO, then mandatory	FT	VAR	a) 0:120 – No condition met b) 1:120 – Condition met		
59	Tax residency	The country where the recipient is resident, e.g. ZA = South Africa; GB = United Kingdom	C	If FICA Status (field 109) = Y and distribution type (field 54) = BO, then mandatory	AN	FIX	a) 0:0 – No condition met b) 2:2 – Condition met	a) Refer to Appendix B for code table	
60	Identification type	This field defines the type of identification that will be provided in the identification number field	M		AN	FIX	3:3	a) Refer to Appendix D for code table	
61	Identification number	Uniquely identifies the recipient.	MW		FT	VAR	1:30	a) If the field is left blank, the line item will be accepted with a warning response b) Identification number should not contain any special characters c) If Identification type (field 60) =	a) <b>Note</b> – It is understood that the data for this field might not be available for phase1 of implementation and therefore the field can be left blank.

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
								001, then apply following ID modulus check: Refer to Appendix H for the ID validation that must be applied  d) If Identification type (field 60) = 004, then perform following validation: Refer to Appendix I for the applicable validation that must be applied	
62	Country of issue	The country in which the passport was issued	C	If identification type (field 60) = 003, then mandatory	AN	FIX	2:2	a) Refer to Appendix B for code table	a) Country of issue must be <> ZA
63	Income tax reference number	The recipient's income tax number as registered at SARS.	CW	If FICA Status (field 109) = Y and Identification type (field60) = 004 or 007 then this field is mandatory, else the field can be left blank	N	FIX	a) 0:0 – No condition met b) 10:10 – Condition met	a) Perform Modulus 10 check as follows: Refer to Appendix J for the applicable validation that must be applied	a) <b>Note</b> – It is understood that the data for this field might not be available for phase1 of implementation and therefore the field can be left blank even if the condition is met.
64	Date of Birth/ Inception	The date of birth of an individual or the date of inception for non-individual recipients	CW	If FICA Status (field 109) = Y and Nature of Person (field55) <> to GOVERNMENT _ENTITY, then this field is mandatory, else it can be left blank.	FT	FIX	a) 0:0 – No condition met b) 10:10 – Condition met	a) Format = CCYY-MM-DD	a) <b>Note</b> – It is understood that the data for this field might not be available for phase1 of implementation and therefore the field can be left blank.
65	Exemption claimed	The basis on which the dividend is	O		A	FIX	a) 0:0 – Not completed	a) Refer to appendix C for code table	a) If Distribution type (field 54) = PT, then default to blank

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
		considered to be exempt from Dividends Tax					b) 1:1 – Completed		b) Value may only be; A, if Nature of person (field 55) is PUBLIC_CO or PRIVATE_CO and Tax residency (field 59) is ZA c) Value may only be; B, if Nature of person (field 55) is GOVERNMENT_ENTITY and Tax residency (field 59) is ZA d) Value may only be; C, if Nature of person (field 55) is PRIVATE_CO, INTERVIVOS_TRUST or UNINCORPORATED_BODY_OF_PERSONS e) Value may only be; D, if Nature of person (field 55) is INTERVIVOS_TRUST and Tax residency (field 59) is ZA f) Value may only be; E, if Nature of person (field 55) is UNINCORPORATED_BODY_OF_PERSONS and Tax residency (field 59) is ZA g) Value may only be; F, if Nature of person (field 55) is RETIREMENT_FUND and Tax residency (field 59) is ZA h) Value may only be; G, if Tax residency (field 59) is ZA i) Value may only be; H, if Nature of person (field 55) is INDIVIDUAL, or PUBLIC_CO or PRIVATE_CO, or INTERVIVOS_TRUST, and Tax residency (field 59) is ZA j) Value may only be; J, if Tax residency (field 59) is not ZA and Dividend type (field 52) = CA k) Value may only be K if Tax residency (field 59) is ZA and Nature of person (field 55) is UNINCORPORATED_BODY_OF_PERSONS l) Value may only be; W, if Dividend

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
									<p>declarant - Tax resident in RSA (field 27) is Y and Dividend declarant - Nature of person (field 21) is or PUBLIC_CO or PRIVATE_CO;</p> <p>m) Value may only be; Y, if Tax residency (field 59) is not ZA and Nature of person (field 55) is not INDIVIDUAL or GOVERNMENT_ENTITY</p> <p>n) Value may only be; Z, if Tax residency (field 59) is not ZA and Nature of person (field 55) is not INDIVIDUAL or GOVERNMENT_ENTITY</p>
66	DTA reduced rate requirements met	Indicate whether the recipient met the DTA requirements for a reduced tax rate	M		A	FIX	1:1	a) Values may only be Y or N, where Y = Yes and N = No or N/A	a) If Tax residency (field 59) = ZA, then default to N b) If Distribution type (field 54) = PT, then default to N
107	Date paid/payable	The date on which the dividend was paid by the submitting entity to the beneficial owner or to another regulated intermediary	M		FT	FIX	10:10	a) Format: CCYY-MM-DD	a) Date paid/payable must be > 2012-03-31
67	Number of Shares	Number of shares or units to which the dividend relates	M		N	VAR	8:22 (i.e. 0.010000 and 9999999999999999 9.999999)	a) No leading zeros allowed b) Must always have 6 numeric digits after the point to denote the fraction c) Data format = N1.6 to N15.6	
68	Dividend per share	The dividend that is declared per share.  This value should reflect the gross dividend per share as declared by the dividend declarant.	M		N	VAR	8:22 (i.e. 0.010000 and 9999999999999999 9.999999)	a) The dividend per share must be reflected in cents b) No leading zeros allowed c) Must always have 6 numeric digits after the point to denote the fraction d) Data format = N1.6 to N15.6	



No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
	paid	dividend is received from a dual listed company					99999999999999999999 9.99)	b) No leading zeros allowed c) Must always have 2 numeric digits after the point to denote cents d) Data format = N1.2 to N15.2	Dividend value (field 69) = W Number of shares (field 67) = V STC credit per share (field 70) = T Micro business exemption (field 71) = S Tax rate applicable (field 72) = Q  a) If Z = PT, then default to 0.00 b) If X = IS, then default to 0.00 c) If X = CA and Z = BO, then value must be $\geq 0.00$ and $\leq [W - \text{MAXIMUM value of } [(V * T)/100 \text{ and } S]] * Q$  <b>Note</b> – $[V * T]/100$ must be rounded to 6 decimal places
74	Tax withheld	This field indicates the amount of tax that was withheld from the dividend recipient and paid to SARS	M		N	VAR	4:18 (i.e. 0.01 and 99999999999999999999 9.99)	a) Tax withheld must be reflected in Rand b) No leading zeros allowed c) Must always have 2 numeric digits after the point to denote cents d) Data format = N1.2 to N15.2	Distribution type (field 54) = Z Dividend type (field 52) = X Dividend value (field 69) = W Number of shares (field 67) = V STC credit per share (field 70) = T Micro business exemption (field 71) = S Tax rate applicable (field 72) = Q Rebate for foreign tax paid (field 73) = M  a) If Z = PT or X = IS, then default to 0.00 b) If Z = BO and X = CA, then Tax withheld must = $[(W - \text{MAXIMUM value of } [(V * T)/100 \text{ and } S]] * Q] - M$  <b>Note</b> – $[V * T]/100$ must be rounded to 6 decimal places  <b>Note:</b> A rounding tolerance of 1 up or down is included on the 2 <sup>nd</sup> decimal of the field
75	Net amount distributed to BO	This field indicates the gross dividend amount net of dividends tax payable in South	M		N	VAR	4:18 (i.e. 0.01 and 99999999999999999999 9.99)	a) Net amount distributed to BO must be reflected in Rand b) No leading zeros allowed c) Must always have 2 numeric digits after the point to denote	Distribution Type (field 54) = Z Dividend Type (field 52) = X Dividend value (field 69) = W Tax Withheld (field 74) = V

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
		Africa.						cents d) Data format = N1.2 to N15.2	a) If Z = PT, then Net amount distributed to BO must be 0.00 b) If X = CA and Z = BO, then Net amount distribute to BO must = W – V c) If X = IS and Z = BO, then Net amount distributed to BO must = W  <b>Note:</b> A rounding tolerance of 1 up or down is included on the 2 <sup>nd</sup> decimal of the field
<b>FILE TRAILER RECORD</b>									
76	Section identifier	Start of the file trailer record	M		A	FIX	1:1	a) Must = T, where T = Trailer	
77	Total Number of Records	This is the total number of line items in the file with a section identifier of "B"	M		N	VAR	1:15	a) Value must not contain a decimal point	a) Must be greater than or equal to 1 and less than or equal to 9999999999999999 b) Must be equal to the total number of line items in the file with a section identifier of "B", excluding this record and the header record
102	File Hash Total	Calculation based on all the characters in the file. Must use the MD5 routine (to be supplied)	MW		AN	FIX	32:32		a) Must use MD5 calculation (see section 13) b) Use all sections, except where Section Identifier = T c) File hash total calculation must equal this field value d) <b>Note</b> – It is understood that the data for this field might not be available for phase1 of implementation and therefore the field can be left blank.
78	Total number of shares	The sum of all the number of shares fields contained in the file	M		N	VAR	8:26 (i.e. 0.010000 and 9999999999999999 99999.999999)	a) No spaces allowed b) No leading zeros allowed c) Must always have 6 values after the point to denote the fraction d) Data format = N1.6 to N19.6	a) Must be greater than or equal to 0.000001 and less than or equal to 9999999999999999.999999 b) Must be equal to the sum of fields 38 and 67 across all records where section identifier = B  <b>Note:</b> A rounding tolerance of 2 up or down is included on the 2 <sup>nd</sup> decimal of the field

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
79	Total dividend value	The sum of all the dividend value fields contained in the file.	M		N	VAR	8:26 (i.e. 0.010000 and 9999999999999999999999.999999)	a) No spaces allowed b) No leading zeros allowed c) Must always have 6 values after the point to denote the fraction d) Data format = N1.6 to N19.6	a) Must be greater than or equal to 0.000001 and less than or equal to 9999999999999999999999.999999 b) Must be equal to the sum of fields 40 and 69 across all records where section identifier = B  <b>Note:</b> A rounding tolerance of 2 up or down is included on the 2 <sup>nd</sup> decimal of the field
80	Sum of all monetary fields	Sum of ALL monetary fields contained in the file	M		N	VAR	4:22 (i.e. 0.01 and 9999999999999999999999.99)	a) No spaces allowed b) No leading zeros allowed c) Must always have 2 values after the point to denote cents d) Data format = N1.2 to N19.2	a) Must be greater than or equal to 0.01 and less than or equal to 9999999999999999999999.99 b) Must be equal to the sum of fields 30, 31, 40, 103, 81, 69, 71, 73, 74 and 75 across all records where section identifier of = B  <b>Note:</b> A rounding tolerance of 2 up or down is included on the 2 <sup>nd</sup> decimal of the field

## 1.4 File Layout: 2. Response File

This section lists all the fields that are required for the file. The table specifies for each field, the required length, provides a description and also indicates the relevant validation rules. Below is the layout of the PSV response file that is submitted from SARS to the submitting entity.

Note – The number column is used to reference fields in the table for ease of use and does not indicate sequence in the file

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
<b>REQUEST / RESPONSE FILE HEADER</b>									
1	Section Identifier	To identify the start of the section as well as identifying the type of section	M		A	FIX	1:1	a) Must = H, where H = Header	
2	Header Type	To indicate the type of header in order to differentiate between various types	M		A	VAR	1:3	a) Must = GH, where GH = General Header	
3	Message Create Date	Date and time that the message was created	M		FT	FIX	19:19	a) Format must be: CCYY-MM-DDThh:mm:ss b) 24h time format must be used	a) Must be less than or equal to today's date
4	File Layout Version	The version of the delimited file layout that is being submitted. Sequential number, which increments with one every time that the file layout version changes once files are being submitted to the production environment. This number is provided by SARS.	M		N	VAR	1:4	a) Must = 1 b) Value must not contain a decimal point  Note – SARS will only support the version(s) specified above	a) Must be greater than or equal to 1 and less than or equal to 9999
5	Unique File ID	The submitting source must create this field when data is submitted to SARS. This field will uniquely identify this file when coupled with the source. This value must not be repeated by the submitting source	C	a) If File Response Code = 001, 002, 003, 004, 005, 006, 011 or 012 then this field is	AN	VAR	a) 0:0 – No condition met b) 1:64 – Condition met	a) Value must not contain a decimal point	a) Must equal the Unique File ID of the submitted file

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
		(e.g. use the date time with some other unique number). This field will also be used to link the records to the original file. The field must be generated by the software from which the entity is submitting the data to SARS. When SARS sends the response file, the Unique File ID in the response file must be equal to the Unique File ID obtained from the file name of the submitted file.		mandatory					
6	SARS Request Reference	In the scenario where SARS sends a request file to the entity requesting data, SARS provides this reference number to use in the file to be submitted to SARS. SARS also uses this reference number when responding to the taxpayer on files submitted to SARS.	O		AN	VAR	a) 0:0 – If this field is left blank b) 1:64 – If this field is completed		
7	Test Data Indicator	This should be used to indicate if the data is for testing or is live data and should be processed. The purpose of the field is to avoid test data accidentally being processed in production and allow the source to test their submission without it being processed.  <b>Note</b> – If SARS receives a value = T in the production environment or a value = L in the test environment, then the file will be rejected in its entirety.	M		A	FIX	1:1	a) Must = T or L, where T = Test; L = Live	
8	Data Type Being Supplied	When data is submitted to SARS, this field indicates the type of data that can be found in the file, e.g. Dividends tax, VAT supporting data. When SARS sends a response on	C	a) If File Response Code = 001, 002, 003, 004, 005 006, 011 or	AN	FIX	a) 0:0 – No condition met b) 3:3 – Condition	a) Must = WHD, where WHD = Dividends tax	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
		a file submitted, SARS uses the Data_Type_Being_Supplied from the file name of the file submitted to SARS.		012, then this field is mandatory			met		
9	Source Identifier	This identifies the file submitter and contains the security token. This value will be supplied by SARS.	C	a) If File Response Code = 001, 003, 004, 005, 006, 011 or 012, then this field is mandatory	FT	FIX	a) 0:0 – No condition met b) 144:144 – Condition met		a) Validate that this value = the value supplied by SARS
10	Group ID	If the amount of data requires that it be sent in multiple files, a unique Group ID must be created on the submitting entity's system to be able to link the multiple files to the one group.	C	a) If File Response Code = 001, 003, 004, 005, 006 or 012 then this field is mandatory	AN	VAR	a) 0:0 – No condition met b) 1:64 – Condition met		
11	Group Total	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.  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.	C	a) If File Response Code = 001, 003, 004, 005, 006 or 012, then this field is mandatory	N	VAR	a) 0:0 – No condition met b) 1:4 – Condition met	a) Value must not contain a decimal point	a) Must be greater than or equal to 1 and smaller than or equal to 9999
12	Unique Group Item ID	The number of this file in the group. This number must be an incrementing number beginning at one for each group submission, and incrementing by 1 for each file in the group.	C	a) If File Response Code = 001, 003, 004, 005, 006 or 012, then this field is	N	VAR	a) 0:0 – No condition met b) 1:4 – Condition met	a) Value must not contain a decimal point	a) Must be equal or greater than 1 b) Must be less than or equal to the Group Total c) Must be submitted in sequence

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
		E.g. if this is the second file of the group this field must be 2.		mandatory					
13	File Response Code	This is the status for the entire submitted file, reflecting the result of technical and business validations performed on the incoming file.	M		N	FIX	3:3	a) Must = 001, 002, 003, 004, 005, 006, 011 or 012  Refer to File Response Codes (Appendix E)	
14	File Response Reason	The reason why the file was rejected in its entirety for failed file structure validations.	C	a) If File Response Code is equal to 005, this field is mandatory	FT	VAR	a) 0:0 – No condition met b) 1:300 – Condition met		
15	Transaction Date	The date for which data is required.	O		FT	FIX	a) 0:0 – If this field is left blank b) 10:10 – If this field is completed	a) Format CCYY-MM-DD	a) Must be less than or equal to today's date
16	Tax Period	This is the period for which data is required.	O		N	FIX	a) 0:0 – If this field is left blank b) 6:6 – If this field is completed	a) Format CCYYMM	a) Must be greater than or equal to 190001 and less than or equal to current tax period
17	Transaction Year	The transaction year for which the data is required,	O		N	FIX	a) 0:0 – If this field is left blank b) 4:4 – If this field is completed	a) Format CCYY	a) Must be greater than or equal to 1900 and less than or equal to current year
18	SLA Requirement Date	This is the date by which the taxpayer has to submit the required data.	O		FT	FIX	a) 0:0 – If this field is left blank b) 10:10 – If this field is completed	a) Format CCYY-MM-DD	a) Must be greater than or equal to today's date

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
<b>REQUEST/ RESPONSE FILE BODY (This section must only be completed if File Response Code = 004, 005 or 006)</b>									
19	Section Identifier	To identify the start of the section as well as identifying the type of section.	M		A	FIX	1:1	a) Must = B, where B = Body	
20	Row Number	Number of the row in the file, sequential number starting at 1 for every file submitted to SARS. In the response file, this must be the rejected row(s) from the incoming file.  The row number field must start at 1 for every new file and must increment by 1 for every new row added that is classed as a body record in the file. The last body record row number in the file must be equal to the total records supplied in the trailer. This would imply that for every file the body records start at 1 and increment by 1 for each record regardless of how many different sections there might be in the body, for files where there are multiple sections in the body.	M		N	VAR	1:10	a) Value must not contain a decimal point	a) Must be greater than or equal to 1 and smaller than or equal to 9999999999
21	Unique Number	The taxpayer's system must generate a unique number for each record.  In the response file, the unique number would be the number specified in the file submitted to SARS to enable the submitting entity's source system to identify the line that is being responded on by SARS	M		FT	VAR	1:100		
22	Field Name	For fields that are rejected or	C	a) If Response	FT	VAR	a) 0:0 – No		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
		accepted with a warning, this field must display the field that failed validation.		Code = 001, 002, 003, 004, 005 or 006, this field is mandatory			condition met b) 1:100 – Condition met		
23	Overall Field Status	To indicate the status of the field as specified per data type. A field may be rejected or accepted with warning.	C	a) If Field Name contains a value, this field is mandatory	A	FIX	a) 0:0 – No condition met b) 1:1 – Condition met	a) Must = R or W, where R = Rejected and W = Accepted with a warning	
24	Response Code	Indicating the status of a field after validations were applied.	M		AN	FIX	3:3	a) Must = 001, 002, 003, 004, 005, 006 or 500  Refer to Appendix F.	
25	Response Reason	For fields that are rejected or accepted with a warning, this field must display the reason for the failed validation.	M		FT	VAR	1:300		
26	Field Value	For fields that are rejected or accepted with a warning, this field must display the value of the field that was submitted to SARS.	C	a) If Start Range and End Range is empty and if Response Code contains a value, this field is mandatory	FT	VAR	a) 0:0 – No condition met b) 1:120 – Condition met		
27	Start Range	Where the response applies to multiple lines, this field will indicate the start of the range of applicable rows.	C	a) If the Response Code, Field Name and Response Reason repeat for more than 10 sequential rows, this field is mandatory	N	VAR	a) 0:0 – No condition met b) 1:10 – Condition met	a) Value must not contain a decimal point	a) Must be greater than or equal to 1 and less than or equal to 9999999999
28	End Range	Where the response applies to multiple lines, this field will indicate	C	a) If the Response	N	VAR	a) 0:0 – No condition	a) Value must not contain a decimal point	a) Must be greater than or equal to 1 and less than or equal to 9999999999

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
		the end of the range of applicable rows.		Code, Field Name and Response Reason repeat for more than 10 sequential rows, this field is mandatory			met b) 1:10 – Condition met		
<b>REQUEST / RESPONSE FILE TRAILER (This section must only be completed if File Response Code = 004, 005 or 006)</b>									
29	Section Identifier	To identify the start of the section as well as identifying the type of section.	M		A	FIX	1:1	a) Must = T, where T = Trailer	
30	Total Number of Records	This is the sum of all records contained in the body of the delimited file. This sum excludes the header and the trailer records	M		N	VAR	1:15	a) Value must not contain a decimal point	a) Must be greater than or equal to 1 and smaller than or equal to 999999999999999 b) Must be equal to the total of all lines with a section identifier of B
31	File Hash Total	Calculation based on all the characters in the file. Must use MD5 calculation.	M		AN	FIX	32:32		a) Must use MD5 calculation b) Use all sections, except where Section Identifier = T c) File hash total calculation must equal this field value



## 7. APPENDIX A – NATURE OF PERSON

Code	Description
INDIVIDUAL	Individual
PUBLIC_CO	Listed company
PRIVATE_CO	Unlisted company
INTERVIVOS_TRUST	Trust (any type)
GOVERNMENT_ENTITY	RSA Government, Provincial Administration, Municipalities
RETIREMENT_FUND	Retirement Fund (Pension, Provident, Benefit, RA etc)
UNINCORPORATED_BODY_OF_PERSONS	Other entity not covered by the list provided (including a portfolio of a Collective Investment Scheme in Securities)

## 8. APPENDIX B – COUNTRY CODES

The Country Codes are aligned with the ISO3166 standard.

Code	Description	Code	Description	Code	Description
AF	AFGHANISTAN	GH	GHANA	OM	OMAN
AX	ÅLAND ISLANDS	GI	GIBRALTAR	PK	PAKISTAN
AL	ALBANIA	GR	GREECE	PW	PALAU
DZ	ALGERIA	GL	GREENLAND	PS	PALESTINE, STATE OF
AS	AMERICAN SAMOA	GD	GRENADA	PA	PANAMA
AD	ANDORRA	GP	GUADELOUPE	PG	PAPUA NEW GUINEA
AO	ANGOLA	GU	GUAM	PY	PARAGUAY
AI	ANGUILLA	GT	GUATEMALA	PE	PERU
AQ	ANTARCTICA	GG	GUERNSEY	PH	PHILIPPINES
AG	ANTIGUA AND BARBUDA	GN	GUINEA	PN	PITCAIRN
AR	ARGENTINA	GW	GUINEA-BISSAU	PL	POLAND
AM	ARMENIA	GY	GUYANA	PT	PORTUGAL
AW	ARUBA	HT	HAITI	PR	PUERTO RICO
AU	AUSTRALIA	HM	HEARD ISLAND AND MCDONALD ISLANDS	QA	QATAR
AT	AUSTRIA	VA	HOLY SEE (VATICAN CITY STATE)	RE	RÉUNION
AZ	AZERBAIJAN	HN	HONDURAS	RO	ROMANIA
BS	BAHAMAS	HK	HONG KONG	RU	RUSSIAN FEDERATION
BH	BAHRAIN	HU	HUNGARY	RW	RWANDA

Code	Description	Code	Description	Code	Description
BD	BANGLADESH	IS	ICELAND	BL	SAINT BARTHÉLEMY
BB	BARBADOS	IN	INDIA	SH	SAINT HELENA, ASCENSION AND TRISTAN DA CUNHA
BY	BELARUS	ID	INDONESIA	KN	SAINT KITTS AND NEVIS
BE	BELGIUM	IR	IRAN, ISLAMIC REPUBLIC OF	LC	SAINT LUCIA
BZ	BELIZE	IQ	IRAQ	MF	SAINT MARTIN (FRENCH PART)
BJ	BENIN	IE	IRELAND	PM	SAINT PIERRE AND MIQUELON
BM	BERMUDA	IM	ISLE OF MAN	VC	SAINT VINCENT AND THE GRENADINES
BT	BHUTAN	IL	ISRAEL	WS	SAMOA
BO	BOLIVIA, PLURINATIONAL STATE OF	IT	ITALY	SM	SAN MARINO
BQ	BONAIRE, SINT EUSTATIUS AND SABA	JM	JAMAICA	ST	SAO TOME AND PRINCIPE
BA	BOSNIA AND HERZEGOVINA	JP	JAPAN	SA	SAUDI ARABIA
BW	BOTSWANA	JE	JERSEY	SN	SENEGAL
BV	BOUVET ISLAND	JO	JORDAN	RS	SERBIA
BR	BRAZIL	KZ	KAZAKHSTAN	SC	SEYCHELLES
IO	BRITISH INDIAN OCEAN TERRITORY	KE	KENYA	SL	SIERRA LEONE
BN	BRUNEI DARUSSALAM	KI	KIRIBATI	SG	SINGAPORE
BG	BULGARIA	KP	KOREA, DEMOCRATIC PEOPLE'S REPUBLIC OF	SX	SINT MAARTEN (DUTCH PART)
BF	BURKINA FASO	KR	KOREA, REPUBLIC OF	SK	SLOVAKIA

Code	Description	Code	Description	Code	Description
BI	BURUNDI	KW	KUWAIT	SI	SLOVENIA
KH	CAMBODIA	KG	KYRGYZSTAN	SB	SOLOMON ISLANDS
CM	CAMEROON	LA	LAO PEOPLE'S DEMOCRATIC REPUBLIC	SO	SOMALIA
CA	CANADA	LV	LATVIA	ZA	SOUTH AFRICA
CV	CAPE VERDE	LB	LEBANON	GS	SOUTH GEORGIA AND THE SOUTH SANDWICH ISLANDS
KY	CAYMAN ISLANDS	LS	LESOTHO	SS	SOUTH SUDAN
CF	CENTRAL AFRICAN REPUBLIC	LR	LIBERIA	ES	SPAIN
TD	CHAD	LY	LIBYA	LK	SRI LANKA
CL	CHILE	LI	LIECHTENSTEIN	SD	SUDAN
CN	CHINA	LT	LITHUANIA	SR	SURINAME
CX	CHRISTMAS ISLAND	LU	LUXEMBOURG	SJ	SVALBARD AND JAN MAYEN
CC	COCOS (KEELING) ISLANDS	MO	MACAO	SZ	SWAZILAND
CO	COLOMBIA	MK	MACEDONIA, THE FORMER YUGOSLAV REPUBLIC OF	SE	SWEDEN
KM	COMOROS	MG	MADAGASCAR	CH	SWITZERLAND
CG	CONGO	MW	MALAWI	SY	SYRIAN ARAB REPUBLIC
CD	CONGO, THE DEMOCRATIC REPUBLIC OF THE	MY	MALAYSIA	TW	TAIWAN, PROVINCE OF CHINA
CK	COOK ISLANDS	MV	MALDIVES	TJ	TAJIKISTAN
CR	COSTA RICA	ML	MALI	TZ	TANZANIA, UNITED REPUBLIC OF
CI	CÔTE D'IVOIRE	MT	MALTA	TH	THAILAND

Code	Description	Code	Description	Code	Description
HR	CROATIA	MH	MARSHALL ISLANDS	TL	TIMOR-LESTE
CU	CUBA	MQ	MARTINIQUE	TG	TOGO
CW	CURAÇAO	MR	MAURITANIA	TK	TOKELAU
CY	CYPRUS	MU	MAURITIUS	TO	TONGA
CZ	CZECH REPUBLIC	YT	MAYOTTE	TT	TRINIDAD AND TOBAGO
DK	DENMARK	MX	MEXICO	TN	TUNISIA
DJ	DJIBOUTI	FM	MICRONESIA, FEDERATED STATES OF	TR	TURKEY
DM	DOMINICA	MD	MOLDOVA, REPUBLIC OF	TM	TURKMENISTAN
DO	DOMINICAN REPUBLIC	MC	MONACO	TC	TURKS AND CAICOS ISLANDS
EC	ECUADOR	MN	MONGOLIA	TV	TUVALU
EG	EGYPT	ME	MONTENEGRO	UG	UGANDA
SV	EL SALVADOR	MS	MONTSERRAT	UA	UKRAINE
GQ	EQUATORIAL GUINEA	MA	MOROCCO	AE	UNITED ARAB EMIRATES
ER	ERITREA	MZ	MOZAMBIQUE	GB	UNITED KINGDOM
EE	ESTONIA	MM	MYANMAR	US	UNITED STATES
ET	ETHIOPIA	NA	NAMIBIA	UM	UNITED STATES MINOR OUTLYING ISLANDS
FK	FALKLAND ISLANDS (MALVINAS)	NR	NAURU	UY	URUGUAY
FO	FAROE ISLANDS	NP	NEPAL	UZ	UZBEKISTAN
FJ	FIJI	NL	NETHERLANDS	VU	VANUATU
FI	FINLAND	NC	NEW CALEDONIA	VE	VENEZUELA, BOLIVARIAN REPUBLIC OF

Code	Description	Code	Description	Code	Description
FR	FRANCE	NZ	NEW ZEALAND	VN	VIET NAM
GF	FRENCH GUIANA	NI	NICARAGUA	VG	VIRGIN ISLANDS, BRITISH
PF	FRENCH POLYNESIA	NE	NIGER	VI	VIRGIN ISLANDS, U.S.
TF	FRENCH SOUTHERN TERRITORIES	NG	NIGERIA	WF	WALLIS AND FUTUNA
GA	GABON	NU	NIUE	EH	WESTERN SAHARA
GM	GAMBIA	NF	NORFOLK ISLAND	YE	YEMEN
GE	GEORGIA	MP	NORTHERN MARIANA ISLANDS	ZM	ZAMBIA
DE	GERMANY	NO	NORWAY	ZW	ZIMBABWE
				XX	OTHER

## 9. APPENDIX C – EXEMPTION CODE TABLE

Exemptions per section 64E:

Code	Description
<b>A</b>	a company which is a resident;
<b>B</b>	the Government, a provincial administration or a municipality;
<b>C</b>	a public benefit organisation approved by the Commissioner in terms of section 30(3) (could be local or foreign, but must be approved);
<b>D</b>	a trust contemplated in section 37A (i.e. rehabilitation trust);
<b>E</b>	an institution, board or body contemplated in section 10(1)(cA) (ex. Water Board, Tribal Authority etc);
<b>F</b>	a fund contemplated in section 10(1)(d)(i) or (ii) (i.e. Pension/Provident/RA/Benefit Fund);
<b>G</b>	a person contemplated in section 10(1)(t) (ex. CSIR, SANRAL, ARMSCOR, Development Bank of SA etc);
<b>H</b>	a shareholder in a registered micro business, as defined in the Sixth Schedule, paying that dividend, to the extent that the aggregate amount of dividends paid by that registered micro business to its shareholders during the year of assessment in which that dividend is paid does not exceed the amount of R200 000;
<b>J</b>	A person that is not a resident and the dividend is a dividend contemplated in paragraph (b) of the definition of 'dividend' in section 64D (i.e. non resident company listed on JSE).
<b>K</b>	Portfolio of a collective investment schemes in securities.
<b>L</b>	Any person insofar as the dividend constitutes income of that person (i.e. falls into the normal tax system).
<b>M</b>	Any person to the extent that the dividend was subject to STC
<b>N</b>	Fidelity and indemnity funds contemplated in section 10(1)(d)(iii) – i.e. only the two, not the other entities mentioned
<b>W</b>	Real Estate Investment Trust (REIT) or controlled property company (cash) dividends received or accrued on or before 31 December 2013

<b>X</b>	<b>Other</b> <b>Note: All recipients with an exemption code of X will be routed for an audit</b>
<b>Y</b>	Double Taxation Agreement
<b>Z</b>	Other international agreement

## 10. APPENDIX D – IDENTIFICATION TYPE CODE TABLE

Code	Description
001	South African Id number
002	Foreign Id number
003	Foreign Passport number
004	South African company/ close corporation registration number
005	Foreign company registration number
006	ISIN number
007	South African trust registration number
008	Foreign trust registration number
009	Internal identification number

## 11. APPENDIX E – FILE RESPONSE CODES

Code	Description
<b>001</b>	Acknowledgement of receipt
<b>002</b>	Rejected: entire file rejected as contains critical errors. The file must be corrected and resubmitted to enable processing
<b>003</b>	Successfully uploaded: all records accepted and processed.
<b>004</b>	Accepted with warnings: This can be any combination of accepted fields, fields accepted with a warning and duplicate records.
<b>005</b>	Rejected: entire file rejected as it contains file structure errors. The file must be corrected and resubmitted to enable processing.
<b>006</b>	Partial upload: This can be any combination of accepted fields, rejected fields, fields accepted with a warning or duplicate records.
<b>011</b>	Rejected: entire file rejected as the file was submitted as part of a group and one or more of the files in the group failed the validations associated with the submission of a file as part of a group.
<b>012</b>	Rejected: Group submission incomplete and service level agreement expired for SARS to wait for all files in a group to be submitted.

## 12. APPENDIX F – RESPONSE CODES

Code	Response Reason	Description
001	Mandatory field left blank	Mandatory field does not contain a value.
002	Incorrect field length	Field length does not comply with the specification.
003	Incorrect field format	Field format does not comply with the specification.
004	Invalid field value	Field can only have a defined set of values. The value supplied in the field does not appear in the defined set of values.
005	Invalid Logic	Field value does not meet a logic rule i.e. A + B must be equal to this field or Field does not pass Mod 10 test
006	SARS System Rejection	Field failed because it does not meet a data or business rule requirement within a SARS system i.e. Tax Reference number does not exist
500	Duplicate	Record already existing in SARS systems.

### 13. MD5 CALCULATION

The following calculation must be used for determining the file hash total.

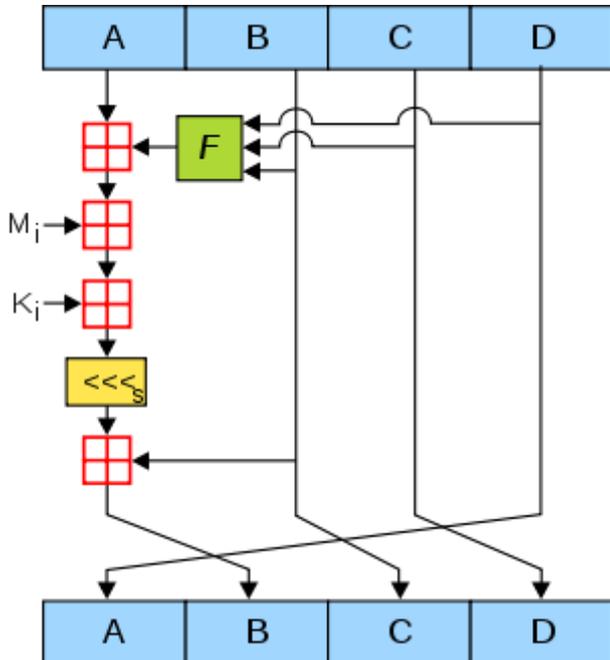


Figure 1. One MD5 operation. MD5 consists of 64 of these operations, grouped in four rounds of 16 operations.  $F$  is a nonlinear function; one function is used in each round.  $M_i$  denotes a 32-bit block of the message input, and  $K_i$  denotes a 32-bit constant, different for each operation.  $\lll_s$  denotes a left bit rotation by  $s$  places;  $s$  varies for each operation.  $\boxplus$  denotes addition modulo  $2^{32}$ .

MD5 processes a variable-length message into a fixed-length output of 128 bits. The input message is broken up into chunks of 512-bit blocks (sixteen 32-bit little endian integers); the message is padding so that its length is divisible by 512. The padding works as follows: first a single bit, 1, is appended to the end of the message. This is followed by as many zeros as are required to bring the length of the message up to 64 bits fewer than a multiple of 512. The remaining bits are filled up with a 64-bit little endian integer representing the length of the original message, in bits.

The main MD5 algorithm operates on a 128-bit state, divided into four 32-bit words, denoted  $A$ ,  $B$ ,  $C$  and  $D$ . These are initialized to certain fixed constants. The main algorithm then operates on each 512-bit message block in turn, each block modifying the state. The processing of a message block consists of four similar stages, termed *rounds*; each round is composed of 16 similar operations based on a non-linear function  $F$ , modular addition, and left rotation. Figure 1 illustrates one operation within a round. There are four possible functions  $F$ ; a different one is used in each round:

$$\begin{aligned}
 F(X, Y, Z) &= (X \wedge Y) \vee (\neg X \wedge Z) \\
 G(X, Y, Z) &= (X \wedge Z) \vee (Y \wedge \neg Z) \\
 H(X, Y, Z) &= X \oplus Y \oplus Z \\
 I(X, Y, Z) &= Y \oplus (X \vee \neg Z)
 \end{aligned}$$

$\oplus$ ,  $\wedge$ ,  $\vee$ ,  $\neg$  denote the XOR, AND, OR and NOT operations respectively.

The MD5 hash is calculated according to this algorithm:

*//Note: All variables are unsigned 32 bits and wrap modulo  $2^{32}$  when calculating*

**var** *int*[64] r, k

*//r specifies the per-round shift amounts*

r[ 0..15] := {7, 12, 17, 22, 7, 12, 17, 22, 7, 12, 17, 22, 7, 12, 17, 22}

r[16..31] := {5, 9, 14, 20, 5, 9, 14, 20, 5, 9, 14, 20, 5, 9, 14, 20}

r[32..47] := {4, 11, 16, 23, 4, 11, 16, 23, 4, 11, 16, 23, 4, 11, 16, 23}

r[48..63] := {6, 10, 15, 21, 6, 10, 15, 21, 6, 10, 15, 21, 6, 10, 15, 21}

*//Use binary integer part of the sines of integers (Radians) as constants:*

**for** i **from** 0 **to** 63

    k[i] := floor(abs(sin(i + 1)) × (2 **pow** 32))

**end for**

*//(Or just use the following table):*

k[ 0.. 3] := { 0xd76aa478, 0xe8c7b756, 0x242070db, 0xc1bdcee5 }

k[ 4.. 7] := { 0xf57c0faf, 0x4787c62a, 0xa8304613, 0xfd469501 }

k[ 8..11] := { 0x698098d8, 0x8b44f7af, 0xffff5bb1, 0x895cd7be }

k[12..15] := { 0x6b901122, 0xfd987193, 0xa679438e, 0x49b40821 }

k[16..19] := { 0xf61e2562, 0xc040b340, 0x265e5a51, 0xe9b6c7aa }

k[20..23] := { 0xd62f105d, 0x02441453, 0xd8a1e681, 0xe7d3fbc8 }

k[24..27] := { 0x21e1cde6, 0xc33707d6, 0xf4d50d87, 0x455a14ed }

k[28..31] := { 0xa9e3e905, 0xfcefa3f8, 0x676f02d9, 0x8d2a4c8a }

k[32..35] := { 0xffffa3942, 0x8771f681, 0x6d9d6122, 0xfde5380c }

k[36..39] := { 0xa4beea44, 0x4bdecfa9, 0xf6bb4b60, 0xbebfbfc70 }

k[40..43] := { 0x289b7ec6, 0xeea127fa, 0xd4ef3085, 0x04881d05 }

k[44..47] := { 0xd9d4d039, 0xe6db99e5, 0x1fa27cf8, 0xc4ac5665 }

k[48..51] := { 0xf4292244, 0x432aff97, 0xab9423a7, 0xfc93a039 }

k[52..55] := { 0x655b59c3, 0x8f0ccc92, 0xffeff47d, 0x85845dd1 }

k[56..59] := { 0x6fa87e4f, 0xfe2ce6e0, 0xa3014314, 0x4e0811a1 }

k[60..63] := { 0xf7537e82, 0xbd3af235, 0x2ad7d2bb, 0xeb86d391 }

*//Initialize variables:*

**var** *int* h0 := 0x67452301

**var** *int* h1 := 0xEFCDAB89

**var** *int* h2 := 0x98BADCFE

**var** *int* h3 := 0x10325476

*//Pre-processing:*

**append** "1" bit **to** message

**append** "0" bits **until** message length in bits  $\equiv$  448 (mod 512)

**append** length **to** message

*/\* bit (not byte) length of unpadded message as 64-bit little-endian integer \*/*

*//Process the message in successive 512-bit chunks:*

**for each** 512-bit chunk **of** message

    break chunk into sixteen 32-bit little-endian words w[j],  $0 \leq j \leq 15$

*//Initialize hash value for this chunk:*

**var** *int* a := h0

**var** *int* b := h1

```

var int c := h2
var int d := h3
//Main loop:
for i from 0 to 63
  if 0 ≤ i ≤ 15 then
    f := (b and c) or ((not b) and d)
    g := i
  else if 16 ≤ i ≤ 31
    f := (d and b) or ((not d) and c)
    g := (5×i + 1) mod 16
  else if 32 ≤ i ≤ 47
    f := b xor c xor d
    g := (3×i + 5) mod 16
  else if 48 ≤ i ≤ 63
    f := c xor (b or (not d))
    g := (7×i) mod 16
  temp := d
  d := c
  c := b
  b := b + leftrotate((a + f + k[i] + w[g]) , r[i])
  a := temp
end for
//Add this chunk's hash to result so far:
h0 := h0 + a
h1 := h1 + b
h2 := h2 + c
h3 := h3 + d
end for
var char digest[16] := h0 append h1 append h2 append h3 //(expressed as little-endian)
//leftrotate function definition
leftrotate (x, c)
  return (x << c) or (x >> (32-c));

```

*Note: Instead of the formulation from the original [RFC 1321](#) shown, the following may be used for improved efficiency (useful if assembly language is being used - otherwise, the compiler will generally optimize the above code. Since each computation is dependent on another in these formulations, this is often slower than the above method where the nand/and can be parallelised):*

```

(0 ≤ i ≤ 15): f := d xor (b and (c xor d))
(16 ≤ i ≤ 31): f := c xor (d and (b xor c))

```

Source: <http://en.wikipedia.org/wiki/MD5>

**Note** - The hash value should be calculated using only the line data, excluding the line endings i.e. line feed or carriage return etc. This will ensure that the files can be generated on either a Windows or a Unix environment, and the hash value will be calculated correctly.

## 14. APPENDIX G – BENEFICIAL OWNER DECLARATIONS OF STATUS

The following represents the data requirements in respect of the declaration that the beneficial owner must submit to the entity paying the dividend to declare that the beneficial owner is exempt. Please note that SARS has not issued the actual form to be used but has prescribed the required wording and minimum information to be provided. Companies / regulated intermediaries have to prepare their own forms (for both exemptions and reduced rates) which should incorporate at least the prescribed wording and required information as provided in this annexure. A single form can be used to apply to the beneficial owner's portfolio should the beneficial owner hold multiple shares through the entity.

DTD(EX)

### DIVIDENDS TAX:

#### Declaration & Undertaking to be made by the beneficial owner of a dividend (EXEMPTION FROM TAX)

##### Notes on completion of this form:

- This form is to be completed by the beneficial owner (of dividends, including dividends *in specie*) in order for the exemptions from dividends tax referred to in section 64F read with sections 64FA(2), 64G(2) or 64H(2)(a) of the Income Tax Act, 1962 (Act No 58 of 1962) (the Act) to apply.
- In order to qualify for an exemption this declaration and written undertaking should be submitted to the withholding agent (declaring company or regulated intermediary) within the period required by the latter (provided it is before payment of an affected dividend) - failure to do so will result in the full 15% dividends tax being withheld/payable.
- Non South African residents seeking to qualify for a reduced rate should not complete this form. Please use Form DTD(RR).

#### **PART A: WITHHOLDING AGENT**

(This part is to be pre-populated by the Company or Regulated intermediary)

Registered name: \_\_\_\_\_

Dividends tax reference number: \_\_\_\_\_

Contact details:

\_\_\_\_\_  
\_\_\_\_\_

#### **PART B: BENEFICIAL OWNER**

(This part is to be completed by the person entitled to the benefit of the dividend attaching to a share(s))

Full names & surname / registered name: \_\_\_\_\_

Nature of person / entity:

- Individual
- Listed company
- Unlisted company
- Trust (any type)
- RSA Government, Provincial Administration, Municipalities
- Retirement Fund (Pension, Provident, Benefit, RA etc)
- Other (if selected please provide a description / explanation of nature of the entity / person:\_\_\_\_\_

Identity / Passport / Registration number: \_\_\_\_\_

South African income tax reference number: \_\_\_\_\_

Physical address: \_\_\_\_\_

Postal address: \_\_\_\_\_

Country in which resident for tax purposes: \_\_\_\_\_

### **PART C: EXEMPTION**

(This part is to be completed by the person entitled to the benefit of the dividend attaching to a share(s))

Please indicate the reason why the beneficial owner is exempt from the dividends tax:

- Par (a) – a company which is resident in South Africa
- Par (b) – the Government, provincial government or municipality (of the Republic of South Africa)
- Par (c) – a public benefit organisation (approved by SARS into section 30(3) of the Act)
- Par (d) – a trust contemplated in section 37A of the Act (mining rehabilitation trusts)
- Par (e) – an institution, body, or board contemplated in section 10(1)(cA) of the Act
- Par (f) – a fund contemplated in section 10(1)(d)(i) or (ii) of the Act (pension fund, pension preservation\_fund, provident\_fund, provident preservation\_fund, retirement annuity\_fund, beneficiary fund or benefit fund)
- Par (g) – a person contemplated in section 10(1)(t) of the Act (CSIR, SANRAL etc)
- Par (h) – a shareholder in a registered micro business as defined in the Sixth Schedule to the Act to the extent that the aggregate amount of the dividends paid by that registered micro business to its shareholders during the year of assessment in which that dividend is paid does not exceed R200,000
- Par (j) – a person that is not a resident and the dividend is a dividend contemplated in paragraph (b) of the definition of “dividend” in section 64D (i.e. a dividend on a foreign company’s shares listed in SA, such as dual-listed shares)
- Par (k) – A portfolio of investment schemes in securities
- Par (l) – any person insofar as the dividend constitutes income of that person (i.e. falls into normal tax system)
- Par (m) – any person to the extent that the dividend was subject to STC
- Par (n) – Fidelity and indemnity funds contemplated in section 10(1)(d)(iii) – i.e. only the two, not the other entities mentioned
- (w) – Real Estate Investment Trust (REIT) or controlled property company (cash) dividends received or accrued on or before 31 December 2013
- (x) – Other
- (y) – Double Taxation Agreement
- (z) – Other international agreement

DECLARATION in terms of sections 64FA(1)(a)(i), 64G(2)(a)(aa) or 64H(2)(a)(aa) of the Act:

I \_\_\_\_\_ (*full names in print please*), the undersigned hereby declare that dividends paid to the beneficial owner is exempt, or would have been exempt had it not been a distribution of an asset *in specie*, from the dividends tax in terms of the paragraph of section 64F of the Act indicated above.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

(Duly authorised to do so)

Capacity of Signatory (if not the beneficial owner): \_\_\_\_\_

Undertaking in terms of sections 64FA(1)(a)(ii), 64G(2)(a)(bb) or 64H(2)(a)(bb) of the Act:

I \_\_\_\_\_ (*full names in print please*), the undersigned undertake to forthwith inform the Withholding Agent in writing should the circumstances of the beneficial owner referred to in the declaration above change.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

(Duly authorised to do so)

Capacity of Signatory (if not the Beneficial Owner): \_\_\_\_\_

The following represents the data requirements in respect of the declaration that the beneficial owner must submit to the company paying the dividend to declare that the beneficial owner qualifies for a reduced dividends tax rate. Please note that SARS has not issued the actual form to be used but has prescribed the required wording and minimum information to be provided. Companies / regulated intermediaries have to prepare their own forms (for both exemptions and reduced rates) which should incorporate at least the prescribed wording and required information as provided in this annexure. A single form can be used to apply to the beneficial owner's portfolio should the beneficial owner hold multiple shares through the entity.

DTD(RR)

### **DIVIDENDS TAX:**

### **Declaration & Undertaking to be made by the beneficial owner of a dividend (REDUCED RATE OF TAX)**

**Notes on completion of this form:**

- This form is to be completed by the beneficial owner (of dividends, including dividends *in specie*) in order for the reduced rate of dividends tax, referred to in sections 64FA, 64G or 64H of the Income Tax Act, 1962 (Act No 58 of 1962) (the Act) as well as the provisions of the Agreement for the Avoidance of Double Taxation and Prevention of Fiscal Evasion (DTA) between the Republic of South Africa and the country of residence of the beneficial owner, to apply.
- In order to qualify for the reduced rate referred to above this declaration and written undertaking should be submitted to the withholding agent (declaring company or regulated intermediary) within the period required by the latter (provided it is before payment of the dividend) - failure to do so will result in the full 15% dividends tax being withheld/payable.
- Where the beneficial owner is a foreign resident but does not qualify for a reduced rate this form should NOT be completed.

### **PART A: WITHHOLDING AGENT**

(This part is to be pre-populated by the Company or Regulated intermediary)

Registered name: \_\_\_\_\_

Dividends tax reference number: \_\_\_\_\_

Contact details:

\_\_\_\_\_  
\_\_\_\_\_

### **PART B: BENEFICIAL OWNER**

(This part is to be completed by the person entitled to the benefit of the dividend attaching to a share(s))

Full names & surname / registered name: \_\_\_\_\_

Nature of person / entity:

Individual

Listed company

Unlisted company

- Trust (any type)
- RSA Government, Provincial Administration, Municipalities
- Retirement Fund (Pension, Provident, Benefit, RA etc)
- Other (if selected please provide a description / explanation of nature of the entity / person: \_\_\_\_\_)

Identity / Passport / Registration number: \_\_\_\_\_

Date of birth / inception: \_\_\_\_\_

South African income tax reference number: \_\_\_\_\_

Physical address: \_\_\_\_\_

Postal address: \_\_\_\_\_

Country in which resident for tax purposes: \_\_\_\_\_

**PART C: REDUCED RATE**

(This part is to be completed by the person entitled to the benefit of the dividend attaching to a share(s))

Please provide the following details for all shares held in respect of which a reduced rate of tax is applicable:

N o	Registered name	company	Explanation of the reasons the beneficial owner meets the requirements of the DTA
1			
2			
3			
4			
5			

\* If more entries need to be made please complete another Form DTD(RR).

DECLARATION in terms of sections 64FA(2)(a), 64G(3)(i) or 64H(3)(i) of the Act:

I \_\_\_\_\_ (full names in print please), the undersigned hereby declare that all the relevant requirements in terms of Article \_\_\_\_\_ of the Agreement for the Avoidance of Double Taxation and Prevention of Fiscal Evasion (DTA) in force on the relevant date between the Republic of South Africa and the country of residence of the beneficial owner specified above, as well as sections 64FA, 64G or 64H of the Act (whichever is applicable), have been met and that dividends paid on the shares specified above are therefore subject to a reduced rate of \_\_\_\_\_%.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

(Duly authorised to do so)

Capacity of Signatory (if not the Beneficial Owner): \_\_\_\_\_

UNDERTAKING in terms of section 64FA(2)(b), 64G(3)(ii) or 64H(3)(ii) of the Act:

I \_\_\_\_\_ (*full names in print please*), the undersigned undertake to forthwith inform the Withholding Agent in writing should the circumstances of the beneficial owner referred to in the declaration above change.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

(Duly authorised to do so)

Capacity of Signatory (if not the Beneficial Owner): \_\_\_\_\_

## 15. APPENDIX H – ID VALIDATION

Format:

{YYMMDD}{G}{SSS}{C}{A}{Z}

YYMMDD : Date of birth.

G : Gender. 0-4 Female; 5-9 Male.

SSS : Sequence No. for DOB/G combination.

C : Citizenship. 0 SA; 1 Other.

A : Usually 8, or 9 [can be other values]

Z : Control digit

Formula to calculate the check digit for a 13 digit identity number:

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

Add all the digits in the odd positions (excluding last digit).  $8 + 0 + 0 + 5 + 0 + 0 = 13$ .....[1]

Move the even positions into a field and multiply the number by 2.

$$011098 \times 2 = 22196$$

Add the digits of the result in b).

$$2 + 2 + 1 + 9 + 6 = 20$$
.....[2]

Add the answer in [2] to the answer in [1].

$$13 + 20 = 33$$

Subtract the second digit (i.e. 3) from 10. The number must tally with the last number in the ID Number. If the result is 2 digits, the last digit is used to compare against the last number in the ID Number. If the answer differs, the ID number is invalid

## **16. APPENDIX I – COMPANY REGISTRATION NUMBER VALIDATION**

CCYY/NNNNNN/NN, where the CCYY must be validated to be from 1800 and up and including the current calendar year. The last two digits of this number must be validated to be either of the following:

06, 07, 08, 09, 10, 11, 20, 21, 22, 23, 24, 25, 26, 30, 31

## 17. APPENDIX J – MODULUS 10 VALIDATION

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

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

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

Digit 10: Check digit. If the last digit of Total  $> 0$  Then the Check Digit should be equal to the result of  $10 - (\text{Total MOD } 10)$ . If the last digit of Total = 0 Then, the Check Digit should be equal to zero