



# **GUIDE FOR THE SUBMISSION AND DECLARATION OF IT3 THIRD-PARTY DATA VIA eFILING**

## TABLE OF CONTENTS

<b>1</b>	<b>SUMMARY</b>	<b>3</b>
<b>2</b>	<b>BACKGROUND</b>	<b>3</b>
<b>3</b>	<b>WHO IS REQUIRED TO SUBMIT IT3 THIRD-PARTY DATA</b>	<b>3</b>
<b>4</b>	<b>IT3 THIRD-PARTY DATA SUBMISSION PROCESS</b>	<b>4</b>
<b>5</b>	<b>IT3 THIRD-PARTY DATA FILE SUBMISSION</b>	<b>5</b>
<b>6</b>	<b>ACTIVATION OF THE IT3 TAX TYPE</b>	<b>7</b>
6.1	ACCESS RIGHTS	10
<b>7</b>	<b>HOW TO COMPLETE THE IT3-01 RETURN WITH CERTIFICATE DETAILS</b>	<b>12</b>
7.1	HOW TO ACCESS THE IT3-01 RETURN	13
7.2	HOW TO COMPLETE THE IT3-01 RETURN	15
7.2.1	IT3 Certificate Details	16
7.2.2	Submitting Entity	17
7.2.3	Contact Details	18
7.2.4	Postal Address	18
7.2.5	IT3 Account Holder Details	19
7.2.6	Account Information	21
7.2.7	Physical Address	21
7.2.8	Postal Address	22
7.2.9	Partnerships	22
7.2.10	IT3 (b) Account Holder Financial Details Excluding Withholding Tax on Interest.	23
7.2.11	Credit and Debits	24
7.2.12	Income and Payments	24
7.2.13	IT3(b) Account Holder Financial Details – Withholding Tax on Interest (WTI)	25
7.2.14	IT3(c) Account Holder Financial Details	26
7.2.15	IT3(d) Reporting Entity – Beneficiary Physical Address Details	27
7.2.16	IT3(d) Reporting Entity – Beneficiary Postal Address Details	28
7.2.17	IT3(d) Reporting Entity – Null Declaration	28
7.2.18	IT3(d) Donor Entity	28
7.2.19	IT3(d) Donor Entity – Beneficiary Postal Address Details	29
7.2.20	IT3(d) Donation Record	30
7.2.21	IT3 (e) Account holder financial details	30
7.2.22	IT3(s) Account holder financial details	31
7.2.23	IT3(s) Account holder transactional details	33
7.2.24	IT3(t) Reporting Institution	33
<b>8</b>	<b>HOW TO SUBMIT YOUR COMPLETED IT3-01 RETURN</b>	<b>34</b>
<b>9</b>	<b>HOW TO VIEW SUBMITTED DATA</b>	<b>37</b>
<b>10</b>	<b>HOW TO DECLARE SUBMITTED IT3 THIRD-PARTY DATA</b>	<b>38</b>
<b>11</b>	<b>HOW TO VIEW SUBMITTED RETURN</b>	<b>40</b>
<b>12</b>	<b>HOW TO REQUEST A CORRECTION OF SUBMITTED IT3 THIRD PARTY DATA</b>	<b>41</b>
<b>13</b>	<b>IT3 DASHBOARD</b>	<b>45</b>
<b>14</b>	<b>FURTHER INFORMATION</b>	<b>46</b>
<b>15</b>	<b>DEFINITIONS AND ACRONYMS</b>	<b>46</b>

## 1 SUMMARY

- a) SARS digital platforms allows taxpayers, tax practitioners, traders and businesses to register and submit returns and declarations to SARS in a secure online environment. The creation and maintenance of this platform forms part of SARS strategic intent to provide modernised digital and streamlined online services. The essence of this approach is for taxpayers and traders to encounter effortless processes when complying on their tax obligations.
- b) SARS eFiling is one of the digital platforms which allows traders and taxpayers to submit their IT3 third party data to SARS. To conclude IT3 third-party data submission, taxpayers and traders are required to login to eFiling and to declare their submitted files or certification. This guide details the process involved in the submission and declaration of IT3 data/certificates.

## 2 BACKGROUND

- a) The IT3 data submission forms part of the SARS third-party data process to enhance taxpayer and organisational compliance and enables SARS to be aligned with international best tax practices. SARS IT3 systems receive and process IT3 third-party data information as per appropriate Government Gazette and External BRS documents. Submitting entities are required to submit IT3 data/certificates in a bi-annual submission cycle.
- b) The IT3 submission data types are outlined below.
  - i) IT3(b) which also includes e.g., investments, interest, royalty, rental or general transactional account information etc.
  - ii) IT3(b) which contains Withholding Tax on Interest information.
  - iii) IT3(c) which also relates to financial instruments.
  - iv) IT3(d) which relates to Donations.
  - v) IT3(e) which relates to physical goods,
  - vi) IT3(s) which is tax free investments, and
  - vii) IT3(t) which relates to Trusts.
- c) To ensure a successful IT3 data type submission, Entities and Taxpayers are required to register with SARS and eFiling. Where Entities and Taxpayers have not been registered, kindly refer to the SARS website. Once registered on eFiling, Entities and Taxpayers are required to activate the IT3 tax type, invite tax administrators and enrol for the submission of IT3 data. Do note that tax administrators are also required to enrol as well. To learn more about this, kindly refer to the following guide, which unpacks the processes to be followed before entities can submit data/certificates to SARS.
  - i) Please refer to the following external guide: GEN-ENR-01-10 – Manage Submission of IT3 Third Party Data – External Guide
- d) The platforms to submit bulk and medium data files to SARS are via Connect Direct, or the secure web (HTTPS). eFiling platform is used when submitting a maximum of 20 IT3 certificates. Do note however a maximum of 50 certificates can be submitted for IT3(d) reporting. Once the data/certificates have been submitted, representatives will be given a view of the summary data on the IT3-02 declaration form. The IT3-02 declaration form is also used to confirm that a Submitting Entity or taxpayer agrees that data submitted to SARS is correct. Also submitting entities can download, save and print the IT3-02 form.

## 3 WHO IS REQUIRED TO SUBMIT IT3 THIRD-PARTY DATA

- a) The following persons are required to submit third-party data in terms of section 26 of the Tax Administration Act, 2011:
  - i) Banks regulated by the Registrar of Banks in terms of the Banks Act, 1990, or the Mutual Banks Act, 1993.
  - ii) Co-operative Banks regulated by the Co-operative Banks Development Agency in terms of the Co-operative Banks Act, 2007.
  - iii) The South African Postbank Limited (Postbank) regulated in terms of the South African Postbank Limited Act, 2010.
  - iv) Financial institutions regulated by the executive officer, deputy executive officer or board, as defined in the Financial Services Board Act, 1990, whether in terms of that Act or any other Act

(including a “financial institution” as defined in the Financial Services Board Act, 1990, other than an institution described in paragraph (a)(i) of the definition).

- v) Companies listed on the JSE, and connected persons in relation to the companies, that issue bonds, debentures, or similar financial instruments.
- vi) State-owned companies, as defined in section 1 of the Companies Act, 2008, that issue bonds, debentures, or similar financial instruments.
- vii) Organs of state, as defined in section 239 of the Constitution of the Republic of South Africa, 1996, that issue bonds or similar financial instruments.
- viii) Any person (including a co-operative as defined in section 1 of the Income Tax Act, 1962) who purchases any livestock, produce, timber, ore, mineral or precious stones from a primary producer other than on a retail basis.
- ix) Any medical scheme registered under section 24(1) of the Medical Schemes Act, 1998.
- x) Any person, who for their own account carries on the business as an estate agent as defined in the Estate Agency Affairs Act, 1976, and who pays to, or receives on behalf of, a third-party, any amount in respect of an investment, interest, or the rental of property; and
- xi) Any person, who for their own account practices as an attorney as defined in section 1 of the Attorneys Act, 1979, and who pays to or receives on behalf of a third-party any amount in respect of an investment, interest or the rental of property.

- a) Likewise, section 18A requires that Entities who received donations and issued receipts to Donors are to report those receipts to SARS. This implies that where a receipt was issued, it should be reported to SARS. The following section 18A entities are required to submit information to SARS:

- i) Government (e.g., Gauteng Department of Health)
- ii) Government Institutions (e.g., Public Schools)
- iii) Public Benefit Organisations (e.g., Welfare, Health Care, Land & Housing etc.)
- iv) United Nations Agencies (e.g., UN Children’s Fund, UN Development Program, etc.)

- b) Entities are to apply and get approval for Section 18A. Although certain section 18A entities will be specified in the appropriate Gazette to make data submission, a value or volume threshold may be applied to ask for data submissions. Furthermore, where entities didn’t receive any Donations, a “NIL reporting declaration” is required.
- c) Lastly regarding the IT3(t) (Trust Income), Representative Taxpayers or their representatives are to supply information as per government gazette. These include on the amounts vested to the beneficiary of a Trust.

## 4 IT3 THIRD-PARTY DATA SUBMISSION PROCESS

- a) IT3 third-party data submission process pertains to the following operational segments; registration, activation, enrolment, submission, and the declaration of submitted data. Registration, activation, and enrolment are vital for the use of eFiling when submitting IT3 third-party data, however once successfully completed, submission and declaration are the two operational segments that should be followed during the required periodic IT3 third-party data submissions. The digital platforms where IT3 third-party data file/certificates can be submitted varies dependent upon the size of the IT3 data/certificates. These include:
  - i) Connect Direct for bulk data,
  - ii) HTTPS for medium sized data, or
  - iii) eFiling for IT3-01 form (max of 20 Certificates).
- b) Manual completions are done via the completion and submission of the IT3-01 form. Electronic or data file submissions are structured and uploaded as described on the file specifications detailed in the External BRS. Upon successful structuring of the file, the file should then be submitted via the HTTPS or Connect Direct platforms.
- c) To ensure that the data/certificates are received and processed by SARS, submitting entities representatives are required to validate the activation of the IT3 submission functionality on eFiling. Additionally, they are to review their submitted data/certificates on the pre-populated IT3-02 return and once reviewed and in agreement with the summary data, they are to declare by submitting the IT3-02 return to SARS via eFiling.

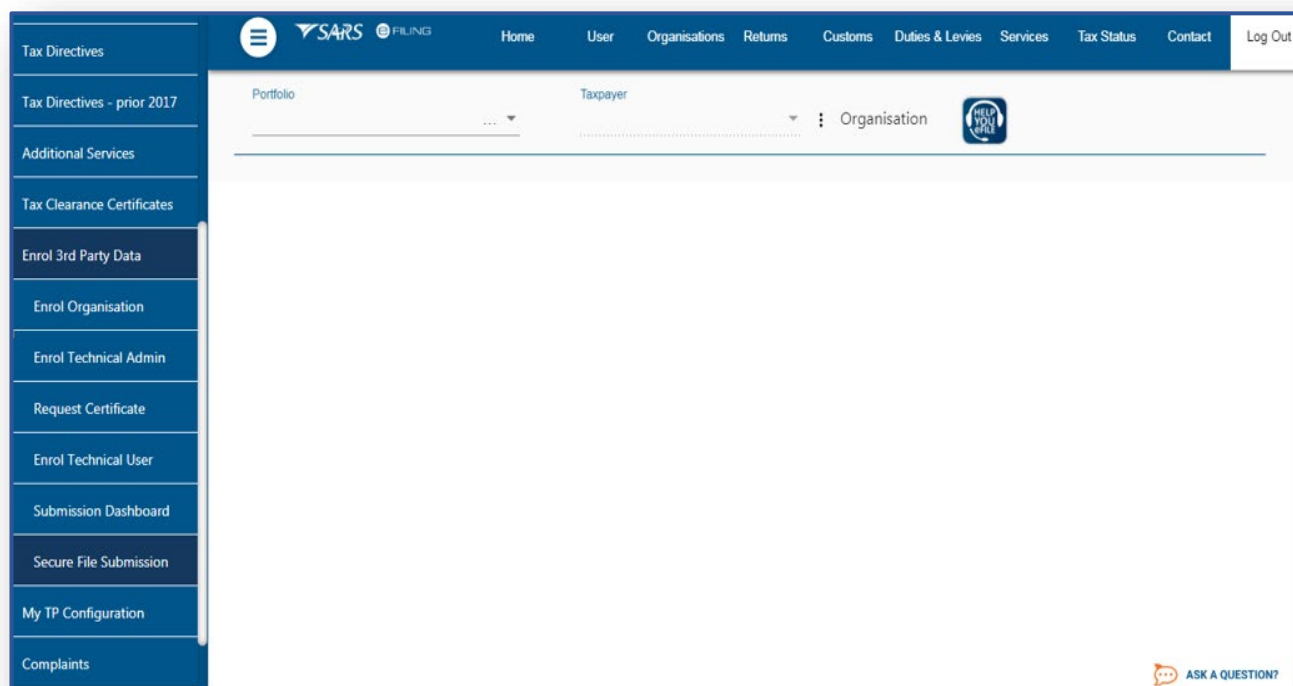
## 5 IT3 THIRD-PARTY DATA FILE SUBMISSION

- a) To submit IT3 third party data in bulk data format, Connect Direct should be utilised. Alternatively, to submit medium sized IT3 third-party data, HTTPS should be utilised. The direct data flow (secure file transfer) channel will allow a Submitting Entity to upload reportable information to the SARS system in its prescribed format. Data validations will be performed by SARS to ensure correctness and completeness of submitted information.
- b) Data submission requires the organisation to be enrolled and activated for Third-Party data submission on eFiling.

**To enrol, refer to the following guide:**

- GEN-ENR-01-10 – Manage Submission of IT3 Third-Party Data – External Guide

- c) Once enrolled proceed as follows:
  - i) Click on **Services**
  - ii) Click on **Enrol 3rd Party Data**
  - iii) Select **Secure File Submission**



- d) The user will be redirected to the **secure site** where the data can be uploaded.

**To upload your data on the secure site, kindly refer to the following guides for more information regarding the submission of data:**

- GEN-ENR-01-G01 - Guide for Submission of Third-Party Data using the Connect Direct Channel - External Guide
- GEN-ENR-01-G02 - Guide for Submission of Third-Party Data Using the HTTPS Channel - External Guide

**Note that your data must be prepared as specified on the external third-party data BRS.**

- e) Any technical related queries should be sent to the following email address:  
Bus\_Sys\_CDsupport@sars.gov.za
- f) Once the data has been submitted, the user should be able to view a dashboard report of the submitted file. To do so, proceed as follows:
  - i) Login
  - ii) Click on **Services**
  - iii) Click on **Enrol 3rd Party Data**
  - iv) Click on **Submission Dashboard**
  - v) Select the appropriate data product from the dropdown list.
  - vi) The dashboard will present the following screen:

3rd PARTY DATA DASHBOARD									
<b>Client Details</b> Client Name: Trading As: Registration Number:				<b>Search Criteria</b> From Date: 2014/04/21 To Date: 2014/04/23 Certificate Type: DIV <input type="button" value="Request"/>					
Data Submitted									
Created Date	Unique File ID	Channel Identifier	File Response Reason	Total No of Submitted Records	No Of Accepted Records	No Of Rejected Records	No Of Warning Accepted Records	No Of Duplicated Records	Summary Return
2014-04-22T08:00:00.00	Testeign	CD	Accepted with warnings: This can be any combination of accepted fields, fields accepted with a warning and duplicate records.	4	4	0	0	0	<a href="#">View</a>

- g) The following response file codes (as defined in the External BRS) will be distributed to the submitting channel (Connect Direct or HTTPS) indicating the status of the submitted data:

Codes	Description
001	Acknowledgement of receipt
002	Rejected: entire file rejected as it contains critical errors. The file must be corrected and resubmitted to enable processing
003	Successfully uploaded: all records accepted and processed.
004	Accepted with warnings: This can be any combination of accepted fields, fields accepted with a warning and duplicate records.
005	Rejected: entire file rejected as it contains file structure errors. The file must be corrected and resubmitted to enable processing.
006	Partial upload: This can be any combination of accepted fields, rejected fields, fields accepted with a warning or duplicate record.

- |     |   |
|-----|---|
| 011 | Rejected: entire file rejected as the file was submitted as part of a group and one or more of the files in the group failed the validations associated with the submission of a file as part of a group. |
| 012 | Rejected: Group submission incomplete and service level agreement expired for SARS to wait for all files in a group to be submitted.  |

## 6 ACTIVATION OF THE IT3 TAX TYPE

- a) To submit data and declare on eFiling, the tax type (IT3) must be activated.

**Note that for any submissions, ensure that the Tax Type for filing has been activated on your eFiling profile. This will ensure that the appropriate return is issued to your profile.**

- b) This section will describe how to activate IT3 tax type on eFiling

**Note that this activation includes all the sub types for IT3, which are:**

- IT3(b)
- IT3(c)
- IT3(d)
- IT3(e)
- IT3(s)
- IT3(t)

- c) To activate IT3 ensure that the tax representative for your organisation is registered as a representative of your organization with SARS. Additionally, the tax registered representative must be linked to the organizational profile on eFiling. Refer to the following external guide: GEN-ELEC-18-G01 – How to register for eFiling and manage your user profile – External Guide, available on the SARS website [www.sars.gov.za](http://www.sars.gov.za)
- d) Note that if it is a first-time registration of the representative on eFiling, the process might require related supporting documents and should be resolved with 2 business days due to the verification of the documentation process.



- e) The registered representative should proceed as follows:
- i) Select **Organisation** on the top menu.
  - ii) Select on the left menu, select:
    - A) **Organisation**
    - B) **Tax Types**
    - C) **Manage Tax Type**

- f) The following screen will be displayed.

Tax Type Description	Reference Number	Status	Action
Provisional Tax (IRP6)		Not Active. Active with Y Koorse Accounting & auditing.	<input type="checkbox"/> Transfer Tax Type to me
Organisation Income Tax (ITR14/IT12EI/ITR12T)		Not Active. Active with Y Koorse Accounting & auditing.	<input type="checkbox"/> Transfer Tax Type to me
CBC		Not Active.	<input type="checkbox"/> Activate
EMP501 - Submission		Not Active.	<input type="checkbox"/> Activate
IT56 - Secondary Tax On Companies (STC)		Not Active.	<input type="checkbox"/> Activate
Dividends Withholding Tax (DWT)		Not Active.	<input type="checkbox"/> Activate
IT3		Not Active.	<input type="checkbox"/> Activate

- g) Select the applicable product and click the **Submit** button displayed below to continue.

Tax Type Description	Reference Number	Status	Action
Provisional Tax (IRP6)	9005006102	Not Active. Active with Y Koorse Accounting & auditing.	<input type="checkbox"/> Transfer Tax Type to me
Organisation Income Tax (ITR14/IT12EI/ITR12T)	9005006102	Not Active. Active with Y Koorse Accounting & auditing.	<input type="checkbox"/> Transfer Tax Type to me
CBC	9005006102	Not Active.	<input checked="" type="checkbox"/> Activate
EMP501 - Submission	9005006102	Not Active.	<input type="checkbox"/> Activate
IT56 - Secondary Tax On Companies (STC)	9005006102	Not Active.	<input type="checkbox"/> Activate
Dividends Withholding Tax (DWT)	9005006102	Not Active.	<input type="checkbox"/> Activate
IT3	9005006102	Not Active.	<input checked="" type="checkbox"/> Activate
Medical Scheme Contribution	9005006102	Not Active.	<input checked="" type="checkbox"/> Activate
Insurance Payment	9005006102	Not Active.	<input checked="" type="checkbox"/> Activate
Foreign Tax Information (FTI)	9005006102	Not Active.	<input checked="" type="checkbox"/> Activate

- h) Upon successful activation, a message will be displayed that the tax types have been activated.



**Tax Type Request Summary**

The following action has been taken against these tax products

Tax Type Description	Reference Number	Action
CBC	9005006102	Activated
IT3	9005006102	Activated
Medical Scheme Contribution	9005006102	Activated
Insurance Payment	9005006102	Activated
Foreign Tax Information (FTI)	9005006102	Activated

[Continue](#)

i) Click on **Continue**

**Tax Types Details**

Tax Type Description	Reference Number	Status
IT3		Successfully Activated
Medical Scheme Contribution		Successfully Activated
Insurance Payment		Successfully Activated
Foreign Tax Information (FTI)		Successfully Activated
CBC		Successfully Activated

[Edit Contact Details](#) [Manage Tax Types](#) [Access Rights](#)

j) Note the three buttons below and their functionality:

i) **Edit Contact Details**

A) Used to update Contact Details

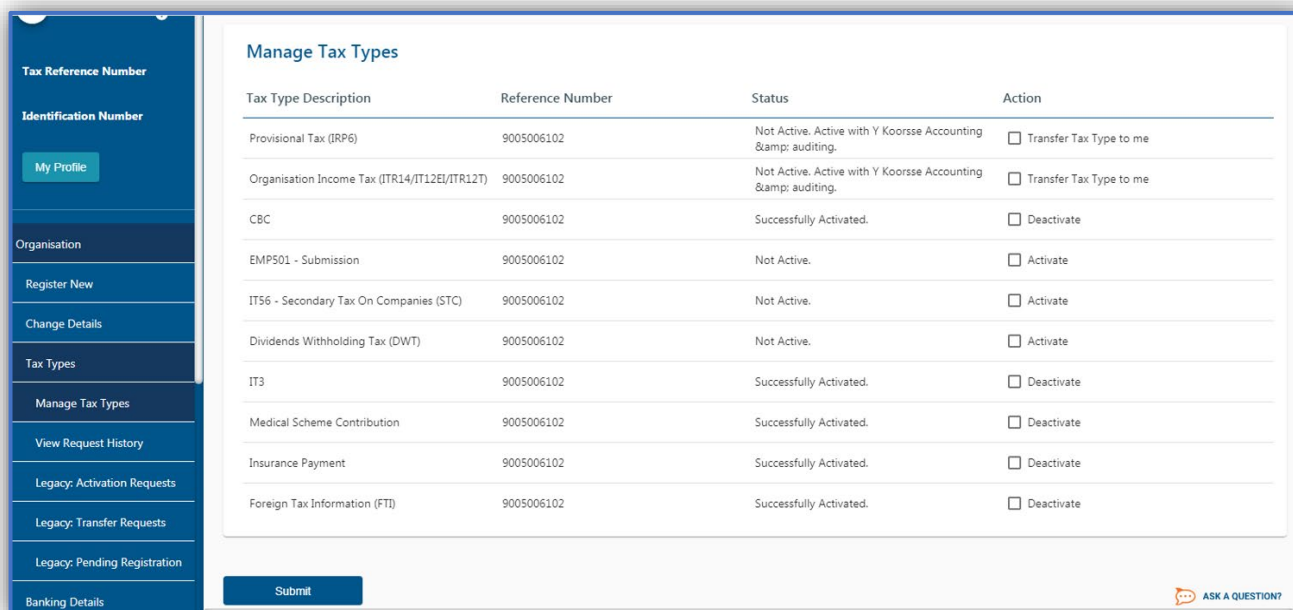
ii) **Manage Tax Types**

A) Used to assess the status of the activation and validate which tax type has been activated/deactivated.

iii) **Access Rights**

A) Used to validate whether the correct rights are assigned to the user for the use of the functionality.

- k) The screen below displays that the IT3 has been successfully activated.



Tax Type Description	Reference Number	Status	Action
Provisional Tax (IRP6)	9005006102	Not Active. Active with Y Koorse Accounting & auditing.	<input type="checkbox"/> Transfer Tax Type to me
Organisation Income Tax (ITR14/IT12EI/ITR12T)	9005006102	Not Active. Active with Y Koorse Accounting & auditing.	<input type="checkbox"/> Transfer Tax Type to me
CBC	9005006102	Successfully Activated.	<input type="checkbox"/> Deactivate
EMP501 - Submission	9005006102	Not Active.	<input type="checkbox"/> Activate
IT56 - Secondary Tax On Companies (STC)	9005006102	Not Active.	<input type="checkbox"/> Activate
Dividends Withholding Tax (DWT)	9005006102	Not Active.	<input type="checkbox"/> Activate
IT3	9005006102	Successfully Activated.	<input type="checkbox"/> Deactivate
Medical Scheme Contribution	9005006102	Successfully Activated.	<input type="checkbox"/> Deactivate
Insurance Payment	9005006102	Successfully Activated.	<input type="checkbox"/> Deactivate
Foreign Tax Information (FTI)	9005006102	Successfully Activated.	<input type="checkbox"/> Deactivate

## 6.1 ACCESS RIGHTS

- a) After the activation of the product type was successful, validate whether the correct rights are assigned to you as the user to use the functionality on eFiling.
- b) Proceed as follows:



- Select **Organisations**
- Select **Rights Group**
- Select **Manage Groups**

- c) The **Group Details** page will be displayed. Click the **Open** hyperlink.

Group Details					
<a href="#">Setup New Group</a>					
Group Name	Authorisation Level	Access to Payments	Open	Taxpayers	Users
System Default	Submissions	Yes	<a href="#">Open</a>	<a href="#">Manage Payers</a>	<a href="#">Manage Users</a>
1					

- d) On the **Update Group Details** screen,
- i) Select the **IT3 / Medical Scheme Contributions / Insurance Payments** options.

UPDATE GROUP DETAILS

Group Name

System Default

Authorisation Level

Submissions ▼

Access To Payments

☒

Tax Types

☒ Provisional Tax (IRP6)  
☒ Value Added Tax (VAT201)  
☐ Organisation Income Tax (ITR14/IT12EI/ITR12T)  
☒ Individual Income Tax (ITR12)  
☒ Employee's Tax (EMP201)  
☐ IT56 - Secondary Tax On Companies (STC)  
☒ EMP501 - Submission  
☐ Customs Agent  
☐ Excise Agent  
☒ VAT Admin Penalty  
☒ PAYE Admin Penalty  
☒ IT Admin Penalty  
☐ Transfer Duty  
☐ Third Party Appointment Banks  
☐ Dividends Withholding Tax (DWT)  
☐ Third Party Appointment Employers  
☐ Third Party Appointment Other  
☒ Tax Compliance Status  
☒ Tax Compliance Status Verification  
☒ IT3  
☒ Medical Scheme Contribution  
☒ Insurance Payment  
☒ Withholding Tax on Interest(WTI)  
☒ Foreign Tax Information (FTI)  
☐ Mineral Royalties (MPR3)  
☐ CBC  
☐ TRN (Tax Reference Number)  
☐ Directives

- e) To continue, click on **Update**.

Do you want to import taxpayers from an existing group?

☐ Yes ☒ No

Update

Delete Group

Back

Check All

Uncheck All

- a) Note that this step will ensure that the Third-Party Data functionality is activated on your eFiling profile.

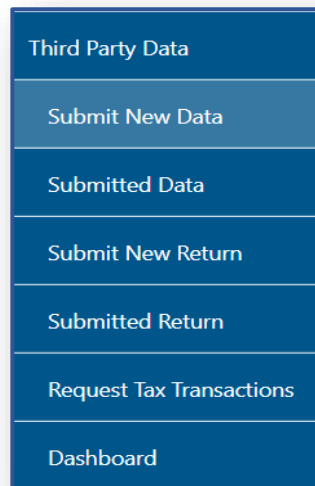
## 7 HOW TO COMPLETE THE IT3-01 RETURN WITH CERTIFICATE DETAILS

- a) The Third-party data process allows the user to either submit a manual IT3-01 return and declare by submitting the IT3-02 form or submit data online as described above and declare by submitting the IT3-02 form via eFiling. This section will illustrate how to complete and submit your manual IT3-01 return and declare by submitting the IT3-02 return via eFiling.

- b) Login to your profile

- c) Click on **Returns**, displayed on the main menu.
- d) As part of the left menu, the **Third-Party Data** tab will be visible.

**Note: This menu will only be visible once you have been granted access to submit and declare your third-party data (IT3) return. To gain access, refer to the activation section.**



e) The **Third-Party data** tab displays the following five options:

- i) Submit New Data (IT3-01) – To access the IT3-01 return form.
- ii) Submitted Data (IT3-01) – To access the submitted IT3-01 return form.
- iii) Submit New Return (IT3-02) – To access the IT3-02 declaration return.
- iv) Submitted Return (IT3-02) – To access the submitted IT3-02 declaration return.
- v) Dashboard – To access the IT3 third party data dashboard.

**Note that when your data was submitted via the secure channels, there is no need to submit the manual IT301 form.**

## 7.1 HOW TO ACCESS THE IT3-01 RETURN

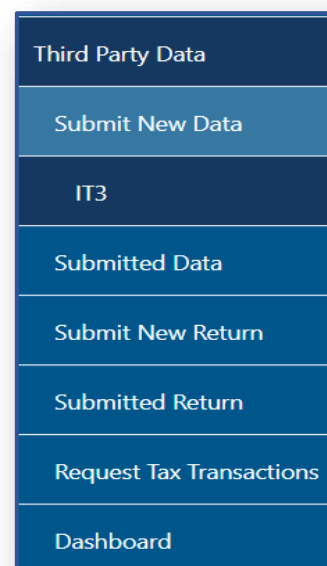
a) Select **Returns** on the main menu.

b) Select **Third Party Data**,

c) Select **Submit New Data**.

d) **IT3** will be listed.

- i) Click on **IT3**



- e) The following left menu options will be displayed.
- f) The **Saved Data Submissions** page will be displayed. Click on the period dropdown arrow and select the period that you wish to submit data. Once selected, click on **Capture New Data** button to continue.

- g) The **Data Submission Work** page will be displayed. Click on the **IT3** hyperlink to open the form.

- h) The first page of the IT3 return will be displayed. Depending on the selection of the type of certificate to submit, IT3 b, c, d, e, s or t and the number of certificates required, the form might expand into multiple pages.

## 7.2 HOW TO COMPLETE THE IT3-01 RETURN

- a) This section describes what to note when completing the IT3-01 form. Various fields on the form are pre-populated with demographic information. Ensure that the correct information is completed on the IT3-01 form. The next sections will expand the form per IT3 tax certificate detailing all sections that the form will expand so that the user could look out for.

### Do note the following:

- Where the container is **red**, this implies that there are fields which are mandatory for completion.
- Where the container is **blue**, this implies that the fields in the container are have been completed.

- b) Click on the **Certificate Details** arrow.
- i) Select the applicable certificate details from the drop-down menu.



- c) Once the applicable IT3 Certificate has been selected, the IT3-01 form will generate the applicable form for completion.
- d) Note that if you change the IT3 tax type the following warning will be displayed.

- e) Click on **Yes** to Continue

### 7.2.1 IT3 Certificate Details

- a) Completing this section accurately will result in various sections of the form being activated for completion. Ensure that this section is completed accurately.
  - i) Select the applicable certificate details from the drop-down menu.

- b) Complete the number of certificates for submission.
- Note that the number of certificates is limited to 20
  - However for IT3(d) the number of certificates is limited to 50

How many certificates / reporting entities do you want to submit? \*

51 !

The number of certificate(s) you have entered does not seem to be valid. Please ensure that it is correct. HINTS: Only numeric digits may be used. (1 – 20)

Back Print Save Submit

**SARS**  
South African Revenue Service

**IT3 Certificate Information (IT3-01)** IT3-01

**Certificates Details**

Certificate Type \*  
IT3(b) – Income from Investments, Property Rights, Royalties and/or Withholding Tax on Interest

How many certificates / rep...  
1 ✓

**Submitting Entity** !

**Contact Person**

**Postal Address**

**IT3 Account Holder Details** !

## 7.2.2 Submitting Entity

- Click on the **Submitting Entity** container.
- Complete the **Submitting Entity** Section, this section contains the following fields:
  - Year of Assessment**
  - Period Start Date (CCYYMM)**
    - Determine if the correct period has been pre-populated.
  - Period End Date (CCYYMM)**
    - Determine if the correct period has been pre-populated.
  - Nature of Person**
    - Select between the relevant nature of person from a drop down list.

- v) **Registered Name**  
A) The registered name will be pre-populated.
- vi) **Trading Name**  
A) The trading name will be pre-populated.
- vii) **Registration no**  
A) The registration number of the company will be pre-populated.
- viii) **Regulator registration number**  
A) The registration number of the regulator of the company will be prepopulated.
- ix) **Regulator designation**  
A) The registration designation for the regulator of the company will be prepopulated.
- x) **Taxpayer ref no**  
A) Determine if the income tax reference number is correct.
- xi) **Universal Branch Code**

**Most of the fields on this section will be pre-populated. The user must ensure that the information is correct.**

- c) Once all the fields have been completed, the container will change to blue.

### 7.2.3 Contact Details

- a) The fields in this container will be prepopulated on the return.

### 7.2.4 Postal Address

- b) The fields in this container will be prepopulated on the return.

Postal Address


Postal Code

## 7.2.5 IT3 Account Holder Details

- a) This section requires details of the account holder/s from the submitting entity.

Back Print Save Submit

- 100 +



IT3 Certificate Information (IT3-01)

IT3-01

Certificates Details

IT3 Account Holder Details

1. IT3 Account Holder Details

- b) Click at the appropriate type of certificate of the account holder.
- c) **Select the type of certificate for this account holder.**
- IT3(b) – Income from investments, Property rights and royalties only
  - IT3(b) – Withholding tax on interest only
  - IT3(b) – Both income from investments, property rights, Royalties and Withholding Tax on interest

1. IT3 Account Holder Details

Select the type of certificate for this account holder:

Certificate Type \*

IT3(b) - Income from Investments, Property Rights and Royalties only

IT3(b) - Withholding Tax on Interest only

IT3(b) - Both Income from Investments, Property Rights, Royalties and Withholding Tax on Interest

d) Continue to complete the section with the following details.

i) **Unique No**

A) This field will be pre-populated if there is a number available.

ii) **Record Status**

A) This field will be editable if the unique number field is populated.

I) **Correction** – select this option if you want to rectify an error.

II) **Deletion** – this selection will not delete partner detail or financial details previously submitted.

iii) **I3B/C/E Unique No**

A) This field will be pre-populated if there is a number available.

iv) **FICA Status**

A) FICA Successful

B) Not FICA'd

C) FICA exempt

v) **Resident**

A) In RSA

B) Not in RSA

vi) **Nature of Person**

A) Select between the relevant nature of person from a drop-down list.

- vii) **Initials**
  - viii) **Surname/Registered Name**
    - A) The registered name will be pre-populated.
  - ix) **First two names**
    - A) The First two names will be pre-populated.
  - x) **Trading Name**
    - A) The trading name will be pre-populated.
  - xi) **Taxpayer ref no**
    - A) Determine if the income tax reference number is correct.
  - xii) **Identification Type**
    - A) Select the applicable identification type from the options available.
  - xiii) **Identification Number**
    - A) Complete the identification number based on the identification type selected.
  - xiv) **Passport Country (e.g., South Africa = ZA)**
  - xv) **Cellphone number**
    - A) Determine if the cell phone number pre-populated is correct.
  - xvi) **Contact Email**
    - A) Determine if the email address pre-populated is correct.
  - xvii) **Date of Birth (CCYYMMDD)**
    - A) Complete the date of birth in the case of an individual or foreign individual.
- e) Note that the postal address container is in blue indicating that the information has been prepopulated.

## 7.2.6 Account Information

**Account Information**

Indicate the number of accounts for the account holder that you are reporting on \*

1
✓

- a) **Indicate the number of accounts for the account holder that you are reporting on**
  - i) Complete the number of accounts the account holder has.
  - ii) Note that the maximum number of accounts that is allowable is 5.

## 7.2.7 Physical Address

**Physical Address**

<small>Unit No.</small>	<input type="text"/>	<small>Complex (if applicable)</small>	<input type="text"/>
<small>Street No.</small>	<input type="text"/>	<small>Street / Farm Name</small>	<input type="text"/>
<small>Suburb / District</small>	<input type="text"/>		
<small>City / Town</small>	<input type="text"/>		
<small>Postal Code</small>	<input type="text"/>		

- a) **Unit No**
  - i) Complete the unit number of the physical address where the account holder partner resides.
- b) **Complex (if applicable)**
  - i) Complete the complex of the physical address where the account holder partner resides.
- c) **Street No.**
  - i) Complete the street number of the physical address where the account holder partner resides.
- d) **Street /Name of Farm**
  - i) Complete the street name of the physical address where the account holder partner resides.
- e) **Suburb / District**
  - i) Complete the suburb where the account holder partner resides.
- f) **City / Town**
  - i) Complete the city/town where the account holder partner resides.
- g) **Postal Code**
  - i) Complete the postal code of the suburb where the account holder partner resides

### 7.2.8 Postal Address

**Postal Address**^

Postal Code

- h) **Mark here with an “X” if same as physical address or complete your Postal Address**
- i) **Postal Code**

### 7.2.9 Partnerships

**Partnerships**^

Is the account holder a partner in a partnership? \* Y ☒ N ☐

If 'Yes' indicate the number of partnerships for which the account holder is a partner \*

1

✓

- a) **Is the account holder a partner in a partnership (Y/N)**
- b) **If “Yes” indicate the number of partnerships for which the account holder is a partner**
  - i) This field is mandatory if the answer is “Yes” to the partnership question.
  - ii) The account holder partner details section will be displayed.



## 7.2.10 IT3 (b) Account Holder Financial Details Excluding Withholding Tax on Interest.

- a) This section must be completed if the user selected under account details IT3 (b) Income from investments, property rights and royalties only.
- b) Note that this section may be repeated depending on the number of accounts indicated on the account holder field.
- c) Complete the financials of the IT3(b) which excludes withholding tax on interests as requested on the form.

The screenshot shows a web form titled "IT3(b) Account Holder Financial Details Excluding Withholding Tax on Interest". The form includes the following fields and options:

- Unique No.:** A long alphanumeric field.
- Record status:** Two checkboxes labeled "Correction" and "Deletion".
- I3B Unique No.:** A shorter alphanumeric field.
- Account No.:** A text field.
- Account Type:** A dropdown menu.
- Sharia Indicator:** Radio buttons for "Yes", "No", and "Unknown".
- Joint Account:** Radio buttons for "Yes", "No", and "Unknown".
- R Opening Balance:** A currency input field.
- R Closing Balance:** A currency input field.
- Account Start Date (CCYY-MM-DD):** Two date input fields.

- d) **Unique No**
  - i) This field will be pre-populated if there is a number available.
- e) **Record Status**
  - i) This field will be editable if the unique number field is populated.
    - A) Correction** – select this option if you want to rectify an error.
    - B) Deletion** – this selection will not delete partner detail or financial details previously submitted.
- f) **I3B Unique No**
  - i) This field will be pre-populated if there is a number available.
- g) **Account No**
  - i) Complete the bank account number of the account holder.
- h) **Account Type**
  - i) Select the relevant account type from the list.

The dropdown menu for "Account Type" lists the following options:

- 1-Current Account
- 2-Transmission Account
- 3-Savings Account
- 4-Credit Card Account
- 5-Fixed Deposit Account
- 6-Notice Account
- 7-Unit Trust Account
- 8-Bankers Acceptance Bearer Instrument

- i) **Sharia indicator**
  - i) Indicate the sharia indicator by selecting either yes no or unknown.
- j) **Joint Account indicator**
  - i) Select either yes no or unknown.
- k) **Opening Balance**
  - i) If the monthly debit or credit fields are greater than zero (0), then this field is mandatory.
- l) **Closing Balance**
  - i) If the monthly debit or credit fields are greater than zero (0), then this field is mandatory.
- m) **Account Start Date (CCYYMMDD)**
  - i) This date must be within the submission tax year.
- n) **Account End Date (CCYYMMDD)**
  - i) This date must be within the submission tax year.

### 7.2.11 Credit and Debits

- a) The account starts and end dates will determine which fields will be open and editable on the credit and debit tables below.

Credits	Debits
R March	R March
R April	R April
R May	R May
R June	R June
R July	R July
R August	R August
R September	R September
R October	R October
R November	R November
R December	R December
R January	R January
R February	R February

### 7.2.12 Income and Payments

Income and Payments	
Nature of Income - Source Code	Do you want to add another Source Code? Y <input type="radio"/> N <input type="radio"/>
R Total income accrued	Do you want to add an additional Account? Y <input type="radio"/> N <input type="radio"/>
R Foreign Tax paid	

- a) **Nature of Income – Source Code**
  - i) If the total income accrued is greater than zero (0) then the source code field is mandatory.

- b) **Do you want to add another Source Code? (Y/N)**
- If you select “Yes”, an additional IT3(b) Account Holder Financial Details container will be displayed for completion.
    - All fields will be pre-populated, except the source code field.
  - If you select “No”, the question regarding the additional account will be displayed.
- c) **Do you want to add an additional Account? (Y/N)**
- If you select “Yes”,
    - An additional IT3(b) Account Holder Financial Details section will be displayed for completion.
- d) **Total expense incurred.**
- This is a mandatory field.
- e) **Total income accrued.**
- This is a mandatory field.
- f) **Foreign Tax Paid**
- If you select source code 4112 or 4113, then this field is mandatory.

### 7.2.13 IT3(b) Account Holder Financial Details – Withholding Tax on Interest (WTI)

- a) This section must be completed if the user selected under account details; IT3 (b) Withholding tax on interest only.
- b) Complete the financial details of the account holder for withholding tax on interest.

- c) **Unique No**
- This field will be pre-populated if there is a number available.
- d) **Record Status**
- This field will be editable if the unique number field is populated.
 

**A) Correction –** select this option if you want to rectify an error.

- e) **I3C Unique No**
  - i) This field will be pre-populated if there is a number available.
- f) **Nature of Income Source Code**
  - i) Select the applicable source code from the list provided.
- g) **Account Number**
  - i) Enter the account number of the account holder.
- h) **Asset Type**
  - i) This is a mandatory field.
- i) **WTI Gross interest paid / due and payable**
  - i) Complete the WTI gross interest paid /due and payable.
- j) **WTI Exemption claimed.**
- k) **WTI rand value**
  - i) Complete the WTI Rand value.
- l) **WTI % applied.**
  - i) Select one of the following: 0.00; 5.00; 7.50; 8.00; 10.00; 12.00, 15.00
- m) **Do you want to add another source code?**
  - i) Select Y (Yes) or N (No)
- n) **Do you want to add an additional account?**
  - i) Select Y (Yes) or N (No)
  - ii) This will create an additional account section which will prompt the user to further include other account holder financial details from another related account.

- a) This section must be completed if the user selected under certificate details; IT3(c) Certificate of income in respect of the disposal of unit trust or other financial instruments.
- b) Complete the account holder details as stipulated on the section

c) **Unique No**  
i) This field will be pre-populated if there is a number available.

d) **Record Status**

- i) This field will be editable if the unique number field is populated.  
**A) Correction** – select this option if you want to rectify an error.  
**B) Deletion** – this selection will not delete partner detail or financial details previously submitted.

e) **I3C Unique No**

- i) This field will be pre-populated if there is a number available.

f) **Account Number**

- i) Enter the account number of the account holder. This field is not mandatory on the IT3(c).

g) **Asset Description**

- i) This is a mandatory field.

h) **Nature of Income Source Code**

- i) Select the applicable source code from the list provided.

i) **Units Sold**

- i) Enter the number of units sold.

j) **Balance of Units**

- i) Enter the balance of the units after subtracting the number of units sold from the total number of units available at the beginning of the period.

k) **Proceeds**

- i) Enter the proceeds from the sale of the units.

l) **Base Cost**

m) **Gain/Loss**

- i) Enter the gain or loss on the sale of units.

n) **Balance of unit's value**

- i) Enter the balance of the units in rand and cents value.

## 7.2.15 IT3(d) Reporting Entity – Beneficiary Physical Address Details

- a) This section must be completed if the user selected under certificate details; IT3(d)

b) **Unit No**

- i) Complete the unit number of the physical address where the account holder partner resides.
- j) **Complex (if applicable)**
  - i) Complete the complex of the physical address where the account holder partner resides.
- k) **Street No.**
  - i) Complete the street number of the physical address where the account holder partner resides.
- l) **Street /Name of Farm**
  - i) Complete the street name of the physical address where the account holder partner resides.
- m) **Suburb / District**
  - i) Complete the suburb where the account holder partner resides.
- n) **City / Town**
  - i) Complete the city/town where the account holder partner resides.
- o) **Postal Code**
  - i) Complete the postal code of the suburb where the account holder partner resides

### 7.2.16 IT3(d) Reporting Entity – Beneficiary Postal Address Details

- a) This section must be completed if the user selected under certificate details; IT3(d)

IT3(d) Reporting Entity - Beneficiary Postal Address Details	
<input type="text"/>	
<input type="text"/>	
<input type="text"/>	
<input type="text"/>	<input type="text" value="Postal Code"/>

- b) Mark here with an “X” if same as physical address or complete your Postal Address
- c) **Postal Code**

### 7.2.17 IT3(d) Reporting Entity – Null Declaration

- a) This section must be completed if the user selected under certificate details; IT3(d)

IT3(d) Reporting Entity Null declaration	
Declaration that indicates if linked Donor Entity records will be provided for this Reporting Entity record.	
Yes <input type="radio"/>	No <input type="radio"/>

- b) Indicate Yes or No to whether the linked Donor Entity records will be provided for this Reporting Entity record.

### 7.2.18 IT3(d) Donor Entity

- a) This section must be completed if the user selected under certificate details; IT3(d)

**IT3(d): Donor Entity**

Unique No.  Record status: ☐ Correction ☐ Deletion ☐

IT3D Unique No.

Donor Surname / Registered Name  Donor Initials

Donor Names

Donor Trading Name  Donor Identification Type

Donor Identification Number  Donor Passport Country of Issue (e.g. South Africa = ZA)  Donor Date of Birth (CCYY-MM-DD)  Donor Nature of person

Donor Income tax reference number  Donor Number

Contact email

Cell Phone Number

- b) **Unique No**
  - i) This field will be pre-populated if there is a number available.
- c) **IT3D Unique No**
  - i) This field will be pre-populated if there is a number available.
- d) **Record Status**
  - i) This field will be editable if the unique number field is populated.
    - A) **Correction** – select this option if you want to rectify an error.
    - B) **Deletion** – this selection will not delete partner detail or financial details previously submitted.
- e) **Donor Surname/Registered Name**
  - i) The registered name will be pre-populated.
- f) **Donor Initials**
  - i) The First two names will be pre-populated.
- g) **Donor Names**
  - i) The registered name will be pre-populated.
- h) **Donor Trading Name**
  - i) The trading name will be pre-populated.
- i) **Donor Income Taxpayer reference number**
  - i) Determine if the income tax reference number is correct.
- j) **Donor Identification Type**
  - i) Select the applicable identification type from the options available.
- k) **Donor Identification Number**
  - i) Complete the identification number based on the identification type selected.
- l) **Donor Passport Country (e.g., South Africa = ZA)**
- m) **Donor Cellphone number**
  - i) Determine if the cell phone number pre-populated is correct.
- n) **Contact Email**
  - i) Complete the email address.

## 7.2.19 IT3(d) Donor Entity – Beneficiary Postal Address Details

- a) This section must be completed if the user selected under certificate details; IT3(d)



IT3(d) Donor Entity - Beneficiary Postal Address Details	
<input type="text"/>	
<input type="text"/>	
<input type="text"/>	
<input type="text"/>	<input type="text" value="Postal Code"/>

- b) Complete on the fields, the postal address of the beneficiary.

### 7.2.20 IT3(d) Donation Record

- a) This section must be completed if the user selected under certificate details; IT3(d)

IT3(d): Donation Record	
Unique No. <input type="text"/>	Record status: Correction <input type="checkbox"/> Deletion <input type="checkbox"/>
i3D Unique No. <input type="text"/>	
Receipt Number <input type="text"/>	
Nature of Donation: Cash <input type="checkbox"/> In Specie <input type="checkbox"/>	
R Rand Value of Donation <input type="text"/>	Date Paid / Transferred (CCYY-MM-DD) <input type="text"/>

- c) Indicate the **Nature of Donation** by selecting either Cash or In Specie
- d) Complete the **Rand value** of the donation.
- e) Select the **Date** when paid or transferred.

### 7.2.21 IT3 (e) Account holder financial details

- a) This section must be completed if the user selected under certificate details; IT3(e) – Income from Purchases/ Sales/ Shipment of Livestock/Produce/ Timber/ Ores/ Minerals/ Precious Stones or bonuses Paid/accrued to Members of Co-Operative Companies or Societies

IT3(e) Account Holder Financial Details	
Unique No. <input type="text"/>	Record status: Correction <input type="checkbox"/> Deletion <input type="checkbox"/>
i3E Unique No. <input type="text"/>	Nature of Income - Source Code <input type="text"/>
Units Sold <input type="text"/>	Reference number <input type="text"/>
R Gross Proceeds <input type="text"/>	
R Net Proceeds <input type="text"/>	Accrual / Payment date (CCYY-MM-DD) <input type="text"/>
Submission period: 1 March – 31 August <input type="checkbox"/> 1 March – 28/29 February <input type="checkbox"/>	
Nature of bonus <input type="text"/>	R Bonus amount <input type="text"/>

- b) **Unique No**
  - i) This field will be pre-populated if there is a number available.
- c) **Record Status**
  - i) This field will be editable if the unique number field is populated.

**A) Correction** – select this option if you want to rectify an error.

**B) Deletion** – this selection will not delete partner detail or financial details previously submitted.

- d) **I3E Unique No**
  - i) This field will be pre-populated if there is a number available.
- e) **Nature of Income – Source Code**
  - i) Enter the applicable source code from the list.



- f) **Reference Number**
- g) **Units Sold**
  - i) Enter the number of units sold.
- h) **Gross proceeds**
  - i) Enter the proceeds from the sale of the units.
- i) **Net Proceeds**
  - i) Enter the net proceeds from the sale of the units.
- j) **Accrual/Payment Date (CCYYMMDD)**
  - i) The date must fall within the submission tax year.
- k) **Submission Period**
  - i) 1 March + 31 August
  - ii) 1 March + 28/29 February
- l) **Nature of Bonus**
  - i) Enter a description of what the bonus is for.
- m) **Bonus Amount**
  - i) Enter the amount of bonus, if applicable, in Rands and cents.

## **7.2.22 IT3(s) Account holder financial details**

- a) This section must be completed if the user selected under certificate details; IT3(s) Tax free investment.
- b) Complete the account holder's financial details as described on the form.

IT3(s) Account Holder Financial Details

Record status:
Correction
Deletion

Unique No.
13S Unique No.
Account No.
Account Type

Sharia Indicator
Yes
No
Unknown

R Net Return on Investment
R Interest
R Dividends
R Capital gain / loss
R Other
R Market Value at End of Submission Period
R Opening Balance
R Closing Balance

Net Return on Investment- Source Code
Interest - Source Code
Dividends - Source Code
Capital - Source Code
Other - Source Code
4257
Account Start Date (CCYY-MM-DD)
Account End Date (CCYY-MM-DD)
Transaction Value Total Indicator? (Used for Account Holder Transactional Detail section)
Do you want to add an additional Account?

- c) **Unique No**
  - i) This field will be pre-populated if there is a number available.
- d) **Record Status**
  - i) This field will be editable if the unique number field is populated.
    - A) Correction** – select this option if you want to rectify an error.
    - B) Deletion** – this selection will not delete partner detail or financial details previously submitted.
- e) **I3S Unique No**
  - i) This field will be pre-populated if there is a number available.
- f) **Account No.**
- g) **Account type**
- h) **Net return on investment amount:**
  - i) If interest, dividends or capital gain were completed then this field is mandatory
- i) **Net return on investment source code:**
- j) **Complete the following financials:**
  - i) Interest amount
  - ii) Interest source code
  - iii) Dividends amount
  - iv) Dividends source code
  - v) Capital gain / loss amount.
  - vi) Capital gain / loss source code.
  - vii) Market value at end of submission period
  - viii) Opening balance
  - ix) Closing balance
  - x) Account state date
  - xi) Account end date
- k) **Do you require account holder transactional details records:** select “Yes” or “No”, if **Yes** is selected the IT3(s) account holder transactional details will be displayed for editing.
- l) **Transaction value total indicator (used for account holder transactional detail section)** select “Yes” or “No”
- m) **Do you want to add an additional account?** This will display additional account for editing when “Yes” is selected.

### 7.2.23 IT3(s) Account holder transactional details

IT3(s) Account Holder Transactional Details			
Unique No. XX		Record status: Correction <input type="checkbox"/> Deletion <input type="checkbox"/>	
IBS Unique No. XXX		Transaction Type <input type="text"/>	
Assigned - Source Code ▼	Transaction Date (CCYY-MM-DD)	Do you want to add an additional Transaction record? Y <input type="radio"/> N <input type="radio"/>	
R Transaction Value			

- a) **Unique No**
  - i) This field will be pre-populated if there is a number available.
- b) **Record Status**
  - i) This field will be editable if the unique number field is populated.
    - A) **Correction** – select this option if you want to rectify an error.
    - B) **Deletion** – this selection will not delete partner detail or financial details previously submitted.
- c) **I3S Unique No**
  - i) This field will be pre-populated if there is a number available.
- d) **Assigned – source code.**
- e) **Transaction date**
- f) **Transaction value**
- g) **Do you want to add an additional transaction record? Select “Yes” or “No”**
  - i) If “Yes” is selected this field will display additional transaction for editing

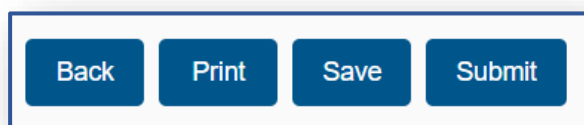
#### 7.2.24 IT3(t) Reporting Institution

- a) This section must be completed if the user selected under certificate details; IT3(t) Trust Income
- b) Reporting Institution
  - i) For each **Reporting Institution** details, there will be the following containers displayed for completion:
    - “IT3 Details of Person / Beneficiary – Trust”
    - “IT3 Taxable Amounts Distributed / vested in Beneficiaries”.
    - “IT3 Details of Non-taxable income distributed”.
    - “IT3(t) Trust Financial Flows”

IT3(t): Reporting Institution		
Unique No. XX	<b>Record status:</b>	Correction <input type="checkbox"/> Deletion <input type="checkbox"/>
Registered Name		
Trust Registration Number		
Unique Registration Number		
Date Registered Masters Office (CCYY-MM-DD)		
Tax Reference Number		
Nature of Person ▼		
Residency for tax purposes ▼		
Master's office of Trust registration		
Trust type ▼		
Telephone Number		
Cell Phone Number		
Contact email		

- c) Complete the Reporting Institution section as described on the form.
- d) **Unique No.**
  - i) This field will be prepopulated with the value in the field.
- e) **Registered Name**
  - i) Complete the Registered Name of the Trust
- f) **Trust Registration Number**
  - i) Complete the Trust Registration Number
- g) **Date Registered master's Office**
  - i) Select the applicable date the Trust was registered at the master's Office.
- h) **Tax Reference Number**
  - i) Complete the Trust Reference Number.
- i) **Nature of Person**
  - i) Select the applicable nature of Person.
- j) **Residency for tax purpose**
  - i) Select the applicable residency for tax purposes of the Trust.
- k) **Master's Office of Trust registration**
  - i) Indicate whether the master's Office where the Trust was registered is known or unknown.
- l) **Trust Type**
  - i) Select the applicable Trust type.
- m) **Telephone Number**
  - i) Complete the telephone number.
- n) **Cell Phone Number**
  - i) Complete the cell number.
- o) **Contact Email.**
  - i) Complete the email address.

## 8 HOW TO SUBMIT YOUR COMPLETED IT3-01 RETURN

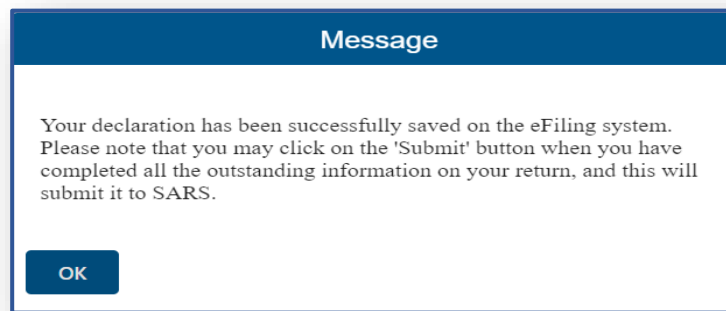


- a) Upon completion of all the relevant fields on your return, note the menu option displayed on your screen and select where applicable from the listed options below:
  - i) **Back** – This button will take you back to the previous page.
  - ii) **Print** – This button will print your PDF return.
  - iii) **Save** – This button will save the form and take you page to the IT3 Work page.
  - iv) **Submit** – This button will file/submit your return.


### Note the following:

- To submit your return, select the **Submit** button.

- b) You will receive a message that the request has been successfully saved on eFiling.  
i) Click **OK** to proceed.



- c) The **Data Submission Work page** will be displayed, and the status will display as **Saved**.

**DATA SUBMISSION WORK PAGE**


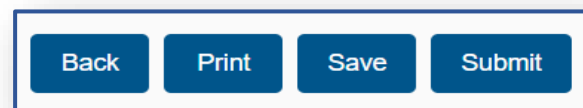
**Taxpayer Name**  
**Tax Reference**  
**Return Type**  
IT3C

**eFiling Status**  
Saved

Type	Status	Date	Version	Last Updated By
IT3C	Saved	2023/09/13	1	Mr

Manually Submitted
Back To Search

- d) Click on the IT3 hyperlink to continue to submit the certificate. In the example, the hyperlink is the **IT3B**. The IT3-01 will be displayed.
- e) Click on **Submit** button to submit the return to SARS.



- f) You will receive a message that indicates that the certificate has been submitted to SARS.

### DATA SUBMISSION WORK PAGE

Taxpayer Name  
Tax Reference  
Return Type  
IT3C

eFiling Status  
Filed  
Submission Status  
Partial upload   
[For More info click here](#)

Type	Status	Date	Version	Last Updated By
IT3C	Filed through eFiling	2023/09/13	1	Mr

Back To Search

Message

Your data has been submitted to SARS. If rejected or partial accepted click link under the Submission Status to view details.

Close

- g) Click **Close** and the Data Submission Work Page will be displayed. The status will be indicated as **Filed through eFiling**.

### DATA SUBMISSION WORK PAGE

Taxpayer Name  
Tax Reference  
Return Type  
IT3C

eFiling Status  
Filed  
Submission Status  
Partial upload   
[For More info click here](#)

Type	Status	Date	Version	Last Updated By
IT3C	Filed through eFiling	2023/09/13	1	Mr A

Back To Search

**Note that upon submission of the IT3-01 return or data, SARS may communicate with the eFiler on the status of the file. The communication is there to assist with the taxpayer on the status of the submitted information at SARS.**

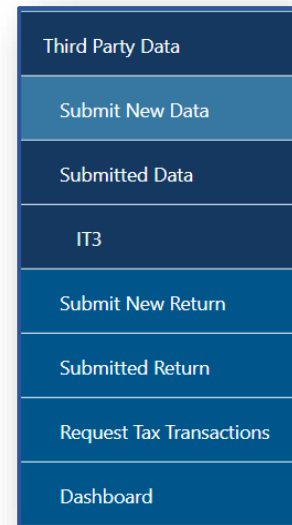
Do note that where **Partial upload** is the **Submission Status**, this indicates that the IT3 return has been submitted however it is not completed correctly. Thus, it is not accepted by SARS. Click on the hyperlink to unpack which fields are not correctly completed.



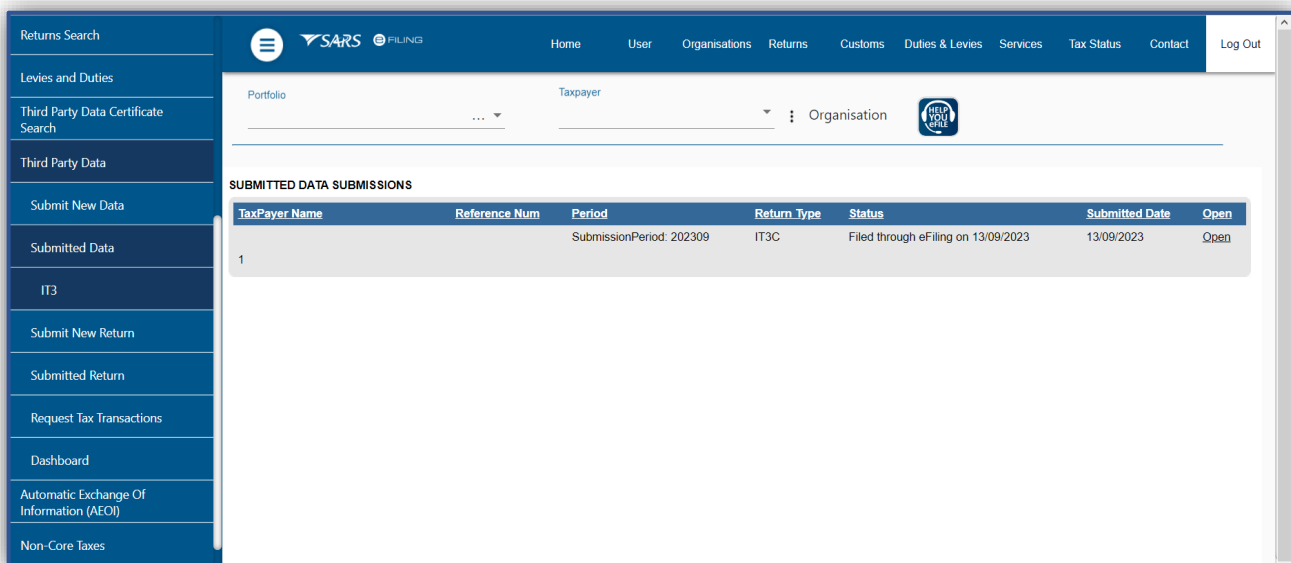
## 9 HOW TO VIEW SUBMITTED DATA

a) To view all submitted data via eFiling, proceed as follows:

- i) Select **Third Party Data**
- ii) Select the **Submitted Data**
- iii) Select IT3



b) The **Submitted Data Submissions** page will be displayed.



c) Click on the **Open** hyperlink to view the **IT3 Work page** and to open the IT3 submission.

### DATA SUBMISSION WORK PAGE

Taxpayer Name

Tax Reference

Return Type

IT3C

eFiling Status

Filed

Submission Status

Partial upload

For More info click here

Type	Status	Date	Version	Last Updated By
IT3C	Filed through eFiling	2023/09/13	1	Mr

Back To Search

## 10 HOW TO DECLARE SUBMITTED IT3 THIRD-PARTY DATA

- The declaration of your IT3 return is done by submitting the IT3-02 return via eFiling. This must be done whether you manually submitted your data or whether you electronically submitted your data via the secure channels.
- Do note that there is a time delay when the submitted data is being processed to the IT3-02 declaration form.
- To declare your submitted data, proceed as follows:
  - Click on **Returns**, on the main menu.
  - On the left side menu
    - Click on **Third Party Data**.
    - Click on **Submit New Return**.
    - Click on **IT3**
      - If there are issued or saved returns a list will be displayed on the screen.
      - Select the applicable third-party data tax type (e.g., IT3(b)) from the dropdown list.
      - On the date dropdown list, make the applicable selection.
      - Click on the **Request Return** button.

Dividends Tax

Levies and Duties

Third Party Data

Submit New Data

Submitted Data

Submit New Return

IT3

Submitted Return

Request Tax Transactions

Dashboard

Non-Core Taxes

Payments

Additional Payments

Third Party Appointments

Home

User

Organisations

Returns

Customs

Duties & Levies

Services

Tax Status

Contact

Log Out

Portfolio

Taxpayer

Organisation

Return Search

Select Type

2021-02

Request Return

Name	Reference Num	Period	Return Type	Status	Amount Due	Due Date	Open
No Records available for your selection.							

ASK A QUESTION?

GEN-ENR-01-G03 – Guide for the Submission and Declaration of IT3 Third-Party Data via eFiling – External Guide

Revision: 6

Page 38 of 47

- d) Once selected and the user has clicked on **Request Return** button, eFiling will display a prepopulated the Declaration Issued Work page.

### DATA SUBMISSION WORK PAGE

Taxpayer Name

Tax Reference

Return Type

IT3C

eFiling Status

Filed

Submission Status

Partial upload

[For More info click here](#)

Type	Status	Date	Version	Last Updated By
IT3C	Filed through eFiling	2023/09/13	1	Mr A

Back To Search

- e) Where no data was submitted eFiling will display the message: **“No records found”**.
- f) On the IT3 work page, click on the **IT3** hyperlink to open the IT3-02 declaration form.
- g) The IT3-02 Declaration form will be displayed for completion.
- h) The **Declaration Details** container will be pre-populated with the type of return selection made.

**Validate whether the pre-populated information is accurate and corresponds to your submitted data.**

- i) To declare that the summary information captured on the IT3-02 return contains correct figures, submit the return by clicking on **Submit**.

Back Print Save Submit

Certificates Details

IT3 Account Holder Details

Message

Your declaration has been successfully submitted. Please note that you may follow up with SARS on the processing of your declaration submission on the Work Page.

OK

ion (IT3-01)

IT3-01

W Version - 0.2.42 | S Version - 0.1.57 | Form Version - 2023.00.50 | Schema Version - 5.6

**Note that you can save the return and work on it later. Furthermore, where the figures on your IT3-02 return are incorrect, resubmit your IT3-01 by RFC or submit the correct data online via the secure channels.**

- j) Where **Print** is selected, the following summary information captured on the IT3-02 return will be displayed and can be downloaded.

SARS South African Revenue Service		IT3 Declaration		IT3-02
<b>Certificate Details</b>				
IT3(b) - Income from Investments, Property Rights, Royalties and/or Withholding Tax on Interest	<input type="checkbox"/>	IT3(c) - Certificate of income in respect of the disposal of unit trust or other financial instruments	<input type="checkbox"/>	IT3(d) - S18A Donation Receipts Issued <input checked="" type="checkbox"/>
IT3(e) - Income from Purchases / Sales / Shipments of Livestock / Produce / Timber / Ores/ Minerals / Precious Stones or bonuses Paid / Accrued to Members of Co-Operative Companies or Societies	<input type="checkbox"/>	IT3(s) - Tax Free Investment	<input type="checkbox"/>	IT3(t) - Trust Vesting / Distributions <input type="checkbox"/>
<b>Submitting Entity</b>				
Year of Assessment	2024	Period Start Date (CCYYMMDD)	2023-03-01	Period End Date (CCYYMMDD)
				2023-08-31
Registered Name/ Surname				Initials
Trading Name				Taxpayer Ref No.
Names				Identification Type
				004
Identification Number		Passport Country Issue (e.g.) South Africa = ZA		Universal Branch Code
Cell No.		Telephone Number		
Contact Email				
<b>Contact Person</b>				
Names				
Surname				
Bus Tel No 1	0000000000	Bus Tel No 2		Cell No.
				0000000000
<b>Postal Address</b>				

## 11 HOW TO VIEW SUBMITTED RETURN

a) To view all submitted returns via eFiling, proceed as follows:

- i) Select **Third Party Data**
- ii) Select the **Submitted Return**
- iii) Select **IT3**

Third Party Data
Submit New Data
Submitted Data
Submit New Return
Submitted Return
IT3
Medical Aid
Insurance Payment
Request Tax Transactions
Dashboard

b) The **Return Search** page will be displayed.

- c) Click on the **Open** hyperlink to view the **IT3 Work page** and to open the IT3 submission.

## 12 HOW TO REQUEST A CORRECTION OF SUBMITTED IT3 THIRD PARTY DATA

- a) The user may perform a request for correction (RFC) on previously submitted and declared data.
- b) To RFC, proceed as follows:

- i) Select **Third Party Data**
- ii) Select **Request Tax Transactions**
- iii) Select **IT3**

Third Party Data
Submit New Data
Submitted Data
Submit New Return
Submitted Return
Request Tax Transactions
IT3
Dashboard

- c) The Request Tax Transactions page will be displayed.

Request Tax Transactions

Submitting Entity Name:  
Submitting Entity Reference:  
Tax Year  
Certificate Type:  
Unique Reference Number:

Please select an option ▼  
I3B ▼  
I3B  
I3C  
I3D  
I3E  
I3S  
I3T

Continue

**Note that the Submitting Entity Name and Reference will be pre-populated.**

- d) **Tax Year**
  - i) Select the applicable year from the drop-down list.

Tax Year
Please select an option ▼
Please select an option  
2024  
2023  
2022  
2021  
2020

- e) **Certificate Type**
  - i) Select the applicable certificate type.

- f) Complete the **Unique Reference Number** and click on **Continue**.
- g) This will take the user to the appropriate certificate where the user will be able to open and amend the certificate and re-submit it by clicking on **Submit** once updated.

Tax Transaction List					
Registered Name	Row Number	Unique Number	Section Identifier		
	1	DUPLICATE020	B		
Select	Receipt Number	Nature Of Donation	Unique Number	Payment Date	Amount
<input type="checkbox"/>	12345	IN SPECIE	DUPLICATE020f1	2022-05-05	R 20,000.00
<input type="checkbox"/>	12333256	CASH	884c7e60-2abf-4a7b-aca3-ab730cb9afe6	2022-03-01	R 3,000.00

Back Continue

- h) Select the applicable record to update, once selected click on **Continue**.
- i) The **Data Submission Work Page** will be displayed.

### DATA SUBMISSION WORK PAGE

Taxpayer Name  
Tax Reference  
Return Type  
IT3D

eFiling Status  
Saved

Type	Status	Date	Version	Last Updated By
IT3D	Saved	2023/09/15	1	Mr

Manually Submitted Back To Search

- j) Click on the **IT3D** Hyperlink to open the return.
  - i) Do note that the IT3 tax type that will display is dependent on what was selected on the previous screen.

Portfolio Taxpayer ... Tax Practitioner

Back Print Save Submit

**Warning**

Please take note that the correcting of this record will not automatically correct the Entity detail or Financial detail linked to this Reporting Entity.

Do you want to continue?

YES NO

IT3-01

Certificates Details

1. IT3(d): Reporting Entity

2. IT3(d): Reporting Entity

3. IT3(d): Reporting Entity

- k) Note the warning message.
- l) Click on **Yes** to update the return.

- a) Click on the applicable container to open the return.

- b) Do note that when the container is blue, this indicates that the container is completed, however if you want to update the form,
  - i) Click on the applicable container.
  - ii) On **Record Status**, select either correction or deletion.
    - If correction is selected, this will update the container to turn red.
    - If delete is selected, the container will be deleted.



IT3(d) Reporting Entity - Beneficiary Physical Address Details
IT3(d) Reporting Entity - Beneficiary Postal Address Details
IT3(d) Reporting Entity Null declaration

**1. IT3(d): Donor Entity**

Unique No.
Record Status \* Correction Deletion

I3D Unique No.

Donor Surname / Registered Name \*
Donor Initials

Donor Names

- a) Complete the form as described in previous sections and submit accordingly.

## 13 IT3 DASHBOARD

- a) The dashboard function allows the user to view a summary of all IT3 submissions made on eFiling, for the selected financial year, and by client detail name.
- b) To view the IT3 Dashboard, proceed as follows:

- i) Select **Third Party Data**
- ii) Select **Dashboard**
- iii) Select **IT3**

Third Party Data
Submit New Data
Submitted Data
Submit New Return
Submitted Return
Request Tax Transactions
Dashboard
IT3
Medical Aid
Insurance Payment

- c) Once the above options were selected, the **IT3 Dashboard** page will be displayed.

**IT3 DASHBOARD**

**Client Details**

Client Name:

Trading As:

Registration Number:

Tax Reference:

**Search Criteria**

From Period: 2012-04 ▼

To Period: 2023-10 ▼

Certificate Type: I3B ▼

Refresh

**Search Results**

- d) Ensure that the search criteria are correct. Click on the **Refresh** button to continue.
- e) In the below example, the only certificate indicated is the I3B. Note that depending on what the certificate type selection is, the results will be displayed.

**IT3 DASHBOARD**

**Client Details**

Client Name:

Trading As:

Registration Number:

Tax Reference:

**Search Criteria**

From Period: 2012-04 ▼

To Period: 2014-06 ▼

Certificate Type: I3B ▼

Refresh

**Search Results**

Tax Year	Tax Type	Source	Status Date	Return Amount	Indicator
2014	I3B		2014-05-26 12:57:36	R 2.00	<span style="color: green;">●</span>

- f) For more information on the third-party data process, visit the SARS website on [www.sars.gov.za](http://www.sars.gov.za).

## 14 FURTHER INFORMATION

- a) For more information call the **SARS Contact Centre** on 0800 00 SARS (7277) or make an booking to visit a SARS branch.

## 15 DEFINITIONS AND ACRONYMS

- a) Link for centralised definitions, acronyms, and abbreviations: [Glossary A-M | South African Revenue Service \(sars.gov.za\)](#)

## **DISCLAIMER**

The information contained in this guide is intended as guidance only and is not considered to be a legal reference, nor is it a binding ruling. The information does not take the place of legislation and readers who are in doubt regarding any aspect of the information displayed in the guide should refer to the relevant legislation or seek a formal opinion from a suitably qualified individual.

### **For more information about the contents of this publication you may:**

- Visit the SARS website at [www.sars.gov.za](http://www.sars.gov.za).
- Make a booking to visit the nearest SARS branch.
- Contact your own tax advisor / tax practitioner.
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 SARS (7277); or
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).