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Business Requirements Specification: PAYE Employer Reconciliation

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Revision History			
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13 July 2010	V1.0.0	Published document	SARS
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10 February 2011	V4.0.0	Updated for March 2011	SARS
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July 2012	V10.0.0	Document updated	SARS
August 2012	V10.1.0	V10.0.0 has been amended to differentiate between the changes applicable to: • the interim recon submission (recon period 201208) marked in red – also refer to Clarification document to SARS_PAYE_BRS - PAYE Employer Reconciliation_v10.1.0_v1.0 • the final recon submission (recon period 201302) marked in blue	SARS

August 2013	V11.2.8.7	V11.2.8.7 has been amended to differentiate between the changes applicable to:
		1. The interim recon submission (recon period 201308) includes the following:
		   o Add the use of motor vehicle acquired via Operating Lease (PAYE).3816/3866
		   o EMP701 submission restriction
		   o Transaction Year Rule relating to variable remuneration
		   o The following foreign codes are introduced:
		      ▪ 3664
		      ▪ 3667
		   o The "Validation Rule" corrected to read:
		      ▪ "Code 3909 is only applicable from 2007 year of assessment"
		      ▪ Code 3915 to be effective from 2008 year of assessment.
		   o Added the statement that the code 3901 includes severance benefits.
		   o Code 3802 to exclude fringe benefit i.r.o.motor vehicle acquired by employer via Operating Lease.
		   o Updated the code 3907 explanation.
			SARS

December 2013	V 12.1.1 (Note: V11.2.8.7 was a draft version released for comments in preparation for the ETI)	V12.1.1 has been amended to differentiate between the changes applicable to: 1. The recon submission (from recon period 201402), includes the following: o Updated code 4150 with the following description 09 or 9 = Par 11A(5) Fourth Schedule notification – No withholding possible. o Update 3703 explanation rules o Postal Address and Banking Details changed to align to SARS structured address format. Introduced the following new codes (3247-3279) o Increased the field length for unit number and street number from 5 to 8 characters. o Increased the field length for complex name and street name from 24 to 26 characters. o Introduction of C/O (Care Of) field. o Changed validation rules for postal code to be optional for international address. o Note: Payroll Service Providers must refer to Appendix D for the structured address requirement. 2. Employment Tax Incentive Changes (from recon period 201402), includes the following: • ETI Certificate Indicator • ETI Source Code (4118) • Employer SIC7 Field • Employer SEZ Field • Employee SIC7 Field • Employee SEZ Field • Employee Business Address Rule is now mandatory • ETI Supporting Data (Monthly Salaries) – Appendix C 3. SIC7 Codes in Appendix E	SARS
December 2013	V12.1.2	Document Update	SARS
January 2014	V12.1.3	Document Update (Act Promulgated)	SARS
April 2014	V13 0 0	Document Update • Employer SIC7 – addition to Appendix C (SIC7 Codes) reference • Employee SIC7 validation rule update and reference to Appendix C • Deletion of "Previous" Appendix C – ETI Supporting Data. • ETI Supporting Data forms part of the IRP5 certificate if certificate is an ETI	SARS

		Certificate
		• New Code:
		o Taxable Bursaries or scholarships – Further Education (PAYE) 3820 (3870)
		o Non-taxable Bursaries or scholarships – Further Education (Excl) 3821 (3871)
		o Non-taxable Fringe Benefit – Acquisition of Immovable Property (Excl) 3821 (3872)
		• Deleted Appendix D – Structured address mapping rules.
		• Addition of Example of CSV File Appendix D
		• Addition of Appendix E 2015/02 submission employee address structure
		• Addition of Appendix F 2015/02 Submission Country Codes
August 2014	V13 1 0 0	Document Update • Addition of existing codes 3820/3870, 3821/3871 & 3822/3871 to the par 5 Income received and par 6 Fringe Benefit table. • Appendix E Address Structure required for the 2015/08 submission	SARS

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1. DEFINITIONS AND ACRONYMS

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

Term	Description
Alpha	- Alphabet A until Z - Upper Case and Lower Case - Dash (-) - Space ( ) - Comma (,) - Apostrophe (') - Characters such as ê, ë etc.
Alphanumeric	- Alphabet A until Z - Upper Case and Lower Case Characters - Dash (-) - Space ( ) - Comma (,) - Apostrophe (') - Characters such as ê, ë etc. - Numbers 0 to 9
Certificate Type	- Type of Certificate for which tax is to be levied. Types of Certificates include: - IRP5 - IT3(a) - ITREG (to be used when registering an employee for income tax) **Note:** Additional certificate types may be added at a later stage.
Conditional Fields	Fields that must be completed subject to defined conditions, e.g. mandatory if related fields have been completed
CSV File	Comma Separated Value File
EMP501	Employer Reconciliation Declaration Form
EMP601	Tax Certificate Cancellation Declaration Form
EMP701	- 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	Refer to the definitions in the Fourth and Seventh Schedule to the Income Tax Act
Employee's tax	An amount of tax that an employer must deduct or withhold from remuneration paid or payable to an employee. Employee Tax is deducted during the tax period. Refer to the definitions in the Fourth Schedule to the Income Tax Act for full detail.
Employer	Refer to the definitions in the Fourth and Seventh Schedule to the Income Tax Act
ETI	Employment Tax Incentive
ETI Calculated	Full Calculated ETI Amount for the amount (not limited to the PAYE value)
Allowable ETI Utilised	ETI value allowed to be used in the month
ETI Brought	ETI brought forward from previous month(s)

Term	Description
Forward	
ETI Carried Forward	• ETI carried forward to the next month
PAYE Liability	• The monthly PAYE liability before ETI
PAYE Payable	• The PAYE value less allowable ETI utilised.
Foreign Bank Account	• Bank Account with a financial institution not recognised by BANKSERV (refer to www.bankservafrica.com)
Free Text	Free text includes the following: • Alphabet A until Z • Upper and Lower Case Characters • Number 0 to 9 • Dash (-) • Space ( ) • Inverted Commas ("") • Back slash(\) • Forward slash (/) • Question Mark (?) • At sign (@) • Ampersand (&) • Dollar sign ($) • Exclamation Mark (!) • Hash (#) • Plus (+) • Equals (=) • Semi colon (;) • Colon (:) • Comma (,) • Apostrophe (') • 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	• 13 digit identity number indicated in the green, bar-coded identity document issued in accordance with the Identification Act (no. 72 of 1986)
IRP5/IT3(a)	• Employee Income Tax Certificate
IT	• Income Tax
Leviable Amount	• As referred to in Section 3(4) of the Skills Development Levies Act (no 9 of 1999)
Mandatory Fields	• Fields that must be completed as a rule, permitting no option and therefore not to be disregarded
Monthly Remuneration	• The monthly remuneration as defined in section 1 of the Employment Tax Incentive Act.
Numeric	• Numbers from 0 to 9
Optional Fields	• Fields that can be completed based on applicability and availability. These fields are not mandatory
PAYE	• Pay-As-You-Earn

Term	Description
Payroll Authors	• This refers to a group of companies who supply and support computerised payroll systems on a commercial basis
Reconciliation Declaration	• The Reconciliation Declaration is the EMP501 document on which an Employer's PAYE, SDL and UIF liabilities are declared with associated payments, certificate values and the resulting net effect of setting off payments against liabilities
Reconciliation Submission Process	• This is the process through which an Employer submits all required PAYE, SDL and UIF documentation to SARS for processing i.e. IRP5/IT3(a),EMP501,EMP601 and EMP701 if applicable. • 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.
Representative Employer	• Refer to the definitions in the Fourth Schedule to the Income Tax Act
SARS	• South African Revenue Service
SDL Levy	• Skills Development Levy as referred to in Section 3 of the Skills Development Levies Act (no 9 of 1999)
SEZ	• Special Economic Zone designated by the Minister of Trade and Industry pursuant to an Act of Parliament (currently the Special Economic Zones Bill, B3 of 2013), will be designated areas that promote targeted economic activities, supported through special arrangements and support systems including incentives, business support services, streamlined approval processes and infrastructure. The tax incentives for these zones will be authorised by the Minister of Finance, after consultation with the Minister of Trade and Industry.
SIC7	• Standard Industrial Classification (SIC Coder v7, as defined on the Statistic SA Website: www.statssa.gov.za)
Taxpayer	• Any person who is required to be registered with SARS for the purposes of income tax.
Transaction Year	• The tax year during which the employer deducted and paid employees' tax in respect of remuneration paid or payable to an employee. This could include employees' tax on remuneration which accrued during a previous tax year. • The Transaction year may only be a year subsequent to the 'Year of Assessment' in the case of 'Variable Remuneration' as defined in section 7B and other exceptional circumstances.
SITE	• 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.
UIF Contribution	• Unemployment Insurance Fund contribution determined in terms of Section 6 of the Unemployment Insurance Contributions Act (no. 4 of 2002)
Year of Assessment	• The tax year in which the remuneration paid or payable to an employee accrued.
Y/N	• Y means Yes • N means No

2. INTRODUCTION

To improve the efficiency of the reconciliation and submission process, changes to the specifications for tax certificates and reconciliation processes have been introduced as part of the PAYE 2011 implementation. To assist employers with their February 2011 submission, SARS relaxed many of the demographic mandatory fields. These fields have been re-instated as mandatory. The interim submission will be reconciliation for the 6 month period from 1 March until 31 August.

This document specifies the requirements for the submission of tax certificates and employer reconciliation for PAYE, SDL and UIF, for the yearly submission as well as the interim submission which became effective as of the 2011 transaction year.

The policy for PAYE interim submission stipulates that employers will:

1. Submit tax certificates and reconciliations according to the requirements and specifications in this document to SARS.

   A. Interim submission of tax certificates

   The requirement to submit tax certificates during the interim submission is an administrative process at a specified point in time, and is not subject to the same requirements as those for the end of a year of assessment. As a result, the procedures and requirements for tax certificates that are submitted during the interim submission differ from those for tax certificates that are submitted at the end of a year of assessment in the following respects:

   1. Interim tax certificates may only be issued to SARS and may not be issued to employees.

   2. Interim tax certificates may reflect a maximum of 6 months of income and deduction information.

   3. Employees' tax to be reported on an Interim tax certificate may be completed as follows:
      - The full amount withheld (i.e. including amounts normally reported under codes 4101 and 4115) against code 4102 (PAYE) i.e. the total employees' tax amount need not be split into SITE (4101), PAYE (4102) and Tax on retirement lump sums/severance benefits (4115), or
      - Code 4101 (SITE), 4102 (PAYE) and/or 4115 (Tax on retirement lump sums/severance benefits) separately.

   4. For employees whose employment was terminated prior to the closing of the interim period (e.g. resigned, death, immigration or employer ceased to be an employer) –

      a. Tax certificates must reflect financial information for the period actually employed.

      b. Where there is employees' tax to be reported, it must be reflected against either code 4102 (PAYE) and/or code 4115 (Tax on retirement lump sums / severance benefits). Note that since the tax threshold for an under 65 year taxpayer exceeded the R60 000 SITE limit for certain years of assessment, the value of code 4101 (SITE) will always be zero for these years.

      c. The calendar month in the tax certificate number (code 3010) must be specified as '02' to indicate that this is a final tax certificate for the year, and not an interim certificate.

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d. The same certificate must be submitted to SARS again at the end of the tax year as part of the final submission.

B. Interim submission of Reconciliation

The total reconciliation liability per month for the relevant 6 month period.

2. Submit Reconciliation Declarations via one of the following available channels:

a. Manual – complete the relevant tax certificates on the specified forms, and submit manually to SARS

b. Electronic – Generate the CSV tax certificate file from the payroll system, and import this file into e@syFile^{TM} Employer. Within e@syFile^{TM} Employer, capture additional manual certificates, cancel certificates, capture EMP501 or EMP701 details, and submit to SARS.
Note: 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.

3. Registration of employees for income tax

- Employees, who are newly employed after the submission of an annual or interim reconciliation submission, can be registered by the employerfor income tax, whereby the employer utilises e@syFile^{TM} Employer and submits a registration request to SARS.
  - Individual registration – one registration request for one employee
  - Bundled registration – one registration request for multiple employees

- Once the employee's demographic information has been validated, the employee will be registered for income tax and the employer and the employee will be informed of the income tax number, or if not successful, the reason for the failure of the registration will be communicated to the employer.

3. GENERAL RULES FOR SUBMISSION AND TAX CERTIFICATES

1. The following rules must be complied with when submitting reconciliations to SARS.

    a. The reconciliation and submission of 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 will result in penalties and interest.

    b. The record structure of the CSV file is as follows:
        • Employer demographic header record
        • Employee demographic and financial information records for all tax certificates (Including ETI Information)
        • Employer totals trailer record.

    c. Each CSV file may only contain tax certificate information for <u>one</u> employer.

    d. The CSV file for an employer may contain the tax certificates of employees with a 'year of assessment' equal to or prior to the 'transaction year'.

    e. Tax certificates submitted to SARS must be in the format as specified in this document.

    f. The certificates submitted for the interim reconciliation must not be given to employees as this information is for SARS only.

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

    h. The monthly ETI data must be added to the end of the tax certificate for every employee that qualifies for ETI. The ETI monthly data must be reported for the same date range as that applicable to the PAYE data reported. The monthly ETI data must be reported even if the ETI values are zero for that month. 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. If the employee does not qualify for ETI for a certain month, zeroes must be reported for the ETI amounts for that month.

2. The following rules apply to the tax certificate information itself.

    a. An IRP5/IT3(a) tax certificate consists of two A4 pages from 2010. The first page of the form contains the employer's and the employee's demographic information, and the second page contains the employee's financial information and ETI Information.

    b. The tax certificate number must be unique per employer. The same certificate number may not be used more than once by an employer, except where the employer intends to replace a certificate already submitted, in which case the same certificate number must be used. A certificate number may not be duplicated in either the current or in previous transaction years.

    c. In order to reduce the volume of data, the number of income source codes is restricted to <s>13</s> 20, and the number of employee and employer deduction codes is restricted to <s>7</s> 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 are specified in section 6.

d. Sub-codes may be held within the payroll system, but must not be written to the CSV file.

e. Tax certificates may have local and foreign income specified on the same certificate.

f. Tax certificates require at least one income code with a value greater than zero. However if the remuneration for a director of a private company or a member of a close corporation cannot be determined at the end of the tax period, code 3615 with a zero value must be reported on the tax certificate.

g. Where an employer does not employ an employee on a permanent basis but employs an employee frequently for shorter periods during a year of assessment, the employer may issue only one IRP5/IT3(a) certificate for that year of assessment.
   - The first date from and the last date until which that employee is employed during the relevant year of assessment should be specified under the "Date Employed From' (field 3170) and 'Date Employed To'(field 3180);
   - Although the employee is not employed on a full time basis, the values to be specified under –
     o 'Pay periods in year of assessment' (field 3200) should be correctly specified in terms of the applicable pay intervals (i.e. daily, weekly, fortnightly or monthly), and
     o 'Pay periods worked' (field 3210) should contain the number of pay periods for which the employee was paid during the relevant year of assessment;
   - All other requirements applicable to IRP5/IT3(a) certificates must be complied with.

4. THE TAX CERTIFICATE GENERAL RULES

The following general rules apply to the data fields for the tax certificate.

1. The requirement to have a Retirement Funding Income indicator flag per income code has been deleted. Retirement funding income must be accumulated to code 3697, and Non-Retirement Funding income must be accumulated to code 3698.

2. The requirement for clearance numbers to be reported against pension and provident fund codes has been deleted.

3. The format for all codes in the CSV file must be *code, information/value/amount*, e.g. 3601, 5000 or 4001, 1000.

4. No amounts may be reported as a negative value on the certificate.

5. All income and deduction fields that have a zero value must not be reported except for:
   - Code 3615 (director's remuneration – refer to par.2.f under "General rules for submission and tax certificates)
   - Code 4005 (Medical aid contributions) only if a valid 3230 (Directive number) is specified
   - Code 4115 (PAYE on retirement lump sum benefits)
   - Code 4116 (Medical Scheme Fees Tax Credits)
   - Code 4141 (UIF contribution)
   - Code 4142 (SDL contribution).
   - Code 3615 (director's remuneration – refer to par.2.f under "General rules for submission and tax certificates)
   - Code 3697 (Gross retirement funding income)

- Code 3698 (Gross non-retirement funding income)
- Code 3240 (Employee Bank Account Type)
- Code 4005 (Medical aid contributions) only if a valid 3230 (Directive number) is specified
- Code 4115 (PAYE on retirement lump sum benefits)
- Code 4116 (Medical Scheme Fees Tax Credits)
- Code 4118 (Employment Tax Incentive (ETI))
- Code 4141 (UIF contribution)
- Code 4142 (SDL contribution).
- Code 7002 (Monthly Remuneration)
- Code 7003 (Minimum Monthly Wage)
- Code 7004 (Monthly Calculated ETI)

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

7. The format for all dates must be either CCYYMMDD/CCYYMM/CCYY

8. The following codes may only appear once on a certificate:
   - 2010 – 2080
   - 3010 – 3246, except 3230
   - 3696 – 3698
   - 4497
   - 4101, 4102, 4115, 4141, 4142, 4149, 4116, 4150.
   - All the employer information code
   - All the employee information codes, excluding code 3230
   - All Tax Certificate Information codes representing financial information , excluding the following codes:
     o Income Received Codes: 3601 to 3922 and 3651 to 3957,
     o Deduction/Contribution codes: 4001 to 4007, and
     o Employment Tax Incentive Information codes: 7002 to 7004 and 7006.

9. The IRP5/IT3(a) allows for the declaration of up to 3 directive numbers on a single certificate. The employer has the option to declare a maximum of 3 directives on a single IRP5/IT3(a) certificate or alternatively issue separate IRP5/IT3(a) certificates per directive number.

10. All Alpha, AlphaNumeric and Free Text fields (indicated with 'A', 'AN' and 'FT' respectively in Section 5 below) must be contained in opening and closing quotation marks, e g. the surname of Horn must be shown as 3020,"Horn".

11. The new format of the tax certificate is specified in detail per field in Section 5 below.

12. Data fields cannot start with a space.

5. TAX CERTIFICATE LAYOUT

The definition of the column headings in this section are 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: the number of characters that the field may consist of, and the type of field:
  - N indicates a numeric field.
  - A indicates an alpha field.
  - AN indicates an alphanumeric field.
  - FT indicates a free text field.
  - The number indicated after the above indicators indicate the maximum number of characters or digits that may be entered for the relevant 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.

- A field that does not have a value must not be included in the CSV record, with the exception of the following fields which can have a zero value and must be included if the qualifying circumstances for that field are satisfied:
  - ~~Code 3615 (director's remuneration – refer to par.2.f under "General rules for submission and tax certificates)~~
  - ~~Code 4005 (Medical aid contributions) only if a valid 3230 (Directive number) is specified~~
  - ~~Code 4115 (PAYE on retirement lump sum benefits)~~
  - ~~Code 4116 (Medical Scheme Fees Tax Credits)~~
  - ~~Code 4141 (UIF contribution)~~
  - ~~Code 4142 (SDL contribution).~~
  - Code 3615 (director's remuneration – refer to par.2.f under "General rules for submission and tax certificates)
  - Code 3697 (Gross retirement funding income)
  - Code 3698 (Gross non-retirement funding income)
  - Code 3240 (Employee Bank Account Type)
  - Code 4005 (Medical aid contributions) only if a valid 3230 (Directive number) is specified
  - Code 4115 (PAYE on retirement lump sum benefits)
  - Code 4116 (Medical Scheme Fees Tax Credits)
  - Code 4118 (Employment Tax Incentive (ETI))
  - Code 4141 (UIF contribution)
  - Code 4142 (SDL contribution).
  - Code 7002 (Monthly Remuneration)
  - Code 7003 (Minimum Monthly Wage)
  - Code 7004 (Monthly Calculated ETI)

Name	Code	Length	Description	Validation Rules
Employer Information				
Trading or Other Name	2010	FT90	Name or trading name of employer issuing the certificate	• Mandatory field • First code of record of the electronic file and may not be preceded by any other character (e.g. space, comma, etc.).
TEST / LIVE indicator	2015	A4	TEST or LIVE submission indicator	• Mandatory field • Must consist of 4 characters • Value may only be TEST or LIVE • This field is only applicable when uploading from CSV format • If the certificate type is ITREG this value must be LIVE.
PAYE Reference Number	2020	N10	The reference number of the employer. This is the PAYE number under which employees' tax deducted is paid to SARS. Alternatively if the employer is not registered for PAYE it will be the Income Tax reference number of the employer.	• Mandatory field • 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	• 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

Name	Code	Length	Description	Validation Rules
				• If the UIF reference number is completed, the last 9 digits of the SDL number must be the same as the last 9 digits of the UIF reference number.
UIF Reference Number	2024	AN10	Unemployment Insurance Fund Reference Number for Employer as issued by SARS, and not the number issued by the UIF.	• Mandatory if registered for UIF • Must start with a "U" • Must be a valid reference number (apply modulus 10 test) • 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	2025	A30	Indicates the contact person's full name and surname for all reconciliation related queries.	• Mandatory.
Employer Contact Number	2026	AN11	Indicates the contact telephone number for contact person for the employer.	• Mandatory • Only numeric values are allowed • No spaces are allowed • Must be at least 9 characters long • + is not allowed.
Employer E-mail address	2027	FT70	Employer e-mail address	• Optional • Address must contain an @ sign; • Address must contain a domain which must be indicated with a dot (.).
Payroll Software	2028	FT12	Indicates which Payroll Software package is being used.	• Optional • If you are not using a commercial software package the word "In-house" may be used

Name	Code	Length	Description	Validation Rules
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 interimsubmission	• 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.	• 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	• Mandatory • Use the 5-digit sub-class • Only numeric value are allowed • Only valid if Period of Recon is 201402 or later **Note:** Standard Industry Codes (SIC7) are available on www.statssa.gov.za List of SIC7 codes are attached in Appendix C
Employer SEZ Code	2083	AN3	The Employer's Special Economic Zone Code	• Optional • Only valid if Period of Recon is 201402 or later **Note:** Payroll Systems can default this field to ZAR or leave it blank. SARS will provide a list of SEZ codes once the Minister of Finance provides a list.
Employer Trade Classification	2035	N4	The activity code according to the VAT 403 Trade Classification guide applicable to your business.	• Mandatory • Refer to the VAT 403 Trade Classification guide.

Name	Code	Length	Description	Validation Rules
Employer Physical Address: Unit Number	2061	AN8	Indicates unit number of the physical address of the employer.	• Optional.
Employer Physical Address: Complex	2062	FT26	Indicates the complex name of the physical address of the employer.	• Optional.
Employer Physical Address: Street Number	2063	AN8	Indicates the street number of the physical address of the employer.	• Optional.
Employer Physical Address: Street / Name of Farm	2064	FT26	Indicates the street / name of farm of the physical address of the employer.	• Mandatory.
Employer Physical Address: Suburb / District	2065	FT33	Indicates the suburb / district of the physical address of the employer.	• Conditional – either the Suburb/District field or the City/Town field must be completed.
Employer Physical Address: City / Town	2066	FT21	Indicates the city / town of the physical address of the employer.	• Conditional – either the Suburb/District field or the City/Town field must be completed.
Employer Physical Address: Postal Code	2080	N4	Indicates the postal code of the physical address of the employer.	• Mandatory • Fixed length • Must be a valid South African postal code, (e.g. '0040' must be written to the CSV file as "0040" and not as "40").
End of record	9999	N4	Indicates the end of the record.	• Mandatory • Fixed code • Last code of the electronic record and it may not be followed by any other character (e.g. space, comma, etc.).

Name	Code	Length	Description	Validation Rules
Employee Information				
Certificate Number	3010	AN30	Unique Certificate number allocated to certificates issued to employees.	• Mandatory field • Fixed length (must be 30 characters long) • First code of the employee's record and may not be preceded by any other character (e.g. space, comma, etc.) • The certificate number must be unique per employer and may never be reused in any prior or current tax year, unless replacing a tax certificate in a prior tax year • May not include the following characters: o Dash (-) o Space ( ) o Apostrophe (') o Comma (,) o ê, ë, etc • The format of the certificate number must be as follows: o First 10 digits must be the employer PAYE reference number (or where an Income Tax number has been used, the income tax number. o Followed by the Transaction Year (the Transaction Year must be equal to the value for code 2030 per record). o Followed by the concluding calendar year month of the reconciliation, i.e. if the reconciliation is for the period up to February, use 02 or if the period is up to August, use 08. Note that if a final certificate is issued during the year use 02. o Thereafter a unique combination of alpha and numeric characters can be used to complete the number.

Name	Code	Length	Description	Validation Rules
				○ Should all characters not be used left padding with zeros 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 70000000002010020000000011111 • If the certificate type is ITREG this field must not be completed.
Type of Certificate	3015	AN6	Indicates type of certificate	• 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 code 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	• Mandatory field • Valid options — ○ A = Individual with an identity or passport number; ○ B = Individual without an identity or passport number; ○ C = Director of a private company / member of a CC; ○ D = Trust; ○ E = Company / CC; ○ F = Partnership ○ G = Corporation; ○ H = Personal Service Provider; ○ M = Asylum Seekers ○ N = Retirement Fund Lump Sum Recipient/Pensioner. • If Type of Certificate is ITREG, then Nature of

Name	Code	Length	Description	Validation Rules
				Person may only be A, B, C, M or N
Year of Assessment	3025	N4	The year in which the remuneration accrued.	- 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 may not be accepted - Year cannot be greater than current calendar year plus one - Year of Assessment cannot be greater than Transaction year (code 2030) - If the certificate type is ITREG this field must not be completed.
Mark with an X if Certificate has ETI (Employment Tax Incentive).	3026	A1	Box to indicate that the certificate contains an ETI value.	- Optional - Mandatory if Code 4118 is completed, except for Nature of Person N. - Value can only be X - Only applicable from 2014 year of assessment - If the certificate type is ITREG this field must not be completed. - Only valid if Period of Recon is 201402 or later **Note:** Must not be displayed on a certificate that will be issued to an Employee.
Employee surname or trading name	3030	FT120	Surname of the employee.	- Mandatory field - If the Nature of Person is A/B/C/M/N enter the surname of the individual - If the Nature of Person is A/B/C/M/N, 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.

Name	Code	Length	Description	Validation Rules
First Two Names	3040	FT90	First two names of the employee	• Mandatory if Nature of Person A/B/C/M/N • Mandatory if initials, date of birth or identity/passport number has been completed • If the Nature of Person is A/B/C/M/N, numeric characters not allowed • This field may not be completed if Nature of Person is D/E/F/G/H.
Initials	3050	A5	Initials of the employee	• Mandatory if Nature of Person A/B/C/M /N • Mandatory if date of birth or identity number has been completed • Only characters A to Z and a to z may be used • This field may not be completed if Nature of Person is D/E/F/G/H • May not contain the following characters: ○ Dash (-) ○ Space ( ) ○ Comma (,) ○ Apostrophe (') ○ Characters such as ê, ë etc. **Note:** Full Stop (.) is invalid
Identity number	3060	N13	RSA identity number of the employee.	• Mandatory field if Nature of Person is A/C and passport number is not completed; • May not be completed for Nature of Person B/D/E/F/G/H/M • Optional for Nature of Person N • Must consist of 13 characters • Must be a valid ID-number (other numbers must be reflected in the passport number field) • Must correlate with the date of birth.
Passport / Permit number	3070	AN18	Passport / Permit number or other number (non-bar-coded RSA ID numbers) of the employee.	• Mandatory field if Nature of Person is A/C/M and identity number is not completed • Optional for Nature of Person N • May not be completed for Nature of Person

Name	Code	Length	Description	Validation Rules
				B/D/E/F/G/H • Minimum of 6 characters • No spaces are allowed. **Note:** In the case that the Passport number is not available for Nature of Person M, this field should be completed with the Asylum seeker permit Number.
Country of Issue	3075	A3	Indicates the country that issued the passport / permit.	• Mandatory if passport / permit number has been completed. **Note:** Refer to Appendix A below for the country of issue codes.
Date of birth	3080	N8	Date of birth of the employee.	• Mandatory if Nature of Person A/B/C/M /N • May 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.
Income tax reference number	3100	N10	Income tax reference number of employee.	• Mandatory • Where the certificate is issued for Nature of Person A, B, C, D, M or N; the number may 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 • Where the certificates is issued for Nature of Person F this field may not be completed • Must pass modulus 10 test • If Type of Certificate is ITREG, this field is optional for verification purposes.
Employee SIC7 Code	3263	AN5	The Standard Industry Classification Code in which the employees mainly work.	• Mandatory if Nature of Person is not N. • Use the 5-digit sub-class • Only numeric values are allowed • If the certificate type is ITREG this field must not be completed. **Note:** Standard Industry Codes (SIC7) are available

Name	Code	Length	Description	Validation Rules
				on www.statssa.gov.za List of SIC7 codes are attached in Appendix C
Employee SEZ Code	3264	AN3	The Special Economic Zone Code where the employee mainly works.	• Optional • Only valid if Period of Recon is 201402 or later • If the certificate type is ITREG this field must not be completed. **Note:** Payroll Systems can default this field to ZAR. SARS will provide a list of SEZ codes once the Minister of Finance provides a list.
Employee contact E-mail	3125	FT70	Employee e-mail address	• Optional • Address must contain an @ sign • Address must contain a domain indicated by a dot (.).
Employee Home Tel No	3135	AN11	Employee home telephone number.	• Optional • Only numeric values are allowed • No spaces are allowed • Must be at least 9 characters long • + is not allowed.
Employee Bus Tel No	3136	AN11	Employee business telephone number.	• Mandatory if Nature of Person is not N • Only numeric values are allowed • No spaces are allowed • Must be at least 9 characters long • + is not allowed.
Employee Fax No	3137	AN11	Employee fax number.	• Optional • Only numeric values are allowed • No spaces are allowed • Must be at least 9 characters long • + is not allowed.
Employee Cell No	3138	AN10	Employee cell number.	• Optional • Only numeric values are allowed • No spaces are allowed • All 10 digits must be completed • + is not allowed.

Name	Code	Length	Description	Validation Rules
Employee Physical Work Address Details - : Unit Number	3144	AN8	Indicates unit number of the Employers address where the employee works.	• Optional.
Employee Physical Work Address Details - : Complex	3145	FT26	Indicates the complex of the Employers address where the employee mainly works.	• Optional
Employee Physical Work Address Details: Street Number	3146	AN8	Indicates the street number of the Employers physical address where the employee mainly works.	• Optional
Employee Physical Work Address Details - : Street/Name of Farm	3147	FT26	Indicates the street / farm name of the Employer's physical address where the employee mainly works.	• Mandatory if Nature of Person is not N. **Note:** ~~The correct physical work address must be provided especially if SEZ code (3264) is completed.~~
Employee Physical Work Address Details - : Suburb/District	3148	FT33	Indicates the suburb / district of the Employer's physical address where the employee mainly works.	• Conditional – either the Suburb/District field or the City/Town field must be completed, if the Nature of Person is not N.
Employee Physical Work Address Details - : City/Town	3149	FT21	Indicates the city / town of the Employer's physical address where the employee mainly works.	• Conditional – either the Suburb/District field or the City/Town field must be completed, if the Nature of Person is not N.
Employee Physical Work Address Details - : Postal Code	3150	AN10	Indicates the postal code of the Employer's physical address where the employee mainly works	• Mandatory if Nature of Person is not N.
Employee number	3160	FT25	Unique number allocated by employer to identify his employees (e.g. payroll number).	• Mandatory for Nature of Person B, M & N. • Optional for Nature of Person A, C, D, E, F, G and H.
Date Employed From	3170	N8	First date of the employee's tax period in the relevant Year of Assessment.	• Mandatory • Must be in the format CCYYMMDD • Cannot be later than the current date

Name	Code	Length	Description	Validation Rules
				• Cannot be later than the date completed in "date employed to" (code 3180). • If the certificate type is ITREG this field must not be completed
Date Employed To	3180	N8	Last date of the employee's tax period in the relevant Year of Assessment.	• Mandatory • Must be in the format CCYYMMDD • Cannot be later than the current date plus 30 • Cannot be earlier than the date completed in "date employed from" (code 3170). • If the certificate type is ITREG this field must not be completed
Pay periods in year of assessment	3200	N3.4 fixed decimal	The pay intervals at which the employee is remunerated.	• Mandatory field • Must have a decimal point (4 digits after the decimal point must be specified even if the decimal value is zero). • _Lump sum payments:_ 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. **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. — o weekly o fortnightly o monthly o daily paid employees.
Pay periods worked	3210	N3.4 fixed decimal	The number of periods indicated in 3200 for which the employee actually worked.	• 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

Name	Code	Length	Description	Validation Rules
				decimal value is zero • Cannot be greater than the value for pay periods in year of assessment • Lump *sum payments:* 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.

Care of Classification				
Name	**Code**	**Length**	**Description**	**Validation Rules**
Mark with an X if postal address is C/O.	3279	A1	Indicates whether the postal address is a C/O, (Care of) postal address.	• Optional • Value can only be X.

Residential Address				
Name	**Code**	**Length**	**Description**	**Validation Rules**
Employee Address Details - Residential: Unit number	3211	AN8	Indicates unit number of the Employee's residential address.	• Optional.
Employee Address Details - Residential: Complex	3212	FT26	Indicates the complex name of the Employee's residential address.	• Optional.
Employee Address Details - Residential: Street Number	3213	AN8	Indicates the street number of the Employee's residential address.	• Optional.
Employee Address Details - Residential: Street/Name of Farm	3214	FT26	Indicates the street / name of farm of the Employee's residential address.	• Mandatory.
Employee Address Details - Residential: Suburb/District	3215	FT33	Indicates the suburb / district of Employee's residential address.	• Conditional – either the Suburb/District field (Code 3215) or the City/Town (Code 3216) field must be completed.
Employee Address Details - Residential: City/Town	3216	FT21	Indicates the city / town of Employee's residential address.	• Conditional – either the Suburb/District field (Code 3215) or the City/Town (Code 3216) field must be completed.
Employee Address Details - Residential: Postal Code	3217	AN10	Indicates the postal code of the Employee's residential address.	• Mandatory • ~~In case there is no postal code for the residential address, use the nearest postal code.~~ • If South African Address, 4 numeric characters must be supplied, (e.g. '0040' must be written to the CSV file as "0040" and not as "40"). • If International Address, default to 0000 or supply the international postal code.

Postal Address Classification				
Name	**Code**	**Length**	**Description**	**Validation Rules**
Mark here with an "X" if same as above	3218	A1	Box to indicate if postal address is the same as the residential address.	• Optional. • ~~Value can only be X.~~ ~~**Note:** If this field is marked with an X , the following codes are not applicable:~~ ~~3247, 3249, 3250,3251, 3280, 3253, 3254,3262,3255,3256,3257,3258, 3259,3260,3261,3279.~~ • ~~Mandatory~~ • Value can only be X.
Is your Postal Address a Street Address? (Y/N)	3247	A1	Indicates whether the Employees Postal Address is a Street Address that is different to the residential address.	• ~~Optional~~ • ~~If 3218 is not marked with an X this field is mandatory.~~ ○ ~~It can only be a 'Y' or a "N".~~ • ~~Conditional – if code 3218 is empty, this field is mandatory.~~ • ~~Value can only be Y or N.~~ ~~Note:~~ • ~~If this field is marked with a "Y" , the following codes are not applicable:3249, 3250, 3251, 3280, 3253, 3254, 3262.~~ • ~~If this field is marked with a "N" , the following codes are not applicable:3262, 3255, 3256, 3257, 3259, 3260, 3261.~~ • Conditional – if" Mark here with an "X" if same as above? "(Code 3218) is "not completed, this field is mandatory. • If field "Mark here with an "X" if same as above? "(Code 3218) is "X", this field must not be completed. • Value can only be Y or N.

Postal Address Structure				
Name	**Code**	**Length**	**Description**	**Validation Rules**
Employee Postal Address Details - Postal Agency or Sub-unit (If applicable) (e.g. Postnet Suite ID)	3251	FT21	Indicates the employees Postal Agency or Sub-unit (e.g. Postnet Suite ID, with or without a Private Bag)	• Optional • Must not be completed if field "Address is a Street Address" (Code 3247) is "Y".
Employee Postal Address Details PO Box.	3249	A1	Indicate if Employees Postal address is a PO BOX.	• ~~Optional~~ • Value can only be X • Conditional - If Address is a Street Address (Code 3247) is "N" either "Employee Postal Address Details PO Box" (Code 3249) or "Employee Postal Address Details Private Bag" (Code 3250) or "Other PO Special Service" (Code 3280) must be completed. • Must not be completed if field "Address is a Street Address" (Code 3247) is "Y".
Employee Postal Address Details - Private Bag.	3250	A1	Indicate if Employees Postal address is a Private Bag.	• ~~Optional~~ • Value can only be X • Conditional - If Address is a Street Address (Code 3247) is "N" either "Employee Postal Address Details PO Box" (Code 3249) or "Employee Postal Address Details Private Bag" (Code 3250) or "Other PO Special Service" (Code 3280) must be completed. • Must not be completed if field "Address is a Street Address" (Code 3247) is "Y".
Other PO Special Service (specify)	3280	FT21	Indicates the employees other special postal service. (E.g. Military field service address)	• ~~Optional~~ • Conditional - If Address is a Street Address (Code 3247) is "N" either "Employee Postal Address Details PO Box" (Code 3249) or "Employee Postal Address Details Private Bag" (Code 3250) or "Other PO Special Service" (Code 3280) must be completed.

					Must not be completed if field "Address is a Street Address" (Code 3247) is "Y".
Employee Postal Address Details - Number	3262	FT8	Indicates a number for the P.O.Box or Private Bag.	•	Conditional - if field "PO Box." (Code 3249) or "Private Bag" (Code 3250) is marked with an X, this field must be completed.
				•	Must not be completed if field "Address is a Street Address" (Code 3247) is "Y".
Employee Postal Address Details –Post Office	3253	FT22	Indicates the name of the Post Office Branch of Employee's postal address.	•	Mandatory if field Address is a Street Address" (Code 3247) is "N".
Employee Postal Address Details –Postal Code	3254	AN10	Indicates the postal code of the postal address of the employee.	•	~~Optional~~
				•	Conditional – If South African Address, 4 numeric characters must be supplied, (e.g. '0040' must be written to the CSV file as "0040" and not as "40").
				•	If International Address, default to 0000 or supply the international postal code.
				•	Must not be completed if field "Address is a Street Address" (Code 3247) is "Y"

Physical Address that is used as Postal Address Structure (Different from Residential Address)				
Name	Code	Length	Description	Validation Rules
Employee Postal Address Details : Unit number	3255	AN8	Indicates unit number of the Employee's Postal address.	• ~~Conditional - If 3247 equals "Y" and 3257 is not completed with a value, this field is mandatory~~. • Optional. Must not be completed if field "Address is a Street Address" (Code 3247) is "N".
Employee Postal Address Details Complex	3256	FT26	Indicates the complex name of the Employee's Postal address.	• Optional • Must not be completed if field "Address is a Street Address" (Code 3247) is "N".
Employee Postal Address Details Street Number	3257	AN8	Indicates the street number of the Employee's Postal address.	• ~~Conditional - If 3247 equals "Y" and 3255 is not completed with a value, this field is mandatory.~~ • Optional. • Must not be completed if field "Address is a Street Address" (Code 3247) is "N".
Employee Postal Address Details: Street/Name of Farm	3258	FT26	Indicates the street / name of farm of the Employee's Postal address.	• ~~Optional~~ • Mandatory. • Must not be completed if field "Address is a Street Address" (Code 3247) is "N".
Employee Postal Address Details Suburb/District	3259	FT33	Indicates the suburb / district of Employee's Postal address.	• ~~Optional.~~ • Conditional - if field "Address is a Street Address" (Code 3247) is "Y", either the Suburb/District field (Code 3259) or the City/Town (Code 3260) field must be completed. • Must not be completed if field "Address is a Street Address" (Code 3247) is "N".
Employee Postal Address Details City/Town	3260	FT21	Indicates the city / town of Employee's Postal address.	• ~~Optional.~~ • Conditional - if field "Address is a Street Address" (Code 3247) is "Y", either the Suburb/District field (Code 3259) or the City/Town (Code 3260) field must be completed. • Must not be completed if field "Address is a Street Address" (Code 3247) is "N".
Employee Postal	3261	AN10	Indicates the postal code of the Employee's Postal	• ~~Optional~~

Address Details Postal Code			address.	• Conditional – If South African Address, 4 numeric characters must be supplied, (e.g. '0040' must be written to the CSV file as "0040" and not as "40"). • If International Address, default to 0000 or supply the international postal code. • Must not be completed if field "Address is a Street Address" (Code 3247) is "N"

Name	Code	Length	Description	Validation Rules
Directive number	3230	AN15	Number of the directive issued by SARS relating to the specific income.	- Mandatory if code 3608, 3614, 3707, 3757, 3718, 3768, 3901, 3902, 3903, 3904, 3905, 3909, 3915, 3920, 3921 and/or 3922 are completed with values - Code can be repeated up to a maximum of 3 times - Where more than one directive number is used on one certificate the code must be repeated for every directive number, e.g.: code, directive nr, code, directive nr, code, directive nr - If the certificate type is ITREG this field must not be completed.
Employee Bank Account Type	3240	N1	Employee bank account type.	- Mandatory - The following bank account type options must be used: 0 = Not Paid by electronic bank transfer 1 = Cheque/Current Account 2 = Savings Account 3 = Transmission Account 4 = Bond Account 5 = Credit Card Account 6 = Subscription Share Account 7 = Foreign Bank Account - If not paid by electronic bank transfer (0) or Foreign Bank Account (7) is selected, then all remaining fields in the Bank Account Details section are no longer mandatory.
Employee Bank Account Number	3241	AN16	Employee bank account number.	- Mandatory if code 3240 is not "0" or "7" - The Code and the value must not be generated if code 3240 is "0" or "7" - Only numeric values are allowed.

Name	Code	Length	Description	Validation Rules
Employee Bank Branch Number	3242	N6	Employee Branch Number.	• Mandatory if the value for code 3240 is not "0" or "7" • The Code and the value must not be generated if code 3240 is "0" or "7".
Employee Bank Name	3243	FT50	The name of the bank where the employee has a bank account.	• Optional • The Code and the value must not be generated if code 3240 is "0" or "7".
Employee Bank Branch Name	3244	FT50	The branch name where the employee has a bank account.	• Optional • The Code and the value must not be generated if code 3240 is "0" or "7".
Employee Account Holder Name	3245	FT49	Employee bank account holder name.	• Mandatory if the value for code 3240 is not "0" or "7" • The Code and the value must not be generated if code 3240 is "0" or "7".
Employee Account Holder Relationship	3246	N1	Employee Account Holder Relationship.	• Mandatory if employee's salary is paid into a bank account • The Code and the value must not be generated if code 3240 is "0" or "7" • The values for this field may only be: 1. Own 2. Joint 3. Third Party.
Tax Certificate Information				
Income received	3601 to 3617, 3651 to 3667 & 3701 to 3718, 3751	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 CSV file.	• A maximum of ~~13~~ 20 income codes may be used. If there are more than ~~13~~ 20 codes, they must be combined in accordance with the rules defined • At least one income code with a value greater than zero must be specified, except if code 3615 used • Cents must be omitted (decimal amount is invalid) • Code 3613/3663 is only applicable from 2001 year of assessment

Name	Code	Length	Description	Validation Rules
	to 3768 & 3801 to 3810, 3813, 3815, 3816, 3820, 3821, 3822, 3851 to 3860, 3863, 3865, 3866, 3870, 3871, 3872, & 3901 to 3909, 3915, 3920, 3921, 3922, 3951 to 3957			- Code 3614 is only applicable from 2002 year of assessment - Code 3615/3665 is only applicable from 2003 year of assessment - Codes 3616/3666 and 3617 are only applicable from 2004 year of assessment - Codes 3715/3765, 3716/3766, 3717/3767 and 3718/3768 are only applicable from 2005 year of assessment - Code 3813/3863 is only applicable from 2007 year of assessment - 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 3820/3870 is only applicable from the 2014 year of assessment - Code 3821/3871 is only applicable from the 2014 year of assessment - Code 3822/3872 is only applicable from the 2014 year of assessment - Code 3908 is only applicable from 2006 year of assessment - Codes 3909 is only applicable from 2007 year of assessment - Codes 3915 is only applicable from 2008 year of assessment - Codes 3920 and 3921 are only applicable from

Name	Code	Length	Description	Validation Rules
				2010 year of assessment • Code 3922 is applicable from 2012 year of assessment. • Codes 3903/3953 and 3905/3955 are invalid from 2009 year of assessment • Codes 3604/3654, 3607/3657, 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; • Codes 3603/3653, 3610/3660, 3805/3855, 3806/3856. 3808/3858, 3809/3859 are invalid from 2010 to 2012 years of assessment; • Codes 3915, 3920, 3921 and/or 3922 are mandatory if code 4115 is specified • Code 3615/3665 may only be used if Nature of Person is C • The value 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 specified • Code 3703 may not be reflected on an IRP5/IT3(a) certificate together with code 3701 and/or 3702 from the 2014 year of assessment. The value of code 3703 must be included in the value of code 3702. • The value of code 3703 may not exceed the value determined by multiplying 8000 kilometers with the prescribed rate per kilometer applicable to the relevant year of assessment (i.e. par 4 of the Fixing of Rate per Kilometer iro Motor Vehicles Regulation). If the 3703 value exceeds the prescribed rate km x 8,000 km, then the 3703 value must be added to code 3702

Name	Code	Length	Description	Validation Rules
				• If the certificate type is ITREG this field must not be completed.
Non-taxable income	3696	N15	This is the sum total of all income amounts indicated as non-taxable.	• Mandatory field if values are specified under codes 3602/3652, 3703/3753, 3714/3764, 3815/3865, 3821/3871, 3822/3872 3908, 3922 (Excl) • 3922 (Excl) to be added under this code only if the value does not exceed R300,000 • Value must be equal to the sum total 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 • 3696 + 3697 + 3698 must be equal to the amounts supplied under income • If the certificate type is ITREG this field must not be completed.
Gross retirement funding income	3697	N15	This is the sum total of all retirement funding income amounts	• Mandatory field if no value is indicated under code 3696 or 3698. Where code 3615/3665 is "0" and no other income codes are specified, value must be nil • 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
Gross non-	3698	N15	This is the sum total of all non-retirement funding	• Mandatory field if no value is indicated under

Name	Code	Length	Description	Validation Rules
retirement funding income			income amounts.	code 3696 or 3697 • Where code 3615/3665 is "0" and no other income codes is specified, value must be nil • No negative amounts are allowed and will be rejected if specified • Cents must be omitted (decimal amount is invalid) • If 3922 (PAYE) value exceeds R 300,000 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.
Deductions/ Contributions	4001 to 4003, 4005 to 4007, 4018, 4024, 4026 4030 & 4474, 4493	N15	This includes all deductions including employer information codes (e.g. 44-codes) and must be specified as per the "list of codes" allocated to each source. The description of the code must not be included in the electronic CSV file.	• Conditional. All deductions and contributions that have a value must be reported, and those that do not have a value must not be reported • A maximum of ~~7~~ 12 deduction codes may be used. If there are more than ~~7~~ 12 codes to be output, they must be combined in accordance with the rules defined • 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; • Since the 2007 year of assessment, code 4005 is mandatory if an amount is specified for code 3810/3860 • Code 4005 can have a value of 0 if valid 3230 (Directive number) specified • Code 4018 and 4474 is only valid from the 2006 year of assessment • Codes 4024, 4026 and 4485 are only valid from the 2007 year of assessment

Name	Code	Length	Description	Validation Rules
				• Code 4493 is only valid from the 2008 year of assessment • Code 4030 is only valid from the 2010 year of assessment • Code 4474 is mandatory if an amount is specified for code 3810/3860 • Code 4474 is not allowed if code 4493 is specified • Codes 4004, 4025, 4472, 4473, 4485, 4486 and 4487 are invalid from 2010 year of assessment; • If the certificate type is ITREG this field must not be completed.
Total Deductions/ Contributions	4497	N15	Total of all values specified under 40-deduction and 44-contribution codes.	• Mandatory if any value is specified next to a deduction/contribution code • 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)	• Conditional. Either 4101and/or 4102 and/or 4115 must be specified otherwise 4150 must be specified (invalid if specified with IT3(a)) • May 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) • May not be completed if Type of Certificate is IT3(a), ITREG.
PAYE	4102	N11.2	Pay-As-You-Earn (PAYE)	• Conditional. Either 4101and/or 4102 and/or 4115 must be specified otherwise 4150 must be specified • May only be used if certificate type (3015) is IRP5 [invalid if specified with IT3(a)]

Name	Code	Length	Description	Validation Rules
				• Decimal digits are mandatory even if the decimal value is zero • Must be decimal point (comma invalid) • May not be completed if Type of Certificate is IT3(a), ITREG.
PAYE on retirement lump sum benefits	4115	N11.2	PAYE on retirement lump sum benefits reported under codes 3901, 3915, 3920, 3921 and 3922.	• Conditional. Either 4101and/or 4102 and/or 4115 must be specified otherwise 4150 must be specified • May only be used if certificate type (code 3015) is IRP5 [invalid if specified with IT3(a)] • Mandatory if values are specified for codes 3901 (from 2012 year of assessment),3915, 3920, 3921 or 3922 and no value for code 4150 is specified • Value can be 0 • Decimal digits are mandatory even if the decimal value is zero • Must be decimal point (comma invalid) • Only valid from 2008 year of assessment i.r.o 3915, 3920, or 3921. • Only valid from 2010 year of assessment i.r.o 3920, or 3921 • May not be completed if Type of Certificate is IT3(a), ITREG.
Employee & Employer UIF Contribution	4141	N11.2	Employee & Employer UIF Contribution in respect of the specific employee's remuneration for UIF purposes	• Mandatory if UIF reference number is completed • Value can be 0 • 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.	• Mandatory if SDL reference number is completed • Value can be 0

Name	Code	Length	Description	Validation Rules
				• 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.	• Mandatory if any value is specified 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. **Note:** This code excludes the value of code 4116 – Medical Scheme Fees Tax Credit taken into account by employer for PAYE purposes.

Name	Code	Length	Description	Validation Rules
Medical Scheme Fees Tax Credit	4116	N11.2	Medical Scheme Fees Tax Credit taken into account by employer for PAYE purposes.	• May only be used if Type of Certificate (code 3015) is IRP5 or IT3(a) • Value can be 0 • 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 • May only be completed if Nature of Person (3020) is A, B, C or N • Mandatory if any value specified for Medical Scheme Contributions (code 4005) and the employee is under 65 years – validate to Date of Birth (code 3080), for year of assessment 2013 and 2014. • From 2015 year of assessment, Mandatory if any value specified for Medical Scheme Contributions (code 4005) • This field must not be completed if there is no value for Medical Scheme Contributions (code 4005) and the employee is under 65 years – validate to Date of Birth (code 3080) • This field must not be completed if the employee is 65 years and older – validate to Date of Birth (code 3080), for year of assessment 2013 and 2014.

Name	Code	Length	Description	Validation Rules
Employment Tax Incentive (ETI)	4118	N11.2	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.	• Mandatory if Code 3026 is marked with an X, except for Nature of Person N. • Value cannot be a negative • Decimal digits are mandatory even if the decimal value is zero • Must be decimal point (comma invalid) • Only valid if Period of Recon is 201402 or later **Note:** Must not be displayed on the certificate that will be issued to the employee.
Reason code for IT3(a)	4150	N2	Reason for non-deduction of tax.	• Mandatory if no value is specified under code 4101, 4102 or 4115 • May only be used if certificate type (3015) is IT3(a) • Invalid if a value is specified for code 4101, 4102 or 4115 • Value may only be 1, 2, 3, 4, 5, 6, 7 or 8 (a zero may precede the value) • Value 1 or 01 is invalid with effect from the 2003 year of assessment • Value 6 or 06 is only valid from 2003 year of assessment • Value 7 or 07 is only valid from 2005 year of assessment • Value 8 or 08 is only valid from 2013 year of assessment • Value 9 or 09 is only valid from 2014 year of assessment • If the certificate type is ITREG or IRP5 this field must not be completed.

Name	Code	Length	Description	Validation Rules
			**ETI Employment Tax Incentive Information**	
			The monthly ETI data must be added to the end of the tax certificate for every employee that qualifies for ETI. The ETI monthly data must be reported for the same date range as that applicable to the PAYE data reported. The monthly ETI data must be reported even if the ETI values are zero for that month. 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. If the employee does not qualify for ETI for a certain month, zeroes must be reported for the ETI amounts for that month.	
Month	7006	AN2	This indicates the month of the year	• Mandatory if Code 3026 is marked with an X, unless the employee receives more than 1 certificate in this transaction year. • Value must in the range 01 to 12. • The months of the year are represented by the following numeric values: ○ 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 from 2014 year of assessment. • Must be repeated 6 or 12 times, that is for each of the 6 or 12 months in the period of reconciliation, irrespective of the period of employment. (Refer to Appendix D for an example of the CSV file). • If the certificate type is ITREG this field must not be completed.

Name	Code	Length	Description	Validation Rules
Monthly Remuneration	7002	N11.2	This indicated the monthly remuneration paid to the employee.	• Mandatory if Code 3026 is marked with an X • Value can be 0.00 • 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 2014 year of assessment. • Must be repeated 6 or 12 times, that is for each of the 6 or 12 months in the period of reconciliation, irrespective of the period of employment. (Refer to Appendix D for an example of the CSV file). • If the certificate type is ITREG this field must not be completed.
Monthly Minimum Wage	7003	N11.2	This indicates the minimum wage per Industry.	• Mandatory if Code 3026 is marked with an X • Value can be 0.00 • Decimal digits are mandatory even if the decimal value is zero • Must be decimal point (comma invalid) • Must be repeated 6 or 12 times, that is for each of the 6 or 12 months in the period of reconciliation, irrespective of the period of employment. (Refer to Appendix D for an example of the CSV file). • Only applicable from 2014 year of assessment • If the certificate type is ITREG this field must not be completed.
Monthly Calculated ETI	7004	N11.2	This indicates the calculated theoretical monthly amount per employee.	• Conditional - if Code 3026 is populated with a "X", this field must have a value greater or equal to zero. • Value can be 0.00 • Decimal digits are mandatory even if the decimal value is zero

Name	Code	Length	Description	Validation Rules
				• Must be decimal point (comma invalid) • May not be completed for Nature of Person N • Must be repeated 6 or 12 times, that is for each of the 6 or 12 months in the period of reconciliation, irrespective of the period of employment. (Refer to Appendix D for an example of the CSV file). • Only applicable from 2014 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.	• Mandatory • Fixed code • Last code of the electronic record and may not be followed by any other character (e.g. space, comma, etc.)
Employer Trailer Record				
Employer total number records	6010	N15	This is the sum of all records for the employer, excluding this record.	• 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 total of the VALUE of all CODES specified for the employer, excluding this record.	• Mandatory field • Must be equal to the total CODE VALUE of records for the specific employer (codes from 2010 to 2080, 3010 to 4497 and 7002 to 7004 & 7006, plus all the 9999 codes in between must be added together).
Employer total amount	6030	N12.2	This is the sum total of the AMOUNTS specified for the employer, excluding this record.	• Mandatory 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 specified

Name	Code	Length	Description	Validation Rules
				under codes 3601 to 4497 and 7002 to 7004 must be added together).
End of record	9999	N4	Indicates the end of the record.	• Mandatory • Fixed code • Last code of the employer's record and may not be followed by any other character (e.g. space, comma, etc.).

6. 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 may be used.
- The codes reflected under the 'Sub-Code Rationalisation' heading are the codes that may 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.
	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	
	3608/3658	
	3610/3660	Main code from the 2013 year of assessment.
	3611/3661	
	3613/3663	
	3614 /3664	
	3615/3665	
	3616/3666	
	3617/3667	
Allowances	3701/3751	
	3702/3752	
	3703/3753	
	3704/3754	
	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	
	3717/3767	
	3718/3768	
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 year of assessment.
	3802/3852	
	3805/3855	Main code from the 2013 year of assessment.
	3806/3856	Main code from the 2013 year of assessment.

Type of Income	Main Code	Sub-Code Rationalisation
	3808/3858	Main code from the 2013 year of assessment.
	3809/3859	Main code from the 2013 year of assessment.
	3810/3860	
	3813/3863	
	3815/3865	Main code from the 2013 year of assessment.
	3816/3866	Main code from the 2014 year of assessment
	3820/3870	Main code from the 2014 year of assessment.
	3821/3871	Main code from the 2014 year of assessment
	3822/3872	Main code from the 2014 year of assessment.
Lump sum	3901/3951	
	3906/3956	
	3907/3957	
	3908	
	3909	
	3915	
	3920	
	3921	
	3922	Main code from the 2012 year of assessment
Gross Remuneration Codes	3696	
	3697	
	3698	
Deductions	4001	
	4002	
	4003	Code 4004 must be incorporated into 4003.
	4005	
	4006	
	4007	
	4018	
	4024	
	4026	Applicable to non-statutory forces (government).
	4030	
	4474	
	4493	
	4497	
Employees' Tax Deduction and Reason Codes (Including Employment Tax Incentive)	4101	
	4102	
	4115	
	4141	
	4142	
	4149	
	4116	Main code from the 2013 year of assessment
	4118	Main code from 2014 year of assessment
	4150	

Table 1: ≥2010 Income and Deduction Source Codes

7. 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.

7.1 NORMAL INCOME CODES

Code	Description	Explanation
3601 (3651)	Income (PAYE)	An amount which is paid or payable to an employee for: • services rendered • overtime Examples include: • 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. **Note:** • 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 year 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.
3602 (3652)	Income (Excl)	Any non-taxable income excluding foreign service remuneration exempt ito section 10(1)(o)(ii), non-taxable allowances and fringe benefits. For example, this code accommodates all payments of a capital nature. Examples include: • Non-taxable pension paid on a regular basis (e.g. war pension, etc.) • Non-taxable income of a capital nature; etc. • Non-taxable portion of an arbitration award, where applicable. • Non-taxable portion (capital interest) received on an annuity purchased from a Fund; etc. **Note:** • Code 3652 MUST only be used for foreign service income. • 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).

Code	Description	Explanation
3603 (3653)	Pension (PAYE)	Any pension paid on a regular basis as well as backdated pension payment (for current tax year). **Note:** • Code 3653 MUST only be used for foreign service income. • 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.
3604 (3654)	Pension (Excl) Not applicable from 2010	Any pension paid on a regular basis that is not taxable, for example war pensions, etc. **Note:** • 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 which is defined as an annual payment. Examples include: • Annual bonus • Incentive bonus • Leave pay (on resignation/encashment) • 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	An amount paid as overtime for rendering services. The tax on such payments is calculated as on income taxable. **Note:** • 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 year of assessment.
3608 (3658)	Arbitration award (PAYE)	The taxable portion of an arbitration award, including 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:** • 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)	A monthly annuity paid by a RAF to any person. **Note:** • 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 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 interest received on an annuity purchased from an Annuity 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:** • 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)	Restraint of trade income paid to an employee **Note:** Code 3663MUST only be used for foreign service income.
3614 (3664)	Other retirement lump sums (PAYE)	A retirement lump sum payment paid by a fund according to Section 1(eA) of the Act.
3615 (3665)	Director's remuneration (PAYE)	Such income as would normally be reported under code 3601 as paid to a director of a private company / member of a close corporation. **Note:** Code 3665 MUST only be used for foreign service income.
3616 (3666)	Independent contractors (PAYE)	Income paid to an independent contractor. **Note:** Code 3666 MUST only be used for foreign service income.
3617 (3667)	Labour Brokers (PAYE/IT)	Remuneration paid to a labour broker - irrespective if the labour broker is in possession of an exemption certificate (IRP 30) or not.

7.2 ALLOWANCE CODES

Code	Description	Explanation
3701 (3751)	Travel allowance (PAYE)	An allowance or advance paid to an employee in respect of travelling expenses for business purposes – including fixed travel allowances, petrol, garage- and maintenance cards. **Note:** Code 3751 MUST only be used for foreign service income.
3702 (3752)	Reimbursive travel allowance (IT)	A reimbursement for business kilometres exceeding 8 000 kilometres per tax year or at a rate exceeding the prescribed rate per kilometre or the employee receives any other form of compensation for travel. **Note:** Code 3752 MUST only be used for foreign service income.

Code	Description	Explanation
3703 (3753)	Reimbursive travel allowance (Excl)	A reimbursement for business kilometres not exceeding 8 000 kilometres per tax year and at a rate which does not exceed the prescribed rate per kilometre. Should only be used if the employee does not receive any other form of compensation for travel and may therefore not be used together with code 3701 and/or 3702. Also note the maximum value as prescribed in the relevant validation rules. **Note:** Code 3753 MUST only be used for foreign service income.
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 exceeds the deemed amounts. **Note:** • 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 may not be reflected on an employees' tax certificate. **Note:** • Code 3756MUST 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:** • 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:** • 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:** • 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.

Code	Description	Explanation
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:** • 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.
3713 (3763)	Other allowances (PAYE)	All other allowances, which do not comply with any of the descriptions listed under allowances, must be added together and reflected under this code on the certificate. Examples include: • Entertainment allowance • Tool allowance • Computer allowance • Telephone allowance • Cell phone allowance; etc. **Note:** • 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)	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. Examples include: • Non-taxable Relocation allowance • Non-taxable Subsistence allowance for local and foreign travel not exceeding the daily limits • Non-taxable Uniform allowance; etc. **Note:** • 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).
3715 (3765)	Subsistence allowance – foreign travel (IT)	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) Not applicable from 2010	An allowance paid for expenses in respect of meals and/or incidental costs for foreign travel, which does not exceed the deemed amounts. **Note:** • 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)	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.

Code	Description	Explanation
3718 (3768)	Vesting of equity instruments (PAYE)	Any gain in respect of the vesting of any equity instrument. **Note:** Code 3768 MUST only be used for foreign service income.

7.3 FRINGE BENEFIT CODES

Code	Description	Explanation
3801 (3851)	General fringe benefits (PAYE)	All fringe benefits, which do not comply with any of the descriptions listed under fringe benefits, must be added together and reflected under this code on the certificate. Examples include: • 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 **Note:** • 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)	Taxable value of the fringe benefit for the right of use of a motor vehicle acquired by an employer **NOT** under an "operating lease". **Note:** 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	Right of use of an asset (other than a motor vehicle). **Note:** • 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	Meals, refreshments and meal and refreshment vouchers. **Note:** • 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.
3805 (3855)	Accommodation (PAYE)	Free or cheap accommodation or holiday accommodation. **Note:** • 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 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.

Code	Description	Explanation
3806 (3856)	Services (PAYE)	Free or cheap services. **Note:** • 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 year 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:** • 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 (PAYE)	Payment of an employee's debt or release an employee from an obligation to pay a debt. **Note:** • 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 year 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 (PAYE)	Taxable Bursaries and scholarships. **Note:** • 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 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.
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 (Excl)	Non-taxable bursaries and scholarships to employees and their dependants – section 10(1)q Exempt portion only. **Note:** • Code 3865 MUST only be used for foreign service income. • Valid from 2103 year of assessment

Code	Description	Explanation
3816 (3866)	Use of motor vehicle acquired by employer via Operating Lease (PAYE)	Taxable value of the fringe benefit for the right of use of a motor vehicle acquired by an employer under an "operating lease". **Note:** • Code 3866 MUST only be used for foreign services income. • Valid from the 2014 year of assessment ~~transaction year~~
3820 (3870)	Taxable Bursaries or scholarships – Further Education (PAYE)	Taxable Bursaries and scholarships in respect of Further Education (NQF levels 5 to 10). **Note:** • Code 3870 MUST only be used for Foreign Service income. • Valid from the 2014 year of assessment.
3821 (3871)	Non-taxable Bursaries or scholarships – Further Education (Excl)	Non-taxable Bursaries and scholarships in respect of Further Education (NQF levels 5 to 10) – section 10(1)q Exempt portion only. **Note:** • Code 3871 MUST only be used for Foreign Service income. • Valid from the 2014 year of assessment.
3822 (3872)	Non-taxable Fringe Benefit – Acquisition of Immovable Property (Excl)	Non-taxable Fringe Benefit – Acquisition of Immovable Property as contemplated in par 5(3A) of the Seventh Schedule. **Note:** • Code 3872 MUST only be used for Foreign Service income. • Valid from the 2015 year of assessment.

7.4 LUMP SUM CODES

Code	Description	Explanation
3901 (3951)	Gratuities (PAYE)	Gratuities, including severance benefits paid by an employer in respect of retirement, retrenchment or death. **Note:** Code 3951 MUST only be used for foreign service income.
3902 (3952)	Pension / RAF (PAYE) Not applicable from 2010	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.). **Note:** • 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.

Code	Description	Explanation
3903 (3953) Pension / RAF (PAYE) Not applicable from 2009	Pension / RAF (PAYE) Not applicable from 2009	Lump sum payments accruing prior to 1 October 2007 from a Pension/retirement annuity fund in respect of retirement or death. **Note:** • 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 2008 year of assessment.
3904 (3954)	Provident (PAYE) Not applicable from 2010	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.). **Note:** • 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.
3905 (3955)	Provident (PAYE) Not applicable from 2009	Lump sum payments accruing prior to 1 October 2007 from a Provident fund in respect of retirement or death. **Note:** • 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 2008 year of assessment.
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: • 'Antedate salary/pension' extending over previous years of assessment • 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) • Employer owned insurance policy (risk policy) proceeds NOT exempt ito the exclusion in section 10(1)(gG)(i) of the Income Tax Act. Only from 1 March 2012. **Note:** Code 3957 MUST only be used for foreign service income.
3908	Surplus apportionments and Employer Owned Policy Proceeds (Excl)	• Surplus apportionments on or after 1 January 2006 and paid in terms of section 15B of the Pension Funds Act of 1956. • Employer owned insurance policy proceeds exempt ito section 10(1)(gG) of the Income Tax Act. Only applicable from 1 March 2012.
3909	Unclaimed benefits (PAYE)	Unclaimed benefits prior to 1 March 2007 and paid by a fund in terms of the provisions of General Note 35.

Code	Description	Explanation
3915	Retirement / involuntary termination of employment lump sum benefits / Commutation of annuities (PAYE)	• 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 involuntary 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 annuity on or after 01 March 2011 in respect of paragraph 2(1)(a)(iii) of the Second Schedule of the Act. **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).
3920	Lump sum withdrawal benefits (PAYE)	Lump sum payments accruing after 28 February 2009 from a Pension / Pension preservation / Provident / Provident Preservation / Retirement annuity funds in respect of withdrawal (e.g. resignation, transfer, divorce, housing loans payments, etc.). **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).
3921	Living annuity and surplus apportionments (section 15C of the Pension Fund Act) (PAYE)	Lump sum payments accruing after 28 February 2009 from a Pension / Pension Preservation / Retirement Annuity / Provident / Provident Preservation Fund in respect of withdrawal due to: • 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. **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).
3922	Compensation iro death during employment (Excl / PAYE)	Compensation lump sum payments in terms of Section 10(1)(gB)(iii) in respect of the death of an employee in the course of employment. **Note:** Valid from 2012 year of assessment

7.5 GROSS REMUNERATION CODES

Code	Description
3696	Gross non-taxable income (amounts under codes 3602/3652, 3703/3753, 3714/3764, 3815/3865, 3908, 3922 (Excl)).
3697	Gross retirement funding employment income.
3698	Gross non-retirement funding employment income.

7.6 DEDUCTION CODES

Code	Description
4001	Current pension fund contributions.
4002	Arrear pension fund contributions.
4003	Current and arrear provident fund contributions.
4004 Not applicable from 2010	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 aid contributions.
4006	Current retirement annuity fund contributions.
4007	Arrear (re-instated) retirement annuity fund contributions.
4018	Premiums paid for loss of income policies.
4024	Medical services costs deemed to be paid by the employee in respect of himself/herself, spouse or child.
4025 Not applicable from 2010	Medical contribution paid by employee allowed as a deduction for employees' tax purposes **Note:** This code is not applicable with effect from the 2010 year of assessment and must not be included in any other code.
4026	Arrear pension fund contributions – Non-statutory forces (NSF).
4030	Donations deducted from the employee's remuneration and paid by the employer to the Organisation.
4472 Not applicable from 2010	Employer's pension fund contributions **Note:** This code is not applicable with effect from the 2010 year of assessment and must not be included in any other code.
4473 Not applicable from 2010	Employer's provident fund contributions **Note:** This code is not applicable with effect from the 2010 year of assessment and must not be included in any other code.
4474	Employer's medical aid contributions in respect of employees not included in code 4493.From 1 March 2012 the contributions paid by the employer on behalf of an employee 65 and older and who has not retired, should also be reflected under this code.
4485 Not applicable from 2010	Medical services costs deemed to be paid by the employee in respect of other relatives **Note:** This code is not applicable with effect from the 2010 year of assessment and must not be included in any other code.
4486 Not applicable from 2010	Capped amount determined by the employer in terms of Section 18(2)(c)(i) **Note:** This code is not applicable with effect from the 2010 year of assessment and must not be included in any other code.
4487 Not applicable from 2010	No value benefits in respect of medical services provided or incurred by the employer **Note:** This code is not applicable with effect from the 2010 year of assessment and must not be included in any other code.

Code	Description
4493	Employer's medical aid contributions in respect of an employee who qualifies for the "no value" provisions in the 7th Schedule. This is the employer's portion of the medical scheme contribution made on behalf of an employee who is — • 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(not applicable from 2013).
4497	Total Deductions/Contributions

7.7 EMPLOYEES' TAX DEDUCTION, EMPLOYMENT TAX INCENTIVES AND REASON CODES

Code	Description
4101	SITE (Standard Income Tax on Employees)
4102	PAYE (Pay-As-You-Earn)
4115	Tax on retirement lump sum and severance benefits [tax on code 3901,3915, 3920, 3921 and 3922 (PAYE)]
4141	UIF contribution (employer and employee contributions)
4142	SDL contribution
4149	Total Tax (4101 + 4102 + 4115), SDL (4141) and UIF(4142). This total does not include the value of 4116 Medical Scheme Fees Tax Credit taken into account by employer for PAYE purposes.
4116	Medical Scheme Fees Tax Credit taken into account by employer for PAYE purposes.
4118	The sum of the ETI amounts calculated (theoretical amounts) for the employee during the year of assessment in accordance with section 7 of the ETI Act.
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
	04 or 4 = Non taxable earnings (including nil directives)
	05 or 5 = Exempt foreign employment income
	06 or 6 = Directors remuneration – income quantified in the following year of assessment (only valid from 1 March 2002)
	07 or 7 = Labour Broker with valid IRP 30 (only valid from 1 March 2004)
	08 or 8 = No Tax to be withheld due to Medical Scheme Fees Tax Credit allowed
	09 or 9 = Par 11A(5) Fourth Schedule notification – No withholding possible

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.

8. APPENDIX A - CODES FOR THE COUNTRY THAT ISSUED THE PASSPORT

Code	Country of Issue	Code	Country of Issue	Code	Country of Issue
AFG	Afghanistan	GRC	Greece	PNG	Papua New Guinea
ALA	Åland Islands	GRL	Greenland	PRY	Paraguay
ALB	Albania	GRD	Grenada	PER	Peru
DZA	Algeria	GLP	Guadeloupe	PHL	Philippines
ASM	American Samoa	GUM	Guam	PCN	Pitcairn
AND	Andorra	GTM	Guatemala	POL	Poland
AGO	Angola	GGY	Guernsey	PRT	Portugal
AIA	Anguilla	GIN	Guinea	PRI	Puerto Rico
ATA	Antarctica	GNB	Guinea-Bissau	QAT	Qatar
ATG	Antigua and Barbuda	GUY	Guyana	KOR	Republic of Korea
ARG	Argentina	HTI	Haiti	REU	Réunion
ARM	Armenia	HMD	Heard and McDonald Islands	ROU	Romania
ABW	Aruba	VAT	Holy See (Vatican City State)	RUS	Russian Federation
AUS	Australia	HND	Honduras	RWA	Rwanda
AUT	Austria	HKG	Hong Kong Special Administrative Region of China	SHN	Saint Helena
AZE	Azerbaijan	HUN	Hungary	KNA	Saint Kitts and Nevis
BHS	Bahamas	ISL	Iceland	LCA	Saint Lucia
BHR	Bahrain	IND	India	SPM	Saint Pierre and Miquelon
BGD	Bangladesh	IDN	Indonesia	VCT	Saint Vincent and the Grenadines
BRB	Barbados	IRN	Iran, Islamic Republic of	WSM	Samoa
BLR	Belarus	IRQ	Iraq	SMR	San Marino
BEL	Belgium	IRL	Ireland	STP	Sao Tome and Principe
BLZ	Belize	IMN	Isle of Man	SAU	Saudi Arabia
BEN	Benin	ISR	Israel	SEN	Senegal
BMU	Bermuda	ITA	Italy	SRB	Serbia
BTN	Bhutan	JAM	Jamaica	SYC	Seychelles
BOL	Bolivia	JPN	Japan	SLE	Sierra Leone

Code	Country of Issue	Code	Country of Issue	Code	Country of Issue
BIH	Bosnia and Herzegovina	JEY	Jersey	SGP	Singapore
BWA	Botswana	JOR	Jordan	SVK	Slovakia
BVT	Bouvet Island	KAZ	Kazakhstan	SVN	Slovenia
BRA	Brazil	KEN	Kenya	SLB	Solomon Islands
IOT	British Indian Ocean Territory	KIR	Kiribati	SOM	Somalia
BRN	Brunei Darussalam	KWT	Kuwait	ZAF	South Africa
BGR	Bulgaria	KGZ	Kyrgyzstan	SGS	South Georgia and South Sandwich Is.
BFA	Burkina Faso	LAO	Lao People's Democratic Republic	ESP	Spain
BDI	Burundi	LVA	Latvia	LKA	Sri Lanka
KHM	Cambodia	LBN	Lebanon	SDN	Sudan
CMR	Cameroon	LSO	Lesotho	SUR	Suriname
CAN	Canada	LBR	Liberia	SJM	Svalbard and Jan Mayen Islands
CPV	Cape Verde	LBY	Libyan Arab Jamahiriya	SWZ	Swaziland
CYM	Cayman Islands	LIE	Liechtenstein	SWE	Sweden
CAF	Central African Republic	LTU	Lithuania	CHE	Switzerland
TCD	Chad	LUX	Luxembourg	SYR	Syrian Arab Republic
CHL	Chile	MAC	Macao Special Administrative Region of China	TWN	Taiwan, Province of China
CHN	China	MDG	Madagascar	TJK	Tajikistan
CXR	Christmas Island	MWI	Malawi	THA	Thailand
CCK	Cocos (Keeling) Island	MYS	Malaysia	MKD	The former Yugoslav Republic of Macedonia
COL	Colombia	MDV	Maldives	TLS	Timor-Leste
COM	Comoros	MLI	Mali	TGO	Togo
COG	Congo	MLT	Malta	TKL	Tokelau
COK	Cook Islands	MHL	Marshall Islands	TON	Tonga
CRI	Costa Rica	MTQ	Martinique	TTO	Trinidad and Tobago
CIV	Côte d'Ivoire	MRT	Mauritania	TUN	Tunisia

Code	Country of Issue	Code	Country of Issue	Code	Country of Issue
HRV	Croatia	MUS	Mauritius	TUR	Turkey
CUB	Cuba	MYT	Mayotte	TKM	Turkmenistan
CYP	Cyprus	MEX	Mexico	TCA	Turks and Caicos Islands
CZE	Czech Republic	FSM	Micronesia, Federated States of	TUV	Tuvalu
PRK	Democratic People's Republic of Korea	MDA	Moldova	UGA	Uganda
COD	Democratic Republic of the Congo	MCO	Monaco	UKR	Ukraine
DNK	Denmark	MNG	Mongolia	ARE	United Arab Emirates
DJI	Djibouti	MNE	Montenegro	GBR	United Kingdom of Great Britain (Citizen)
DMA	Dominica	MSR	Montserrat	GBD	United Kingdom of Great Britain (Dependent Territories Citizen)
DOM	Dominican Republic	MAR	Morocco	GBN	United Kingdom of Great Britain (National Overseas)
ECU	Ecuador	MOZ	Mozambique	GBO	United Kingdom of Great Britain (Overseas citizen)
EGY	Egypt	MMR	Myanmar	GBP	United Kingdom of Great Britain (Protected person)
SLV	El Salvador	NAM	Namibia	GBS	United Kingdom of Great Britain (Subject)
GNQ	Equatorial Guinea	NRU	Nauru	TZA	United Republic of Tanzania
ERI	Eritrea	NPL	Nepal	USA	United States of America
EST	Estonia	NLD	Netherlands	URY	Uruguay

Code	Country of Issue	Code	Country of Issue	Code	Country of Issue
ETH	Ethiopia	**ANT**	Netherlands Antilles	**UMI**	US Minor Outlying Islands
FLK	Falkland Islands (Malvinas)	**NTZ**	Neutral Zone	**UZB**	Uzbekistan
FRO	Faroe Islands	**NCL**	New Caledonia	**VUT**	Vanuatu
FJI	Fiji	**NZL**	New Zealand	**VAT**	Vatican City State (Holy See)
FIN	Finland	**NIC**	Nicaragua	**VEN**	Venezuela
FRA	France	**NER**	Niger	**VNM**	Viet Nam
FXX	France, Metropolitan	**NGA**	Nigeria	**VGB**	Virgin Islands (British)
GUF	French Guiana	**NIU**	Niue	**VIR**	Virgin Islands (United States)
PYF	French Polynesia	**NFK**	Norfolk Island	**WLF**	Wallis and Futuna Islands
ATF	French Southern Territories - TF	**MNP**	Northern Mariana Islands	**ESH**	Western Sahara
GAB	Gabon	**NOR**	Norway	**YEM**	Yemen
GMB	Gambia	**PSE**	Occupied Palestinian Territory	**ZMB**	Zambia
GEO	Georgia	**OMN**	Oman	**ZWE**	Zimbabwe
DEU	Germany	**PAK**	Pakistan	**ZNC**	Any country not on this list
GHA	Ghana	**PLW**	Palau		
GIB	Gibraltar	**PAN**	Panama		

9. APPENDIX B: NUMBER VALIDATIONS

9.1 MODULUS 10 CHECK ON INCOME TAX NUMBER

This validation is performed where the IT 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
If the last digit of Total > 0 Then
        The Check Digit should be equal to the result of 10 – (Total MOD 10)
If the last digit of Total = 0 Then
        The Check Digit should be equal to zero

Example:
Tax Reference Number = 0001339050

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

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

9.2 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 x 2	+ 8
Digit 2	2	+ 2
Digit 3	3 x 2	+ 6
Digit 4	0	+ 0
Digit 5	7 x 2 = 14 (1 + 4 = 5)	+ 5
Digit 6	6	+ 6
Digit 7	7 x 2 = 14 (1 + 4 = 5)	+ 5
Digit 8	8	+ 8
Digit 9	9 x 2 = 18 (1 + 8 = 9)	+ 9
Total		49

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

9.3 MODULUS 13 CHECK ON ID NUMBER

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

Format:

{YYMMDD}{G}{SSS}{C}{A}{Z}
YYMMDD : Date of birth.
G : Gender. 0-4 Female; 5-9 Male.
SSS : Sequence No. for DOB/G combination.
C : Citizenship. 0 SA; 1 Other.
A : Usually 8, or 9 [can be other values]
Z : Control digit

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

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

10. 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 limeworks
08109	Other quarrying of stone, sand and clay
08911	Mining of phosphates
08919	Other mining of chemical and fertilizer minerals
08920	Extraction of peat
08930	Extraction of salt
08991	Mining of diamonds
08992	Mining of precious and semi-precious stones, except diamonds
08999	Other mining and quarrying n.e.c.

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 stationary in specialized stores
47520	Retail sale of music and video recordings in specialized stores
47530	Retail sale of sporting equipment in specialized stores
47540	Retail sale of games and toys in specialized stores
47610	Retail sale of clothing, footwear and leather articles in specialized stores

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

Code	Description
50210	Inland passenger water transport
50220	Inland freight water transport
51100	Passenger air transport
51200	Freight air transport
52100	Warehousing and storage
52211	Operation of parking garages and parking lots
52212	Operation of roads and toll roads
52219	Other service activities incidental to land transportation
52220	Service activities incidental to water transportation
52230	Service activities incidental to air transportation
52240	Cargo handling
52290	Other transportation support activities
53100	Postal activities
53200	Courier activities
55101	Short term accommodation activities of hotels and motels
55102	Short term accommodation activities of guesthouses, bed and breakfast
55103	Short term accommodation activities of pensions, youth hostels and mountain refuges
55109	Short term accommodation activities of 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

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

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

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

11. APPENDIX D – EXAMPLE OF CSV FILE

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6010,2,6020,239688,6030,92901.30,9999

12. APPENDIX E - EMPLOYEE STRUCTURED ADDRESS FOR ~~2015/02~~ 2015/08 SUBMISSION

Care of Classification				
Name	**Code**	**Length**	**Description**	**Validation Rules**
~~Mark with an X if~~ Is the postal address is a C/O address? (Y/N).	3279	A1	Indicates whether the postal address is a C/O, (Care of) postal address.	• ~~Optional~~ • Conditional – if the field "Care of Intermediary" (Code 3283), is completed, this field is mandatory. • Value can only be Y or N.
Care of Intermediary	3283	FT21	The person or organisation that will pass the mail on to the final recipient.	• Conditional – if the field "Is the postal address is a C/O address" (Code 3279), is "Y", this field is mandatory. • Must not completed if the field "Is the postal address is a C/O address" (Code 3279), is "N".

Residential Address Structure				
Name	**Code**	**Length**	**Description**	**Validation Rules**
Employee Address Details - Residential: Unit number	3211	AN8	Indicates unit number of the Employee's residential address.	• Optional.
Employee Address Details - Residential: Complex	3212	FT26	Indicates the complex name of the Employee's residential address.	• Optional.
Employee Address Details - Residential:	3213	AN8	Indicates the street number of the Employee's residential address.	• Optional.

Street Number				
Employee Address Details - Residential: Street/Name of Farm	3214	FT26	Indicates the street / name of farm of the Employee's residential address.	• Mandatory.
Employee Address Details - Residential: Suburb/District	3215	FT33	Indicates the suburb / district of Employee's residential address.	• Conditional – either the Suburb/District field (Code 3215) or the City/Town (Code 3216) field must be completed.
Employee Address Details - Residential: City/Town	3216	FT21	Indicates the city / town of Employee's residential address.	• Conditional – either the Suburb/District field (Code 3215) or the City/Town (Code 3216) field must be completed.
Employee Address Details - Residential: Postal Code	3217	AN10	Indicates the postal code of the Employee's residential address.	• ~~Mandatory~~ • Conditional – If field "Country Code" (Code 3285) is ZA, this field is mandatory and 4, numeric characters must be supplied, (e.g. '0040' must be written to the CSV file as "0040" and not as "40"). • If field "Country Code" (Code 3285) is **not** ZA,either populate with foreign code or populate with 0000. • In case there is no postal code for the residential address, use the nearest postal code.
Employee Address Details - Residential: Country Code	3285	A2	Indicates the country code of Employee's residential address.	• Mandatory • Reference list of predefined codes can be found in Appendix F.

Postal Address Classification				
Name	**Code**	**Length**	**Description**	**Validation Rules**
~~Mark here with an "X" if same as above~~ Is your postal address the same as your residential address? (Y/N)	3218	A1	~~Box to~~ Indicate if postal address is the same as the residential address.	• ~~Optional.~~ • ~~Value can only be X.~~ ~~**Note:** If this field is marked with an X , the following codes are not applicable:~~ ~~3247, 3249, 3250,3251, 3280, 3253, 3254,3262,3255,3256,3257,3258, 3259,3260,3261,3279.~~ • Mandatory • Value can only be Y or N.
Is your Postal Address a Street Address? (Y/N)	3247	A1	Indicates whether the Employees Postal Address is a Street Address and different to the residential address.	• ~~Mandatory~~ • Conditional – if field "Is your postal address the same as your residential address? "(Code 3218) is "N", this field is mandatory. • If field "Is your postal address the same as your residential address? "(Code 3218) is "Y", this field must not be completed. • Value can only be Y or N.

Postal Address Structure				
Name	**Code**	**Length**	**Description**	**Validation Rules**
Employee Postal Address Details PO Box or Private Bag.	3249	FT12	Indicate if Employees Postal address is a PO Box or a Private Bag.	• ~~Optional.~~ • ~~Value can only be X.~~ • Conditional - If Address is a Street Address (Code 3247) is "N" 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". Must not be completed if field "Address is a Street Address" (Code 3247) is "Y". • Must not be completed if field "Address is a Street Address" (Code 3247) is "Y".
Other PO Special Service (specify)	3280	FT21	Indicates the employees other special postal service. (E.g. Military field service address)	• ~~Optional.~~ • Conditional - If Address is a Street Address (Code 3247) is "N" either "PO Box or Private Bag" (Code 3249) or "Other PO Special Service" (Code 3280) must be completed. • Must not be completed if field "Address is a Street Address" (Code 3247) is "Y".
Employee Postal Address Details - Number	3262	FT8	Indicates a number for the P.O.Box or Private Bag.	• Conditional – If field "PO Box or Private Bag" (Code 3249) is completed, this field is mandatory. • Must not be completed if field "Address is a Street Address" (Code 3247) is "Y".
~~Employee Postal Address Details - Private Bag.~~	~~3250~~	~~A1~~	~~Box to indicate if Employees Postal address is a Private Bag.~~	• ~~Optional.~~ • ~~Value can only be X.~~

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)	Note: This field must be completed with the Postal Agency / Sub Unit name together with the Postal Agency / Sub Unit number, e.g Postnet Suite 12345. • Optional. • Must not be completed if field "Address is a Street Address" (Code 3247) is "Y".
Employee Postal Address Details –Post Office	3253	FT22	Indicates the name of the Post Office Branch of Employee's postal address.	• Mandatory if field "Address is a Street Address" (Code 3247) is "N".
Employee Postal Address Details –Postal Code	3254	AN10	Indicates the postal code of the postal address of the employee.	• Optional. • Conditional – If field "Country Code" (Code 3286) is ZA, this field is mandatory and 4 numeric characters must be supplied. (e.g. '0040' must be written to the CSV file as "0040" and not as "40"). • Must not be completed if field "Address is a Street Address" (Code 3247) is "Y".
Employee Postal Address Details Country Code	3286	A2	Indicates the country code of Employee's postal address.	• Mandatory, if field "Address is a Street Address" (Code 3247) is "N". • Must not be completed if field "Address is a Street Address" (Code 3247) is "Y". • Reference list of predefined codes can be found in Appendix F.

Physical Address that is used as Postal Address Structure (Different from Residential Address)				
Name	Code	Length	Description	Validation Rules
Employee Postal Address Details : Unit number	3255	AN8	Indicates unit number of the Employee's Postal address.	• Optional. • Must not be completed if field "Address is a Street Address" (Code 3247) is "N".
Employee Postal Address Details Complex	3256	FT26	Indicates the complex name of the Employee's Postal address.	• Optional. • Must not be completed if field "Address is a Street Address" (Code 3247) is "N".
Employee Postal Address Details Street Number	3257	AN8	Indicates the street number of the Employee's Postal address.	• Optional. • Must not be completed if field "Address is a Street Address" (Code 3247) is "N".
Employee Postal Address Details: Street/Name of Farm	3258	FT26	Indicates the street / name of farm of the Employee's Postal address.	• Mandatory. • Must not be completed if field "Address is a Street Address" (Code 3247) is "N".
Employee Postal Address Details Suburb/District	3259	FT33	Indicates the suburb / district of Employee's Postal address.	• ~~Optional.~~ • Conditional - if field "Address is a Street Address" (Code 3247) is "Y", this field is mandatory. • 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.	• ~~Optional.~~ • Conditional - if field "Address is a Street Address" (Code 3247) is "Y", this field is mandatory. • 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.	• ~~Optional.~~ • Conditional – If field "Country Code" (Code 3287) is ZA, this field is mandatory and 4 numeric characters must be supplied, (e.g. '0040' must be written to the CSV file as

				"0040" and not as "40").
				• Must not be completed if field "Address is a Street Address" (Code 3247) is "N".
Employee Postal Address Details Country Code	3287	A2	Indicates the country code of Employee's postal street address.	• Mandatory, if field "Address is a Street Address" (Code 3247) is "Y".
				• Must not be completed if field "Address is a Street Address" (Code 3247) is "N".
				• Reference list of predefined codes can be found in Appendix F.

13. APPENDIX F – COUNTRY CODES FOR ~~2015/02~~ 2015/08 SUBMISSION

Country Name	Code
AFGHANISTAN	AF
ÅLAND ISLANDS	AX
ALBANIA	AL
ALGERIA	DZ
AMERICAN SAMOA	AS
ANDORRA	AD
ANGOLA	AO
ANGUILLA	AI
ANTARCTICA	AQ
ANTIGUA AND BARBUDA	AG
ARGENTINA	AR
ARMENIA	AM
ARUBA	AW
AUSTRALIA	AU
AUSTRIA	AT
AZERBAIJAN	AZ
BAHAMAS	BS
BAHRAIN	BH
BANGLADESH	BD
BARBADOS	BB
BELARUS	BY
BELGIUM	BE
BELIZE	BZ
BENIN	BJ
BERMUDA	BM
BHUTAN	BT
BOLIVIA, PLURINATIONAL STATE OF	BO
BONAIRE, SINT EUSTATIUS AND SABA	BQ
BOSNIA AND HERZEGOVINA	BA
BOTSWANA	BW
BOUVET ISLAND	BV
BRAZIL	BR
BRITISH INDIAN OCEAN TERRITORY	IO
BRUNEI DARUSSALAM	BN
BULGARIA	BG
BURKINA FASO	BF

Country Name	Code
BURUNDI	**BI**
CAMBODIA	**KH**
CAMEROON	**CM**
CANADA	**CA**
CAPE VERDE	**CV**
CAYMAN ISLANDS	**KY**
CENTRAL AFRICAN REPUBLIC	**CF**
CHAD	**TD**
CHILE	**CL**
CHINA	**CN**
CHRISTMAS ISLAND	**CX**
COCOS (KEELING) ISLANDS	**CC**
COLOMBIA	**CO**
COMOROS	**KM**
CONGO	**CG**
CONGO, THE DEMOCRATIC REPUBLIC OF THE	**CD**
COOK ISLANDS	**CK**
COSTA RICA	**CR**
CÔTE D'IVOIRE	**CI**
CROATIA	**HR**
CUBA	**CU**
CURAÇAO	**CW**
CYPRUS	**CY**
CZECH REPUBLIC	**CZ**
DENMARK	**DK**
DJIBOUTI	**DJ**
DOMINICA	**DM**
DOMINICAN REPUBLIC	**DO**
ECUADOR	**EC**
EGYPT	**EG**
EL SALVADOR	**SV**
EQUATORIAL GUINEA	**GQ**
ERITREA	**ER**
ESTONIA	**EE**
ETHIOPIA	**ET**
FALKLAND ISLANDS (MALVINAS)	**FK**
FAROE ISLANDS	**FO**
FIJI	**FJ**
FINLAND	**FI**
FRANCE	**FR**

Country Name	Code
FRENCH GUIANA	GF
FRENCH POLYNESIA	PF
FRENCH SOUTHERN TERRITORIES	TF
GABON	GA
GAMBIA	GM
GEORGIA	GE
GERMANY	DE
GHANA	GH
GIBRALTAR	GI
GREECE	GR
GREENLAND	GL
GRENADA	GD
GUADELOUPE	GP
GUAM	GU
GUATEMALA	GT
GUERNSEY	GG
GUINEA	GN
GUINEA-BISSAU	GW
GUYANA	GY
HAITI	HT
HEARD ISLAND AND MCDONALD ISLANDS	HM
HOLY SEE (VATICAN CITY STATE)	VA
HONDURAS	HN
HONG KONG	HK
HUNGARY	HU
ICELAND	IS
INDIA	IN
INDONESIA	ID
IRAN, ISLAMIC REPUBLIC OF	IR
IRAQ	IQ
IRELAND	IE
ISLE OF MAN	IM
ISRAEL	IL
ITALY	IT
JAMAICA	JM
JAPAN	JP
JERSEY	JE
JORDAN	JO
KAZAKHSTAN	KZ
KENYA	KE
KIRIBATI	KI

Country Name	Code
KOREA, DEMOCRATIC PEOPLE'S REPUBLIC OF	KP
KOREA, REPUBLIC OF	KR
KUWAIT	KW
KYRGYZSTAN	KG
LAO PEOPLE'S DEMOCRATIC REPUBLIC	LA
LATVIA	LV
LEBANON	LB
LESOTHO	LS
LIBERIA	LR
LIBYA	LY
LIECHTENSTEIN	LI
LITHUANIA	LT
LUXEMBOURG	LU
MACAO	MO
MACEDONIA, THE FORMER YUGOSLAV REPUBLIC OF	MK
MADAGASCAR	MG
MALAWI	MW
MALAYSIA	MY
MALDIVES	MV
MALI	ML
MALTA	MT
MARSHALL ISLANDS	MH
MARTINIQUE	MQ
MAURITANIA	MR
MAURITIUS	MU
MAYOTTE	YT
MEXICO	MX
MICRONESIA, FEDERATED STATES OF	FM
MOLDOVA, REPUBLIC OF	MD
MONACO	MC
MONGOLIA	MN
MONTENEGRO	ME
MONTSERRAT	MS
MOROCCO	MA
MOZAMBIQUE	MZ
MYANMAR	MM
NAMIBIA	NA
NAURU	NR
NEPAL	NP
NETHERLANDS	NL

Country Name	Code
NEW CALEDONIA	NC
NEW ZEALAND	NZ
NICARAGUA	NI
NIGER	NE
NIGERIA	NG
NIUE	NU
NORFOLK ISLAND	NF
NORTHERN MARIANA ISLANDS	MP
NORWAY	NO
OMAN	OM
PAKISTAN	PK
PALAU	PW
PALESTINIAN TERRITORY, OCCUPIED	PS
PANAMA	PA
PAPUA NEW GUINEA	PG
PARAGUAY	PY
PERU	PE
PHILIPPINES	PH
PITCAIRN	PN
POLAND	PL
PORTUGAL	PT
PUERTO RICO	PR
QATAR	QA
RÉUNION	RE
ROMANIA	RO
RUSSIAN FEDERATION	RU
RWANDA	RW
SAINT BARTHÉLEMY	BL
SAINT HELENA, ASCENSION AND TRISTAN DA CUNHA	SH
SAINT KITTS AND NEVIS	KN
SAINT LUCIA	LC
SAINT MARTIN (FRENCH PART)	MF
SAINT PIERRE AND MIQUELON	PM
SAINT VINCENT AND THE GRENADINES	VC
SAMOA	WS
SAN MARINO	SM
SAO TOME AND PRINCIPE	ST
SAUDI ARABIA	SA
SENEGAL	SN
SERBIA	RS

Country Name	Code
SEYCHELLES	SC
SIERRA LEONE	SL
SINGAPORE	SG
SINT MAARTEN (DUTCH PART)	SX
SLOVAKIA	SK
SLOVENIA	SI
SOLOMON ISLANDS	SB
SOMALIA	SO
SOUTH AFRICA	ZA
SOUTH GEORGIA AND THE SOUTH SANDWICH ISLANDS	GS
SOUTH SUDAN	SS
SPAIN	ES
SRI LANKA	LK
SUDAN	SD
SURINAME	SR
SVALBARD AND JAN MAYEN	SJ
SWAZILAND	SZ
SWEDEN	SE
SWITZERLAND	CH
SYRIAN ARAB REPUBLIC	SY
TAIWAN, PROVINCE OF CHINA	TW
TAJIKISTAN	TJ
TANZANIA, UNITED REPUBLIC OF	TZ
THAILAND	TH
TIMOR-LESTE	TL
TOGO	TG
TOKELAU	TK
TONGA	TO
TRINIDAD AND TOBAGO	TT
TUNISIA	TN
TURKEY	TR
TURKMENISTAN	TM
TURKS AND CAICOS ISLANDS	TC
TUVALU	TV
UGANDA	UG
UKRAINE	UA
UNITED ARAB EMIRATES	AE
UNITED KINGDOM	GB
UNITED STATES	US
UNITED STATES MINOR OUTLYING ISLANDS	UM

Country Name	Code
URUGUAY	**UY**
UZBEKISTAN	**UZ**
VANUATU	**VU**
VENEZUELA, BOLIVARIAN REPUBLIC OF	**VE**
VIET NAM	**VN**
VIRGIN ISLANDS, BRITISH	**VG**
VIRGIN ISLANDS, U.S.	**VI**
WALLIS AND FUTUNA	**WF**
WESTERN SAHARA	**EH**
YEMEN	**YE**
ZAMBIA	**ZM**
ZIMBABWE	**ZW**