

PUBLIC RELEASE

Business Requirements Specification: PAYE Employer Reconciliation (2026 Release)

This document specifies the requirements for the generation of an import tax file for the yearly as well as the interim submission. The requirements as defined in this version of the BRS will become effective from 1 March 2026 for Payroll Suppliers until replaced by an updated version. The changes will be implemented on the SARS systems in September 2026

**Document Classification:
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1 DEFINITION AND ACRONYMS

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

Term	Description
Alpha	<ul style="list-style-type: none"> • Alphabet A until Z • Upper Case and Lower Case • Dash (-) • Space () • Apostrophe/single inverted comma (') • Characters such as ê, ë etc.
Alphanumeric	<ul style="list-style-type: none"> • Alphabet A until Z • Upper Case and Lower Case Characters • Dash (-) • Space () • Apostrophe/single inverted comma (') • Characters such as ê, ë etc. • Numbers 0 to 9
Asylum Seeker	<ul style="list-style-type: none"> • An Asylum Seeker is a person who is seeking recognition as a refugee in the Republic and who is in possession of an asylum seeker permit, issued in terms of section 22(1) of the Refugees Act, 1998
Certificate Type	<ul style="list-style-type: none"> • Type of Certificate for which tax is to be levied. Types of Certificates include: <ul style="list-style-type: none"> ○ IRP5 <ul style="list-style-type: none"> ○ IT3(a) ○ ITREG (to be used when registering an employee for income tax) <p>Note: Additional certificate types may be added at a later stage.</p>
Conditional Fields	<ul style="list-style-type: none"> • Fields that must be completed subject to defined conditions, e.g. mandatory if related fields have been completed
Current Date	<ul style="list-style-type: none"> • The actual system date as on the day the validation is performed
EMP501	<ul style="list-style-type: none"> • Employer Reconciliation Declaration Form
EMP601	<ul style="list-style-type: none"> • Tax Certificate Cancellation Declaration Form
EMP701	<ul style="list-style-type: none"> • Reconciliation Adjustment Declaration Form • Use EMP701 with the EMP601 with 8 digit certificate numbers to adjust reconciliation submissions submitted using the pre-modernisation process for 1999 – 2008 transaction years. • The EMP701 is not applicable for transaction years 2009 onwards.
Employee	<ul style="list-style-type: none"> • Refer to the definitions in the Fourth and Seventh Schedule to the Income Tax Act
Employee's tax	<ul style="list-style-type: none"> • An amount of tax that an employer must deduct or withhold from remuneration paid or payable to an employee. Employee Tax is deducted during the tax period. Refer to the definitions in the Fourth Schedule to the Income Tax Act for full detail.
Employer	<ul style="list-style-type: none"> • Refer to the definitions in the Fourth and Seventh Schedule to the Income Tax Act
ETI	<ul style="list-style-type: none"> • Employment Tax Incentive
Foreign Bank Account	<ul style="list-style-type: none"> • Bank Account with a financial institution not recognised by BANKSERV (refer to www.bankservafrica.com)

Term	Description
Free Text	<p>Free text includes the following:</p> <ul style="list-style-type: none"> • Alphabet A until Z • Upper and Lower Case Characters • Number 0 to 9 • Dash (-) • Underscore (_) • Space () • Back slash(\) • Forward slash (/) • Question Mark (?) • At sign (@) • Ampersand (&) • Dollar sign (\$) • Exclamation Mark (!) • Hash (#) • Plus (+) • Equals (=) • Semi colon (;) • Colon (:) • Apostrophe/single inverted comma (') • Left and Right Brackets (()) • Full Stop (.) • Characters such as ê, ë etc. • All special characters are allowed, however for XML development purposes the following standard must be adhered to: ISO-8859-1 encoding or informally referred to as Latin-1. The definition of this standard can be found on: http://en.wikipedia.org/wiki/ISO/IEC_8859-1
ID Number	<ul style="list-style-type: none"> • 13 digit identity number issued in accordance with the Identification Act (no. 72 of 1986)
IRP5/IT3(a)	<ul style="list-style-type: none"> • Employee Income Tax Certificate
IT	<ul style="list-style-type: none"> • Income Tax
Mandatory Fields	<ul style="list-style-type: none"> • Fields that must be completed as a rule, permitting no option and therefore not to be disregarded
May	<ul style="list-style-type: none"> • When used within the context of a validation rule, statements in this document containing “may” are used to denote an optional requirement
Must	<ul style="list-style-type: none"> • When used within the context of a validation rule, statements in this document containing “must” are used to denote a mandatory requirement that must be verified
Numeric	<ul style="list-style-type: none"> • Numbers from 0 to 9
Optional Fields	<ul style="list-style-type: none"> • Fields that can be completed based on applicability and availability. These fields are not mandatory
PAYE	<ul style="list-style-type: none"> • Pay-As-You-Earn
Reconciliation Declaration	<ul style="list-style-type: none"> • The Reconciliation Declaration is the EMP501 document on which an Employer’s PAYE, SDL and UIF liabilities are declared with associated payments, certificate values and the resulting net effect of setting off payments against liabilities
Reconciliation Submission Process	<ul style="list-style-type: none"> • This is the process through which an Employer submits all required PAYE, SDL and UIF documentation to SARS for processing i.e. IRP5/IT3(a),EMP501,EMP601 and EMP701 if applicable.

Term	Description
	<ul style="list-style-type: none"> Use EMP701 with the EMP601 with 8 digit certificate numbers to adjust reconciliation submissions submitted using the pre-modernisation process for 1999 – 2008 transaction years. The EMP701 is not applicable for transaction years 2009 onwards.
Refugee	<ul style="list-style-type: none"> A Refugee is any person who has been granted asylum in terms of the Refugees Act, 1998 and who is in possession of an identity document issued in terms of section 30 of the Act
SARS	<ul style="list-style-type: none"> South African Revenue Service
SDL	<ul style="list-style-type: none"> Skills Development Levy as referred to in Section 3 of the Skills Development Levies Act (no 9 of 1999)
SEZ	<ul style="list-style-type: none"> Special Economic Zones that are approved by the Minister of Finance for the purpose of section 6(a)(ii) of the Employment Tax Incentive Act, 2013 (Act No. 26 of 2013), which allows eligible Employers to claim ETI for all qualifying Employees, regardless of age
SIC7	<ul style="list-style-type: none"> Standard Industrial Classification (SIC Coder v7, as defined on the Statistic SA Website: www.statssa.gov.za)
SITE	<ul style="list-style-type: none"> Standard Income Tax on Employees SITE is the portion of employees' tax that is applicable only on the annualised net remuneration up to sixty thousand Rand. Not applicable from 2014 year of assessment
Transaction Year	<ul style="list-style-type: none"> The tax year during which the employer deducted and paid employees' tax in respect of remuneration paid or payable to an employee. This could include employees' tax on remuneration which accrued during a previous tax year. The Transaction year may only be a year after the 'Year of Assessment' in the case of 'Variable Remuneration' as defined in section 7B and other exceptional circumstances.
UIF Contribution	<ul style="list-style-type: none"> Unemployment Insurance Fund contribution determined in terms of Section 6 of the Unemployment Insurance Contributions Act (no. 4 of 2002)
Year of Assessment	<ul style="list-style-type: none"> The tax year in which the remuneration paid or payable to an employee accrued.

2 INTRODUCTION

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

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

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

These submissions can be made via one of the following channels:

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

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

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

3 GENERAL RULES FOR IMPORT FILE STRUCTURE

- a. The record structure of the import file is as follows:
 - Employer demographic header record
 - Employee demographic, financial and ETI information records for all tax certificates
 - Employer totals trailer record.
- b. Each import file must only contain information for one employer.
- c. The import file for an employer must contain the tax certificates of employees with a 'year of assessment' equal to or prior to the 'transaction year'.
- d. Any certificates for prior transaction years must comply with the rules as defined in this version of the BRS.
- e. IRP5/IT3(a) and ITREG certificate type records may not be combined into one submission file. ITREG certificate type records must be included in a separate file since the transaction year may not be completed if the certificate type is ITREG.
- f. The format of all codes in the import file must be code, information (e.g. 3015,"IRP5") OR code, value (e.g. 3240,2) OR code, amount (e.g. 3601,5000 or 4102,500.00)
- g. No amounts must be reported as a negative value
- h. No field must contain a comma (,) or a pipe (|) in the value / amount
- i. A field that has a zero value must not be completed, except if specified otherwise in the field validation rules
- j. The cents for all Rand amounts must be dropped off/omitted (rounded down) except for codes 4101, 4102, 4115, 4141, 4142, 4149, 4116, 4118, 4120, 6030, 7002, 7003, 7004 and 7008 where the Rand value including the cents must be specified (even if it is zero).
- k. The format for all dates must be either CCYYMMDD or CCYYMM or CCYY
- l. All Alpha, AlphaNumeric and Free Text fields (indicated with 'A', 'AN' and 'FT' respectively in File Layout below) must be contained in opening and closing double quotation marks, e.g. the surname of Horn must be shown as 3030,"Horn"
- m. Data fields cannot start with a space
- n. To reduce the volume of data, the number of income source codes is restricted to 20, and the number of employee and employer deduction codes is restricted to 12. To make this possible, certain source codes have been specified as 'sub-codes' and their values must be consolidated into a 'main' source code on the certificate. The rules for consolidation of sub-codes into main codes can be obtained in section 6 of this document. Sub-codes may be held within the payroll system but must not be written to the import file or printed on tax certificates.
- o. The monthly ETI data must be added to the end of the tax certificate information for every employee that qualifies for ETI. ETI data must be reported for all months in the reconciliation period. For the interim bi-annual submission, 6 months of ETI data (from March until August) must be reported, and for the final submission, 12 months of ETI data (from March until February) must be reported. The ETI data must be reported in the following manner:

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

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

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

4 FILE LAYOUT

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

The definition of each column heading is as follows:

- Name: the name of the relevant field associated with the code.
- Code: the source code that must be used to indicate the relevant information.
- Length: indicates the type and maximum number of characters or digits that may be entered for the field.
 - N - numeric field.
 - A - alpha field.
 - AN - alphanumeric field.
 - FT - free text field.
- Description: a brief description of the field and the information required for that field
- Validation rules: the validation rules that must be complied with to ensure that the information declared is acceptable to SARS. An indication whether the field is required is also specified in the validation rules and can be one of the following:
 - Mandatory: Implies the field must always be completed
 - Conditional: Implies the field must always be completed under the defined conditions, else the value must not be reported
 - Optional: Implies the field may be completed

Note: When an optional field is completed, full validation will be done on this field and any other fields linked to this code will become mandatory

Employer Information				
Name	Code	Length	Description	Validation Rules
Trading or Other Name	2010	FT90	Name or trading name of employer issuing the certificate	<ul style="list-style-type: none"> • Mandatory field • First code of record of the electronic file • Must not be preceded by any other character (e.g. space, comma, etc.).
TEST / LIVE indicator	2015	A4	TEST or LIVE submission indicator	<ul style="list-style-type: none"> • Mandatory field • Must consist of 4 characters • Value must only be TEST or LIVE • If the certificate type is ITREG this value must be LIVE.
PAYE Reference Number	2020	N10	<p>The reference number of the employer.</p> <p>This is the PAYE number under which employees' tax deducted is paid to SARS. Alternatively, if the employer is not registered for PAYE, it will be the Income Tax reference number of the employer.</p>	<ul style="list-style-type: none"> • Mandatory field • Must consist of 10 numeric characters • Where the employer is registered for PAYE purposes the number must start with a "7" and where the employer is not registered for PAYE purposes, the number must start with either 0, 1, 2, 3 or 9 • Code 4101, 4102 and / or 4115 is invalid if the number does not start with a "7" • Must be a valid reference number (apply modulus 10 test).
SDL Reference Number	2022	AN10	Skills Development Levy reference number of the Employer	<ul style="list-style-type: none"> • Mandatory if registered for SDL • Must consist of 1 alpha and 9 numerical characters • Must start with an "L" • Must be a valid reference number (apply modulus 10 test) • If PAYE reference number is completed, last 9 digits of SDL reference number must be the same as last 9 digits of PAYE reference number, except if the PAYE number starts with 0, 1, 2, 3 or 9 • If the UIF reference number is completed, the last 9 digits of the SDL number must be the same as the last 9 digits of the UIF reference number.
UIF Reference Number	2024	AN10	Unemployment Insurance Fund Reference Number for Employer as issued by SARS, and not the number issued by the UIF.	<ul style="list-style-type: none"> • Mandatory if registered for UIF • Must start with a "U" • Must be a valid reference number (apply modulus 10 test)

Employer Information				
Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> If PAYE reference number is completed, last 9 digits of UIF reference number must be the same as last 9 digits of PAYE reference number, except if the PAYE number starts with 0, 1, 2, 3 or 9 If the SDL reference number is completed, the last 9 digits of the UIF number must be the same as the last 9 digits of the SDL reference number.
Employer Contact Person: First Name	2025	A50	Indicates the first name of the contact person for all reconciliation related queries	<ul style="list-style-type: none"> Mandatory.
Employer Contact Person: Surname	2036	A50	Indicates the surname of the contact person for all reconciliation related queries.	<ul style="list-style-type: none"> Mandatory
Employer Contact Person: Position at Business	2038	A50	Indicates the position of the contact person in the business	<ul style="list-style-type: none"> Optional
Employer Contact Person: Bus Tel No	2026	AN15	Indicates the business telephone number of the contact person for all reconciliation related queries	<ul style="list-style-type: none"> Conditional – either Employer Contact Person: Bus No or Employer Contact Person: Cell No must be provided Only numeric values are allowed No spaces are allowed Must be at least 10 characters long + is not allowed. National numbers must start with a 0 International numbers must start with 00
Employer Contact Person: Fax No	2039	AN15	Indicates the fax number of the contact person for all reconciliation related queries	<ul style="list-style-type: none"> Optional Only numeric values are allowed No spaces are allowed Must be at least 10 characters long + is not allowed. National numbers must start with a 0 International numbers must start with 00

Employer Information				
Name	Code	Length	Description	Validation Rules
Employer Contact Person: Cell No	2040	AN15	Indicates the cell phone number of the contact person for all reconciliation related queries	<ul style="list-style-type: none"> • Conditional – either Employer Contact Person: Bus No or Employer Contact Person: Cell No must be provided • Only numeric values are allowed • No spaces are allowed • Must be at least 10 characters long • + is not allowed. • National numbers must start with a 0 • International numbers must start with 00
Employer Contact E-mail address	2027	FT70	Indicates the e-mail address of the contact person for reconciliation related queries	<ul style="list-style-type: none"> • Optional • The following characters are NOT allowed: <ul style="list-style-type: none"> ○ Open bracket (○ Close bracket) ○ Back slash \ ○ Pipe ○ Percentage % • The first and last character MUST NOT be a special character • Special characters cannot appear consecutively two or more times • Address must contain only one @ sign • Address must contain a domain which must be indicated with a dot (.) • Domain portion of the address must be positioned to the right of the @ sign. • The @ sign must not be followed by a dot (.)
Payroll Software Provider	2028	FT 70	<p>Indicates the Payroll Software Provider of the commercial payroll software package.</p> <p>If a commercial payroll software package is not used, "In-house" must be captured</p>	<ul style="list-style-type: none"> • Conditional <ul style="list-style-type: none"> ○ If transaction year (source code 2030) is greater or equal to 2020, then this field is mandatory ○ If transaction year (source code 2030) is less than 2020, then this field is optional

Employer Information				
Name	Code	Length	Description	Validation Rules
Payroll Software Package	2029	FT70	Indicates which commercial payroll software package from the Payroll Software Provider is being used. If a commercial software package is not used, "In-house" must be captured	<ul style="list-style-type: none"> • Mandatory
Transaction Year	2030	N4	The year of assessment during which the employer deducted and paid employees' tax in respect of remuneration paid or payable to an employee, e.g. 2011 for the 2010 interim submission	<ul style="list-style-type: none"> • Mandatory field • Must consist of 4 numeric characters • Format: CCYY • Year cannot be less than 1999 • Year cannot be greater than current calendar year plus one • If the certificate type is ITREG this field must not be completed.
Period of Reconciliation	2031	N6	This period indicates the submission period to accommodate multiple submissions in a year.	<ul style="list-style-type: none"> • Mandatory if the transaction year is greater than 2010 • Format CCYYMM (Century, Year, Month); e.g. where the reconciliations must be submitted for period ending February 2011, the period must be completed as 201102 or if the submission is for period ending August 2010, the period must be completed as 201008 • This field must be a valid period in the transaction year specified • If the certificate type is ITREG this field must not be completed.
Employer SIC7 Code	2082	AN5	The Employer Standard Industry Classification Code	<ul style="list-style-type: none"> • Conditional: <ul style="list-style-type: none"> ○ Mandatory if Period of recon is 201402 or later • Use the 5-digit sub-class • Only numeric values are allowed <p>Note: A list of valid SIC7 codes is attached in Appendix C</p>
Employer SEZ Code	2083	AN3	The Employer's Special Economic Zone Code	<ul style="list-style-type: none"> • Optional • If the certificate type is ITREG or Transaction Year is equal or greater than 2020, then this field must not be completed. <p>Note: An approved list of SEZ codes is attached in Appendix E</p>

Employer Information				
Name	Code	Length	Description	Validation Rules
Employer Trade Classification	2035	N4	The activity code according to the VAT 403 Trade Classification guide applicable to your business.	<ul style="list-style-type: none"> • Conditional: <ul style="list-style-type: none"> ○ If Transaction Year is prior to 2021, then this field is optional ○ From 2021 Transaction Year, this field must not be completed • Refer to the VAT 403 Trade Classification guide.
Diplomatic Indemnity Indicator	2037	A1	Indicates if the employer enjoys diplomatic indemnity	<ul style="list-style-type: none"> • Conditional: • For transaction year prior to 2020, this field is optional • From 2020 transaction year, this field is mandatory • Value must only be Y or N
Employer Physical Address: Unit Number	2061	AN8	Indicates the unit number of the physical address of the employer.	<ul style="list-style-type: none"> • Optional.
Employer Physical Address: Complex	2062	FT26	Indicates the complex name of the physical address of the employer.	<ul style="list-style-type: none"> • Optional.
Employer Physical Address: Street Number	2063	AN8	Indicates the street number of the physical address of the employer.	<ul style="list-style-type: none"> • Optional.
Employer Physical Address: Street / Name of Farm	2064	FT26	Indicates the street / name of farm of the physical address of the employer.	<ul style="list-style-type: none"> • Mandatory.
Employer Physical Address: Suburb / District	2065	FT33	Indicates the suburb / district of the physical address of the employer.	<ul style="list-style-type: none"> • Conditional – either the Suburb / District field or the City / Town field must be completed.
Employer Physical Address: City / Town	2066	FT21	Indicates the city / town of the physical address of the employer.	<ul style="list-style-type: none"> • Conditional – either the Suburb / District field or the City / Town field must be completed.

Employer Information				
Name	Code	Length	Description	Validation Rules
Employer Physical Address: Postal Code	2080	AN4	Indicates the postal code of the physical address of the employer.	<ul style="list-style-type: none"> • Mandatory • Fixed length • Must consist of 4 numeric characters, (e.g. '0040' must be written to the import file as "0040" and not as "40") • Must not be "0000" • In case where there is no postal code for the employer physical address, use the nearest postal code
Employer Physical Address: Country Code	2081	A2	Indicates the country code of the Employer's Physical Address	<ul style="list-style-type: none"> • Mandatory • Default to ZA
End of record	9999	N4	Indicates the end of the record.	<ul style="list-style-type: none"> • Mandatory • Fixed code • Last code of the electronic record • Must not be followed by any other character (e.g. space, comma, etc.).

Tax Certificate Information

Employee Information

Name	Code	Length	Description	Validation Rules
Certificate Number	3010	AN30	<p>Unique Certificate number allocated to certificates issued to employees.</p> <p>Note:</p> <ul style="list-style-type: none"> The certificate number must be unique per employee and must never be reused in any prior or current year. <p>The last 14 digits for the same individual need not be the same for the final certificate as it was for the interim certificate. These digits can be the same if the 2 digits indicating the period of recon are different.</p> <ul style="list-style-type: none"> If a FINAL certificate is issued IN ANY MONTH during the year, then 02 must be used FOR BOTH TAX CERTIFICATE SUBMISSION PERIODS for the digits indicating the reconciliation period. 	<ul style="list-style-type: none"> Mandatory field Fixed length (must be 30 characters long) First code of the employee's record Must not be preceded by any other character (e.g. space, comma, etc.) MUST ONLY contain the following characters: <ul style="list-style-type: none"> Alphabet A until Z (Upper Case) Numbers 0 to 9 The format of the certificate number must be as follows: <ul style="list-style-type: none"> First 10 digits must be the employer PAYE reference number (or where an Income Tax number has been used, the income tax number. Followed by the Transaction Year (the Transaction Year must be equal to the value for code 2030 per record). Followed by the concluding calendar year's month of the reconciliation: <ul style="list-style-type: none"> If the MM of the Period of Reconciliation (code 2031) is 08 then this value must be 08, or, if a final certificate is issued, must be 02. If the MM of the Period of Reconciliation (code 2301) is 02 then this value must be 02 Thereafter a unique combination of alpha and numeric characters can be used to complete the number. Should all characters not be used left padding with zeroes after the period must be applied, i.e. if the number is 7000000000201002 and the unique number is 11111 then the number must be reflected as 700000000020100200000000011111 If the certificate type is ITREG this field must not be completed.

Tax Certificate Information

Employee Information

Name	Code	Length	Description	Validation Rules
			<ul style="list-style-type: none"> • Where a final certificate was issued in the bi-annual submission, the full year certificate must have the same certificate number • If a certificate is cancelled and replaced with a new certificate, the certificate number of the cancelled/replaced certificate MAY Not be reused and allocated to the same or another employee in the same or prior year 	
Type of Certificate	3015	AN6	Indicates type of certificate	<ul style="list-style-type: none"> • Mandatory • Can only be IRP5 or IT3(a) or ITREG • If IRP5 is indicated, either code 4101,4102 or 4115 must have a value greater than zero and code 4150 must not be included • If IT3(a) is indicated, code 4150 must have a value and codes 4101, 4102 and 4115 must not be included • IRP5 cannot be indicated if the PAYE number starts with either 0,1,2,3 or 9.
Nature of Person	3020	A1	Indicates nature of person Note: If an employee's nature of person changed from a natural person to a non-natural person (or	<ul style="list-style-type: none"> • Mandatory field • Valid options — <ul style="list-style-type: none"> ○ Natural Person <ul style="list-style-type: none"> ○ A = Individual with an identity or passport number that: <ul style="list-style-type: none"> ▪ For years of assessment prior to 2020, is not a Director of a Private Company / Member of a CC. Note: From the 2020 year of

Tax Certificate Information				
Employee Information				
Name	Code	Length	Description	Validation Rules
			vice-versa), then a separate certificate must be created/issued	<p>assessment, directors of a Private Company / member of a CC must be included</p> <ul style="list-style-type: none"> ▪ Is not an Asylum Seeker, Pensioner or Refugee ○ B = Individual without an identity or passport number that: <ul style="list-style-type: none"> ▪ For years of assessment prior to 2020, is not a Director of a Private Company / Member of a CC. Note: From the 2020 year of assessment, directors of a Private Company / member of a CC must be included ▪ Is not an Asylum Seeker, Pensioner or Refugee ○ C = Director of a private company / member of a CC (not applicable from 2020 year of assessment) ○ M = Asylum Seeker ○ N = Retirement Fund Lump Sum Recipient or Pensioner or Savings Withdrawal Benefit Recipient. ○ R = Refugee <p>Non-natural person</p> <ul style="list-style-type: none"> ○ D = Trust ○ E = Company / CC ○ F = Partnership ○ G = Corporation ○ H = Personal Service Provider <ul style="list-style-type: none"> • If Type of Certificate is ITREG, then Nature of Person must only be A, B, C, M, N or R
Year of Assessment	3025	N4	The year in which the remuneration accrued.	<ul style="list-style-type: none"> • Mandatory field • Must consist of 4 numeric characters • Format: CCYY • Year cannot be less than 1999. Where year of assessment is less than 1999, the certificate must be included in the 1999 reconciliation – reconciliations prior to this date must not be accepted • Year cannot be greater than current calendar year plus one

Tax Certificate Information				
Employee Information				
Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> Year of Assessment cannot be greater than Transaction year (code 2030) If the certificate type is ITREG this field must not be completed.
ETI (Employment Tax Incentive) Indicator	3026	A1	<p>Indicates that the certificate contains an ETI value.</p> <p>Note: This field must not be reported on a certificate that will be issued to an Employee.</p>	<ul style="list-style-type: none"> Conditional – <ul style="list-style-type: none"> Determine if the employer qualifies for ETI, by checking if all the following conditions are true: <ul style="list-style-type: none"> Type of certificate (code 3015) is IRP5 or IT3(a); and Year of Assessment (code 3025) is 2014 or later; and Period of reconciliation (code 2031) is 201402 or later; and Employer SIC7 code (code 2082) is not listed in appendix D If the employer does not qualify for ETI, then this field MUST NOT be included in the import file If the employer qualifies for ETI, then determine if the employee qualifies for ETI in terms of the ETI Act for one or more months in the reconciliation period by checking if all the following conditions are true: <ul style="list-style-type: none"> If Nature of person (code 3020) is A or C or R and Id number is valid; or Nature of person (code 3020) is M and Alternate Identification Number is populated If ETI Employment date (code 3190) is on or after 01/10/2013 and Year of Assessment (code 3025) is < 2021 and > 2022. <p>Note: For the 2021 & 2022 YoA, the employment date is not validated to allow employer to claim ETI for employees as per the COVID-19 rules</p> Year of Assessment (code 3025) is equal to Transaction Year (code 2030)

Tax Certificate Information

Employee Information

Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> ○ If the employee qualifies for ETI in any of the months during the reconciliation period, then this field must be included in the import file and the value must be Y (Yes) ○ If the employee does not qualify for ETI in any of the months during the reconciliation period, then this field must be included in the import file and the value must be N (No)
Employee surname or trading name	3030	FT120	Surname of the employee or trading name of the employee.	<ul style="list-style-type: none"> • Mandatory field • If the Nature of Person is A / B / C / M / N / R enter the surname of the individual • If the Nature of Person is A / B / C / M / N / R, numeric characters are not allowed • If Nature of Person is D / E / F / G / H the trading name of the trust / company / partnership or corporation must be entered.
First Two Names	3040	AN90	First two names of the employee	<ul style="list-style-type: none"> • Mandatory if Nature of Person is A / B / C / M / N / R • Numeric characters not allowed • This field must not be completed if Nature of Person is D / E / F / G / H.
Initials	3050	A5	Initials of the employee	<ul style="list-style-type: none"> • Mandatory if Nature of Person is A / B / C / M / N / R • This field must not be completed if Nature of Person is D / E / F / G / H • Only characters A to Z and a to z must be used • Must not contain the following characters: <ul style="list-style-type: none"> ○ Dash (-) ○ Space () ○ Comma (,) ○ Apostrophe (') ○ Full stop (.) ○ Characters such as ê, ë etc.
Identity number	3060	N13	RSA identity number of the employee. Note: Old non-barcoded id numbers and Refugee id	<ul style="list-style-type: none"> • Conditional: • If Nature if Person is A/C and passport number is not completed, then Identity Number MUST be (mandatory) completed • If Nature of Person is A/C and Country of Issue is ZAF, the Identity Number MUST be (mandatory) completed

Tax Certificate Information

Employee Information

Name	Code	Length	Description	Validation Rules
			numbers must also be populated in this field	<ul style="list-style-type: none"> • If Nature of Person is R, then Identity Number MUST be (mandatory) completed • If Nature of Person is B / D / E / F / G / H / M, then Identity Number MUST NOT be completed • If Nature of Person is N, then Identity Number MAY be (optional) completed • Must consist of 13 characters • Must be a valid South African ID-number and pass the modulus 13 check as defined in Appendix B • Must correlate with the date of birth.
Additional Id Number	3061	N13	Additional ID number of employees (as allocated by the Dept. of Home Affairs) Note: This field must completed as follows: <ul style="list-style-type: none"> • If an employee is a foreign individual and was born in South Africa, the person's South African Id must be completed • If the employee is an RSA Citizen who was not born in South Africa and was a permanent resident before receiving citizenship, then the person's permanent resident Id 	<ul style="list-style-type: none"> • Conditional <ul style="list-style-type: none"> ○ If Type of Certificate (source code 3015) is ITREG, then: <ul style="list-style-type: none"> ▪ If Country of birth is ZA and passport country of issue is not ZA, then Additional Id number is mandatory ▪ If Country of birth is not ZA and the last 3 digits of Id number (code 3060) is 080-089 or 090-099, then this field may be completed (optional), else this field must not be completed ▪ If Country of birth is not ZA and the last 3 digits of Id number (code 3060) is 180-189 or 190-199, then this field may be completed (optional), else this field must not be completed ○ If Type of Certificate (source code 3015) is IRP5 or IT3(a), then this field MUST NOT be completed • Must consist of 13 characters • Must be a valid South African ID-number and pass the modulus 13 check as defined in Appendix B • Must correlate with the date of birth.

Tax Certificate Information

Employee Information

Name	Code	Length	Description	Validation Rules
			<p>number must be completed</p> <ul style="list-style-type: none"> If the employee is an RSA Citizen who was not born in South Africa and was a refugee before receiving citizenship, then the person's refugee Id number must be completed If the employee is a permanent resident who was a refugee with a refugee id number before receiving a permanent resident id, then the person's refugee id number must be completed 	
Passport number	3070	AN18	Passport number of the employee.	<ul style="list-style-type: none"> Conditional: <ul style="list-style-type: none"> If Nature of Person is A / C and identity number is not completed, then Passport number MUST be completed If Nature of Person is A /C/ R and identity number is completed, then Passport number MAY be completed If Nature of Person is N / M, then Passport number MAY be completed If Nature of Person B / D / E / F / G / H, then Passport Number MUST NOT be completed Minimum of 6 characters Country of issue (code 3075) must be completed

Tax Certificate Information				
Employee Information				
Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> No spaces are allowed.
Country of Issue	3075	A3	Indicates the country that issued the passport	<ul style="list-style-type: none"> Mandatory if passport number has been completed. Note: Refer to Appendix A below for the country of issue codes.
Expired passport number	3071	AN18	The foreign passport numbers of employees that have expired in the last 15 years	<ul style="list-style-type: none"> Conditional: <ul style="list-style-type: none"> If Type of Certificate (source code 3015) is ITREG and Country of issue is not ZA, then this field may be completed (optional) If Type of Certificate (source code 3015) is IRP5 or IT3(a), then this field must not be completed
Expired passport country of issue	3076	A3	Indicates the country that issued the expired passport	<p>Mandatory if expired passport number has been completed.</p> <p>Note: Refer to Appendix A below for the country of issue codes.</p>
Alternate Identification Type	3065	N1	The type of alternate identification that will be provided in the alternate identification number field	<ul style="list-style-type: none"> Conditional: <ul style="list-style-type: none"> Must not be completed if Nature of Person is A / B / C / F / N or R May be completed if Nature of Person is D / E / G / H Must be completed if Nature of Person is M Valid values: <ul style="list-style-type: none"> 1 – South African company/ close corporation registration number if Nature of Person is E / G / H 2 – South African trust registration number if Nature of Person is D / H 3 – Asylum Seeker Permit Number if Nature of Person is M If Identity Number is completed, then this field must be equal to 4 If Passport Number is completed and Country of Issue is not equal to ZAF, then this field must be equal to 5

Tax Certificate Information

Employee Information

Name	Code	Length	Description	Validation Rules
Alternate Identification Number	3066	FT 30	The number to identify the employee	<ul style="list-style-type: none">• Conditional:<ul style="list-style-type: none">○ Must be completed if Alternate Identification Type is 1,2 or 3○ Must not be completed if Alternate Identification Type is 4 or 5, or not completed• If Alternate Identification type is 1, then Alternate identification number:<ul style="list-style-type: none">○ Must be in the format CCYY/NNNNNN/NN○ CCYY must be a valid year from 1800 up to, but not greater than the current year○ The last two digits must be either of the following - 06, 07, 08, 09, 10, 11, 20, 21, 22, 23, 24, 25, 26, 30, 31

<p>Expired Asylum Seeker Permit Number</p>	<p>3067</p>	<p>AN30</p>	<p>The Expired Asylum seeker permit number of employees (as allocated by the Dept. of Home Affairs)</p> <p>Note: This field must be completed as follows:</p> <ul style="list-style-type: none"> • If the employee is an asylum seeker whose asylum seeker permit has expired and was issued a new asylum seeker permit, then the person's expired asylum seeker permit number must be completed • If the employee is a permanent resident who was an asylum seeker with an expired asylum seeker permit before receiving a permanent resident id, then the person's expired asylum seeker permit number must be completed • If the employee is a refugee who was an asylum seeker with an expired asylum seeker permit before receiving a refugee id, then the person's expired asylum seeker permit 	<ul style="list-style-type: none"> • Conditional: <ul style="list-style-type: none"> ○ If Type of Certificate (source code 3015) is ITREG, then: <ul style="list-style-type: none"> ▪ If Country of birth is not ZA and the last 3 digits of Id number (code 3060) is 180-189 or 190-199, then this field may be completed (optional), else this field must not be completed ▪ If Country of birth is not ZA and the last 3 digits of Id number (code 3060) is 260-269 or 310-319, then this field may be completed (optional), else this field must not be completed ▪ If Nature of person is M, then this field may be completed (optional), else this field must not be completed • If Type of Certificate (source code 3015) is IRP5 or IT3(a), then this field MUST NOT be completed
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Tax Certificate Information				
Employee Information				
Name	Code	Length	Description	Validation Rules
			number must be completed	
Date of birth	3080	N8	Date of birth of the employee.	<ul style="list-style-type: none"> • Mandatory if Nature of Person is A / B / C / M / N / R • Must not be completed for Nature of Person D / E / F / G / H • Must consists of 8 numeric characters • Format: CCYYMMDD • Must correlate with the identity number (if any) • Date cannot be greater than the current date.
Country of Birth	3081	A3	Indicates the country of birth of the employee	<p>Conditional:</p> <p>If Type of Certificate (source code 3015) is ITREG, then this field MUST be completed (mandatory)</p> <p>If Type of Certificate (source code 3015) is IRP5 or IT3(a), then this field MUST NOT be completed</p> <p>Note: Refer to Appendix A below for the country of birth codes.</p>
Income tax reference number	3100	N10	Income tax reference number of employee.	<ul style="list-style-type: none"> • Conditional: <ul style="list-style-type: none"> ○ If Nature of Person (code 3020) is 'F', then Income tax reference number must not be completed ○ If Type of certificate (code 3015) is ITREG, then Income tax reference number is optional ○ If Type of certificate (code 3015) is IRP5 and PAYE (code 4102) is zero and PAYE on retirement lump sum and severance benefits (code 4115) is greater than zero, then Income tax reference number is optional ○ If Type of certificate (code 3015) is IRP5 and PAYE (code 4102) is greater than zero, the Income tax reference number is mandatory ○ If Type of certificate (code 3015) is IT3(a) and Reason code for IT3(a) (code 4150) is 02 or 04, then Income tax reference number is optional ○ If Type of certificate (code 3015) is IT3(a) and Reason code for IT3(a) is not 02 and not 04, then Income tax reference number is mandatory

Tax Certificate Information				
Employee Information				
Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> Where the certificate is issued for Nature of Person A, B, C, D, M, N or R; the number must only start with either 0, 1, 2, or 3 Where the certificate is issued for Nature of Person E, G, H the number must start with a 9 Must pass modulus 10 test Must not contain ONLY zeros
Employee SIC7 Code	3263	AN5	The Standard Industry Classification Code in which the employees mainly work.	<ul style="list-style-type: none"> Mandatory if Nature of Person is not N and Period of Recon is 201402 or later. Field must not be completed if Nature of Person is equal to N Optional for Period of Recon prior to 201402. Use the 5-digit sub-class Only numeric values are allowed If the certificate type is ITREG this field must not be completed. <p>Note: A list of valid SIC7 codes is attached in Appendix C</p>
Employee SEZ Code	3264	AN3	The Special Economic Zone Code where the employee mainly works.	<ul style="list-style-type: none"> Optional If the certificate type is ITREG or (Year of Assessment is equal or greater than 2020), then this field must not be completed. <p>Note: An approved list of SEZ codes is attached in Appendix E</p>
Employee contact E-mail	3125	FT70	Employee e-mail address Note: Where the service of the employee is terminated for any reason and new contact details are available, the new detail must be provided in this field	<ul style="list-style-type: none"> Optional The following characters are NOT allowed: <ul style="list-style-type: none"> Open bracket (Close bracket) Back slash \ Pipe Percentage % The first and last character MUST NOT be a special character Special characters cannot appear consecutively two or more times Address must contain only one @ sign Address must contain a domain indicated by a dot (.)

Tax Certificate Information

Employee Information

Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> Domain portion of the address must be positioned to the right of the @ sign. The @ sign must not be followed by a dot (.)
Employee Home Tel No	3135	AN 15	Employee home telephone number.	<ul style="list-style-type: none"> Optional Only numeric values are allowed No spaces are allowed Must be at least 10 characters long + is not allowed. National numbers must start with a 0 International numbers must start with 00
Employee Bus Tel No	3136	AN 15	Employee business telephone number. Note: Where the service of the employee is terminated for any reason and new contact details are available, the new detail must be provided in this field	<ul style="list-style-type: none"> Mandatory if Nature of Person is not N Only numeric values are allowed No spaces are allowed Must be at least 10 characters long + is not allowed. National numbers must start with a 0 International numbers must start with 00
Employee Fax No	3137	AN 15	Employee fax number.	<ul style="list-style-type: none"> Optional Only numeric values are allowed No spaces are allowed Must be at least 10 characters long + is not allowed. National numbers must start with a 0 International numbers must start with 00
Employee Cell No	3138	AN 15	Employee cell number.	<ul style="list-style-type: none"> Optional Only numeric values are allowed No spaces are allowed The number must be at least 10 digits

Tax Certificate Information

Employee Information

Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none">• long• + is not allowed.• National numbers must start with a 0• International numbers must start with 00

Employee Address - Business				
Name	Code	Length	Description	Validation Rules
Employee Physical Work Address Details - : Unit Number	3144	AN8	Indicates the unit number of the address where the employee mainly works.	<ul style="list-style-type: none"> Optional.
Employee Physical Work Address Details - : Complex	3145	FT26	Indicates the complex of the address where the employee mainly works.	<ul style="list-style-type: none"> Optional
Employee Physical Work Address Details: Street Number	3146	AN8	Indicates the street number of the physical address where the employee mainly works.	<ul style="list-style-type: none"> Optional
Employee Physical Work Address Details - : Street/Name of Farm	3147	FT26	Indicates the street / farm name of the physical address where the employee mainly works.	<ul style="list-style-type: none"> Mandatory if Nature of Person is not N.
Employee Physical Work Address Details - : Suburb/District	3148	FT33	Indicates the suburb / district of the physical address where the employee mainly works.	<ul style="list-style-type: none"> Conditional – either the Suburb/District field or the City/Town field must be completed, if the Nature of Person is not N.
Employee Physical Work Address Details - : City/Town	3149	FT21	Indicates the city / town of the physical-address where the employee mainly works.	<ul style="list-style-type: none"> Conditional – either the Suburb/District field or the City/Town field must be completed, if the Nature of Person is not N-
Employee Physical Work Address Details - : Postal Code	3150	AN10	Indicates the postal code of the physical address where the employee mainly works	<ul style="list-style-type: none"> Conditional: If field Employee Physical Work Address Details - : Country Code (code 3151) is ZA and Nature of Person is not N, then this field is mandatory <ul style="list-style-type: none"> Must consist of 4 numeric characters, (e.g. '0040' must be written to the import file as "0040" and not as "40") Must not be "0000"

Employee Address - Business				
Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> ○ In case where there is no postal code for the physical work address, use the nearest postal code ● If field Employee Physical Work Address Details - : Country Code (code 3151) is not ZA, then this field is optional
Employee Physical Work Address Details - : Country Code	3151	A2	Indicates the country code of the physical address where the employee mainly works	<ul style="list-style-type: none"> ● Mandatory if Nature of Person is not N <p>Note: Refer to Appendix A below for the predefined list of country codes</p>

Employee Pay Periods				
Name	Code	Length	Description	Validation Rules
Employee number	3160	FT25	<p>Unique number allocated by employer to identify his employees (e.g. payroll number).</p> <p>Note: The employee number must be unique per employee and must not be used for another employee</p>	<ul style="list-style-type: none"> • Mandatory for Nature of Person B & N. • Optional for Nature of Person A, C, D, E, F, G, H, M and R.
Certificate Tax Period Start Date	3170	N8	Start date of the tax period in the relevant Year of Assessment declared on this certificate.	<ul style="list-style-type: none"> • Mandatory • Must be in the format CCYYMMDD • Cannot be greater than the current date • Cannot be greater than the date completed in "Certificate Tax Period End Date" (code 3180). • If the certificate type is ITREG this field must not be completed • If YoA (code 3025) is greater or equal to 2000, then this field must be greater or equal to 1 January of the YoA (code 3025) minus 1 year
Certificate Tax Period End Date	3180	N8	End date of tax period in the relevant Year of Assessment declared on this certificate.	<ul style="list-style-type: none"> • Mandatory • Must be in the format CCYYMMDD • Cannot be less than the date completed in "Certificate Tax Period Start Date" (code 3170). • If the certificate type is ITREG this field must not be completed • If YoA (code 3025) is greater or equal to 2000, then: <ul style="list-style-type: none"> ○ If current date is less or equal than the last day of the Period of Reconciliation (code 2031), then this field cannot be greater than the current date plus 30 days ○ If current date is greater than the last day of the Period of Reconciliation, then this field must be less or equal to 30 April of the YoA
ETI Employment Date	3190	N8	Initial date the employee was employed by the employer or, if earlier, the date employed by an associated employer as defined by the ETI Act	<ul style="list-style-type: none"> • Conditional: • If ETI Indicator (code 3026) is Y, then this field is mandatory • If ETI indicator (code 3026) is N, then this field is optional • If ETI indicator (code 3026) is not completed, then this field must not be completed

Employee Pay Periods				
Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> • Must be in the format CCYYMMDD • Cannot be later than "Certificate Tax Period Start Date" (code 3170). • If the certificate type is ITREG this field must not be completed
Voluntary over deduction	3195	A1	Indicates if the employee requested over deduction of PAYE	<ul style="list-style-type: none"> • If certificate type is IRP5, then this field is conditional: • For YoA prior to 2020, this field is optional • From 2020 YoA, this field is mandatory, and value must only be Y or N • If certificate type is ITREG or IT3(a), then this field must not be completed
Pay periods in year of assessment	3200	N3.4 fixed decimal	The pay intervals at which the employee is remunerated.	<ul style="list-style-type: none"> • Mandatory field • Must have a decimal point (4 digits after the decimal point must be specified even if the decimal value is zero). • <u>Lump sum payments</u>: If the lump sum is the only income on the certificate, the value must be indicated as 1.0000. • If the certificate type is ITREG this field must not be completed. <p>Note: Number of pay periods the employer divided his / her year into and is normally determined according to intervals the employees are remunerated, e.g. —</p> <ul style="list-style-type: none"> ○ weekly ○ fortnightly ○ monthly ○ daily remunerated employees.
Pay periods worked	3210	N3.4 fixed decimal	The number of periods indicated in 3200 for which the employee actually worked.	<ul style="list-style-type: none"> • Mandatory field • Number of equal pay periods the employee has worked in the year of assessment (pay periods worked which are shorter than a full pay period must be indicated as a decimal fraction of such pay period) • Must have a decimal point and 4 digits after the decimal point must be specified even if the decimal value is zero • Cannot be greater than the value for pay periods in year of assessment

Employee Pay Periods				
Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> • Lump <u>sum payments</u>: If the lump sum is the only income on the certificate, the value must be indicated as 1.0000 • If the certificate type is ITREG this field must not be completed.
Fixed Rate Taxation Indicator	3220	A1	Indicates if the employee's tax was calculated at a fixed rate because of non-standard employment or par 2(2B) of the Fourth Schedule instruction.	<ul style="list-style-type: none"> • If certificate type is IRP5, then this field is conditional: <ul style="list-style-type: none"> ○ For YoA prior to 2020, this field is optional. ○ From 2020 YoA, this field is mandatory. • If this field is populated, then value must only be Y or N • If certificate type is ITREG or IT3(a), then this field must not be completed

Employee Address - Residential				
Name	Code	Length	Description	Validation Rules
Employee Address Details - Residential: Unit number	3211	AN8	Indicates the unit number of the Employee's residential address.	<ul style="list-style-type: none"> Optional.
Employee Address Details - Residential: Complex	3212	FT26	Indicates the complex name of the Employee's residential address.	<ul style="list-style-type: none"> Optional.
Employee Address Details - Residential: Street Number	3213	AN8	Indicates the street number of the Employee's residential address.	<ul style="list-style-type: none"> Optional.
Employee Address Details - Residential: Street/Name of Farm	3214	FT26	Indicates the street / name of farm of the Employee's residential address.	<ul style="list-style-type: none"> Mandatory.
Employee Address Details - Residential: Suburb/District	3215	FT33	Indicates the suburb / district of Employee's residential address.	<ul style="list-style-type: none"> Conditional – either the Suburb / District field (Code 3215) or the City / Town (Code 3216) field must be completed.
Employee Address Details - Residential: City/Town	3216	FT21	Indicates the city / town of Employee's residential address.	<ul style="list-style-type: none"> Conditional – either the Suburb / District field (Code 3215) or the City / Town (Code 3216) field must be completed.
Employee Address Details - Residential: Postal Code	3217	AN10	Indicates the postal code of the Employee's residential address.	<ul style="list-style-type: none"> Conditional – If field "Employee Address Details - Residential: Country Code" (Code 3285) is ZA, then this field is mandatory and: <ul style="list-style-type: none"> Must consist of 4 numeric characters (e.g. '0040' must be written to the import file as "0040" and not as "40") Must not be "0000" In case where there is no postal code for the residential address, use the nearest postal code

Employee Address - Residential				
Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> If field "Employee Address Details - Residential: Country Code" (Code 3285) is not ZA, then this field is optional
Employee Address Details - Residential: Country Code	3285	A2	Indicates the country code of Employee's residential address.	<ul style="list-style-type: none"> Mandatory <p>Note: Refer to Appendix A below for the predefined list of country codes</p>

Employee Address – Postal				
Name	Code	Length	Description	Validation Rules
Care of address indicator	3279	A1	Indicates whether the postal address is a C/O, (Care of) postal address.	<ul style="list-style-type: none"> • Mandatory • If Postal Address structure indicator = 1 or 2 or 3, then value can only be Y (Yes) or N (No). • If Postal Address structure indicator = 4, then value can only be N (No)
Care of Intermediary	3283	FT21	The person or organisation that will pass the mail on to the final recipient.	<ul style="list-style-type: none"> • Conditional – if the field “Care of address indicator” (Code 3279), is “Y”, this field is mandatory. • Must not be completed if the field “Care of address indicator” (Code 3279), is “N”.
Postal Address Structure Indicator	3288	N1	Indicate the format of the Postal Address	<ul style="list-style-type: none"> • Mandatory • Valid values: <ul style="list-style-type: none"> ○ 1 – Structured Physical Address (same as Residential Address) ○ 2 - Structured Postal Address ○ 3 – Structured Physical Address (not the same as Residential Address) ○ 4 – Unstructured 4-line Postal Address

Postal Address: Non-Physical Address Structure				
Note: The fields in this section MUST be completed if Postal Address Structure Indicator (field 3288) is 2				
Name	Code	Length	Description	Validation Rules
Employee Postal Address Details - PO Box or Private Bag indicator.	3249	FT12	Indicates if Employees Postal address is a PO Box or a Private Bag.	<ul style="list-style-type: none"> • Conditional - Either “PO Box or Private Bag” (Code 3249) or “Other PO Special Service” (Code 3280) must be completed. • Value can only be “PO_BOX” or “PRIVATE_BAG”.
Employee Postal Address Details - Other PO Special Service (specify)	3280	FT21	Indicates the employee’s other special postal service. (E.g. Military field service address)	<ul style="list-style-type: none"> • Conditional - Either “PO Box or Private Bag” (Code 3249) or “Other PO Special Service” (Code 3280) must be completed.

Postal Address: Non-Physical Address Structure

Note: The fields in this section MUST be completed if Postal Address Structure Indicator (field 3288) is 2

Name	Code	Length	Description	Validation Rules
Employee Postal Address Details - Number	3262	FT8	Indicates a number for the P.O. Box or Private Bag.	<ul style="list-style-type: none"> • Conditional – If field “PO Box or Private Bag” (Code 3249) is completed, this field is mandatory.
Employee Postal Address Details - Postal Agency or Sub-unit (If applicable) (e.g. Postnet Suite ID)	3251	FT21	Indicates the employees Postal Agency or Sub-unit (e.g. Postnet Suite ID, with or without a Private Bag)	<ul style="list-style-type: none"> • Optional.
Employee Postal Address Details - Post Office	3253	FT22	Indicates the name of the Post Office Branch of Employee’s postal address.	<ul style="list-style-type: none"> • Mandatory
Employee Postal Address Details - Postal Code	3254	AN10	Indicates the postal code of the postal address of the employee.	<ul style="list-style-type: none"> • Conditional – • If field “Employee Postal Address Details Country Code” (Code 3286) is ZA, then this field is mandatory and: <ul style="list-style-type: none"> ○ Must consist of 4 numeric characters (e.g. ‘0040’ must be written to the import file as “0040” and not as “40”) ○ Must not be “0000” ○ In case where there is no postal code for the postal address, use the nearest postal code • If field “Employee Postal Address Details Country Code” (Code 3286) is not ZA, then this field is optional
Employee Postal Address Details Country Code	3286	A2	Indicates the country code of Employee’s postal address.	<ul style="list-style-type: none"> • Mandatory <p>Note: Refer to Appendix A below for the predefined list of country codes</p>

Postal Address: Physical Address Structure (Not same as Residential Address)

Note: The fields in this section MUST be completed if Postal Address Structure Indicator (field 3288) is 3

Name	Code	Length	Description	Validation Rules
Employee Postal Address Details : Unit number	3255	AN8	Indicates the unit number of the Employee's Postal address.	<ul style="list-style-type: none"> Optional.
Employee Postal Address Details Complex	3256	FT26	Indicates the complex name of the Employee's Postal address.	<ul style="list-style-type: none"> Optional.
Employee Postal Address Details Street Number	3257	AN8	Indicates the street number of the Employee's Postal address.	<ul style="list-style-type: none"> Optional.
Employee Postal Address Details: Street/Name of Farm	3258	FT26	Indicates the street / name of farm of the Employee's Postal address.	<ul style="list-style-type: none"> Mandatory.
Employee Postal Address Details Suburb/District	3259	FT33	Indicates the suburb / district of Employee's Postal address.	<ul style="list-style-type: none"> Conditional – either the Suburb / District field (Code 3259) or the City / Town (Code 3260) field must be completed.
Employee Postal Address Details City/Town	3260	FT21	Indicates the city / town of Employee's Postal address.	<ul style="list-style-type: none"> Conditional - either the Suburb/District field (Code 3259) or the City/Town (Code 3260) field must be completed.
Employee Postal Address Details Postal Code	3261	AN10	Indicates the postal code of the Employee's Postal address.	<ul style="list-style-type: none"> Conditional – If field “Employee Postal Address Details Country Code” (Code 3287) is ZA, then this field is mandatory and: <ul style="list-style-type: none"> Must consist of 4 numeric characters (e.g. ‘0040’ must be written to the import file as “0040” and not as “40”) Must not be “0000” In case where there is no postal code for the postal address, use the nearest postal code If field “Employee Postal Address Details Country Code” (Code 3287) is not ZA, then this field is optional
Employee Postal Address Details Country Code	3287	A2	Indicates the country code of Employee's postal street address.	<ul style="list-style-type: none"> Mandatory

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

Postal Address: Unstructured				
Note: The fields in this section MUST be completed if Postal Address Structure Indicator (field 3288) is 4				
Name	Code	Length	Description	Validation Rules
Employee Postal Address Details : Line 1	3289	FT35	Indicates the first line of the postal address of the employee	<ul style="list-style-type: none"> • Mandatory.
Employee Postal Address Details: Line 2	3290	FT35	Indicates the second line of the postal address of the employee	<ul style="list-style-type: none"> • Optional
Employee Postal Address Details: Line 3	3291	FT35	Indicates the third line of the postal address of the employee	<ul style="list-style-type: none"> • Optional
Employee Postal Address Details: Line 4	3292	FT35	Indicates the fourth line of the postal address of the employee	<ul style="list-style-type: none"> • Optional
Employee Postal Address Details: Postal Code	3293	AN10	Indicates the postal code of the postal address of the employee	<ul style="list-style-type: none"> • If field "Employee Postal Address Details Country Code" (Code 3294) is ZA and Nature of Person is not N, then this field is mandatory and: <ul style="list-style-type: none"> ○ Must consist of 4 numeric characters, (e.g. '0040' must be written to the import file as "0040" and not as "40") ○ Must not be "0000" ○ In case where there is no postal code for the postal address, use the nearest postal code • If field "Employee Postal Address Details Country Code" (Code 3294) is not ZA, then this field is optional • If Nature of Person is N, then this field is optional

Postal Address: Unstructured

Note: The fields in this section MUST be completed if Postal Address Structure Indicator (field 3288) is 4

Name	Code	Length	Description	Validation Rules
Employee Postal Address Details: Country Code	3294	A2	Indicates the country code of Employee's unstructured postal address	<ul style="list-style-type: none">• Mandatory if Nature of Person is not N Note: Refer to Appendix A below for the predefined list of country codes

Directive Information

Notes:

- For Lump Sum Directives issued for source codes as defined in the validation rule all the directive information fields **MUST** be completed in line with the validations noted per field
- For fixed PAYE rate/amount directives, **ONLY** the directive number **MUST** be completed. The directive type indicator is optional
- Where more than one directive number is used on one certificate for a transaction year prior to 2022, the code must be repeated for every directive number, e.g.: code, directive no, code, directive no, code, directive no
- Where more than one directive number is used on one certificate for a transaction year from 2022 going forward, the directive related codes must be repeated as a group for every directive number as follows:
 - For lump sum directives - 3230, directive no, 3231, directive issued date, 3232, directive income source code, 3233, directive income amount, 3230, directive no, 3231, directive issued date, 3232, directive income source code, 3233, directive income amount
 - For fixed PAYE rate/amount directives (if the directive number is provided) - 3230, directive no, 3230, directive no
- **For more detailed information on Directives, please consult the various directive guides on the SARS website**

Name	Code	Length	Description	Validation Rules
Directive number	3230	AN15	Number of the directive issued by SARS either relating to a specific lump sum income or to a fixed rate or a fixed amount to be deducted for PAYE Notes: <ul style="list-style-type: none"> • If the directive number is less than 15 characters, the field can be padded to the left with zeros 	<ul style="list-style-type: none"> • Conditional: <ul style="list-style-type: none"> ○ If code 3608/3658, 3614/3664, 3707/3757, 3718/3768, 3901/3951, 3902/3952, 3903/3953, 3904/3954, 3905/3955, 3909, 3915, 3920, 3921, 3922, 3923, 3924 and/or 3926 are completed with values, then Directive Number is mandatory and MUST NOT BE zeros ○ If YoA is greater or equal to 2021 and codes 3907/3957, 3908 are completed, then Directive Number is mandatory and MUST NOT BE zeros ○ If year of assessment is 2018 and codes 3719/3769 and/or 3720/3770, 3721/3771 and/or 3723/3773 are completed with a value, then Directive number is mandatory, and MAY BE zeros ○ From 2019 year of assessment, if codes 3719/3769 and/or 3720/3770, 3721/3771 and/or 3723/3773 are completed with a value, then Directive number is mandatory and MUST NOT be zeros ○ From 2025 year of assessment, if codes 3623/3673 are completed, then Directive number is mandatory and MUST NOT be zeros • If Transaction year is < 2022, then Directive Number can be repeated up to a maximum of 3 times

Directive Information

Notes:

- For Lump Sum Directives issued for source codes as defined in the validation rule all the directive information fields **MUST** be completed in line with the validations noted per field
- For fixed PAYE rate/amount directives, **ONLY** the directive number **MUST** be completed. The directive type indicator is optional
- Where more than one directive number is used on one certificate for a transaction year prior to 2022, the code must be repeated for every directive number, e.g.: code, directive no, code, directive no, code, directive no
- Where more than one directive number is used on one certificate for a transaction year from 2022 going forward, the directive related codes must be repeated as a group for every directive number as follows:
 - For lump sum directives - 3230, directive no, 3231, directive issued date, 3232, directive income source code, 3233, directive income amount, 3230, directive no, 3231, directive issued date, 3232, directive income source code, 3233, directive income amount
 - For fixed PAYE rate/amount directives (if the directive number is provided) - 3230, directive no, 3230, directive no
- **For more detailed information on Directives, please consult the various directive guides on the SARS website**

Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> • If Transaction Year is >= 2022, then Directive Number can be repeated up to 5 times • If the certificate type is ITREG this field must not be completed.
Directive Type Indicator	3234	A1	Indicates whether the directive is a lump sum directive or a fixed PAYE rate/amount directive, excluding par 2(2B)	<ul style="list-style-type: none"> • Conditional <ul style="list-style-type: none"> ○ If Directive Number is completed, then Directive Type Indicator is optional ○ If Directive Number is not completed, the Directive Type Indicator must not be completed • Value may only be “L” for lump sum directives and “F” for fixed PAYE rate/amount directives • Only applicable from Transaction Year >= 2022
Directive Issued Date	3231	N8	The date the directive was issued by SARS	<ul style="list-style-type: none"> • Conditional <ul style="list-style-type: none"> ○ If Directive Income Source code (code 3232) or Directive Income Amount (code 3233) has been completed, then Directive Issued Date is mandatory ○ Else, Directive Issue Date must not be completed • Must consists of 8 numeric characters • Format: CCYYMMDD • Only applicable from Transaction Year >= 2022

Directive Information

Notes:

- For Lump Sum Directives issued for source codes as defined in the validation rule all the directive information fields **MUST** be completed in line with the validations noted per field
- For fixed PAYE rate/amount directives, **ONLY** the directive number **MUST** be completed. The directive type indicator is optional
- Where more than one directive number is used on one certificate for a transaction year prior to 2022, the code must be repeated for every directive number, e.g.: code, directive no, code, directive no, code, directive no
- Where more than one directive number is used on one certificate for a transaction year from 2022 going forward, the directive related codes must be repeated as a group for every directive number as follows:
 - For lump sum directives - 3230, directive no, 3231, directive issued date, 3232, directive income source code, 3233, directive income amount, 3230, directive no, 3231, directive issued date, 3232, directive income source code, 3233, directive income amount
 - For fixed PAYE rate/amount directives (if the directive number is provided) - 3230, directive no, 3230, directive no
- **For more detailed information on Directives, please consult the various directive guides on the SARS website**

Name	Code	Length	Description	Validation Rules
Directive Income Source code	3232	N4	The specific income source code indicated on the directive issued	<ul style="list-style-type: none"> • Conditional <ul style="list-style-type: none"> ○ If Directive Issued Date (code 3231) or Directive Income Amount (code 3233) has been completed, then Directive Income Source code is mandatory ○ Else, Directive Income Source Code must not be completed • The Directive Income Source code can only be one of the following source codes: <ul style="list-style-type: none"> ○ 3608/3658, 3614/3664, ○ 3707/3757, 3718/3768, 3719/3769, 3720/3770, 3721/3771, 3723/3773 ○ 3901/3951, 3902/3952, 3903/3953, 3904/3954, 3905/3955, 3907/3957, 3908, 3909, 3915, 3920, 3921, 3922, 3923 (to 2024 year of assessment), 3924, 3926 ○ 3623/3673 from 2025 year of assessment ○ 3603/3653, 3610/3660 from 2026 year of assessment • The Directive Income Source code must be listed as an Income Source Code • If Directive Source code is 3603/3653, 3610/3660, 3623/3673, 3901/3951, 3902/3952, 3903/3953, 3904/3954, 3905/3955, 3909, 3915, 3920, 3921, 3922, 3923, 3924 and/or 3926, then Directive Number must only contain numeric characters

Directive Information

Notes:

- For Lump Sum Directives issued for source codes as defined in the validation rule all the directive information fields **MUST** be completed in line with the validations noted per field
- For fixed PAYE rate/amount directives, **ONLY** the directive number **MUST** be completed. The directive type indicator is optional
- Where more than one directive number is used on one certificate for a transaction year prior to 2022, the code must be repeated for every directive number, e.g.: code, directive no, code, directive no, code, directive no
- Where more than one directive number is used on one certificate for a transaction year from 2022 going forward, the directive related codes must be repeated as a group for every directive number as follows:
 - For lump sum directives - 3230, directive no, 3231, directive issued date, 3232, directive income source code, 3233, directive income amount, 3230, directive no, 3231, directive issued date, 3232, directive income source code, 3233, directive income amount
 - For fixed PAYE rate/amount directives (if the directive number is provided) - 3230, directive no, 3230, directive no
- **For more detailed information on Directives, please consult the various directive guides on the SARS website**

Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> • Only applicable from Transaction Year >= 2022
Directive Income Amount	3233	N15	The value of the lump sum or taxable benefit as per the directive issued	<ul style="list-style-type: none"> • Conditional <ul style="list-style-type: none"> ○ If Directive Issued Date (code 3231) or Directive Income Source code (code 3232) has been completed, then Directive Income Amount is mandatory ○ Else, Directive Income Amount must not be completed • Only applicable from Transaction Year >= 2022

Employee Bank Account Details

Note: If more than one IRP5/IT3(a) certificate is issued for the same employee, the bank details must be completed on all certificates

Name	Code	Length	Description	Validation Rules
Employee Bank Account Type	3240	N1	Employee bank account type.	<ul style="list-style-type: none"> • Mandatory • The following bank account type options must be used: <ul style="list-style-type: none"> 0 = Not Paid by electronic bank transfer 1 = Cheque/Current Account 2 = Savings Account 3 = Transmission Account 4 = Bond Account

Employee Bank Account Details

Note: If more than one IRP5/IT3(a) certificate is issued for the same employee, the bank details must be completed on all certificates

Name	Code	Length	Description	Validation Rules
				5 = Credit Card Account 6 = Subscription Share Account 7 = Foreign Bank Account
Employee Bank Account Number	3241	AN16	Employee bank account number.	<ul style="list-style-type: none"> • Mandatory if code 3240 is not "0" or "7" • The Code and the value must not be completed if code 3240 is "0" or "7" • Only numeric values are allowed.
Employee Bank Branch Number	3242	N6	Employee Branch Number.	<ul style="list-style-type: none"> • Mandatory if the value for code 3240 is not "0" or "7" • The Code and the value must not be completed if code 3240 is "0" or "7". • All 6 characters of this field must be completed
Employee Bank Name	3243	FT50	The name of the bank where the employee has a bank account.	<ul style="list-style-type: none"> • Optional • The Code and the value must not be completed if code 3240 is "0" or "7".
Employee Bank Branch Name	3244	FT50	The branch name where the employee has a bank account.	<ul style="list-style-type: none"> • Optional • The Code and the value must not be completed if code 3240 is "0" or "7".
Employee Account Holder Name	3245	FT49	Employee bank account holder name.	<ul style="list-style-type: none"> • Mandatory if the value for code 3240 is not "0" or "7" • The Code and the value must not be completed if code 3240 is "0" or "7".
Employee Account Holder Relationship	3246	N1	Employee Account Holder Relationship.	<ul style="list-style-type: none"> • Mandatory if the value for code 3240 is not "0" or "7" • The Code and the value must not be completed if code 3240 is "0" or "7" • The values for this field must only be: <ol style="list-style-type: none"> 1. Own 2. Joint 3. Third Party.

Employee Remuneration Information

Note: Where the phrase “foreign service income” is used in the description for the various codes, it means any amount received or accrued in respect of employment services rendered outside of the Republic. This applies to the codes for any amount received, including any allowances and taxable benefits. The full amount must be disclosed under the relevant foreign service income code, irrespective of whether a portion of that amount may qualify for exemption.

Name	Code	Length	Description	Validation Rules
Income received	3601 to 3623, 3651 to 3669, 3670, 3673 & 3701 to 3724, 3751 to 3773 & 3801 to 3810, 3813, 3815, 3816, 3817, 3820 to 3822, 3825, 3828 to 3835 3851 to 3860, 3863, 3865, 3866, 3867, 3870 to 3872 3875, 3878 to 3885 &	N15	This includes all remuneration paid/payable to the employee by the employer and must be specified as per the “list of codes” allocated to each source. The description of the code must not be included in the electronic import file.	<ul style="list-style-type: none"> • A maximum of 20 income codes must be used. If there are more than 20 codes, they must be combined in accordance with the rules defined in section 5 of this document • At least one income code with a value greater than zero must be completed, except if: <ul style="list-style-type: none"> ○ Code 3615/3665 is used and years of assessment is 2003 to 2018 ○ Code 4588 is completed, YoA >= 2026 and Certificate Type is IT3(a) • Cents must be omitted (decimal amount is invalid) • Code 3613/3663 is only applicable from 2001 year of assessment • Code 3614/3664 is only applicable from 2002 year of assessment • Code 3615/3665 is only applicable from 2003 to 2018 years of assessment • Codes 3616/3666 and 3617/3667 are only applicable from 2004 year of assessment • Code 3618/3668 is only applicable from 2021 year of assessment • Code 3619/3669 is only applicable from 2017 year of assessment • Code 3622/3672 is only applicable from 2023 year of assessment • Code 3623/3673 is only applicable from 2025 year of assessment • Codes 3715/3765, 3716/3766, 3717/3767 and 3718/3768 are only applicable from 2005 year of assessment

Employee Remuneration Information

Note: Where the phrase “foreign service income” is used in the description for the various codes, it means any amount received or accrued in respect of employment services rendered outside of the Republic. This applies to the codes for any amount received, including any allowances and taxable benefits. The full amount must be disclosed under the relevant foreign service income code, irrespective of whether a portion of that amount may qualify for exemption.

Name	Code	Length	Description	Validation Rules
	3901 to 3909, 3915, 3920 – 3924, 3926, 3951 to 3957			<ul style="list-style-type: none"> • Code 3724 is only applicable FOR 2021 year of assessment • Code 3813/3863 is only applicable from 2007 year of assessment and must only be completed if nature of person (code 3020) is A, B, C, M, N, or R • The value of code 3810/3860 must only be completed if nature of person (code 3020) is A, B, C, M, N, or R • The value for code 3810/3860 must be less than the value for code 4474, if the year of assessment is equal to or between 2007 and 2010 • The value for code 3810/3860 must be equal to the value for code 4474, if the year of assessment is >2010 • Code 3815/3865 is applicable from 2013 year of assessment. • Code 3816/3866 is only applicable from the 2014 year of assessment • Code 3908 is only applicable from 2006 year of assessment • Code 3909 is only applicable from 2007 to 2009 year of assessment • Code 3915 is only applicable from 2008 year of assessment • Codes 3920 and 3921 are only applicable from 2010 year of assessment • Code 3922 is applicable from 2012 year of assessment. • Code 3923 is applicable from 2018 to 2024 year of assessment. • Codes 3903/3953 and 3905/3955 are invalid from 2009 year of assessment • Codes 3604/3654, 3609/3659, 3612/3662, 3705/3755, 3706/3756, 3709/3759, 3710/3760, 3711/3761, 3712/3762, 3716/3766, 3803/3853, 3804/3854, 3807/3857, 3902/3952 and 3904/3954 are invalid from 2010 year of assessment

Employee Remuneration Information

Note: Where the phrase “foreign service income” is used in the description for the various codes, it means any amount received or accrued in respect of employment services rendered outside of the Republic. This applies to the codes for any amount received, including any allowances and taxable benefits. The full amount must be disclosed under the relevant foreign service income code, irrespective of whether a portion of that amount may qualify for exemption.

Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> • Code 3607/3657 is not applicable from 2010 to 2019 years of assessment • Codes 3603/3653, 3610/3660, 3805/3855, 3806/3856. 3808/3858, 3809/3859 are invalid from 2010 to 2012 years of assessment • Codes are only applicable from 2014 year of assessment: 3820/3870, 3821/3871, • Codes are only applicable from 2015 year of assessment: 3822, 3872 • Codes are only applicable from 2017 year of assessment: 3817/3867, 3825/3875, 3828/3878 • Codes 3719/3769, 3720/3770, 3721/3771, 3723/3773 are only applicable from 2018 year of assessment • Codes 3722/3772, 3829/3879, 3830/3880, 3831/3881, 3832/3882, 3924 are only applicable from 2019 YoA • Code 3926 is only applicable from 2025 YoA • If Period of Reconciliation (code 2031) is 202408, then code 3926 is invalid • If Period of Reconciliation (code 2031) is 202502 and current date is less or equal to 30 September 2024, then code 3926 is invalid • Codes 3833/3883, 3834/3884 are only applicable from 2020 YoA • If code 3833/3883 is completed, then code 4584 must be completed • The value of code 3833/3883 must be equal to the value of code 4584 • Code 3835/3885 is only applicable from 2023 YoA

Employee Remuneration Information

Note: Where the phrase “foreign service income” is used in the description for the various codes, it means any amount received or accrued in respect of employment services rendered outside of the Republic. This applies to the codes for any amount received, including any allowances and taxable benefits. The full amount must be disclosed under the relevant foreign service income code, irrespective of whether a portion of that amount may qualify for exemption.

Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> • One or more of codes 3901 (from 2012 year of assessment), 3915, 3920, 3921, 3922, 3923 (to 2024 year of assessment), 3924 are mandatory if code 4115 is completed • Code 3615/3665, must only be used if Nature of Person is C • The value of code 3615/3665 may be zero • The sum of the values of code 3813/3863 must be greater than or equal to the value of code 4024 • Code 3810/3860 is not allowed if code 4493 is completed • From the 2014 YoA, code 3703 must not be reflected on an IRP5/IT3(a) certificate together with code 3701 and/or 3702 and the value of code 3703 must be included in the value of code 3702. • For years of assessment 2018 and prior, the value of code 3703 must not exceed the value determined by multiplying the prescribed maximum business kilometres with the prescribed rate per kilometre applicable to the relevant year of assessment (i.e. par 4 of the Fixing of Rate per Kilometre i.r.o. Motor Vehicles Regulation). If the value of code 3703 exceeds the prescribed rate km x prescribed maximum business kilometres, then the value of code 3703 must be added to code 3702. • From the 2019 YoA, code 3703 must not be reflected on an IRP5/IT3(a) certificate together with code 3701 and/or 3702 and/or 3722 • If code 3722/3772 is greater than zero, then code 3702/3752 must be greater than zero • If the certificate type is ITREG this field must not be completed. <p>Note:</p>

Employee Remuneration Information

Note: Where the phrase “foreign service income” is used in the description for the various codes, it means any amount received or accrued in respect of employment services rendered outside of the Republic. This applies to the codes for any amount received, including any allowances and taxable benefits. The full amount must be disclosed under the relevant foreign service income code, irrespective of whether a portion of that amount may qualify for exemption.

Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> The prescribed maximum business kilometres for years of assessment prior to 2018 are 8000 km. The prescribed maximum business kilometres for the 2018 year of assessment are 12 000 km.
Non-taxable income	3696	N15	This is the sum of all income amounts indicated as non-taxable.	<ul style="list-style-type: none"> Mandatory field if values are completed under codes 3602/3652, 3622/3672 (Excl), 3703/3753, 3714/3764, 3815/3865, 3821/3871, 3822/3872, 3830/3880, 3832/3882, 3834/3884, 3835/3885 (Excl), 3908, 3922 (Excl) 3922 (Excl) to be added under this code only if: <ul style="list-style-type: none"> YoA <= 2026 and the value does not exceed R300,000; or YoA >= 2027 and the value does not exceed R 800,000 3622/3672 (Excl) and 3835/3885 (Excl) to be added under this code only if: <ul style="list-style-type: none"> YoA <= 2026 and the sum of 3622/3672 and 3835/3885 does not exceed R5,000; or YoA >= 2027 and the sum of 3622/3672 and 3835/3885 does not exceed R16,000 Value must be equal to the sum of all amounts indicated under these afore-mentioned specified codes No negative amounts are allowed and will be rejected if specified Cents must be omitted (decimal amount is invalid) The amounts indicated under this code must be excluded from codes 3697 and 3698 for years of assessment prior to 2017 3696 + 3697 + 3698 must be equal to the amount supplied under income for years of assessment prior to 2017

Employee Remuneration Information

Note: Where the phrase “foreign service income” is used in the description for the various codes, it means any amount received or accrued in respect of employment services rendered outside of the Republic. This applies to the codes for any amount received, including any allowances and taxable benefits. The full amount must be disclosed under the relevant foreign service income code, irrespective of whether a portion of that amount may qualify for exemption.

Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> • 3696 + 3699 must be equal to the amounts supplied under income from 2017 year of assessment • If the certificate type is ITREG this field must not be completed.
Gross retirement funding income	3697	N15	This is the sum of all retirement funding income amounts	<ul style="list-style-type: none"> • Mandatory field if no value is indicated under code 3696 or 3698. • Where code 3615/3665 is “0” and no other income codes are completed, value must be zero (0) • No negative amounts are allowed and will be rejected if specified • Cents must be omitted (decimal amount is invalid) • 3696 + 3697 + 3698 must be equal to the amounts supplied under income • If the certificate type is ITREG this field must not be completed • Must not be completed from 2017 year of assessment
Gross non-retirement funding income	3698	N15	This is the sum of all non-retirement funding income amounts.	<ul style="list-style-type: none"> • Mandatory field if no value is indicated under code 3696 or 3697 • Where code 3615/3665 is “0” and no other income codes is completed, value must be zero (0) • No negative amounts are allowed and will be rejected if specified • Cents must be omitted (decimal amount is invalid) • If YoA <= 2026 and Code 3922 (PAYE) value exceeds R 300,000 the full amount must be included under this code • If YoA >= 2027 and code 3922 (PAYE) value exceeds R 800,000 the full amount must be included under this code • 3696 + 3697 + 3698 must be equal to the amounts supplied under income • If the certificate type is ITREG this field must not be completed. • Must not be completed from 2017 year of assessment

Employee Remuneration Information

Note: Where the phrase “foreign service income” is used in the description for the various codes, it means any amount received or accrued in respect of employment services rendered outside of the Republic. This applies to the codes for any amount received, including any allowances and taxable benefits. The full amount must be disclosed under the relevant foreign service income code, irrespective of whether a portion of that amount may qualify for exemption.

Name	Code	Length	Description	Validation Rules
Gross Employment Income (taxable)	3699	N15	This is the sum of all amounts for all income source codes NOT included in code 3696	<ul style="list-style-type: none"> • Mandatory if no value is indicated under code 3696. • Where code 3615/3665 is “0” and no other income codes are completed, value must be zero (0) • If code 4588 is greater than zero (0) and no income codes are completed, value must be zero (0) • If YoA <= 2026 and the sum of 3622/3672 (PAYE) and 3835/3885 (PAYE) value exceeds R5,000, the full amount must be included under this code • If YoA >= 2027 and the sum of 3622/3672 (PAYE) and 3835/3885 (PAYE) value exceeds R16,000, the full amount must be included under this code • If YoA <= 2026 and code 3922 (PAYE) value exceeds R 300,000 the full amount must be included under this code • If YoA >= 2027 and code 3922 (PAYE) value exceeds R 800,000 the full amount must be included under this code • Value must be equal to the sum of all amounts for source codes NOT specified in code 3696 • 3696 + 3699 must be equal to the amounts supplied under income • No negative amounts are allowed and will be rejected if specified • Cents must be omitted (decimal amounts is invalid) • If the certificate type is ITREG this field must not be completed • Must not be completed for the 2010 to 2016 years of assessment
Deductions/ Contributions	4001, 4003, 4005 to 4007, 4018, 4024,	N15	This includes all deductions including employer information codes (e.g. 44-codes) and must be specified as per the “list of	<ul style="list-style-type: none"> • Conditional. All deductions and contributions that have a value must be reported, and those that do not have a value must not be reported

Employee Remuneration Information

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Name	Code	Length	Description	Validation Rules
	4030, 4042, 4055 & 4472 to 4475, 4493 4582 to 4589		codes” allocated to each source. The description of the code must not be included in the electronic import file.	<ul style="list-style-type: none"> • A maximum of 12 deduction codes must be used. If there are more than 12 codes to be output, they must be combined in accordance with the rules defined • If the certificate type is ITREG this field must not be completed. • Cents must be omitted (decimal amount is invalid) • No negative amounts are allowed • The value for code 4024 cannot be greater than the sum of the values for codes 3813 and 3863 • Code 4002 is not applicable from the 2017 year of assessment • Since the 2007 year of assessment, code 4005 is mandatory if an amount is completed for code 3810/3860 and nature of person (code 3020) is A,B,C,M, N, or R • Code 4005 can have a value of 0 if valid 3230 (Directive number) completed • Code 4007 is not applicable from 2017 year of assessment • Code 4018 is only valid from the 2006 year of assessment to the 2015 year of assessment • Code 4474 is only valid from the 2006 year of assessment • Codes 4024, and 4485 are only valid from the 2007 year of assessment • Code 4055 is only applicable FOR 2021 year of assessment • Code 4026 is only valid from 2007 year of assessment to 2016 year of assessment • Code 4493 is only valid from the 2008 year of assessment and must only be completed if nature of person (code 3020) is A, B, C, M, N, or R • Code 4030 is only valid from the 2010 year of assessment

Employee Remuneration Information

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Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> • Code 4042, 4588, 4589 is only valid from the 2026 year of assessment • If code 4042 is greater than zero, then code 4588 MUST be completed • If code 4042 is not completed, then code 4588 MAY be completed • Code 4590 is only valid from 2027 year of assessment • If code 4590 is completed, then code 3702/3752 and/or code 3722/3772 MUST be completed • Code 4474 is mandatory if an amount is completed for code 3810/3860 and nature of person (code 3020) is A, B, C, M, N, or R • Code 4474 is not allowed if code 4493 is completed • Codes 4004, 4025, 4485, 4486 and 4487 are invalid from 2010 year of assessment • Codes 4472 and 4473 are invalid from 2010 to 2016 year of assessments • If code 4585 is greater than zero and code 4472 is equal to zero, then codes 3817/3867 and 4001 must be zero • If code 4472 is completed, then code 3817 and/or 3867 and code 4001 must be completed • If code 4586 is greater than zero and code 4473 is equal to zero, then codes 3825/3875 and 4003 must be zero • If code 4473 is completed, then code 3825 and/or 3875 and code 4003 must be completed • If code 4475 is completed, then code 3828 and/or 3878 and code 4006 must be completed

Employee Remuneration Information

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Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> • Code 4475 is valid from 2008 to 2009 years of assessment and from 2017 year of assessment • Code 4582 is only valid from the 2017 year of assessment • Code 4583 is only valid from the 2017 year of assessment. • If year of assessment is 2017 or 2018, then: <ul style="list-style-type: none"> ○ Code 4582 is mandatory if the sum of codes 3701, 3702, 3802, and 3816, is greater than zero ○ Code 4582 must not be greater than 80% of the sum of codes 3701, 3702, 3802, and 3816, ○ If only code 3702 is completed, then code 4582 may be zero ○ Code 4583 is mandatory if the sum of codes,3751, 3752, 3852 and 3866 is greater than zero ○ Code 4583 must not be greater than 80% of the sum of codes,3751, 3752, 3852 and 3866 ○ If only code 3752 is completed, then code 4583 may be zero • From year of assessment 2019: <ul style="list-style-type: none"> ○ Code 4582 is mandatory if the sum of codes 3701, 3802, and 3816, is greater than zero ○ Code 4582 must not be less than 20% or greater than 80% of the sum of codes 3701, 3802, and 3816 ○ Code 4583 is mandatory if the sum of codes 3751, 3852 and 3866 is greater than zero ○ Code 4583 must not be less than 20% or greater than 80% of the sum of codes 3751, 3852 and 3866 • Code 4584 is only valid from 2020 year of assessment. • If code 4584 is completed, then code 3833/3883 must be completed • Codes 4585 and 4586 are only valid from 2017 year of assessment

Employee Remuneration Information

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Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> • Code 4587 is only valid from 2021 year of assessment • If no foreign service income codes are completed, then code 4587 MUST NOT be completed • If any of the foreign service income codes allowable for the s10(1)(o)(ii) exemption (listed under 4587 in par 6.6) is completed, then code 4587 MUST be completed • The value of code 4587 may be zero • The value of source code 4587 cannot exceed the lower of R 1.25 mil or the total of the values declared under the s10(1)(o)(ii) allowable foreign service income codes
Total Deductions/ Contributions	4497	N15	Total of all values specified under 40-deduction, 44-contribution and 45 –information codes.	<ul style="list-style-type: none"> • Conditional: <ul style="list-style-type: none"> ○ If any value (whether zero or greater than zero) is completed next to a deduction/contribution/information code, then this field is mandatory ○ If no value is completed next to a deduction/contribution/information code, then this field must not be completed • Cents must be omitted (decimal amount is invalid) • No negative amounts are allowed • If the certificate type is ITREG this field must not be completed.
SITE	4101	N11.2	Standard income tax on employees (SITE)	<ul style="list-style-type: none"> • Conditional. Either 4101 and/or 4102 and/or 4115 must be completed otherwise 4150 must be completed (invalid if Type of Certificate is IT3(a)) • Must only be used if certificate type (3015) is IRP5 • Decimal digits are mandatory even if the decimal value is zero • Must be decimal point (comma invalid) • Must not be completed if Type of Certificate is IT3(a), ITREG. • Must not be completed from 2014 year of assessment

Employee Remuneration Information

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Name	Code	Length	Description	Validation Rules
PAYE	4102	N11.2	Pay-As-You-Earn (PAYE)	<ul style="list-style-type: none"> • Conditional. Either 4101 and/or 4102 and/or 4115 must be completed otherwise 4150 must be completed • Must only be used if certificate type (3015) is IRP5 [invalid if Type of Certificate is IT3(a)] • Decimal digits are mandatory even if the decimal value is zero • If YoA (source code 3025) is greater or equal to 2021 and Voluntary Over-deduction Indicator (code 3195) is “Y” then PAYE (source code 4102) must be less or equal to the sum of Non-taxable income (source code 3696) and Gross Employment Income (taxable) [source code 3699] • If YoA (source code 3025) is greater or equal to 2021 and Voluntary Over-deduction Indicator (code 3195) is “N” then PAYE (source code 4102) must be less or equal to Gross Employment Income (taxable) [source code 3699] • Must be decimal point (comma invalid) • Must not be completed if Type of Certificate is IT3(a), ITREG.
PAYE on retirement lump sum and severance benefits	4115	N11.2	PAYE on retirement lump sum and severance benefits reported under codes 3901, 3915, 3920, 3921, 3922, 3923, and 3924.	<ul style="list-style-type: none"> • Conditional. Either 4101 and/or 4102 and/or 4115 must be completed otherwise 4150 must be completed • Must only be used if certificate type (code 3015) is IRP5 [invalid if Type of Certificate is IT3(a)] • Mandatory if values are completed for codes 3901, 3915, 3920, 3921, 3922, 3923 (to 2024 year of assessment), or 3924 and no value for code 4150 is completed • Value can be zero (0.00) • If the only value completed is for code 3901 and certificate type (code 3015) is IRP5 and PAYE (code 4102) equal to zero, then code 4115 must be greater than zero • Decimal digits are mandatory even if the decimal value is zero

Employee Remuneration Information

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Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> • Must be decimal point (comma invalid) • Only valid from 2008 year of assessment i.r.o. 3915 • Only valid from 2010 year of assessment i.r.o. 3920, or 3921 • Only valid from 2012 year of assessment i.r.o. 3901, or 3922 • Only valid from 2018 to 2024 year of assessment i.r.o. 3923 • Only valid from 2019 year of assessment i.r.o. 3924 • Must not be completed if Type of Certificate is IT3(a), ITREG.
Employee & Employer UIF Contribution	4141	N11.2	Employee & Employer UIF Contribution in respect of the specific employee’s remuneration for UIF purposes	<ul style="list-style-type: none"> • Mandatory if UIF reference number is completed • Value can be zero (0.00) • Decimal digits are mandatory even if the decimal value is zero • Must be decimal point (comma invalid) • If the certificate type is ITREG this field must not be completed.
Employer SDL Contribution	4142	N11.2	Employer SDL contribution in respect of the specific employee’s remuneration for SDL purposes.	<ul style="list-style-type: none"> • Mandatory if SDL reference number is completed • Value can be zero (0.00) • Decimal digits are mandatory even if the decimal value is zero • Must be decimal point (comma invalid) • If the certificate type is ITREG this field must not be completed.
Total Tax, SDL & UIF (employer and employee contribution)	4149	N11.2	Total Tax, SDL & UIF (employer and employee contribution) indicated on the certificate.	<ul style="list-style-type: none"> • Mandatory if any value is completed under codes 4101, 4102, 4115, 4141 or 4142 • Must be equal to the total of all values completed under codes 4101, 4102, 4115, 4141 and 4142 • Code 4103 is invalid from 2010 year of assessment • Decimal digits are mandatory even if the value is zero • Must be decimal point (comma invalid) • If the certificate type is ITREG this field must not be completed.

Employee Remuneration Information

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Name	Code	Length	Description	Validation Rules
				<p>Note: The value of code 4116 (Medical Scheme Fees Tax Credit) and code 4120 (Additional Medical Expenses Tax Credit) must not be added to this code</p>
Medical Scheme Fees Tax Credit	4116	N11.2	Medical Scheme Fees Tax Credit considered by employer for PAYE purposes.	<ul style="list-style-type: none"> • Must only be used if Type of Certificate (code 3015) is IRP5 or IT3(a) • Value can be zero (0.00) • Decimal digits are mandatory even if the decimal value is zero • Must be decimal point (comma invalid) • Only valid if Year of Assessment (code 3025) is 2013 or later • Must only be completed if Nature of Person (3020) is A, B, C, M N, or R • For years of assessment 2013 and 2014, this field is mandatory if any value is completed for Medical Scheme Contributions (code 4005) and the employee is under 65 years – validate to Date of Birth (code 3080). • For years of assessment 2013 and 2014, this field must not be completed if the employee is 65 years and older – validate to Date of Birth (code 3080). • From 2015 year of assessment, this field is mandatory if any value is completed for Medical Scheme Contributions (code 4005) • This field must not be completed if there is no value for Medical Scheme Contributions (code 4005)
Additional Medical Expenses Tax Credit	4120	N11.2	Additional Medical Expenses Tax Credit if employee ≥65 allowed by Employer for PAYE purposes	<ul style="list-style-type: none"> • Must only be used if Type of Certificate (code 3015) is IRP5 or IT3(a) • Value can be zero (0.00) • Decimal digits are mandatory even if the decimal value is zero

Employee Remuneration Information

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Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> • Must be decimal point (comma invalid) • Only valid if Year of Assessment (code 3025) is 2017 or later • Must only be completed if Nature of Person (3020) is A, B, C, M, N, or R • Mandatory if any value is completed for Medical Scheme Contributions (code 4005) and the employee is 65 years and older – validate to Date of Birth (code 3080) • This field must not be completed if the employee is under 65 years – validate to Date of Birth (code 3080) • This field must not be completed if there is no value for Medical Scheme Contributions (code 4005)
Employment Tax Incentive (ETI)	4118	N11.2	The sum of the calculated ETI amounts for the employee during the year of assessment in accordance with section 7 of the ETI Act.	<ul style="list-style-type: none"> • Conditional – <ul style="list-style-type: none"> ○ If Certificate has ETI (Code 3026) is populated with a “Y”, then this field is mandatory ○ If Certificate has ETI (code 3026) is populated with a “N” or is not completed, then this field must not be completed • Decimal digits are mandatory even if the decimal value is zero • Must be decimal point (comma invalid) • Value must equal the sum of all Monthly Calculated ETI (code 7004) fields for the employee • Only applicable from 2014 year of assessment • If YoA >= 2027, then the value of this field MUST not be greater than 75% of the value of Gross Employment Income (taxable) [code 3699] • If Certificate Type is ITREG, then this field must not be completed <p>Note: Must not be reported on a certificate that will be issued to an employee.</p>

Employee Remuneration Information

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Name	Code	Length	Description	Validation Rules
Reason code for IT3(a)	4150	N2	Reason for non-deduction of tax.	<ul style="list-style-type: none"> • Mandatory if no value is completed under code 4101, 4102 or 4115 • Must only be used if certificate type (3015) is IT3(a) • Invalid if a value is completed for code 4101, 4102 or 4115 • Value must only be 1, 2, 3, 4, 5, 6, 7, 8, 9 (a zero may precede the value) or 10 • Value 1 or 01 is invalid with effect from the 2003 year of assessment • Value 3 or 03 is only valid if: <ul style="list-style-type: none"> ○ Code 3616/3666 has been completed or, ○ Code 3620/3670 has been completed • Value 4 or 04 is valid if transaction year is < 2024 • Value 4 or 04 is only valid from transaction year >= 2024 if directive information has been completed or (the value of source code 3696 is greater than zero and the value of 3699 is zero) • Value 6 or 06 is only valid from 2003 year of assessment • Value 7 or 07 is valid from 2005 to 2016 years of assessment • Value 7 or 07 is valid from 2017 year of assessment if code 3619/3669 has been completed • Value 8 or 08 is only valid from 2013 to 2016 years of assessment and if code 4116 has been completed • Value 8 or 08 is only valid from 2017 year of assessment and if codes 4116 and/ or 4120 has been completed • Value 9 or 09 is only valid from 2014 year of assessment • Value 10 is only applicable from 2026 year of assessment <ul style="list-style-type: none"> ○ If the only source code completed on the IT3(a) certificate is source code 4588, or ○ If source code 4042 is completed

Employee Remuneration Information

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Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none">If the certificate type is ITREG or IRP5 this field must not be completed.

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Name	Code	Length	Description	Validation Rules
Month	7006	AN2	This indicates the month of the year	<ul style="list-style-type: none"> • Mandatory if Code 3026 is populated with a “Y” Note: If Code 3026 is populated with “N” or is not completed, then this field must not be completed • Value must be in the range 01 to 12. • The months of the year are represented by the following numeric values: <ul style="list-style-type: none"> ○ March = 03 ○ April = 04 ○ May = 05 ○ June = 06 ○ July = 07 ○ August = 08 ○ September = 09 ○ October = 10 ○ November = 11 ○ December = 12 ○ January = 01 ○ February = 02 • Only numeric values allowed. • Only applicable for month 01 and 02 of 2014 year of assessment and from 2015 year of assessment. • Data for a full period of reconciliation must be submitted • If the certificate type is ITREG this field must not be completed.
ETI qualifying 12-month cycle indicator	7005	N1	This indicates the 12-month ETI cycle for which the employee qualifies for ETI. If the employee does not qualify for ETI for the specified month, this value must be 0.	<ul style="list-style-type: none"> • Mandatory if code 3026 is populated with a “Y” Note: If Code 3026 is populated with “N” or not completed, this field must not be completed • Value can only be 0,1, 2 or 3 <ul style="list-style-type: none"> ○ 0 – if the employee does not qualify for ETI for the specified month ○ 1 – if the employee qualifies for ETI for the specified month and the specified month is in the first 12-month period

ETI Employment Tax Incentive Information

Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> ○ 2 – if the employee qualifies for ETI for the specified month and the specified month is in the second 12-month period ○ 3 – if the employee qualifies for additional ETI (increased ETI due to COVID19) ● Data for a full period of reconciliation must be submitted. ● This field can only be completed if YoA >= 2018 ● if YoA is 2021, then option 3 only applicable if Month (code 7006) is 04, 05, 06, or 07 ● If YoA = 2022, then option 1 is only applicable if: <ul style="list-style-type: none"> ○ Month (code 7006) is equal to 03, 04, 05, 06 or 07 and ETI Employment date (code 3190) is on or after 01/10/2013 ○ Month (code 7006) is equal to 08, 09, 10 or 11, and: <ul style="list-style-type: none"> ▪ If ETI SEZ code is (code 7009) is completed. Note: ETI Employment date may be before, on or after 01/10/2013 in this instance ▪ If ETI SEZ code is not completed and ETI Employment date (code 3190) is on or after 01/10/2013 ○ Month (code 7006) is equal to 12, 01 or 02, and ETI Employment date (code 3190) is on or after 01/10/2013 ● If YoA = 2022, then option 2 is only applicable if ETI Employment date (code 3190) is on or after 01/10/2013 ● If YoA = 2022, then option 3 is only applicable if Month (code 7006) is equal to 08, 09,10 or 11 ● If YoA >= 2023, then option 1 and 2 is only applicable if ETI Employment date (code 3190) is on or after 01/10/2013 ● If the certificate type is ITREG this field must not be completed

ETI Employment Tax Incentive Information

Name	Code	Length	Description	Validation Rules
ETI SEZ Code	7009	AN3	<p>The code of the Special Economic Zone in which the employer operates through a fixed place of business and within which the employee mainly renders services to that employer, if applicable</p> <p>Note: If the employee does not render services to the employer mainly (more than 50%) within a Special Economic Zone in which the employer also has a fixed place of business, this field must not be completed</p>	<ul style="list-style-type: none"> • Optional • The value must be valid as per Appendix E • If the certificate type is ITREG or Year of Assessment is less than 2020, then this field must not be completed
ETI Hours	7007	N3.4	<p>The actual number of hours for which the employee was employed and paid remuneration in the specified Month (code 7006)</p> <p>Note: Only report to a maximum of 160 hours</p>	<ul style="list-style-type: none"> • Mandatory: • If Code 7005 is 0, then this field may be equal to zero (0.0000) • If Code 7005 is 1, 2 or 3, then this field must be greater than zero • Decimal digits are mandatory even if the decimal value is zero • Must be decimal point (comma invalid) • Data for a full period of reconciliation must be submitted • Only applicable from 2017 year of assessment • If the certificate type is ITREG this field must not be completed
ETI Monthly Remuneration Paid	7002	N11.2	<p>This is the actual “monthly remuneration” (as defined in the ETI Act) paid to the employee for the specified Month (code 7006).</p>	<ul style="list-style-type: none"> • Mandatory: • If Code 7005 is 0, then this field may be equal to zero (0.00) • If Code 7005 is 1, 2 or 3, then this field must be greater than zero • Decimal digits are mandatory even if the decimal value is zero • Must be decimal point (comma invalid) • Data for a full period of reconciliation must be submitted. • Only applicable for month 01 and 02 of 2014 year of assessment and from 2015 year of assessment. • If the certificate type is ITREG this field must not be completed.

ETI Employment Tax Incentive Information

Name	Code	Length	Description	Validation Rules
Minimum Wage	7003	N11.2	<p>This indicates the minimum wage which is the higher of:</p> <ul style="list-style-type: none"> The national minimum wage, or The minimum wage according to the wage regulating measure <p>Note:</p> <ul style="list-style-type: none"> If the employer is exempt from the national minimum wage after successful application and there is no wage regulating measure, then this field must be zero. The same minimum wage rate (hourly, weekly, or monthly) that is used for code 7003 must be used for 7008 	<ul style="list-style-type: none"> Mandatory: Value must be equal or greater than zero Decimal digits are mandatory even if the decimal value is zero Must be decimal point (comma invalid) Data for a full period of reconciliation must be submitted Only applicable for month 01 and 02 of 2014 year of assessment and from 2015 year of assessment. If the certificate type is ITREG this field must not be completed.
Wage paid	7008	N11.2	<p>The actual wage that is paid for the specified month.</p> <p>Note:</p> <ul style="list-style-type: none"> The same rate at which the wage is paid (hourly, weekly, or monthly) that is used for code 7003 must be used for code 7008) 	<ul style="list-style-type: none"> Mandatory: If Code 7005 is 0, then this field may be equal to zero (0.00) If Code 7005 is 1, 2 or 3, then this field must be greater than zero Decimal digits are mandatory even if the decimal value is zero Must be decimal point (comma invalid) Data for a full period of reconciliation must be submitted. Only applicable from 2018 year of assessment. If the certificate type is ITREG this field must not be completed.
Monthly Calculated ETI	7004	N11.2	<p>This indicates the amount of the employment tax incentive available to the employer for the employee.</p>	<ul style="list-style-type: none"> Mandatory: If Code 7005 is 0, then this field MUST be equal to zero (0.00) If YoA < 2021 and ETI qualifying 12-month cycle indicator (code 7005) is 1, then value cannot be greater than R1000

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Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> • If YoA < 2021 and ETI qualifying 12-month cycle indicator (code 7005) is 2, then value cannot be greater than R500 • If YoA = 2022 and ETI qualifying 12-month cycle indicator (code 7005) is equal to 1 and: <ul style="list-style-type: none"> ○ Month (code 7006) is equal to 03, 04, 05, 06, or 07, then value cannot be greater than R1000; or ○ Month (code 7006) is equal to 08, 09, 10 or 11, then value cannot be greater than R1750; or ○ Month (code 7006) is equal to 12, 01 or 02, then value cannot be greater than R1000 • If YoA = 2022 and ETI qualifying 12-month cycle indicator (code 7005) is equal to 2 and: <ul style="list-style-type: none"> ○ Month (code 7006) is equal to 03, 04, 05, 06, or 07, then value cannot be greater than R500; or ○ Month (code 7006) is equal to 08, 09, 10 or 11, then value cannot be greater than R1250; or ○ Month (code 7006) is equal to 12, 01 or 02, then value cannot be greater than R500 • If YoA = 2022 and ETI qualifying 12-month cycle indicator (code 7005) is equal to 3 then value cannot be greater than R750 • If YoA >= 2023 and ETI qualifying 12-month cycle indicator (code 7005) is equal to 1, then value cannot be greater than R1500 • If YoA >= 2023 and ETI qualifying 12-month cycle indicator (code 7005) is equal to 2, then value cannot be greater than R750 • If Monthly calculated ETI (code 7004) is greater than zero, then Remuneration Paid (code 7002) and Wage Paid (code 7008) and ETI Hours (code 7007) must be greater than zero

ETI Employment Tax Incentive Information

Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> • Decimal digits are mandatory even if the decimal value is zero • Must be decimal point (comma invalid) • If YoA is less than 2019 and employee's age for the specified month is less than 18 or greater than / equal to 30, then this field MUST be zero (0.00) • If YoA is equal to 2019 AND Month (code 7006) is equal to 03 thru 07 (March thru July) AND employee's age for the specified month is less than 18 or greater than / equal to 30 then this field MUST be zero (0.00) • If YoA is equal to 2019 AND Month is equal to 08 thru 02 (August 2018 thru February 2019) then, <ul style="list-style-type: none"> ○ If employer SEZ code (code 2083) is valid as per Appendix E; <ul style="list-style-type: none"> ▪ If employee ETI SEZ code (code 3264) is valid as per Appendix E, then this field MAY be greater than zero (0.00) ▪ If employee ETI SEZ code (code 3264) is not valid as-per Appendix E: <ul style="list-style-type: none"> - If employee's age for the specified month is greater than / equal to 18 but less than 30 then this field MAY be greater than zero (0.00) - If employee's age for the specified month is less than 18 or greater than / equal to 30 then this field MUST be zero (0.00) ○ If employer SEZ code (code 2083) is not valid as per Appendix E: <ul style="list-style-type: none"> ▪ If employee's age for the specified month is greater than / equal to 18 but less than 30 then this field MAY be greater than zero (0.00) ▪ If employee's age for the specified month is less than 18 or greater than / equal to 30 then this field MUST be zero (0.00)

ETI Employment Tax Incentive Information

Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> • If YoA is equal to 2020 then: <ul style="list-style-type: none"> ○ ETI SEZ code (code 7009) is completed then this field MAY be greater than zero (0.00) ○ If ETI SEZ code (code 7009) is not completed: <ul style="list-style-type: none"> ▪ If employee's age for the specified month is greater than / equal to 18 but less than 30 then this field MAY be greater than zero (0.00) ▪ If employee's age for the specified month is less than 18 or greater than / equal to 30 then this field MUST be zero (0.00) • If YoA is equal to 2021 then: <ul style="list-style-type: none"> ○ If month is 04, 05, 06, or 07, then <ul style="list-style-type: none"> ▪ If ETI qualifying 12month cycle indicator (code 7005) is 3, then this field MUST be greater than zero ▪ Else, (code 7005 = 1 or 2) <ul style="list-style-type: none"> - If ETI SEZ code (code 7009) is completed, then this field MAY be greater than zero (0.00) - If ETI SEZ code (code 7009) is not completed: <ul style="list-style-type: none"> ➢ If employee's age for the specified month is greater than / equal to 18 but less than 30 then this field MAY be greater than zero (0.00) ➢ If employee's age for the specified month is less than 18 or greater than / equal to 30 then this field MUST be zero (0.00) ○ Else, (month <> 04, 05, 06, 07) <ul style="list-style-type: none"> ▪ If ETI SEZ code (code 7009) is completed, then this field MAY be greater than zero (0.00) ▪ If ETI SEZ code (code 7009) is not completed: <ul style="list-style-type: none"> - If employee's age for the specified month is greater than / equal to 18 but less than 30 then this field MAY be greater than zero (0.00)

ETI Employment Tax Incentive Information

Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> - If employee's age for the specified month is less than 18 or greater than / equal to 30 then this field MUST be zero (0.00) • If YoA is equal to 2022 then: <ul style="list-style-type: none"> ○ If Month (code 7006) is equal to 08, 09, 10 or 11, then <ul style="list-style-type: none"> ▪ If ETI qualifying 12-month cycle indicator (code 7005) is equal to 1 or 2, then <ul style="list-style-type: none"> - If ETI SEZ code (code 7009) is completed, then this field MAY be greater than zero (0.00) - If ETI SEZ code (code 7009) is not completed: <ul style="list-style-type: none"> ➤ If employee's age for the specified month is greater than or equal to 18 but less than 30, then this field MAY be greater than zero (0.00) ➤ If employee's age for the specified month is less than 18 or greater or equal to 30 then this field MUST be zero (0.00) ▪ If ETI qualifying 12-month cycle indicator (code 7005) is equal to 3, then: <ul style="list-style-type: none"> - If ETI SEZ code (code 7009) is completed, then this field MUST be greater than zero - If ETI SEZ code (code 7009) is not completed: <ul style="list-style-type: none"> ➤ If employee's age for the specified month is greater/ equal to 18 but less than/ equal to 65, then this field MUST be greater than zero ➤ If employee's age for the specified month is greater than 65, then this field MUST be zero (0.00) ○ If Month (code 7006) is not equal to 08, 09, 10, or 11, then: <ul style="list-style-type: none"> ▪ If ETI SEZ code (code 7009) is completed, then this field MAY be greater than zero (0.00) ▪ If ETI SEZ code (code 7009) is not completed:

ETI Employment Tax Incentive Information

Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> - If employee's age for the specified month is greater than / equal to 18 but less than 30 then this field MAY be greater than zero (0.00) - If employee's age for the specified month is less than 18 or greater than / equal to 30 then this field MUST be zero (0.00) • If YoA is greater than 2022 then: <ul style="list-style-type: none"> ○ ETI SEZ code (code 7009) is completed then this field MAY be greater than zero (0.00) ○ If ETI SEZ code (code 7009) is not completed: <ul style="list-style-type: none"> ▪ If employee's age for the specified month is greater than / equal to 18 but less than 30 then this field MAY be greater than zero (0.00) ▪ If employee's age for the specified month is less than 18 or greater than / equal to 30 then this field MUST be zero (0.00) • Data for a full period of reconciliation must be submitted. • Only applicable for month 01 and 02 of 2014 year of assessment and from 2015 year of assessment. • If the certificate type is ITREG this field must not be completed.
End of record	9999	N4	Indicates the end of the record.	<ul style="list-style-type: none"> • Mandatory • Fixed code • Last code of the electronic record • Must not be followed by any other character (e.g. space, comma, etc.)

Employer Trailer Record				
Name	Code	Length	Description	Validation Rules
Employer total number records	6010	N15	This is the sum of all records for the employer, excluding this record.	<ul style="list-style-type: none"> • Mandatory field • First code of record and not to be preceded by any other character (e.g. space, comma) • Must be equal to the total NUMBER of records for the specific employer (the records starting with codes 2010 and 3010 must be counted).
Employer total code value	6020	N15	This is the sum of the VALUE of all CODES specified for the employer, excluding this record.	<ul style="list-style-type: none"> • Optional field • Must be equal to the total CODE VALUE of records for the specific employer (codes from 2010 to 2082, 3010 to 4497, 4582 to 4587, and 7002 to 7009, plus all the 9999 codes in between must be added together). <p>Note: if this field is completed, it will not be validated</p>
Employer total amount	6030	N12.2	This is the sum of the AMOUNTS specified for the employer, excluding this record.	<ul style="list-style-type: none"> • Optional field • Decimal digits are mandatory even if the value is zero • This total must be equal to the total AMOUNTS for the specific employer (amounts completed under codes 3601 to 4497, 4582 to 4587 and 7002 to 7004, 7008 must be added together). <p>Note: If this field is completed, it will not be validated</p>
End of record	9999	N4	Indicates the end of the record.	<ul style="list-style-type: none"> • Mandatory • Fixed code • Last code of the employer's record • Must not be followed by any other character (e.g. space, comma, etc.).

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

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

In respect of year of assessment later than 2009 —

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

Type of Income	Main Code	Sub-Code Rationalisation
Income	3601/3651	Codes **3607/3657, and *3603/3653 and *3610/3660 must be incorporated into 3601/3651. *Only in respect of the 2010 to 2012 years of assessment. ** Only in respect of 2010 to 2019 years of assessment
	3602/3652	Codes 3604/3654, 3609/3659 and 3612/3662 must be incorporated into 3602/3652.
	3603/3653	Main code from the 2013 year of assessment.
	3605/3655	
	3606/3656	
	3607/3657	Main code for years prior to 2010 and from 2020
	3608/3658	
	3610/3660	Main code from the 2013 year of assessment.
	3611/3661	
	3613/3663	Applicable from 2001 year of assessment
	3614 /3664	Applicable from 2002 year of assessment
	3615/3665	Applicable from 2003 to 2018 years of assessment
	3616/3666	Applicable from 2004 year of assessment
	3617/3667	Applicable from 2004 year of assessment
	3618/3668	Applicable from 2021 year of assessment
	3619/3669	Applicable from 2017 year of assessment
	3620/3670	Applicable from 2018 year of assessment
	3621	Applicable from 2018 year of assessment
	3622/3672	Applicable from 2023 year of assessment
3623/3673	Applicable from 2025 year of assessment	
Allowances	3701/3751	
	3702/3752	
	3703/3753	
	3704/3754	

Type of Income	Main Code	Sub-Code Rationalisation
	3707/3757	
	3708/3758	
	3713/3763	Codes 3706/3756, 3710/3760, 3711/3761 and 3712/3762 must be incorporated into 3713/3763.
	3714/3764	Codes 3705/3755 and 3709/3759 and 3716/3766 must be incorporated into 3714/3764.
	3715/3765	Applicable from 2005 year of assessment
	3717/3767	Applicable from 2005 year of assessment
	3718/3768	Applicable from 2005 year of assessment
	3719/3769	Only applicable from 2018 year of assessment
	3720/3770	Only applicable from 2018 year of assessment
	3721/3771	Only applicable from 2018 year of assessment
	3722/3772	Only applicable from 2019 year of assessment
	3723/3773	Only applicable from 2018 year of assessment
	3724	Only applicable for 2021 year of assessment
Fringe Benefit	3801/3851	Codes 3803/3853, 3804/3854, *3805/3855, *3806/3856, 3807/3857, *3808/3858 and *3809/3859 must be incorporated into 3801/3851. *Only in respect of the 2010 to 2012 years of assessment.
	3802/3852	
	3805/3855	Main code from the 2013 year of assessment.
	3806/3856	Main code from the 2013 year of assessment.
	3808/3858	Main code from the 2013 year of assessment.
	3809/3859	Main code from the 2013 year of assessment.
	3810/3860	
	3813/3863	
	3815/3865	Only applicable from the 2013 year of assessment.
	3816/3866	Only applicable from the 2014 year of assessment
	3817/3867	Only applicable from the 2017 year of assessment
	3820/3870	Only applicable from the 2014 year of assessment
	3821/3871	Only applicable from the 2014 year of assessment
	3822/3872	Only applicable from the 2015 year of assessment

Type of Income	Main Code	Sub-Code Rationalisation
	3825/3875	Only applicable from the 2017 year of assessment
	3828/3878	Only applicable from the 2017 year of assessment
	3829/3879	Only applicable from the 2019 year of assessment
	3830/3880	Only applicable from the 2019 year of assessment
	3831/3881	Only applicable from the 2019 year of assessment
	3832/3882	Only applicable from the 2019 year of assessment
	3833/3883	Only applicable from 2020 year of assessment
	3834/3884	Only applicable from 2020 year of assessment
	3835/3885	Only applicable from 2023 year of assessment
Lump sum	3901/3951	
	3906/3956	
	3907/3957	
	3908	Applicable from 2006 year of assessment
	3909	Applicable from 2007 to 2009 year of assessment
	3915	Applicable from 2008 year of assessment
	3920	Applicable from 2010 year of assessment
	3921	Applicable from 2010 year of assessment
	3922	Applicable from 2012 year of assessment
	3923	Only applicable from the 2018 to 2024 year of assessment
	3924	Only applicable from the 2019 year of assessment
	3926	Only applicable from 2025 year of assessment
Gross Remuneration Codes	3696	
	3699	Not applicable from the 2010 to 2016 years of assessment
	3697	Not applicable from the 2017 year of assessment
	3698	Not applicable from the 2017 year of assessment
Deductions (incl. employee/ Employer contributions and other information)	4001	
	4002	Not applicable from the 2017 year of assessment
	4003	Code 4004 must be incorporated into 4003 from 2010 YoA.
	4005	
	4006	
	4007	Not applicable from the 2017 year of assessment

Type of Income	Main Code	Sub-Code Rationalisation	
	4018	Is only valid from the 2006 year of assessment to the 2015 year of assessment	
	4024	Applicable from 2007 year of assessment	
	4026	Applicable to non-statutory forces (government). Not applicable from 2017 year of assessment	
	4030	Applicable from 2010 year of assessment	
	4042	Applicable from 2026 year of assessment	
	4055	Applicable for 2021 year of assessment	
	4472	Not applicable from the 2010 to 2016 years of assessment	
	4473	Not applicable from the 2010 to 2016 years of assessment	
	4474	Applicable from 2006	
	4475	Applicable from the 2008 to 2009 years for assessment and from 2017 year of assessment	
	4493	Applicable from 2008 year of assessment	
	4497		
	4582	Applicable from the 2017 year of assessment	
	4583	Applicable from the 2017 year of assessment	
	4584	Applicable from the 2020 year of assessment	
	4585	Applicable from the 2017 year of assessment	
	4586	Applicable from the 2017 year of assessment	
	4587	Applicable from 2021 year of assessment	
	4588	Applicable from 2026 year of assessment	
	4589	Applicable from 2026 year of assessment	
	4590	Applicable from 2027 year of assessment	
	Employees' Tax Deduction and Reason Codes (incl. tax credits, SDL, UIF and Employment Tax Incentive)	4101	Not applicable from the 2014 year of assessment
		4102	
4115			
4118		Only applicable from the 2014 year of assessment	
4141			
4142			
4149			
4116		Applicable from the 2013 year of assessment	
4120		Applicable from the 2017 year of assessment	
4150			

Table 1: ≥2010 Income and Deduction Source Codes

6 SOURCE CODE DESCRIPTIONS

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

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

- **PAYE:** Income is subject to the deduction of Employees' Tax and will also be taxed when the income tax assessment for the employee is processed.
- **IT:** Income is not subject to the deduction of Employees' Tax but will also be taxed when the income tax assessment for the employee is processed.
- **Excl:** Income is not subject to the deduction of Employees' Tax and will also not be taxed when the Income Tax assessment for the employee is processed.
- **Excl/PAYE:** Depending on the circumstances described in the legislation, the income is either subject to both PAYE and Income Tax, or it is excluded from both PAYE and Income Tax

6.1 Normal Income Codes

Code	Description	Explanation
3601 (3651)	Income (PAYE)	<p>An amount which is paid or payable to an employee for Services rendered, excluding any Long Service Cash Award, required to be declared under code 3622/3672</p> <p>Examples include:</p> <ul style="list-style-type: none"> • Salary/wages • Backdated salary/wages/pension (Accrued in the current year of assessment) • Remuneration paid to migrant/seasonal workers/full time scholars or students; etc. <p>Note:</p> <ul style="list-style-type: none"> • For Years of Assessment 2003 to 2018, such income as paid to a director must be reflected under code 3615. • Code 3651 MUST only be used for foreign service income. • With effect from 2010 to 2019 years of assessment, amounts previously included under code 3607/3657 must be included in this code (3601/3651). • Amounts previously declared under codes 3603/3653 and 3610/3660 must be included under this code (3601/3651) in respect of the 2010 to 2012 year of assessment.

Code	Description	Explanation
3602 (3652)	Non-Taxable Income (Excl)	<p>Any non-taxable income excluding foreign service remuneration for RSA residents that are exempt i.r.o. section 10(1)(o)(ii), non-taxable allowances and fringe benefits. This code accommodates all payments of a capital nature.</p> <p>Examples include:</p> <ul style="list-style-type: none"> • Non-taxable pension paid on a regular basis (e.g. war pension, etc.) excluding pension for foreign service income • Non-taxable income of a capital nature • Non-taxable portion of an arbitration award, where applicable. • Non-taxable portion of a compulsory annuity purchased from a retirement fund (e.g. due to non-residency and the relevant DTA). • Non-taxable (capital element) of a section 10A voluntary purchased annuity. • Non-taxable amounts paid on a regular basis (excluding lump sums) from a loss of income policy with effect from 1 March 2015 (2016 year of assessment). <p>Note:</p> <ul style="list-style-type: none"> • Code 3652 MUST only be used for foreign service income, <ul style="list-style-type: none"> ○ excluding foreign service remuneration for residents who must qualify for exemption i.r.o. section 10(1)(o)(ii) – use code 3651 ○ including pension/annuities paid from an RSA fund, received from a foreign fund i.r.o. services rendered outside the RSA • With effect from 2010 year of assessment, amounts previously included under codes 3604/3654, 3609/3659 and 3612/3662 must be included in this code (3602/3652).
3603 (3653)	Pension (PAYE)	<p>Any compulsory pension or qualifying purchased annuity paid on a regular basis (from a pension or pension preservation fund)) as well as backdated pension or compulsory purchased annuity payment (from a pension or pension preservation fund) (for current tax year).</p> <p>Note:</p> <ul style="list-style-type: none"> • Amounts paid on a regular basis i.r.o. a Loss of Income Policy up to 28 February 2015 (up to the 2015 year of assessment) • Code 3653 MUST only be used for foreign service income taxable in the RSA • The value of this code must be included in the value of code 3601/3651 for the 2010, 2011 and 2012 years of assessment. • This includes taxable disability benefit. • Valid for the 1999 to 2009 and from the 2013 years of assessment. The Foreign Service income codes (codes in brackets) are valid from the 2002 to 2009 and from the 2013 years of assessment.

Code	Description	Explanation
3604 (3654)	Pension (Excl) Not applicable from 2010 Year of Assessment	Any pension paid on a regular basis that is not taxable, for example war pensions, etc. Note: <ul style="list-style-type: none"> • Code 3654 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3602/3652 with effect from the 2010 year of assessment.
3605 (3655)	Annual payment (PAYE)	An amount paid or payable to an employee which is defined as an annual payment excluding any Long Service Cash Award required to be declared under code 3622/3672. Examples include: <ul style="list-style-type: none"> • Annual bonus • Incentive bonus • Leave pay (on resignation or encashment of leave credits) • Merit awards • Bonus/incentive amount paid to an employee to retain his/her service for a specific period; etc. Note: Code 3655 MUST only be used for foreign service income.
3606 (3656)	Commission (PAYE)	An amount derived mainly in the form of commission based on sales or turnover attributable to the employee. Note: Code 3656 MUST only be used for foreign service income.
3607 (3657)	Overtime (PAYE) Not applicable from 2010 to 2019	An amount paid as overtime for rendering services. The tax on such payments is calculated as on income taxable. Note: <ul style="list-style-type: none"> • Code 3657 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3601/3651 with effect from the 2010 to 2019 years of assessment.
3608 (3658)	Arbitration award (PAYE)	The taxable portion of a settlement agreement between an employer and an employee as ordered by Court or allocated via a settlement out of Court or in respect of Labour disputes. Note: Code 3658 MUST only be used for foreign service income.
3609 (3659)	Arbitration award (Excl) Not applicable from 2010	The non-taxable portion of a settlement agreement between an employer and an employee as ordered by Court. Also including all awards allocated via a settlement out of Court or in respect of Labour disputes. Note: <ul style="list-style-type: none"> • Code 3659 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3602/3652 with effect from the 2010 year of assessment.

Code	Description	Explanation
3610 (3660)	Annuity from a RAF (PAYE)	An annuity paid on a regular basis by a retirement annuity fund and/or a compulsory purchased annuity purchased from a long-term insurer and paid on a regular basis. Note: <ul style="list-style-type: none"> Code 3660 MUST only be used for foreign service income. The value of this code must be included in the value of code 3601/3651 with effect from the 2010 to 2012 years of assessment. Valid for the 1999 to 2009 and from the 2013 years of assessment. The Foreign Service income codes (codes in brackets) are valid from the 2002 to 2009 and from the 2013 years of assessment.
3611 (3661)	Purchased annuity (PAYE)	The taxable portion of a purchased annuity paid by a long-term insurer (not from a retirement fund). Note: Code 3661 MUST only be used for foreign service income.
3612 (3662)	Purchased annuity (Excl) Not applicable from 2010	The non-taxable portion (capital interest) received on an annuity purchased from an Annuity Fund. Note: <ul style="list-style-type: none"> Code 3662 MUST only be used for foreign service income. The value of this code must be included in the value of code 3602/3652 with effect from the 2010 year of assessment.
3613 (3663)	Restraint of trade (PAYE) Applicable from 2001 year of assessment	Restraint of trade amount paid by virtue of employment or the holding of any office to an employee who is a natural person [par(cB) of 'gross income']. Note: <ul style="list-style-type: none"> Restraint of trade amounts paid to a labour broker must NOT be included under this code. Code 3663 MUST only be used for foreign service income.
3614 (3664)	Other retirement lump sums (PAYE) Applicable from 2002 year of assessment	A retirement lump sum payment paid by a fund [par (eA) of 'gross income'] Note: Code 3664 MUST only be used for foreign service income
3615 (3665)	Director's remuneration (PAYE) Applicable from 2003 to 2018 Years of Assessment	Such income as would normally be reported under code 3601/3651 as paid to a director of a private company / member of a close corporation. Note: <ul style="list-style-type: none"> Code 3615/3665 may only be used if Nature of Person is C. Code 3665 MUST only be used for foreign services income. This code is applicable from 2003 to 2018 years of assessment. Effective from 2019 year of assessment, such income must be reported under code 3601/3651.

Code	Description	Explanation
3616 (3666)	Independent contractors (PAYE) Applicable from 2004 year of assessment	Remuneration paid to an independent contractor. Note: Code 3666 MUST only be used for foreign service income.
3617 (3667)	Labour Brokers (PAYE) Applicable from 2004 year of assessment	Remuneration, including a Restraint of trade amount [par (cA) of 'gross income'], paid to a labour broker without an exemption certificate (IRP30). Note: Code 3667 MUST only be used for foreign service income.
3618 (3668)	Annuity from a Provident/Provident Preservation Fund (PAYE) Applicable from 2021 year of assessment	Any qualifying annuity paid on a regular basis from a provident or provident preservation fund as well as backdated provident or qualifying annuity (from a provident or provident preservation fund) (for current tax year)
3619 (3669)	Labour Brokers (IT) Applicable from 2017 year of assessment	Any amount, including a Restraint of trade amount, paid to a labour broker who is in possession of an exemption certificate (IRP 30). Note: Code 3669 MUST only be used for foreign service income.
3620 (3670)	NED Directors / Audit Committee Member Fees [IT] Only Applicable from 2018 Year of Assessment	<ul style="list-style-type: none"> • Directors Fees received by an RSA Resident Non-Executive Director with a voluntary PAYE withholding (not 'remuneration'). • Fees (not 'remuneration') received by an Audit Committee member who is deemed to be carrying on a trade independently in terms of INTERPRETATION NOTE 17 Note: <ul style="list-style-type: none"> • If the RSA Resident Non-Executive Director requested a voluntary PAYE withholding, then an IRP5 certificate with this income source code and the voluntary PAYE MUST be submitted • If the RSA Resident Non-Executive Director did not request voluntary PAYE withholding and the employer want to declare the fees to SARS, then an IT3(a) certificate with this income source code MAY be submitted to SARS • Code 3670 must only be used for foreign service income
3621	Directors Remuneration – Non-Resident NED [PAYE] Only Applicable from 2018 Year of Assessment	Directors Remuneration received from an RSA source by a Non-Resident Non-Executive Director.

Code	Description	Explanation
3622 (3672)	<p>Long Service Cash Award (Excl if YoA <= 2026 and 3622+3835 <= R 5000) (PAYE if YoA <=2026 and 3622+3835 > R 5000)</p> <p>(Excl if YoA >= 2027 and 3622+3835 <= R 16000) (PAYE if YoA >= 2027 and 3622+3835 > R 16000)</p> <p>Only applicable from 2023 YoA</p>	<p>A Long Service Cash Award given to an employee that complies with the unbroken initial 15 years and any subsequent 10 years unbroken period of service requirement - par (vii) of the proviso under par (c) of "gross income" in section 1 of the Income Tax Act.</p> <p>Note:</p> <ul style="list-style-type: none"> The full value (before excluding any amount) of a Long Service Cash Award that qualify for the R5000 exclusion if YoA <= 2026 or R16000 if YoA >=2027, must be declared under this code (3622/3672). Long Service means an initial unbroken period of service of not less than 15 years and any subsequent unbroken period of service of not less than 10 years [par 5(4) of the Seventh Schedule to the Income Tax Act]. A Long Service Cash Award, together with the value of the following taxable benefits given as a Long Service Award, will qualify for the reduction of not more than R5000 if Y0A <= 2026 or R16000 if YoA >= 2027: <ul style="list-style-type: none"> Acquisition of an Asset at less than actual value [par 5(2)(b) of the Seventh Schedule] Right of Use of an Asset (other than Residential accommodation and any motor vehicle) [par 6(4)(d) of the Seventh Schedule] Free or Cheap Services [par 10(2)(e) of the Seventh Schedule] Code 3672 MUST only be used for a Long Service Cash Award while on Foreign Service on date of accrual. Valid from 2023 Year of Assessment
3623 (3673)	<p>Antedated salary/pension' extending over previous years of assessment (PAYE)</p> <p>Only applicable from 2025 YoA</p>	<p>Employees' tax (taxable) accrued in previous year/s due to a settlement agreement or arbitration award or court-order that relates to previous years.</p> <p>This also includes awards granted via settlements out of court and Labour Court disputes.</p> <p>The employer must apply for a tax directive to determine the amount of employees' tax to be deducted</p> <p>Note:</p> <ul style="list-style-type: none"> Code 3673 MUST only be used for foreign service income

6.2 Allowance codes

Code	Description	Explanation
3701 (3751)	<p>Travel allowance (PAYE)</p>	<p>An allowance or advance paid to an employee in respect of travelling expenses for business purposes – including fixed travel allowances, petrol, and garage and maintenance cards.</p> <p>Note:</p> <ul style="list-style-type: none"> Code 3751 MUST only be used for foreign service income. 100% of the value paid to the employee must be specified

Code	Description	Explanation
3702 (3752)	Reimbursive travel allowance (IT)	<p>This code is only applicable where:</p> <ul style="list-style-type: none"> the reimbursement rate used by the employer EXCEEDS the prescribed rate (par 4 of the Fixing of Rate per Kilometre i.r.o. Motor Vehicles Regulation), and/or the employee receives any other form of compensation for travel <p>and only in respect of that portion of the reimbursement that DOES NOT EXCEED the amount determined by multiplying the prescribed rate by the actual business kilometres travelled.</p> <p>Example: If the prescribed rate is R3.61/km and the employer reimbursed the employee at R 4.00/km for 12540 business km's travelled during the 2019 year of assessment, the reimbursive travel allowance must be reflected as follows:</p> <ul style="list-style-type: none"> 3702 R 45 269 [R3.61 x 12540 km's = R 45 269] 3722 R 4 891 [(R4.00 – R3.61) x 12540 km's = R 4891] <p>Note:</p> <ul style="list-style-type: none"> Code 3752 MUST only be used for foreign service income. The prescribed maximum business kilometres for years of assessment prior to 2018 are 8000 km. The prescribed maximum business kilometres for the 2018 year of assessment are 12 000 km. No business kilometre limit is applicable from the 2019 year of assessment
3703 (3753)	Reimbursive travel allowance (Excl)	<p>This code is only applicable where:</p> <ul style="list-style-type: none"> the reimbursement rate used by the employer DOES NOT EXCEED the prescribed rate (par 4 of Fixing of Rate per Kilometre i.r.o. Motor Vehicle Regulation), and the employee DOES NOT receive any other form of compensation for travel <p>and in respect of the full value of the reimbursement</p> <p>Note: This code must not be used together with code 3701, 3702 and/or 3722</p> <p>Example: If the prescribed rate is R3.61/km and the employer reimbursed the employee at R 3.50/km for 12540 business km's travelled during the 2019 year of assessment, and no other compensation for travel was paid, the total reimbursive travel allowance of R 43 890 (R3.50 x 12540 km's) must be reflected under 3703</p> <p>Note:</p> <ul style="list-style-type: none"> Code 3753 MUST only be used for foreign service income. The prescribed maximum business kilometres for years of assessment prior to 2018 are 8000 km. The prescribed maximum business kilometres for the 2018 year of assessment are 12 000 km. No business kilometre limit is applicable from the 2019 year of assessment

Code	Description	Explanation
3704 (3754)	Subsistence allowance – local travel (IT)	An allowance paid for expenses in respect of meals and / or incidental costs for local travel, which exceeds the deemed amounts. Note: Code 3754 MUST only be used for foreign service income.
3705 (3755)	Subsistence allowance (Excl) Not applicable from 2010	An allowance paid for expenses in respect of meals and/or incidental costs for local travel, which does not exceed the deemed amounts. Note: <ul style="list-style-type: none"> • Code 3755 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3714/3764 with effect from the 2010 year of assessment.
3706 (3756)	Entertainment allowance (PAYE) Not applicable from 2010	This allowance is not valid with effect from 1 March 2002 and must not be reflected on an employees' tax certificate. Note: <ul style="list-style-type: none"> • Code 3756 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3713/3763 with effect from the 2010 year of assessment.
3707 (3757)	Share options exercised (PAYE)	Any amount in terms of a qualifying equity share disposed or gain made under a share scheme operated for the benefit of employees. Note: Code 3757 MUST only be used for foreign service income.
3708 (3758)	Public office allowance (PAYE)	An allowance granted to a holder of a public office to enable him / her to defray expenditure incurred in connection with such office. Note: Code 3758 MUST only be used for foreign service income.
3709 (3759)	Uniform allowance (Excl) Not applicable from 2010	An allowance for a special uniform which is clearly distinguishable from ordinary clothes. Note: <ul style="list-style-type: none"> • Code 3759 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3714/3764 with effect from the 2010 year of assessment.
3710 (3760)	Tool allowance (PAYE) Not applicable from 2010	An allowance for the acquisition of tools for business use. Note: <ul style="list-style-type: none"> • Code 3760 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3713/3763 with effect from the 2010 year of assessment.
3711 (3761)	Computer allowance (PAYE) Not applicable from 2010	An allowance for the acquisition or use of a computer. Note: <ul style="list-style-type: none"> • Code 3761 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3713/3763 with effect from the 2010 year of assessment.
3712 (3762)	Telephone/cell phone allowance (PAYE) Not applicable from 2010	An allowance for expenses incurred in the use of a telephone / cell phone for business purposes. Note: <ul style="list-style-type: none"> • Code 3762 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3713/3763 with effect from the 2010 year of assessment.

Code	Description	Explanation
3713 (3763)	Other allowances (PAYE)	<p>All other allowances, which do not comply with any of the descriptions listed under allowances, must be added together, and reflected under this code on the certificate.</p> <p>Examples include:</p> <ul style="list-style-type: none"> • If an employer allows an employee to incur expenditure on meals when obliged to spend a part of a day away from his/her usual place of work/employment by reason of the employee's employment, and reimburses the employee upon the submission of proof of expenditure, such reimbursement up to an amount announced by notice in the Gazette (R 139 per day for the 2022 YoA), is not taxable and must therefore not be declared on the IRP5/IT3(a). However, where the reimbursement exceeds the lower of the amount announced or the amount for which proof of expenditure was submitted by the employee, the excess is fully taxable and therefore liable to PAYE and must be declared under income code 3713 on the IRP5/IT3(a). • Any subsistence allowances/advances paid to an employee during any month which is deemed to be remuneration by the end of the next month due to the employee not spending the night away from his/her residence or has not refunded the allowance/advance to the employer. • Entertainment allowance • Tool allowance • Computer allowance • Telephone allowance • Cell phone allowance • Housing allowance • Taxable Uniform allowance • Taxable Relocation allowance, etc. <p>Note:</p> <ul style="list-style-type: none"> • Code 3763 MUST only be used for foreign service income. • With effect from 2010 year of assessment, amounts previously included under codes 3706/3756, 3710/3760, 3711/3761 and 3712/3762 must be included in this code (3713/3763).
3714 (3764)	Other allowances (Excl)	<p>All other non-taxable allowances, which do not comply with any of the descriptions listed under allowances, must be added together, and reflected under this code on the certificate.</p> <p>Examples include:</p> <ul style="list-style-type: none"> • Non-taxable Relocation allowance • Non-taxable Subsistence allowance for local and foreign travel not exceeding the daily limits • Non-taxable allowance for a uniform which is clearly distinguishable from ordinary clothing <p>Note:</p> <ul style="list-style-type: none"> • Code 3764 MUST only be used for foreign service income. • With effect from 2010 year of assessment, amounts previously included under codes 3705/3755, 3709/3759 and 3716/3766 must be included in this code (3714/3764).

Code	Description	Explanation
3715 (3765)	Subsistence allowance – foreign travel (IT) Applicable from 2005 year of assessment	An allowance paid for expenses in respect of meals and/or incidental costs for foreign travel, which exceeds the deemed amounts. Note: Code 3765 MUST only be used for foreign service income.
3716 (3766)	Subsistence allowance – foreign travel (Excl) Applicable from 2005 to 2009 year of assessment	An allowance paid for expenses in respect of meals and/or incidental costs for foreign travel, which does not exceed the deemed amounts. Note: <ul style="list-style-type: none"> Code 3766 MUST only be used for foreign service income. The value of this code must be included in the value of code 3714/3764 with effect from the 2010 year of assessment.
3717 (3767)	Broad-based employee share plan (PAYE) Applicable from 2005 year of assessment	An amount received/accrued from the disposal of any qualifying equity share or any right of interest in a qualifying equity share in terms of certain conditions. Note: Code 3767 MUST only be used for foreign service income.
3718 (3768)	Vesting of equity instruments or return of capital i.r.o. restricted equity instruments (PAYE) Applicable from 2005 year of assessment	Any gain in respect of the vesting of any equity instrument or the return of capital in respect of restricted equity instruments (section 8C). Note: <ul style="list-style-type: none"> A return of capital received by or accrued to an employee in respect of restricted equity instruments on or after 8 January 2016 (during the 2016 year of assessment) is liable to PAYE and should be included under this code. Code 3768 MUST only be used for foreign service income.
3719 (3769)	Dividends not exempt i.r.o. par (dd) of the proviso to s10(1)(k)(i) (PAYE) Applicable from 2018	Dividends in respect of a restricted equity instrument as defined in section 8C to the extent that the restricted equity instrument was acquired in circumstances contemplated in section 8C. However, the dividends in respect of any of the following equity instruments are exempt (and are to be excluded from 'remuneration' under code 3719): <ul style="list-style-type: none"> The restricted equity instrument is an equity share, other than an equity share that would have constituted a hybrid equity instrument as defined in section 8E(1) but for the three-year period requirement contemplated in that definition. The dividend constitutes an equity instrument as defined in section 8C. The restricted equity instrument constitutes an interest in a trust and, when that trust holds shares, all those shares constitute equity shares, other than equity shares that would have constituted hybrid equity instruments as defined in section 8E(1) but for the three-year period requirement contemplated in that definition Note: <ul style="list-style-type: none"> Code 3769 MUST only be used for local dividends linked to foreign services.

Code	Description	Explanation
3720 (3770)	Dividends not exempt i.r.o. par (ii) of the proviso to s 10(1)(k)(i) (PAYE) Applicable from 2018 YoA	Any dividend received by or accrued to a person in respect of services rendered or to be rendered or in respect of or by virtue of employment or the holding of any office, other than a dividend received or accrued in respect of a restricted equity instrument as defined in section 8C held by that person or in respect of a share held by that person. Note: <ul style="list-style-type: none"> Code 3770 MUST only be used for local dividends linked to foreign services
3721 (3771)	Dividends not exempt i.r.o. par (jj) of the proviso to s 10(1)(k)(i) (PAYE) Applicable from 2018 YoA	Any dividend in respect of a restricted equity instrument as defined in section 8C that was acquired in the circumstances contemplated in section 8C if that dividend is derived directly or indirectly from, or constitutes – <ul style="list-style-type: none"> an amount transferred or applied by a company as consideration for the acquisition or redemption of any share in that company an amount received or accrued in anticipation or during the winding up, liquidation, deregistration, or final termination of a company; or an equity instrument that is not a restricted equity instrument as defined in section 8C, that will, on vesting be subject to that section. Note: <ul style="list-style-type: none"> Code 3771 MUST only be used for local dividends linked to foreign services
3722 (3772)	Reimbursive travel allowance (PAYE) Applicable from 2019 YoA	This code is only applicable where: <ul style="list-style-type: none"> the reimbursement rate used by the employer EXCEEDS the prescribed rate (par 4 of the Fixing Rate per Kilometre i.r.o. Motor Vehicles Regulation) and only in respect of that portion of the reimbursement that EXCEEDS the amount determined by multiplying the prescribed rate by the actual business kilometres travelled. Note: From 2019 year of assessment, the prescribed rate applicable to the relevant year of assessment must be used Example: If the prescribed rate is R3.61/km and the employer reimbursed the employee at R 4.00/km for 12540 business km's travelled during the 2019 year of assessment, the reimbursive travel allowance must be reflected as follows: <ul style="list-style-type: none"> 3722 - R 4 891 [(R4.00 – R3.61) x 12540 km's = R 4891] 3702 - R 45 269 [R3.61 x 12540 km's = R 45 269] Note: <ul style="list-style-type: none"> Code 3772 MUST only be used for Foreign Service income.

Code	Description	Explanation
3723 (3773)	Dividends not exempt i.r.o. par (kk) of the proviso to s 10(1)(k)(i) (PAYE) Applicable from 2018 YoA	Any dividends in respect of restricted equity instruments as defined in section 8C that was acquired in the circumstances contemplated in section 8C(1) if that dividend is derived directly or indirectly from: <ul style="list-style-type: none"> • an amount transferred or applied by a company as consideration for the acquisition or redemption of any share in that company, or • any amount received or accrued in anticipation or during the winding up, liquidation or final termination of a company <p>Note:</p> <ul style="list-style-type: none"> • Code 3773 MUST only be used for local dividends linked to foreign services income
3724	Amounts paid by any COVID-19 Disaster Relief Organisation (IT) Only applicable FOR 2021 YOA	Any payment/benefit received from a COVID-19 Disaster Relief Organisation (so called sec 18A Relief scheme/fund) and paid to an employee Note: This code must NOT be used for benefits received from the UIF Temporary Employees Relief Scheme (UIF TERS)

6.3 Fringe benefit codes

Code	Description	Explanation
3801 (3851)	General fringe benefits (PAYE)	<p>All fringe benefits, which do not comply with any of the descriptions listed under fringe benefits, must be added together and reflected under this code on the certificate, excluding Long Service Awards, which must be declared under code 3835/3885, i.e. where the Long Service Award consists of an 'Acquisition of an asset at less than the actual value' and/or the Right of use of an asset (other than residential accommodation or any motor vehicle)</p> <p>Examples include:</p> <ul style="list-style-type: none"> • Employer-paid premiums for the benefit of an employee to an employer-owned Income Protection Scheme • Acquisition of an asset at less than the actual value and/or insurance policies ceded • Right of use of an asset (other than a motor vehicle) • Meals, refreshments and meal and refreshment vouchers • Free or cheap accommodation or holiday accommodation • Low interest or interest free loans and subsidies • Uniforms that are not clearly distinguishable from ordinary clothing <p>Note:</p> <ul style="list-style-type: none"> • Code 3851 MUST only be used for foreign service income. • With effect from 2010 year of assessment, amounts previously included under codes 3803/3853, 3804/3854, and 3807/3857, must be included in this code (3801/3851). • Amounts previously declared under codes 3805/3855, 3806/3856, 3808/3858 and 3809/3859 must be included under this code (3801/3851) in respect of the 2010 to 2012 years of assessment.
3802 (3852)	Use of motor vehicle acquired by employer NOT via Operating Lease (PAYE)	<p>Taxable benefit in respect of the right of use of a motor vehicle acquired by an employer NOT under an "operating lease".</p> <p>Note:</p> <ul style="list-style-type: none"> • Code 3852 MUST only be used for foreign service income. • This code excludes fringe benefit i.r.o. motor vehicle acquired by employer via Operating Lease.
3803 (3853)	Use of asset (PAYE) Not applicable from 2010	<p>Right of use of an asset (other than a motor vehicle).</p> <p>Note:</p> <ul style="list-style-type: none"> • Code 3853 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3801/3851 with effect from the 2010 year of assessment.
3804 (3854)	Meals, etc. (PAYE) Not applicable from 2010	<p>Meals, refreshments and meal and refreshment vouchers.</p> <p>Note:</p> <ul style="list-style-type: none"> • Code 3854 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3801/3851 with effect from the 2010 year of assessment.

Code	Description	Explanation
3805 (3855)	Accommodation (PAYE) Applicable for years of assessment prior to 2010 and from 2013	Free or cheap accommodation or holiday accommodation. Note: <ul style="list-style-type: none"> Code 3855 MUST only be used for foreign service income. The value of this code must be included in the value of code 3801/3851 with effect from the 2010 to 2012 years of assessment. Valid for the 1999 to 2009 and from the 2013 years of assessment. The Foreign Service income codes (codes in brackets) are valid from the 2002 to 2009 and from the 2013 years of assessment.
3806 (3856)	Services (PAYE)	Free or cheap services, excluding Long Service Awards, which must be declared under code 3835/3885, i.e. where the Long Service Award consists of 'Free or cheap services' Note: <ul style="list-style-type: none"> Code 3856 MUST only be used for foreign service income. The value of this code must be included in the value of code 3801/3851 with affect from 2010 to 2012 years of assessment. Valid for the 1999 to 2009 and from the 2013 years of assessment. The Foreign Service income codes (codes in brackets) are valid from the 2002 to 2009 and from the 2013 years of assessment.
3807 (3857)	Loans or subsidy (PAYE) Not applicable from 2010	Low interest or interest free loans and subsidy. Note: <ul style="list-style-type: none"> Code 3857 MUST only be used for foreign service income. The value of this code must be included in the value of code 3801/3851 with effect from the 2010 year of assessment.
3808 (3858)	Employee's debt - excluding code 3828 Employer paid Retirement Annuity Fund contributions (PAYE)	Payment of an employee's debt or release an employee from an obligation to pay a debt. Note: <ul style="list-style-type: none"> Code 3858 MUST only be used for foreign service income. The value of this code must be included in the value of code 3801/3851 with effect from the 2010 to 2012 years of assessment. Valid for the 1999 to 2009 and from the 2013 years of assessment. The Foreign Service income codes (codes in brackets) are valid from the 2002 to 2009 and from the 2013 years of assessment.
3809 (3859)	Taxable Bursaries or scholarships to a non-disabled person – Basic Education (PAYE)	Taxable Bursaries and scholarships to a non-disabled person in respect of Basic Education [grade R to 12 and NQF level 1 to 4 Note: <ul style="list-style-type: none"> Code 3859 MUST only be used for foreign service income. The value of this code must be included in the value of code 3801/3851 with the 2010 to 2012 years of assessment. Valid for the 1999 to 2009 and from the 2013 years of assessment. The Foreign Service income code (3859) is valid from the 2002 to 2009 and from the 2013 years of assessment.

Code	Description	Explanation
3810 (3860)	Medical aid contributions (PAYE)	Medical aid contributions paid on behalf of an employee. Note: Code 3860 MUST only be used for foreign service income.
3813 (3863)	Medical services costs (PAYE)	Medical costs incurred on behalf of an employee in respect of medical, dental, and similar services, hospital and/or nursing services or medicine. Note: Code 3863 MUST only be used for foreign service income.
3815 (3865)	Non-taxable Bursaries or scholarships to a non-disabled person - Basic Education (Excl)	Non-taxable bursaries and scholarships to a non-disabled person in respect of Basic Education [grade R to 12 and NQF level 1 to 4, section 10(1)(q) Exempt portion only. Note: <ul style="list-style-type: none"> Code 3865 MUST only be used for foreign service income. Valid from 2013 year of assessment
3816 (3866)	Use of motor vehicle acquired by employer via Operating Lease (PAYE)	Taxable benefit in respect of the right of use of a motor vehicle acquired by an employer under an "operating lease". Note: <ul style="list-style-type: none"> Code 3866 MUST only be used for foreign services income. Valid from the 2014 year of assessment
3817 (3867)	Benefit: Employers Pension Fund contributions (PAYE)	Value of taxable benefit i.r.o. Employer's pension fund contributions paid for the benefit of employee. Note: <ul style="list-style-type: none"> Code 3867 MUST only be used for a taxable benefit i.r.o. of Employer contributions to a local fund while on foreign service. This code is valid from the 2017 year of assessment.
3820 (3870)	Taxable Bursaries or scholarships to a non-disabled person – Further Education (PAYE)	Taxable Bursaries and scholarships to a non-disabled person in respect of Further Education (NQF levels 5 to 10). Note: <ul style="list-style-type: none"> Code 3870 MUST only be used for Foreign Service income. Valid from the 2014 year of assessment.
3821 (3871)	Non-taxable Bursaries or scholarships to a non-disabled person – Further Education (Excl)	Non-taxable Bursaries and scholarships to a non-disabled person in respect of Further Education (NQF levels 5 to 10) – section 10(1)(q). Exempt portion only. Note: <ul style="list-style-type: none"> Code 3871 MUST only be used for Foreign Service income. Valid from the 2014 year of assessment.
3822 (3872)	Non-taxable Benefit – Acquisition of Immovable Property (Excl)	Non-taxable Benefit – Acquisition of Immovable Property as contemplated in par 5(3A) of the Seventh Schedule. Note: <ul style="list-style-type: none"> Code 3872 MUST only be used for Foreign Service income. Valid from the 2015 year of assessment.

Code	Description	Explanation
3825 (3875)	Benefit: Employer Provident Fund contributions (PAYE)	Value of taxable benefit i.r.o. Employer's provident fund contributions paid for the benefit of employee. Note: <ul style="list-style-type: none"> Code 3875 MUST only be used for a taxable benefit i.r.o. of Employer contributions to a local fund while on foreign service. This code is valid from the 2017 year of assessment.
3828 (3878)	Employee's debt: Employer paid Retirement Annuity Fund contributions (PAYE)	Value of taxable benefit i.r.o. Employer retirement annuity fund contributions paid on behalf of employee (payment of employee's debt). Note: <ul style="list-style-type: none"> Code 3878 MUST only be used for a taxable benefit i.r.o. of Employer contributions to a local fund while on foreign service. This code is valid from the 2017 year of assessment.
3829 (3879)	Taxable Bursaries or Scholarships to a <u>disabled person</u> – Basic Education (PAYE)	Taxable Bursaries and scholarships to a disabled person in respect of Basic Education [grade R to 12 and NQF level 1 to 4]. Note: <ul style="list-style-type: none"> Code 3879 MUST only be used for Foreign Service income. Valid from the 2019 year of assessment.
3830 (3880)	Non-Taxable Bursaries or Scholarships to a <u>disabled person</u> – Basic Education (Excl)	Non-taxable bursaries and scholarships to a disabled person in respect of Basic Education [grade R to 12 and NQF level 1 to 4] – section 10(1)(qA) Exempt portion only. Note: <ul style="list-style-type: none"> Code 3880 MUST only be used for Foreign Service income. Valid from 2019 year of assessment
3831 (3881)	Taxable Bursaries or Scholarship to a <u>disabled person</u> – Further Education (PAYE)	Taxable Bursaries and scholarships to a disabled person in respect of Further Education (NQF levels 5 to 10). Note: <ul style="list-style-type: none"> Code 3881 MUST only be used for Foreign Service income. Valid from the 2019 year of assessment.
3832 (3882)	Non-Taxable Bursaries or Scholarships to a <u>disabled person</u> – Further Education (Excl)	Non-taxable Bursaries and scholarships to a disabled person in respect of Further Education (NQF levels 5 to 10) – section 10(1)(qA). Exempt portion only. Note: <ul style="list-style-type: none"> Code 3882 MUST only be used for Foreign Service income. Valid from the 2019 year of assessment.
3833 (3883)	Benefit: Bargaining Council Employer Contributions (PAYE)	Value of taxable benefit i.r.o. employer's Bargaining Council contributions paid for the benefit of the employee This provision is not applicable to contributions made to a pension or provident fund. Note: <ul style="list-style-type: none"> Code 3883 MUST only be used for Foreign Service income Valid from 2020 year of assessment

Code	Description	Explanation
3834 (3884)	Non-taxable Benefit – Loan to purchase Immovable Residential Property (Excl)	Non-taxable benefit – Low or no interest loan to purchase Immovable Residential Property as contemplated in par 11(4)(c) of the Seventh Schedule. Note: <ul style="list-style-type: none"> • Code 3884 MUST only be used for Foreign Service income. • Valid from the 2020 year of assessment.
3835 (3885)	Long Service Award (Excl if YoA <= 2026 and 3622+3835 <= R 5000) (PAYE if YoA <=2026 and 3622+3835 > R 5000) (Excl if YoA >= 2027 and 3622+3835 <= R 16000) (PAYE if YoA >= 2027 and 3622+3835 > R 16000) Only applicable from 2023 YoA	A Long Service Award given to an employee that complies with the unbroken initial 15 years and any subsequent 10 years unbroken periods of service requirement – see relevant legislation listed below. Note: <ul style="list-style-type: none"> • The full value (before excluding any amount) of a Long Service Award consisting of taxable benefits referred to below, that qualify for the R5000 exclusion, if YoA <= 2026 or R16000 if YoA >=2027, must be declared under this code (3835/3885). • Long Service means an initial unbroken period of service of not less than 15 years or any subsequent unbroken period of service of not less than 10 years [par 5(4) of the Seventh Schedule]. • The Long Service Award consisting of taxable benefits listed below, together with the Long Service Cash Award, will qualify for an exclusion of not more than R5000, if Y0A <= 2026 or R16000 if YoA >= 2027: <ul style="list-style-type: none"> ○ Acquisition of an Assess at Less than Actual value [par 5(2)(b) of the Seventh Schedule] ○ Right of Use of an Asset (other than Residential accommodation and any motor vehicle) [par 6(4)(d) of the Seventh Schedule] ○ Free or Cheap Services [par 10(2)(e) of the Seventh Schedule] • Code 3885 MUST only be used for Long Service Awards while on Foreign Service on date of accrual. • Valid from 2023 Year of Assessment

6.4 Lump sum codes

Code	Description	Explanation
3901 (3951)	Gratuities / Severance Benefits (PAYE)	<ul style="list-style-type: none"> • Gratuities paid/payable by an employer prior to 1 March 2011. • Severance benefits, as defined, paid/payable by an employer after 1 March 2011, if employee: <ul style="list-style-type: none"> ○ is 55 years or older ○ became permanently incapable to be employed due to ill health, etc.; or ○ services terminated due to reduction of personnel or employer ceased trading. <p>Note:</p> <ul style="list-style-type: none"> • A Lump sum paid/payable in terms of par (d) of “gross income” which is not a ‘severance benefit’, MUST be reflected under code 3907. • Code 3951 MUST only be used for foreign service income.
3902 (3952)	Pension / RAF (PAYE) Not applicable from 2010	<p>Lump sum accruing prior to 1 March 2009 from a Pension/Retirement annuity fund in respect of withdrawal (e.g. resignation, transfer, surplus apportionment, etc.), including ‘Unclaimed benefits’ only claimed and paid to a member of a Pension fund from 1 March 2009.</p> <p>Note:</p> <ul style="list-style-type: none"> • Code 3952 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3920 or 3921 (where applicable) with effect from the 2010 year of assessment - i.e. only if the date of accrual is from 1 March 2009).
3903 (3953)	Pension / RAF (PAYE) Not applicable from 2009	<p>Lump sum payments accruing prior to 1 October 2007 from a Pension/retirement annuity fund in respect of retirement or death.</p> <p>Note:</p> <ul style="list-style-type: none"> • Code 3953 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3915 with effect from the 2009 year of assessment.
3904 (3954)	Provident (PAYE) Not applicable from 2010	<p>Lump sum accruing prior to 1 March 2009 from a Provident fund lump sum in respect of withdrawal (e.g. resignation, transfer, surplus apportionment, etc.), including ‘Unclaimed benefits’ only claimed and paid to a member of a Provident fund from 1 March 2009.</p> <p>Note:</p> <ul style="list-style-type: none"> • Code 3954 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3920 or 3921 (where applicable) with effect from the 2010 year of assessment - i.e. only if the date of accrual is from 1 March 2009.
3905 (3955)	Provident (PAYE) Not applicable from 2009	<p>Lump sum payments accruing prior to 1 October 2007 from a Provident fund in respect of retirement or death.</p> <p>Note:</p> <ul style="list-style-type: none"> • Code 3955 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3915 with effect from the 2009 year of assessment.

Code	Description	Explanation
3906 (3956)	Special Remuneration (PAYE)	Special remuneration paid to proto-team members. Note: Code 3956 MUST only be used for foreign service income.
3907 (3957)	Other lump sums (PAYE)	Other lump sum payments. Examples include: <ul style="list-style-type: none"> • A Lump sum payment paid/payable by an employer due to normal termination of service (e.g. resignation or retirement), which is NOT a 'severance benefit', MUST be reflected under this code • 'Antedate salary/pension' extending over previous years of assessment for years of assessment prior to 2025. From 2025 year of assessment, this must be reflected under source code 3623/3673 • Lump sum payments from unapproved funds • Gratuities paid due to normal termination of service (e.g. Resignation or a lump sum paid upon retirement where employee is below 55 years of age) • Proceeds from an employer owned insurance policy (risk policy) where the employer premiums were NOT included as a taxable benefit in the employee's income since the later of: <ul style="list-style-type: none"> ○ The date on which employer become policy holder; or ○ From 1 March 2012. ○ (i.e. proceeds/benefits are not exempt i.r.o. section 10(1)(gG) of the Income Tax Act) • Proceeds paid from an employer owned insurance policy (other than a risk policy) where the employer premiums were NOT included as a taxable benefit in the employee's income since commencement date of policy (i.e. proceeds/benefits are not exempt i.r.o. section 10(1)(gG) of the Income Tax Act). Note: Code 3957 MUST only be used for foreign service income.
3908	Exempt Policy Proceeds (Excl) Applicable from 2006 year of assessment Note: Surplus apportionments must only be included until 2012 YoA	<ul style="list-style-type: none"> • Proceeds paid from an employer owned insurance policy exempt i.r.o. section 10(1)(gG) of the Income Tax Act - where the employer premiums were included as a taxable benefit in the employee's income since the date contemplated in section 10(1)(gG) – see explanation under code 3907 (3957)– proceeds paid from an employer owned policy • Income Protection Insurance policy lump sums which are exempt i.r.o. section 10(1)(gl) of the Income Tax Act. • Applicable from 1 March 2015 • Surplus apportionments on or after 1 January 2006 and before 1 March 2012 paid in terms of section 15B of the Pension Funds Act of 1956.
3909	Unclaimed benefits (PAYE) Applicable from 2007 to 2009 YoA	Unclaimed benefits identified prior to 1 March 2009 and PAYE paid by the fund but the benefit was not claimed by the member (General Note 35). Code cannot be used from 1 March 2009

Code	Description	Explanation
3915	Retirement / termination of employment lump sum benefits / Commutation of annuities (PAYE) Applicable from 2008 year of assessment	<ul style="list-style-type: none"> • Lump sum payments accruing after 1 October 2007 from a fund (pension/pension preservation/retirement annuity/provident/provident preservation fund) in respect of retirement or death. • Lump sum payments accruing after 28 February 2009 from a Pension or Provident Fund in respect of termination of services per sub-par. 2(1)(a)(ii)(AA) or (BB) of the Second Schedule of the Income Tax Act (e.g. retrenchment) must be reflected under code 3915 on the IRP5/IT3(a) certificate. • Commutation of an annuity or portion of an annuity on or after 01 March 2011 in respect of paragraph 2(1)(a)(iii) of the Second Schedule of the Act. <p>Note: With effect from 2008 year of assessment, amounts previously included under codes 3903/3953 and 3905/3955 must be included in this code (3915) – i.e. if the date of accrual is from 1 October 2007.</p>
3920	Lump sum withdrawal benefits (PAYE)	<p>Lump sum payments accruing after 28 February 2009 from a Pension / Pension preservation / Provident / Provident Preservation / Retirement annuity funds in respect of withdrawal (e.g. resignation, transfer, divorce, housing loans payments, immigration withdrawal, withdrawal due to visa expiry, etc.). The insurers must also use this code where there is a transfer from a living annuity to another living annuity.</p> <p>Note: With effect from 2010 year of assessment, amounts previously included under codes 3902/3952 and 3904/3954 (where applicable) must be included in this code (3920) – i.e. if the date of accrual is from 1 March 2009.</p>
3921	Living annuity and surplus apportionments (section 15C of the Pension Fund Act) (PAYE)	<p>Lump sum payments accruing after 28 February 2009 from a Pension / Pension Preservation / Retirement Annuity / Provident / Provident Preservation Fund in respect of withdrawal due to:</p> <ul style="list-style-type: none"> • Surplus apportionments paid in terms of section 15C of the Pension Funds Act of 1956 • Withdrawal after retirement from a living annuity in terms of paragraph (c) of the definition of living annuity, where the value of the assets become less than the amount prescribed by the Minister in the Gazette, only effective until 28 February 2011. For living annuity withdrawals on or after 01 March 2011 source code 3915 must be used. <p>Note: With effect from 2010 year of assessment, amounts previously included under codes 3902/3952 and 3904/3954 (where applicable) must be included in this code (3921).</p>

Code	Description	Explanation
3922	<p>Compensation i.r.o. death during employment (Excl if 3922 <= R 300 000 and YoA <=2026 PAYE if 3922 > R 300 000 and YoA <= 2026)</p> <p>(Excl if 3922 <= R 800 000 and YoA >=2027 PAYE if 3922 > R 800 000 and YoA >= 2027)</p>	<p>Compensation lump sum payments in terms of Section 10(1)(gB)(iii) in respect of the death of an employee in the course of employment.</p> <p>Note: Valid from 2012 year of assessment</p>
3923	<p>Transfer of Unclaimed Benefits (PAYE)</p> <p>Applicable from 2018 to 2024 year of assessment</p>	<p>Transfer of Unclaimed Benefits (as per the Pension Fund Act No. 24 of 1956) not yet claimed and transferred to an unclaimed preservation fund</p> <p>Note: Funds MUST not submit IRP5 certificates for transfers of inactive member benefits where the fund does not have sufficient information.</p>
3924	<p>Transfer on Retirement (PAYE)</p> <p>Applicable from 2019 year of assessment</p>	<p>Transfer of a Retirement benefit on or after normal retirement age as defined in the rules of the fund but before retirement date [i.e. in terms of Par 2(1)(c) of the Second Schedule to the IT Act].</p> <p>This is applicable for a transfer from a Pension or Provident Fund to a Retirement Annuity</p>
3926	<p>Savings withdrawal benefit (PAYE)</p> <p>Applicable from 2025 year of assessment</p>	<p>Withdrawal from a Retirement Fund from the Savings Component/Pot</p> <ul style="list-style-type: none"> • Definitions of “pension fund”, “pension preservation fund”, “provident fund”, “provident preservation fund”, and “retirement annuity fund” in section 1(1) of the Income Tax Act • paragraph 2(1)(d) of the Second Schedule” • paragraph 6B of the Second Schedule • Definition of “savings withdrawal benefit” read with paragraph (eD) of the definition of “gross income” in section 1(1) of the Income Tax Act • Paragraph 9(3)(a) of the Fourth Schedule to the Income Tax Act.

6.5 Gross remuneration codes

Code	Description
3696	Gross non-taxable income (amounts under codes 3602/3652, 3622/3672 (Excl), 3703/3753, 3714/3764, 3815/3865, 3830/3880, 3832/3882, 3834/3884, 3835/3885 (Excl), 3821/3871, 3822/3872, 3908, 3922 (Excl)).
3699	Gross employment income (taxable) – amounts for all income source codes NOT included in code 3696 Note: This code is not applicable from the 2010 to 2016 years of assessment
3697	Gross retirement funding employment income. Note: This code is not applicable from the 2017 year of assessment
3698	Gross non-retirement funding employment income. Note: This code is not applicable from the 2017 year of assessment

6.6 Deduction codes

Code	Description
4001	Total pension fund contributions paid and 'deemed paid' by employee (if applicable), excluding the value of code 4585 Note: <ul style="list-style-type: none"> 'Deemed paid' by employee is the value of the taxable benefit (code 3817) included in the income of the employee. Prior to the 2017 year of assessment, this code is only applicable to 'Current pension fund contributions paid by employee'.
4002	Arrear pension fund contributions paid by employee. Note: This code is not applicable from the 2017 year of assessment.
4003	Total provident fund contributions paid and 'deemed paid' by employee (if applicable), excluding the value of code 4586 Note: <ul style="list-style-type: none"> 'Deemed paid' by employee is the value of the taxable benefit (code 3825/3875) included in the income of the employee. From 2017 year of assessment, this code is applicable to current, and arrears provident fund contributions paid or deemed paid by the employee From 2010 to 2016 years of assessment, this code is only applicable to current, and arrears provident fund contributions paid by the employee Prior to the 2010 year of assessment, this code is only applicable to current provident fund contributions paid by the employee'.
4004	Employee's arrear provident fund contributions Note: Value of this code must be included in the value of code 4003 with effect from the 2010 year of assessment.
4005	Medical scheme fees (contributions) paid and 'deemed paid' by employee (if applicable), excluding the value of code 4493.

Code	Description
	<p>Note:</p> <ul style="list-style-type: none"> • 'Deemed paid' by employee is the value of the taxable benefit (code 3810) included in the income of the employee. • Employee contributions to private medical aid considered for PAYE purposes by the employer must be included in this code
4006	<p>Total retirement annuity fund contributions paid and 'deemed paid' by employee (if applicable).</p> <p>Note:</p> <ul style="list-style-type: none"> • 'Deemed paid' by employee is the value of the fringe benefit (code 3828) included in the income of the employee. • Prior to the 2017 year of assessment, this code is only applicable to 'Current retirement annuity fund contributions paid by employee'.
4007	<p>Arrear (re-instated) retirement annuity fund contributions.</p> <p>Note: This code is not applicable from the 2017 year of assessment.</p>
4018	<p>Premiums paid for loss of income policies.</p> <p>Note: This code is only applicable from the 2006 year of assessment to the 2015 year of assessment</p>
4024	<p>Medical services costs deemed to be paid by the employee in respect of himself/herself, spouse, or child.</p>
4025	<p>Medical contribution paid by employee allowed as a deduction for employees' tax purposes</p> <p>Note: This code is not applicable with effect from the 2010 year of assessment and must not be included in any other code.</p>
4026	<p>Arrear pension fund contributions – non-statutory forces (NSF).</p> <p>Note: This code is not applicable from the 2017 year of assessment</p>
4030	<p>Donations deducted from the employee's remuneration and paid by the employer to an approved Organisation or Institution, including to a COVID-19 Disaster Relief Organisations, but EXCLUDING to the Solidarity Fund.</p> <p>Note: A maximum donation to be allowed as a deduction by the employer when calculating the monthly PAYE is 5% of the employee's remuneration after deducting allowable retirement fund and retirement annuity fund contributions</p>
4042	<p>Amounts deducted for the purposes of calculating PAYE in the current year of assessment in terms of s11(nA) and Fourth Schedule paragraph 2(4)(g) in respect of remuneration amounts paid to an employee in the current or a previous year of assessment that were refunded by the employee to the employer in the current year of assessment, i.e. recoupment of overpaid remuneration / clawback of commission received by the employee for his or her own benefit, excluding administration errors.</p> <p>Note:</p>

Code	Description
	<ul style="list-style-type: none"> The original remuneration amount paid to the employee by the employer in either the current or an earlier tax year, for the benefit of the employee, which has accrued, must be declared under the relevant income code. This code can only be used for s11(nA) deduction and will be used in the ETV calc
<p>4055</p> <p>Only applicable FOR 2021 year of assessment</p>	<p>COVID-19 Solidarity Fund Donations: Donations deducted from the employee's remuneration and paid by the employer to the Solidarity Fund</p> <p>Note:</p> <ul style="list-style-type: none"> A maximum donation to be allowed as a deduction by the employer when calculating the monthly PAYE is a percentage of the employee's remuneration after deducting allowable retirement fund and retirement annuity fund contributions over specific months: <ul style="list-style-type: none"> 33.33% for 3 months (April, May, and June 2020); or 16.66% for 6 months (April to September 2020)
<p>4472</p> <p>Not applicable from 2010 to 2016</p>	<p>Employer's pension fund contributions paid for the benefit of employee, excluding the value of code 4585</p> <p>Note:</p> <ul style="list-style-type: none"> This code is not applicable with effect from the 2010 to 2016 years of assessment and must not be included in any other code. Valid from 2006 to 2009 and from the 2017 years of assessment.
<p>4473</p> <p>Not applicable from 2010 to 2016</p>	<p>Employer's provident fund contributions paid for the benefit of employee, excluding the value of code 4586</p> <p>Note:</p> <ul style="list-style-type: none"> This code is not applicable with effect from the 2010 to 2016 years of assessment and must not be included in any other code. Valid from 2006 to 2009 and from the 2017 years of assessment.
<p>4474</p>	<p>Employer's medical scheme fees (contributions) paid for the benefit of employees not included in code 4493.</p> <p>Note:</p> <ul style="list-style-type: none"> From 1 March 2012 the contributions paid by the employer on behalf of an employee who is 65 years and older and who has not retired, should also be reflected under this code.
<p>4475</p>	<p>Employer's retirement annuity fund contributions paid on behalf of employee.</p> <p>Note: This code is valid from the 2008 to 2009 years of assessment and from 2017 year of assessment.</p>
<p>4485</p> <p>Not applicable from 2010</p>	<p>Medical services costs deemed to be paid by the employee in respect of other relatives</p> <p>Note: This code is not applicable prior to 2007 and with effect from the 2010 years of assessment and must not be included in any other code.</p>
<p>4486</p>	<p>Capped amount determined by the employer in terms of Section 18(2)(c)(i)</p>

Code	Description
Not applicable from 2010	<p>Note: This code is not applicable prior to 2007 and with effect from the 2010 years of assessment and must not be included in any other code.</p>
4487 Not applicable from 2010	<p>No value benefits in respect of medical services provided or incurred by the employer</p> <p>Note: This code is not applicable prior to 2007 and with effect from the 2010 years of assessment and must not be included in any other code.</p>
4493	<p>Employer's medical scheme fees (contributions) paid for the benefit of a retired/former employee who qualifies for the "no value" provisions in the 7th Schedule [par 12A(5)].</p> <p>This is the employer's portion of the medical scheme contribution made on behalf of an employee who is —</p> <ul style="list-style-type: none"> • a pensioner (a person who by reason of superannuation, ill-health or other infirmity retired from the employ of such employer) • the dependants of a pensioner after the death of the pensioner, (if such pensioner retired from the employ of such employer by reason of superannuation, ill-health, or other infirmity) • the dependants of a deceased employee after such employee's death, if such deceased employee was in the employ of the employer on the date of death; or • an employee who is 65 years or older (prior to the 2013 year of assessment). <p>Note: This code is only applicable from 2008 year of assessment</p>

Code	Description
<p>4582</p> <p>Applicable from 2017 YoA</p> <p>Note amendments effective from 2019 YoA – exclude 3702</p>	<p>The portion of the following allowances and benefits which represents 'remuneration', but limited to</p> <ul style="list-style-type: none"> • The portion (80 or 20%) of the allowance and benefit which is subject to PAYE - <ul style="list-style-type: none"> ○ Travel allowance (3701), ○ Value of the Use of motor vehicle acquired by employer NOT via an Operating Lease (3802) ○ Value of the Use of motor vehicle acquired by employer via an Operating Lease (3816) • If Year of Assessment is 2017 or 2018, the portion of the Reimbursive travel allowance (only 3702 and NOT 3703) which is 'remuneration': <ul style="list-style-type: none"> ○ 80 or 20% of 3702 is 'remuneration' where the reimbursement rate paid by the employer exceeds the prescribed rate ○ where the reimbursement rate paid by the employer does NOT exceed the prescribed rate, 3702 is NOT 'remuneration' and should therefore not be included under code 4582. -although Employers are currently not required to withhold PAYE from this reimbursement. • Code 3702 Reimbursive travel allowance must be excluded from 4582 as from 2019 Year of Assessment <p>Note:</p> <ul style="list-style-type: none"> • The value of this code represents the total of the amounts reflected under each of the above codes which are 'remuneration' for the purposes of the allowable deduction i.r.o. pension, provident and retirement fund contributions [section 11F of the Income Tax Act]. •

Code	Description
<p>4583</p> <p>Applicable from 2017 YoA</p> <p>Note amendments effective from 2019 – exclude 3752</p>	<p>The portion of the following allowances and benefits which represents ‘remuneration’, but limited to</p> <ul style="list-style-type: none"> • The portion (80 or 20%) of the allowance and benefit which is subject to PAYE - <ul style="list-style-type: none"> ○ Travel allowance (3751), ○ Value of the Use of motor vehicle acquired by employer NOT via an Operating Lease (3852) ○ Value of the Use of motor vehicle acquired by employer via an Operating Lease (3866) • If Year of Assessment is 2017 or 2018, the portion of the Reimbursive travel allowance (only 3752 and NOT 3753) which is ‘remuneration’ <ul style="list-style-type: none"> ○ 80 or 20% of 3752 is ‘remuneration’ where the reimbursement rate paid by the employer exceeds the prescribed rate ○ where the reimbursement rate paid by the employer does NOT exceed the prescribed rate, 3752 is NOT ‘remuneration’ and should therefore not be included under code 4583 although employers are not required to withhold PAYE from this reimbursement, that portion which represents ‘remuneration’ (80 or 20%) must be included in code 4583. • Code 3752 Reimbursive travel allowance must be excluded from 4583 as from 2019 Year of Assessment <p>Note:</p> <ul style="list-style-type: none"> • The value of this code represents the total of the amounts reflected under each of the above codes which are ‘remuneration’ for the purposes of the allowable deduction i.r.o. pension, provident and retirement fund contributions [section 11F of the Income Tax Act].
<p>4584</p> <p>Only applicable from 2020</p>	<p>Employer’s Bargaining Council contributions paid for the benefit of the employee</p> <p>Note:</p> <ul style="list-style-type: none"> • Valid from 2020 year of assessment
<p>4585</p> <p>Only applicable from 2017</p>	<p>Employer’s pension fund contributions paid for the benefit of an employee or former employee who has retired from the fund and qualifies for the “no value” provisions in the 7th Schedule [par 12D(6)].</p> <p>This is the employer’s portion of the pension fund contribution —</p> <ul style="list-style-type: none"> • for the benefit of a member of the fund who has retired from the fund, or • i.r.o. the dependants or nominees of a deceased member of the fund. <p>Note: This code is valid from the 2017 year of assessment.</p>
<p>4586</p> <p>Only applicable from 2017</p>	<p>Employer’s provident fund contributions paid for the benefit of an employee or former employee who has retired from the fund and qualifies for the “no value” provisions in the 7th Schedule [par 12D(6)]</p> <p>This is the employer’s portion of the provident fund contribution —</p> <ul style="list-style-type: none"> • for the benefit of a member of the fund who has retired from the fund, or

Code	Description
	<ul style="list-style-type: none"> i.r.o. the dependants or nominees of a deceased member of the fund. <p>Note: This code is valid from the 2017 year of assessment.</p>
<p>4587</p> <p>Only applicable from 2021</p>	<p>Section 10(1)(o)(ii) exemption considered by the employer for PAYE purposes</p> <p>Note: Basic Principles:</p> <ol style="list-style-type: none"> The exemption remains an assessment determination by SARS (i.e. when the completed ITR12 return is submitted by the employee to, and processed by, SARS). Employers are therefore required to declare the foreign service remuneration as per the SARS Business Requirements Specification: PAYE Employer Reconciliation or notices issued to employers in this regard. SARS will determine whether the exemption is allowable when processing the ITR12 return submitted to SARS by the employee based on the information provided in the ITR12 return together with the IRP5/IT3(a) certificate information submitted by the employer. The possibility that the employee may qualify for the exemption does not automatically waive the obligation of an employer to deduct and pay PAYE. Where an employer is satisfied that the exemption will apply, the employer may choose not to deduct and pay PAYE. However, where the exemption is not allowed when the ITR12 of the employee is processed, the employer will be liable for the PAYE not deducted as well as the concomitant penalties and interest. The following foreign service income source codes are included in the remuneration which qualifies for the s10(1)(o)(ii) exemption and which employers may consider for calculating PAYE, if all requirements are met: <ul style="list-style-type: none"> Income Source codes - 3651, 3655, 3656, 3657, 3672 Allowance codes – 3751(the full amount must be included), 3763, 3767, 3768, 3772 Fringe Benefit codes – 3851, 3852 (the full amount must be included), 3855, 3856, 3858, 3859, 3860, 3863, 3866 (the full amount must be included), 3867, 3870, 3875, 3878, 3879, 3881, 3883, 3885
<p>4588</p> <p>Applicable from 2026 year of assessment</p>	<p>The total amount repaid by the employee in the tax year for a s11(nA) recoupment.</p> <p>Note:</p> <ul style="list-style-type: none"> This amount will be used by the ITR12 assessment process The inclusion of this code on the IRP5/IT3(a) certificate replaces the repayment confirmation letter that the employer issued to the employee in the past. If an employee resigned and repaid an amount in a subsequent transaction year, an IT3(a) certificate reflecting this code must be issued to the employee

Code	Description
4589 Applicable from 2026 year of assessment	The total amount repaid by the employee in the tax year for a s11(nB) recoupment, i.e. restraint of trade. This amount will NOT be used by the ITR12 assessment process, and the employee must still declare the repayment in source code 4058 on the ITR12 return
4590 Applicable from 2027 year of assessment	<p>Total amount reimbursed to the employee for kilometres travelled in the previous tax year – provisos to s8(1)(b)(ii) and (iii)</p> <p>Note:</p> <ul style="list-style-type: none"> This amount will be used by the ITR12 assessment process to allow employee to capture previous tax year's kilometres
4497	Total Deductions/Contributions

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

Code	Description
4101	SITE (Standard Income Tax on Employees). Not applicable from 2014 year of assessment
4102	PAYE (Pay-As-You-Earn)
4115	Tax on retirement lump sum and severance benefits [tax on code 3901,3915, 3920, 3921 3922, 3923 (to 2024 year of assessment), and 3924 (PAYE)]
4116	Medical Scheme Fees Tax Credit considered by employer for PAYE purposes.
4118	The sum of the ETI amounts calculated (theoretical amounts) for the employee during the year of assessment in accordance with section 7 of the ETI Act.
4120	Additional Medical Expenses Tax Credit if employee ≥65 allowed by Employer for PAYE Purposes. This code is only applicable from the 2017 year of assessment
4141	UIF contribution (employer and employee contributions)
4142	SDL contribution
4149	Total Tax (4101 + 4102 + 4115), SDL (4141) and UIF (4142). This total excludes the value of 4116 (Medical Scheme Fees Tax Credit) and the value of 4120 (Additional Medical Expenses Tax Credit)
4150	01 or 1 = Director's remuneration prior to 2003 year of assessment (Invalid from 1 March 2002)
	02 or 2 = Earn less than the tax threshold
	03 or 3 = Independent contractor or Directors fees for RSA resident NED (only valid from 1 March 2017)
	04 or 4 = Non-taxable earnings, including – <ul style="list-style-type: none"> • nil directives and • income protection annuities from 1 March 2015 (see notes under code 3602)
	05 or 5 = Exempt foreign employment income
	06 or 6 = Director's remuneration – income quantified in the following year of assessment (only valid from 1 March 2002)
	07 or 7 = Labour Broker with valid IRP 30 (only valid from 1 March 2004)
	08 or 8 = No Tax to be withheld due to Medical Scheme Fees Tax Credit allowed (only valid from 1 March 2014) and/or Additional Medical Expenses Tax Credit if employee ≥65 allowed (only valid from 1 March 2016)
	09 or 9 = Par 11A(5) Fourth Schedule notification – No withholding possible (only valid from 1 March 2013)
	10 = No Tax to be withheld due to a Section 11(nA) deduction or a Section 11(nA) recoupment from an ex-employee in a subsequent transaction year

7 APPENDIX A: COUNTRY CODES

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

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

COUNTRY NAME	COUNTRY CODE	PASSPORT COUNTRY CODE
GERMANY	DE	DEU
GHANA	GH	GHA
GIBRALTAR	GI	GIB
GREECE	GR	GRC
GREENLAND	GL	GRL
GRENADA	GD	GRD
GUADELOUPE	GP	GLP
GUAM	GU	GUM
GUATEMALA	GT	GTM
GUERNSEY	GG	GGY
GUINEA	GN	GIN
GUINEA-BISSAU	GW	GNB
GUYANA	GY	GUY
HAITI	HT	HTI
HEARD ISLAND AND MCDONALD ISLANDS	HM	HMD
HOLY SEE (VATICAN CITY STATE)	VA	VAT
HONDURAS	HN	HND
HONG KONG (SPECIAL ADMINISTRATIVE REGION OF CHINA)	HK	HKG
HUNGARY	HU	HUN
ICELAND	IS	ISL
INDIA	IN	IND
INDONESIA	ID	IDN
IRAN (ISLAMIC REPUBLIC OF)	IR	IRN
IRAQ	IQ	IRQ
IRELAND	IE	IRL
ISLE OF MAN	IM	IMN
ISRAEL	IL	ISR
ITALY	IT	ITA
JAMAICA	JM	JAM
JAPAN	JP	JPN
JERSEY	JE	JEY
JORDAN	JO	JOR
KAZAKHSTAN	KZ	KAZ
KENYA	KE	KEN
KIRIBATI	KI	KIR
KOREA (DEMOCRATIC PEOPLE'S REPUBLIC OF)	KP	PRK
KOREA (REPUBLIC OF)	KR	KOR
KUWAIT	KW	KWT
KYRGYZSTAN	KG	KGZ
LAO PEOPLE'S DEMOCRATIC REPUBLIC	LA	LAO
LATVIA	LV	LVA
LEBANON	LB	LBN

COUNTRY NAME	COUNTRY CODE	PASSPORT COUNTRY CODE
LESOTHO	LS	LSO
LIBERIA	LR	LBR
LIBYA	LY	LBY
LIECHTENSTEIN	LI	LIE
LITHUANIA	LT	LTU
LUXEMBOURG	LU	LUX
MACAO (SPECIAL ADMINISTRATIVE REGION OF CHINA)	MO	MAC
MACEDONIA (THE FORMER YUGOSLAV REPUBLIC OF)	MK	MKD
MADAGASCAR	MG	MDG
MALAWI	MW	MWI
MALAYSIA	MY	MYS
MALDIVES	MV	MDV
MALI	ML	MLI
MALTA	MT	MLT
MARSHALL ISLANDS	MH	MHL
MARTINIQUE	MQ	MTQ
MAURITANIA	MR	MRT
MAURITIUS	MU	MUS
MAYOTTE	YT	MYT
MEXICO	MX	MEX
MICRONESIA (FEDERATED STATES OF)	FM	FSM
MOLDOVA (REPUBLIC OF)	MD	MDA
MONACO	MC	MCO
MONGOLIA	MN	MNG
MONTENEGRO	ME	MNE
MONTserrat	MS	MSR
MOROCCO	MA	MAR
MOZAMBIQUE	MZ	MOZ
MYANMAR	MM	MMR
NAMIBIA	NA	NAM
NAURU	NR	NRU
NEPAL	NP	NPL
NETHERLANDS	NL	NLD
NEW CALEDONIA	NC	NCL
NEW ZEALAND	NZ	NZL
NICARAGUA	NI	NIC
NIGER	NE	NER
NIGERIA	NG	NGA
NIUE	NU	NIU
NORFOLK ISLAND	NF	NFK
NORTHERN MARIANA ISLANDS	MP	MNP
NORWAY	NO	NOR
OMAN	OM	OMN

COUNTRY NAME	COUNTRY CODE	PASSPORT COUNTRY CODE
PAKISTAN	PK	PAK
PALAU	PW	PLW
PALESTINE (STATE OF)	PS	PSE
PANAMA	PA	PAN
PAPUA NEW GUINEA	PG	PNG
PARAGUAY	PY	PRY
PERU	PE	PER
PHILIPPINES	PH	PHL
PITCAIRN	PN	PCN
POLAND	PL	POL
PORTUGAL	PT	PRT
PUERTO RICO	PR	PRI
QATAR	QA	QAT
RÉUNION	RE	REU
ROMANIA	RO	ROU
RUSSIAN FEDERATION	RU	RUS
RWANDA	RW	RWA
SAINT BARTHÉLEMY	BL	BLM
SAINT HELENA, ASCENSION AND TRISTAN DA CUNHA	SH	SHN
SAINT KITTS AND NEVIS	KN	KNA
SAINT LUCIA	LC	LCA
SAINT MARTIN (FRENCH PART)	MF	MAF
SAINT PIERRE AND MIQUELON	PM	SPM
SAINT VINCENT AND THE GRENADINES	VC	VCT
SAMOA	WS	WSM
SAN MARINO	SM	SMR
SAO TOME AND PRINCIPE	ST	STP
SAUDI ARABIA	SA	SAU
SENEGAL	SN	SEN
SERBIA	RS	SRB
SEYCHELLES	SC	SYC
SIERRA LEONE	SL	SLE
SINGAPORE	SG	SGP
SINT MAARTEN (DUTCH PART)	SX	SXM
SLOVAKIA	SK	SVK
SLOVENIA	SI	SVN
SOLOMON ISLANDS	SB	SLB
SOMALIA	SO	SOM
SOUTH AFRICA	ZA	ZAF
SOUTH GEORGIA AND THE SOUTH SANDWICH ISLANDS	GS	SGS
SOUTH SUDAN	SS	SSD
SPAIN	ES	ESP
SRI LANKA	LK	LKA

COUNTRY NAME	COUNTRY CODE	PASSPORT COUNTRY CODE
SUDAN	SD	SDN
SURINAME	SR	SUR
SVALBARD AND JAN MAYEN	SJ	SJM
SWAZILAND	SZ	SWZ
SWEDEN	SE	SWE
SWITZERLAND	CH	CHE
SYRIAN ARAB REPUBLIC	SY	SYR
TAIWAN (PROVINCE OF CHINA)	TW	TWN
TAJIKISTAN	TJ	TJK
TANZANIA (UNITED REPUBLIC OF)	TZ	TZA
THAILAND	TH	THA
TIMOR-LESTE	TL	TLS
TOGO	TG	TGO
TOKELAU	TK	TKL
TONGA	TO	TON
TRINIDAD AND TOBAGO	TT	TTO
TUNISIA	TN	TUN
TURKEY	TR	TUR
TURKMENISTAN	TM	TKM
TURKS AND CAICOS ISLANDS	TC	TCA
TUVALU	TV	TUV
UGANDA	UG	UGA
UKRAINE	UA	UKR
UNITED ARAB EMIRATES	AE	ARE
UNITED KINGDOM	GB	
UNITED KINGDOM (CITIZEN) (GREAT BRITAIN)	GB	GBR
UNITED KINGDOM (DEPENDENT TERRI.T.O.RIES CITIZEN)	GB	GBD
UNITED KINGDOM (NATIONAL OVERSEES)	GB	GBN
UNITED KINGDOM (OVERSEAS CITIZEN)	GB	GBO
UNITED KINGDOM (PROTECTED PERSON)	GB	GBP
UNITED KINGDOM (SUBJECT)	GB	GBS
UNITED STATES	US	USA
UNITED STATES MINOR OUTLYING ISLANDS	UM	UMI
URUGUAY	UY	URY
UZBEKISTAN	UZ	UZB
VANUATU	VU	VUT
VENEZUELA (BOLIVARIAN REPUBLIC OF)	VE	VEN
VIET NAM	VN	VNM
VIRGIN ISLANDS (BRITISH)	VG	VGB
VIRGIN ISLANDS (U.S.)	VI	VIR
WALLIS AND FUTUNA	WF	WLF
WESTERN SAHARA	EH	ESH
YEMEN	YE	YEM

COUNTRY NAME	COUNTRY CODE	PASSPORT COUNTRY CODE
ZAMBIA	ZM	ZMB
ZIMBABWE	ZW	ZWE

8 APPENDIX B: NUMBER VALIDATIONS

8.1 Modulus 10 check on Income Tax Number

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

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

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

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

Digit 10: Check digit

Sum the result of each line item calculation to determine the Total

If the last digit of Total > 0 Then

The Check Digit should be equal to the result of $10 -$ (the last digit of the Total)

If the last digit of Total = 0 Then

The Check Digit should be equal to zero

Example 1:

Tax Reference Number = 0001339050

Digit	Formula	Result
Digit 1	0×2	0
Digit 2	0	+ 0
Digit 3	0×2	+ 0
Digit 4	1	+ 1
Digit 5	3×2	+ 6
Digit 6	3	+ 3
Digit 7	$9 \times 2 = 18$ ($1 + 8 = 9$)	+ 9
Digit 8	0	+ 0
Digit 9	$5 \times 2 = 10$ ($1 + 0 = 1$)	+ 1
Total		20

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

Example 2:

Tax Reference Number = 0667056642

Digit	Formula	Result
Digit 1	0×2	0

Digit	Formula	Result
Digit 2	6	+ 6
Digit 3	$6 \times 2 = 12$ ($1 + 2 = 3$)	+ 3
Digit 4	7	+ 7
Digit 5	0×2	+ 0
Digit 6	5	+ 5
Digit 7	$6 \times 2 = 12$ ($1 + 2 = 3$)	+ 3
Digit 8	6	+ 6
Digit 9	$4 \times 2 = 8$	+ 8
Total		38

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

8.2 Modulus 10 check on PAYE/SDL/UIF Reference Number

For PAYE, SDL and UIF reference number the first digit must be replaced with a 4.

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

Example:

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

Digit	Formula	Result
Digit 1	Replace with 4: 4×2	+ 8
Digit 2	2	+ 2
Digit 3	3×2	+ 6
Digit 4	0	+ 0
Digit 5	$7 \times 2 = 14$ ($1 + 4 = 5$)	+ 5
Digit 6	6	+ 6
Digit 7	$7 \times 2 = 14$ ($1 + 4 = 5$)	+ 5
Digit 8	8	+ 8
Digit 9	$9 \times 2 = 18$ ($1 + 8 = 9$)	+ 9
Total		49

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

8.3 Modulus 13 check on ID Number

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

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

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

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

9 APPENDIX C: SIC7 CODES

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

Code	Description
01430	Raising of camels and camelids
01440	Raising of sheep and goats
01450	Raising of swine/pigs
01460	Raising of poultry
01490	Raising of other animals
01500	Mixed farming
01610	Support activities for crop production
01620	Support activities for animal production
01630	Post-harvest crop activities
01640	Seed processing for propagation
01700	Hunting, trapping and related service activities
02100	Silviculture and other forestry activities
02200	Logging
02300	Gathering of non-wood forest products
02400	Support services to forestry
03110	Marine fishing
03120	Freshwater fishing
03210	Marine aquaculture
03220	Freshwater aquaculture
05100	Mining of hard coal

Code	Description
05200	Mining of lignite
06100	Extraction of crude petroleum
06200	Extraction of natural gas
07100	Mining of iron ores
07210	Mining of uranium and thorium ores
07291	Mining of gold
07292	Mining of chrome
07293	Mining of copper
07294	Mining of manganese
07295	Mining of platinum group metals
07299	Other mining of non-ferrous metal ores n.e.c.
08101	Quarrying of dimension stone
08102	Quarrying of limestone and lime works
08109	Other quarrying of stone, sand, and clay
08911	Mining of phosphates
08919	Other mining of chemical and fertilizer minerals
08920	Extraction of peat
08930	Extraction of salt
08991	Mining of diamonds
08992	Mining of precious and semi-precious stones, except diamonds
08999	Other mining and quarrying n.e.c.

Code	Description
09100	Support activities for petroleum and natural gas extraction
09901	Service activities incidental to mining of minerals on a fee or contract basis
09909	Other support activities for other mining and quarrying n.e.c.
10101	Slaughtering, dressing, and packing of livestock, including poultry and small game for meat
10102	Manufacture of prepared and preserved meat, including sausage; by-products (hides, bones, etc.)
10103	Production of lard and other edible fats
10109	Other processing and preserving of meat
10200	Processing and preserving of fish, crustaceans, and molluscs
10300	Processing and preserving of fruit and vegetables
10401	Manufacture of crude oil and oilseed cake and meal
10402	Manufacture of compound cooking fats, margarine, and edible oils
10501	Processing of fresh milk
10502	Manufacture of butter and cheese
10503	Manufacture of ice cream and other edible ice (whether or not containing cream or chocolate)
10504	Manufacture of milk powder, condensed milk, and other edible milk products, e.g. ghee, casein, or lactose
10611	Manufacture of flour and grain mill products, including rice and vegetable milling; grain mill residues
10612	Manufacture of breakfast foods
10620	Manufacture of starches and starch products

Code	Description
10710	Manufacture of bakery products
10720	Manufacture of sugar
10730	Manufacture of cocoa, chocolate, and sugar confectionery
10740	Manufacture of macaroni, noodles, couscous, and similar farinaceous products
10750	Manufacture of prepared meals and dishes
10791	Manufacture of coffee, coffee substitutes and tea
10792	Manufacture of nut foods
10799	Manufacture of spices, condiments, vinegar, yeast, egg products, soups, and other food
10800	Manufacture of prepared animal feeds
11010	Distilling, rectifying, and blending of spirits
11020	Manufacture of wines
11031	Manufacture of malt liquors such as beer, ale, porter, and stout
11032	Manufacture of sorghum beer
11033	Manufacture of malt
11040	Manufacture of soft drinks; production of mineral waters and other bottled waters
12000	Manufacture of tobacco products
13111	Preparatory activities in respect of animal fibres, including washing, combing and
13112	Preparatory activities in respect of vegetable fibres
13119	Other preparation and spinning of textile fibres
13120	Weaving of textiles
13130	Finishing of textiles

Code	Description
13910	Manufacture of knitted and crocheted fabrics
13921	Manufacture of blankets, made-up furnishing articles and stuffed articles
13922	Manufacture of tents, tarpaulins, sails and other canvas goods and car seat covers
13930	Manufacture of carpets and rugs
13940	Manufacture of cordage, rope, twine, and netting
13990	Manufacture of other textiles n.e.c.
14100	Manufacturing of wearing apparel, except fur apparel
14200	Manufacture of articles of fur
14300	Manufacture of knitted and crocheted apparel
15110	Tanning and dressing of leather; dressing and dyeing of fur
15120	Manufacture of luggage, handbags and the like, saddlery, and harness
15200	Manufacture of footwear
16100	Sawmilling and planing of wood
16210	Manufacture of veneer sheets and wood-based panels
16220	Manufacture of builders' carpentry and joinery
16230	Manufacture of wooden containers
16291	Manufacture of other products of wood
16292	Manufacturing of other articles of cork, straw and plaiting materials, including
17010	Manufacture of pulp, paper, and paperboard
17021	Manufacture of corrugated paper and paperboard
17022	Manufacture of containers of paper and paperboard

Code	Description
17090	Manufacture of other articles of paper and paperboard
18110	Printing
18120	Service activities related to printing
18200	Reproduction of recorded media
19100	Manufacture of coke oven products
19200	Manufacture of refined petroleum products
20110	Manufacture of basic chemicals
20120	Manufacture of fertilizers and nitrogen compounds
20130	Manufacture of plastics and synthetic rubber in primary forms
20210	Manufacture of pesticides and other agrochemical products
20220	Manufacture of paints, varnishes and similar coatings, printing ink and mastics
20230	Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations
20291	Manufacture of explosives and pyrotechnic products
20292	Manufacture of adhesives, glues, sizes, and cements
20299	Manufacture of other chemical products n.e.c.
20300	Manufacture of man-made fibres
21000	Manufacture of pharmaceuticals, medicinal chemical, and botanical products
22110	Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres
22190	Manufacture of other rubber products
22200	Manufacture of plastic products

Code	Description
23100	Manufacture of glass and glass products
23910	Manufacture of refractory products
23920	Manufacture of clay building materials
23930	Manufacture of other porcelain and ceramic products
23940	Manufacture of cement, lime, and plaster
23950	Manufacture of articles of concrete, cement, and plaster
23960	Cutting, shaping, and finishing of stone
23990	Manufacture of other non-metallic mineral products n.e.c.
24101	Basic iron and steel industries; except steel pipe and tube mills
24102	Steel pipe and tube mills
24201	Refining of precious metals, e.g. gold, silver, and platinum
24202	Manufacture of primary non-ferrous metal products, excluding precious metals
24310	Casting of iron and steel
24320	Casting of non-ferrous metals
25111	Manufacture of metal structures or parts thereof
25119	Manufacture of other structural metal products, e.g. metal doors, windows, and gates
25120	Manufacture of tanks, reservoirs, and containers of metal
25130	Manufacture of steam generators, except central heating hot water boilers
25200	Manufacture of weapons and ammunition
25910	Forging, pressing, stamping, and roll-forming of metal; powder metallurgy
25921	Treating and coating of metals

Code	Description
25922	General mechanical engineering on a fee or contract basis
25930	Manufacture of cutlery, hand tools and general hardware
25991	Manufacture of metal containers, e.g. cans and tins
25992	Manufacture of cables and wire products
25993	Manufacture of springs (all types)
25994	Manufacture of metal fasteners
25999	Other Manufacture of other fabricated metal products n.e.c.
26100	Manufacture of electronic components and boards
26200	Manufacture of computers and peripheral equipment
26300	Manufacture of communication equipment
26400	Manufacture of consumer electronics
26510	Manufacture of measuring, testing, navigating and control equipment
26520	Manufacture of watches and clocks
26600	Manufacture of irradiation, electromedical and electrotherapeutic equipment
26700	Manufacture of optical instruments and photographic equipment
26800	Manufacture of magnetic and optical media
27100	Manufacture of electric motors, generators, transformers, and electricity distribution and control apparatus
27200	Manufacture of batteries and accumulators
27310	Manufacture of fibre optic cables
27320	Manufacture of other electronic and electric wires and cables

Code	Description
27330	Manufacture of wiring devices
27400	Manufacture of electric lighting equipment
27500	Manufacture of domestic appliances
27900	Manufacture of other electrical equipment
28110	Manufacture of engines and turbines, except aircraft, vehicle, and cycle engines
28120	Manufacture of fluid power equipment
28130	Manufacture of other pumps, compressors, taps and valves
28140	Manufacture of bearings, gears, gearing and driving elements
28150	Manufacture of ovens, furnaces, and furnace burners
28160	Manufacture of lifting and handling equipment
28170	Manufacture of office machinery and equipment (except computers and peripheral equipment)
28180	Manufacture of power-driven hand tools
28190	Manufacture of other general-purpose machinery
28210	Manufacture of agricultural and forestry machinery
28220	Manufacture of metal-forming machinery and machine tools
28230	Manufacture of machinery for metallurgy
28240	Manufacture of machinery for mining, quarrying and construction
28250	Manufacture of machinery for food, beverage, and tobacco processing
28260	Manufacture of machinery for textile, apparel, and leather production
28290	Manufacture of other special-purpose machinery
29100	Manufacture of motor vehicles

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

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

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

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

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

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

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

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

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

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

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

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

Code	Description
84111	General public administration at National Government level
84112	General public administration at Provincial Government level
84113	General public administration at Local Government level
84121	Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security at National Government level
84122	Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security at Provincial Government level
84123	Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security at Local Government level
84131	Regulation of and contribution to more efficient operation of businesses at National Government level
84132	Regulation of and contribution to more efficient operation of businesses at Provincial Government level
84133	Regulation of and contribution to more efficient operation of businesses at Local Government level
84140	Extra budgetary account n.e.c.
84210	Foreign affairs
84220	Defence activities
84231	Public order and safety activities at National Government level
84232	Public order and safety activities at Provincial Government level
84233	Public order and safety activities at Local Government level
84300	Compulsory social security activities
85101	Pre-primary education and activities of after-school centres

Code	Description
85102	Primary education
85210	General secondary education
85220	Technical and vocational secondary education
85300	Higher education
85410	Sports and recreation education
85420	Cultural education
85490	Other education n.e.c.
85500	Educational support activities
86100	Hospital activities
86201	Medical practitioner- and specialist activities
86202	Dentist and specialist dentist activities
86209	Other medical and dental practice activities
86900	Other human health activities
87100	Residential nursing care facilities
87200	Residential care activities for mental retardation, mental health, and substance abuse
87300	Residential care activities for the elderly and disabled
87900	Other residential care activities
88100	Social work activities without accommodation for the elderly and disabled
88900	Other social work activities without accommodation
90000	Creative, arts and entertainment activities
91010	Library and archives activities

Code	Description
91020	Museums activities and operation of historical sites and buildings
91030	Botanical and zoological gardens and nature reserves activities
92000	Gambling and betting activities
93110	Operation of sports facilities
93120	Activities of sports clubs
93190	Other sports activities
93210	Activities of amusement parks and theme parks
93290	Other amusement and recreation activities n.e.c.
94110	Activities of business and employers' membership organizations
94120	Activities of professional membership organizations
94200	Activities of trade unions
94910	Activities of religious organizations
94920	Activities of political organizations
94990	Activities of other membership organizations n.e.c.
95110	Repair of computers and peripheral equipment
95120	Repair of communication equipment
95210	Repair of consumer electronics
95220	Repair of household appliances and home and garden equipment
95230	Repair of footwear and leather goods
95240	Repair of furniture and home furnishings
95290	Repair of other personal and household goods

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

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

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

11 APPENDIX E: SPECIAL ECONOMIC ZONES FOR ETI PURPOSES

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

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