



## INCOME TAX SYSTEM

### APPLICATION SYSTEM DEVELOPMENT DOCUMENT DISTRIBUTION LIST

## MEDICAL SCHEME CONTRIBUTION EXTRACTS - INTERFACE

Document Number: IBIR-041

Document Revision Number: 5.000

	Signature	Date
Author		
Language QA		

Document ID	IBIR-041
Title	Medical Scheme Contribution Extracts - Interface



## DOCUMENT ACCEPTANCE

We hereby certify that this document has been checked with the mutually agreed upon baseline requirements and that the technical content is accurate and adequate for the purpose intended.

Name	Designation	Signature	Date
Eddie Illingworth	SARS Project Manager		
Michelle Welgemoed	SARS Business Manager		

Archived



## TABLE OF CONTENTS

<b>1.</b>	<b>SCOPE .....</b>	<b>A-1</b>
1.1	IDENTIFICATION.....	A-1
1.2	SYSTEM OVERVIEW.....	A-1
1.3	BUSINESS REQUIREMENT OVERVIEW .....	A-2
1.3.1	Intended Data Usage by SARS.....	A-2
1.3.2	Intended Data Usage by External Agent .....	A-2
1.4	DOCUMENT OVERVIEW.....	A-2
<b>2.</b>	<b>APPLICABLE DOCUMENTS.....</b>	<b>A-1</b>
2.1	APPLICABLE DOCUMENTS.....	A-1
2.2	REFERENCED DOCUMENTS.....	A-1
<b>3.</b>	<b>INTERFACE SPECIFICATION .....</b>	<b>A-1</b>
3.1	INTERFACE DIAGRAM.....	A-1
3.2	INTERFACE REQUIREMENTS.....	A-1
3.2.1	Interface Parameters .....	A-1
3.2.2	Physical Link Specification .....	A-2
3.2.2.1	Leased Line.....	A-2
3.2.2.2	Internet .....	A-2
3.2.2.3	EDI.....	A-3
3.2.2.4	Compact disk (CD).....	A-3
3.2.2.5	Standard Communications Facility.....	A-3
3.2.3	Protocol.....	A-4
3.2.3.1	Security Considerations .....	A-4
3.2.3.2	Authentication and Encryption .....	A-4
3.2.3.3	Sequenced Files.....	A-4
3.2.3.4	File Polling.....	A-4
3.2.3.5	Directory and File Naming Conventions.....	A-5
3.2.3.6	Files in Error .....	A-6
3.2.3.6.1	File Rejection .....	A-6
3.2.3.6.2	Record Rejection.....	A-6
3.2.3.6.3	File Accepted .....	A-6
3.2.3.6.4	Amended Certificates.....	A-7
3.2.3.7	Missing Files.....	A-7
3.2.3.8	File Size.....	A-7
3.2.3.9	Medical Scheme Statement Extract Reporting Process Flow via FTP .....	A-7
3.2.3.10	Medical Payment Extract Reporting Process Flow via EDI .....	A-8
3.2.3.11	Medical Scheme Statement Extract Reporting Process Flow via CD.....	A-8
3.2.4	Data Requirements.....	A-8
3.2.4.1	File Layout .....	A-8
3.2.4.2	Data Description Conventions.....	A-10
3.2.4.3	File Types.....	A-10
3.2.4.4	Medical Scheme Statement Extract Details File .....	A-11
3.2.4.4.1	Medical Scheme Statement Extract Details Header Record .....	A-11
3.2.4.4.2	Medical Scheme Statement Details Data Record .....	A-12
3.2.4.4.3	Medical Scheme Statement Extract Details Trailer Record .....	A-15
3.2.4.5	Medical Scheme Statement Extract Response File.....	A-16
3.2.4.5.1	Medical Scheme Statement Extract Response Header Record .....	A-16
3.2.4.5.2	Error Description Record.....	A-18
3.2.4.5.3	Medical Scheme Statement Extract Response Trailer Record.....	A-19
<b>4.</b>	<b>NOTES.....</b>	<b>20</b>
4.1	TERMS, ABBREVIATIONS AND ACRONYMS .....	20
<b>A.</b>	<b>APPENDIX A.....</b>	<b>21</b>
A.1	SOURCE CODE TABLE .....	21

<b>B. APPENDIX B</b> .....	<b>22</b>
B.1 THIRD PARTY COMPACT DISK SUBMISSION FORM.....	22

## List of Tables

TABLE 2-1: APPLICABLE DOCUMENTS.....	A-1
TABLE 2-2: REFERENCED DOCUMENTS .....	A-1
TABLE 3-1: PERFORMANCE AND SYSTEM PARAMETERS .....	A-1
TABLE 3-2: FILE RECORD TYPES.....	A-8
TABLE 3-3: LIST OF FILE TYPES FOR THE SARS-SOURCE SYSTEM INTERFACE .....	A-10
TABLE 3-4: MEDICAL SCHEME STATEMENT EXTRACT DETAILS HEADER RECORD LAYOUT .....	A-11
TABLE 3-5: MEDICAL SCHEME STATEMENT EXTRACT DETAILS DATA RECORD LAYOUT .....	A-12
TABLE 3-6: MEDICAL SCHEME STATEMENT EXTRACT DETAILS TRAILER RECORD LAYOUT.....	A-15
TABLE 3-7: MEDICAL SCHEME STATEMENT EXTRACT RESPONSE HEADER RECORD LAYOUT.....	A-16
TABLE 3-8: ERROR DESCRIPTION RECORD LAYOUT .....	A-18
TABLE 3-9: MEDICAL SCHEME STATEMENT EXTRACT RESPONSE TRAILER RECORD LAYOUT.....	A-19
TABLE A-1: INCOME SOURCE CODES .....	21

---

## ***LIST OF FIGURES***

---

FIGURE 3-1: INTERFACE RELATIONSHIP.....	A-1
FIGURE 3-2: PHYSICAL IMPLEMENTATION OF THE INTERFACE .....	A-2
FIGURE 3-3: COMMUNICATION COMPONENTS BETWEEN SARS E-FILING AND THE SOURCE SYSTEM .....	A-3
FIGURE 3-4: COMPACT DISK INTERFACE .....	A-3
FIGURE B-1: THIRD PARTY COMPACT DISK SUBMISSION FORM .....	23

Archived

## 1. SCOPE

This document describes the interface between the South African Revenue Service (SARS) and a system reporting on Medical Scheme statements of taxpayers.

Reporting of the Medical Scheme Contribution Extracts must be done in accordance with Sections 69, of the Income Tax Act No. 58 of 1962 as amended. The Income Tax Act will be reflected as [A1] in this document.

### 1.1 Identification

This interface document describes the protocol and data format to be used by various institutions when reporting payments of taxpayers as detailed in Sections 69, [A1].

The system using this interface to report information as detailed above will be referred to as the 'SOURCE SYSTEM'.

It is envisaged that all institutions offering Medical Schemes will be using this interface. These institutions include among others, Medical Scheme administrators.

### 1.2 System Overview

SARS is aimed at providing automated operational support for the purpose of effective collection of Income Tax due to the Republic of South Africa. The following main functions are supported:

- Registration – The maintenance of information regarding taxpayers required for the effective collection of Income Tax.
- Assessments – The calculation of Income Tax due from taxpayers based on the tax returns submitted by the taxpayers and the information maintained in SARS database.
- Recoveries – The effective collection of the Income Tax due by taxpayers.
- Audit – The verification and cross-referencing of information provided by taxpayers and gathered from other sources.

To effectively perform these functions SARS must communicate with various systems both internal and external to SARS to obtain or provide the necessary data.

The main objective of SARS is to:

- Provide a high quality service to its Clients.
  - Improve efficiency in the collection of Income Tax.
  - Improve on the turn-around time for assessments.
  - Automate tax collection processes.
  - Expand the tax base.
  - Automate interfaces with external systems.
  - Improve the quality of the data contained in the database.

The SOURCE SYSTEM shall be any organisation external to SARS that is required to issue Medical Scheme extracts to taxpayers.

## 1.3 Business Requirement Overview

Medical Scheme statement extracts data reported by the Source System is a vital source of cross-reference information for SARS.

All Medical Scheme statement extracts will be reported for the tax year starting at 1 March and ending at the end of February (the normal tax year).

Medical Scheme statement extracts will be reported once a year, to be sent to SARS no later than 60 (sixty normal days) from the end of the tax year.

### 1.3.1 Intended Data Usage by SARS

One of the possible applications of this information is to verify the correctness and completeness of taxpayers' deduction claimed contained in their Income Tax Returns. .

### 1.3.2 Intended Data Usage by External Agent

SARS will provide a response with respect to Medical Scheme statement details to the SOURCE SYSTEM indicating whether the Medical Scheme statement extracts file was successfully received or found to have format errors.

No other information will be provided to the SOURCE SYSTEM with regard to this interface.

## 1.4 Document Overview

This document describes the interface between SARS and the SOURCE SYSTEM. The following aspects shall be covered by this document:

1. Interfacing method
2. Data Access Protocol
3. Data messages transferred between the two systems.

This document contains the following sections:

1. Section 1: Scope
2. Section 2: Applicable Documents
3. Section 3: Interface Specification
4. Section 4: Notes
5. Appendix A: Code Tables

## 2. APPLICABLE DOCUMENTS

### 2.1 Applicable Documents

The documents listed in Table 2-1, of the exact issue shown, form part of this document to the extent shown herein. In the event of conflict between the documents referenced herein and the content of this document, the content of this document shall be considered a superseding requirement. However, this document shall not negate higher level requirements.

**Table 2-1: Applicable Documents**

No	Identification	Name/Description	Publishing Agency	Revision/Date
[A1]		Income Tax Act, No. 58 of 1962 as amended	South African Government	Latest

### 2.2 Referenced Documents

The published books listed in Table 2-2 form part of this document to the extent that they are referenced. In the event of conflict between the books referenced and the content of this document, the content of this document shall be considered a superseding requirement.

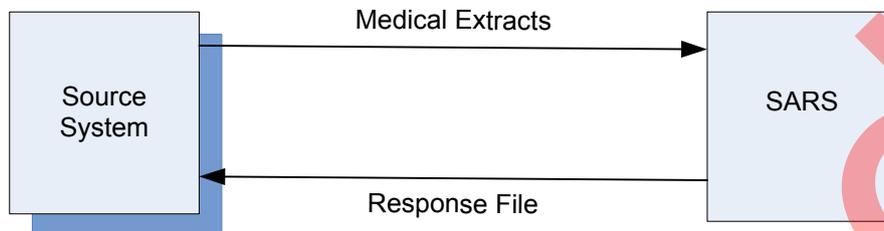
**Table 2-2: Referenced Documents**

No	Identification	Name/Description	Publishing Agency	Revision/Date
[R1]	RFC-791	Internet Protocol	ISI, J. Postel	Sep-01-1981
[R2]	RFC-793	Transmission Control Protocol	ISI, J. Postel	Sep-01-1981
[R3]	RFC-964	Some problems with the specification of the Military Standard Transmission Control Protocol	SDC, D.P. Sidhu	Nov-01-1985
[R4]	RFC-959	File Transfer Protocol	ISI, J. Postel, J.K. Reynolds	Oct-01-1985

## 3. INTERFACE SPECIFICATION

### 3.1 Interface Diagram

Figure 3-1 shows the interface relationship between SARS E-Filing and the SOURCE SYSTEM.



**Figure 3-1: Interface Relationship**

A detailed description of the information transferred between the two systems is provided in the sections that follow.

### 3.2 Interface Requirements

Medical Scheme statement extract data must be submitted electronically to SARS E-Filing either via a network connection between the SOURCE SYSTEM and SARS or via compact disk.

In the case of a network connection the data files will be exchanged between the two systems using the File Transfer Protocol (FTP) an EDI connection. The files will be deposited and retrieved on/from the area dedicated on SARS file server.

The interface will provide for an automated exchange of the relevant data files.

#### 3.2.1 Interface Parameters

Table 3-1 provides performance and system parameters that will have an impact on the performance of the interface:

**Table 3-1: Performance and System Parameters**

Parameter ID	Description	Value
	Communication link transfer rate	To be specified for each SOURCE SYSTEM
	Recovery rate of communications link	Within TCP/IP specification
ISP0501	Maximum file size for electronic transfer (FTP) – <i>From experience, SARS has found that file sizes of 8 meg are uploaded flawlessly. However, SARS will accept any file size via FTP or CD. It is up to the source system to ensure that the file is uploaded to SARS seamlessly.</i>	As per comments in the Description column.
ISP0502	Maximum file size for CD transfer	10 000 Records
ISP0601	Frequency of Medical Scheme Contribution extract submissions to SARS	Annually as scheduled
ISP0701	File sequence number range	000001 – 999999

Parameter ID	Description	Value
ISP1101	The period that the SOURCE SYSTEM must retain the file after it was sent to SARS	30 days

### 3.2.2 Physical Link Specification

The physical link specification will be provided separately for each SOURCE SYSTEM. The following sections provide an overview of the available options.

The physical implementation can be configured as shown in Figure 3-2.

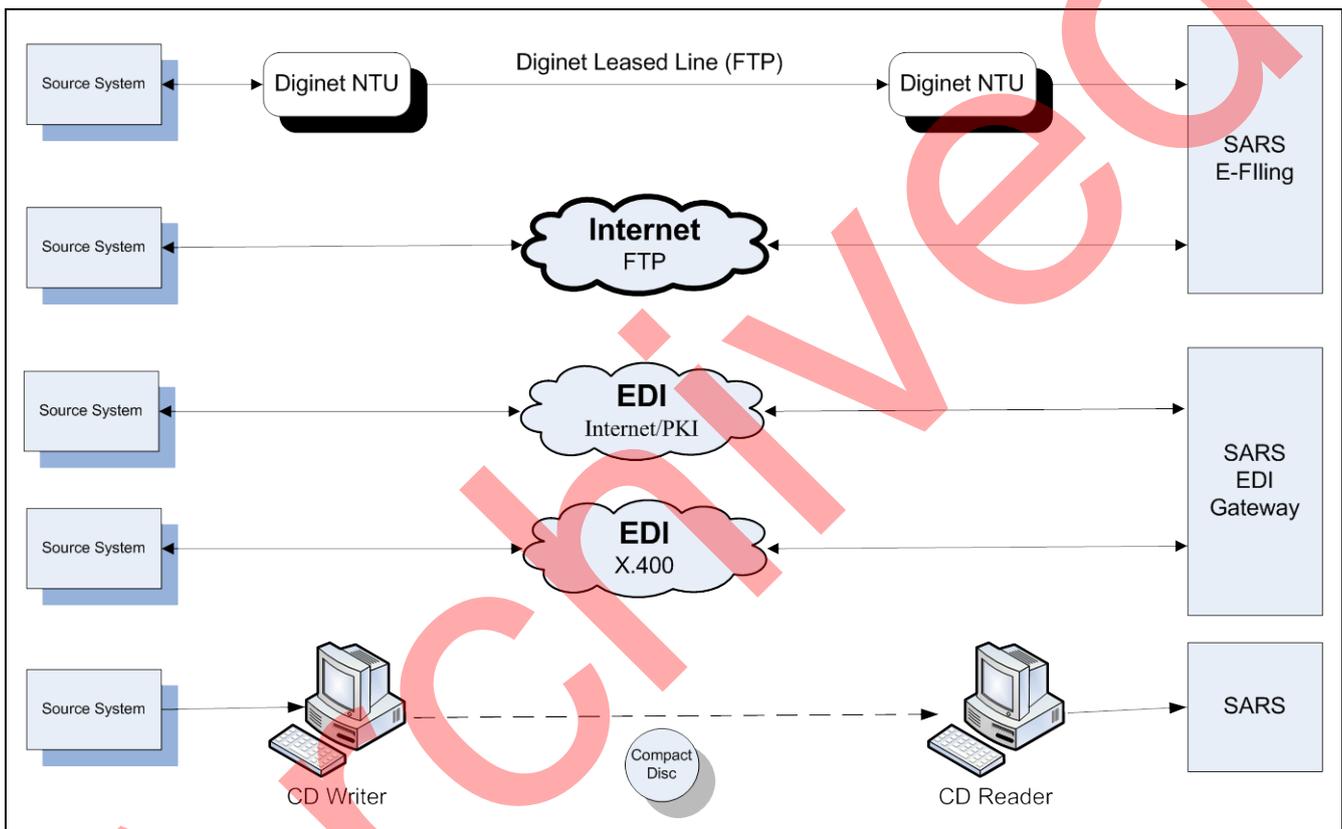


Figure 3-2: Physical Implementation of the Interface

#### 3.2.2.1 Leased Line

The SOURCE SYSTEM may submit Medical Scheme statement extracts to SARS using a leased line facility.

#### 3.2.2.2 Internet

The SOURCE SYSTEM may submit Medical Scheme statement extracts via the internet to SARS using FTP or EDI Communication.

### 3.2.2.3 EDI

The SOURCE SYSTEM may submit Medical Scheme statement extracts using EDI, either via the Internet or X.400.

### 3.2.2.4 Compact disk (CD)

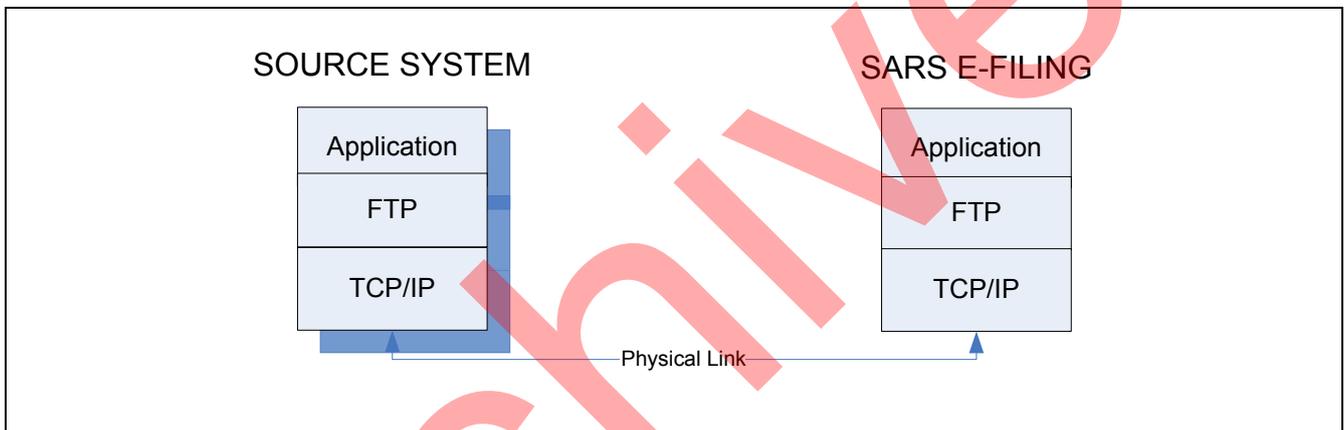
The SOURCE SYSTEM may submit their Medical Scheme statement extracts to SARS on CD. The format of the files must be in accordance with the format and layout specified in this document.

### 3.2.2.5 Standard Communications Facility

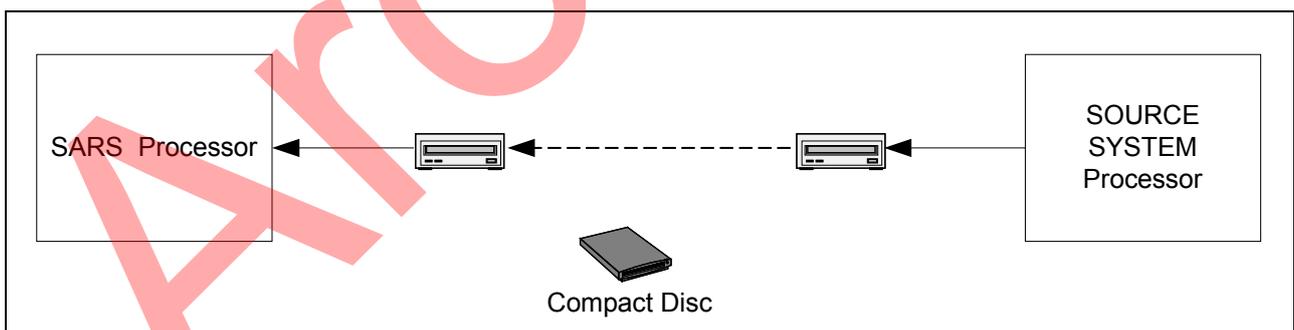
Where files are transmitted via standard FTP this interface shall utilise the standard TCP/IP protocol for the exchange of messages. Refer to Referenced Documents [R1], [R2] and [R3] for further details regarding the protocol. The FTP protocol is specified in [R4].

The use of standard communication components using FTP for this interface is displayed in Figure 3-3.

The use of CD for this interface is illustrated in Figure 3-4.



**Figure 3-3: Communication Components between SARS E-Filing and the SOURCE SYSTEM**



**Figure 3-4: Compact Disk Interface**

## 3.2.3 Protocol

### 3.2.3.1 Security Considerations

Access to any service within SARS will be regulated in line with the security framework that is used in SARS.

For the SOURCE SYSTEM to gain access to specific files in the data area of SARS a user name and password will be provided to the SOURCE SYSTEM. This user name and password are used by the SOURCE SYSTEM to create an FTP session with the SARS E-Filing processor. The user name and password will be unique and will be determined during the SOURCE SYSTEM's registration with SARS.

### 3.2.3.2 Authentication and Encryption

The use of a secured transmission in order to communicate the files to and from SARS is prescribed by SARS E-Filing. The secured transmission provides for file encryption as well as for SOURCE SYSTEM authentication. Additional details regarding the software used for secured transmission will be provided to the SOURCE SYSTEM upon registration with SARS. Encryption is only applicable to files transmitted via FTP.

Encryption software will be available from SARS E-Filing to registered SOURCE SYSTEMS for Windows NT (Version 4.00 SP3 or higher), Windows 98, ME, 2000, and XP; Linux (Intel); Solaris (UltraSparc 32- and 64-bit); and Mac OS X 10.2, 10.3, and 10.4

For EDI purposes, SARS uses the X.400 communications protocol as well as the Internet for message transfer with trading partners. X.400 is considered to already be safe and secure thus no further encryption is required. Should a trading partner prefer to use the Internet to transfer EDI data, note must be taken of the PKI (Public Key Infrastructure) requirements specified in the SARS EDI User Manual on the SARS web site, for encryption purposes.

### 3.2.3.3 Sequenced Files

In order to prevent the possibility of losing entire files in transit files will be allocated file names that will contain a sequence number. This sequence number will increase by 1 for every new file sent. The sequence number will wrap to 000001 when it reaches the maximum value. The sequence number range is determined by the ISP0701 system parameter.

A new file with the same file name and sequence number as any other file name will result in that file being rejected as a duplicate file, except if the original file was rejected because of format errors.

When a skip in the sequence numbering is detected by either system while reading a file, the System Administrator of the relevant system shall be notified. SARS will halt processing of incoming files when a skip in the sequence number is detected until the correct sequence file has been received from the SOURCE SYSTEM.

At the start of each calendar year, the expected sequence number for each file type specified in this document, must not be set to 1 but continue with the last sequence number used.

### 3.2.3.4 File Polling

SARS and the SOURCE SYSTEM will poll the data area allocated for this interface for files that are destined for them. Polling must take place periodically and the files may be processed immediately.

### 3.2.3.5 Directory and File Naming Conventions

Directory allocation on SARS file server as well as the file naming convention allows both systems to identify the files that are destined for them. The naming of a file shall be in accordance with the rules/restrictions imposed by SARS.

The chosen directory structure and file naming convention must include the following:

- File Mode
- SOURCE SYSTEM Identification
- File Type
- File Sequence Number

The directory structure used by SARS will be such that data files from the SOURCE SYSTEM will be placed in the directory allocated to it whenever it logs on to SARS E-Filing file server using FTP. Only the SOURCE SYSTEM and SARS will have access to this directory to guarantee confidentiality of the information.

The file name must also comply with the following format:

TTTTTTTT.MNNNNNN

Where:

TTTTTTTT is the file type. See Table 3-4. File type can be up to 8 characters long

M is the file mode. See Table 3-2

NNNNNN is the file sequence number. See 3.2.3.3

The SOURCE SYSTEM identification for the purpose of the directory structure on SARS E-Filing file server shall be uniquely allocated by SARS and made known to the SOURCE SYSTEM during the registration process with SARS.

Files copied to CD must be named according to the standard specified above, e.g. MEDEXTRS.R000001, MEDEXTRS.R000002 etc

### 3.2.3.6 Files in Error

#### 3.2.3.6.1 File Rejection

A file is deemed to be in error if:

1. The receiving system identifies a file with incorrect header information (e.g. invalid section identifier, unknown file type (Info-Type), invalid test data indicator, unknown External System identifier).
2. Format errors are encountered (e.g. incorrect sequence of sections e.g. Trailer record not the last record).
3. The calculated file total is not the same as the respective total contained in the trailer record.
4. Duplicate file name.

For any of these errors the file will be rejected and not processed by SARS.

A response file will be created to indicate the relevant error to the sending system. The status in the header record of the response file will indicate that the file was rejected.

The sending system must correct the file and re-transmit the file to the receiving system. The receiving system will delete the relevant file in error once the replacement file is processed. The replacement file must have the next sequence number.

If the sending system submitted a CD and the files are found to be in error according to 1, 2, 3 and 4 above a response file will be created and sent to the sending system via e-mail. These files/records must be corrected and re-submitted to SARS in a new file with the next sequence number.

#### 3.2.3.6.2 Record Rejection

Fields designated as mandatory that do not pass the validation criteria will result in that record being rejected and not processed by SARS. Fields marked as optional that are populated will be validated for data integrity and can also result in the record being rejected. The remaining records in the file that pass validation will be processed by SARS.

The response file returned to the sending system can have multiple lines showing more than one error per line. All errors found in the file will be shown in the response file.

A response file will be created to indicate the relevant error(s) to the sending system. The status in the header record of the response file will indicate that the file has records rejected.

The sending system must correct the records (lines) in error and re-transmit only those records to SARS in a new file with the next sequence number. The receiving system will continue to process files received with sequence numbers larger than the one(s) belonging to the file(s) in error.

If the sending system submitted a CD and the files is found to be in error according to 1, 2, 3 and 4 above a response file will be created and sent to the sending system via e-mail. These files/records must be corrected and re-submitted to SARS in a new file with the next sequence number.

#### 3.2.3.6.3 File Accepted

A file will be accepted when all fields pass the validation routine.

A response file will be created to indicate that the file was processed by SARS with no errors. The status in the header record of the response file will indicate that the file was processed successfully and the trailer record will indicate that there is no data record in the file.

### 3.2.3.6.4 Amended Certificates

In cases where the SOURCE SYSTEM needs to amend a certificate/statement, that certificates details need to be re-sent to SARS in a new file with the next sequence number. Records are date-time stamped by SARS hence the latest received record will be used and applied by SARS processes.

### 3.2.3.7 Missing Files

If SARS detects a skip in the sequence number of an incoming file type a response file will be generated by SARS to indicate to the SOURCE SYSTEM that a file is missing. SARS will halt processing of incoming files when a skip in the sequence number is detected until the correct sequence file has been received from the SOURCE SYSTEM.

The SOURCE SYSTEM will re-transmit the relevant file (file with the correct sequence number).

Missing files will be requested from the sender.

### 3.2.3.8 File Size

Files exchanged between the SOURCE SYSTEM and SARS will not exceed ISP0501 records in size. However, each file must comply with the file general layout as specified in 3.2.4.1.

Regardless of whether a file is broken up into multiple files the details of a single client must be contained within one file.

SARS will be responsible for providing sufficient disk space for the required volumes data transfer to its processor. SARS will be responsible for planning future capacity requirements with regard to disk space on its systems.

### 3.2.3.9 Medical Scheme Statement Extract Reporting Process Flow via FTP

The following is the data exchange process flow when the SOURCE SYSTEM transfers Medical Scheme statement extract files to SARS via FTP.

1. The SOURCE SYSTEM generates the file or files that it wants to send to SARS.
2. The SOURCE SYSTEM opens an FTP session with SARS E-Filing using the provided user name and password.
3. The SOURCE SYSTEM copies the required files to the applicable directory on the SARS E-Filing server. During the copy the file mode is set to Creating (C). When the copy is complete the file mode of the relevant file is changed by the SOURCE SYSTEM to Ready (R) using FTP.
4. SARS polls the directory exclusively allocated to the SOURCE SYSTEM periodically for files to be read. Once it detects files that are ready for processing they are backed-up, read and processed.
5. As part of file processing the file totals for the file, file duplication and record format are checked. This check is performed prior to the processing of any data record in the file. If the totals are found to be incorrect, the file duplicated, the file format or the data format is incorrect; the SARS System Administrator will be notified. A response file will be created to reflect the file processing status to the SOURCE SYSTEM.
6. As a result of the processing a response file for each incoming file will be prepared for the SOURCE SYSTEM.
7. The SOURCE SYSTEM periodically polls the directory exclusively allocated to it on the SARS file server using an FTP session for response files with a Ready (R) mode. When a file with this mode is detected it is copied to the SOURCE SYSTEM's own data area. When the copy has completed successfully the file mode is changed by the SOURCE SYSTEM to be Archived (A).

### 3.2.3.10 Medical Payment Extract Reporting Process Flow via EDI

The following is the data exchange process flow when the SOURCE SYSTEM transfers Medical Scheme statement extract files to SARS via EDI

1. The SOURCE SYSTEM generates the EDI file or files that it wants to send to SARS.
2. The SOURCE SYSTEM sends the EDI file or files to SARS, either via X.400 or the Internet.
3. Once EDI files are received at SARS they are automatically processed and archived.
4. As part of file processing the file totals for the file, file duplication and record format are checked. This check is performed prior to the processing of any data record in the file. If the totals are found to be incorrect, the file duplicated, the file format or the data format is incorrect; the SARS System Administrator will be notified. An EDI response file will be created to reflect the file processing status to the SOURCE SYSTEM.
5. As a result of the processing a response EDI file for each incoming EDI file will be prepared and sent to the SOURCE SYSTEM.

### 3.2.3.11 Medical Scheme Statement Extract Reporting Process Flow via CD

The following is the data exchange process flow when the SOURCE SYSTEM transfers Medical Scheme statement extract files to SARS via CD:

1. The SOURCE SYSTEM generates the file that it wants to send to SARS.
2. The SOURCE SYSTEM copies the file to a CD.
3. The CD must be submitted to SARS under the cover of a Medical Scheme statement CD submission form obtainable from the SARS Interface Administrator. Appendix B contains a sample form.
4. CD's not readable by SARS or where the file is found to contain format errors will be returned to the SOURCE SYSTEM. The SOURCE SYSTEM must then re-submit the corrected data file.

## 3.2.4 Data Requirements

This section describes the contents of the files exchanged between the SOURCE SYSTEM and SARS.

A general layout is provided in Table 3-2.

The EDI format documents will be sent to the SOURCE SYSTEM with this document if required.

Each entity type is exchanged in a separate file type. A list of file types is given in Table 3-3.

### 3.2.4.1 File Layout

Table 3-2 provides the general layout of each file. Information is stored in the files in ASCII format for FTP and CD. The header record, each record in the data record section and the trailer record have the same fixed length. The record length will be determined based on the length of the longest entity (header record, data record, or trailer record).

**Table 3-2: File Record Types**

Record Type	Description
Header Record	File identifier, containing information such as the header record identifier, source system name, information type, file sequence number and information format version number.
Data Record	Contains fixed length records of information. The number of these records is specified in the trailer.

Trailer Record	Contains trailer section identifier and number of records in the data section.
----------------	--

For files transmitted via FTP a sequence of characters i.e. Carriage Return (<CR>) and Line Feed (<LF>) will be included at the end of each header, data and trailer record to indicate the end of that record. The <CR> and <LF> characters are not included in the maximum record lengths specified for each file type in this document. All trailing blanks in records contained in files that are sent or received by SARS will be truncated. The hexadecimal value of <CR> is Hex 0D and <LF> is Hex 0A.

Archived

### 3.2.4.2 Data Description Conventions

A table will be used to describe the detailed contents of each file section (being a set of similar record types). The column headers have the following meanings:

Name	-	Field name in record layout
Description	-	Short description of the field in the record
Length	-	Length of the field (in bytes)
Occurs	-	The number of consecutive occurrences of this field in a particular record
Validation	-	Range of values or any other validation rules for a particular field
Remarks	-	Additional optional information regarding a particular field
Mandatory/Optional	-	If a field is marked with an 'M' then it implies that the field is Mandatory. It must be populated and pass the validation process of SARS else the record or file will be rejected. A field marked with an 'O' implies it is an Optional field that can also result in the record being rejected if it is populated and does not pass the validation routine. E.g. if only a CLIENT-ID is supplied and it is not valid.

### 3.2.4.3 File Types

Table 3-3 provides a list of all file types that are used to exchange data between the SOURCE SYSTEM and SARS.

**Table 3-3: List of File Types for the SARS-SOURCE SYSTEM Interface**

File Type	Mnemonic	Source	Destination	Described in Section	Record Length
Medical Scheme Statement Extract Details	MEDEXTRS	SOURCE SYSTEM	SARS	3.2.4.4	1056
Medical Scheme Statement Extract Response	MEDRESP	SARS	SOURCE SYSTEM	3.2.4.5	111

The file type mnemonic is used as part of the file naming convention. See 3.2.3.5

File naming administration (such as file sequence number allocation and file mode maintenance) is performed separately for each file type.

Record length is specified to be longer than the longest record for possible future enhancements of the file structure and must be space filled.

### 3.2.4.4 Medical Scheme Statement Extract Details File

This file contains the details of Medical Scheme statement extracts.

The period for which a Medical Scheme statement extract is reported on must coincide with the normal tax year, which spans from 1 March until the end of February the next year.

#### 3.2.4.4.1 Medical Scheme Statement Extract Details Header Record

The format of the Medical Scheme statement extract details header record is given in Table 3-4.

**Table 3-4: Medical Scheme statement Extract Details Header Record Layout**

Name	Description	Length	Occurs	Validation	Remarks	Mandatory/Optional
SEC-ID	File section identifier	1	1	"H"		M
INFO-TYPE	Information type	8	1	"MEDEXTRS"	(1), (2)	M
INFO-SUBTYPE	Information subtype	8	1	Blanks	(9)	O
TEST-DATA	Test data indicator	1	1	"Y" or "N"	(7)	M
FILE-SERIES-CTL	File series control field	1	1	"S"	(10)	M
EXT-SYS	External system identification	8	1		(1), (2), (6)	M
VER-NO	Interface version number	8	1	"1"	(1), (3), (4)	M
OWN-FILE-ID	Unique file identifier	14	1	Alphanumeric	(1), (3), (8)	O
GEN-TIME	Date and time of file creation	14	1	CCYYMMDDh mmss	(5)	M

Remarks:

1. Blank padded.
2. Left justified.
3. Right justified.
4. Version number increases whenever there is a change to this file layout. This number will be provided by SARS to the SOURCE SYSTEM if it should change.
5. The date and time of file creation in the form of CCYYMMDDhmmss where:  
CC is the century, YY is the year, MM is the month, DD is the day  
hh is the hours, mm is the minutes, ss is the seconds  
This date may not be future dated.
6. This identification will be allocated by SARS after registration of the SOURCE SYSTEM. It will be provided during the interface integration and commissioning phase.
7. If this field contains 'Y' the information in this file must not be applied to the production database of the receiving system. The information may be applied to the production database if this field contains 'N'. If this field contains any other value the file is rejected.
8. The SOURCE SYSTEM will insert an identifier that will uniquely identify the file for that SOURCE SYSTEM.
9. This field is not used and must be set to blanks.
10. This is a required by SARS and should be populated with an 'S'.

### 3.2.4.4.2 Medical Scheme Statement Details Data Record

This record type contains the Medical Scheme statement details of a client of the Medical Scheme.

The format of each data record is given in Table 3-5.

**Table 3-5: Medical Scheme statement Extract Details Data Record Layout**

Name	Description	Length	Occurs	Validation	Remarks	Mandatory/Optional
SEC-ID	File section identifier	1	1	"D"		M
REG-MEDICAL-SCHEME-NAME	Registered Medical Scheme Name	120	1	Alphanumeric	(1), (2)	M
REG-MEDICAL-SCHEME-NO	Registered Medical Scheme Number	20	1	Alphanumeric	(1), (2)	M
MEMBERSHIP-NO	Client's Membership No	20	1	Alphanumeric	(1), (2), (3)	M
IT-REF-NO	Income Tax reference number	10	1	Numeric	(4), (15)	O
MEMBERSHIP-COMMENCE-DATE	Date member joined the fund	8	1	CCYYMMDD	(5), (10)	M
CLIENT-ID	Clients South African ID number	13	1	Numeric	(1), (2), (6), (15)	O
CLIENT-OTHER-ID	Clients other ID number	10	1	Alphanumeric	(1), (2), (6)	O
CLIENT-SURNAME	Clients surname	120	1	Alphanumeric	(1), (2), (7)	M
CLIENT-INITS	Clients initials	5	1	Alphanumeric	(1), (2), (8)	O
CLIENT-FIRSTNAMES	Clients first names	90	1	Alphanumeric	(1), (2), (8)	O
CLIENT-DOB	Clients date of birth	8	1	CCYYMMDD	(5), (15)	O
CLIENT-POST-ADDR	Clients postal address lines	35	4	Alphanumeric	(1), (2), (9)	M
CLIENT-POST-CODE	Clients postal code	10	1	Alphanumeric	(1), (2), (9)	M
CLIENT-PHY-ADDR	Clients physical address lines	35	4	Alphanumeric	(1), (2)	O
CLIENT-PHY-CODE	Clients physical postal code	10	1	Alphanumeric	(1), (2)	O
ADDR-CHANGE-DATE	Last date the address was changed on the system	8	1	CCYYMMDD	(5)	O
YEAR	Tax Year	4	1	CCYY	(14)	M
MNTHLY-CONTR-SRCE-CDE	The source code indicating the nature of amounts for principal members total contribution	4	1	Numeric	(12), (13)	M
MONTHLY			12		(20)	
MONTH	Months per tax year	2	'12'	Numeric	(11), (13)	M

Name	Description	Length	Occurs	Validation	Remarks	Mandatory/Optional
					,(20)	
TOTAL-NO-OF-MEMBERS	Principal member plus total dependants	2	'12'	Numeric	(13) ,(20)	M
MONTHLY-CONTRIBUTION-EMPLOYEE	Total Monthly contribution to the scheme by the clients	15	'12'	Numeric	(13) ,(20)	M
MNTHLY-CPD-AMT-SRCE-CDE	The source code indicating the nature of amounts for capped amounts for tax deductions	4	1	Numeric	(12) ,(13), (16)	O
MONTHLY-CAPPED-AMT	Capped monthly amount in respect of tax deductions	15	1	Numeric	(13)	O
BNF-NOT-CVRD-SRCE-CDE	The source code indicating the nature of amounts for benefits not covered by the scheme	4	1	Numeric	(12) ,(13), (17)	O
BENEFITS-NOT-COVERED-TAX	Benefits not covered by the scheme for income tax purposes	15	1	Numeric	(13)	O
INT-SAVING-SRCE-CDE	The source code indicating the nature of amounts for interest on savings	4	1	Numeric	(12) ,(13), (18)	O
INTEREST-SAVINGS	Interest on saving plans	15	1	Numeric	(13)	O
BENEFITS-NOT-COVERED-SPECIAL	Benefits not covered by the scheme for special dependants	15	1	Numeric	(13), (19)	O
REFUNDS	Saving plans refunds to members	15	1	Numeric	(13)	O

## Remarks:

- Blank padded.
- Left justified.
- This unique number is allocated by the SOURCE SYSTEM to identify the client these details are assigned to.
- The Income Tax reference number must be provided if it is known to the SOURCE SYSTEM.
- This field is in the form of CCYYMMDD where:  
CC IS THE CENTURY, YY IS THE YEAR, MM IS THE MONTH  
DD is the day in the month
- If the client does not have a South African ID the other ID shall be specified (e.g. passport number).
- This field is mandatory in accordance with [A1] Section 69.
- At least one of CLIENT-INITIALS or CLIENT-FIRSTNAMES must be supplied. The record will be rejected if both are blank.
- The population of the Postal address must start from the first occurrence. If the Postal address is not available then the first occurrence of the Postal address must be populated with the word 'Unknown' and the postal code populated as '9999999999'.

10. The membership commence date will be the actual date the member signed on.
11. Months must be in relation to the year of assessment. E.g. 1 March until the end of February the next year. It is **NOT** as per calendar year.
12. The income source code table is provided in Appendix A.
13. Right justified and zero padded.
14. As per SARS tax year
15. At least one of Tax reference number, Identity number or Date of Birth must be provided. (If available, Identity number should always be populated). The record will be rejected if these three fields are blank or if populated fields do not pass the modulus checks. CLIENT-DOB will be validated against the Id number when provided.
16. This field is required if field MONTHLY-CAPPED-AMT is populated;
17. This field is required if field BENEFITS-NOT-COVERED-TAX is populated;
18. This field is required if field INTEREST-SAVINGS is populated.
19. This field shows the other expenses paid in respect of the special dependent (dependants as defined in section 1 of the Medical Schemes Act) by the taxpayer. I.e. the expenses paid in respect of the special dependent not recovered from the fund, which will not qualify as a deduction in the hands of the taxpayer.
20. Fields MONTH, TOTAL-NO-OF-MEMBERS, MONTHLY-CONTRIBUTION-EMPLOYEE occur 12 times. As they are in the same group they must be written to the data file in that order occurring 12 times. E.g. MMnnzzzzzzzzzzzzzzMMnnzzzzzzzzzzzz..... where MM = MONTH, nn = TOTAL-NO-OF-MEMBERS, zzzzzzzzzzzzz= MONTHLY-CONTRIBUTION-EMPLOYEE

### 3.2.4.4.3 Medical Scheme Statement Extract Details Trailer Record

The trailer record of the file contains file integrity check fields. Table 3-6 provides the format of the trailer section.

**Table 3-6: Medical Scheme statement Extract Details Trailer Record Layout**

Name	Description	Length	Occurs	Validation	Remarks	Mandatory/O ptional
SEC-ID	File section identifier	1	1	"T"		M
REC-NO	Number of data records in this file (excluding the header and trailer records)	8	1	Numeric	(1), (2), (3)	M

Remarks:

1. Zero padded.
2. Right justified.
3. This is the total number of records in the data record section of the file. It is used to check the file integrity.

### 3.2.4.5 Medical Scheme Statement Extract Response File

An Medical Scheme statement extract Response file will be created by SARS for all files received from the SOURCE SYSTEM including files received via CD.

The file will acknowledge receipt of a Medical Scheme statement Extract Details file. If the received file contains no errors then the header record of this response file will indicate successful receipt of the file. The trailer record will then indicate that there are no data records in this file. If on the other hand errors are detected in the input file the header of the response file will include an indication that the input file was rejected or line errors were detected in the file. In addition, error descriptions records will be provided that specify the nature and position of the error. The trailer will include a count of the error description records in the file.

#### 3.2.4.5.1 Medical Scheme Statement Extract Response Header Record

The format of the header record is given in Table 3-7.

**Table 3-7: Medical Scheme statement Extract Response Header Record Layout**

Name	Description	Length	Occurrence	Validation	Remarks
SEC-ID	Section identifier	1	1	"H"	
INFO-TYPE	Information type	8	1	"MEDRESP"	(1), (2)
INFO-SUBTYPE	Information subtype	8	1	Alphanumeric	(1)
TEST-DATA	Test data indicator	1	1	"Y" or "N"	
FILE-SERIES-CTL	File series control field	1	1	"S"	
EXT-SYS	External system ID	8	1		(1), (2), (6)
VER-NO	Interface version number	8	1	"1"	(1), (3), (4)
OWN-FILE-NO	Unique file identifier	14	1	Alphanumeric	(1), (3), (8)
GEN-TIME	Date and time of file creation	14	1	CCYYMMDDhhmmss	(5)
RESP-FILE-ID	The file identifier of the file for which this is a response file	14	1	Alphanumeric	(1), (2), (9)
STATUS	Processing status	2	1	Numeric	(3), (7), (10)

Remarks:

1. Blank padded
2. Left justified
3. Right justified
4. Version number increases whenever there is a change to this file layout
5. The date and time of file creation in the form of CCYYMMDDhhmmss, where:
  - CC is the century
  - YY is the year
  - MM is the month
  - DD is the day
  - hh is the hours
  - mm is the minutes

ss is the seconds

6. This identification will be determined by SARS and provided to the SOURCE SYSTEM during the interface integration and commissioning phase.
7. The processing status could be one of the following:
  - 1 - Processed successfully
  - 2 - File totals incorrect
  - 3 - File format error
  - 4 - Duplicate file
  - 5 - Missing file(s)
  - 6 - File size exceeded
  - 7 - Processed successfully with rejected records

No file ID will be provided in the response file ID field when a missing file is detected.
8. This unique number is allocated by SARS for reference purposes.
9. The unique file identifier supplied by the SOURCE SYSTEM (OWN-FILE-ID in Table 3-4) will be returned in this field.
10. Zero padded.

Archived

### 3.2.4.5.2 Error Description Record

This record type provides a description of an error that was detected in any of the records in an incoming Medical Scheme statement Extract Details record.

The format of each data record is given in Table 3-8.

**Table 3-8: Error Description Record Layout**

Name	Description	Length	Occurrence	Validation	Remarks
SEC-ID	Section identifier	1	1	"E"	
REC-NUM	Record Number	8	1	Numeric	(1), (2), (3), (7)
KEY	Record Key	32	1	Alphanumeric	(4), (5), (6), (8)
ERROR-NO	Error Number	5	1	Numeric	(1), (2), (3), (9)
ERROR-TEXT	Error Text	65	1	Alphanumeric	(4), (5), (6), (10)

Remarks:

1. Zero padded.
2. Right justified.
3. Mandatory Field.
4. Optional field.
5. Blank padded.
6. Left justified.
7. This is the record number in which an error was detected. The header record will be record number 1 whereas the first data record will be record number 2.
8. This is the key of the record in which an error was detected. The key for a Medical Scheme statement Extract Details file is the applicable Medical Scheme statement unique client number, i.e. MEMBERSHIP-NO field. If the MEMBERSHIP-NO field was not specified in the record that caused the error this field will be left blank. If an error was detected in the header record or in the trailer record this record will not be provided.
9. This is an error number that was allocated by the SARS.
10. This field contains free text that describes the error. To comply with the Income Tax Act of 1962 as amended from time to time SARS may elect not to provide a descriptive text in this field.

### 3.2.4.5.3 Medical Scheme Statement Extract Response Trailer Record

The trailer record of the file contains the file integrity check fields. Table 3-10 provides the format of the trailer record for the Medical Scheme statement extract Form.

**Table 3-9: Medical Scheme statement Extract Response Trailer Record Layout**

Name	Description	Length	Occurrence	Validation	Remarks
SEC-ID	Section identifier	1	1	"T"	
REC-NO	Number of data records in body (excluding the header and trailer records)	8	1	Numeric	(1), (2), (3)

Remarks:

1. Blank padded.
2. Right justified.
3. This is the total number of error description records in the data section of the file. If the input file was accepted, i.e. it contained no errors this field will contain zeros.

## 4. NOTES

This section of the specification consists of additional information, notes or specifications not covered by the previous sections of this document.

### 4.1 Terms, Abbreviations and Acronyms

The terms, abbreviations and acronyms listed in this section are applicable to this interface.

EDI	-	Electronic Data Interchange
FTP	-	File Transfer Protocol
ID	-	Identification
IT	-	Information Technology
ITS	-	Income Tax System
LAN	-	Local Area Network
PKI	-	Public Key Infrastructure
SARS	-	South African Revenue Service
TCP/IP	-	Transfer Control Protocol/Internet Protocol.

Archived

## A. APPENDIX A

### A.1 Source Code Table

Table A-4 provides a list of source codes that are used for the Medical contribution extracts.

**Table A-1: Income Source Codes**

Source Code	Description
4005	Medical Fund Contributions
4020	Medical Fund Expenses not covered
4486	Monthly capping amount
4201	Interest on saving plan

Archived

## B. APPENDIX B

---

### B.1 Third Party Compact Disk Submission Form

The following is a specimen of the form that must be completed and submitted with the CD containing the Third Party extracts.

Archived

