Effective Date: 21 September 2026

THIRD PARTY DATA SUBMISSION

SARS External Guide

HOW TO SUBMIT THE FTI01 AND DECLARE FOREIGN TAX INFORMATION FTI02 (AEOI)

TABLE OF CONTENTS

1 PURPOSE

a) This guide explains how a Reporting Financial Institution (RFI) or an authorised Submitting Entity must submit Foreign Tax Information (FTI) as part of the Automatic Exchange of Information (AEOI) process.

b) Use this guide to:

i) Determine whether the RFI has reportable information for the reporting period;
ii) Activate Foreign Tax Information on eFiling;
iii) Assign FTI access rights;
iv) Submit reportable information through an approved secure channel;
v) Make a null submission using the FTI01 null-report form or a nil data file, as applicable;
vi) Include multiple RFIs under a Submitting Entity;
vii) Review and file an FTI02 declaration;
viii) View or revise a submitted declaration; and
ix) Check the status of a submission.

c) Read this guide together with the applicable legislation, External Business Requirements Specification and supporting external guides published on the SARS website.

2 INTRODUCTION

a) South Africa exchanges financial-account information under the Foreign Account Tax Compliance Act (FATCA) and the OECD Common Reporting Standard. Reporting Financial Institutions (RFI) must determine whether they have reportable information for each reporting period.

b) If an RFI has reportable information, it must prepare and submit a full data file in accordance with the applicable External Business Requirements Specification, followed by the corresponding FTI02 declaration through eFiling.

c) If an RFI remains active and subject to reporting requirements but has no reportable information, it must submit either an FTI01 null-report form or a nil data file. Both submission methods contain RFI-level information only and exclude account-holder, controlling-person and financial-account information.

d) An FTI01 null-report form or a nil data file is validated and committed to the database. Neither submission method generates or requires an FTI02 declaration.

3 WHO SHOULD USE THIS GUIDE

a) This guide is intended for:

i) Reporting Financial Institutions that must meet FATCA or CRS reporting obligations;
ii) Authorised representatives and Submitting Entities that act on behalf of an RFI;
iii) eFiling users who complete and file an FTI01 null-report form;
iv) Users who submit a full or nil data file through an approved secure channel;
v) Users who review and submit an FTI02 declaration;
vi) Business Administrators who assign FTI access rights; and
vii) Technical or administrative contact persons who support the preparation, correction or submission of FTI information.

b) A Submitting Entity may use the FTI01 to submit information for multiple RFIs, including multiple trusts, where applicable.

c) Before using this guide, ensure that you are authorised to act for the RFI and have the required eFiling access rights.

d) This guide does not explain how to construct a FATCA or CRS data file. For data-file requirements, refer to the applicable External Business Requirements Specification published on the SARS website.

4 OVERVIEW OF THE FTI SUBMISSION AND DECLARATION PROCESS

a) Reporting Financial Institutions must determine whether they have reportable information for each reporting period.

b) Where an RFI has reportable information, the RFI must prepare and submit a full data file through an approved secure channel in accordance with the applicable External Business Requirements Specification. After the submitted information has been accepted and verified, the corresponding FTI02 declaration must be submitted through eFiling.

c) Where an RFI remains active and subject to reporting requirements but has no reportable information for the applicable reporting period, the RFI must make a null submission using one of the approved methods described in this guide:

  i) An FTI01 null-report form submitted through eFiling; or
  ii) A nil data file submitted through an approved secure channel.

d) Follow only the method selected for the applicable RFI and reporting period. Do not submit both an FTI01 and a nil data file for the same reporting obligation unless required under an approved correction or resubmission process.

RFI reporting position	Submission process	Declaration requirement
The RFI has reportable information	Prepare and submit a full data file through an approved secure channel.	File the corresponding FTI02 declaration after verifying the accepted information.
The RFI remains active and subject to reporting requirements but has no reportable information	Select one null-submission method: submit an FTI01 null-report form through eFiling or submit a nil data file through an approved secure channel.	Follow only the declaration requirements applicable to the selected method. An FTI02 declaration is not generated or required for an FTI01 null-report submission. A nil data-file submission is completed through the secure-channel process. Once the final processing response confirms that the nil submission was successfully processed, no FTI02 declaration is generated or required for that reporting obligation.

4.1 Full data-submission process

a) If the RFI has reportable information:

  i) Prepare the applicable FATCA or CRS data file.
  ii) Validate the data file.
  iii) Submit the file through Connect: Direct or HTTPS.
  iv) Review the final processing response.
  v) Locate the accepted submission in eFiling.
  vi) Verify the RFI details, account totals and balances against the submitted file.
  vii) If the information is incorrect or incomplete, correct and resubmit the data file.
  viii) If the information is correct and complete, review and file the corresponding FTI02 declaration.

4.2 FTI01 null-submission process

a) If the RFI remains active and subject to reporting requirements but has no reportable information:

  i) Log in to eFiling.
  ii) Access Automatic Exchange of Information.
  iii) Request the FTI01 for the applicable Reporting Year.
  iv) Complete the Submitting Entity and RFI information.
  v) Review and file the FTI01.

vi) Confirm that the FTI01 status displays as Filed.

b) The FTI01 does not contain account-holder, controlling-person or financial-account information. An FTI02 declaration is not generated or required for an FTI01 null-report submission.

Note: A submitting entity may add up to 20 Reporting Financial Institutions to an FTI01 submission. Each RFI must be identified separately within the applicable submission.

5 CONFIRM THE RFI'S REPORTING POSITION

a) Before starting the submission process, confirm whether the Reporting Financial Institution (RFI) has reportable account holders for the reporting period.

b) The RFI's reporting position determines which submission method to follow.

c) Use the following table to identify the required process:

Reporting position	Required action
The RFI has reportable information	Prepare and submit the applicable FATCA or CRS data file through an approved secure channel. Review the final processing response and verify the information displayed in eFiling.
The RFI remains active and subject to reporting requirements but has no reportable information	Select one approved null-submission method: an FTI01 null-report form through eFiling or a nil data file through an approved secure channel.
The RFI's reporting position is uncertain	Do not submit a return or file until the reporting position has been confirmed against the applicable reporting requirements.

5.1 RFI Has Reportable Information

a) Where the RFI has reportable information:

i) Do not use the FTI01;
ii) Prepare the applicable FATCA or CRS data file;
iii) Use the current External Business Requirements Specification;
iv) Submit the file through an approved secure channel;
v) Review the submission and validation results;
vi) Correct any identified errors; and
vii) Submit the corresponding FTI02 declaration through eFiling.

b) Continue to **Section 9, Submit Data Where the RFI Has Reportable Information**.

5.2 RFI Has No Reportable Information

a) A null submission is made where an RFI has no reportable information for the applicable reporting period.

b) A null submission may be made by filing either an FTI01 through eFiling or a nil data file.

c) The FTI01 contains information up to the RFI level. It does not contain:

i) Account-holder information;
ii) Controlling-person information; or
iii) Financial-account information.

d) After the FTI01 has been successfully filed:

i) Its status will display as **Filed**; and
ii) No FTI02 declaration is required

e) Continue to **Section 10.2, Submit the FTI01 null-report form**.

f) Where a nil data file is used to make a null submission:

i) Prepare the applicable FATCA or CRS data file;
ii) Use the current External Business Requirements Specification;
iii) Submit the file through an approved secure channel;
iv) Review the submission and validation results;

g) Continue to **Section 10.1, Submit a nil data file**.

6 BEFORE YOU START

a) Before starting the submission process, confirm whether the RFI has reportable information for the reporting period. The RFI's reporting position determines which submission process to follow.

6.1 Requirements Applicable to All Submissions

a) Ensure that:

i) FTI is activated on the relevant eFiling profile;
ii) The user has the required FTI access rights;
iii) The correct Submitting Entity has been identified;
iv) The applicable Reporting Year is known;
v) The applicable reporting period is known;
vi) The RFI Tax Reference Number is available;
vii) The applicable GIIN is available, where required;
viii) The applicable filer category is known;
ix) The required contact details are available; and
x) The person making the submission is authorised to act for the RFI.

6.2 Requirements for a Full Data Submission

a) Where the RFI has reportable financial information, ensure that:

i) All required account-holder information is available;
ii) All applicable controlling-person information is available;
iii) All applicable financial-account information is available;
iv) The current External Business Requirements Specification is being used;
v) The file meets the prescribed structure and format;
vi) All mandatory and conditional data elements are included;
vii) The file has been validated;
viii) The applicable Connect: Direct or HTTPS channel is available; and
ix) The user can review the externally submitted information in eFiling.

b) After successfully submitting the full data file, submit the corresponding FTI02 declaration.

6.3 Requirements for a null submission

a) Before requesting the FTI01, confirm that:

i) The RFI has no reportable information for the reporting period;
ii) The required Submitting Entity information is available;
iii) The information for each applicable RFI is available;
iv) No account-holder information will be included;
v) No controlling-person information will be included; and
vi) No financial-account information will be included.

b) A Submitting Entity may add up to **20 RFIs** to an FTI01 submission.

c) Have the following information available for every RFI:

i) Tax Reference Number;
ii) GIIN, where applicable;
iii) RFI Filer Category;
iv) Nature of Person;
v) Registered Name;
vi) Trading Name;
vii) Physical address;
viii) Postal address; and
ix) Contact-person details.

7 ACTIVATE FTI ON eFILING

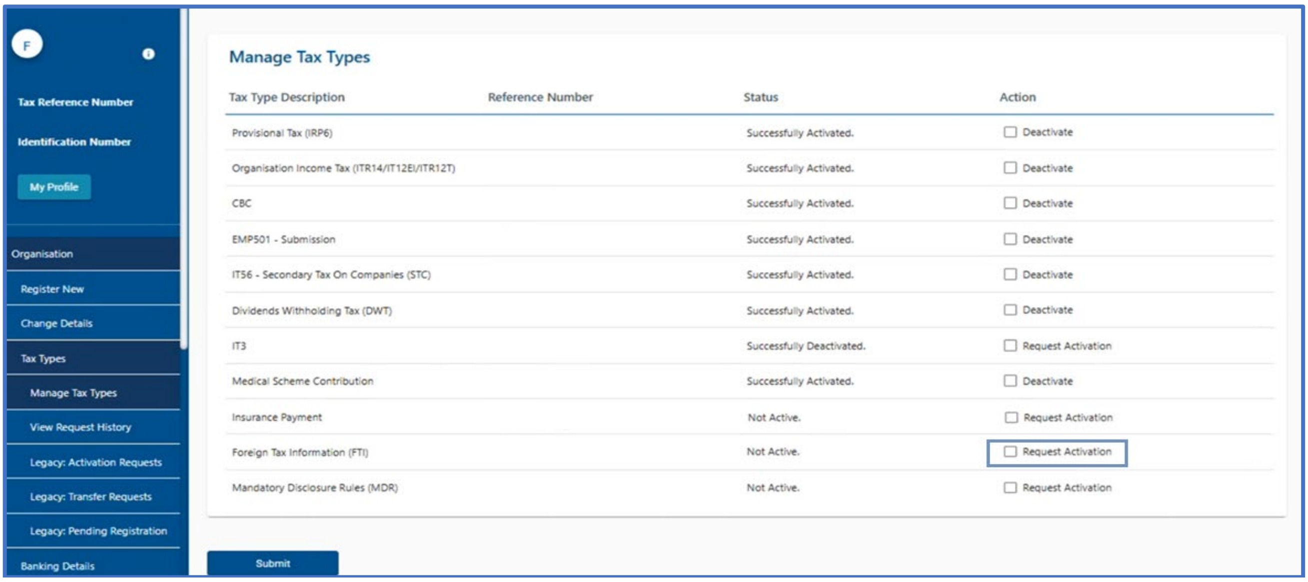
a) FTI must be activated on eFiling before an FTI form can be requested or submitted.

b) FTI is available in the following eFiling portfolios:

i) Tax Practitioner; and
ii) Organisation.

c) To activate FTI:

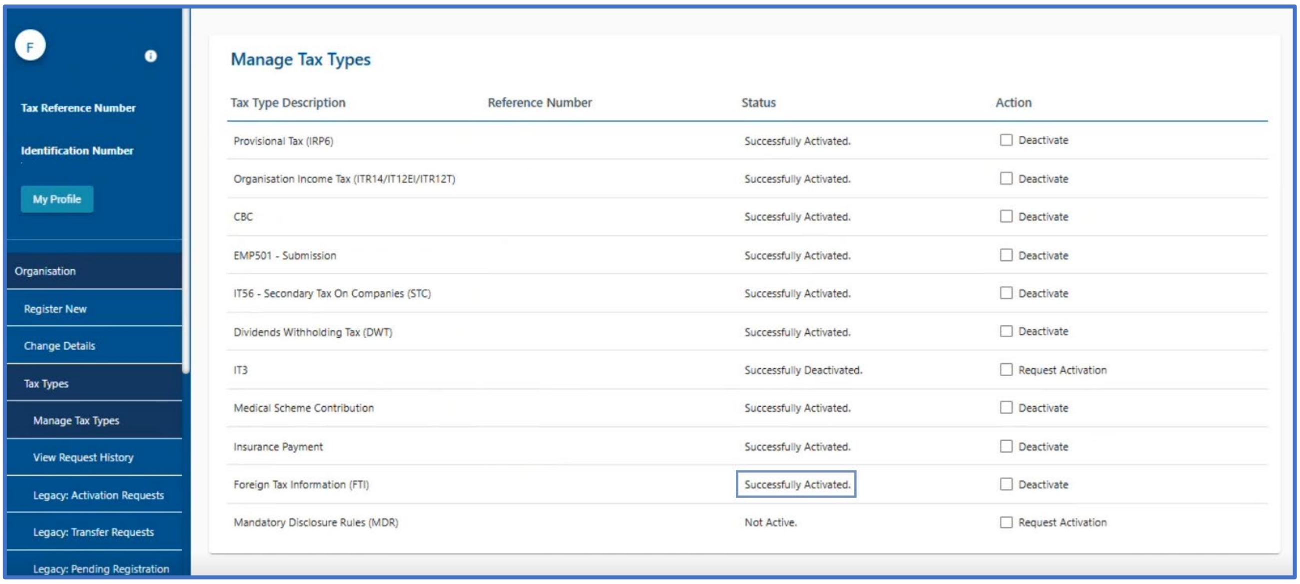
i) Log in to eFiling.
ii) Select **Organisations** from the main menu.
iii) Select **Organisation** from the left menu.
iv) Select **Tax Types**.
v) Select **Manage Tax Type**.
vi) Locate **Foreign Tax Information (FTI)**.



vii) Select **Request Activation**.
viii) Select **Submit**.

d) After submitting the request, the **Status** next to FTI may display **Awaiting Registration Verification**.

e) Once FTI is activated, the **Status** displays **Successfully Activated**.



Tax Type Description	Reference Number	Status	Action
Provisional Tax (IRP6)		Successfully Activated.	Deactivate
Organisation Income Tax (ITR14/IT12EI/ITR12T)		Successfully Activated.	Deactivate
CBC		Successfully Activated.	Deactivate
EMP501 - Submission		Successfully Activated.	Deactivate
IT56 - Secondary Tax On Companies (STC)		Successfully Activated.	Deactivate
Dividends Withholding Tax (DWT)		Successfully Activated.	Deactivate
IT3		Successfully Deactivated.	Request Activation
Medical Scheme Contribution		Successfully Activated.	Deactivate
Insurance Payment		Successfully Activated.	Deactivate
Foreign Tax Information (FTI)		Successfully Activated.	Deactivate
Mandatory Disclosure Rules (MDR)		Not Active.	Request Activation

Note: If the FTI status does not change and you do not receive communication from SARS, contact the SARS Contact Centre

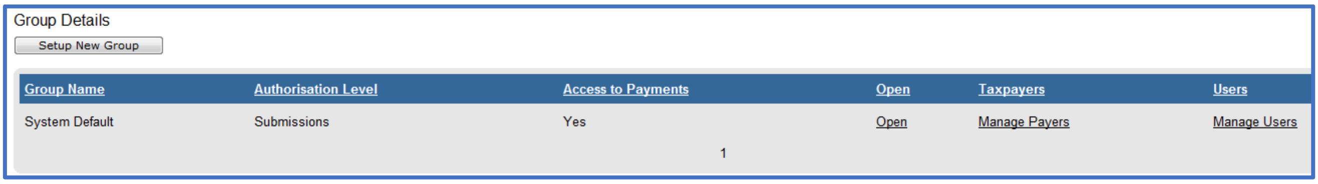
8 ASSIGN FTI ACCESS RIGHTS

a) After activating FTI, ensure that the user has been assigned to a Rights Group that includes FTI access.

b) To assign FTI access rights:

i) Select **Organisations** from the main menu.
ii) Select **Rights Groups**.
iii) Select **Manage Groups**.

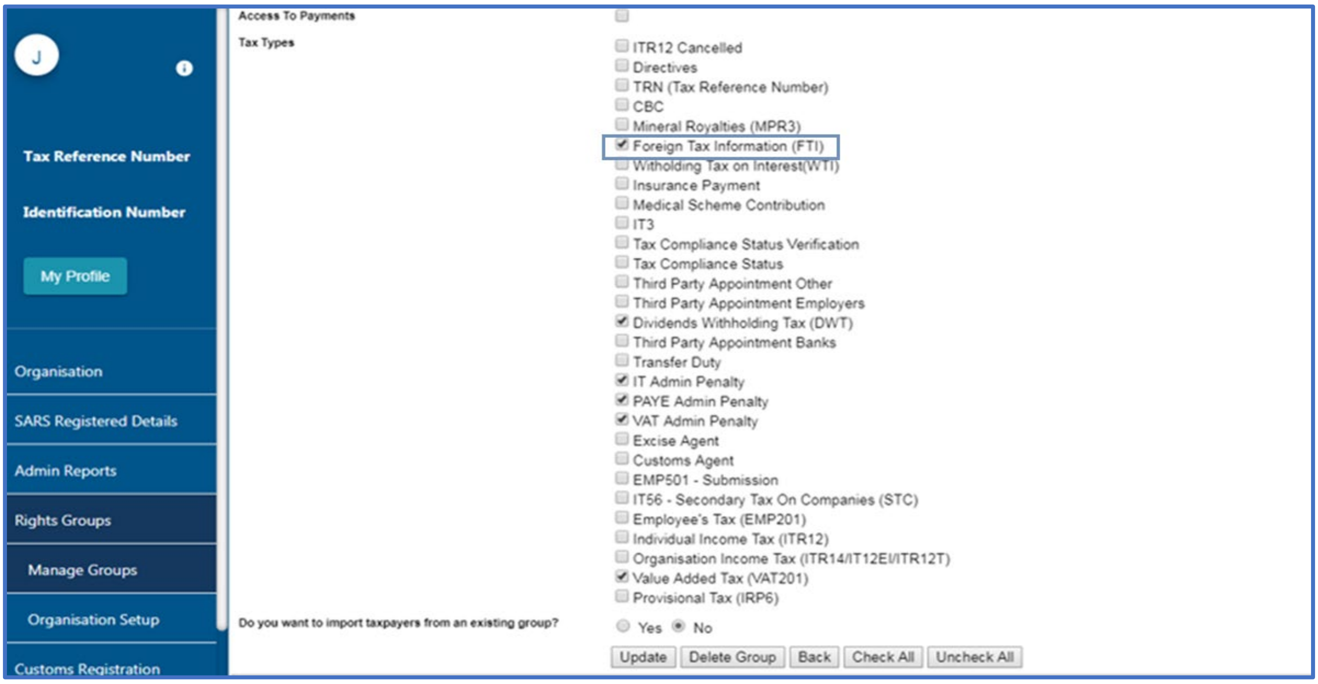
iv) The **Group Details** page will be displayed.
v) Select the applicable **Open** hyperlink.



Group Name	Authorisation Level	Access to Payments	Open	Taxpayers	Users
System Default	Submissions	Yes	Open	Manage Payers	Manage Users

1

vi) On the Update Group Details screen, select **Foreign Tax Information (FTI)**.
vii) Select **Update**.



c) The **Automatic Exchange of Information** menu becomes available only after FTI has been activated and FTI access rights have been assigned.

9 SUBMIT DATA WHERE THE RFI HAS REPORTABLE INFORMATION

a) When the RFI has reportable information for the reporting period, prepare and submit a full data file.

b) Do not use the FTI01 when the RFI has reportable information.

9.1 Prepare the data file

a) Prepare the FATCA or CRS data file according to the relevant External Business Requirements Specification.

b) The Business Requirements Specification sets out the following:

i) Data elements;
ii) Record layouts;
iii) Field definitions;
iv) Mandatory and conditional requirements;
v) Data formats;
vi) Validation rules;
vii) File structures; and
viii) Technical submission requirements.

Note: Ensure that the data file includes all reportable information for the Reporting Year. Do not use the FTI01 where account holders must be reported. The FTI01 is intended for the null-submission process

9.2 Select the secure submission channel

a) Submit the prepared data file through an approved secure channel. For guidance on submitting data files, refer to:

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

b) Connect: Direct may be used for bulk submissions, while HTTPS may be used for medium-volume submissions. The organisation must be enrolled and activated for Third-Party Data submission on eFiling before using the secure submission channels.

c) For information on managing Third-Party Data submissions, refer to:

   i) *GEN-ENR-01-10 - Manage Submission of IT3 Third-Party Data - External Guide*

9.3 Submit the data file

a) Before submitting the file, confirm that:

   i) The correct RFI is identified;
   ii) The correct Reporting Year is reflected;
   iii) The data was prepared according to the relevant Business Requirements Specification;
   iv) All required account-holder information is included;
   v) The file structure has not been changed;
   vi) The file has been validated where required; and
   vii) The appropriate secure channel has been selected.

b) Submit the file according to the instructions in the relevant Connect: Direct or HTTPS external guide.

9.4 Decide Whether to Proceed to the FTI02 Declaration

a) Review the final processing response before requesting or filing the FTI02 declaration.

   i) **Code 001, Acknowledgement of receipt:** Do not proceed. This code confirms receipt only. Review the final processing response when it becomes available.
   ii) **Code 002, Rejected: critical errors:** Do not proceed. Correct the reported errors and resubmit the complete file.
   iii) **Code 003, Successfully uploaded:** Proceed after verifying that the correct submission and RFI information are displayed in eFiling.
   iv) **Code 004, Accepted with warnings:** Review every warning and any duplicate-record information. Proceed only where the accepted information is complete and meets the approved criteria for declaration.
   v) **Code 005, Rejected: file-structure errors:** Do not proceed. Correct the file structure in accordance with the applicable External Business Requirements Specification and resubmit the file.
   vi) **Code 006, Partial upload:** Do not proceed until the detailed response has been reviewed and all information required for declaration has been accepted. Correct and resubmit rejected information where required.

Note 1: If you cannot establish whether the accepted information is complete and suitable for declaration, obtain assistance before filing the FTI02.

Note 2: The FTI02 may only be declared and submitted where the response code is **003 (Successfully uploaded)** or **004 (Accepted with warnings)**.

9.5 Continue to the FTI02 declaration

a) After submitting the full data file:

   i) Log in to eFiling;
   ii) Access **Automatic Exchange of Information (AEOI)**;
   iii) Select **Submit New Declaration (FTI02)**;
   iv) Identify the applicable Reporting Year and RFI;
   v) Verify that the correct file submission is displayed; and
   vi) Complete the corresponding FTI02 declaration.

b) Continue to **Section 18, Submit the FTI02 Declaration**.

Note: The reporting process is not complete after submitting the data file. The corresponding FTI02 declaration must also be filed

9.6 Confirm and File the FTI02 Declaration

a) Confirm that the declaration relates to the correct Reporting Year and RFI.

b) Verify the RFI Tax Reference Number, GIIN and Registered Name.

c) Confirm that the declaration reflects all accepted reportable-data submissions for the RFI and reporting period.

d) If the displayed information is incorrect or incomplete, do not file the declaration.

   i) Correct and resubmit the underlying data file through the applicable secure channel.

e) If the displayed information is correct,

   i) Select **File Return**.

f) Complete the confirmation action displayed by eFiling.

g) Return to the **Foreign Tax Information Work Page** or Dashboard.

h) Verify that the declaration displays the approved filed or processed status.

   i) If the status is not updated or an error is displayed, follow the troubleshooting or technical-assistance process.

i) The reporting process is complete only after the reportable data has been successfully processed and the corresponding FTI02 declaration has been filed successfully.

9.7 Technical assistance

a) Send technical queries relating to FTI data submissions to:

   i) SARS_ThirdPartyData_Support@sars.gov.za
      A) Use **FATCA** or **CRS**, as applicable, in the email subject line.

10 CHOOSING A NULL SUBMISSION METHOD

a) This section applies only where the RFI has no account holders to report for the applicable reporting period.

b) If the RFI has reportable information, continue to **Section 9, Submit Data Where the RFI Has Reportable Information**.

c) Where a null submission applies, select one of the following methods:

Method	When to use it	Where to submit
Nil data file	The RFI will prepare a nil file according to the applicable External Business Requirements Specification.	Submit through HTTPS or Connect: Direct.
FTI01 null-report form	The RFI will complete its null-report information directly on eFiling.	Request, complete and file the FTI01 through eFiling.

d) Select and follow only the instructions for the applicable submission method.

10.1 Nil Data File

a) Use the nil data-file method where the RFI will prepare a file according to the applicable external Business Requirements Specification.

b) The user must:

   i) Obtain the applicable sample nil file;
   ii) Complete the required information without changing the prescribed file structure;
   iii) Submit the file through an approved secure channel.

c) A nil data-file submission is completed through the secure-channel process. Once the final processing response confirms that the nil submission was successfully processed, no FTI02 declaration is generated or required for that reporting obligation.

d) Continue to **Section 11, Submitting a nil data file**.

10.2 FTI01 null-report form

a) Use the FTI01 method where the RFI will complete the null-report information directly through eFiling.

b) The user must:

   i) Access the Automatic Exchange of Information menu on eFiling;
   ii) Select **Submit New Data (FTI01)**;
   iii) Request the return for the applicable Reporting Year;
   iv) Complete and file the FTI01.

Note: Do not follow both null-submission methods for the same reporting obligation unless this is required by an approved correction or resubmission process

c) A Submitting Entity may include more than one RFI in the FTI01. The FTI01 captures information for up to 20 RFIs.

   i) Use the **plus icon** to add another RFI record. Complete and verify the information applicable to each RFI separately.
   ii) Use the **minus icon** to remove an RFI that must not form part of the submission.
   iii) Before removing an RFI, verify its Tax Reference Number, GIIN and Registered Name.

d) Continue to **Section 12, Requesting the FTI01 null-report form**.

11 SUBMITTING A NIL DATA FILE

a) Use this procedure only if the nil data-file method was selected in Section 10.

   i) Obtain the applicable FATCA or CRS sample nil file from the approved SARS publication location.
   ii) Complete the required information in accordance with the applicable External Business Requirements Specification.
   iii) Do not add, remove or alter the prescribed pipe delimiters (|) or change the file structure.
   iv) Assign a filename that complies with the applicable file-naming requirements.
   v) Submit the file through the approved HTTPS or Connect: Direct channel.
   vi) Review both the acknowledgement and the final processing response.
   vii) If the file is rejected or partially uploaded, correct the identified errors and resubmit the file.
   viii) Confirm that the final processing response shows the approved successful outcome for a nil submission.
   ix) Where the final processing response confirms the successful processing of the nil data file, the nil submission process is complete, and no FTI02 declaration is generated or required for that reporting obligation.

b) An acknowledgement confirms receipt only. It does not confirm that the file has passed validation or that the nil submission process is complete.

c) For secure-channel submission instructions, refer to:

  i) GEN-ENR-01-G01 – *Guide for the Submission of Third-Party Data Using the Connect: Direct Channel* – External Guide; or
  ii) GEN-ENR-01-G02 - *Guide for the Submission of Third-Party Data Using the HTTPS Channel* – External Guide.

CRS Null:

H|GH|2017-02-06T08:05:05|2|SAMPLE-CRS-NULL-UniqueFileIdentifier||T|FTI|CD| -6526- -079142147ED4CBAA0B4F-029E-4B51-88F4- -CDC2-41EB-96C3- |GROUPID|1|1|SARSSAP|1.1.7|TECHNICAL|USER|0121234567|0121478523| | @FTIsars.gov.za

H|SE|2017|2016-03-01|2017-02-28|PRIVATE_CO|||SUBMITING ENTITY 1 (RFI-ADMINISTRATOR)|SUBMITING ENTITY 1 (RFI-ADMINISTRATOR)||2000/000000/23| ||PO LINE 1|PO LINE 2|PO LINE 3|PO LINE 4|0001

B|RFI|N|RFICRSNULLUniqueNumber8Y|1|PRIVATE_CO||| |FINANCIAL INSTITUTION 1 NAME|FINANCIAL INSTITUTION 1 NAME|N|Y|PHYSICALCARENAME|100|COMPLEX|STREET05|STREET NAME|SUBURB|CITY|0002|ZA|Y|POSTALCARE|PO LINE 1|PO LINE 2|PO LINE 3|PO LINE 4|0003|ZA|NAME|SURNAME|0121234567|0121234567 SAMPLE@FTIsars.gov.za

T|1| |0.00

FATCA Null:

H|GH|2017-02-06T08:05:05|2|SAMPLE-FATCA-NULL-UniqueFileIdentifier||T|FTI|CD| -029E-4B51-88F4-F0B1A0A851 -CDC2-41EB-96C3- -D24A-4594-8372- |GROUPFILEID|1|1|SARSSAP|1.1.7|TECHNICAL|USER|0121234567|0121478523| |

H|SE|2017|2016-03-01|2017-02-28|PRIVATE_CO| ||SUBMITING ENTITY 1 (SPONSOR-)|SUBMITING ENTITY 1 (SPONSOR-RFI-ADMINISTRATOR)||2000/000000/23| | |PO LINE 1|PO LINE 2|PO LINE 3|PO LINE 4|0001

B|RFI|N| |1|PRIVATE_CO| |GIINUM | |FINANCIAL INSTITUTION 1 NAME|FINANCIAL INSTITUTION 1 NAME|N|Y|PHYSICALCARENAME|100|COMPLEX|STREET05|STREET NAME|SUBURB|CITY|0002|ZA|Y|POSTALCARE|PO LINE 1|PO LINE 2|PO LINE 3|PO LINE 4|0003|ZA|NAME|SURNAME|0121234567|0121234567| |SAMPLE@FTIsars.gov.za

T|1| |0.00

12 REQUEST THE FTI01 NULL REPORT FORM

a) Use the FTI01 only where the RFI remains active and subject to the reporting requirements but has no reportable information for the applicable reporting period.

Note: Do not request the FTI01 where the RFI has reportable information.

b) Before requesting the FTI01, ensure that:

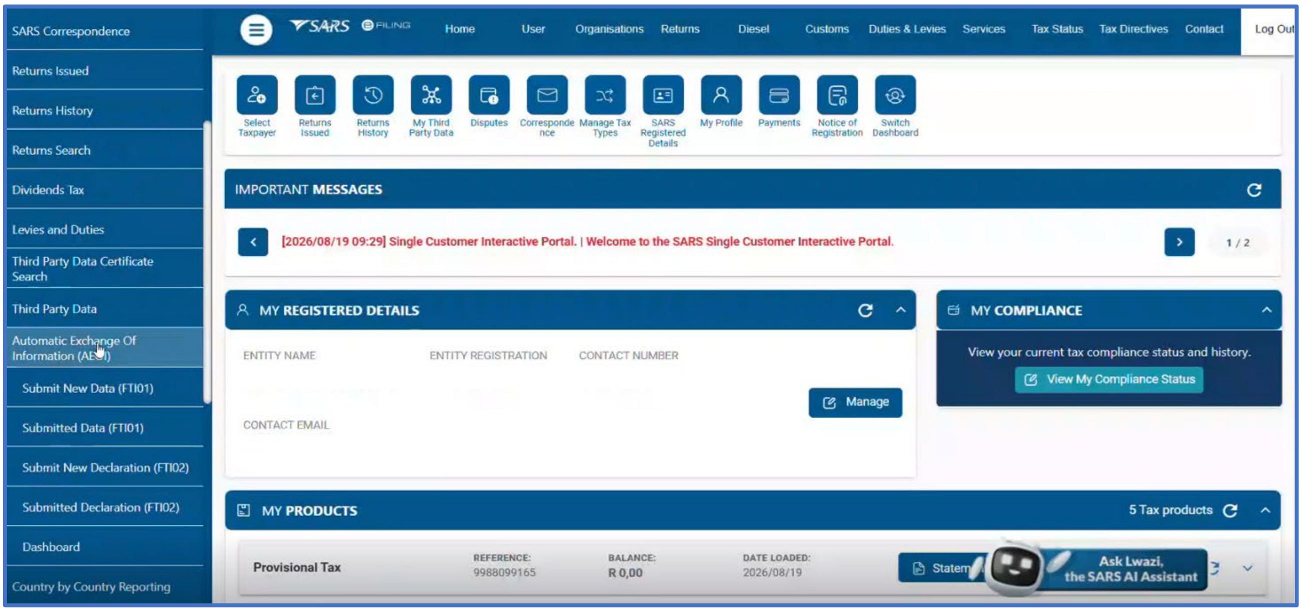
  i) FTI has been activated on the applicable eFiling profile;
  ii) The user has the required FTI access rights;
  iii) The correct Reporting Financial Institution has been identified; and
  iv) The applicable Reporting Year is known.

<u>Access the Automatic Exchange of Information menu</u>

a) Proceed as follows:

  i) Log in to eFiling.
  ii) Select **Returns** from the main menu.
  iii) Select **Automatic Exchange of Information (AEOI)**.

b) The Automatic Exchange of Information menu will be displayed.



c) The menu contains the following options:

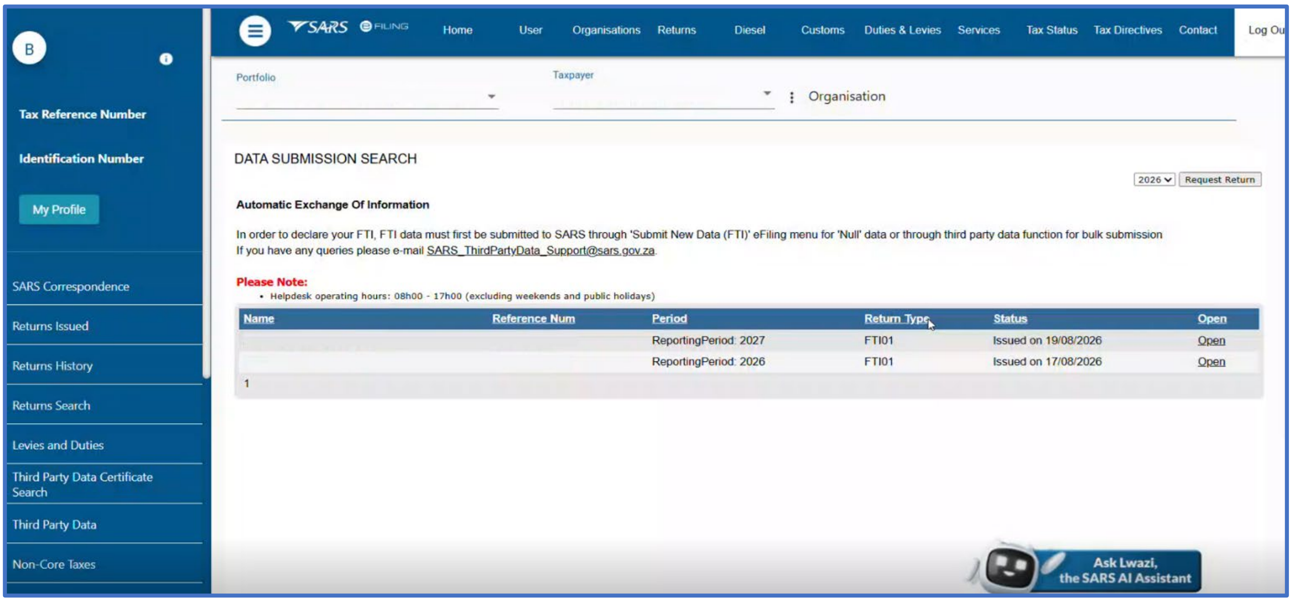
i) Submit New Data (FTI01)
ii) Submitted Data (FTI01)
iii) Submit New Declaration (FTI02)
iv) Submitted Declaration (FTI02)
v) Dashboard

Note: The Automatic Exchange of Information menu will only be available after FTI has been activated and the user has been assigned the required access rights.

Request the FTI01 form

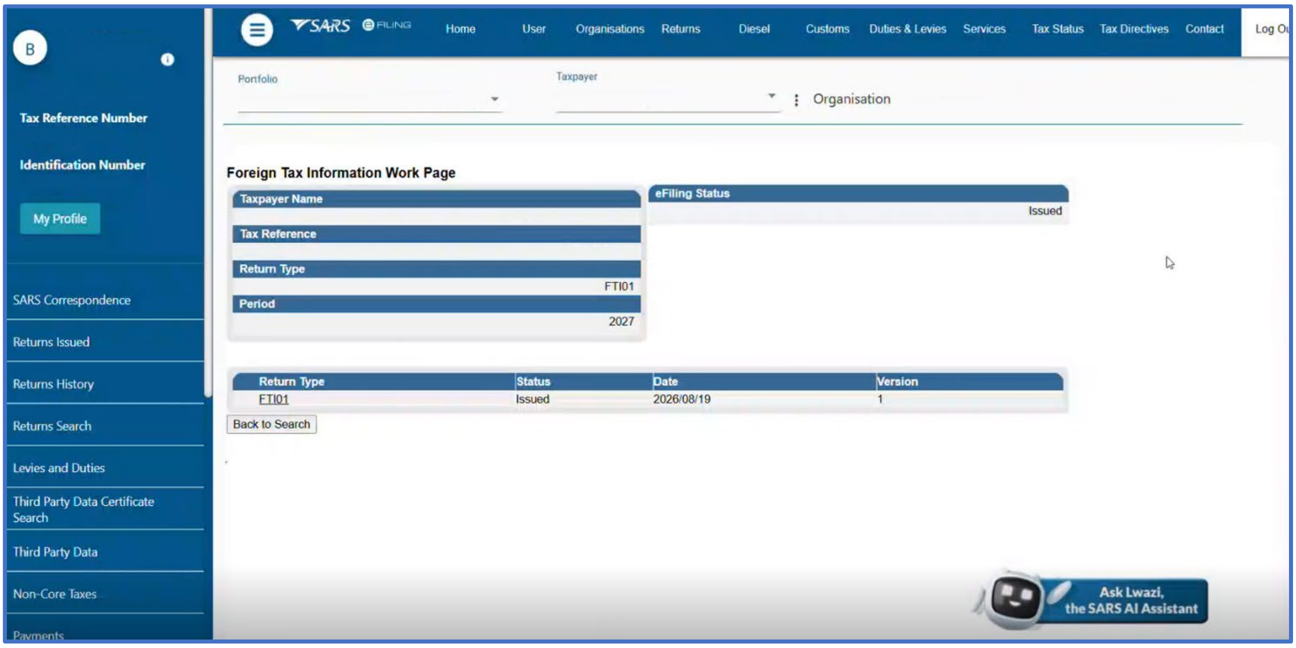
a) Proceed as follows:

i) Select **Submit New Data (FTI01)**.
ii) The **Automatic Exchange of Information** page will be displayed.
iii) Select the applicable Reporting Year.
iv) Verify that the correct year has been selected.
v) Select **Request Return**.



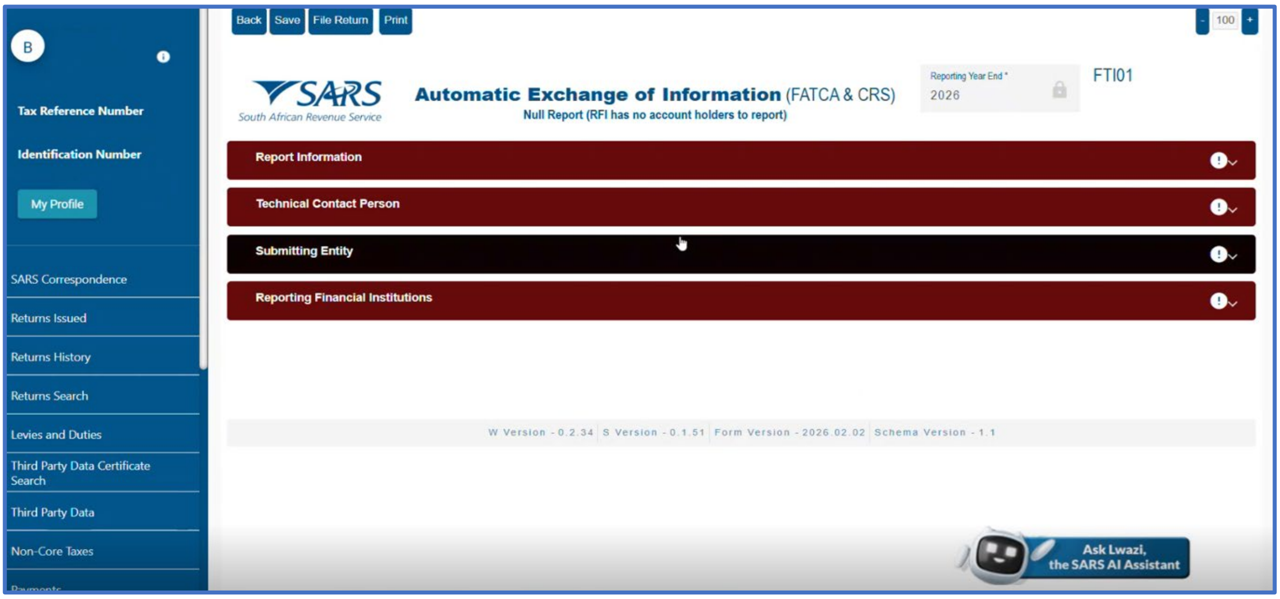
b) The **Foreign Tax Information Work Page** will be displayed.

i) Verify that the displayed information relates to the correct Reporting Year.
ii) Select the applicable **FTI01** hyperlink.



c) The FTI01 form will be displayed.

i) Confirm that the correct form and Reporting Year are displayed.
ii) Continue to **Section 13, Complete the FTI01 Form**



Note: Requesting the FTI01 does not submit the return to SARS. The user must complete, review and file the FTI01. Some fields may be prepopulated. Verify that all prepopulated information relates to the correct entity and reporting period. Do not attempt to change a field that is read-only.

13 COMPLETE THE FTI01 FORM

a) The FTI01 is used only for a null submission.

b) The form captures information relating to:

- i) The Submitting Entity;
- ii) The Technical Contact Person; and
- iii) One or more RFIs. (Maximum of 20 RFIs)

c) The FTI01 does not contain account-holder, controlling-person or financial-account information.

d) Complete the sections in the order displayed on the form.

e) Some fields may become mandatory, editable or locked based on information selected on the form.

f) A locked or greyed-out field may be:

- i) Populated by the system;
- ii) Read-only;
- iii) Unavailable for a new record; or
- iv) Not applicable because of an earlier selection.

g) The annual reporting period ends on the **last day of February each year**:

- i) 28 February in a non-leap year; or
- ii) 29 February in a leap year.

13.1 Report Information

a) **Do you have a FATCA GIIN number?**

- i) This form-level question determines whether GIIN information must be completed later in the FTI01 for both the Submitting Entity and the Reporting Financial Institution records.
  - A) Select **Yes** if a FATCA GIIN must be provided for the submission. When **Yes** is selected, the GIIN fields for both the Submitting Entity and every applicable Reporting Financial Institution become mandatory.
    - I) Complete each mandatory GIIN field with the GIIN that belongs to the specific entity identified in that section.
  - B) Select **No** only if no FATCA GIIN is required for either the Submitting Entity or the applicable Reporting Financial Institution records.
  - C) If Submitting Entity and RFI have different FATCA GIIN positions, do not answer the question based on one entity only. Confirm correct submission treatment before completing the form.
- ii) The Sponsor or RFI Filer Category may also affect whether GIIN information is required.
- iii) Ensure that the answer is consistent with the GIIN and filer-category information entered later in the form.

13.2 Technical Contact Person

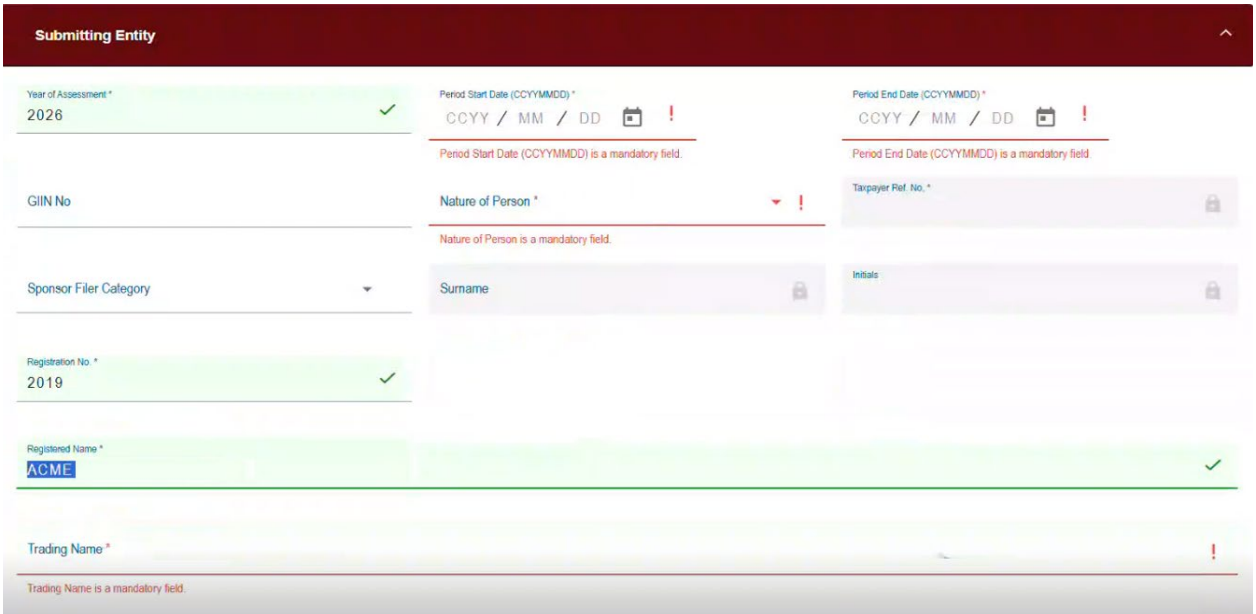
a) Complete the details of the person responsible for technical matters relating to the submission.

 i) **First Names:** Enter the contact person's first names.
 ii) **Surname:** Enter the contact person's surname.
 iii) **Bus Tel No. 1:** Enter the primary business telephone number
 iv) **Bus Tel No. 2:** Enter a secondary business telephone number, where required or applicable
 v) **Cell No.:** Enter the contact person's cell phone number.
 vi) **Email Address:** Enter the contact person's complete email address.

b) Enter telephone numbers without spaces. Do not use a plus sign. Use 00 instead of + for an international telephone number.

c) Enter a complete email address containing one @ symbol and a valid domain.

13.3 Submitting Entity



a) **Year of Assessment**

 i) Enter the applicable four-digit Year of Assessment.
  A) The year must correspond with the applicable reporting period.

b) **Period Start Date**

 i) Enter or select the first date of the applicable reporting period.
  A) The date must fall within the selected Year of Assessment.

c) **Period End Date**

 i) Enter or select the final date of the applicable reporting period. Ensure that the start and end dates correspond with the selected Reporting Year. For an annual reporting period, the end date is the last day of February, namely 28 February in a non-leap year or 29 February in a leap year.

d) **Submitting Entity GIIN**

 i) Enter the FATCA GIIN allocated to the Submitting Entity where the field is applicable.
  A) The field may become mandatory based on:
   I) The answer to the FATCA GIIN question; or
   II) The selected Sponsor Filer Category.
 ii) Enter the GIIN in the following structure:
  A) XXXXXX.XXXXX.XX.XXX
  B) Each X represents an accepted alphabetic or numeric character.

iii) Verify that the GIIN belongs to the entity identified in the Submitting Entity section.

e) **Nature of Person**

i) Select the legal form of the Submitting Entity from the dropdown list.
ii) The selection may affect whether the following fields are enabled, locked or mandatory:
A) Surname;
B) Initials;
C) Registration Number;
D) Registered Name; and
E) Trading Name.

f) **Taxpayer Reference Number**

i) Enter or verify the Tax Reference Number of the Submitting Entity.
A) Where the number is prepopulated or locked, confirm that the correct entity is displayed.

g) **Sponsor Filer Category**

i) Select the filer category applicable to the Submitting Entity.
A) The selected category may affect whether GIIN information is required.

h) **Surname**

i) Enter the surname where the selected Nature of Person makes the field applicable.

i) **Initials**

i) Enter the initials where the selected Nature of Person makes the field applicable.

j) **Registration Number**

i) Enter the registration number where required for the selected Nature of Person.

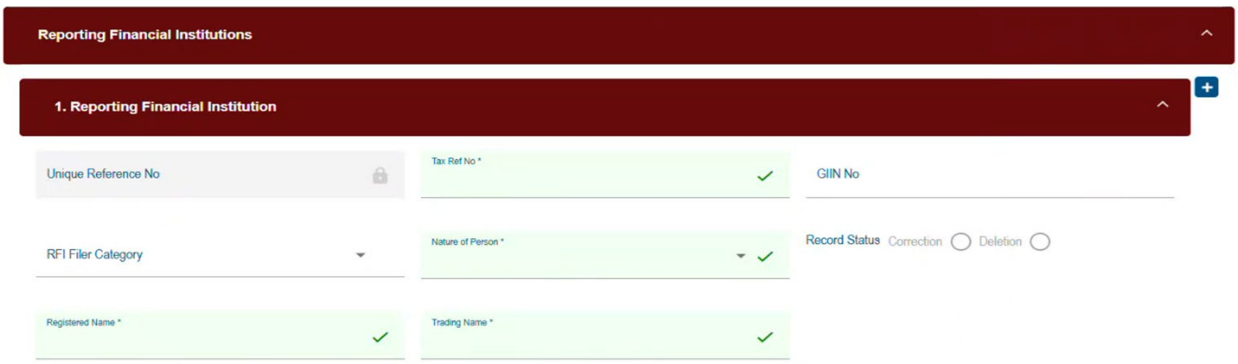
k) **Registered Name**

i) Enter the legal registered name of the Submitting Entity.
A) This field may become mandatory depending on the selected Nature of Person.

l) **Trading Name**

i) Enter the name under which the Submitting Entity conducts business, where applicable.

13.4 Reporting Financial Institution



a) Complete the information applicable to the RFI.

b) **Unique Reference Number**

i) The Unique Reference Number identifies a previously submitted RFI record.
ii) Where applicable, eFiling displays the number automatically.
A) The field is read-only and must not be completed or changed by the user.
iii) Where a Unique Reference Number is displayed, Record Status may become available so that an existing record can be corrected or deleted.

c) **Tax Reference Number**

i) Enter or verify the RFI Tax Reference Number.

d) **RFI GIIN**

i) Enter FATCA GIIN allocated to the RFI. If **Yes** was selected for the form-level FATCA GIIN question in the Report Information section, this field becomes mandatory for every applicable RFI record.
ii) Enter the GIIN in the following structure:
A) XXXXXX.XXXXX.XX.XXX
iii) Where more than one RFI is included, verify the GIIN separately for every RFI.
iv) If an RFI does not have a FATCA GIIN while another entity in the submission does, do not complete the RFI GIIN field based on another entity's status. Confirm the correct submission treatment before filing the FTI01.

e) **RFI Filer Category**

i) Select the filer category applicable to the RFI.

f) **Nature of Person**

i) Select the legal form that applies to the RFI from the dropdown list.
ii) The system will not accept **Individual,** or any foreign-entity option related to a company or trust as the RFI's Nature of Person.

g) **Record Status**

i) Record Status indicates whether an existing RFI record is being corrected or deleted.
ii) For a new RFI record, do not select a Record Status. The system treats the record as new, and the field may remain locked.
iii) For an existing RFI record, a Unique Reference Number may be displayed and Record Status may become available. Select:
A) **Correction** to amend information previously submitted for the RFI; or
B) **Deletion** to remove the previously submitted RFI record.
iv) Before selecting Correction or Deletion, verify the Reporting Year, Tax Reference Number, Unique Reference Number, GIIN, Registered Name and Trading Name.
v) **New RFI record**
A) No Record Status selection is required.
B) The system treats the record as new, and Record Status may remain locked.
vi) **Existing RFI record**
A) Where a Unique Reference Number is displayed and Record Status becomes available, select:
I) **Correction:** Amend information previously submitted for the RFI record.
II) **Deletion:** Remove the previously submitted RFI record.
B) Before selecting Correction or Deletion, verify the:
I) Reporting Year;
II) RFI Tax Reference Number;
III) Unique Reference Number;
IV) GIIN;
V) Registered Name; and
VI) Trading Name.

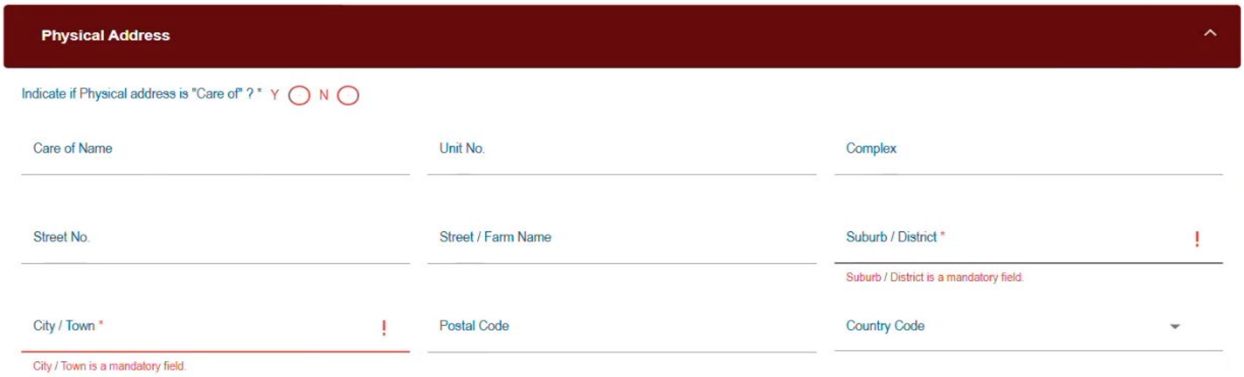
h) **Registered Name**

i) Enter the legal registered name of the RFI.

i) **Trading Name**

i) Enter the name under which the RFI conducts business.

13.5 Physical Address



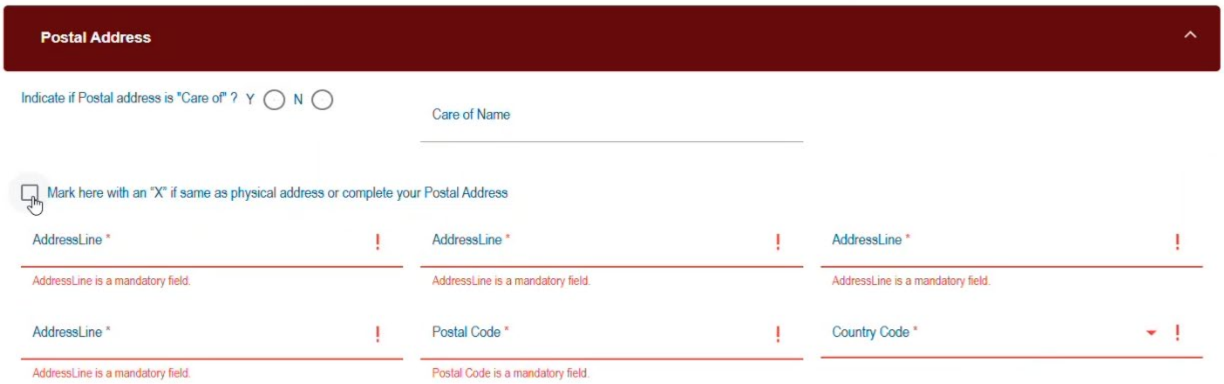
a) Indicate whether the physical address is a care-of address.

i) **Is the physical address "Care Of"?**
A) Select **Yes** where the address is a care-of address.
B) Select **No** where the address is not a care-of address.

b) Where Yes is selected, complete the **Care of Name**.

i) **Care of Name**
A) Complete this field only where **Yes** was selected for **Care Of**.
ii) **Address fields**
A) Complete the applicable:
I) Unit Number;
II) Complex Name or Number;
III) Street Number;
IV) Street or Farm Name;
V) Suburb or District;
VI) City or Town;
VII) Postal Code; and
VIII) Country Code.
B) Ensure that the Country Code corresponds with the physical address

13.6 Postal Address



a) **Is the postal address "Care Of"?**

   i) Select **Yes** or **No**.
      A) Where **Yes** is selected, enter the applicable Care of Name.
   ii) **Is the postal address the same as the physical address?**
      A) If the postal address is the same as the physical address, select the checkbox. The postal-address fields may become prepopulated or locked.
      B) If the postal address is different, do not select the checkbox. Complete all required postal-address fields.
   iii) Where the postal address is different, complete the applicable:
      A) Care of Name;
      B) Address Line 1;
      C) Address Line 2;
      D) Address Line 3;
      E) Address Line 4;
      F) Postal Code; and
      G) Country Code.

13.7 Contact Person Details (RFI)

a) **Complete** the details of the person responsible for the RFI submission.

   i) **First Names:** Enter the contact person's first names.
   ii) **Surname:** Enter the contact person's surname.
   iii) **Bus Tel No. 1:** Enter the primary business telephone number.
   iv) **Bus Tel No. 2:** Enter the secondary business telephone number.
   v) **Cell No.:** Enter the contact person's cell phone number.
   vi) **Email Address:** Enter the contact person's complete email address.

b) Enter telephone numbers without spaces. Do not use a plus sign. Use 00 instead of + for international telephone numbers

c) Enter a complete email address containing one @ symbol and a valid domain.

13.8 Add or Remove RFI Records

a) A Submitting Entity may include more than one RFI in the FTI01.

b) Where the submission relates to multiple RFIs:

i) Complete the Submitting Entity information;
ii) Complete the information for the first RFI;
iii) Select the **plus icon** to add another RFI record;
iv) Complete the applicable information for every additional RFI; and
v) Review each RFI record before submitting the FTI01.

c) For every RFI, verify the:

i) Tax Reference Number;
ii) GIIN, where applicable;
iii) RFI Filer Category;
iv) Nature of Person;
v) Registered Name;
vi) Trading Name;
vii) Physical address;
viii) Postal address; and
ix) Contact-person details.

d) Use the **minus icon** to remove an RFI record that must not form part of the submission.

e) Before removing an RFI record, verify that the correct RFI has been selected.

f) A Maximum of 20 RFIs may be included.

14 SAVING THE FTI01

a) The user may save the FTI01 and return to complete or review it later.

b) To save the FTI01:

i) Select **Save** at the top of the form.
ii) Review the confirmation message.
iii) Return to the **Foreign Tax Information Work Page**.
iv) Confirm that the FTI01 status displays as **Saved**.

Note: A **Saved** status does not mean that the FTI01 has been submitted to SARS. The user must reopen, review and file the FTI01

c) To reopen the saved form:

i) Select **Returns**.
ii) Select **Automatic Exchange of Information (AEOI)**.
iii) Select **Submit New Data (FTI01)**.
iv) Open the relevant FTI01.
v) Select the FTI01 hyperlink
vi) Complete or review the information.
vii) Continue to **Section 15, Reviewing and Submitting the FTI01**

d) If the form cannot be saved, review and correct any validation messages. Request technical assistance if the problem remains unresolved.

15 REVIEWING AND SUBMITTING THE FTI01

a) Before filing the FTI01, confirm the following:

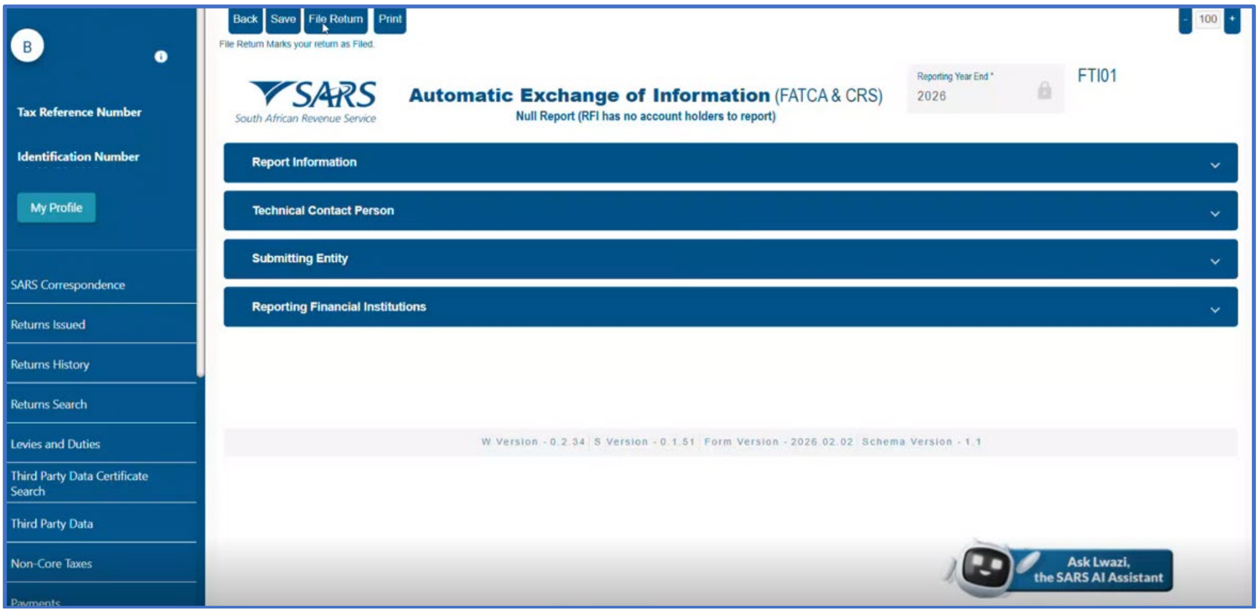
i) The RFI remains active and subject to reporting requirements;
ii) The RFI has no reportable information for the applicable period;
iii) The correct Reporting Year is displayed;
iv) The reporting-period dates are correct;
v) The Submitting Entity information is correct;
vi) All applicable RFIs are included;
vii) Each RFI’s information is correct;
viii) The GIIN and filer-category information is correct;
ix) The contact information is complete;
x) The physical and postal addresses are correct;
xi) No account-holder information is included;
xii) No controlling-person information is included;
xiii) No financial-account information is included;
xiv) The Record Status is correct, where applicable; and
xv) No validation errors remain.

b) The following buttons may be displayed at the top of the FTI01 form:

i) **Back:** Returns the user to the previous or search page.
ii) **Save:** Saves the information captured for completion later.
iii) **File Return:** Submits the FTI01 to SARS.
iv) **Print:** Allows the user to print the form.

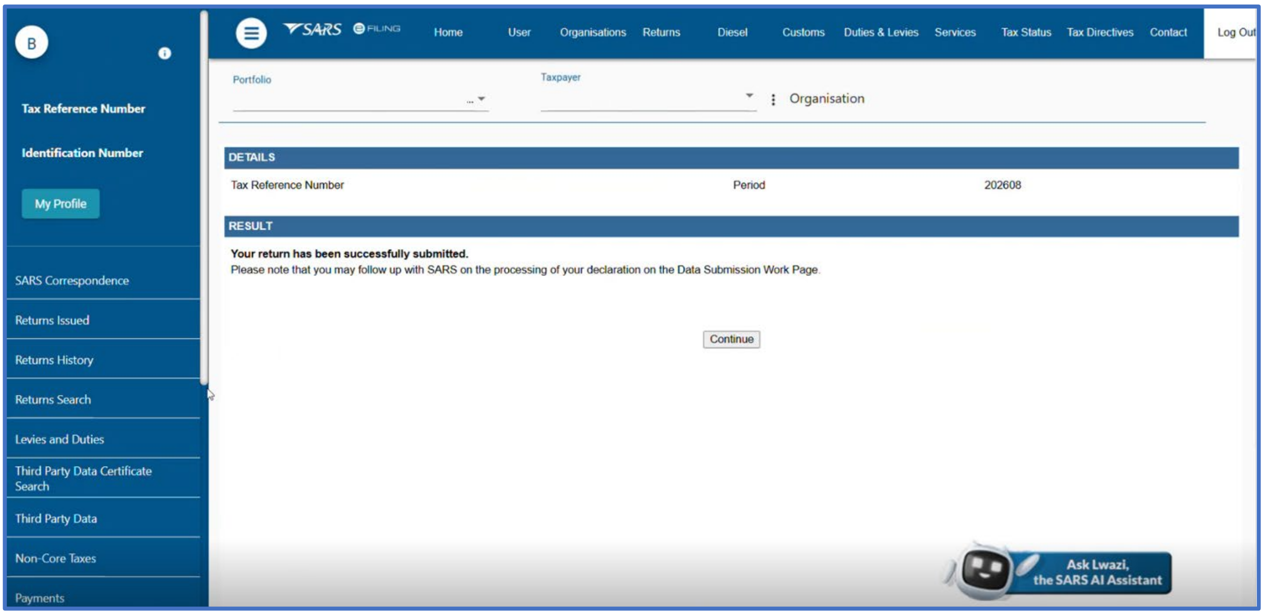
c) To submit the FTI01 Form.

i) Select **File Return**



d) After the FTI01 is submitted:

i) The submission is validated;
ii) The information is committed to the database; and
iii) No FTI02 declaration is generated or required.



e) Continue to **Section 16, View Submitted FTI01 Information**

15.1 Confirm that the FTI01 has been filed

a) After selecting **File Return**:

- i) Review the filing confirmation message.
- ii) Complete the confirmation action required by eFiling.
- iii) Return to the Foreign Tax Information Work Page.
- iv) Confirm that the FTI01 status displays as **Filed**.
- v) Verify that the correct Reporting Year and FTI01 are displayed.

Note:

- i) **Saved** means that the FTI01 has been retained for later completion.
- ii) **Filed means that the FTI01 has been submitted.**
- iii) **An** FTI01 null-report form does not require an FTI02 declaration

b) If the status does not change to Filed.

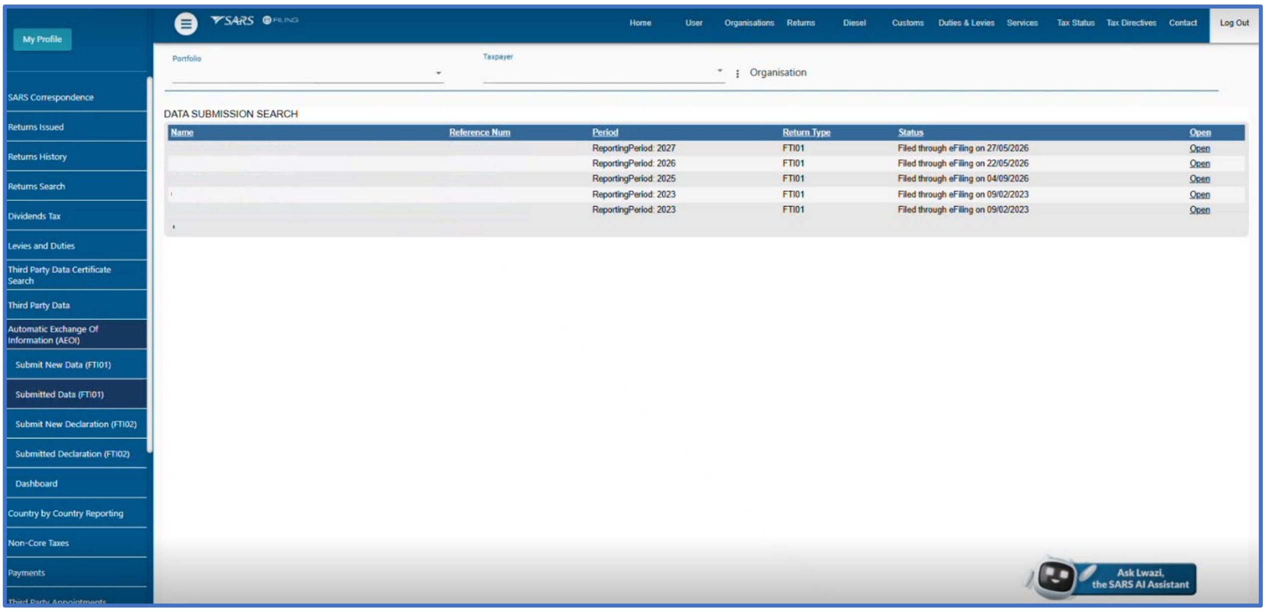
- i) Review any message displayed;
- ii) Reopen the FTI01;
- iii) Check for outstanding validation errors;
- iv) File the FTI01 again where appropriate; or
- v) Request technical assistance if the issue remains unresolved.

16 VIEW SUBMITTED FTI01 INFORMATION

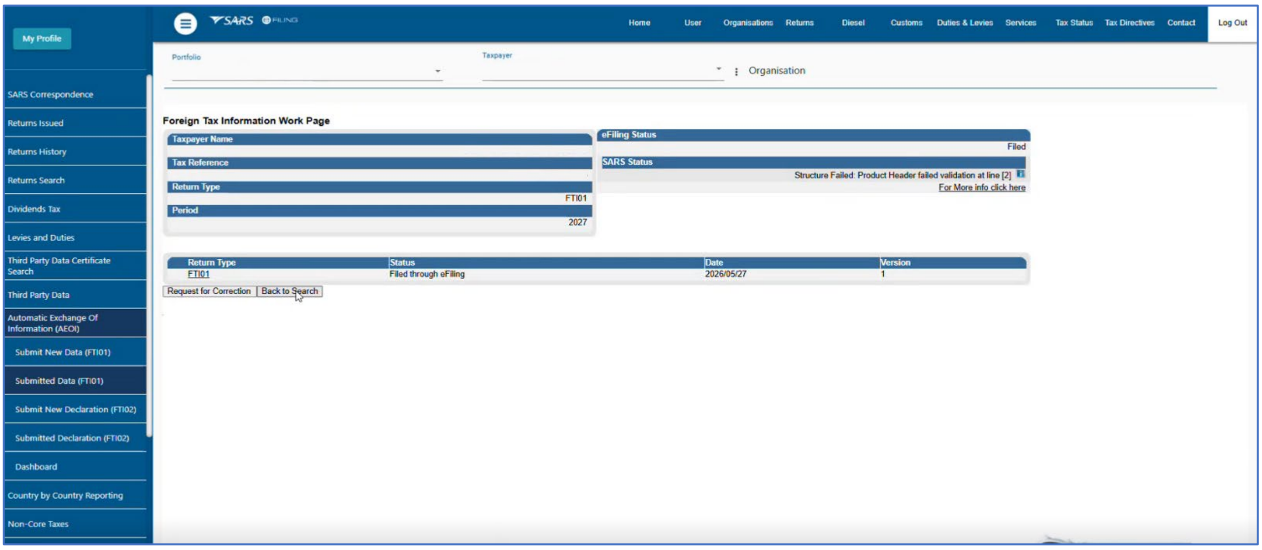
a) Use the Submitted Data function to view a previously submitted FTI01 form and verify the information submitted to SARS.

b) Steps to View a Submitted FTI01 Form.

- i) Log on to eFiling.
- ii) Navigate to **Automatic Exchange of Information (AEOI)**.
- iii) Select **Submitted Data (FTI01)**.
- iv) On the **Submitted Data** page, locate the previously submitted FTI01 form that you want to view.



v) Select **Open** next to the applicable FTI01 submission.



c) Review the information displayed on the submitted FTI01 form. The form may contain:

i) Return type
ii) Filing date
iii) eFiling status
iv) Submitting Entity information
v) Reporting Financial Institution (RFI) information
vi) Technical contact person details
vii) Postal address information

d) Verify that the information displayed corresponds with the information that was submitted to SARS.

e) The submitted FTI01 form is displayed in read-only format, allowing the user to verify the information submitted through eFiling.

Note: The Submitted Data function displays FTI01 forms submitted through eFiling. Users should verify that the correct RFI details, contact information and submission status are reflected on the form. Users will not be able to update the information.

17 REVIEW FINANCIAL INFORMATION SUBMITTED THROUGH THE SECURE CHANNEL

a) After submitting the reportable information through Connect: Direct or HTTPS, review the submission in eFiling before filing the FTI02 declaration.

b) Proceed as follows:

- i) Log in to eFiling.
- ii) Select **Returns** displayed on the main menu.
- iii) On the left menu
  - A) Select **Automatic Exchange of Information (AEOI)**.
  - B) Select **Submit New Declaration (FTI02)**.
- iv) On the **Submit New Declaration (FTI)** page
  - A) Select the applicable Reporting Year.
  - B) Select **Request Financial Institution**.
- v) On the **Reporting Financial Institution** section
  - A) Identify the applicable RFI.
  - B) Verify the Tax Reference Number, GIIN and Registered Name.
  - C) Select the correct RFI combination.
  - D) Select **Request Return**.
- vi) On the Work page displayed
  - A) Open the applicable **FTI Returns** hyperlink.
  - B) Review the externally submitted information displayed in eFiling.

c) The information is displayed in read-only format. It cannot be corrected directly on the FTI02.

d) Compare the information displayed in eFiling with the data file submitted through Connect: Direct or HTTPS.

e) Confirm that:

i) The correct Reporting Year is displayed;
ii) The correct RFI is displayed;
iii) The Tax Reference Number is correct;
iv) The GIIN is correct, where applicable;
v) The Registered Name is correct;
vi) The expected submission is included;
vii) The displayed account totals agree with the submitted data file;
viii) The displayed balances agree with the submitted data file; and
ix) All applicable submissions for the RFI are included.

f) Where the displayed information is correct, continue to submit the FTI02 Declaration.

g) Where the displayed information is incorrect, do not file the declaration. Correct and resubmit the source data file through Connect: Direct or HTTPS.

18 SUBMITTING THE FTI02 DECLARATION

a) This section applies only where the RFI has submitted a full data file containing reportable information.

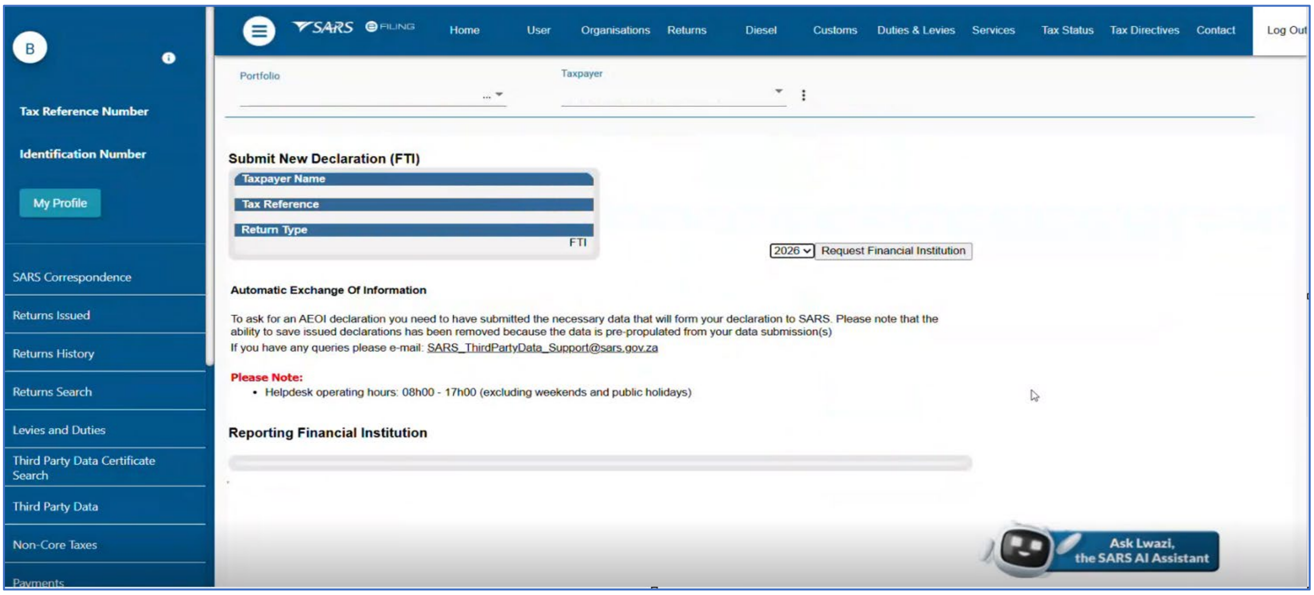
b) The FTI02 declaration does not apply to an FTI01 null report form submission.

c) Before requesting the FTI02, confirm that:

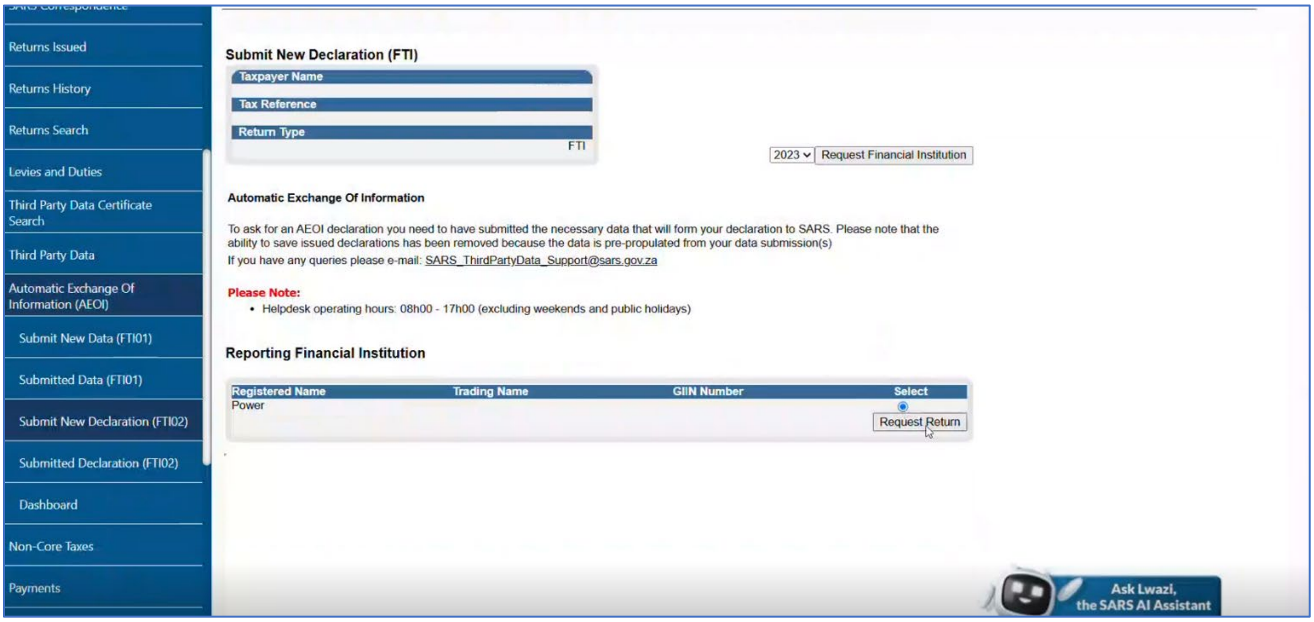
i) The RFI had reportable information for the applicable period;
ii) The full data file was submitted;
iii) The submission and validation results were reviewed;
iv) All identified errors were corrected;
v) The correct Reporting Year is known;
vi) The correct RFI Tax Reference Number is available; and
vii) The correct GIIN and Registered Name can be identified.

d) Proceed as follows:

i) Log in to eFiling.
ii) Select **Returns** displayed on the main menu
iii) Select **Automatic Exchange of Information (AEOI)**.
iv) Select **Submit New Declaration (FTI02)**.

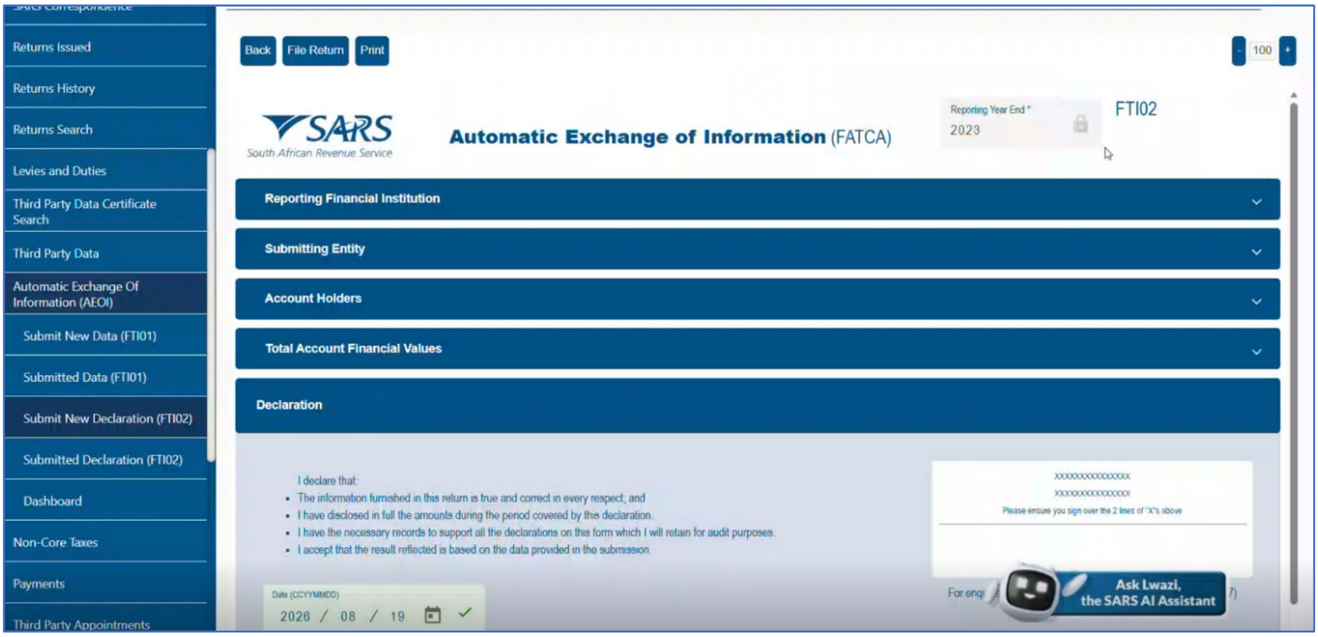


v) Select the applicable Reporting Year.
vi) Select **Request Financial Institution**.

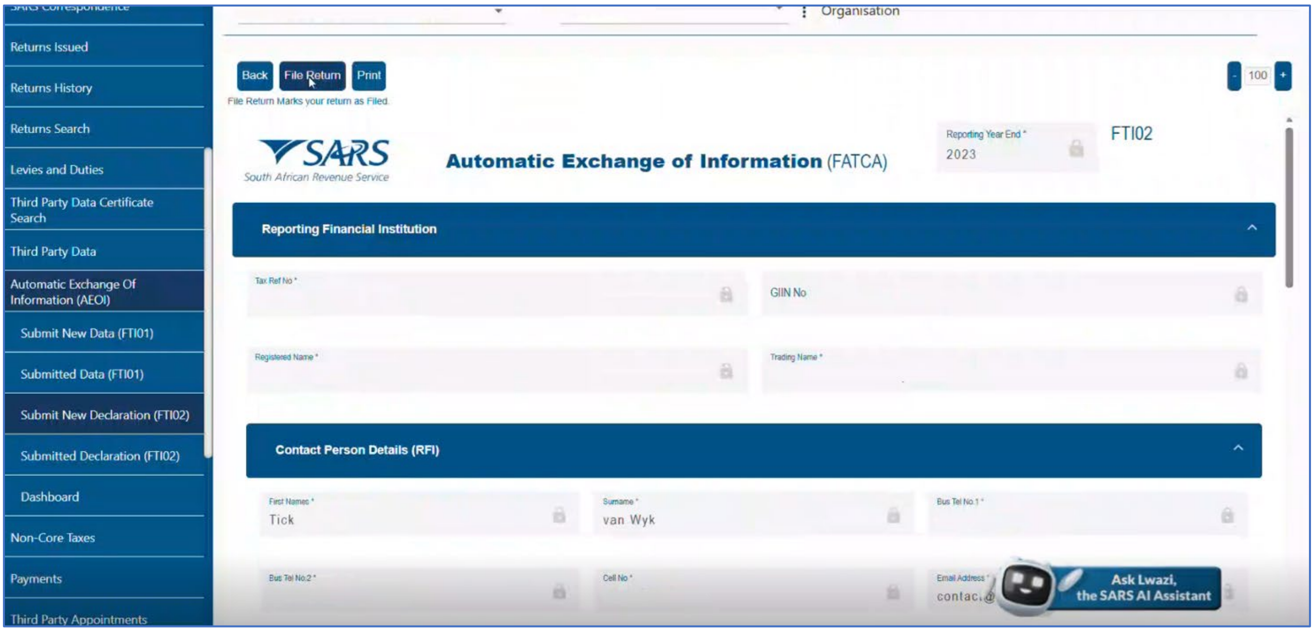


vii) Review the RFIs displayed.
viii) Select the correct RFI combination.
   A) Verify the Tax Reference Number, GIIN and Registered Name.

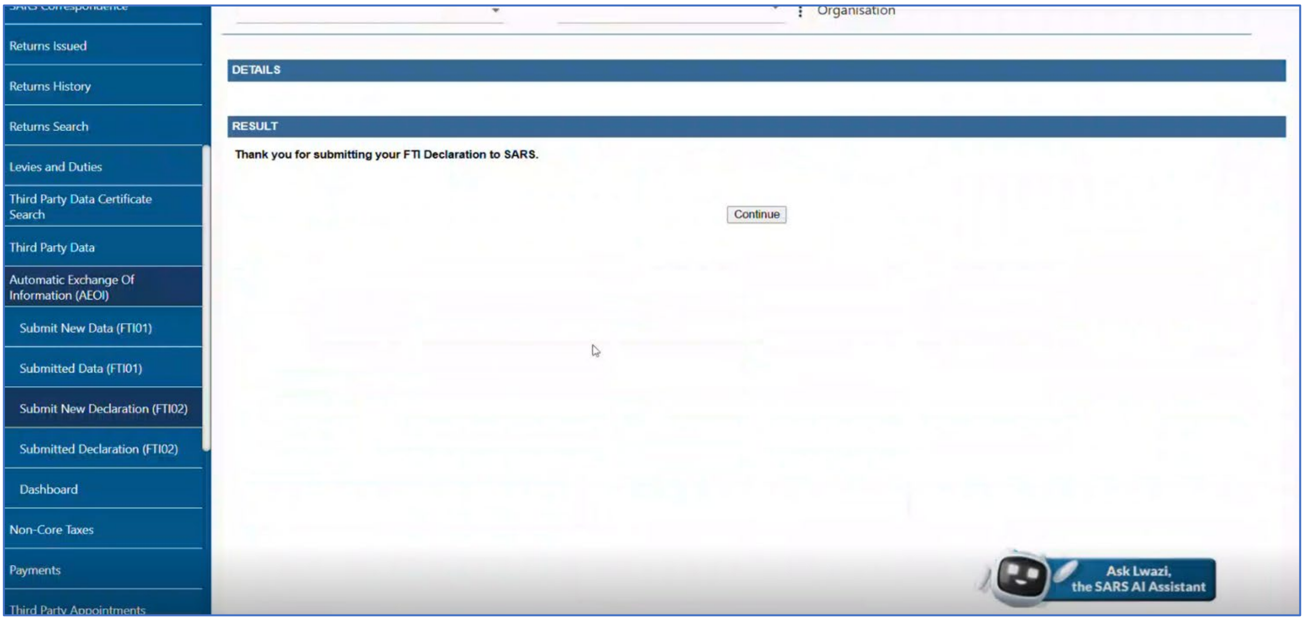
ix) Select **Request Return**.
x) The FTI02 return will be displayed



xi) Review the declaration information.
xii) Select **File Return**.



Note: Where more than one combination is displayed for an RFI Tax Reference Number, do not select a combination based only on the Tax Reference Number. Verify the GIIN and Registered Name before continuing



19 VIEW OR REVISE A SUBMITTED FTI02 DECLARATION

a) This section applies only where an FTI02 declaration was generated and submitted for reportable information.

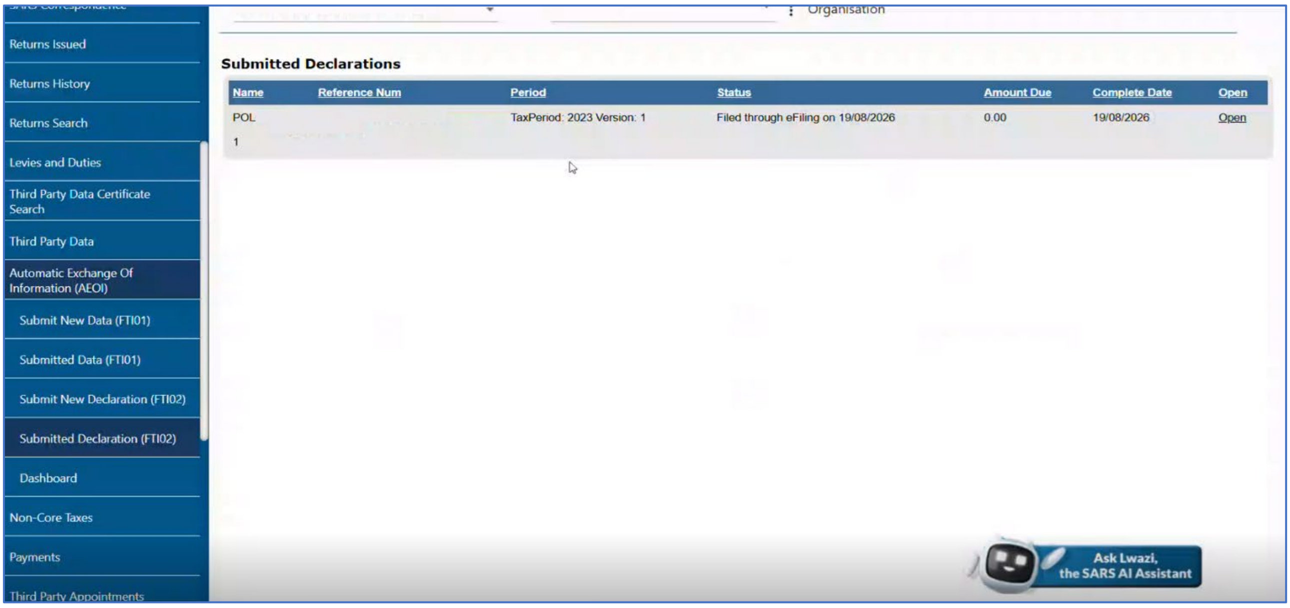
b) A null submission does not generate an FTI02 declaration.

19.1 View a submitted FTI02 declaration

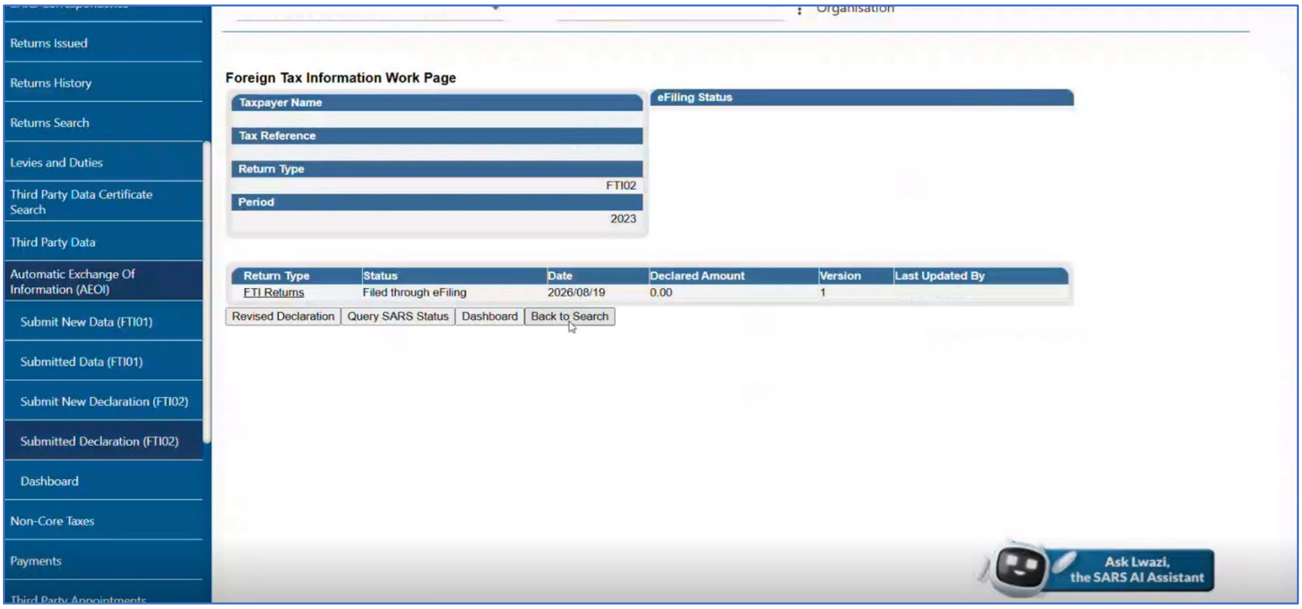
a) Proceed as follows:

i) Log in to eFiling.
ii) Select **Returns** from the main menu.
iii) Select **Automatic Exchange of Information (AEOI)**.

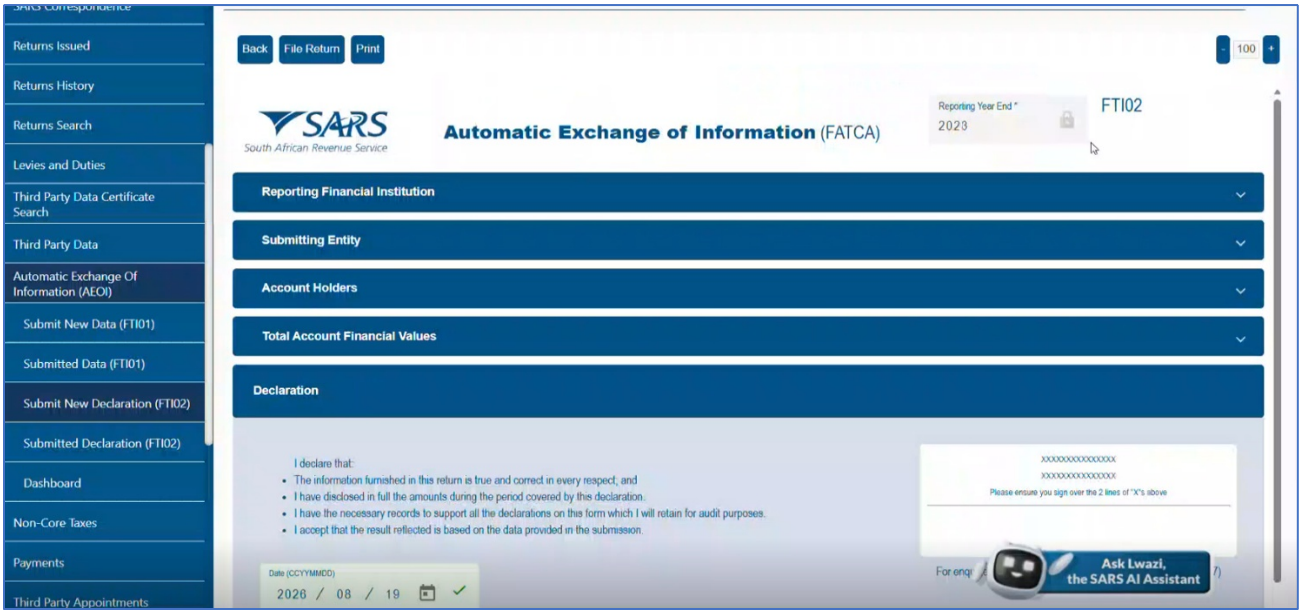
iv) Select **Submitted Declaration (FTI02)**.
v) The **Submitted Declarations** page will be displayed.



vi) Identify the declaration for the applicable Reporting Year and RFI.
vii) Select the corresponding **Open** hyperlink.
viii) The **Foreign Tax Information Work Page** will be displayed.



ix) Select the **FTI Returns** hyperlink.



x) Verify that the displayed declaration relates to the correct:
   A) Reporting Year;
   B) RFI Tax Reference Number;
   C) GIIN, where applicable; and
   D) Registered Name.

Note: Where more than one RFI combination is available, do not rely only on the Tax Reference Number. Verify the GIIN and Registered Name before opening or revising the declaration. Do not file a revised declaration before correcting the underlying FTI01 or data file where the error originated in that submission

19.2 Correct and Resubmit Previously Submitted Reportable Data

a) Use this process when information contained in a previously submitted reportable data file is incorrect and needs to be updated.

b) Before You Start Ensure That:

   i) The original reportable data file has already been submitted.
   ii) The records requiring correction have been identified.
   iii) The original file is available for update.
   iv) The corrected financial information is available.
   v) You are authorised to submit information on behalf of the Reporting Financial Institution (RFI).

c) Steps to Correct and Resubmit a Data File

   i) Open the previously submitted reportable data file that contains the records requiring correction.
   ii) Locate the record indicator for each record that must be corrected.
   iii) Change the record indicator from **"N" (New)** to **"C" (Correction)**.

Note 1: The correction indicator informs SARS that the submission contains changes to information previously submitted.

   iv) Retain the original unique record identifiers for the records being corrected.

Note 2: Do not change the original unique record identifiers. These identifiers are used to match the correction to the previously submitted record.

   v) Update the financial information that requires correction.
   vi) Examples may include:
      A) Account balances
      B) Payment amounts

C) Interest amounts
D) Other reportable financial information

vii) Update any related totals or calculated values affected by the correction.
viii) Assign a new, unique file name to the corrected file.

Note 3: The corrected file must have a different file name from any previously submitted file.

ix) Verify that:
   A) The record indicator has been changed from **N** to **C**.
   B) The original unique record identifiers have been retained.
   C) The corrected financial information has been updated accurately.
   D) The file complies with the applicable Business Requirement Specification (BRS).
   E) A unique file name has been assigned.
x) Submit the corrected file using the same secure submission channel used for the original submission:
   A) Connect:Direct; or
   B) HTTPS.
xi) Review the response message received after submission to confirm whether the correction file was successfully processed.
xii) If the file is rejected, correct the identified errors and resubmit the file.
xiii) If the file is successfully processed, proceed to review and revise the related FTI02 declaration, where applicable.
xiv) Submit the revised FTI02 declaration to ensure that the declaration reflects the corrected reportable data.
xv) The corrected reportable data file is successfully submitted to SARS and the associated FTI02 declaration is updated to reflect the corrected information.

Note 4: This correction process applies only to reportable data files containing financial information. Null submissions made through the FTI01 process do not require correction because no reportable financial information is submitted.

19.3 Request a revised FTI02 declaration

a) After the corrected data file has been successfully submitted:

i) Log in to eFiling.
ii) Select **Returns**.
iii) Select **Automatic Exchange of Information (AEOI)**.
iv) Select **Submitted Declaration (FTI02)**.
v) Identify and open the declaration for the applicable Reporting Year and RFI.
vi) Verify the RFI Tax Reference Number, GIIN and Registered Name.
vii) Select **Revised Declaration**.
viii) The FTI02 declaration will be refreshed using the corrected data submitted through Connect:Direct or HTTPS.
ix) Review the revised declaration.
x) Confirm that the revised declaration reflects the corrected data submission.
xi) Select **File Return** to submit the revised FTI02 declaration.
xii) Check the resulting submission status.

Note: The revised FTI02 declaration is generated from the resubmitted data. The user cannot amend the underlying reportable data directly on the declaration form

19.4 Review the revised declaration

a) Before filing the revised FTI02 declaration, confirm that:

i) The correct Reporting Year is displayed;
ii) The correct RFI Tax Reference Number is displayed;
iii) The correct GIIN is displayed, where applicable;
iv) The correct Registered Name is displayed;
v) The corrected data submission is reflected;
vi) All relevant submissions for the RFI are included;

vii) No incorrect or superseded information is being declared;
viii) All validation errors relating to the corrected data file have been resolved; and
ix) The person submitting the declaration is authorised to act for the RFI.

Note: If the corrected data is not reflected on the revised FTI02, do not file the declaration. Verify the data-file submission result or request technical assistance

19.5 File the revised FTI02 declaration

a) After verifying the revised declaration:

i) Select **File Return**.
ii) The revised FTI02 declaration will be submitted to SARS.
iii) Return to the Foreign Tax Information Work Page.
iv) Review the displayed status.
v) Confirm that the revised declaration has been received or processed successfully.

b) Requesting a revised declaration does not complete the process. The revised FTI02 must be reviewed and filed. The revised declaration is filed where the displayed status on the workpage is **Filed**.

19.6 Request Technical Assistance

a) Where the user cannot correct or submit the data, the corrected submission is not reflected on the FTI02, or a technical error prevents completion of the FTI submission process, request technical assistance.

i) Send the query to:
   A) SARS_ThirdPartyData_Support@sars.gov.za
   B) Use **FATCA** or **CRS**, as applicable, in the email subject line.
ii) Include the following information, where available:
   A) Reporting Year;
   B) RFI Tax Reference Number;
   C) GIIN;
   D) Registered Name;
   E) Submission reference;
   F) Submission channel used;
   G) Date of submission;
   H) Validation or error message received; and
   I) A description of the assistance required.

Note: Do not include confidential account-holder information in an unprotected email. Follow the approved SARS information-security requirements when providing supporting information

20 CHECK THE FTI02 DECLARATION STATUS

a) Use the Dashboard to view summary and status information for submitted FTI02 declarations.

b) Before continuing, ensure that:

i) an FTI02 declaration has been submitted;
ii) you have the required AEOI access rights; and
iii) you are using the correct eFiling profile.

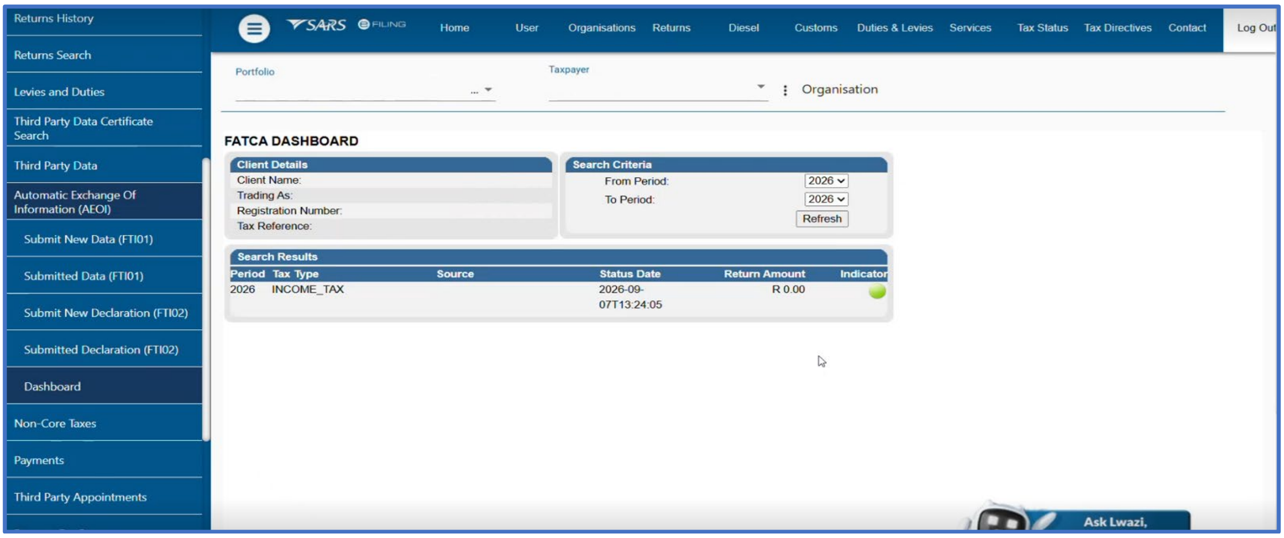
c) To check the declaration status:

i) Log in to eFiling.
ii) Select **Returns**.
iii) Select **Automatic Exchange of Information (AEOI)**.
iv) Select **Dashboard**.
v) Identify the applicable Reporting Year and RFI.

vi) Review the declaration status and submission date.
vii) Confirm that the information corresponds with the FTI02 declaration submitted to SARS.

d) If the status does not reflect the expected outcome, review any displayed message and follow the applicable troubleshooting or technical-assistance process.

Note: The Dashboard displays information relating to FTI02 declarations. An FTI01 null-report submission does not generate an FTI02 declaration.



21 QUICK-REFERENCE INFORMATION

21.1 GIIN format

a) Use the following structure:

i) XXXXXX.XXXXX.XX.XXX

b) Each X represents an accepted alphabetic or numeric character.

21.2 Record Status

Status	Meaning
New	A record that is being submitted for the first time. This may be system-controlled and not displayed as a selectable option
Correction	A previously submitted RFI record is being amended
Deletion	A previously submitted RFI record is being removed

21.3 Null Submission

a) A null submission applies where the RFI has no account holders to report for the applicable reporting period.

i) **Yes:** Account Holder Demographic Data must not be included.
ii) **No:** Applicable Account Holder Demographic Data must be provided.

21.4 Filer Category Selection Guidance

a) Use the filer category selection to identify the FATCA classification that applies to the Submitting Entity or Reporting Financial Institution. Select the option that best describes the entity's FATCA role.

b) If you are uncertain which option applies, confirm the entity's FATCA classification before filing the FTI01.

Selection shown on the form	Applies to	What it means in user-friendly terms
Sponsoring Entity of a Sponsored FFI	Sponsor Filer Category	Select this where the Submitting Entity is a Sponsoring Entity that reports on behalf of one or more sponsored Foreign Financial Institutions.
Sponsoring Entity of a Sponsored Direct Reporting NFFE	Sponsor Filer Category	Select this where the Submitting Entity sponsors a Direct Reporting Non-Financial Foreign Entity and is responsible for FATCA reporting on its behalf.
Trustee of a Trustee-Documented Trust	Sponsor Filer Category	Select this where the Submitting Entity is a trustee that reports FATCA information for a Trustee-Documented Trust.
PFFI, other than a Reporting Model 2 FFI and including a U.S. branch of a PFFI not treated as a U.S. person	RFI Filer Category	Select this where the Reporting Financial Institution is a Participating Foreign Financial Institution and no more specific filer category applies.
RDC FFI	RFI Filer Category	Select this where the Reporting Financial Institution is a Registered Deemed-Compliant Foreign Financial Institution.
Limited Branch of Limited FFI	RFI Filer Category	Select this where the Reporting Financial Institution is a limited branch of a Limited Foreign Financial Institution.
Reporting Model 2 FFI	RFI Filer Category	Select this where the Reporting Financial Institution reports under a Model 2 FATCA reporting arrangement.
Qualified Intermediary (QI), Withholding Foreign Partnership (WP), or Withholding Foreign Trust (WT)	RFI Filer Category	Select this where the Reporting Financial Institution acts as a Qualified Intermediary, Withholding Foreign Partnership or Withholding Foreign Trust.
Direct Reporting NFFE	RFI Filer Category	Select this where the entity is a Non-Financial Foreign Entity that reports directly for FATCA purposes.
Withholding Agent	RFI Filer Category	Select this where the entity acts as a withholding agent for FATCA purposes.
Territory Financial Institution treated as a U.S. person	RFI Filer Category	Select this where the institution is a territory financial institution that is treated as a U.S. person for FATCA purposes.

Note: The filer category selected must be consistent with the GIIN information entered on the form. If a GIIN or filer category makes another field mandatory, complete the field using the information that belongs to the specific entity displayed in that section.

22 DEFINITIONS AND ACRONYMS

Glossary A-M | South African Revenue Service (sars.gov.za)

AEOI	Automatic Exchange of Information
CRS	Common Reporting Standard
FATCA	Foreign Account Tax Compliance Act
FFI	South African Foreign Financial Institutions
FTI	Foreign Tax Information
FTI01	Foreign Tax Information null-report form
FTI02	Foreign Tax Information declaration
GIIN	Global Intermediary Identification Number
OECD	Organisation for Economic Co-operation and Development
RFI	Reportable Financial Institution
SARS	South African Revenue Service

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

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