

# BUSINESS REQUIREMENTS SPECIFICATION:

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## **A) DOCUMENT MANAGEMENT**

### **a.1 REVISION HISTORY**

<b>Revision History</b>			
Date	Version	Description	Author/s
21/08/2013	0.0.1	Draft	SARS
10/10/2013	0.0.2	Update with feedback	SARS
11/11/2013	0.0.3	Update with feedback from IRS	SARS

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## a.2 REFERENCES

### a.2.1 Referenced Documents

Document	Version	Description	Author/s

### a.2.2 Acronyms and Definitions

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

Term	Description
<b>Alpha (A)</b>	Alphabet A until Z only (Upper and Lower Case)
<b>Alphanumeric (AN)</b>	Alphabet A until Z (Upper Case and Lower Case), AND Numbers 0 to 9 and a decimal point
<b>CCYMM</b>	Century-Year-Month
<b>CCYMMDD</b>	Century-Year-Month-Day
<b>Conditional Fields</b>	Fields that must be completed subject to defined conditions, e.g. mandatory if related fields have been completed
<b>Delimited file</b>	Pipe separated values will be used as the delimited file type
<b>e.g.</b>	exempli gratia (or for example)
<b>FATCA</b>	Foreign Account Tax Compliance Act
<b>Free Text (FT)</b>	Free text includes the following: <ul style="list-style-type: none"><li>○ Alphabet A until Z</li><li>○ Upper and Lower Case Characters</li><li>○ Number 0 to 9</li><li>○ Dash (-)</li><li>○ Space ( )</li><li>○ Inverted Commas (""")</li><li>○ Back slash(\)</li><li>○ Forward slash (/)</li><li>○ Question Mark (?)</li><li>○ At sign (@)</li><li>○ Ampersand (&amp;)</li><li>○ Dollar sign (\$)</li><li>○ Exclamation Mark (!)</li><li>○ Hash (#)</li><li>○ Plus (+)</li><li>○ Equals (=)</li></ul>

Term	Description
	<ul style="list-style-type: none"> <li>○ Semi colon (;)</li> <li>○ Colon (J)</li> <li>○ Comma (,)</li> <li>○ Apostrophe (')</li> <li>○ Left and Right Brackets (( ))</li> <li>○ Full Stop (.)</li> <li>○ Characters such as ê, ë.</li> </ul> <p>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.</p>
<b>ID</b>	Identifier
<b>IGA</b>	Intergovernmental Agreement
<b>Mandatory Fields</b>	Fields that must be completed as a rule as opposed to being optional
<b>NoP</b>	Nature of Person
<b>Numeric (N)</b>	Numbers from 0 to 9, a decimal point and negative (-) sign.
<b>Optional Fields</b>	Fields that can be completed based on applicability and availability. These fields are not mandatory.
<b>SARS</b>	South African Revenue Service
<b>XML</b>	Extensible Mark-up Language



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## B) INTRODUCTION

Automatic exchange of information (AEOI) (also called routine exchange) involves the systematic and periodic transmission of “bulk” taxpayer information by the source country to the residence country. An effective model for automatic exchange of information requires a common standard on the information to be reported by financial institutions and exchanged with residence jurisdictions. This will ensure that the reporting by financial institutions is aligned with the interests of the residence country. It will also increase the quality and predictability of the information that is being exchanged. The result will be significant opportunities for the residence country to enhance compliance and make optimal use of the information (e.g. through automatic matching with domestic compliance information and data analysis). A reporting regime requires a broad scope across three dimensions:

- **The scope of financial information reported:** A comprehensive reporting regime covers different types of investment income including interest, dividends and similar types of income as well as by requiring information on account balances;
- **The scope of accountholders subject to reporting:** A comprehensive reporting regime requires reporting not only with respect to individuals, but also require financial institutions to look through shell companies, trusts or similar arrangements;
- **The scope of financial institutions required to report:** A comprehensive reporting regime covers not only banks but also other financial institutions such as brokers, certain collective investment vehicles and certain insurance companies.

Furthermore, an effective model of automatic exchange of financial information also requires a common standard on a robust set of due diligence procedures to be followed by financial institutions to identify reportable accounts and obtain the accountholder identifying information that is required to be reported for such accounts. The due diligence procedures are critical as they help to ensure the quality of the information that is reported and exchanged. Finally feedback by the receiving jurisdiction to the sending jurisdiction regarding any errors in the information received can also be an important aspect of an effective automatic exchange model. Such feedback may take place in the form of spontaneous exchange of information, another important aspect of cooperation between tax authorities in itself.

Common or compatible technical solutions for reporting and exchanging information are a critical element in a standardised automatic exchange system - especially one that will be used by a large number of jurisdictions and financial institutions. Standardisation will reduce costs for all parties concerned.

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The technical reporting format must be standardised so that information can be captured, exchanged and processed quickly and efficiently in a cost effective manner and secure and compatible methods of transmission and encryption of data must be in place.

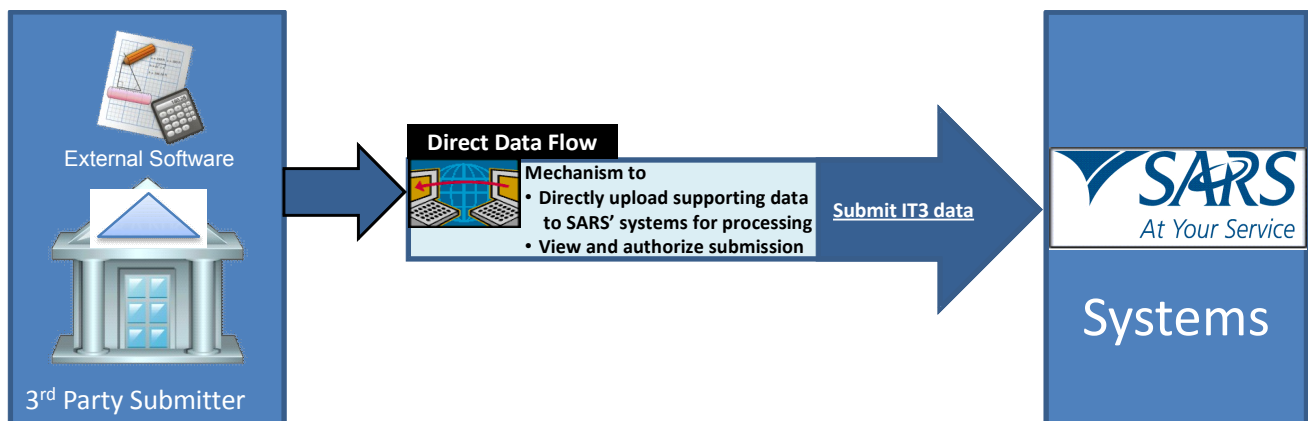
The financial institutions (FI's) covered by the standard include custodial institutions, depository institutions, investment entities and specified insurance companies, unless they present a low risk of being used for evading tax and are excluded from reporting. The financial information to be reported with respect to reportable accounts includes interest, dividends, account balance, income from certain insurance products, sales proceeds from financial assets and other income generated with respect to assets held in the account or payments made with respect to the account. Reportable accounts include accounts held by individuals and entities (which includes trusts), and the standard includes a requirement to look through passive entities to report on the relevant controlling persons.

### c) CONCEPTUAL DESIGN

Account holder data can be captured and maintained in the organisation's proprietary system. The submitting entity will be able to generate a file containing all account holders' data and submit this file to SARS.

This file can be submitted using the Direct Data Flow channel. Direct Data Flow channel will be the only channel available in the first phase. The submitting entity must validate the file against the requirements specified in this document before submission to SARS. The submission will then be validated and verified on SARS side before being deemed accepted.

The conceptual design is depicted in Figure 1 below.



**Figure : Conceptual design**

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## **D) OBLIGATION TO SUBMIT DATA FOR AUTOMATIC EXCHANGE OF INFORMATION**

Entities are required, in terms of Section 26 of the Tax Administration Act, 2011, to submit data to enable SARS to give effect to the obligation of the Republic to provide assistance under an international tax agreement.

The Reporting entity clarification document can be referenced for detail on the entities that are required to submit data, as well as the products on which they should report.

## **E) GENERAL RULES FOR IMPORT FILE STRUCTURES**

- a. Each file submitted to SARS must only contain information for one submitting entity, one reporting financial institution and for one tax year.
- b. Each of the files are structured as follows:
  - Submission file header
  - Submitting entity data
  - Reporting Financial Institution
  - Account holder demographic data
  - Account holder financial data
  - Substantial owner data
  - File trailer
- c. The sections of the file must be in the sequence specified in the file layout below. This implies the first record in the file will be the general header; the second record will be the submitting entity demographic record, then the financial institution information, then all the account holder information and then all the substantial owner data will follow, and lastly the trailer record.
- d. Fields are indicated as mandatory, optional or conditional as specified in this document. Fields that are indicated as mandatory or conditional with warning implies from a SARS perspective that this field is required, however due to constraints experienced by the submitting entities to provide the required data, the field can be left blank for a pre-defined time period and SARS will accept a record where such a field has not been completed. At the applicable time the field will revert to the intended Mandatory or Conditional type and at such time SARS will reject the records if not completed.
- e. Data fields must not start with a space.

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- f. All accounts must be reported on, even if the payment amount is equal to zero cents.
  - g. If an account holder has multiple reportable payment types for one account, then the account holder's financial information must be repeated for each payment type.
  - h. All files must conform to the LATIN-1 character encoding.
  - i. A pipe delimited file format will be used, where the fields are separated by a pipe delimiter. For any field where no value is required or no value is available, the pipe delimiter must be followed by another pipe delimiter to indicate that the field is empty.
  - j. Each record must start with the field and not the pipe "|". The first pipe must appear after the first field and the end of the record does not get a closing pipe it gets a carriage return to indicate end of record.
  - k. Different types of validations as well as the sequence of validations to be performed on files submitted to SARS are as follows:
    - 1.1. SARS will reject an entire file under the following conditions:
      - File is corrupt, i.e. the file could not be read;
      - File fails structure validations, i.e. error(s) were found in the number of pipe separators in the submission file header, summary or line item level taxpayer data header, body or trailer, or specific field errors were found in the submission file header, summary or line item level taxpayer data header or trailer. Field validations on the file body are addressed in point 2 below.
    - 1.2. SARS will accept an entire file under the following conditions:
      - Zero fields were rejected;
      - One or more records were found to be duplicates.
    - 1.3. SARS will partially upload a file under the following conditions:
      - One or more record(s) were rejected.
  - l. The fields in the file body are each subjected to the following types of validations and in the sequence as described below:
    1. Required: validates whether the field is required to be completed. Can be mandatory, conditional or optional. If the field is conditional, a condition rule is supplied;
    2. Data type: specifies the type for example, numeric or alpha numeric;
    3. Length type: indicates whether the length of the field can be VAR or fixed;

4. Length min:max specifies the minimum length and the maximum length a field can have. If the field has a fixed length type, the minimum and maximum lengths is the same. Based on the whether there is a condition rule is met, different minimum and maximum lengths are defined;

5. Data validations: validates whether the field complies to format rules or belongs to a pre-defined set of values; and

6. Logic validations: applies a logic validation on the value of the field.

Note: When records are being validated by SARS systems, the validations will be done in the sequence as described above. Once a field has failed any one of these validations no further validations will be done on that field. For example, if a field passes the required and data type validations (numbers 1 and 2 above) and then fails on length type (number 3), the length, data and logic validations will not be performed and the error on the length type will be recorded in the response file.

m. File Structure Validations will be done in the sequence provided in the table below. If the file fails file structure validations (File Response Code = 005), then a File Response Reason will be provided in the response file header. In the instance where the file failed validations

No	Validation	File Response Reason
1	Does the file have a header, body and trailer identifier	Missing required section either header, body, or trailer
2	Does the generic header structure pass i.e. are there the correct amount of pipes	Generic header contains the incorrect number of fields
3	Does the trailer structure pass i.e. are the number of pipes correct	Trailer contains the incorrect number of fields
4	Does the submission file header structure pass i.e. are the number of pipes correct	Product header contains the incorrect number of fields
5	Does the body structure pass i.e. are the number of pipes correct and are the records submitted in the correct sequence	One or more body items contain the incorrect number of fields, or the records were submitted in the incorrect sequence
6	Validate the generic header data – actual content according to the spec	Invalid data in generic header
7	Validate the submission file header data – actual content according to the spec	Invalid data in submission file header

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8	Validate the trailer: Is the correct data used in the correct fields – actual content according to spec	Invalid data in trailer
9	Validate the trailer: Do the calculated fields in the trailer add up	Trailer calculation failed

Note – if file did not pass validation numbers 1 to 6, then the acknowledgement of receipt cannot be issued and instead a rejection message will be sent.

- n. A pipe, “|”, character may not be used within any field value (e.g. as a special character). If it is, it will be regarded as the start of the next field.

## F) FILE LAYOUTS

During the process of the submission of data to SARS a number of messages will be sent back and forth between the SARS systems, eFiling and the Direct Data Flow Channel depending on the data requested by SARS. The maximum number of messages is 3.

The table below indicates for each message, the file number and name to be used to convey that message. It also indicates the sender and recipient for each message. For each of the files, a detail file layout is provided in the sub paragraphs.

Message Number	Message Description	File Number	File Name	Sender
a) 1	Foreign account holder data submission is required as determined by the Commissioner	b) 1	AEI submission	3 <sup>rd</sup> Party application / eFiling
c) 2	This response will be the acknowledgement of receiving data submission before any validations have been performed	d) 2	e) Response	SARS system
f) 3	This response is the notification of whether the file was accepted or rejected. If rejected the response includes a rejection reason	2	Response	SARS system

### File Name Structure Requirements

File Name	File Name Structure Requirements
g) AEI submission	Data Type Being Supplied (value of field 8)_File Layout Version (value of field 4)_Unique File ID (value of field 5)_Message Create Date (value of field 30)
h) Response	Data Type Being Supplied _File Layout Version (value of field 4)_Tax Referer

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Notes:

- All the field values in the file name must be separated by a “\_” and there must be no spaces between any characters.
- For the purpose of creating the file name the Message Create Date in the file name must be in the format CCYYMMDDThhmmss.
- The file name must be followed by either a .psv or a .txt or a .zip extension.

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## f.1 FILE LAYOUT 1: DATA SUBMISSION

This section lists all the fields that are required for the Foreign Account Holder file. The table specifies for each field, the required length, provides a description and also indicates the relevant validation rules.

**Note 1:** The number column is used to reference fields in the table for ease of use and does not indicate sequence in the file.

**Note 2:** The “Required”: “Type” field can have one of the following values:

- M = Mandatory: Implying the field must always be completed
- C = Conditional: Implying the field must always be completed under the defined conditions, else it can be left blank
- O = Optional: Implying the field can be completed if possible
- MW = Mandatory with warning: Implying from a SARS perspective this field is mandatory (as defined above), however due to constraints experienced by the submitting entities to provide the required data, the field can be left blank for a pre-defined time period and SARS will accept a record where such a mandatory field has not been completed. At the applicable time the field will revert to the intended Mandatory type and at such time SARS will reject the records if not completed.
- CW = Conditional with warning: Implying that from a SARS perspective, when the conditions are met, this field is mandatory, however due to constraints experienced by the submitting entities to provide the required data, the field can be left blank for a pre-defined time period and SARS will accept a record where such a field has not been completed under the specified conditions. At the applicable time the field will revert to the intended mandatory type when the conditions are met and at such time SARS will reject the records if not completed.

**Note 3:** The values for the “Length Type” column has been shortened to VAR (VAR) and FIX (Fixed) in order to save space.

**Note 4:** In order to enhance readability and understanding of some of the complex validation, the Field names used in the validations has been replaced with characters; e.g. Submission Tax Year (field 24) = X. Where this has been done, the list of field names replaced will appear at the start of the validation. The same character has not necessarily been used throughout for the same field name.

**Note 5:** File name definition – Refer to the file name structure table under section 5.

**Note 6: Security Warning: This information is furnished under a legal instrument with a foreign government and its use and disclosure must be governed by the provisions of that treaty**

No	Field Name	Description	Required	Data Type	Length Type	Length (Min:Max)		
			Type	Condition Rule				
<b>SUBMISSION FILE HEADER</b>								
1	Section Identifier	To identify the start of the section as well as identifying the type of section	M		A	FIX	1:1	a)
2	Header Type	To indicate the type of header in order to differentiate between various types	M		A	VAR	1:3	a)
3	Message Create Date	Date and time that the message was created	M		FT	FIX	19:19	a) b)
4	File Layout Version	The version of the delimited file layout that is being submitted. Sequential number, which increments with one every time that the file layout version changes once files is being submitted to the production environment. This number is provided by SARS.	M		N	VAR	1:4	a) b)  No the

No	Field Name	Description	Required	Data Type	Length Type	Length (Min:Max)		
			Type	Condition Rule				
5	Unique File ID	The submitting source must create this field when data is submitted to SARS. This field will uniquely identify this file when coupled with the source. This value must not be repeated by the submitting source (e.g. use the date time with some other unique number). This field will also be used to link the records to the original file. The field must be generated by the software from which the entity is submitting the data to SARS. When SARS sends the response file, the Unique File ID in the response file must be equal to the Unique File ID obtained from the file name of the submitted file	M		AN	VAR	1:64	a) b)
6	SARS Request Reference	In the scenario where SARS sends a request file to the entity requesting data, SARS provides this reference number to use in the file to be submitted to SARS. SARS also uses this reference number when responding to the taxpayer on files submitted to SARS	O	a) If Data Type Being Supplied = AEI, then this field must be left blank	AN	VAR	a) 0:0– If this field is left blank b) 1:64– If this field is completed	

No	Field Name	Description	Required	Data Type	Length Type	Length (Min:Max)		
			Type	Condition Rule				
7	Test Data Indicator	This should be used to indicate if the data is for testing or is live data and should be processed. The purpose of the field is to avoid test data accidentally being processed in production and allow the source to test their submission without it being processed.  <b>Note</b> – If SARS receives a value = T in the production environment or a value = L in the test environment, then the file will be validated, a response file will be returned, but the data will not be processed to the database.	M		A	FIX	1:1	a)
8	Data Type Being Supplied	When data is submitted to SARS, this field indicates the type of data that can be found in the file, i.e. account data to be used for Automatic exchange of information with foreign countries.	M		AN	FIX	3:3	a)
9	Channel Identifier	Identifies the channel from which the file was submitted, e.g. Connect Direct The channel, from which the file was submitted to SARS, must generate this identifier.	M		AN	VAR	1:10	a)
10	Source Identifier	This identifies the file submitter and contains the security token. This value will be supplied by SARS if the C:D or HTTPS channels are used.	M		FT	FIX	144:144	

No	Field Name	Description	Required	Data Type	Length Type	Length (Min:Max)
			Type	Condition Rule		
11	Group ID	If the amount of data requires that it be sent in multiple files, a unique Group ID must be created on the submitting entity's system to be able to link the multiple files to the one group	M		AN	VAR 1:64
12	Group Total	Number of files that make up a group, e.g. if the amount of data requires three files to be submitted, then the Group Total must be 3.  For example, where it is required for data to be submitted in one file and the file is too large to accommodate the submission in a single file, the file can be split into smaller more manageable files and this field must then indicate the total number of files that make up the submission.	M		N	VAR 1:4
13	Unique Group Item ID	The number of this file in the group. This number must be an incrementing number beginning at one for each group submission, and incrementing by 1 for each file in the group.  E.g. if this is the second file of the group this field must be 2.	M		N	VAR 1:4

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)
			Type	Condition Rule			
14	Source System	The name of the system from where the data was generated, e.g. Pastel or SAP	M		FT	VAR	1:30
15	Source System Version	The version number system, e.g. 1.1.7.	M		FT	VAR	1:10
16	Contact Person Name	The full names of the person to be contacted with technical queries related to this file	M		FT	VAR	1:90
17	Contact Person Surname	The surname of the person to be contacted with technical queries related to this file	M		FT	VAR	1:53
18	Business Telephone Number 1	The primary contact telephone number for contact person	C	a) At least one of Business Telephone Number 1 or the Cell Phone Number field must be completed	AN	VAR	a) 0:0 - No condition met b) 9:15 - Condition met c) d)
19	Business Telephone Number 2	A secondary contact telephone number for contact person	O		AN	VAR	a) 0:0 - if this field is blank b) 9:15 - if this field is completed c) d)
20	Cell Phone Number	The cell phone number of the contact person	C	a) At least one of Business Telephone Number 1 or the Cell Phone Number field must be completed	AN	VAR	a) 0:0 - No condition met b) 9:15 - Condition met
21	Contact Email	The email address for the contact person	M		FT	VAR	5:80 a) b)
<b>SUBMITTING ENTITY DATA (INSTITUTION SUBMITTING THE DATA)</b>							
22	Section Identifier	To identify the start of the section as well as identifying the type of section	M		A	FIX	1:1 a)



No	Field Name	Description	Required		Data Type	Length	Type	Length (Min:Max)	Condition Rule
			Type	Condition Rule					
23	Header Type	To indicate the type of header in order to differentiate between various types.	M		A	VAR	1:3	a)	
24	Submission Tax Year	Tax year to which the certificate applies in respect of the submission period	M		N	FIX	4:4	a)	
25	Period Start Date	The starting date for the period that is reported by this AEI extract	M		FT	FIX	10:10	a)	
26	Period End Date	The ending date for the period that is reported by this AEI extract	M		FT	FIX	10:10	a)	
27	Nature of Person	The type/ category of the submitting entity.	M		FT	VAR	9:33	a)	
28	Registered Name	Registered name of the submitting entity	M		FT	VAR	1:120		
29	Registration number	The registration number of the submitting entity	C	If the value of Nature of person (field 27) = UNINCORPORATED_BODY_OF_PERSON, then Registration number can be left blank. For all other nature of persons, registration number is mandatory.	FT	VAR	a) 0:0 – No condition met b) 1:15 – Condition met	a)	
30	Income Tax Reference Number	Income Tax Reference Number as registered at SARS	M		N	FIX	10:10	a)	
31	GIIN	Global Intermediary Identification Number	M		AN	FIX	19:19	a)	
32	Postal address line 1	The first line of the submitting entity's postal address.	M		FT	VAR	1:100		
33	Postal address line 2	The second line of the submitting entity's postal address.	O		FT	VAR	a) 0:0 – Not completed b) 1:100 – Completed		

No	Field Name	Description	Required	Data Type	Length Type	Length (Min:Max)	
			Type	Condition Rule			
34	Postal address line 3	The third line of the submitting entity's postal address.	O		FT	VAR	a) 0:0 – Not completed b) 1:100 – Completed
35	Postal address line 4	The fourth line of the submitting entity's postal address.	O		FT	VAR	a) 0:0 – Not completed b) 1:100 – Completed
36	Postal code	The postal code of the submitting entity's postal address.	M		AN	VAR	1:10
<b>REPORTING FINANCIAL INSTITUTION</b>							
37	Section Identifier	To identify the start of the section as well as identifying the type of section	M		A	FIX	1:1
38	Record Type	The type of data that is submitted in the record, e.g. Submitting Entity, Reporting Financial Institution	M		A	VAR	1:3
39	Nature of Person	The type/ category of the Financial Institution	M		FT	VAR	9:33
40	GIIN	Global Intermediary Identification Number	M		AN	FIX	19:19 a)
41	Income Tax Reference Number	Income Tax Reference Number as registered at SARS	M		N	FIX	10:10 a)
42	Registered Name	Registered name of the Financial Institution	M		FT	VAR	1:120
43	Unit number	Indicates unit number of the Physical address.	O		AN	VAR	0:5
44	Complex	Indicates the complex name of the Physical address.	O		FT	VAR	0:25
45	Street Number	Indicates the street number of the Physical address.	M		AN	VAR	0:5
46	Street/Name of Farm	Indicates the street / name of farm of the Physical address.	M		FT	VAR	1:25
47	Suburb/ District	Indicates the suburb / district of the Physical address	M		FT	VAR	1:34
48	City/Town	Indicates the city / town of the Physical address	M		FT	VAR	1:23
49	Postal Code	Indicates the postal code of the Physical address	M		AN	VAR	1:10

No	Field Name	Description	Required Type	Condition Rule	Data Type	Length Type		Length (Min:Max)
50	Country Code	Indicates the Country code of the Physical address	M		A	FIX	2:2	
51	Postal address line 1	The first line of the postal address.	M		FT	VAR	1:100	
52	Postal address line 2	The second line of the postal address.	O		FT	VAR		a) 0:0 – Not completed b) 1:100 – Completed
53	Postal address line 3	The third line of the postal address.	O		FT	VAR		a) 0:0 – Not completed b) 1:100 – Completed
54	Postal address line 4	The fourth line of the postal address.	O		FT	VAR		a) 0:0 – Not completed b) 1:100 – Completed
55	Postal code	The postal code of the postal address.	M		AN	VAR	1:10	
56	Country Code	The country code of the postal address	M		AN	FIX	2:2	
57	Contact Person Name	The full names of the person to be contacted with queries received from a foreign jurisdiction related to this submission	M		FT	VAR	1:90	
58	Contact Person Surname	The surname of the person to be contacted with queries received from a foreign jurisdiction related to this submission	M		FT	VAR	1:53	
59	Business Telephone Number 1	The primary contact telephone number for contact person	C	a) At least one of Business Telephone Number 1 or the Cell Phone Number field must be completed	AN	VAR		a) 0:0 - No condition met b) 9:15 – Condition met
60	Business Telephone Number 2	A secondary contact telephone number for contact person	O		AN	VAR		a) 0:0 – if this field is blank b) 9:15 – if this field is completed

No	Field Name	Description	Required Type	Required	Data Type	Length Type	Length (Min:Max)	
				Condition Rule				
61	Cell Phone Number	The cell phone number of the contact person	C	a) At least one of Business Telephone Number 1 or the Cell Phone Number field must be completed	AN	VAR	a) 0:0 - No condition met b) 9:15 - Condition met	m n o
62	Contact Email	The email address for the contact person	M		FT	VAR	5:80	p
<b>ACCOUNT HOLDER DEMOGRAPHIC DATA</b>								
63	Section Identifier	To identify the start of the section as well as identifying the type of section	M		A	FIX	1:1	a)
64	Record Type	Type of transaction	M		AN	VAR	1:6	a)
65	Record Status	The taxpayer's system must indicate whether a record is active, i.e. valid for the submission or must be cancelled from the submission	M		A	VAR	1:1	q r) S N us N ha be C su D su de

No	Field Name	Description	Required Type	Data Type Condition Rule	Length Type	Length (Min:Max)
66	Unique Number	The financial institution's system must generate a unique number for each record. In the response file, the unique number would be the number specified in the file submitted to SARS to enable the submitting entity's source system to identify the line that is being responded on by SARS.	M		FT	VAR 1:100
67	Row Number	Number of the row in the file, sequential number starting at 1 for every file submitted to SARS. In the response file, this must be the rejected row(s) from the incoming file. The row number field must start at 1 for every new file and must increment by 1 for every new row added that is classed as a body record in the file. The last body record row number in the file must be equal to the total records supplied in the trailer. This would imply that for every file the body records start at 1 and increment by 1 for each record regardless of how many different sections there might be in the body, for files where there are multiple sections in the body.	M		N	VAR 1:10

No	Field Name	Description	Required Type	Data Type Condition Rule	Length Type	Length (Min:Max)
68	Account holder type	This data element identifies an entity account holder or payee that is: (1) an owner documented FI with specified foreign owner(s); (2) a passive NFFE with substantial or controlling foreign owner(s); (3) a nonparticipating FFI; or (4) a Specified person.	M		AN	VAR 4:8
69	TIN 1	The Tax Identification Number of the Account Holder in the foreign jurisdiction.  <b>Note:</b> If the TIN is not available, the field must be populated with 0	M		FT	VAR 1:20
70	TIN issued by jurisdiction 1	This data element describes the jurisdiction that issued the TIN 1 (field 69)	O		A	FIX 2:2
71	TIN 2	The Tax Identification Number of the Account Holder in the foreign jurisdiction	O		FT	VAR 1:20
72	TIN issued by jurisdiction 2	This data element describes the jurisdiction that issued the TIN 2 (field 71)	O		A	FIX 2:2
73	TIN 3	The Tax Identification Number of the Account Holder in the foreign jurisdiction	O		FT	VAR 1:20
74	TIN issued by jurisdiction 3	This data element describes the jurisdiction that issued the TIN 3 (field 73)	O		A	FIX 2:2
75	TIN 4	The Tax Identification Number of the Account Holder in the foreign jurisdiction	O		FT	VAR 1:20
76	TIN issued by jurisdiction 4	This data element describes the jurisdiction that issued the TIN 4 (field 75)	O		A	FIX 2:2

No	Field Name	Description	Required		Data Type	Length Type		Length (Min:Max)
			Type	Condition Rule				
77	TIN 5	The Tax Identification Number of the Account Holder in the foreign jurisdiction	O		FT	VAR	1:20	
78	TIN issued by jurisdiction 5	This data element describes the jurisdiction that issued the TIN 5 (field 77)	O		A	FIX	2:2	
79	Tax Residence country code	This data element describes the current tax residence country code of the account holder	M		A	FIX	2:2	
80	Nationality	This data element describe the nationality of the account holder as determined by the rules or indicia	C	If TIN issued by jurisdiction 1 (field 70) is blank, then Nationality is mandatory	A	FIX	2:2	
81	Surname/ Registered Name	Personal particulars – Surname of the individual or Registered name of the organisation	M		FT	VAR	1:120	
82	Initials	Personal particulars – Initials applicable only to individuals	C	a) If Nature of Person (field 85) is INDIVIDUAL, then Initials is mandatory	FT	VAR	a) 0:0 - No condition met b) 1:30 – Condition met	
83	First Names	Personal particulars – The first two name applicable only to individuals	C	a) If Nature of Person (field 85) is INDIVIDUAL, then First Names is mandatory	FT	VAR	a) 0:0 - No condition met b) 1:90 – Condition met	
84	Date of Birth	Account Holder date of birth	C	a) If Nature of Person (field 85) is INDIVIDUAL, then Date of Birth is mandatory	FT	FIX	a) 0:0 – no condition met b) 10:10 – condition met	a) b)
85	Nature of person	This data element describe the nature of person of the account holder	M		FT	VAR	9:33	
86	Physical: Care of Name		O		AN	VAR	0:26	
87	Physical: Unit number	Indicates unit number of the Account Holder Physical address.	O		AN	VAR	0:5	
88	Physical: Complex	Indicates the complex name of the Account Holder Physical address.	O		FT	VAR	0:26	

No	Field Name	Description	Required		Data Type	Length Type		Length (Min:Max)
			Type	Condition Rule				
89	Physical: Street Number	Indicates the street number of the Account Holder Physical address.	O		AN	VAR	0:8	
90	Physical: Street/Name of Farm	Indicates the street / name of farm of the Account Holder Physical address.	C	a) At least one, Physical address or Postal address must be completed b) If Postal Address Line 1 is not completed this field is mandatory	FT	VAR	a) 0:0 – no condition met b) 1:26 – condition met	
91	Physical: Suburb/ District	Indicates the suburb / district of Account Holder Physical address	C	a) If Physical: Street/Name of Farm (field 90) is completed this field is conditional – at least one the Suburb/ District (field 91) or the City/Town (field 92) must be completed	FT	VAR	a) 0:0 – no condition met b) 1:34 – condition met	
92	Physical: City/Town	Indicates the city / town of Account Holder Physical address	C	a) If Physical: Street/Name of Farm (field 90) is completed this field is conditional – at least one the Suburb/ District (field 91) or the City/Town (field 92) must be completed	FT	VAR	a) 0:0 – no condition met b) 1:23 – condition met	
93	Physical: Postal Code	Indicates the postal code of the Account Holder Physical address	CW	a) If Account Holder Address Details - Physical: Street/Name of Farm (field 90) is completed, this field is mandatory	AN	VAR	a) 0:0 – no condition met b) 1:10 – condition met	



No	Field Name	Description	Required		Data Type	Length Type		Length (Min:Max)
			Type	Condition Rule				
94	Physical: Country Code	Indicates the Country code associated with the account holder's residential address	CW		A	FIX	2:2	a)
95	Postal: Care of Indicator		O		A	FIX	a) 1:1	a)
96	Postal: Address Line 1	Line 1 of the Postal address of Account Holder	C	a) At least one Physical address or Postal address field must be completed b) If Physical: Street/Name of Farm (field 90) is not completed this field is mandatory	FT	VAR	b) 0:0 – no condition met c) 1:35 – condition met	
97	Postal: Address Line 2	Line 2 of the Postal address of Account Holder	O		FT	VAR	0:35	
98	Postal: Address Line 3	Line 3 of the Postal address of Account Holder	O		FT	VAR	0:35	
99	Postal: Address Line 4	Line 4 of the Postal address of Account Holder	O		FT	VAR	0:35	
100	Postal: Postal Code	Postal code of the Account Holder	CW	a) If Postal Address Line 1 (field 96) is completed this field is mandatory	AN	VAR	a) 0:0 – no condition met b) 1:10 – condition met	
101	Postal: Country Code	Indicates the Country code associated with the account holder's postal address	C	a) If Postal Address Line 1 (field 96) is completed this field is mandatory	A	FIX	2:2	

**ACCOUNT HOLDER FINANCIAL DATA**

No	Field Name	Description	Required Type	Condition Rule	Data Type	Length Type	Length (Min:Max)	a)
102	Section Identifier	To identify the start of the section as well as identifying the type of section	M		A	FIX	1:1	a)
103	Record Type	Type of transaction	M		AN	VAR	1:6	a)
104	Record Status	The taxpayer's system must indicate whether a record is active, i.e. valid for the submission or must be cancelled from the submission	M		A	FIX	1:1	a)
105	Unique Number	The taxpayer's system must generate a unique number for each record. In the response file, the unique number would be the number specified in the file submitted to SARS to enable the submitting entity's source system to identify the line that is being responded on by SARS	M		AN	VAR	1:100	a)

No	Field Name	Description	Required Type	Data Type Condition Rule	Length Type	Length (Min:Max)		
106	Row Number	Number of the row in the file, sequential number starting at 1 for every file submitted to SARS. In the response file, this must be the rejected row(s) from the incoming file. The row number field must start at 1 for every new file and must increment by 1 for every new row added that is classed as a body record in the file. The last body record row number in the file must be equal to the total records supplied in the trailer. This would imply that for every file the body records start at 1 and increment by 1 for each record regardless of how many different sections there might be in the body, for files where there are multiple sections in the body	M		N	VAR	1:10	a) b)
107	AEI Unique Number	AEI unique account holder number	M		AN	VAR	1:36	
108	Account Number	Account Number  <b>Note:</b> If there is no account numbering system, then the value must be "NAN" for No Account Number	M		AN	VAR	0:40	
109	Payment Type	Provide the type of payment made to the account holder	C		N	VAR	7:10	

No	Field Name	Description	Required Type	Data Type Condition Rule	Length Type	Length (Min:Max)		
110	Payment Amount	The total payment made to the account holder as it relates to Payment Type (field 109)	M		N	VAR	4:18	a) b) c)
111	Closing Balance	Closing balance of the account as at the Period end date (field 26) or, if the account was closed during the reporting period, then the balance as immediately before date of closure	C	If any of the following fields equal US, then Closing Balance is mandatory: <ul style="list-style-type: none"> <li>TIN issued by jurisdiction 1 (field 70)</li> <li>TIN issued by jurisdiction 2 (field 72)</li> <li>TIN issued by jurisdiction 3 (field 74)</li> <li>TIN issued by jurisdiction 4 (field 76)</li> <li>TIN issued by jurisdiction 5 (field 78)</li> <li>Nationality (field 80)</li> </ul>	N	VAR	4:18	a) b) c)
<b>SUBSTANTIAL OWNER (this section must be completed if the account holder is a Passive non-financial)</b>								
112	Section Identifier	To identify the start of the section as well as identifying the type of section	M		A	FIX	1:1	b)
113	Record Type	Type of transaction	M		AN	VAR	1:6	b)

No	Field Name	Description	Required Type	Condition Rule	Data Type	Length Type		Length (Min:Max)
114	Record Status	The taxpayer's system must indicate whether a record is active, i.e. valid for the submission or must be cancelled from the submission	M		A	VAR	1:1	a)
115	Unique Number	The financial institution's system must generate a unique number for each record. In the response file, the unique number would be the number specified in the file submitted to SARS to enable the submitting entity's source system to identify the line that is being responded on by SARS.	M		FT	VAR	1:100	

No	Field Name	Description	Required Type	Data Type	Length Type	Length (Min:Max)	Condition Rule
116	Row Number	Number of the row in the file, sequential number starting at 1 for every file submitted to SARS. In the response file, this must be the rejected row(s) from the incoming file. The row number field must start at 1 for every new file and must increment by 1 for every new row added that is classed as a body record in the file. The last body record row number in the file must be equal to the total records supplied in the trailer. This would imply that for every file the body records start at 1 and increment by 1 for each record regardless of how many different sections there might be in the body, for files where there are multiple sections in the body.	M	N	VAR	1:10	
117	AEI Unique Number	AEI unique account holder number	M	AN	VAR	1:36	
118	Substantial Owner type	This data element identifies an entity substantial owner that is: (1) an owner documented FI with specified foreign owner(s); (2) a passive NFFE with substantial or controlling foreign owner(s); (3) a nonparticipating FFI; or (4) a Specified person.	M	AN	VAR	4:8	

No	Field Name	Description	Required	Data Type	Length Type	Length (Min:Max)
			Type	Condition Rule		
119	Substantial Owner TIN 1	The Tax Identification Number of the Substantial Owner in the foreign jurisdiction.  <b>Note:</b> If the TIN is not available, the field must be populated with 0	M		FT	VAR 1:20
120	Substantial Owner TIN issued by jurisdiction 1	This data element describes the jurisdiction that issued the TIN (field 119)	O		A	FIX 2:2
121	Substantial Owner TIN 2	The Tax Identification Number of Substantial Owner in the foreign jurisdiction	O		FT	VAR 1:20
122	Substantial Owner TIN issued by jurisdiction 2	This data element describes the jurisdiction that issued the TIN (field 121)	O		A	FIX 2:2
123	Substantial Owner TIN 3	The Tax Identification Number of the Substantial Owner in the foreign jurisdiction	O		FT	VAR 1:20
124	Substantial Owner TIN issued by jurisdiction 3	This data element describes the jurisdiction that issued the TIN (field 123)	O		A	FIX 2:2
125	Substantial Owner TIN 4	The Tax Identification Number of the Substantial Owner in the foreign jurisdiction	O		FT	VAR 1:20
126	Substantial Owner TIN issued by jurisdiction 4	This data element describes the jurisdiction that issued the TIN (field 125)	O		A	FIX 2:2
127	Substantial Owner TIN 5	The Tax Identification Number of the Substantial Owner in the foreign jurisdiction	O		FT	VAR 1:20
128	Substantial Owner TIN issued by jurisdiction 5	This data element describes the jurisdiction that issued the TIN (field 127)	O		A	FIX 2:2
129	Substantial Owner Tax Residence country code	This data element describes the current tax residence country code of the Substantial Owner	M		A	FIX 2:2

No	Field Name	Description	Required		Data Type	Length Type		Length (Min:Max)
			Type	Condition Rule				
130	Substantial Owner Nationality	This data element describe the nationality of the account holder as determined by the rules or indicia	C		A	FIX	2:2	
131	Substantial Owner Surname/ Registered Name	Personal particulars – Surname of the individual or Registered name of the organisation	M		FT	VAR	1:120	
132	Substantial Owner Initials	Personal particulars – Initials applicable only to individuals	C	b) If Substantial Owner Nature of Person (field 135) is INDIVIDUAL, then Substantial Owner Initials is mandatory	FT	VAR	c) 0:0 - No condition met d) 1:30 – Condition met	
133	Substantial Owner First Names	Personal particulars – The first two name applicable only to individuals	C	b) If Substantial Owner Nature of Person (field 135) is INDIVIDUAL, then Substantial Owner First Names is mandatory	FT	VAR	c) 0:0 - No condition met d) 1:90 – Condition met	
134	Substantial Owner Date of Birth	Substantial Owner date of birth	C	b) If Substantial Owner Nature of Person (field 135) is INDIVIDUAL, then Substantial Owner Date of Birth is mandatory	FT	FIX	c) 0:0 – no condition met d) 10:10 – condition met	c) d)
135	Substantial Owner Nature of person	This data element describe the nature of person of the Substantial Owner	M		FT	VAR	9:33	
136	Substantial Owner Physical: Care of Name	Indicates the care of name	O		AN	VAR	0:26	
137	Substantial Owner Physical: Unit number	Indicates unit number of the Substantial Owner Physical address.	O		AN	VAR	0:5	
138	Substantial Owner Physical: Complex	Indicates the complex name of the Substantial Owner Physical address.	O		FT	VAR	0:26	



No	Field Name	Description	Required		Data Type	Length	Type	Length (Min:Max)
			Type	Condition Rule				
139	Substantial Owner Physical: Street Number	Indicates the street number of the Substantial Owner Physical address.	O		AN	VAR	0:5	
140	Substantial Owner Physical: Street/Name of Farm	Indicates the street / name of farm of the Substantial Owner Physical address.	C	c) At least one, Substantial Owner Physical address or Substantial Owner Postal address must be completed d) If Substantial Owner Postal Address Line 1 (field 146) is not completed this field is mandatory	FT	VAR	c) 0:0 – no condition met d) 1:26 – condition met	
141	Substantial Owner Physical: Suburb/ District	Indicates the suburb / district of Substantial Owner Physical address	C	b) If Substantial Owner Physical: Street/Name of Farm (field 140) is completed this field is conditional – at least one the Substantial Owner Suburb/ District (field 141) or the Substantial Owner City/Town (field 142) must be completed	FT	VAR	c) 0:0 – no condition met d) 1:34 – condition met	
142	Substantial Owner Physical: City/Town	Indicates the city / town of Substantial Owner Physical address	C	b) If Substantial Owner Physical: Street/Name of Farm (field 140) is completed this field is conditional – at least one the Substantial Owner Suburb/ District (field 141) or the Substantial Owner City/Town (field 142) must be completed	FT	VAR	c) 0:0 – no condition met d) 1:23 – condition met	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)
			Type	Condition Rule			
143	Substantial Owner Physical: Postal Code	Indicates the postal code of the Substantial Owner Physical address	CW		AN	VAR	c) 0:0 – no condition met d) 1:10 – condition met
144	Substantial Owner Physical: Country Code	Indicates the Country code associated with the Substantial Owner's residential address	CW		A	FIX	2:2 b)
145	Substantial Owner Postal: Care of indicator	Indicating if the postal address is "care of"	O			FIX	1:1 a)
146	Substantial Owner Postal: Address Line 1	Line 1 of the Postal address of Substantial Owner	C		FT	VAR	d) 0:0 – no condition met e) 1:35 – condition met
147	Substantial Owner Postal: Address Line 2	Line 2 of the Postal address of Substantial Owner	O		FT	VAR	0:35
148	Substantial Owner Postal: Address Line 3	Line 3 of the Postal address of Substantial Owner	O		FT	VAR	0:35
149	Substantial Owner Postal: Address Line 4	Line 4 of the Postal address of Substantial Owner	O		FT	VAR	0:35

No	Field Name	Description	Type	Required	Data Type	Length Type	Length (Min:Max)		
				Condition Rule					
150	Substantial Owner Postal: Postal Code	Postal code of the Substantial Owner	CW		b) If Substantial Owner Postal Address Line 1 (field 146) is completed this field is mandatory	AN	VAR	c) 0:0 – no condition met d) 1:10 – condition met	
151	Substantial Owner Postal: Country Code	Indicates the Country code associated with the Substantial Owner's postal address	C		b) If Substantial Owner Postal Address Line 1 (field 146) is completed this field is mandatory	A	FIX	2:2	
<b>FILE TRAILER</b>									
152	Section Identifier	To identify the start of the section as well as identifying the type of section.	M			A	FIX	1:1	a)
153	Total Number of Records	This is the sum of all records contained in the body of the delimited file. This sum excludes the header and the trailer records	M			N	VAR	1:15	
154	File Hash Total	Calculation based on all the characters in the file. Must use MD5 calculation.  <b>Note</b> – If you do not provide this field, the file will be accepted with warning, however SARS will not be able to confirm the integrity of the contents of the file submitted.	MW			AN	FIX	32:32	

No	Field Name	Description	Required		Data Type	Length Type		Length (Min:Max)
			Type	Condition Rule				
155	Sum of all monetary fields	Sum of monetary fields contained in the file	M		N	VAR	4:33	a) b) c) d)



## V.1 FILE LAYOUT: 2. RESPONSE

The table below lists all the fields that are required for the file containing the response to supporting data files submitted to SARS. The table specifies for each field, the required length, provides a description and also indicates the relevant validation rules.

**Note:** The number column is used to reference fields in the table for ease of use in this specification document.

Below is the layout of the PSV response file header that is submitted from SARS to the taxpayer.

No	Field Name	Description	Required		Data Type		Length Type	Length (Min:Max)	Data Validati	
			Type	Condition Rule						
<b>REQUEST / RESPONSE FILE HEADER</b>										
1	Section Identifier	To identify the start of the section as well as identifying the type of section	M				A	FIX	1:1	a) M w H
2	Header Type	To indicate the type of header in order to differentiate between various types	M				A	FIX	1:3	a) M w G
3	Message Create Date	Date and time that the message was created	M				FT	FIX	19:19	a) F be D b) 24 m
4	File Layout Version	The version of the delimited file layout that is being submitted. Sequential number, which increments with one every time that the file layout version changes once files are being submitted to the production environment. This number is provided by SARS	M				N	VAR	1:4	a) M b) Va co de  W)N w s v s

No	Field Name	Description	Required	Data Type	Length Type		Length (Min:Max)	Data Validati
			Type	Condition Rule				
5	Unique File ID	The submitting source must create this field when data is submitted to SARS. This field will uniquely identify this file when coupled with the source. This value must not be repeated by the submitting source (e.g. use the date time with some other unique number). This field will also be used to link the records to the original file. The field must be generated by the software from which the entity is submitting the data to SARS. When SARS sends the response file, the Unique File ID in the response file must be equal to the Unique File ID obtained from the file name of the submitted file	C	a) If File Response Code = 001, 002, 003, 004, 005, 006, 011 or 012 then this field is mandatory	AN	VAR	a) a) 0:0 – No condition met b) b) 1:64 – Condition met	a) Va cc de
6	SARS Request Reference	In the scenario where SARS sends a request file to the entity requesting data, SARS provides this reference number to use in the file to be submitted to SARS. SARS also uses this reference number when responding to the taxpayer on files submitted to SARS	C	a) If Data Type Being Supplied = AEI, then this field must be left blank	AN	VAR	a) 0:0 – If this field is left blank b) 1:64 if this field is complete d	

No	Field Name	Description	Required		Data Type		Length Type		Length (Min:Max)	Data Validation
			Type	Condition Rule						
7	Test Data Indicator	This should be used to indicate if the data is for testing or is live data and should be processed. The purpose of the field is to avoid test data accidentally being processed in production and allow the source to test their submission without it being processed. <b>Note</b> – If SARS receives a value = T in the production environment or a value = L in the test environment, then the file will be validated, a response file will be returned, but the data will not be processed to the database.	M	a)	A	FIX		a) 1:1	a) M w ar	
8	Data Type Being Supplied	When data is submitted to SARS, this field indicates the type of data that can be found in the file, e.g. Dividends tax, VAT supporting data. When SARS sends a response on a file submitted, SARS uses the Data_Type_Being_Supplied from the file name of the file submitted to SARS	C	a) If File Response Code = 001, 002, 003, 004, 005, 006, 011 or 012 then this field is mandatory	AN	FIX		c) a) 0:0 – No condition met d) b) 3:3 – Condition met	a) M w Ar E: In	
9	Source Identifier	This identifies the file submitter and contains the security token. This value will be supplied by SARS	C	a) If File Response Code = 001, 003, 004, 005, 006, 011 or 012 then this field is mandatory	AN	FIX		e) 0:0 – no condition met f) 144:144 – condition met		



No	Field Name	Description	Required		Data Type		Length Type		Length (Min:Max)	Data Validati
			Type	Condition Rule						
10	Group ID	If the amount of data requires that it be sent in multiple files, a unique Group ID must be created on the submitting entity's system to be able to link the multiple files to the one group	C	a) If File Response Code = 001, 003, 004, 005, 006 or 012 then this field is mandatory	AN	VAR	a) 0:0 – no condition met b) 1:64 – condition met			
11	Group Total	Number of files that make up a group, e.g. if the amount of data requires three files to be submitted, then the Group Total must be 3. For example, where it is required for data to be submitted in one file and the file is too large to accommodate the submission in a single file, the file can be split into smaller more manageable files and this field must then indicate the total number of files that make up the submission	C	a) If File Response Code = 001, 003, 004, 005, 006 or 012, then this field is mandatory	N	VAR	a) 0:0 – no condition met b) 1:4 – condition met	a) Va co de		
12	Unique Group Item ID	The number of this file in the group. This number must be an incrementing number beginning at one for each group submission, and incrementing by 1 for each file in the group. E.g. if this is the second file of the group this field must be 2	C	a) If File Response Code = 001, 003, 004, 005, 006 or 012, then this field is mandatory	N	VAR	a) 0:0 – no condition met b) 1:4 – condition met	a) Va co de		
13	File Response Code	This is the status for the entire submitted file, reflecting the result of technical and business validations performed on the incoming file	M		N	FIX	3:3	a) Ap th ta		

No	Field Name	Description	Required		Data Type	Length Type		Length (Min:Max)	Data Validati
			Type	Condition Rule					
14	File Response Reason	The reason why the file was rejected in its entirety	C		a) If File Response Code is equal to 005 this field is mandatory	FT	VAR	g) a) 0:0 – No condition met h) b) 1:100 – Condition met	
15	Transaction Date	The date for which data is required	C		a) If Data Type Being Supplied = AEI, the field must be left blank	FT	FIX	a) 0:0 – if this field is left blank b) 10:10 – if this field is complete d	a) F M
16	Tax Period	This is the period for which data is required	C		a) If Data Type Being Supplied = AEI, the field must be left blank	N	FIX	a) 0:0 – if this field is left blank b) 6:6 – if this field is complete d	a) C
17	Transaction Year	The transaction year for which the data is required	O			N		a) 0:0 – if this field is blank b) 4:4– if this field is complete d	a) F

No	Field Name	Description	Required		Data Type		Length Type	Length (Min:Max)	Data Validati	
			Type	Condition Rule						
18	SLA Requirement Date	This is the date by which the taxpayer has to submit the required data	C		a) If Data Type Being Supplied = AEI, the field must be left blank		FTFIX	a) 0:0 – if this field is left blank b) 10:10 – if this field is complete d	a) C	
<b>REQUEST / RESPONSE FILE BODY (This section must only be completed if File Response Code</b>										
19	Section Identifier	To identify the start of the section as well as identifying the type of section.	M				A	FIX	1:1	a) M w
20	Row Number	Number of the row in the file, sequential number starting at 1 for every file submitted to SARS. In the response file, this must be the rejected row(s) from the incoming file.  The row number field must start at 1 for every new file and must increment by 1 for every new row added that is classed as a body record in the file. The last body record row number in the file must be equal to the total records supplied in the trailer. This would imply that for every file the body records start at 1 and increment by 1 for each record regardless of how many different sections there might be in the body, for files where there are multiple sections in the body	M				N	VAR	1:10	a) Va cc de

No	Field Name	Description	Required	Data Type	Length Type		Length (Min:Max)	Data Validati
			Type	Condition Rule				
21	Unique Number	<p>The taxpayer's system must generate a unique number for each record.</p> <p>In the response file, the unique number would be the number specified in the file submitted to SARS to enable the submitting entity's source system to identify the line that is being responded on by SARS.</p>	M		FT	VAR	1:100	

No	Field Name	Description	Required		Data Type		Length Type		Length (Min:Max)	Data Validati
			Type	Condition Rule						
22	Field Name	For fields that are rejected or accepted with a warning, this field must display the field that failed validation	C	a) If Response Code = 001, 002, 003, 004, 005 or 006, this field is mandatory	FT	VAR	a) 0:0 – No condition met b) 1:100 – Condition met			
23	Overall Field Status	To indicate the status of the field as specified per data type. A field may be rejected or accepted with warning	C	a) If Field Name contains a value, this field is mandatory	A	FIX	a) 0:0 – No condition met b) 1:1 – Condition met			
24	Response Code	Indicating the status of a field after validations were applied	M		AN	FIX	3:3			
25	Response Reason	For fields that are rejected or accepted with a warning, this field must display the reason for the failed validation	M		FT	VAR	1:300			
26	Field Value	For fields that are rejected or accepted with a warning, this field must display the value of the field that was submitted to SARS.	C	a) If Start Range and End Range is empty and if Response Code contains a value, this field is mandatory	FT	VAR	a) 0:0 – No condition met b) 1:120 – Condition met			
27	Start Range	Where the response applies to multiple lines, this field will indicate the start of the range of applicable rows.	C	a) If the Response Code, Field Name and Response Reason repeat for more than 10 sequential rows, this field is mandatory	N	VAR	a) 0:0 – No condition met b) 1:10 – Condition met			

No	Field Name	Description	Required		Data Type		Length Type	Length (Min:Max)	Data Validati
			Type	Condition Rule					
28	End Range	Where the response applies to multiple lines, this field will indicate the end of the range of applicable rows.	C	a) If the Response Code, Field Name and Response Reason repeat for more than 10 sequential rows, this field is mandatory	N	VAR	a) 0:0 – No condition met b) 1:10 – Condition met	a) Va co de	
<b>REQUEST / RESPONSE FILE TRAILER (This section must only be completed if File Response Code is present)</b>									
29	Section Identifier	To identify the start of the section as well as identifying the type of section.	M		A	FIX	1:1	a) M T	
30	Total Number of Records	This is the sum of all records contained in the body of the delimited file. This sum excludes the header and the trailer records	M		N	VAR	1:15	a) no de	
31	File Hash Total	Calculation based on all the characters in the file. Must use MD5 calculation.	M		AN	FIX	32:32		

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## x) CODES

### x.1 APPENDIX A – NATURE OF PERSON

Code	Description
INDIVIDUAL	Individual
PARTNERSHIP	Partnerships
PUBLIC_CO	Listed company
PRIVATE_CO	Unlisted company
INTERVIVOS_TRUST	Trust (any type)
RETIREMENT_FUND	Retirement Fund (Pension, Provident, Benefit, RA etc)
UNINCORPORATED_BODY_OF_PERSONS	Other entity not covered by the list provided (including a portfolio of a Collective Investment Scheme in Securities)

## X.2 APPENDIX C – COUNTRY CODES

The Country Codes are aligned with the ISO3166 standard.

<b>Cod e</b>	<b>Description</b>	<b>Cod e</b>	<b>Description</b>	<b>C o d e</b>	<b>Description</b>
<b>AF</b>	AFGHANISTAN	<b>GH</b>	GHANA	<b>O M</b>	OMAN
<b>AX</b>	ÅLAND ISLANDS	<b>GI</b>	GIBRALTAR	<b>P K</b>	PAKISTAN
<b>AL</b>	ALBANIA	<b>GR</b>	GREECE	<b>P W</b>	PALAU
<b>DZ</b>	ALGERIA	<b>GL</b>	GREENLAND	<b>P S</b>	PALESTINE,
<b>AS</b>	AMERICAN SAMOA	<b>GD</b>	GRENADA	<b>P A</b>	PANAMA
<b>AD</b>	ANDORRA	<b>GP</b>	GUADELOUPE	<b>P G</b>	PAPUA NEW
<b>AO</b>	ANGOLA	<b>GU</b>	GUAM	<b>P Y</b>	PARAGUAY
<b>AI</b>	ANGUILLA	<b>GT</b>	GUATEMALA	<b>P E</b>	PERU
<b>AQ</b>	ANTARCTICA	<b>GG</b>	GUERNSEY	<b>P H</b>	PHILIPPINES
<b>AG</b>	ANTIGUA AND BARBUDA	<b>GN</b>	GUINEA	<b>P N</b>	PITCAIRN
<b>AR</b>	ARGENTINA	<b>GW</b>	GUINEA-BISSAU	<b>P L</b>	POLAND
<b>AM</b>	ARMENIA	<b>GY</b>	GUYANA	<b>P T</b>	PORTUGAL
<b>AW</b>	ARUBA	<b>HT</b>	HAITI	<b>P R</b>	PUERTO RIC
<b>AU</b>	AUSTRALIA	<b>HM</b>	HEARD ISLAND AND MCDONALD ISLANDS	<b>Q A</b>	QATAR
<b>AT</b>	AUSTRIA	<b>VA</b>	HOLY SEE (VATICAN CITY STATE)	<b>R E</b>	RÉUNION
<b>AZ</b>	AZERBAIJAN	<b>HN</b>	HONDURAS	<b>R O</b>	ROMANIA
<b>BS</b>	BAHAMAS	<b>HK</b>	HONG KONG	<b>R U</b>	RUSSIAN FE



<b>Cod e</b>	<b>Description</b>	<b>Cod e</b>	<b>Description</b>	<b>C o d e</b>	<b>Description</b>
<b>BH</b>	BAHRAIN	HU	HUNGARY	R W	RWANDA
<b>BD</b>	BANGLADESH	IS	ICELAND	B L	SAINT BART
<b>BB</b>	BARBADOS	IN	INDIA	S H	SAINT HELE TRISTAN DA
<b>BY</b>	BELARUS	ID	INDONESIA	K N	SAINT KITTS
<b>BE</b>	BELGIUM	IR	IRAN, ISLAMIC REPUBLIC OF	L C	SAINT LUCIA
<b>BZ</b>	BELIZE	IQ	IRAQ	M F	SAINT MART
<b>BJ</b>	BENIN	IE	IRELAND	P M	SAINT PIERF
<b>BM</b>	BERMUDA	IM	ISLE OF MAN	V C	SAINT VINCE GRENADINE
<b>BT</b>	BHUTAN	IL	ISRAEL	W S	SAMOA
<b>BO</b>	BOLIVIA, PLURINATIONAL STATE OF	IT	ITALY	S M	SAN MARINC
<b>BQ</b>	BONAIRE, SINT EUSTATIUS AND SABA	JM	JAMAICA	S T	SAO TOME A
<b>BA</b>	BOSNIA AND HERZEGOVINA	JP	JAPAN	S A	SAUDI ARAB
<b>BW</b>	BOTSWANA	JE	JERSEY	S N	SENEGAL
<b>BV</b>	BOUVET ISLAND	JO	JORDAN	R S	SERBIA
<b>BR</b>	BRAZIL	KZ	KAZAKHSTAN	S C	SEYCHELLE
<b>IO</b>	BRITISH INDIAN OCEAN TERRITORY	KE	KENYA	S L	SIERRA LEO
<b>BN</b>	BRUNEI DARUSSALAM	KI	KIRIBATI	S G	SINGAPORE
<b>BG</b>	BULGARIA	KP	KOREA, DEMOCRATIC PEOPLE'S REPUBLIC OF	S X	SINT MAART
<b>BF</b>	BURKINA FASO	KR	KOREA, REPUBLIC OF	S K	SLOVAKIA
<b>BI</b>	BURUNDI	KW	KUWAIT	S I	SLOVENIA

<b>Cod e</b>	<b>Description</b>	<b>Cod e</b>	<b>Description</b>	<b>C o d e</b>	<b>Description</b>
<b>KH</b>	CAMBODIA	<b>KG</b>	KYRGYZSTAN	<b>S B</b>	SOLOMON IS
<b>CM</b>	CAMEROON	<b>LA</b>	LAO PEOPLE'S DEMOCRATIC REPUBLIC	<b>S O</b>	SOMALIA
<b>CA</b>	CANADA	<b>LV</b>	LATVIA	<b>Z A</b>	SOUTH AFRI
<b>CV</b>	CAPE VERDE	<b>LB</b>	LEBANON	<b>G S</b>	SOUTH GEO SOUTH SANI
<b>KY</b>	CAYMAN ISLANDS	<b>LS</b>	LESOTHO	<b>S S</b>	SOUTH SUD
<b>CF</b>	CENTRAL AFRICAN REPUBLIC	<b>LR</b>	LIBERIA	<b>E S</b>	SPAIN
<b>TD</b>	CHAD	<b>LY</b>	LIBYA	<b>L K</b>	SRI LANKA
<b>CL</b>	CHILE	<b>LI</b>	LIECHTENSTEIN	<b>S D</b>	SUDAN
<b>CN</b>	CHINA	<b>LT</b>	LITHUANIA	<b>S R</b>	SURINAME
<b>CX</b>	CHRISTMAS ISLAND	<b>LU</b>	LUXEMBOURG	<b>S J</b>	SVALBARD A
<b>CC</b>	COCOS (KEELING) ISLANDS	<b>MO</b>	MACAO	<b>S Z</b>	SWAZILAND
<b>CO</b>	COLOMBIA	<b>MK</b>	MACEDONIA, THE FORMER YUGOSLAV REPUBLIC OF	<b>S E</b>	SWEDEN
<b>KM</b>	COMOROS	<b>MG</b>	MADAGASCAR	<b>C H</b>	SWITZERLAN
<b>CG</b>	CONGO	<b>MW</b>	MALAWI	<b>S Y</b>	SYRIAN ARA
<b>CD</b>	CONGO, THE DEMOCRATIC REPUBLIC OF THE	<b>MY</b>	MALAYSIA	<b>T W</b>	TAIWAN, PRO
<b>CK</b>	COOK ISLANDS	<b>MV</b>	MALDIVES	<b>T J</b>	TAJIKISTAN
<b>CR</b>	COSTA RICA	<b>ML</b>	MALI	<b>T Z</b>	TANZANIA, U
<b>CI</b>	CÔTE D'IVOIRE	<b>MT</b>	MALTA	<b>T H</b>	THAILAND
<b>HR</b>	CROATIA	<b>MH</b>	MARSHALL ISLANDS	<b>T L</b>	TIMOR-LEST
<b>CU</b>	CUBA	<b>MQ</b>	MARTINIQUE	<b>T G</b>	TOGO

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<b>Cod e</b>	<b>Description</b>	<b>Cod e</b>	<b>Description</b>	<b>C o d e</b>	<b>Description</b>
<b>CW</b>	CURAÇAO	MR	MAURITANIA	T K	TOKELAU
<b>CY</b>	CYPRUS	MU	MAURITIUS	T O	TONGA
<b>CZ</b>	CZECH REPUBLIC	YT	MAYOTTE	T T	TRINIDAD AM
<b>DK</b>	DENMARK	MX	MEXICO	T N	TUNISIA
<b>DJ</b>	DJIBOUTI	FM	MICRONESIA, FEDERATED STATES OF	T R	TURKEY
<b>DM</b>	DOMINICA	MD	MOLDOVA, REPUBLIC OF	T M	TURKMENIS
<b>DO</b>	DOMINICAN REPUBLIC	MC	MONACO	T C	TURKS AND
<b>EC</b>	ECUADOR	MN	MONGOLIA	T V	TUVALU
<b>EG</b>	EGYPT	ME	MONTENEGRO	U G	UGANDA
<b>SV</b>	EL SALVADOR	MS	MONTSERRAT	U A	UKRAINE
<b>GQ</b>	EQUATORIAL GUINEA	MA	MOROCCO	A E	UNITED ARA
<b>ER</b>	ERITREA	MZ	MOZAMBIQUE	G B	UNITED KING
<b>EE</b>	ESTONIA	MM	MYANMAR	U S	UNITED STA
<b>ET</b>	ETHIOPIA	NA	NAMIBIA	U M	UNITED STA OUTLYING IS
<b>FK</b>	FALKLAND ISLANDS (MALVINAS)	NR	NAURU	U Y	URUGUAY
<b>FO</b>	FAROE ISLANDS	NP	NEPAL	U Z	UZBEKISTAN
<b>FJ</b>	FIJI	NL	NETHERLANDS	V U	VANUATU
<b>FI</b>	FINLAND	NC	NEW CALEDONIA	V E	VENEZUELA REPUBLIC O
<b>FR</b>	FRANCE	NZ	NEW ZEALAND	V N	VIET NAM
<b>GF</b>	FRENCH GUIANA	NI	NICARAGUA	V G	VIRGIN ISLA

Cod e	Description	Cod e	Description	C o d e	Description
PF	FRENCH POLYNESIA	NE	NIGER	V I	VIRGIN ISLA
TF	FRENCH SOUTHERN TERRITORIES	NG	NIGERIA	W F	WALLIS AND
GA	GABON	NU	NIUE	E H	WESTERN S
GM	GAMBIA	NF	NORFOLK ISLAND	Y E	YEMEN
GE	GEORGIA	MP	NORTHERN MARIANA ISLANDS	Z M	ZAMBIA
DE	GERMANY	NO	NORWAY	Z W	ZIMBABWE
				X X	OTHER

### X.3 APPENDIX E - MODULUS 10 VALIDATION

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

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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	$0 \times 2$	0
Digit 2	0	+ 0
Digit 3	$0 \times 2$	+ 0
Digit 4	1	+ 1
Digit 5	$3 \times 2$	+ 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
<b>Total</b>		20

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

#### **X.4 APPENDIX F - COMPANY REGISTRATION NUMBER VALIDATION**

CCYY/NNNNNN/NN, where the CCYY must be validated to be from 1800 and up and including the current calendar year. The last two digits of this number must be validated to be either of the following:

06, 07, 08, 09, 10, 11, 20, 21, 22, 23, 24, 25, 26, 30,31

#### **X.5 APPENDIX G – ACCOUNT HOLDER TYPE**

<b>Code</b>	<b>Description</b>	<b>FATCA</b>	<b>OECD</b>
<b>ODFI</b>	Owner-documented FI with specified foreign owner(s)	FATCA10 1	OECD CRS1 002
<b>PNFE</b>	Passive non-financial entity with substantial foreign owner(s)	FATCA10 2	OECD CRS1 001
<b>NFFI</b>	Non-participating FI	FATCA10 3	OECD CRS1 002
<b>SRP</b>	Specified reportable person	FATCA10 4	OECD CRS1 002

#### **X.6 APPENDIX H – PAYMENT TYPE CODES**

<b>Code</b>	<b>Description</b>	<b>FATCA</b>
<b>OECD503</b>	Dividends	OECD503
<b>OECD504</b>	Interest	OECD504
<b>OECD CRS540</b>	Gross proceeds/ Redemption	FATCA518
<b>OECD CRS541</b>	Other	FATCA519

#### **X.7 APPENDIX I - FILE RESPONSE CODES**

<b>Code</b>	<b>Description</b>
<b>001</b>	Acknowledgement of receipt
<b>002</b>	Rejected: entire file rejected as contains critical errors. The file must be corrected and resubmitted to enable processing
<b>003</b>	Successfully uploaded: all records accepted and processed.

<b>004</b>	Accepted with warnings: This can be any combination of accepted fields, fields accepted with a warning and duplicate records.
<b>005</b>	Rejected: entire file rejected as it contains file structure errors. The file must be corrected and resubmitted to enable processing.
<b>006</b>	Partial upload: This can be any combination of accepted fields, rejected fields, fields accepted with a warning or duplicate records.
<b>011</b>	Rejected: Entire file rejected as the file was submitted as part of a group and one or more of the files in the group failed the validations associated with the submission of a file as part of a group.
<b>012</b>	Rejected: Group submission incomplete and service level agreement expired for SARS to wait for all files in a group to be submitted

## **X.8 APPENDIX J - RESPONSE CODES**

<b>Code</b>	<b>Description</b>
<b>001</b>	Mandatory field left blank – Mandatory field does not contain a value.
<b>002</b>	Incorrect field length – Field length does not comply with the specification.
<b>003</b>	Incorrect field format – Field format does not comply with the specification.
<b>004</b>	Invalid field value – Field can only have a defined set of values. The value supplied in the field does not appear in the defined set of values.
<b>005</b>	Invalid Logic – Field value does not meet a logic rule i.e. A + B must be equal to this field or Field does not pass Mod 10 test
<b>006</b>	SARS System Rejection – Field failed because it does not meet a data or business rule requirement within a SARS system i.e. Tax Reference number does not exist
<b>500</b>	Duplicate Record already existing

## X.9 APPENDIX K - MD5 CALCULATION

The following calculation must be used for determining the file hash total.

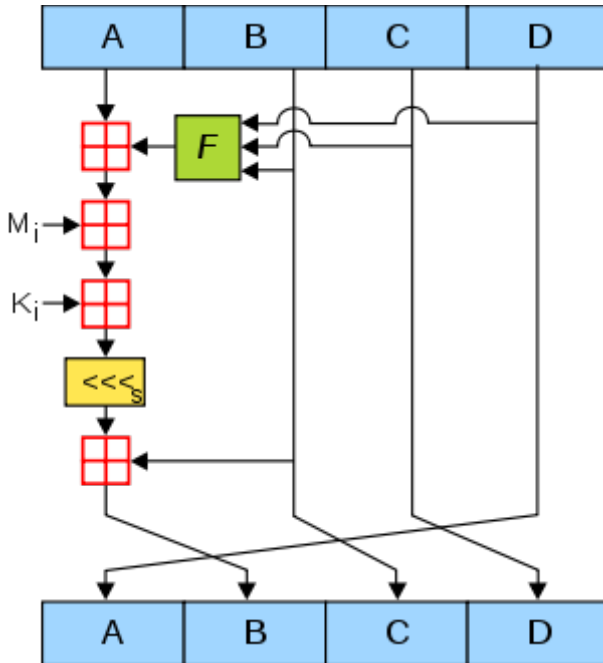


Figure 1. One MD5 operation. MD5 consists of 64 of these operations, grouped in four rounds of 16 operations.  $F$  is a nonlinear function; one function is used in each round.  $M_i$  denotes a 32-bit block of the message input, and  $K_i$  denotes a 32-bit constant, different for each operation.  $\lll_s$  denotes a left bit rotation by  $s$  places;  $s$  varies for each operation.  $\boxplus$  denotes addition modulo  $2^{32}$ .

MD5 processes a VAR-length message into a FIX-length output of 128 bits. The input message is broken up into chunks of 512-bit blocks (sixteen 32-bit [little endian](#) integers); the message is [padded](#) so that its length is divisible by 512. The padding works as follows: first a single bit, 1, is appended to the end of the message. This is followed by as many zeros as are required to bring the length of the message up to 64 bits fewer than a multiple of 512. The remaining bits are filled up with a 64-bit [little endian](#) integer representing the length of the original message, in bits.

The main MD5 algorithm operates on a 128-bit state, divided into four 32-bit words, denoted  $A$ ,  $B$ ,  $C$  and  $D$ . These are initialized to certain FIX constants. The main algorithm then operates on each 512-bit message block in turn, each block modifying the state. The processing of a message block consists of four similar stages, termed *rounds*; each round is composed of 16 similar operations based on a non-linear function  $F$ , [modular addition](#), and left rotation. Figure 1 illustrates one operation within a round. There are four possible functions  $F$ ; a different one is used in each round:

$$F(X, Y, Z) = (X \wedge Y) \vee (\neg X \wedge Z)$$

$$G(X, Y, Z) = (X \wedge Z) \vee (Y \wedge \neg Z)$$

$$H(X, Y, Z) = X \oplus Y \oplus Z$$

$$I(X, Y, Z) = Y \oplus (X \vee \neg Z)$$



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$\oplus$ ,  $\wedge$ ,  $\vee$ ,  $\neg$  denote the [XOR](#), [AND](#), [OR](#) and [NOT](#) operations respectively.

The MD5 hash is calculated according to this algorithm:

*//Note: All VARs are unsigned 32 bits and wrap modulo  $2^{32}$  when calculating `varint[64]` r, k*

*//r specifies the per-round shift amounts*

`r[ 0..15] := {7, 12, 17, 22, 7, 12, 17, 22, 7, 12, 17, 22, 7, 12, 17, 22}`

`r[16..31] := {5, 9, 14, 20, 5, 9, 14, 20, 5, 9, 14, 20, 5, 9, 14, 20}`

`r[32..47] := {4, 11, 16, 23, 4, 11, 16, 23, 4, 11, 16, 23, 4, 11, 16, 23}`

`r[48..63] := {6, 10, 15, 21, 6, 10, 15, 21, 6, 10, 15, 21, 6, 10, 15, 21}`

*//Use binary integer part of the sines of integers (Radians) as constants:*

**for** `from 0 to 63`

`k[i] := floor(abs(sin(i + 1)) * (2 pow 32))`

**end for**

*//(Or just use the following table):*

`k[ 0.. 3] := { 0xd76aa478, 0xe8c7b756, 0x242070db, 0xc1bdceee }`

`k[ 4.. 7] := { 0xf57c0faf, 0x4787c62a, 0xa8304613, 0xfd469501 }`

`k[ 8..11] := { 0x698098d8, 0x8b44f7af, 0xffff5bb1, 0x895cd7be }`

`k[12..15] := { 0x6b901122, 0xfd987193, 0xa679438e, 0x49b40821 }`

`k[16..19] := { 0xf61e2562, 0xc040b340, 0x265e5a51, 0xe9b6c7aa }`

`k[20..23] := { 0xd62f105d, 0x02441453, 0xd8a1e681, 0xe7d3fbc8 }`

`k[24..27] := { 0x21e1cde6, 0xc33707d6, 0xf4d50d87, 0x455a14ed }`

`k[28..31] := { 0xa9e3e905, 0xfcefa3f8, 0x676f02d9, 0x8d2a4c8a }`

`k[32..35] := { 0xffffa3942, 0x8771f681, 0x6d9d6122, 0xfde5380c }`

`k[36..39] := { 0xa4beea44, 0x4bdecfa9, 0xf6bb4b60, 0xbebfbc70 }`

`k[40..43] := { 0x289b7ec6, 0xeeaa127fa, 0xd4ef3085, 0x04881d05 }`

`k[44..47] := { 0xd9d4d039, 0xe6db99e5, 0x1fa27cf8, 0xc4ac5665 }`

`k[48..51] := { 0xf4292244, 0x432aff97, 0xab9423a7, 0xfc93a039 }`

`k[52..55] := { 0x655b59c3, 0x8f0ccc92, 0xfffff47d, 0x85845dd1 }`

`k[56..59] := { 0x6fa87e4f, 0xfe2ce6e0, 0xa3014314, 0x4e0811a1 }`

`k[60..63] := { 0xf7537e82, 0xbd3af235, 0x2ad7d2bb, 0xeb86d391 }`

*//Initialize VARs:*

`varint h0 := 0x67452301`

`varint h1 := 0xEFCDAB89`

`varint h2 := 0x98BADCFE`

`varint h3 := 0x10325476`

*//Pre-processing:*

**append** "1" bit to message

**append** "0" bits until message length in bits  $\equiv 448 \pmod{512}$

**append** length to message

*/\* bit (not byte) length of unpadded message as 64-bit little-endian integer \*/*

*//Process the message in successive 512-bit chunks:*

**for each** 512-bit chunk **of** message

break chunk into sixteen 32-bit little-endian words `w[j]`,  $0 \leq j \leq 15$

*//Initialize hash value for this chunk:*

`varint a := h0`

`varint b := h1`

`varint c := h2`

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```

varint d := h3
//Main loop:
forfrom 0 to 63
if 0 ≤ i ≤ 15 then
f := (b and c) or ((not b) and d)
g := i
else if 16 ≤ i ≤ 31
f := (d and b) or ((not d) and c)
g := (5×i + 1) mod 16
else if 32 ≤ i ≤ 47
f := b xor c xor d
g := (3×i + 5) mod 16
else if 48 ≤ i ≤ 63
f := c xor (b or (not d))
g := (7×i) mod 16
temp := d
d := c
c := b
b := b + leftrotate((a + f + k[i] + w[g]) , r[i])
a := temp
end for
//Add this chunk's hash to result so far:
h0 := h0 + a
h1 := h1 + b
h2 := h2 + c
h3 := h3 + d
end for
varchar digest[16] := h0 append h1 append h2 append h3 //(expressed as little-endian)
//leftrotate function definition
leftrotate (x, c)
return (x << c) or (x >> (32-c));

```

*Note: Instead of the formulation from the original [RFC 1321](#) shown, the following may be used for improved efficiency (useful if assembly language is being used - otherwise, the compiler will generally optimize the above code. Since each computation is dependent on another in these formulations, this is often slower than the above method where the nand/and can be parallelised):*

```

(0 ≤ i ≤ 15): f := d xor (b and (c xor d))
(16 ≤ i ≤ 31): f := c xor (d and (b xor c))

```

Source: <http://en.wikipedia.org/wiki/MD5>