

PUBLIC RELEASE

Business Requirements Specification: PAYE Employer Reconciliation (August 2016 Release)

This document specifies the requirements for the generation of an import tax file for the yearly as well as the interim submission. The requirements as defined in this version of the BRS will become effective from the August 2016 PAYE interim reconciliation period.

**Document Classification:
Official Publication**

© South African Revenue Service

Revision History			
Date	Version	Description	Author/s
13 July 2010	V1.0.0	Published document	SARS
14 July 2010	V2.0.0	Updated	SARS
27 July 2010	V3.0.0	Updated – Published document	SARS
10 February 2011	V4.0.0	Updated for March 2011	SARS
29 March 2011	V5.0.0	Updated definition of Nature of Person N	SARS
26 July 2011	V6.0.0	Updated bank account number and passport number validations	SARS
August 2011	V7.0.0	Dated for publishing	SARS
May 2012	V8.0.0	Document updated	SARS
June 2012	V9.0.0	Document updated	SARS
July 2012	V10.0.0	Document updated	SARS
August 2012	V10.1.0	V10.0.0 has been amended to differentiate between the changes applicable to: <ul style="list-style-type: none"> • the interim recon submission (recon period 201208) marked in red – also refer to Clarification document to SARS_PAYE_BRS - PAYE Employer Reconciliation_v10.1.0_v1.0 • the final recon submission (recon period 201302) marked in blue 	SARS
August 2013	V11.2.8.7	V11.2.8.7 has been amended to differentiate between the changes applicable to: <ol style="list-style-type: none"> 1. The interim recon submission (recon period 201308) includes the following: <ul style="list-style-type: none"> ○ Add the use of motor vehicle acquired via Operating Lease (PAYE).3816/3866 ○ EMP701 submission restriction ○ Transaction Year Rule relating to variable remuneration ○ The following foreign codes are introduced: <ul style="list-style-type: none"> ▪ 3664 ▪ 3667 ○ The “Validation Rule” corrected to read: <ul style="list-style-type: none"> ▪ “Code 3909 is only applicable from 2007 year of assessment” ▪ Code 3915 to be effective from 2008 year of assessment. ○ Added the statement that the code 3901 includes severance benefits. ○ Code 3802 to exclude fringe benefit i.r.o. motor vehicle acquired by employer via Operating Lease. ○ Updated the code 3907 explanation. 	SARS
December 2013	V 12.1.1 (Note: V11.2.8.7 was a draft version released for comments in	V12.1.1 has been amended to differentiate between the changes applicable to: <ol style="list-style-type: none"> 1. The recon submission (from recon period 201402), includes the following: <ul style="list-style-type: none"> ○ Updated code 4150 with the following description 09 or 9 = Par 11A(5) 	SARS

	preparation for the ETI)	<p>Fourth Schedule notification – No withholding possible.</p> <ul style="list-style-type: none"> ○ Update 3703 explanation rules ○ Postal Address and Banking Details changed to align to SARS structured address format. Introduced the following new codes (3247-3279) ○ Increased the field length for unit number and street number from 5 to 8 characters. ○ Increased the field length for complex name and street name from 24 to 26 characters. ○ Introduction of C/O (Care Of) field. ○ Changed validation rules for postal code to be optional for international address. ○ Note: Payroll Service Providers must refer to Appendix D for the structured address requirement. <p>2. Employment Tax Incentive Changes (from recon period 201402), includes the following:</p> <ul style="list-style-type: none"> ○ ETI Certificate Indicator ○ ETI Source Code (4118) ○ Employer SIC7 Field ○ Employer SEZ Field ○ Employee SIC7 Field ○ Employee SEZ Field ○ Employee Business Address Rule is now mandatory ○ ETI Supporting Data (Monthly Salaries) – Appendix C <p>3. SIC7 Codes in Appendix E</p>	
December 2013	V12.1.2	Document Update	SARS
January 2014	V12.1.3	Document Update (Act Promulgated)	SARS
April 2014	V13 0 0	<p>Document Update</p> <ul style="list-style-type: none"> ● Employer SIC7 – addition to Appendix C (SIC7 Codes) reference ● Employee SIC7 validation rule update and reference to Appendix C ● Deletion of “Previous” Appendix C – ETI Supporting Data. ● ETI Supporting Data forms part of the IRP5 certificate if certificate is an ETI Certificate ● New Code: <ul style="list-style-type: none"> ○ Taxable Bursaries or scholarships – Further Education (PAYE) 3820 (3870) ○ Non-taxable Bursaries or scholarships – Further Education (Excl) 3821 (3871) ○ Non-taxable Fringe Benefit – 	SARS

		<p>Acquisition of Immovable Property (Excl) 3821 (3872)</p> <ul style="list-style-type: none"> Deleted Appendix D – Structured address mapping rules. Addition of Example of CSV File Appendix D Addition of Appendix E 2015/02 submission employee address structure Addition of Appendix F 2015/02 Submission Country Codes 	
August 2014	V13 1 0 0	<p>Document Update</p> <ul style="list-style-type: none"> Addition of existing codes 3820/3870, 3821/3871 & 3822/3871 to the par 5 Income received and par 6 Fringe Benefit table. Appendix E Address Structure required for the 2015/08 submission 	SARS
January 2016	V15 0 0	<p>Document Update</p> <ul style="list-style-type: none"> Rewrote section 2: Introduction Add new section 3: Outstanding issues Consolidate Section 3: General rules for submission and tax certificates, and section 4: The tax certificates general rules into section 4: General rules for import file structure Add new source codes: <ul style="list-style-type: none"> Sec11(k) calculation; Retirement Reform; Medical Tax Credits; Update source code descriptions; Add new fields: <ul style="list-style-type: none"> Country code fields to all employer and employee address structures; Unstructured postal address; Alternate identification type; Alternate identification number; Replace fields with the wording “mark with X” with a selection of Y/N. Update source code definitions to align with legislation. Consolidate Appendix A: Codes for country of issue and Appendix F: Country codes into one table Delete Appendix D: Example of CSV file Delete Appendix E: Address Structure required for the 2015/08 submission <p>Note: All changes are highlighted in green</p>	SARS
July 2016	V15 1 0	<p>Document Update</p> <ul style="list-style-type: none"> Updated errata in the BRS that was identified during development and the testing cycle. Changes are highlighted in blue. 	SARS

Table of Contents

1	DEFINITION AND ACRONYMS	6
2	INTRODUCTION	9
3	OUTSTANDING ISSUES	10
4	GENERAL RULES FOR IMPORT FILE STRUCTURE	10
5	FILE LAYOUT	11
6	RULES FOR THE CONSOLIDATION OF SOURCE CODES FROM 2010 YEAR OF ASSESSMENT ...	52
7	SOURCE CODE DESCRIPTIONS	55
7.1	NORMAL INCOME CODES	55
7.2	ALLOWANCE CODES	58
7.3	FRINGE BENEFIT CODES.....	61
7.4	LUMP SUM CODES	65
7.5	GROSS REMUNERATION CODES	67
7.6	DEDUCTION CODES	68
7.7	EMPLOYEES' TAX DEDUCTION, EMPLOYMENT TAX INCENTIVES AND REASON CODES.....	71
8	APPENDIX A: COUNTRY CODES	72
9	APPENDIX B: NUMBER VALIDATIONS	78
9.1	MODULUS 10 CHECK ON INCOME TAX NUMBER	78
9.2	MODULUS 10 CHECK ON PAYE/SDL/UIF REFERENCE NUMBER	79
9.3	MODULUS 13 CHECK ON ID NUMBER.....	80
10	APPENDIX C: SIC7 CODES	81

1 DEFINITION AND ACRONYMS

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

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

Term	Description
Forward	
ETI Calculated	• Full Calculated ETI Amount for the amount (not limited to the PAYE value)
ETI Carried Forward	• ETI carried forward to the next month
Foreign Bank Account	<ul style="list-style-type: none"> Bank Account with a financial institution not recognised by BANKSERV (refer to www.bankservafrica.com)
Free Text	<p>Free text includes the following:</p> <ul style="list-style-type: none"> Alphabet A until Z Upper and Lower Case Characters Number 0 to 9 Dash (-) Space () Inverted Commas (“”) Back slash(\) Forward slash (/) Question Mark (?) At sign (@) Ampersand (&) Dollar sign (\$) Exclamation Mark (!) Hash (#) Plus (+) Equals (=) Semi colon (;) Colon (:) Comma (,) Apostrophe (‘) Left and Right Brackets (()) Full Stop (.) Characters such as ê, ë etc. All special characters are allowed, however for XML development purposes the following standard must be adhered to: ISO-8859-1 encoding or informally referred to as Latin-1. The definition of this standard can be found on: http://en.wikipedia.org/wiki/ISO/IEC_8859-1
ID Number	<ul style="list-style-type: none"> 13 digit identity number issued indicated in the green, bar-coded identity document in accordance with the Identification Act (no. 72 of 1986)
IRP5/IT3(a)	<ul style="list-style-type: none"> Employee Income Tax Certificate
IT	<ul style="list-style-type: none"> Income Tax
Leviable Amount	<ul style="list-style-type: none"> As referred to in Section 3(4) of the Skills Development Levies Act (no 9 of 1999)
Mandatory Fields	<ul style="list-style-type: none"> Fields that must be completed as a rule, permitting no option and therefore not to be disregarded
Monthly Remuneration	• The monthly remuneration as defined in section 1 of the Employment Tax Incentive Act
Numeric	<ul style="list-style-type: none"> Numbers from 0 to 9
Optional Fields	<ul style="list-style-type: none"> Fields that can be completed based on applicability and availability. These fields are not mandatory
PAYE	<ul style="list-style-type: none"> Pay-As-You-Earn
PAYE Liability	• The monthly PAYE liability before ETI

Term	Description
PAYE Payable	• The PAYE value less allowable ETI utilised
Payroll Authors	• This refers to a group of companies who supply and support computerised payroll systems on a commercial basis
Reconciliation Declaration	• The Reconciliation Declaration is the EMP501 document on which an Employer's PAYE, SDL and UIF liabilities are declared with associated payments, certificate values and the resulting net effect of setting off payments against liabilities
Reconciliation Submission Process	<ul style="list-style-type: none"> • This is the process through which an Employer submits all required PAYE, SDL and UIF documentation to SARS for processing i.e. IRP5/IT3(a), EMP501, EMP601 and EMP701 if applicable. • Use EMP701 with the EMP601 with 8 digit certificate numbers to adjust reconciliation submissions submitted using the pre-modernisation process for 1999 – 2008 transaction years. • The EMP701 is not applicable for transaction years 2009 onwards.
Refugee	• A Refugee is any person who has been granted asylum in terms of the Refugees Act, 1998 and who is in possession of an identity document issued in terms of section 30 of the Act
Representative Employer	• Refer to the definitions in the Fourth Schedule to the Income Tax Act
SARS	• South African Revenue Service
SDL Levy	• Skills Development Levy as referred to in Section 3 of the Skills Development Levies Act (no 9 of 1999)
SEZ	• Special Economic Zone designated by the Minister of Trade and Industry pursuant to an Act of Parliament (currently the Special Economic Zones Bill, B3 of 2013), will be designated areas that promote targeted economic activities, supported through special arrangements and support systems including incentives, business support services, streamlined approval processes and infrastructure. The tax incentives for these zones will be authorised by the Minister of Finance, after consultation with the Minister of Trade and Industry.
SIC7	• Standard Industrial Classification (SIC Coder v7, as defined on the Statistic SA Website: www.statssa.gov.za)
SITE	<ul style="list-style-type: none"> • Standard Income Tax on Employees • SITE is the portion of employees' tax that is applicable only on the annualised net remuneration up to sixty thousand Rand.
Taxpayer	• Any person who is required to be registered with SARS for the purposes of income tax.
Transaction Year	<ul style="list-style-type: none"> • The tax year during which the employer deducted and paid employees' tax in respect of remuneration paid or payable to an employee. This could include employees' tax on remuneration which accrued during a previous tax year. • The Transaction year may only be a year subsequent to the 'Year of Assessment' in the case of 'Variable Remuneration' as defined in section 7B and other exceptional circumstances.
UIF Contribution	• Unemployment Insurance Fund contribution determined in terms of Section 6 of the Unemployment Insurance Contributions Act (no. 4 of 2002)
Y/N	<ul style="list-style-type: none"> • Y means Yes • N means No
Year of Assessment	• The tax year in which the remuneration paid or payable to an employee accrued.

2 INTRODUCTION

Note: The introduction has been re-written. For ease of use the deleted text is not shown. As part of its drive for better service, SARS has been modernising tax processes since 2007. Changes introduced are a vital part of SARS's long-term vision to have a more accurate reconciliation process. The more information at SARS's disposal means a less cumbersome tax process, as returns/declarations are increasingly pre-populated.

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

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

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

- Manual – complete the relevant tax certificates and return on the specified forms on eFiling, and submit electronically to SARS or visit a SARS Branch for assistance
- Electronic – Generate a tax certificate file from the payroll system, and import this file into e@syFile™ Employer. Within e@syFile™ Employer, capture additional manual certificates, cancel certificates, capture EMP501 details, and submit to SARS via the eFiling online channel.

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

For information on the completion of manual certificates, please consult the guide *e@syFile™ Employer User Guide* on the SARS website.

3 OUTSTANDING ISSUES

There are no outstanding issues

4 GENERAL RULES FOR IMPORT FILE STRUCTURE

Note: General Rules for Submission and Tax Certificate and The Tax Certificate General Rules has been replaced with this section. For ease of use the deleted text is not shown

- a. The record structure of the import file is as follows:
 - Employer demographic header record
 - Employee demographic, financial and ETI information records for all tax certificates
 - Employer totals trailer record.
- b. Each import file may only contain information for one employer.
- c. The import file for an employer may contain the tax certificates of employees with a 'year of assessment' equal to or prior to the 'transaction year'.
- d. IRP5/IT3(a) and ITREG certificate type records may not be combined into one submission file. ITREG certificate type records must be included in a separate file due to the fact that the transaction year may not be completed if the certificate type is ITREG.
- e. The format of all codes in the import file must be code,information (e.g. 3015,"IRP5") OR code,value (e.g. 3240,2) OR code,amount (e.g. 3601,5000 or 4102,500.00)
- f. No amounts may be reported as a negative value
- g. A field that does not have a value must not be included, with the exception of the following fields which can have a zero value and must be included if the qualifying circumstances for that field is satisfied:
 - Code 3615 (director's remuneration)
 - Code 3697 (Gross retirement funding income)
 - Code 3698 (Gross non-retirement funding income)
 - Code 3699 (Gross Employment Income [taxable])
 - Code 3240 (Employee Bank Account Type)
 - Code 4005 (Medical aid contributions) only if a valid 3230 (Directive number) is specified
 - Code 4115 (PAYE on retirement fund lump sum benefits and severance benefits)
 - Code 4116 (Medical Scheme Fees Tax Credits)
 - Code 4118 (Employment Tax Incentive (ETI))
 - Code 4120 (Additional Medical Scheme Fees Tax Credit)
 - Code 4141 (UIF contribution)
 - Code 4142 (SDL contribution).
 - Code 7002 (Monthly Remuneration)
 - Code 7003 (Monthly Minimum Wage)
 - Code 7004 (Monthly Calculated ETI)
 - Code 6030 (Employer Total Amount)
- h. The cents for all Rand amounts must be dropped off/omitted (rounded down) with the exception of codes 4101, 4102, 4115, 4141, 4142, 4149, 4116, 4118,4120, 6030, 7002, 7003 and 7004 where the Rand value including the cents must be specified (even if it is zero).

- i. The format for all dates must be either CCYYMMDD or CCYYMM or CCYY
- j. All Alpha, AlphaNumeric and Free Text fields (indicated with 'A', 'AN' and 'FT' respectively in File Layout below) must be contained in opening and closing double quotation marks, e. g. the surname of Horn must be shown as 3020,"Horn"
- k. Data fields cannot start with a space
- l. In order to reduce the volume of data, the number of income source codes is restricted to 20, and the number of employee and employer deduction codes is restricted to 12. To make this possible, certain source codes have been specified as 'sub-codes' and their values must be consolidated into a 'main' source code on the certificate. The rules for consolidation of sub-codes into main codes can be obtained in section 6 of this document. Sub-codes may be held within the payroll system, but must not be written to the import file or printed on tax certificates.
- m. The monthly ETI data must be added to the end of the tax certificate information for every employee that qualifies for ETI. The ETI monthly data must be reported for the same date range as that applicable to the PAYE data reported. The monthly ETI data must be reported even if the ETI values are zero for that month. For the interim bi-annual submission, 6 months of ETI data (from March until August) must be reported, and for the final submission, 12 months of ETI data (from March until February) must be reported. If the employee does not qualify for ETI for a certain month, zeroes must be reported for the ETI amounts for that month.
- n. Tax certificates require at least one income code with a value greater than zero, except for remuneration in respect of code 3615, which may be zero.

5 FILE LAYOUT

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

The definition of each column heading is as follows: ~~The definition of the column headings in this section are as follows:~~

- Name: the name of the relevant field associated with the code.
- Code: the source code that must be used to indicate the relevant information.
- Length: indicates the type and maximum number of characters or digits that may be entered for the field.
 - N - numeric field.
 - A - alpha field.
 - AN - alphanumeric field.
 - FT - free text field.
- Length: the number of characters that the field may consist of, and the type of field:
 - N indicates a numeric field.
 - A indicates an alpha field.
 - AN indicates an alphanumeric field.
 - FT indicates a free text field.
 - The number indicated after the above indicators indicate the maximum number of characters or digits that may be entered for the relevant field.
- Description: a brief description of the field and the information required for that field;

- Validation rules: the validation rules that must be complied with to ensure that the information declared is acceptable to SARS.

Note: An indication whether the field is required is also specified in the validation rules and can be one of the following:

- Mandatory: Implying the field must always be completed
- Conditional: Implying the field must always be completed under the defined conditions, else the value must not be reported
- Optional: Implying the field can be completed if possible

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

- A field that does not have a value must not be included in the CSV record, with the exception of the following fields which can have a zero value and must be included if the qualifying circumstances for that field are satisfied:

- Code 3615 (director's remuneration — refer to par.2.f under "General rules for submission and tax certificates)
- Code 4005 (Medical aid contributions) only if a valid 3230 (Directive number) is specified
- Code 4115 (PAYE on retirement lump sum benefits)
- Code 4116 (Medical Scheme Fees Tax Credits)
- Code 4141 (UIF contribution)
- Code 4142 (SDL contribution)
- Code 3615 (director's remuneration — refer to par.2.f under "General rules for submission and tax certificates)
- Code 3697 (Gross retirement funding income)
- Code 3698 (Gross non-retirement funding income)
- Code 3240 (Employee Bank Account Type)
- Code 4005 (Medical aid contributions) only if a valid 3230 (Directive number) is specified
- Code 4115 (PAYE on retirement lump sum benefits)
- Code 4116 (Medical Scheme Fees Tax Credits)
- Code 4118 (Employment Tax Incentive (ETI))
- Code 4141 (UIF contribution)
- Code 4142 (SDL contribution)
- Code 7002 (Monthly Remuneration)
- Code 7003 (Minimum Monthly Wage)
- Code 7004 (Monthly Calculated ETI)

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

Employer Information				
Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> reference number, except if the PAYE number starts with 0, 1, 2, 3 or 9 If the SDL reference number is completed, the last 9 digits of the UIF number must be the same as the last 9 digits of the SDL reference number.
Employer Contact Person	2025	A30	Indicates the contact person's full name and surname for all reconciliation related queries.	<ul style="list-style-type: none"> Mandatory.
Employer Contact Number	2026	AN11	Indicates the contact telephone number for contact person for the employer.	<ul style="list-style-type: none"> Mandatory Only numeric values are allowed No spaces are allowed Must be at least 9 characters long + is not allowed.
Employer E-mail address	2027	FT70	Employer e-mail address	<ul style="list-style-type: none"> Optional Address must contain an @ sign; Address must contain a domain which must be indicated with a dot (.).
Payroll Software	2028	FT12	Indicates which Payroll Software package is being used.	<ul style="list-style-type: none"> Optional If you are not using a commercial software package the word "In-house" may be used
Transaction Year	2030	N4	The year of assessment during which the employer deducted and paid employees' tax in respect of remuneration paid or payable to an employee, e.g. 2011 for the 2010 interim submission	<ul style="list-style-type: none"> Mandatory field Must consist of 4 numeric characters Format: CCYY Year cannot be less than 1999 Year cannot be greater than current calendar year plus one If the certificate type is ITREG this field must not be completed.
Period of Reconciliation	2031	N6	This period indicates the submission period to accommodate multiple submissions in a year.	<ul style="list-style-type: none"> Mandatory if the transaction year is greater than 2010 Format CCYYMM (Century, Year, Month); e.g. where the reconciliations must be submitted for period ending February 2011, the period must be completed as 201102 or if the submission is for period ending August 2010, the period must be completed as 201008

Employer Information				
Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> This field must be a valid period in the transaction year specified If the certificate type is ITREG this field must not be completed.
Employer SIC7 Code	2082	AN5	The Employer Standard Industry Classification Code	<ul style="list-style-type: none"> Conditional: <ul style="list-style-type: none"> Mandatory if Period of recon is 201402 or later Use the 5-digit sub-class Only numeric values are allowed Only valid if Period of Recon is 201402 or later <p>Note: A list of valid SIC7 codes is attached in Appendix C</p>
Employer SEZ Code	2083	AN3	The Employer's Special Economic Zone Code	<ul style="list-style-type: none"> Optional Only valid if Period of Recon is 201402 or later <p>Note: Payroll Systems can default this field to ZAR or leave it blank. SARS will provide a list of SEZ codes once the Minister of Finance provides a list A list of SEZ codes will be published on the SARS website once approved.</p>
Employer Trade Classification	2035	N4	The activity code according to the VAT 403 Trade Classification guide applicable to your business.	<ul style="list-style-type: none"> Mandatory Refer to the VAT 403 Trade Classification guide.
Employer Physical Address: Unit Number	2061	AN8	Indicates unit number of the physical address of the employer.	<ul style="list-style-type: none"> Optional.
Employer Physical Address: Complex	2062	FT26	Indicates the complex name of the physical address of the employer.	<ul style="list-style-type: none"> Optional.
Employer Physical Address: Street Number	2063	AN8	Indicates the street number of the physical address of the employer.	<ul style="list-style-type: none"> Optional.
Employer Physical Address: Street / Name of Farm	2064	FT26	Indicates the street / name of farm of the physical address of the employer.	<ul style="list-style-type: none"> Mandatory.

Employer Information				
Name	Code	Length	Description	Validation Rules
Employer Physical Address: Suburb / District	2065	FT33	Indicates the suburb / district of the physical address of the employer.	<ul style="list-style-type: none"> Conditional – either the Suburb / District field or the City / Town field must be completed.
Employer Physical Address: City / Town	2066	FT21	Indicates the city / town of the physical address of the employer.	<ul style="list-style-type: none"> Conditional – either the Suburb / District field or the City / Town field must be completed.
Employer Physical Address: Postal Code	2080	AN4	Indicates the postal code of the physical address of the employer.	<ul style="list-style-type: none"> Mandatory Fixed length Only numeric characters (0-9) are allowed Must be a valid South African postal code, (e.g. '0040' must be written to the import file as "0040" and not as "40").
Employer Physical Address: Country Code	2081	A2	Indicates the country code of the Employer's Physical Address	<ul style="list-style-type: none"> Mandatory Default to ZA Note: Refer to Appendix A below for a predefined list of country codes
End of record	9999	N4	Indicates the end of the record.	<ul style="list-style-type: none"> Mandatory Fixed code Last code of the electronic record and it may not be followed by any other character (e.g. space, comma, etc.).

Employee Tax Certificate Information

Employee Information

Name	Code	Length	Description	Validation Rules
Certificate Number	3010	AN30	Unique Certificate number allocated to certificates issued to employees.	<ul style="list-style-type: none"> • Mandatory field • Fixed length (must be 30 characters long) • First code of the employee's record and may not be preceded by any other character (e.g. space, comma, etc.) • The certificate number must be unique per employer and may never be reused in any prior or current tax year, unless replacing a tax certificate in a prior tax year • May not include the following characters: <ul style="list-style-type: none"> ○ Dash (-) ○ Space () ○ Apostrophe (') ○ Comma (,) ○ ê, ë, etc. • The format of the certificate number must be as follows: <ul style="list-style-type: none"> ○ First 10 digits must be the employer PAYE reference number (or where an Income Tax number has been used, the income tax number. ○ Followed by the Transaction Year (the Transaction Year must be equal to the value for code 2030 per record). ○ Followed by the concluding calendar year month of the reconciliation, i.e. if the reconciliation is for the period up to February, use 02 or if the period is up to August, use 08. Note that if a final certificate is issued during the year use 02. ○ Thereafter a unique combination of alpha and numeric characters can be used to complete the number. ○ Should all characters not be used left padding with zeroes after the period must be applied, i.e. if the number is 7000000000201002 and the unique number is 11111 then the number must be reflected as 700000000020100200000000011111 • If the certificate type is ITREG this field must not be completed.
Type of Certificate	3015	AN6	Indicates type of certificate	<ul style="list-style-type: none"> • Mandatory • Can only be IRP5 or IT3(a) or ITREG

Employee Tax Certificate Information

Employee Information

Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> If IRP5 is indicated, either code 4101,4102 or 4115 must have a value greater than zero and code 4150 must not be included If IT3(a) is indicated, code 4150 must have a value and codes 4101, 4102 and 4115 must not be included IRP5 cannot be indicated if the PAYE number starts with either 0,1,2,3 or 9.
Nature of Person	3020	A1	Indicates nature of person	<ul style="list-style-type: none"> Mandatory field Valid options — <ul style="list-style-type: none"> A = Individual with an identity or passport number that is not a Director of a Company / Member of a CC, Asylum Seeker, Pensioner or Refugee; B = Individual without an identity or passport number that is not a Director of Company / Member of a CC, Asylum Seeker, Pensioner or Refugee; C = Director of a private company / member of a CC; D = Trust; E = Company / CC; F = Partnership G = Corporation; H = Personal Service Provider; M = Asylum Seekers N = Retirement Fund Lump Sum Recipient/Pensioner. R = Refugee If Type of Certificate is ITREG, then Nature of Person may only be A, B, C, M, N or R
Year of Assessment	3025	N4	The year in which the remuneration accrued.	<ul style="list-style-type: none"> Mandatory field Must consist of 4 numeric characters Format: CCYY Year cannot be less than 1999. Where year of assessment is less than 1999, the certificate must be included in the 1999 reconciliation – reconciliations prior to this date may not be accepted Year cannot be greater than current calendar year plus one Year of Assessment cannot be greater than Transaction year (code

Employee Tax Certificate Information

Employee Information

Name	Code	Length	Description	Validation Rules
				2030) • If the certificate type is ITREG this field must not be completed.
Mark with an X if Certificate has ETI (Employment Tax Incentive Indicator) (Y/N).	3026	A1	Box to indicate Indicates that the certificate contains an ETI value.	<ul style="list-style-type: none"> • Conditional - must only be completed if type of certificate (code 3015) is IRP5 or IT3(a) and Year of Assessment (code 3025) is 2014 or later and period of reconciliation (code 2031) is 201402 or later • Mandatory if Code 4118 is completed, except for Nature of Person N. • If the condition specified above is met then the value can only be Y (Yes) or N (No) • If Employment Tax Incentive (ETI) (Code 4118) is greater than zero, then the value must be Y (Yes) • Value can only be X • Only applicable from 2014 year of assessment • If the certificate type is ITREG this field must not be completed. • Only valid if Period of Recon is 201402 or later <p>Note: Must not be displayed reported on a certificate that will be issued to an Employee.</p>
Employee surname or trading name	3030	FT120	Surname of the employee.	<ul style="list-style-type: none"> • Mandatory field • If the Nature of Person is A / B / C / M / N / R enter the surname of the individual • If the Nature of Person is A / B / C / M / N / R, numeric characters are not allowed • If Nature of Person is D / E / F / G / H the trading name of the trust / company / partnership or corporation must be entered.
First Two Names	3040	FT90	First two names of the employee	<ul style="list-style-type: none"> • Mandatory if Nature of Person A / B / C / M / N / R • Mandatory if initials, date of birth or identity/passport number has been completed • If the Nature of Person is A / B / C / M / N / R, numeric characters not allowed • This field may not be completed if Nature of Person is D / E / F / G / H.

Employee Tax Certificate Information

Employee Information

Name	Code	Length	Description	Validation Rules
Initials	3050	A5	Initials of the employee	<ul style="list-style-type: none"> • Mandatory if Nature of Person A / B / C / M / N / R • Mandatory if date of birth or identity number has been completed • This field may not be completed if Nature of Person is D / E / F / G / H • Only characters A to Z and a to z may be used • May not contain the following characters: <ul style="list-style-type: none"> ○ Dash (-) ○ Space () ○ Comma (,) ○ Apostrophe (') ○ Full stop (.) ○ Characters such as ê, ë etc. <p>Note: Full Stop (.) is invalid</p>
Identity number	3060	N13	RSA identity number of the employee. Note: Old non-bar-coded id numbers and Refugee id numbers must be populated in this field	<ul style="list-style-type: none"> • Mandatory field if Nature of Person is A / C and passport number is not completed; • Mandatory field if Nature of Person is R; • May not be completed for Nature of Person B / D / E / F / G / H / M • Optional for Nature of Person N • Must consist of 13 characters • Must be a valid South African ID-number and pass the modulus 13 check as defined in Appendix B (other numbers must be reflected in the passport number field) • Must correlate with the date of birth.
Passport / Permit number	3070	AN18	Foreign Passport / Permit number or other number (non-bar-coded RSA ID numbers) of the employee.	<ul style="list-style-type: none"> • Mandatory field if Nature of Person is A / C / M and identity number is not completed • Optional for Nature of Person N / M / R • May not be completed for Nature of Person B / D / E / F / G / H / M / R • Minimum of 6 characters • Country of issue must be completed • No spaces are allowed. <p>Note: In the case that the Passport number is not available for Nature of Person M, this field should be completed with the Asylum seeker permit Number.</p>

Employee Tax Certificate Information				
Employee Information				
Name	Code	Length	Description	Validation Rules
Country of Issue	3075	A3	Indicates the country that issued the foreign passport /permit-	<ul style="list-style-type: none"> Mandatory if passport /permit number has been completed. Country of issue may not be ZAF Note: Refer to Appendix A below for the country of issue codes.
Alternate Identification Type	3065	N1	The type of alternate identification that will be provided in the alternate identification number field	<ul style="list-style-type: none"> Conditional: <ul style="list-style-type: none"> Must not be completed if Nature of Person is A / B / C / F / N or R May be completed if Nature of Person is D / E / G / H Must be completed if Nature of Person is M Valid values: <ul style="list-style-type: none"> 1 – South African company/ close corporation registration number if Nature of Person is E / G / H 2 – South African trust registration number if Nature of Person is D / H 3 – Asylum Permit Number if Nature of Person is M,
Alternate Identification Number	3066	FT 30	The number to identify the employee	<ul style="list-style-type: none"> Conditional: <ul style="list-style-type: none"> Must be completed if Alternate Identification Type is completed Must not be completed if Alternate Identification Type is not completed If Alternate Identification type is 1, then Alternate identification number then: <ul style="list-style-type: none"> Must be in the format CCYY/NNNNNN/NN; CCYY must be a valid year from 1800 up to, but not greater than the current year; The last two digits must be either of the following - 06, 07, 08, 09, 10, 11, 20, 21, 22, 23, 24, 25, 26, 30, 31
Date of birth	3080	N8	Date of birth of the employee.	<ul style="list-style-type: none"> Mandatory if Nature of Person A / B / C / M / N / R May not be completed for Nature of Person D / E / F / G / H Must consists of 8 numeric characters; Format: CCYYMMDD Must correlate with the identity number (if any) Date cannot be greater than the current date.
Income tax reference number	3100	N10	Income tax reference number of employee.	<ul style="list-style-type: none"> Mandatory Where the certificate is issued for Nature of Person A, B, C, D, M, N or R; the number may only start with either 0, 1, 2, or 3

Employee Tax Certificate Information				
Employee Information				
Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> Where the certificate is issued for Nature of Person E, G, H the number must start with a 9 Where the certificate is issued for Nature of Person F this field may not be completed Must pass modulus 10 test If Type of Certificate is ITREG, this field is optional for verification purposes.
Employee SIC7 Code	3263	AN5	The Standard Industry Classification Code in which the employees mainly work.	<ul style="list-style-type: none"> Mandatory if Nature of Person is not N and Period of Recon is 201402 or later. Optional for Period of Recon prior to 201402. Use the 5-digit sub-class Only numeric values are allowed If the certificate type is ITREG this field must not be completed. <p>Note: A list of valid SIC7 codes are attached in Appendix C</p>
Employee SEZ Code	3264	AN3	The Special Economic Zone Code where the employee mainly works.	<ul style="list-style-type: none"> Optional Only valid if Period of Recon is 201402 or later If the certificate type is ITREG this field must not be completed. <p>Note: Payroll Systems can default this field to ZAR. SARS will provide a list of SEZ codes once the Minister of Finance provides a list. An approved list of SEZ codes will be published on the SARS website</p>
Employee contact E-mail	3125	FT70	Employee e-mail address	<ul style="list-style-type: none"> Optional Address must contain an @ sign Address must contain a domain indicated by a dot (.).
Employee Home Tel No	3135	AN11	Employee home telephone number.	<ul style="list-style-type: none"> Optional Only numeric values are allowed No spaces are allowed Must be at least 9 characters long + is not allowed.
Employee Bus Tel No	3136	AN11	Employee business telephone number.	<ul style="list-style-type: none"> Mandatory if Nature of Person is not N Only numeric values are allowed No spaces are allowed

Employee Tax Certificate Information

Employee Information

Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none">• Must be at least 9 characters long• + is not allowed.
Employee Fax No	3137	AN11	Employee fax number.	<ul style="list-style-type: none">• Optional• Only numeric values are allowed• No spaces are allowed• Must be at least 9 characters long• + is not allowed.
Employee Cell No	3138	AN110	Employee cell number.	<ul style="list-style-type: none">• Optional• Only numeric values are allowed• No spaces are allowed• All 10 digits must be completed• The number must be at least 10 digits long• + is not allowed.

Employee Address - Business				
Name	Code	Length	Description	Validation Rules
Employee Physical Work Address Details - : Unit Number	3144	AN8	Indicates unit number of the Employers -address where the employee mainly works.	<ul style="list-style-type: none"> Optional.
Employee Physical Work Address Details - : Complex	3145	FT26	Indicates the complex of the Employers address where the employee mainly works.	<ul style="list-style-type: none"> Optional
Employee Physical Work Address Details: Street Number	3146	AN8	Indicates the street number of the Employers physical address where the employee mainly works.	<ul style="list-style-type: none"> Optional
Employee Physical Work Address Details - : Street/Name of Farm	3147	FT26	Indicates the street / farm name of the Employer's physical address where the employee mainly works.	<ul style="list-style-type: none"> Mandatory if Nature of Person is not N. <p>Note: The correct physical work address must be provided especially if SEZ code (3264) is completed.</p>
Employee Physical Work Address Details - : Suburb/District	3148	FT33	Indicates the suburb / district of the Employer's physical address where the employee mainly works.	<ul style="list-style-type: none"> Conditional – either the Suburb/District field or the City/Town field must be completed, if the Nature of Person is not N.
Employee Physical Work Address Details - : City/Town	3149	FT21	Indicates the city / town of the Employer's physical-address where the employee mainly works.	<ul style="list-style-type: none"> Conditional – either the Suburb/District field or the City/Town field must be completed, if the Nature of Person is not N.
Employee Physical Work Address Details - : Postal Code	3150	AN10	Indicates the postal code of the Employer's physical address where the employee mainly works	<ul style="list-style-type: none"> Mandatory if Nature of Person is not N. Conditional: If field Employee Physical Work Address Details - : Country Code (code 3151) is ZA and Nature of Person is not N, then this field is mandatory <ul style="list-style-type: none"> Must consist of 4 numeric characters, (e.g. '0040' must be written to the import file as "0040" and not as "40") Must not be "0000" If field Employee Physical Work Address Details - : Country Code (code 3151) is not ZA, then this field is optional

Employee Address - Business				
Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> If Nature of person is N, then this field is optional
Employee Physical Work Address Details - Country Code	3151	A2	Indicates the country code of the physical address where the employee mainly works	<ul style="list-style-type: none"> Mandatory if Nature of Person is not N <p>Note: Refer to Appendix A below for the predefined list of country codes</p>

Employee Pay Periods				
Name	Code	Length	Description	Validation Rules
Employee number	3160	FT25	Unique number allocated by employer to identify his employees (e.g. payroll number).	<ul style="list-style-type: none"> Mandatory for Nature of Person B, M & N. Optional for Nature of Person A, C, D, E, F, G, H, M and R.
Date Employed From	3170	N8	First date of the employee's tax period in the relevant Year of Assessment.	<ul style="list-style-type: none"> Mandatory Must be in the format CCYYMMDD Cannot be later than the current date Cannot be later than the date completed in "date employed to" (code 3180). If the certificate type is ITREG this field must not be completed
Date Employed To	3180	N8	Last date of the employee's tax period in the relevant Year of Assessment.	<ul style="list-style-type: none"> Mandatory Must be in the format CCYYMMDD Cannot be later than the current date plus 30 Cannot be earlier than the date completed in "date employed from" (code 3170). If the certificate type is ITREG this field must not be completed
Pay periods in year of assessment	3200	N3.4 fixed decimal	The pay intervals at which the employee is remunerated.	<ul style="list-style-type: none"> Mandatory field Must have a decimal point (4 digits after the decimal point must be specified even if the decimal value is zero). <u>Lump sum payments:</u> If the lump sum is the only income on the certificate, the value must be indicated as 1.0000. If the certificate type is ITREG this field must not be completed. <p>Note: Number of pay periods the employer divided his / her year into and is normally determined according to intervals the employees are remunerated, e.g. —</p> <ul style="list-style-type: none"> ○ weekly ○ fortnightly ○ monthly ○ daily paid employees.
Pay periods worked	3210	N3.4 fixed decimal	The number of periods indicated in 3200 for which the employee actually worked.	<ul style="list-style-type: none"> Mandatory field Number of equal pay periods the employee has worked in the year of assessment (pay periods worked which are shorter than a full pay period must be indicated as a decimal fraction of such pay period) Must have a decimal point and 4 digits after the decimal point

Employee Pay Periods				
Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> must be specified even if the decimal value is zero Cannot be greater than the value for pay periods in year of assessment Lump <i>sum payments</i>: If the lump sum is the only income on the certificate, the value must be indicated as 1.0000 If the certificate type is ITREG this field must not be completed.
Care of Classification				
Mark with an X if Is the postal address is a C/O address? (Y/N).	3279	A1	Indicates whether the postal address is a C/O, (Care of) postal address.	<ul style="list-style-type: none"> Optional Conditional — if the field “Care of Intermediary” (Code 3283), is completed, this field is mandatory. Value can only be Y or N.
Care of Intermediary	3283	FT21	The person or organisation that will pass the mail on to the final recipient.	<ul style="list-style-type: none"> Conditional — if the field “Is the postal address is a C/O address” (Code 3279), is “Y”, this field is mandatory. Must not completed if the field “Is the postal address is a C/O address” (Code 3279), is “N”.

Employee Address - Residential Address				
Name	Code	Length	Description	Validation Rules
Employee Address Details - Residential: Unit number	3211	AN8	Indicates unit number of the Employee's residential address.	<ul style="list-style-type: none"> Optional.
Employee Address Details - Residential: Complex	3212	FT26	Indicates the complex name of the Employee's residential address.	<ul style="list-style-type: none"> Optional.
Employee Address Details - Residential: Street Number	3213	AN8	Indicates the street number of the Employee's residential address.	<ul style="list-style-type: none"> Optional.
Employee Address Details - Residential: Street/Name of Farm	3214	FT26	Indicates the street / name of farm of the Employee's residential address.	<ul style="list-style-type: none"> Mandatory.
Employee Address Details - Residential: Suburb/District	3215	FT33	Indicates the suburb / district of Employee's residential address.	<ul style="list-style-type: none"> Conditional – either the Suburb / District field (Code 3215) or the City / Town (Code 3216) field must be completed.
Employee Address Details - Residential: City/Town	3216	FT21	Indicates the city / town of Employee's residential address.	<ul style="list-style-type: none"> Conditional – either the Suburb / District field (Code 3215) or the City / Town (Code 3216) field must be completed.
Employee Address Details - Residential: Postal Code	3217	AN10	Indicates the postal code of the Employee's residential address.	<ul style="list-style-type: none"> Mandatory Conditional – If field "Employee Address Details - Residential: Country Code" (Code 3285) is ZA and Nature of Person is not N, then this field is mandatory and: <ul style="list-style-type: none"> Must consist of 4 numeric characters (e.g. '0040' must be written to the import file as "0040" and not as "40") Must not be "0000" If field "Employee Address Details - Residential: Country Code" (Code 3285) is not ZA, either populate with foreign code or

Employee Address - Residential Address				
Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> populate with 0000 then this field is optional If Nature of Person is N, then this field is optional.
Employee Address Details - Residential: Country Code	3285	A2	Indicates the country code of Employee's residential address.	<ul style="list-style-type: none"> Mandatory if Nature of Person is not N <p>Note: Refer to Appendix A below for the predefined list of country codes</p>

Postal Address Classification - Employee Address - Postal

Name	Code	Length	Description	Validation Rules
Mark with an X if Care of address indicator	3279	A1	Indicates whether the postal address is a C/O, (Care of) postal address.	<ul style="list-style-type: none"> Optional Value can only be X Mandatory – if the field “Care of Intermediary” (Code 3283), is completed, this field must be Y. Value can only be Y (Yes) or N (No).
Care of Intermediary	3283	FT21	The person or organisation that will pass the mail on to the final recipient.	<ul style="list-style-type: none"> Conditional – if the field “Care of address indicator” (Code 3279), is “Y”, this field is mandatory. Must not be completed if the field “Care of address indicator” (Code 3279), is “N”.
Mark here with an “X” if same as above Postal address is the same as residential address indicator (Y/N)	3218	A1	Box to Indicate if postal address is the same as the residential address.	<ul style="list-style-type: none"> Optional. Value can only be X. <p>Note: If this field is marked with an X, the following codes are not applicable: 3247, 3249, 3250, 3251, 3280, 3253, 3254, 3262, 3255, 3256, 3257, 3258, 3259, 3260, 3261, 3279.</p> <ul style="list-style-type: none"> Mandatory Value can only be Y (Yes) or N (No).
Is your Postal Address is a Street Address indicator? (Y/N)	3247	A2	Indicates whether the Employees Postal Address is a Street Address that is different to the residential address.	<ul style="list-style-type: none"> Conditional – if “Postal address is the same as residential address indicator”(Code 3218) is “not completed, this field is mandatory. If field “Mark here with an “X” if same as above?”(Code 3218) is “X”, this field must not be completed. Conditional – if field “Is your postal address the same as your residential address?”(Code 3218) is “N”, this field is mandatory. If field “Is your postal address the same as your residential address?”(Code 3218) is “Y”; this field must not be completed. Value can only be Y or N.
Postal Address Structure Indicator	3288	N1	Indicate the format of the Postal Address	<ul style="list-style-type: none"> Valid values: <ul style="list-style-type: none"> 1 – Postal Address same as Residential Address 2 - Structured Postal Address 3 – Structured Physical Address (not the same as Residential Address) 4 – Unstructured 4 line Postal Address

Postal Address: Non-residential Structure

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

Name	Code	Length	Description	Validation Rules
Employee Postal Address Details - PO Box or Private Bag indicator.	3249	FT12	Indicates if Employees Postal address is a PO Box or a Private Bag.	<ul style="list-style-type: none"> Optional. Value can only be X. Conditional – If Address is a Street Address (Code 3247) is “N” either “Employee Postal Address Details PO Box” (Code 3249) or “Employee Postal Address Details Private Bag” (Code 3250) or “Other PO Special Service” (Code 3280) must be completed. Must not be completed if field “Address is a Street Address” (Code 3247) is “Y”. Conditional - Either “PO Box or Private Bag” (Code 3249) or “Other PO Special Service” (Code 3280) must be completed. Value can only be “PO_BOX” or “PRIVATE_BAG”.
Employee Postal Address Details - Other PO Special Service (specify)	3280	FT21	Indicates the employees other special postal service. (E.g. Military field service address)	<ul style="list-style-type: none"> Optional. Conditional – If Address is a Street Address (Code 3247) is “N” either “Employee Postal Address Details PO Box” (Code 3249) or “Employee Postal Address Details Private Bag” (Code 3250) or “Other PO Special Service” (Code 3280) must be completed. Must not be completed if field “Address is a Street Address” (Code 3247) is “Y”. Conditional - Either “PO Box or Private Bag” (Code 3249) or “Other PO Special Service” (Code 3280) must be completed.
Employee Postal Address Details - Number	3262	FT8	Indicates a number for the P.O. Box or Private Bag.	<ul style="list-style-type: none"> Conditional – If field “PO Box or Private Bag” (Code 3249) is completed, this field is mandatory. Must not be completed if field “Address is a Street Address” (Code 3247) is “Y”.
Employee Postal Address Details - Private Bag	3250	A1	Box to indicate if Employees Postal address is a Private Bag.	<ul style="list-style-type: none"> Optional. Value can only be X.
Employee Postal Address Details - Postal Agency or Sub-unit (If applicable) (e.g. Postnet Suite ID)	3251	FT21	Indicates the employees Postal Agency or Sub-unit (e.g. Postnet Suite ID, with or without a Private Bag)	<ul style="list-style-type: none"> Optional. Must not be completed if field “Address is a Street Address” (Code 3247) is “Y”.

Postal Address: Non-residential Structure

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

Name	Code	Length	Description	Validation Rules
Employee Postal Address Details –Post Office	3253	FT22	Indicates the name of the Post Office Branch of Employee’s postal address.	<ul style="list-style-type: none"> • Mandatory if field “Address is a Street Address” (Code 3247) is “N”.
Employee Postal Address Details –Postal Code	3254	AN10	Indicates the postal code of the postal address of the employee.	<ul style="list-style-type: none"> • Optional. • Conditional – • If field “Employee Postal Address Details Country Code” (Code 3286) is ZA and Nature of Person is not N, then this field is mandatory and: <ul style="list-style-type: none"> ○ Must consist of 4 numeric characters must be supplied. (e.g. ‘0040’ must be written to the import file as “0040” and not as “40”); ○ Must not be “0000” • If field “Employee Postal Address Details Country Code” (Code 3286) is not ZA, then this field is optional • If Nature of Person is N, then this field is optional • Must not be completed if field “Address is a Street Address” (Code 3247) is “Y”.
Employee Postal Address Details Country Code	3286	A2	Indicates the country code of Employee’s postal address.	<ul style="list-style-type: none"> • Mandatory if Nature of Person is not N <p>Note: Refer to Appendix A below for the predefined list of country codes</p>

Physical Address that is used as Postal Address Structure (Different from Residential Address) Postal Address: Physical Address Structure

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

Name	Code	Length	Description	Validation Rules
Employee Postal Address Details : Unit number	3255	AN8	Indicates unit number of the Employee's Postal address.	<ul style="list-style-type: none"> Optional. Must not be completed if field "Address is a Street Address" (Code 3247) is "N".
Employee Postal Address Details Complex	3256	FT26	Indicates the complex name of the Employee's Postal address.	<ul style="list-style-type: none"> Optional. Must not be completed if field "Address is a Street Address" (Code 3247) is "N".
Employee Postal Address Details Street Number	3257	AN8	Indicates the street number of the Employee's Postal address.	<ul style="list-style-type: none"> Optional. Must not be completed if field "Address is a Street Address" (Code 3247) is "N".
Employee Postal Address Details: Street/Name of Farm	3258	FT26	Indicates the street / name of farm of the Employee's Postal address.	<ul style="list-style-type: none"> Mandatory. Must not be completed if field "Address is a Street Address" (Code 3247) is "N".
Employee Postal Address Details Suburb/District	3259	FT33	Indicates the suburb / district of Employee's Postal address.	<ul style="list-style-type: none"> Optional. Conditional - if field "Address is a Street Address" (Code 3247) is "Y", this field is mandatory. Either the Suburb / District field (Code 3259) or the City / Town (Code 3260) field must be completed.
Employee Postal Address Details City/Town	3260	FT21	Indicates the city / town of Employee's Postal address.	<ul style="list-style-type: none"> Optional. Conditional - if field "Address is a Street Address" (Code 3247) is "Y", this field is mandatory. Either the Suburb/District field (Code 3259) or the City/Town (Code 3260) field must be completed.
Employee Postal Address Details Postal Code	3261	AN10	Indicates the postal code of the Employee's Postal address.	<ul style="list-style-type: none"> Optional. Conditional - If field "Employee Postal Address Details Country Code" (Code 3287) is ZA and Nature of Person is not N, then this field is mandatory and: <ul style="list-style-type: none"> Must consist 4 numeric characters must be supplied, (e.g. '0040' must be written to the import file as "0040" and not as "40"); Must not be "0000"

Physical Address that is used as Postal Address Structure (Different from Residential Address) Postal Address: Physical Address Structure

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

Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> If field "Employee Postal Address Details Country Code" (Code 3287) is not ZA, then this field is optional If Nature of Person is N, then this field is optional Must not be completed if field "Address is a Street Address" (Code 3247) is "N".
Employee Postal Address Details Country Code	3287	A2	Indicates the country code of Employee's postal street address.	<ul style="list-style-type: none"> Mandatory if Nature of Person is not N Note: Refer to Appendix A below for the predefined list of country codes

Postal Address: Unstructured

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

Name	Code	Length	Description	Validation Rules
Employee Postal Address Details: Line 1	3289	FT35	Indicates the first line of the postal address of the employee	<ul style="list-style-type: none"> Mandatory.
Employee Postal Address Details: Line 2	3290	FT35	Indicates the second line of the postal address of the employee	<ul style="list-style-type: none"> Optional
Employee Postal Address Details: Line 3	3291	FT35	Indicates the third line of the postal address of the employee	<ul style="list-style-type: none"> Optional
Employee Postal Address Details: Line 4	3292	FT35	Indicates the fourth line of the postal address of the employee	<ul style="list-style-type: none"> Optional
Employee Postal Address Details: Postal Code	3293	AN10	Indicates the postal code of the postal address of the employee	<ul style="list-style-type: none"> If field "Employee Postal Address Details Country Code" (Code 3294) is ZA and Nature of Person is not N, then this field is mandatory and: <ul style="list-style-type: none"> Must consist 4 numeric characters, (e.g. '0040' must be written to the import file as "0040" and not as "40"); Must not be "0000" If field "Employee Postal Address Details Country Code" (Code

Postal Address: Unstructured				
Note: The fields in this section MUST be completed if Postal Address Structure Indicator (field 3288) is 4				
Name	Code	Length	Description	Validation Rules
				3294) is not ZA, then this field is optional • If Nature of Person is N, then this field is optional
Employee Postal Address Details: Country Code	3294	A2	Indicates the country code of Employee's unstructured postal address	• Mandatory if Nature of Person is not N Note: Refer to Appendix A below for the predefined list of country codes

Directive Information				
Name	Code	Length	Description	Validation Rules
Directive number	3230	AN15	Number of the directive issued by SARS relating to the specific income.	<ul style="list-style-type: none"> • Mandatory if code 3608, 3614, 3707, 3757, 3718, 3768, 3901, 3902, 3903, 3904, 3905, 3909, 3915, 3920, 3921 and/or 3922 are completed with values • Code can be repeated up to a maximum of 3 times • Where more than one directive number is used on one certificate the code must be repeated for every directive number, e.g.: code, directive nr, code, directive nr, code, directive nr • If the certificate type is ITREG this field must not be completed.

Employee Bank Account Details				
Name	Code	Length	Description	Validation Rules
Employee Bank Account Type	3240	N1	Employee bank account type.	<ul style="list-style-type: none"> Mandatory The following bank account type options must be used: 0 = Not Paid by electronic bank transfer 1 = Cheque/Current Account 2 = Savings Account 3 = Transmission Account 4 = Bond Account 5 = Credit Card Account 6 = Subscription Share Account 7 = Foreign Bank Account If not paid by electronic bank transfer (0) or Foreign Bank Account (7) is selected, then all remaining fields in the Bank Account Details section are no longer mandatory.
Employee Bank Account Number	3241	AN16	Employee bank account number.	<ul style="list-style-type: none"> Mandatory if code 3240 is not "0" or "7" The Code and the value must not be generated if code 3240 is "0" or "7" Only numeric values are allowed.
Employee Bank Branch Number	3242	N6	Employee Branch Number.	<ul style="list-style-type: none"> Mandatory if the value for code 3240 is not "0" or "7" The Code and the value must not be generated if code 3240 is "0" or "7".
Employee Bank Name	3243	FT50	The name of the bank where the employee has a bank account.	<ul style="list-style-type: none"> Optional The Code and the value must not be generated if code 3240 is "0" or "7".
Employee Bank Branch Name	3244	FT50	The branch name where the employee has a bank account.	<ul style="list-style-type: none"> Optional The Code and the value must not be generated if code 3240 is "0" or "7".
Employee Account Holder Name	3245	FT49	Employee bank account holder name.	<ul style="list-style-type: none"> Mandatory if the value for code 3240 is not "0" or "7" The Code and the value must not be generated if code 3240 is "0" or "7".

Employee Bank Account Details				
Name	Code	Length	Description	Validation Rules
Employee Account Holder Relationship	3246	N1	Employee Account Holder Relationship.	<ul style="list-style-type: none"> • Mandatory if employee's salary is paid into a bank account • The Code and the value must not be generated if code 3240 is "0" or "7" • The values for this field may only be: <ol style="list-style-type: none"> 1. Own 2. Joint 3. Third Party.

Tax Certificate Employee Remuneration Information

Name	Code	Length	Description	Validation Rules
Income received	3601 to 3617, 3619, 3651 to 3667, 3669 & 3701 to 3718, 3751 to 3768 & 3801 to 3810, 3813, 3815, 3816, 3817 to 3819; 3820 to 3822, 3825, 3828; 3851 to 3860, 3863, 3865, 3866, 3867 to 3869; 3870 to 3872; 3875, 3878 &	N15	This includes all remuneration paid/payable to the employee by the employer and must be specified as per the "list of codes" allocated to each source. The description of the code must not be included in the electronic import file.	<ul style="list-style-type: none"> • A maximum of 43 20 income codes may be used. If there are more than 2043 codes, they must be combined in accordance with the rules defined in section 6 of this document • At least one income code with a value greater than zero must be specified, except if code 3615 used • Cents must be omitted (decimal amount is invalid) • Code 3613/3663 is only applicable from 2001 year of assessment • Code 3614 is only applicable from 2002 year of assessment • Code 3615/3665 is only applicable from 2003 year of assessment • Codes 3616/3666 and 3617 are only applicable from 2004 year of assessment • Code 3619/3669 is only applicable from 2017 year of assessment • Codes 3715/3765, 3716/3766, 3717/3767 and 3718/3768 are only applicable from 2005 year of assessment • Code 3813/3863 is only applicable from 2007 year of assessment and must only be completed if nature of person (code 3020) is A, B, C, M, N or R • The value of code 3810/3860 must only be completed if nature of person (code 3020) is A, B, C, M, N or R • The value for code 3810/3860 must be less than the value for code 4474, if the year of assessment is equal to or between 2007 and 2010 • The value for code 3810/3860 must be equal to the value for code 4474, if the year of assessment is >2010 • Code 3815/3865 is applicable from 2013 year of assessment. • Code 3816/3866 is only applicable from the 2014 year of assessment • Code 3908 is only applicable from 2006 year of assessment • Codes 3909 is only applicable from 2007 year of assessment • Codes 3915 is only applicable from 2008 year of assessment • Codes 3920 and 3921 are only applicable from 2010 year of

Tax Certificate Employee Remuneration Information

Name	Code	Length	Description	Validation Rules
	3901 to 3909, 3915, 3920, 3921, 3922, 3951 to 3957			<p>assessment</p> <ul style="list-style-type: none"> • Code 3922 is applicable from 2012 year of assessment. • Codes 3903/3953 and 3905/3955 are invalid from 2009 year of assessment • Codes 3604/3654, 3607/3657, 3609/3659, 3612/3662, 3705/3755, 3706/3756, 3709/3759, 3710/3760, 3711/3761, 3712/3762, 3716/3766, 3803/3853, 3804/3854, 3807/3857, 3902/3952 and 3904/3954 are invalid from 2010 year of assessment; • Codes 3603/3653, 3610/3660, 3805/3855, 3806/3856. 3808/3858, 3809/3859 are invalid from 2010 to 2012 years of assessment; • Codes are only applicable from 2014 year of assessment: 3820, 3821, 3870, 3871, • Codes are only applicable from 2015 year of assessment: 3822, 3872 • Codes are only applicable from 2017 year of assessment: 3817/3867, 3818/3868, 3819/3869, 3825/3875, 3826/3876, 3827/3877, 3828/3878; • One or more of codes 3915, 3920, 3921 and/or 3922 are mandatory if code 4115 is specified • Code 3615/3665 may only be used if Nature of Person is C • The value of code 3813/3863 must be greater than or equal to the value of code 4024 • Code 3810/3860 is not allowed if code 4493 is specified • Code 3703 may not be reflected on an IRP5/IT3(a) certificate together with code 3701 and/or 3702 from the 2014 year of assessment. The value of code 3703 must be included in the value of code 3702. • The value of code 3703 may not exceed the value determined by multiplying 8000 kilometers with the prescribed rate per kilometer applicable to the relevant year of assessment (i.e. par 4 of the Fixing of Rate per Kilometer i.r.o. Motor Vehicles Regulation). If the 3703 value exceeds the prescribed rate km x 8,000 km, then the 3703 value must be added to code 3702

Tax Certificate Employee Remuneration Information

Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> If the certificate type is ITREG this field must not be completed.
Non-taxable income	3696	N15	This is the sum total of all income amounts indicated as non-taxable.	<ul style="list-style-type: none"> Mandatory field if values are specified under codes 3602/3652, 3703/3753, 3714/3764, 3815/3865, 3821/3871, 3822/3872, 3908, 3922 (Excl) 3922 (Excl) to be added under this code only if the value does not exceed R300,000 Value must be equal to the sum total of all amounts indicated under these afore-mentioned specified codes No negative amounts are allowed and will be rejected if specified Cents must be omitted (decimal amount is invalid) The amounts indicated under this code must be excluded from codes 3697 and 3698 for years of assessment prior to 2017 3696 + 3697 + 3698 must be equal to the amount supplied under income for years of assessment prior to 2017 3696 + 3699 must be equal to the amounts supplied under income from 2017 year of assessment If the certificate type is ITREG this field must not be completed.
Gross Employment Income (taxable)	3699	N15	This is the sum total of all amounts for all income source codes NOT included in code 3696	<ul style="list-style-type: none"> Mandatory if no value is indicated under code 3696. Where code 3615/3665 is "0" and no other income codes are specified, value must be nil; If code 3922 (PAYE) value exceeds R 300,000 the full amount must be included under this code 3696 + 3699 must be equal to the amounts supplied under income No negative amounts are allowed and will be rejected if specified; Cents must be omitted (decimal amounts is invalid) If the certificate type is ITREG this field must not be completed May not be completed for the 2010 to 2016 years of assessment

Tax Certificate Employee Remuneration Information

Name	Code	Length	Description	Validation Rules
Gross retirement funding income	3697	N15	This is the sum total of all retirement funding income amounts	<ul style="list-style-type: none"> • Mandatory field if no value is indicated under code 3696 or 3698. Where code 3615/3665 is "0" and no other income codes are specified, value must be nil • No negative amounts are allowed and will be rejected if specified • Cents must be omitted (decimal amount is invalid) • 3696 + 3697 + 3698 must be equal to the amounts supplied under income • If the certificate type is ITREG this field must not be completed • May not be completed from 2017 year of assessment
Gross non-retirement funding income	3698	N15	This is the sum total of all non-retirement funding income amounts.	<ul style="list-style-type: none"> • Mandatory field if no value is indicated under code 3696 or 3697 • Where code 3615/3665 is "0" and no other income codes is specified, value must be nil • No negative amounts are allowed and will be rejected if specified • Cents must be omitted (decimal amount is invalid) • If 3922 (PAYE) value exceeds R 300,000 the full amount must be included under this code • 3696 + 3697 + 3698 must be equal to the amounts supplied under income • If the certificate type is ITREG this field must not be completed. • May not be completed from 2017 year of assessment
Deductions/ Contributions	4001, 4003, 4005 to 4007, 4018, 4024, 4026, 4030 & 4472 to	N15	This includes all deductions including employer information codes (e.g. 44-codes) and must be specified as per the "list of codes" allocated to each source. The description of the code must not be included in the electronic import file.	<ul style="list-style-type: none"> • Conditional. All deductions and contributions that have a value must be reported, and those that do not have a value must not be reported • A maximum of 7-12 deduction codes may be used. If there are more than 7 12 codes to be output, they must be combined in accordance with the rules defined • Cents must be omitted (decimal amount is invalid) • No negative amounts are allowed • The value for code 4024 cannot be greater than the sum of the values for codes 3813 and 3863;

Tax Certificate Employee Remuneration Information

Name	Code	Length	Description	Validation Rules
	4475, 4474, 4493 4582			<ul style="list-style-type: none"> • Code 4002 is not applicable from the 2017 year of assessment; • Since the 2007 year of assessment, code 4005 is mandatory if an amount is specified for code 3810/3860 and nature of person (code 3020) is A,B,C,M, N or R • Code 4005 must have a value of 0 if valid 3230 (Directive number) specified • Code 4007 is not applicable from 2017 year of assessment; • Code 4018 and 4474 is only valid from the 2006 year of assessment to the 2015 year of assessment • Code 4474 is only valid from the 2006 year of assessment • Codes 4024, 4026 and 4485 are only valid from the 2007 year of assessment • Code 4026 is only valid from 2007 year of assessment to 2016 year of assessment • Code 4493 is only valid from the 2008 year of assessment and may only be completed if nature of person (code 3020) is A, B, C, M, N or R • Code 4030 is only valid from the 2010 year of assessment • Code 4474 is mandatory if an amount is specified for code 3810/3860 and nature of person (code 3020) is A, B, C, M, N or R • Code 4474 is not allowed if code 4493 is specified • Codes 4004, 4025, 4472, 4473, 4485, 4486 and 4487 are invalid from 2010 year of assessment; • Codes 4472 and 4473 are invalid from 2010 to 2016 year of assessments; • Code 4475 is valid from 2017 year of assessment; • If the certificate type is ITREG this field must not be completed. • Code 4582 is mandatory if the sum of codes 3701, 3702, 3802 and 3816 is greater than zero; • Code 4582 must not be greater than the sum of codes 3701, 3702, 3802 and 3816

Tax Certificate Employee Remuneration Information

Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> Code 4582 is only valid from the 2017 year of assessment.
Total Deductions/ Contributions	4497	N15	Total of all values specified under 40-deduction, and 44-contribution codes.	<ul style="list-style-type: none"> Mandatory if any value is specified next to a deduction/contribution code Cents must be omitted (decimal amount is invalid) No negative amounts are allowed If the certificate type is ITREG this field must not be completed.
SITE	4101	N11.2	Standard income tax on employees (SITE)	<ul style="list-style-type: none"> Conditional. Either 4101 and/or 4102 and/or 4115 must be specified otherwise 4150 must be specified (invalid if specified with IT3(a)) May only be used if certificate type (3015) is IRP5 Decimal digits are mandatory even if the decimal value is zero Must be decimal point (comma invalid) May not be completed if Type of Certificate is IT3(a), ITREG. May not be completed from 2014 year of assessment
PAYE	4102	N11.2	Pay-As-You-Earn (PAYE)	<ul style="list-style-type: none"> Conditional. Either 4101 and/or 4102 and/or 4115 must be specified otherwise 4150 must be specified May only be used if certificate type (3015) is IRP5 [invalid if specified with IT3(a)] Decimal digits are mandatory even if the decimal value is zero Must be decimal point (comma invalid) May not be completed if Type of Certificate is IT3(a), ITREG.
PAYE on retirement lump sum and severance benefits	4115	N11.2	PAYE on retirement lump sum and severance benefits reported under codes 3901, 3915, 3920, 3921 and 3922.	<ul style="list-style-type: none"> Conditional. Either 4101 and/or 4102 and/or 4115 must be specified otherwise 4150 must be specified May only be used if certificate type (code 3015) is IRP5 [invalid if specified with IT3(a)] Mandatory if values are specified for codes 3901 (from 2012 year of assessment), 3915, 3920, 3921 or 3922 and no value for code 4150 is specified Value can be 0 Decimal digits are mandatory even if the decimal value is zero

Tax Certificate Employee Remuneration Information

Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> • Must be decimal point (comma invalid) • Only valid from 2008 year of assessment i.r.o 3915, 3920, or 3921. • Only valid from 2010 year of assessment i.r.o 3920, or 3921 • May not be completed if Type of Certificate is IT3(a), ITREG.
Employee & Employer UIF Contribution	4141	N11.2	Employee & Employer UIF Contribution in respect of the specific employee's remuneration for UIF purposes	<ul style="list-style-type: none"> • Mandatory if UIF reference number is completed • Value can be 0 • Decimal digits are mandatory even if the decimal value is zero • Must be decimal point (comma invalid) • If the certificate type is ITREG this field must not be completed.
Employer SDL Contribution	4142	N11.2	Employer SDL contribution in respect of the specific employee's remuneration for SDL purposes.	<ul style="list-style-type: none"> • Mandatory if SDL reference number is completed • Value can be 0 • Decimal digits are mandatory even if the decimal value is zero • Must be decimal point (comma invalid) • If the certificate type is ITREG this field must not be completed.
Total Tax, SDL & UIF (employer and employee contribution)	4149	N11.2	Total Tax, SDL & UIF (employer and employee contribution) indicated on the certificate.	<ul style="list-style-type: none"> • Mandatory if any value is specified under codes 4101, 4102, 4115, 4141 or 4142 • Must be equal to the total of all values completed under codes 4101, 4102, 4115, 4141 and 4142 • Code 4103 is invalid from 2010 year of assessment • Decimal digits are mandatory even if the value is zero • Must be decimal point (comma invalid) • If the certificate type is ITREG this field must not be completed. <p>Note: This code excludes the value of code 4116 – Medical Scheme Fees Tax Credit taken into account by employer for PAYE purposes.</p>
Medical Scheme Fees Tax Credit	4116	N11.2	Medical Scheme Fees Tax Credit taken into account by employer for PAYE purposes.	<ul style="list-style-type: none"> • May only be used if Type of Certificate (code 3015) is IRP5 or IT3(a) • Value can be 0 • Decimal digits are mandatory even if the decimal value is zero • Must be decimal point (comma invalid)

Tax Certificate Employee Remuneration Information

Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> • Only valid if Year of Assessment (code 3025) is 2013 or later • May only be completed if Nature of Person (3020) is A, B, C, M, N, or R • For years of assessment 2013 and 2014, this field is mandatory if any value is specified for Medical Scheme Contributions (code 4005) and the employee is under 65 years – validate to Date of Birth (code 3080). • For years of assessment 2013 and 2014, this field must not be completed if the employee is 65 years and older – validate to Date of Birth (code 3080). • From 2015 year of assessment, this field is mandatory if any value is specified for Medical Scheme Contributions (code 4005); • This field must not be completed if there is no value for Medical Scheme Contributions (code 4005) and the employee is under 65 years – validate to Date of Birth (code 3080)
Additional Medical Scheme Fees Tax Credit	4120	N11.2	Additional Medical Expenses Tax Credit if employee ≥65 allowed by Employer for PAYE purposes	<ul style="list-style-type: none"> • May only be used if Type of Certificate (code 3015) is IRP5 or IT3(a) • Value can be 0 • Decimal digits are mandatory even if the decimal value is zero • Must be decimal point (comma invalid) • Only valid if Year of Assessment (code 3025) is 2017 or later • May only be completed if Nature of Person (3020) is A, B, C, M, N, or R • Mandatory if any value specified for Medical Scheme Contributions (code 4005) and the employee is 65 years and older – validate to Date of Birth (code 3080) • This field must not be completed if the employee is under 65 years – validate to Date of Birth (code 3080) • This field must not be completed if there is no value for Medical Scheme Contributions (code 4005)
Employment Tax Incentive (ETI)	4118	N11.2	The sum of the calculated ETI amounts for the employee during the year of assessment in	<ul style="list-style-type: none"> • Mandatory Conditional - if Certificate has ETI (Employment Tax Incentive) (Code 3026) is marked with an X populated with a "Y" and Nature of person (Code 3020) is A,B,C, M or R

Tax Certificate Employee Remuneration Information

Name	Code	Length	Description	Validation Rules
			accordance with section 7 of the ETI Act.	<p>and Period of Reconciliation (code 2031) is 201402 or later, then this field is mandatory, except for Nature of Person N.</p> <ul style="list-style-type: none"> Value cannot be a negative Decimal digits are mandatory even if the decimal value is zero Must be decimal point (comma invalid) Value must equal the sum of all Monthly Calculated ETI (code 7004) fields for the employee Only valid if Period of Recon is 201402 or later <p>Note: Must not be displayed reported on the a certificate that will be issued to the an employee.</p>
Reason code for IT3(a)	4150	N2	Reason for non-deduction of tax.	<ul style="list-style-type: none"> Mandatory if no value is specified under code 4101, 4102 or 4115 May only be used if certificate type (3015) is IT3(a) Invalid if a value is specified for code 4101, 4102 or 4115 Value may only be 1, 2, 3, 4, 5, 6, 7, 8 or 9 (a zero may precede the value) Value 1 or 01 is invalid with effect from the 2003 year of assessment Value 6 or 06 is only valid from 2003 year of assessment Value 7 or 07 is only valid from 2005 year of assessment Value 8 or 08 is only valid from 2013 year of assessment Value 9 or 09 is only valid from 2014 year of assessment If the certificate type is ITREG or IRP5 this field must not be completed.

ETI Employment Tax Incentive Information

The monthly ETI data must be added to the end of the tax certificate for every employee that qualifies for ETI. The ETI monthly data must be reported for the same date range as that applicable to the PAYE data reported. The monthly ETI data must be reported even if the ETI values are zero for that month. For the interim bi-annual submission, 6 months of ETI data (from March until August) must be reported, and for the final submission, 12 months of ETI data (from March until February) must be reported. If the employee does not qualify for ETI for a certain month, zeroes must be reported for the ETI amounts for that month.

Name	Code	Length	Description	Validation Rules
Month	7006	AN2	This indicates the month of the year	<ul style="list-style-type: none"> • Mandatory if Code 3026 is marked with an X populated with a "Y", unless the employee receives more than 1 certificate in this transaction year. • Value must be in the range 01 to 12. • The months of the year are represented by the following numeric values: <ul style="list-style-type: none"> ○ March = 03 ○ April = 04 ○ May = 05 ○ June = 06 ○ July = 07 ○ August = 08 ○ September = 09 ○ October = 10 ○ November = 11 ○ December = 12 ○ January = 01 ○ February = 02 • Only numeric values allowed. • Only applicable for month 01 and 02 of 2014 year of assessment and from 2015 year of assessment. • Must be repeated 6 or 12 times, that is for each of the 6 or 12 months in the period of reconciliation, irrespective of the period of employment. (Refer to Appendix D for an example of the CSV file). • If the certificate type is ITREG this field must not be completed.

ETI Employment Tax Incentive Information

The monthly ETI data must be added to the end of the tax certificate for every employee that qualifies for ETI. The ETI monthly data must be reported for the same date range as that applicable to the PAYE data reported. The monthly ETI data must be reported even if the ETI values are zero for that month. For the interim bi-annual submission, 6 months of ETI data (from March until August) must be reported, and for the final submission, 12 months of ETI data (from March until February) must be reported. If the employee does not qualify for ETI for a certain month, zeroes must be reported for the ETI amounts for that month.

Name	Code	Length	Description	Validation Rules
ETI Hours	7007	N3.4	The actual number of hours used to calculate the Monthly Calculated ETI (code 7004) for the specified Month (code 7006)	<ul style="list-style-type: none"> • Mandatory if Code 3026 is populated with a "Y". • Value can be 0.0000 • Decimal digits are mandatory even if the decimal value is zero • Must be decimal point (comma invalid) • Data for a full period of reconciliation must be submitted; • Only applicable from 2017 year of assessment • If the certificate type is ITREG this field must not be completed
Monthly Remuneration	7002	N11.2	This indicated is the actual remuneration, as defined in the ETI Act, paid to the employee for the specified Month (code 7006).	<ul style="list-style-type: none"> • Mandatory if Code 3026 is marked with an X populated with a "Y", • Value can be 0.00 • Decimal digits are mandatory even if the decimal value is zero • Must be decimal point (comma invalid) • Data for a full period of reconciliation must be submitted. • Only applicable for month 01 and 02 of 2014 year of assessment and from 2015 year of assessment. • Must be repeated 6 or 12 times, that is for each of the 6 or 12 months in the period of reconciliation, irrespective of the period of employment. (Refer to Appendix D for an example of the CSV file). • If the certificate type is ITREG this field must not be completed.
Monthly Minimum Wage	7003	N11.2	This indicates the minimum wage per Industry.	<ul style="list-style-type: none"> • Mandatory if Code 3026 is marked with an X populated with a "Y", • Value can be 0.00 • Decimal digits are mandatory even if the decimal value is zero • Must be decimal point (comma invalid) • Must be repeated 6 or 12 times, that is for each of the 6 or 12 months in the period of reconciliation, irrespective of the period of employment. (Refer to Appendix D for an example of the CSV file).

ETI Employment Tax Incentive Information

The monthly ETI data must be added to the end of the tax certificate for every employee that qualifies for ETI. The ETI monthly data must be reported for the same date range as that applicable to the PAYE data reported. The monthly ETI data must be reported even if the ETI values are zero for that month. For the interim bi-annual submission, 6 months of ETI data (from March until August) must be reported, and for the final submission, 12 months of ETI data (from March until February) must be reported. If the employee does not qualify for ETI for a certain month, zeroes must be reported for the ETI amounts for that month.

Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> • Only applicable for month 01 and 02 of 2014 year of assessment and from 2015 year of assessment. • If the certificate type is ITREG this field must not be completed.
Monthly Calculated ETI	7004	N11.2	This indicates the amount of the employment tax incentive available to the employer for the employee. calculated theoretical monthly amount per employee	<ul style="list-style-type: none"> • Conditional - if Code 3026 is populated with a "Y", this field must have a value greater or equal to zero. • Value can be 0.00 • Decimal digits are mandatory even if the decimal value is zero • Must be decimal point (comma invalid) • May not be completed for Nature of Person N • Must be repeated 6 or 12 times, that is for each of the 6 or 12 months in the period of reconciliation, irrespective of the period of employment. (Refer to Appendix D for an example of the CSV file). • Only applicable for month 01 and 02 of 2014 year of assessment and from 2015 year of assessment. • If the certificate type is ITREG this field must not be completed.
End of record	9999	N4	Indicates the end of the record.	<ul style="list-style-type: none"> • Mandatory • Fixed code • Last code of the electronic record and may not be followed by any other character (e.g. space, comma, etc.)

Employer Trailer Record				
Name	Code	Length	Description	Validation Rules
Employer total number records	6010	N15	This is the sum of all records for the employer, excluding this record.	<ul style="list-style-type: none"> Mandatory field First code of record and not to be preceded by any other character (e.g. space, comma) Must be equal to the total NUMBER of records for the specific employer (the records starting with codes 2010 and 3010 must be counted).
Employer total code value	6020	N15	This is the sum total of the VALUE of all CODES specified for the employer, excluding this record.	<ul style="list-style-type: none"> Mandatory field Must be equal to the total CODE VALUE of records for the specific employer (codes from 2010 to 2080, 3010 to 4497 and 7002 to 7004, 7006 and 7007, plus all the 9999 codes in between must be added together).
Employer total amount	6030	N12.2	This is the sum total of the AMOUNTS specified for the employer, excluding this record.	<ul style="list-style-type: none"> Mandatory field Decimal digits are mandatory even if the value is zero This total must be equal to the total AMOUNTS for the specific employer (amounts specified under codes 3601 to 4497 and 7002 to 7004 must be added together).
End of record	9999	N4	Indicates the end of the record.	<ul style="list-style-type: none"> Mandatory Fixed code Last code of the employer's record and may not be followed by any other character (e.g. space, comma, etc.).

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

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

In respect of year of assessment later than 2009 —

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

Type of Income	Main Code	Sub-Code Rationalisation
Income	3601/3651	Codes 3607/3657, and *3603/3653 and *3610/3660 must be incorporated into 3601/3651.*Only in respect of the 2010 to 2012 years of assessment.
	3602/3652	Codes 3604/3654, 3609/3659 and 3612/3662 must be incorporated into 3602/3652.
	3603/3653	Main code from the 2013 year of assessment.
	3605/3655	
	3606/3656	
	3608/3658	
	3610/3660	Main code from the 2013 year of assessment.
	3611/3661	
	3613/3663	
	3614 /3664	
	3615/3665	
	3616/3666	
	3617/3667	
	3619/3669	Applicable from 2017 year of assessment
Allowances	3701/3751	
	3702/3752	
	3703/3753	
	3704/3754	
	3707/3757	
	3708/3758	
	3713/3763	Codes 3706/3756, 3710/3760, 3711/3761 and 3712/3762 must be incorporated into 3713/3763.
	3714/3764	Codes 3705/3755 and 3709/3759 and 3716/3766 must be incorporated into 3714/3764.
	3715/3765	
	3717/3767	
	3718/3768	

Type of Income	Main Code	Sub-Code Rationalisation
Fringe Benefit	3801/3851	Codes 3803/3853, 3804/3854, *3805/3855, *3806/3856, 3807/3857, *3808/3858 and *3809/3859 must be incorporated into 3801/3851. *Only in respect of the 2010 to 2012 year of assessment.
	3802/3852	
	3805/3855	Main code from the 2013 year of assessment.
	3806/3856	Main code from the 2013 year of assessment.
	3808/3858	Main code from the 2013 year of assessment.
	3809/3859	Main code from the 2013 year of assessment.
	3810/3860	
	3813/3863	
	3815/3865	Main code from the 2013 year of assessment.
	3816/3866	Main code from the 2014 year of assessment
	3817/3867	Only applicable from the 2017 year of assessment
	3820/3870	Only applicable from the 2014 year of assessment
	3821/3871	Only applicable from the 2014 year of assessment
	3822/3872	Only applicable from the 2015 year of assessment
	3825/3875	Only applicable from the 2017 year of assessment
3828/3878	Only applicable from the 2017 year of assessment	
Lump sum	3901/3951	
	3906/3956	
	3907/3957	
	3908	
	3909	
	3915	
	3920	
	3921	
	3922	Main code from the 2012 year of assessment
Gross Remuneration Codes	3696	
	3699	Not applicable from the 2010 to 2016 years of assessment
	3697	Not applicable from the 2017 year of assessment
	3698	Not applicable from the 2017 year of assessment
Deductions (incl. employee/ Employer contributions and other information)	4001	
	4002	Not applicable from the 2017 year of assessment
	4003	Code 4004 must be incorporated into 4003.
	4005	
	4006	
	4007	Not applicable from the 2017 year of assessment
	4018	Is only valid from the 2006 year of assessment to the 2015 year of assessment

Type of Income	Main Code	Sub-Code Rationalisation
	4024	
	4026	Applicable to non-statutory forces (government). Not applicable from 2017 year of assessment
	4030	
	4472	Not applicable from the 2010 to 2016 years of assessment
	4473	Not applicable from the 2010 to 2016 years of assessment
	4474	
	4475	Applicable from the 2017 year of assessment
	4493	
	4582	Applicable from the 2017 year of assessment
	4497	
Employees' Tax Deduction and Reason Codes (incl. tax credits, SDL, UIF and Employment Tax Incentive)	4101	Not applicable from the 2014 year of assessment
	4102	
	4115	
	4118	Only applicable from the 2014 year of assessment
	4141	
	4142	
	4149	
	4116	Main code from the 2013 year of assessment
	4120	Applicable from the 2017 year of assessment
4150		

Table 1: ≥2010 Income and Deduction Source Codes

7 SOURCE CODE DESCRIPTIONS

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

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

- PAYE: Income is subject to the deduction of Employees' Tax and will also be taxed when the income tax assessment for the employee is processed.
- IT: Income is not subject to the deduction of Employees' Tax but will also be taxed when the income tax assessment for the employee is processed.
- Excl: Income is not subject to the deduction of Employees' Tax and will also not be taxed when the Income Tax assessment for the employee is processed.

7.1 Normal Income Codes

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

Code	Description	Explanation
3602 (3652)	Non-Taxable Income (Excl)	<p>Any non-taxable income excluding foreign service remuneration for RSA residents that are exempt i.t.o. section 10(1)(o)(ii), non-taxable allowances and fringe benefits. This code accommodates all payments of a capital nature.</p> <p>Examples include:</p> <ul style="list-style-type: none"> • Non-taxable pension paid on a regular basis (e.g. war pension, etc.) • Non-taxable income of a capital nature • Non-taxable portion of an arbitration award, where applicable. • Non-taxable portion of a compulsory annuity purchased from a retirement fund (e.g. due to non-residency and the relevant DTA). • Non-taxable (capital element) of a section 10A voluntary purchased annuity. • Non-taxable amounts paid on a regular basis (excluding lump sums) from a loss of income policy with effect from 1 March 2015 (2016 year of assessment). <p>Note:</p> <ul style="list-style-type: none"> • Code 3652 MUST only be used for foreign service income, <ul style="list-style-type: none"> ◦ excluding foreign service remuneration for residents that is exempt i.t.o. section 10(1)(o)(ii), ◦ including pension/annuities paid from an RSA source i.r.o. services rendered outside the RSA to – <ul style="list-style-type: none"> ▪ an RSA resident [section 10(1)(gC)] ▪ a non RSA resident [section 9(2)(i), the portion not taxable in RSA] • With effect from 2010 year of assessment, amounts previously included under codes 3604/3654, 3609/3659 and 3612/3662 must be included in this code (3602/3652).
3603 (3653)	Pension (PAYE)	<p>Any compulsory pension or compulsory purchased annuity paid on a regular basis (from a pension, pension preservation, provident or a provident preservation fund) as well as backdated pension or compulsory purchased annuity payment (for current tax year).</p> <p>Note:</p> <ul style="list-style-type: none"> • Amounts paid on a regular basis i.t.o. a Loss of Income Policy up to 28 February 2015 (up to the 2015 year of assessment) • Code 3653 MUST only be used for foreign service income taxable in the RSA i.t.o. the relevant DTA (Double Taxation Agreement). • The value of this code must be included in the value of code 3601/3651 for the 2010, 2011 and 2012 years of assessment. • This includes taxable disability benefit. • Valid for the 1999 to 2009 and from the 2013 years of assessment. The Foreign Service income codes (codes in brackets) are valid from the 2002 to 2009 and from the 2013 years of assessment.
3604 (3654)	Pension (Excl) Not applicable from 2010	<p>Any pension paid on a regular basis that is not taxable, for example war pensions, etc.</p> <p>Note:</p> <ul style="list-style-type: none"> • Code 3654 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3602/3652 with effect from the 2010 year of assessment.

Code	Description	Explanation
3605 (3655)	Annual payment (PAYE)	<p>An amount paid or payable to an employee which is defined as an annual payment.</p> <p>Examples include:</p> <ul style="list-style-type: none"> • Annual bonus • Incentive bonus • Leave pay (on resignation/encashment) • Merit awards • Bonus/incentive amount paid to an employee to retain his/her service for a specific period; etc. <p>Note: Code 3655 MUST only be used for foreign service income.</p>
3606 (3656)	Commission (PAYE)	<p>An amount derived mainly in the form of commission based on sales or turnover attributable to the employee.</p> <p>Note: Code 3656 MUST only be used for foreign service income.</p>
3607 (3657)	Overtime (PAYE) Not applicable from 2010	<p>An amount paid as overtime for rendering services. The tax on such payments is calculated as on income taxable.</p> <p>Note:</p> <ul style="list-style-type: none"> • Code 3657 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3601/3651 with effect from the 2010 year of assessment.
3608 (3658)	Arbitration award (PAYE)	<p>The taxable portion of a settlement agreement between an employer and an employee as ordered by Court or allocated via a settlement out of Court or in respect of Labour disputes.</p> <p>Note: Code 3658 MUST only be used for foreign service income.</p>
3609 (3659)	Arbitration award (Excl) Not applicable from 2010	<p>The non-taxable portion of a settlement agreement between an employer and an employee as ordered by Court. Also including all awards allocated via a settlement out of Court or in respect of Labour disputes.</p> <p>Note:</p> <ul style="list-style-type: none"> • Code 3659 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3602/3652 with effect from the 2010 year of assessment.
3610 (3660)	Annuity from a RAF (PAYE)	<p>An annuity paid on a regular basis by a retirement annuity fund and/or a compulsory purchased annuity purchased from a long-term insurer and paid on a regular basis.</p> <p>Note:</p> <ul style="list-style-type: none"> • Code 3660 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3601/3651 with effect from the 2010 years of assessment. • Valid for the 1999 to 2009 and from the 2013 years of assessment. The Foreign Service income codes (codes in brackets) are valid from the 2002 to 2009 and from the 2013 years of assessment.
3611 (3661)	Purchased annuity (PAYE)	<p>The taxable portion of a voluntary purchased annuity (including a provident fund voluntary purchased annuity) paid by a long-term insurer.</p> <p>Note: Code 3661 MUST only be used for foreign service income.</p>

Code	Description	Explanation
3612 (3662)	Purchased annuity (Excl) Not applicable from 2010	The non-taxable portion (capital interest) received on an annuity purchased from an Annuity Fund. Note: <ul style="list-style-type: none"> Code 3662 MUST only be used for foreign service income. The value of this code must be included in the value of code 3602/3652 with effect from the 2010 year of assessment.
3613 (3663)	Restraint of trade (PAYE)	Restraint of trade amount paid by virtue of employment or the holding of any office to an employee who is a natural person [par(cB) of 'gross income']. Note: <ul style="list-style-type: none"> Restraint of trade amounts paid to a labour broker must NOT be included under this code. Code 3663 MUST only be used for foreign service income.
3614 (3664)	Other retirement lump sums (PAYE)	A retirement lump sum payment paid by a fund [par (eA) of 'gross income']
3615 (3665)	Director's remuneration (PAYE)	Such income as would normally be reported under code 3601 as paid to a director of a private company / member of a close corporation. Note: Code 3665 MUST only be used for foreign service income.
3616 (3666)	Independent contractors (PAYE)	Remuneration paid to an independent contractor. Note: Code 3666 MUST only be used for foreign service income.
3617 (3667)	Labour Brokers (PAYE/IT)	Remuneration, including a Restraint of trade amount [par (cA) of 'gross income'], paid to a labour broker without an exemption certificate (IRP30). Note: Code 3667 MUST only be used for foreign service income.
3619 (3669)	Labour Brokers (IT)	Any amount, including a Restraint of trade amount, paid to a labour broker who is in possession of an exemption certificate (IRP 30). Note: Code 3669 MUST only be used for foreign service income.

7.2 Allowance codes

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

Code	Description	Explanation
3703 (3753)	Reimbursive travel allowance (Excl)	<p>A reimbursement for business kilometers not exceeding 8 000 kilometers per tax year and at a rate which does not exceed the prescribed rate per kilometer. Should only be used if the employee does not receive any other form of compensation for travel and may therefore not be used together with code 3701 and/or 3702. Also note the maximum value as prescribed in the relevant validation rules.</p> <p>The value of code 3703 may not exceed the value determined by multiplying 8000 kilometers with the prescribed rate per kilometer applicable to the relevant year of assessment (i.e. par 4 of the Fixing of Rate per Kilometer i.r.o. Motor Vehicles Regulation). If the 3703 value exceeds the prescribed rate km x 8,000 km, then the 3703 value must be added to code 3702</p> <p>Note: Code 3753 MUST only be used for foreign service income.</p>
3704 (3754)	Subsistence allowance – local travel (IT)	<p>An allowance paid for expenses in respect of meals and / or incidental costs for local travel, which exceeds the deemed amounts.</p> <p>Note: Code 3754 MUST only be used for foreign service income.</p>
3705 (3755)	Subsistence allowance (Excl) Not applicable from 2010	<p>An allowance paid for expenses in respect of meals and/or incidental costs for local travel, which does not exceeds the deemed amounts.</p> <p>Note:</p> <ul style="list-style-type: none"> • Code 3755 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3714/3764 with effect from the 2010 year of assessment.
3706 (3756)	Entertainment allowance (PAYE) Not applicable from 2010	<p>This allowance is not valid with effect from 1 March 2002 and may not be reflected on an employees' tax certificate.</p> <p>Note:</p> <ul style="list-style-type: none"> • Code 3756 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3713/3763 with effect from the 2010 year of assessment.
3707 (3757)	Share options exercised (PAYE)	<p>Any amount in terms of a qualifying equity share disposed or gain made under a share scheme operated for the benefit of employees.</p> <p>Note: Code 3757 MUST only be used for foreign service income.</p>
3708 (3758)	Public office allowance (PAYE)	<p>An allowance granted to a holder of a public office to enable him / her to defray expenditure incurred in connection with such office.</p> <p>Note: Code 3758 MUST only be used for foreign service income.</p>
3709 (3759)	Uniform allowance (Excl) Not applicable from 2010	<p>An allowance for a special uniform which is clearly distinguishable from ordinary clothes.</p> <p>Note:</p> <ul style="list-style-type: none"> • Code 3759 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3714/3764 with effect from the 2010 year of assessment.
3710 (3760)	Tool allowance (PAYE) Not applicable from 2010	<p>An allowance for the acquisition of tools for business use.</p> <p>Note:</p> <ul style="list-style-type: none"> • Code 3760 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3713/3763 with effect from the 2010 year of assessment.

Code	Description	Explanation
3711 (3761)	Computer allowance (PAYE) Not applicable from 2010	An allowance for the acquisition or use of a computer. Note: <ul style="list-style-type: none"> • Code 3761 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3713/3763 with effect from the 2010 year of assessment.
3712 3762)	Telephone/cell phone allowance (PAYE) Not applicable from 2010	An allowance for expenses incurred in the use of a telephone / cell phone for business purposes. Note: <ul style="list-style-type: none"> • Code 3762 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3713/3763 with effect from the 2010 year of assessment.
3713 (3763)	Other allowances (PAYE)	All other allowances, which do not comply with any of the descriptions listed under allowances, must be added together and reflected under this code on the certificate. Examples include: <ul style="list-style-type: none"> • Any subsistence allowances/advances paid to an employee during any month which is deemed to be remuneration by the end of the next month due to the employee not spending the night away from his/her residence or has not refunded the allowance/advance to the employer. • Entertainment allowance • Tool allowance • Computer allowance • Telephone allowance • Cell phone allowance • Housing allowance • Taxable Uniform allowance • Taxable Relocation allowance, etc. Note: <ul style="list-style-type: none"> • Code 3763 MUST only be used for foreign service income. • With effect from 2010 year of assessment, amounts previously included under codes 3706/3756, 3710/3760, 3711/3761 and 3712/3762 must be included in this code (3713/3763).
3714 (3764)	Other allowances (Excl)	All other non-taxable allowances, which do not comply with any of the descriptions listed under allowances, must be added together and reflected under this code on the certificate. Examples include: <ul style="list-style-type: none"> • Non-taxable Relocation allowance • Non-taxable Subsistence allowance for local and foreign travel not exceeding the daily limits • Non-taxable Uniform allowance; etc. Note: <ul style="list-style-type: none"> • Code 3764 MUST only be used for foreign service income. • With effect from 2010 year of assessment, amounts previously included under codes 3705/3755, 3709/3759 and 3716/3766 must be included in this code (3714/3764).

Code	Description	Explanation
3715 (3765)	Subsistence allowance – foreign travel (IT)	An allowance paid for expenses in respect of meals and/or incidental costs for foreign travel, which exceeds the deemed amounts. Note: Code 3765 MUST only be used for foreign service income.
3716 (3766)	Subsistence allowance – foreign travel (Excl) Not applicable from 2010	An allowance paid for expenses in respect of meals and/or incidental costs for foreign travel, which does not exceed the deemed amounts. Note: <ul style="list-style-type: none"> Code 3766 MUST only be used for foreign service income. The value of this code must be included in the value of code 3714/3764 with effect from the 2010 year of assessment.
3717 (3767)	Broad-based employee share plan (PAYE)	An amount received/accrued from the disposal of any qualifying equity share or any right of interest in a qualifying equity share in terms of certain conditions. Note: Code 3767 MUST only be used for foreign service income.
3718 (3768)	Vesting of equity instruments or return of capital i.r.o. restricted equity instruments (PAYE)	Any gain in respect of the vesting of any equity instrument or the return of capital in respect of restricted equity instruments (section 8C). Note: <ul style="list-style-type: none"> A return of capital received by or accrued to an employee in respect of restricted equity instruments on or after 8 January 2016 (during the 2016 year of assessment) is liable to PAYE and should be included under this code. Code 3768 MUST only be used for foreign service income.

7.3 Fringe benefit codes

Code	Description	Explanation
3801 (3851)	General fringe benefits (PAYE)	All fringe benefits, which do not comply with any of the descriptions listed under fringe benefits, must be added together and reflected under this code on the certificate. Examples include: <ul style="list-style-type: none"> Acquisition of an asset at less than the actual value and/or insurance policies ceded Right of use of an asset (other than a motor vehicle) Meals, refreshments and meal and refreshment vouchers Free or cheap accommodation or holiday accommodation Low interest or interest free loans and subsidies Note: <ul style="list-style-type: none"> Code 3851 MUST only be used for foreign service income. With effect from 2010 year of assessment, amounts previously included under codes 3803/3853, 3804/3854, and 3807/3857, must be included in this code (3801/3851). Amounts previously declared under codes 3805/3855, 3806/3856, 3808/3858 and 3809/3859 must be included under this code (3801/3851) in respect of the 2010 to 2012 years of assessment.

Code	Description	Explanation
3802 (3852)	Use of motor vehicle acquired by employer NOT via Operating Lease (PAYE)	Taxable value of the fringe benefit for the right of use of a motor vehicle acquired by an employer NOT under an “operating lease”. Note: <ul style="list-style-type: none"> • Code 3852 MUST only be used for foreign service income. • This code excludes fringe benefit i.r.o motor vehicle acquired by employer via Operating Lease.
3803 (3853)	Use of asset (PAYE) Not applicable from 2010	Right of use of an asset (other than a motor vehicle). Note: <ul style="list-style-type: none"> • Code 3853 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3801/3851 with effect from the 2010 year of assessment.
3804 (3854)	Meals, etc. (PAYE) Not applicable from 2010	Meals, refreshments and meal and refreshment vouchers. Note: <ul style="list-style-type: none"> • Code 3854 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3801/3851 with effect from the 2010 year of assessment.
3805 (3855)	Accommodation (PAYE)	Free or cheap accommodation or holiday accommodation. Note: <ul style="list-style-type: none"> • Code 3855 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3801/3851 with effect from the 2010 years of assessment. • Valid for the 1999 to 2009 and from the 2013 years of assessment. The Foreign Service income codes (codes in brackets) are valid from the 2002 to 2009 and from the 2013 years of assessment.
3806 (3856)	Services (PAYE)	Free or cheap services. Note: <ul style="list-style-type: none"> • Code 3856 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3801/3851 with affect from 2010 year of assessment. • Valid for the 1999 to 2009 and from the 2013 years of assessment. The Foreign Service income codes (codes in brackets) are valid from the 2002 to 2009 and from the 2013 years of assessment.
3807 (3857)	Loans or subsidy (PAYE) Not applicable from 2010	Low interest or interest free loans and subsidy. Note: <ul style="list-style-type: none"> • Code 3857 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3801/3851 with effect from the 2010 year of assessment.

Code	Description	Explanation
3808 (3858)	Employee's debt (PAYE)	Payment of an employee's debt or release an employee from an obligation to pay a debt. Note: <ul style="list-style-type: none"> Code 3858 MUST only be used for foreign service income. The value of this code must be included in the value of code 3801/3851 with effect from the 2010 year of assessment. Valid for the 1999 to 2009 and from the 2013 years of assessment. The Foreign Service income codes (codes in brackets) are valid from the 2002 to 2009 and from the 2013 years of assessment.
3809 (3859)	Taxable Bursaries or scholarships – Basic Education (PAYE)	Taxable Bursaries and scholarships in respect of Basic Education [grade R to 12 and NQF level 1 to 4 (grade 9 to 12)]. Note: <ul style="list-style-type: none"> Code 3859 MUST only be used for foreign service income. The value of this code must be included in the value of code 3801/3851 with the 2010 years of assessment. Valid for the 1999 to 2009 and from the 2013 years of assessment. The Foreign Service income code (3859) is valid from the 2002 to 2009 and from the 2013 years of assessment.
3810 (3860)	Medical aid contributions (PAYE)	Medical aid contributions paid on behalf of an employee. Note: Code 3860 MUST only be used for foreign service income.
3813 (3863)	Medical services costs (PAYE)	Medical costs incurred on behalf of an employee in respect of medical, dental and similar services, hospital and/or nursing services or medicine. Note: Code 3863 MUST only be used for foreign service income.
3815 (3865)	Non-taxable Bursaries or scholarships – Basic Education (Excl)	Non-taxable bursaries and scholarships in respect of Basic Education [grade R to 12 and NQF level 1 to 4 (grade 9 to 12)] to employees and their dependants – section 10(1)q Exempt portion only. Note: <ul style="list-style-type: none"> Code 3865 MUST only be used for foreign service income. Valid from 2013 year of assessment
3816 (3866)	Use of motor vehicle acquired by employer via Operating Lease (PAYE)	Taxable value of the fringe benefit for the right of use of a motor vehicle acquired by an employer under an "operating lease". Note: <ul style="list-style-type: none"> Code 3866 MUST only be used for foreign services income. Valid from the 2014 year of assessment
3817 (3867)	Employers Pension Fund contributions (PAYE)	Value of taxable benefit i.r.o. Employer's pension fund contributions paid for the benefit of employee. Note: <ul style="list-style-type: none"> Code 3867 MUST only be used for a taxable benefit i.r.o. of Employer contributions to a local fund while on foreign service. This code is valid from the 2017 year of assessment.

Code	Description	Explanation
3820 (3870)	Taxable Bursaries or scholarships – Further Education (PAYE)	Taxable Bursaries and scholarships in respect of Further Education (NQF levels 5 to 10). Note: <ul style="list-style-type: none"> • Code 3870 MUST only be used for Foreign Service income. • Valid from the 2014 year of assessment.
3821 (3871)	Non-taxable Bursaries or scholarships – Further Education (Excl)	Non-taxable Bursaries and scholarships in respect of Further Education (NQF levels 5 to 10) – section 10(1)q. Exempt portion only. Note: <ul style="list-style-type: none"> • Code 3871 MUST only be used for Foreign Service income. • Valid from the 2014 year of assessment.
3822 (3872)	Non-taxable Fringe Benefit – Acquisition of Immovable Property (Excl)	Non-taxable Fringe Benefit – Acquisition of Immovable Property as contemplated in par 5(3A) of the Seventh Schedule. Note: <ul style="list-style-type: none"> • Code 3872 MUST only be used for Foreign Service income. • Valid from the 2015 year of assessment.
3825 (3875)	Employer Provident Fund contributions (PAYE)	Value of taxable benefit i.r.o. Employer's provident fund contributions paid for the benefit of employee. Note: <ul style="list-style-type: none"> • Code 3875 MUST only be used for a taxable benefit i.r.o. of Employer contributions to a local fund while on foreign service. • This code is valid from the 2017 year of assessment.
3828 (3878)	Employer Retirement annuity Fund contributions (PAYE)	Value of taxable benefit i.r.o. Employer's retirement annuity fund contributions paid in respect of employee. Note: <ul style="list-style-type: none"> • Code 3878 MUST only be used for a taxable benefit i.r.o. of Employer contributions to a local fund while on foreign service. • This code is valid from the 2017 year of assessment.

7.4 Lump sum codes

Code	Description	Explanation
3901 (3951)	Gratuities / Severance Benefits (PAYE)	<ul style="list-style-type: none"> • Gratuities paid/payable by an employer prior to 1 March 2011. • Severance benefits, as defined, paid/payable by an employer after 1 March 2011, if employee: <ul style="list-style-type: none"> ○ is 55 years or older; ○ became permanently incapable to be employed due to ill health, etc.; or ○ services terminated due to reduction of personnel or employer ceased trading. <p>Note:</p> <ul style="list-style-type: none"> • A Lump sum paid/payable in terms of par (d) of "gross income" which is not a 'severance benefit', MUST be reflected under code 3907. • Code 3951 MUST only be used for foreign service income.
3902 (3952)	Pension / RAF (PAYE) Not applicable from 2010	<p>Lump sum accruing prior to 1 March 2009 from a Pension/Retirement annuity fund in respect of withdrawal (e.g. resignation, transfer, surplus apportionment, etc.), including 'Unclaimed benefits' only claimed and paid to a member of a Pension fund from 1 March 2009.</p> <p>Note:</p> <ul style="list-style-type: none"> • Code 3952 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3920 or 3921 (where applicable) with effect from the 2010 year of assessment - i.e. only if the date of accrual is from 1 March 2009.
3903 (3953)	Pension / RAF (PAYE) Not applicable from 2009	<p>Lump sum payments accruing prior to 1 October 2007 from a Pension/retirement annuity fund in respect of retirement or death.</p> <p>Note:</p> <ul style="list-style-type: none"> • Code 3953 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3915 with effect from the 2008 year of assessment.
3904 (3954)	Provident (PAYE) Not applicable from 2010	<p>Lump sum accruing prior to 1 March 2009 from a Provident fund lump sum in respect of withdrawal (e.g. resignation, transfer, surplus apportionment, etc.), including 'Unclaimed benefits' only claimed and paid to a member of a Provident fund from 1 March 2009.</p> <p>Note:</p> <ul style="list-style-type: none"> • Code 3954 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3920 or 3921 (where applicable) with effect from the 2010 year of assessment - i.e. only if the date of accrual is from 1 March 2009.

Code	Description	Explanation
3905 (3955)	Provident (PAYE) Not applicable from 2009	Lump sum payments accruing prior to 1 October 2007 from a Provident fund in respect of retirement or death. Note: <ul style="list-style-type: none"> • Code 3955 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3915 with effect from the 2008 year of assessment.
3906 (3956)	Special Remuneration (PAYE)	Special remuneration paid to proto-team members. Note: Code 3956 MUST only be used for foreign service income.
3907 (3957)	Other lump sums (PAYE)	Other lump sum payments. Examples include: <ul style="list-style-type: none"> • A Lump sum payment paid/payable by an employer due to normal termination of service (e.g. resignation or retirement), which is NOT a 'severance benefit', MUST be reflected under this code • 'Antedate salary/pension' extending over previous years of assessment • Lump sum payments from unapproved funds • Gratuities paid due to normal termination of service (e.g. Resignation or a lump sum paid upon retirement where employee is below 55 years of age) • Proceeds from an employer owned insurance policy (risk policy) proceeds NOT exempt i.t.o. the exclusion in section 10(1)(gG)(i) of the Income Tax Act – where the employer premiums were NOT included as a taxable benefit in the employee's income since the later of: <ul style="list-style-type: none"> ○ The date on which employer become policy holder; or ○ Only From 1 March 2012. (i.e. proceeds/benefits are not exempt i.t.o. section 10(1)(gG) of the Income Tax Act) • Proceeds paid from an employer owed insurance policy (other than a risk policy) where the employer premiums were NOT included as a taxable benefit in the employee's income since commencement date of policy (i.e. proceeds/benefits are not exempt i.t.o. section 10(1)(gG) of the Income Tax Act). Note: Code 3957 MUST only be used for foreign service income.
3908	Surplus apportionments and Employer Owned Exempt Policy Proceeds (Excl)	<ul style="list-style-type: none"> • Surplus apportionments on or after 1 January 2006 and paid in terms of section 15B of the Pension Funds Act of 1956. • Proceeds paid from an employer owned insurance policy exempt i.t.o. section 10(1)(gG) of the Income Tax Act - where the employer premiums were included as a taxable benefit in the employee's income since the date contemplated in section 10(1)(gG) – see explanation under code 3907 (3957)– proceeds paid from an employer owned policy • Income Protection Insurance policy lump sums which are exempt i.t.o. section 10(1)(gl) of the Income Tax Act. Applicable from 1 March 2015 Note: Code 3908 is only applicable from 2006 year of assessment

Code	Description	Explanation
3909	Unclaimed benefits (PAYE)	Unclaimed benefits identified prior to 1 March 2009 and PAYE paid by the fund but the benefit was not claimed by the member (General Note 35).
3915	Retirement / involuntary termination of employment lump sum benefits / Commutation of annuities (PAYE)	<ul style="list-style-type: none"> Lump sum payments accruing after 1 October 2007 from a fund (pension/pension preservation/retirement annuity/provident/provident preservation fund) in respect of retirement or death. Lump sum payments accruing after 28 February 2009 from a Pension or Provident Fund in respect of involuntary termination of services per sub-par. 2(1)(a)((ii)(AA) or (BB) of the Second Schedule of the Income Tax Act (e.g. retrenchment) must be reflected under code 3915 on the IRP5/IT3(a) certificate. Commutation of an annuity or portion of an annuity on or after 01 March 2011 in respect of paragraph 2(1)(a)(iii) of the Second Schedule of the Act. <p>Note: With effect from 2008 year of assessment, amounts previously included under codes 3903/3953 and 3905/3955 must be included in this code (3915) – i.e. if the date of accrual is from 1 October 2007.</p>
3920	Lump sum withdrawal benefits (PAYE)	<p>Lump sum payments accruing after 28 February 2009 from a Pension / Pension preservation / Provident / Provident Preservation / Retirement annuity funds in respect of withdrawal (e.g. resignation, transfer, divorce, housing loans payments, immigration withdrawal, withdrawal due to visa expiry, etc.).</p> <p>Note: With effect from 2010 year of assessment, amounts previously included under codes 3902/3952 and 3904/3954 (where applicable) must be included in this code (3920) – i.e. if the date of accrual is from 1 March 2009.</p>
3921	Living annuity and surplus apportionments (section 15C of the Pension Fund Act) (PAYE)	<p>Lump sum payments accruing after 28 February 2009 from a Pension / Pension Preservation / Retirement Annuity / Provident / Provident Preservation Fund in respect of withdrawal due to:</p> <ul style="list-style-type: none"> Surplus apportionments paid in terms of section 15C of the Pension Funds Act of 1956; Withdrawal after retirement from a living annuity in terms of paragraph (c) of the definition of living annuity, where the value of the assets become less than the amount prescribed by the Minister in the Gazette, only effective until 28 February 2011. For living annuity withdrawals on or after 01 March 2011 source code 3915 must be used. <p>Note: With effect from 2010 year of assessment, amounts previously included under codes 3902/3952 and 3904/3954 (where applicable) must be included in this code (3921).</p>
3922	Compensation i.r.o. death during employment (Excl / PAYE)	<p>Compensation lump sum payments in terms of Section 10(1)(gB)(iii) in respect of the death of an employee in the course of employment.</p> <p>Note: Valid from 2012 year of assessment</p>

7.5 Gross remuneration codes

Code	Description
------	-------------

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

7.6 Deduction codes

Code	Description
4001	Total pension fund contributions paid or 'deemed paid' by employee. Note: <ul style="list-style-type: none"> 'Deemed paid' by employee is the value of the taxable benefit (code 3817) included in the income of the employee. Prior to the 2017 year of assessment, this code is only applicable to 'Current pension fund contributions paid by employee'.
4002	Arrear pension fund contributions paid by employee. Note: This code is not applicable from the 2017 year of assessment.
4003	Current and arrear Total provident fund contributions paid or 'deemed paid' by employee. Note: <ul style="list-style-type: none"> 'Deemed paid' by employee is the value of the taxable benefit (code 3825) included in the income of the employee. Prior to the 2017 year of assessment, this code is only applicable to 'Current and arrear provident fund contributions paid by employee'.
4004	Employee's arrear provident fund contributions Not applicable from 2010 Note: Value of this code must be included in the value of code 4003 with effect from the 2010 year of assessment.
4005	Medical scheme fees (contributions) paid and deemed paid by employee. Note: <ul style="list-style-type: none"> 'Deemed paid' by employee is the value of the taxable benefit (code 3810) included in the income of the employee.
4006	Current Total retirement annuity fund contributions paid or 'deemed paid' by employee. Note: <ul style="list-style-type: none"> 'Deemed paid' by employee is the value of the fringe benefit (code 3828) included in the income of the employee. Prior to the 2017 year of assessment, this code is only applicable

Code	Description
	to 'Current retirement annuity fund contributions paid by employee'.
4007 Not applicable from 2017	Arrear (re-instated) retirement annuity fund contributions. Note: This code is not applicable from the 2017 year of assessment.
4018 Only applicable from the 2006 year of assessment to the 2015 year of assessment	Premiums paid for loss of income policies. Note: This code is only applicable from the 2006 year of assessment to the 2015 year of assessment
4024	Medical services costs deemed to be paid by the employee in respect of himself/herself, spouse or child.
4025 Not applicable from 2010	Medical contribution paid by employee allowed as a deduction for employees' tax purposes Note: This code is not applicable with effect from the 2010 year of assessment and must not be included in any other code.
4026 Not applicable from 2017 year of assessment	Arrear pension fund contributions – Non-statutory forces (NSF).
4030	Donations deducted from the employee's remuneration and paid by the employer to the Organisation.
4472 Not applicable from 2010 to 2016	Employer's pension fund contributions paid for the benefit of employee Note: <ul style="list-style-type: none"> This code is not applicable with effect from the 2010 to 2016 years of assessment and must not be included in any other code. Valid for the 1999 to 2009 and from the 2017 years of assessment.
4473 Not applicable from 2010 to 2016	Employer's provident fund contributions paid for the benefit of employee Note: <ul style="list-style-type: none"> This code is not applicable with effect from the 2010 to 2016 years of assessment and must not be included in any other code. Valid for the 1999 to 2009 and from the 2017 years of assessment.
4474	Employer's medical scheme fees (contributions) paid for the benefit of employees not included in code 4493. From 1 March 2012 the contributions paid by the employer on behalf of an employee who is 65 years and older and who has not retired, should also be reflected under this code.
4475	Employer's retirement annuity fund contributions paid for the benefit of employee. Note: This code is valid from the 2017 year of assessment.
4485 Not applicable from 2010	Medical services costs deemed to be paid by the employee in respect of other relatives Note: This code is not applicable with effect from the 2010 year of assessment and must not be included in any other code.

Code	Description
4486 Not applicable from 2010	Capped amount determined by the employer in terms of Section 18(2)(c)(i) Note: This code is not applicable with effect from the 2010 year of assessment and must not be included in any other code.
4487 Not applicable from 2010	No value benefits in respect of medical services provided or incurred by the employer Note: This code is not applicable with effect from the 2010 year of assessment and must not be included in any other code.
4493	Employer's medical scheme fees (contributions) paid for the benefit of a retired/former employee who qualifies for the "no value" provisions in the 7 th Schedule. This is the employer's portion of the medical scheme contribution made on behalf of an employee who is — <ul style="list-style-type: none"> • a pensioner (a person who by reason of superannuation, ill-health or other infirmity retired from the employ of such employer); • the dependants of a pensioner after the death of the pensioner, (if such pensioner retired from the employ of such employer by reason of superannuation, ill-health or other infirmity); • the dependants of a deceased employee after such employee's death, if such deceased employee was in the employ of the employer on the date of death; or • an employee who is 65 years or older (not applicable from the 2013 year of assessment).
4582	Value of 'remuneration' included in the following allowances and benefits, but limited to <ul style="list-style-type: none"> • The portion (80 or 20%) of the allowance and benefit which is subject to PAYE - <ul style="list-style-type: none"> ○ Travel allowance (3701/3751), ○ Value of the Use of motor vehicle acquired by employer NOT via an Operating Lease (3802/3852) ○ Value of the Use of motor vehicle acquired by employer via an Operating Lease (3816/3866) • The portion (80 or 20%) of the Reimbursive travel allowance (only 3702/3752 and NOT 3703/3753) – although employers are not required to withhold PAYE from this reimbursement, that portion which represents 'remuneration' (80 or 20%) must be included in code 4582. <p>Note: The value of this code represents the total of the amounts reflected under each of the above codes which are 'remuneration' for the purposes of the allowable deduction i.r.o. pension, provident and retirement fund contributions [section 11(k) of the Income Tax Act].</p>
4497	Total Deductions/Contributions

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

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

8 APPENDIX A: COUNTRY CODES

Note: The tables for “Country code that issues passport” and “Country code related to addresses” have been consolidated into one table. For ease of use the deleted tables are not shown

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

BURUNDI	BI	BDI
CAMBODIA	KH	KHM
CAMEROON	CM	CMR
CANADA	CA	CAN
CAPE VERDE	CV	CPV
CAYMAN ISLANDS	KY	CYM
CENTRAL AFRICAN REPUBLIC	CF	CAF
CHAD	TD	TCD
CHILE	CL	CHL
CHINA	CN	CHN
CHRISTMAS ISLAND	CX	CXR
COCOS (KEELING) ISLANDS	CC	CCK
COLOMBIA	CO	COL
COMOROS	KM	COM
CONGO	CG	COG
CONGO (THE DEMOCRATIC REPUBLIC OF THE)	CD	COD
COOK ISLANDS	CK	COK
COSTA RICA	CR	CRI
CÔTE D'IVOIRE	CI	CIV
CROATIA	HR	HRV
CUBA	CU	CUB
CURAÇAO	CW	CUW
CYPRUS	CY	CYP
CZECH REPUBLIC	CZ	CZE
DENMARK	DK	DNK
DJIBOUTI	DJ	DJI
DOMINICA	DM	DMA
DOMINICAN REPUBLIC	DO	DOM
ECUADOR	EC	ECU
EGYPT	EG	EGY
EL SALVADOR	SV	SLV
EQUATORIAL GUINEA	GQ	GNQ
ERITREA	ER	ERI
ESTONIA	EE	EST
ETHIOPIA	ET	ETH
FALKLAND ISLANDS (MALVINAS)	FK	FLK
FAROE ISLANDS	FO	FRO
FIJI	FJ	FJI
FINLAND	FI	FIN
FRANCE	FR	FRA
FRENCH GUIANA	GF	GUF
FRENCH POLYNESIA	PF	PYF
FRENCH SOUTHERN TERRITORIES	TF	ATF
GABON	GA	GAB
GAMBIA	GM	GMB
GEORGIA	GE	GEO

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

LIECHTENSTEIN	LI	LIE
LITHUANIA	LT	LTU
LUXEMBOURG	LU	LUX
MACAO (SPECIAL ADMINISTRATIVE REGION OF CHINA)	MO	MAC
MACEDONIA (THE FORMER YUGOSLAV REPUBLIC OF)	MK	MKD
MADAGASCAR	MG	MDG
MALAWI	MW	MWI
MALAYSIA	MY	MYS
MALDIVES	MV	MDV
MALI	ML	MLI
MALTA	MT	MLT
MARSHALL ISLANDS	MH	MHL
MARTINIQUE	MQ	MTQ
MAURITANIA	MR	MRT
MAURITIUS	MU	MUS
MAYOTTE	YT	MYT
MEXICO	MX	MEX
MICRONESIA (FEDERATED STATES OF)	FM	FSM
MOLDOVA (REPUBLIC OF)	MD	MDA
MONACO	MC	MCO
MONGOLIA	MN	MNG
MONTENEGRO	ME	MNE
MONTSERRAT	MS	MSR
MOROCCO	MA	MAR
MOZAMBIQUE	MZ	MOZ
MYANMAR	MM	MMR
NAMIBIA	NA	NAM
NAURU	NR	NRU
NEPAL	NP	NPL
NETHERLANDS	NL	NLD
NEW CALEDONIA	NC	NCL
NEW ZEALAND	NZ	NZL
NICARAGUA	NI	NIC
NIGER	NE	NER
NIGERIA	NG	NGA
NIUE	NU	NIU
NORFOLK ISLAND	NF	NFK
NORTHERN MARIANA ISLANDS	MP	MNP
NORWAY	NO	NOR
OMAN	OM	OMN
PAKISTAN	PK	PAK
PALAU	PW	PLW
PALESTINE (STATE OF)	PS	PSE
PANAMA	PA	PAN
PAPUA NEW GUINEA	PG	PNG
PARAGUAY	PY	PRY

PERU	PE	PER
PHILIPPINES	PH	PHL
PITCAIRN	PN	PCN
POLAND	PL	POL
PORTUGAL	PT	PRT
PUERTO RICO	PR	PRI
QATAR	QA	QAT
RÉUNION	RE	REU
ROMANIA	RO	ROU
RUSSIAN FEDERATION	RU	RUS
RWANDA	RW	RWA
SAINT BARTHÉLEMY	BL	BLM
SAINT HELENA, ASCENSION AND TRISTAN DA CUNHA	SH	SHN
SAINT KITTS AND NEVIS	KN	KNA
SAINT LUCIA	LC	LCA
SAINT MARTIN (FRENCH PART)	MF	MAF
SAINT PIERRE AND MIQUELON	PM	SPM
SAINT VINCENT AND THE GRENADINES	VC	VCT
SAMOA	WS	WSM
SAN MARINO	SM	SMR
SÃO TOME AND PRÍNCIPE	ST	STP
SAUDI ARABIA	SA	SAU
SENEGAL	SN	SEN
SERBIA	RS	SRB
SEYCHELLES	SC	SYC
SIERRA LEONE	SL	SLE
SINGAPORE	SG	SGP
SINT MAARTEN (DUTCH PART)	SX	SXM
SLOVAKIA	SK	SVK
SLOVENIA	SI	SVN
SOLOMON ISLANDS	SB	SLB
SOMALIA	SO	SOM
SOUTH AFRICA	ZA	ZAF
SOUTH GEORGIA AND THE SOUTH SANDWICH ISLANDS	GS	SGS
SOUTH SUDAN	SS	SSD
SPAIN	ES	ESP
SRI LANKA	LK	LKA
SUDAN	SD	SDN
SURINAME	SR	SUR
SVALBARD AND JAN MAYEN	SJ	SJM
SWAZILAND	SZ	SWZ
SWEDEN	SE	SWE
SWITZERLAND	CH	CHE
SYRIAN ARAB REPUBLIC	SY	SYR
TAIWAN (PROVINCE OF CHINA)	TW	TWN
TAJIKISTAN	TJ	TJK

TANZANIA (UNITED REPUBLIC OF)	TZ	TZA
THAILAND	TH	THA
TIMOR-LESTE	TL	TLS
TOGO	TG	TGO
TOKELAU	TK	TKL
TONGA	TO	TON
TRINIDAD AND TOBAGO	TT	TTO
TUNISIA	TN	TUN
TURKEY	TR	TUR
TURKMENISTAN	TM	TKM
TURKS AND CAICOS ISLANDS	TC	TCA
TUVALU	TV	TUV
UGANDA	UG	UGA
UKRAINE	UA	UKR
UNITED ARAB EMIRATES	AE	ARE
UNITED KINGDOM	GB	
UNITED KINGDOM (CITIZEN) (GREAT BRITAIN)		GBR
UNITED KINGDOM (DEPENDENT TERRITORIES CITIZEN)		GBD
UNITED KINGDOM (NATIONAL OVERSEAS)		GBN
UNITED KINGDOM (OVERSEAS CITIZEN)		GBO
UNITED KINGDOM (PROTECTED PERSON)		GBP
UNITED KINGDOM (SUBJECT)		GBS
UNITED STATES	US	USA
UNITED STATES MINOR OUTLYING ISLANDS	UM	UMI
URUGUAY	UY	URY
UZBEKISTAN	UZ	UZB
VANUATU	VU	VUT
VENEZUELA (BOLIVARIAN REPUBLIC OF)	VE	VEN
VIET NAM	VN	VNM
VIRGIN ISLANDS (BRITISH)	VG	VGB
VIRGIN ISLANDS (U.S.)	VI	VIR
WALLIS AND FUTUNA	WF	WLF
WESTERN SAHARA	EH	ESH
YEMEN	YE	YEM
ZAMBIA	ZM	ZMB
ZIMBABWE	ZW	ZWE

9 APPENDIX B: NUMBER VALIDATIONS

9.1 Modulus 10 check on Income Tax Number

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

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

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

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

Digit 10: Check digit

If the last digit of Total > 0 Then

The Check Digit should be equal to the result of $10 - (\text{Total MOD } 10)$

If the last digit of Total = 0 Then

The Check Digit should be equal to zero

Example:

Tax Reference Number = 0001339050

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

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

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

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

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

Example:

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

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

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

9.3 Modulus 13 check on ID Number

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

Format:

{YYMMDD}{G}{SSS}{C}{A}{Z}

YYMMDD : Date of birth.

G : Gender. 0-4 Female; 5-9 Male.

SSS : Sequence No. for DOB/G combination.

C : Citizenship. 0 SA; 1 Other.

A : Usually 8, or 9 [can be other values]

Z : Control digit

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

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

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

10 APPENDIX C: SIC7 CODES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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