BUSINESS REQUIREMENTS SPECIFICATION:

Automatic Exchange of Information

(Includes FATCA and CRS)

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1. DOCUMENT MANAGEMENT

1.1 REVISION HISTORY

Revision History			
Date	**Version**	**Description**	**Author/s**
16/05/2014	1.0.0	Working document not for implementation.	SARS
20/06/2014	1.0.1	Public version for implementation.	SARS
09/09/2015	2.0.0-5	Draft working version for external review. Now combine the FATCA and CRS requirements in one BRS.	SARS
29/02/2016	2.0.0-14	Incorporated Industry feedback from the 7 October 2015 and 14 January 2016 workshops and alignment with CRS Regulations.	SARS
17/05/2016	2.0.0-17	Incorporated Industry feedback from the 12 May 2016 workshop and alignment with CRS Regulations.	SARS
24/06/2016	2.0.0-24	Public version for implementation.	SARS
8/12/2016	2.0.0-25	Incorporated the new FATCA XML V 2.0 which is for implementation 1 January 2017. Pink colour indicates where Version 2.0.0-24 was changed. Public version for implementation.	SARS
21/10/2025	3.0.0-8	Draft working document. Not for implementation. CRS User Guide for Tax Administrations Version 4 - October 2024. CRS XML Schema V3. Allow 1 to Many relationships between SE and RFI for bulk NULL Declaration submission only.	SARS
28/11/2025	3.0.0-12	Incorporated comment from Industry. For implementation.	SARS

1.2 REFERENCES

1.2.1 Referenced Documents

Document	Version / Reference	Description	Author/s
FATCA XML User Guide	V.1.1	FATCA XML User Guide describes the file layout in which the US receives data.	US IRS
IGA	Final version, as ratified on 28 October 2014.	Intergovernmental Agreement – Agreement signed between the United States and Republic of South Africa to facilitate the exchange of information regarding reportable persons ~~citizens~~ residing in the opposite country. This includes the documents Annex I and Annex II.	US IRS / SARS
OECD Standard for Automatic Exchange of Financial Account Information: CRS	September 2014	Common Reporting Standard to obtain financial account information from financial institutions and automatically exchange that information with other jurisdictions on an annual basis.	OECD
GEN-ENR-01-G01 - Third Party Data Enrolment and Activation on eFiling - External Guide	2014	A description of how Submitting Entities are required to register on the SARS Third Party Data platform.	SARS
Tax Administration Act, 2011 (TAA)	1 October 2012	Tax Administration Act, 2011 (TAA).	SARS
CRS Regulations	~~1 March 2016~~ 1 March 2026	Regulations for purposes of paragraph (a) of the definition of "international tax standard" in section (1) of the tax administration act, 2011 (Act No. 28 of 2011), promulgated under Section 257 of the Act, prescribing the changes to the OECD standard for automatic exchange of financial account information in tax matters.	SARS
CRS User Guide for	Version 4.0 –	Explanation of the CRS XML	OECD

Tax Administrations	October 2024	Schema.	
CRS XML Schema	V.3	CRS XML Schema.	OECD

1.2.2 Acronyms and Terms

The following acronyms and terms provide assistance in identifying the meaning of terminology used in this document.

Term	Description
Account Holder	Owner of a financial account. Refer to the CRS regulations / IGA definition.
AEOI	Automatic Exchange of Information – Term used to describe the US FATCA and other international Common Reporting Standards.
Alpha (A)	Alphabet A until Z only (Upper and Lower Case).
Alphanumeric (AN)	Alphabet A until Z (Upper and Lower Case), AND Numbers 0 to 9 and a decimal point.
BRS	Business Requirement Specification
C:D	Connect Direct
CCYYMM	Century-Year-Month
CCYYMMDD	Century-Year-Month-Day
Conditional Fields	Fields that must be completed subject to defined conditions, e.g. mandatory if related fields have been completed.
Connect Direct	A secure technology to transfer bulk data.
Controlling Person(s)	Entity or person that exercise control over an entity. Refer to the CRS regulations / IGA definition.
CRS	Common Reporting Standard as referred to in the regulations issued under the definition of 'international tax standard' in Section 1 and 257 of the TAA.
CRS Regulations	Regulations for purposes of paragraph *(a)* of the definition of "international tax standard" in Section (1) of the Tax Administration Act, 2011 (act no. 28 of 2011), promulgated under section 257 of the Act, specifying the changes to the OECD standard for automatic exchange of financial account information in tax matters.
CRS101	Account holder Type as utilized in Appendix F: Passive non-financial entity with – one or more controlling person that is a Reportable Person as defined in the CRS regulations.
CRS102	Account holder Type as utilized in Appendix F: CRS reportable person as defined in the CRS regulations.
CRS103	Account holder Type as utilized in Appendix F: Passive non-financial entity that is a CRS reportable person as defined in the CRS regulations.
Delimited File	Pipe separated values will be used as the delimited file type.
Direct Data Flow	Refers to data submission channels which include Connect Direct and HTTPS.
eFiling	A SARS portal on the Internet that enable users to be uniquely identified with a log-on

Term	Description
	identification mechanism and then transact with SARS.
e.g.	Exempli gratia (or for example).
Entity	A legal person or a legal arrangement such as a partnership, trust, or foundation.
FATCA	Foreign Account Tax Compliance Act
FATCA101	Account holder Type as utilized in Appendix F: Owner-documented FI with specified US owner(s) as defined in the US FATCA regulations.
FATCA102	Account holder Type as utilized in Appendix F: Passive non-financial entity with substantial US owner(s) as defined in the IGA.
FATCA103	Account holder Type as utilized in Appendix F: Non-participating FFI as defined in the IGA.
FATCA104	Account holder Type as utilized in Appendix F: Specified US person as defined in the IGA.
FI	Financial Institution
Financial Account	Financial Account as defined in the IGA or in CRS regulations.
Free Text (FT)	Free text includes the following: o Alphabet A until Z o Upper and Lower Case Characters o Number 0 to 9 o Dash (-) o Space ( ) o Inverted Commas (“”) o Back slash(\) o Forward slash (/) o Question Mark (?) o At sign (@) o Ampersand (&) o Dollar sign ($) o Exclamation Mark (!) o Hash (#) o Plus (+) o Equals (=) o Semi colon (;)

Term	Description
	○ Colon (:) ○ Comma (,) ○ Apostrophe (‘) ○ Left and Right Brackets (( )) ○ Full Stop (.) ○ Characters such as ê, ë. 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.
FTI	Foreign Taxpayer Information
GIIN	Global Intermediary Identification Number as issued by US IRS.
GUID	Globally Unique ID
HTTPS	Hyper Text Transfer Protocol Secure
ID	Identifier
i.o.t.	in order to
IGA	Intergovernmental Agreement – Agreement signed between the United States and Republic of South Africa.
Indicia	An indication that the account holder of a Reporting Financial Institution has a relationship to a country e.g. telephone number in a foreign jurisdiction
Natural Number (N_0)	Numbers from 0 to 9, e.g. 0, 1, 2, 3,…
IRS	United States Inland Revenue Service.
Mandatory Fields	Fields that must be completed as a rule as opposed to fields that have to be optional.
Min:Max	Minimum: Maximum
NoP	Nature of Person
NPFI	Non-Participating Financial Institution as defined in the IGA.
NULL	Amounting to nothing; nil; lacking; non-existent. In the context of a pipe-delimited file this will be two pipe characters adjacent to another i.e. ||
Numeric (N)	Numbers from 0 to 9, a decimal point and negative (-) sign.
OECD	Organisation for Economic Cooperation and Development: The OECD is the issuer of the Common Reporting Standard.
Optional Fields	Fields that can be completed based on applicability and availability. These fields are not mandatory.

Term	Description
PNFE	Passive Non-Financial Entity / Passive Non-Financial Foreign Entity as defined in the IGA or CRS regulations.
Reporting Financial Institution	A financial Institution that has to submit a data file under this BRS to SARS as referred to in the IGA or CRS regulations.
Reportable Account	An account as defined in the IGA or in CRS regulations.
Reportable Person	A reportable person as defined in the IGA or in CRS regulations.
SA	South Africa
SARS	South African Revenue Service
Sponsoring Entity	Legal entity that undertakes the IGA obligations on behalf of another financial institution and accordingly performs due diligence and reporting obligations of one or more sponsored entities; or other legal applicable context.
Submitting Entity	The organisation that will compile and upload the data file under this BRS to SARS.
TAA	Tax Administration Act, 2011
TIN	Tax Identification Number and this is the same as tax reference number.
Third Party Data	From the viewpoint of SARS an external party that provides relevant data to SARS; in this case via an electronic platform.
VAR	Variable
US	United States of America
XML	Extensible Mark-up Language – A structured data transfer technology protocol.

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2. 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. This may also include instances where tax residence is based on differing criteria (e.g. citizenship in the United States of America) or where an entity or person has a tax obligation in more than one 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 resident 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 and gross proceeds from the sale or redemption of property relating to a reportable account. Other reportable account balance information is also in scope;
- **The scope of accountholders subject to reporting:** A comprehensive reporting regime requires reporting not only with respect to individuals, but also requires 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.

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.

Reporting Financial Institutions (RFI’s) include custodial institutions, depository institutions, investment entities and specified insurance companies, unless they are non-reporting financial institutions under CRS regulations issued under the TAA or IGA Annex II. 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 entities (including trusts), and the standard includes a requirement to look through passive entities to report on the relevant controlling persons.

3. CONCEPTUAL DESIGN

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

The file is required to be submitted using Direct Data Flow. This means that the Connect Direct and HTTPS channels will be the only mechanism available. 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 against the same requirements on SARS side before it will be deemed accepted.

The conceptual design is depicted in Figure 1 below. From this, one can view the following points:

- The Submitting Entity will have to register on the SARS Third Party Data platform i.o.t. be able to submit a file. The reader is referred to the document "GEN-ENR-01-G01 - Third Party Data Enrolment and Activation on eFiling - External Guide" which was published on the SARS website www.sars.gov.za for a detailed description of this process. Furthermore, in a case where the Submitting Entity is a Foreign Entity and does not have a SARS TIN, then that entity is still required to obtain a SARS TIN i.o.t. register on the eFiling portal. In obtaining this TIN from SARS the entity could perform a special registration on the eFiling portal.
- Once a Submitting Entity uploads a data file via the Third Party Data platform, then an immediate response would be sent via the submitting channel in return to state that the file was received.
- A full response would also be sent back to the Submitting Entity to state if the file passed the validations or not. Some of the outcomes could be accepted, accepted with warning or rejected. This return response might not be immediate.
- For a specific period of submission a declaration function would be incorporated. This will provide a summary to the Reporting Financial Institution of all the files submitted for the period which then determines that both parties have the correct data on both sides. The declaration will then normally be accepted if all information is correct by the Reporting Financial Institution.

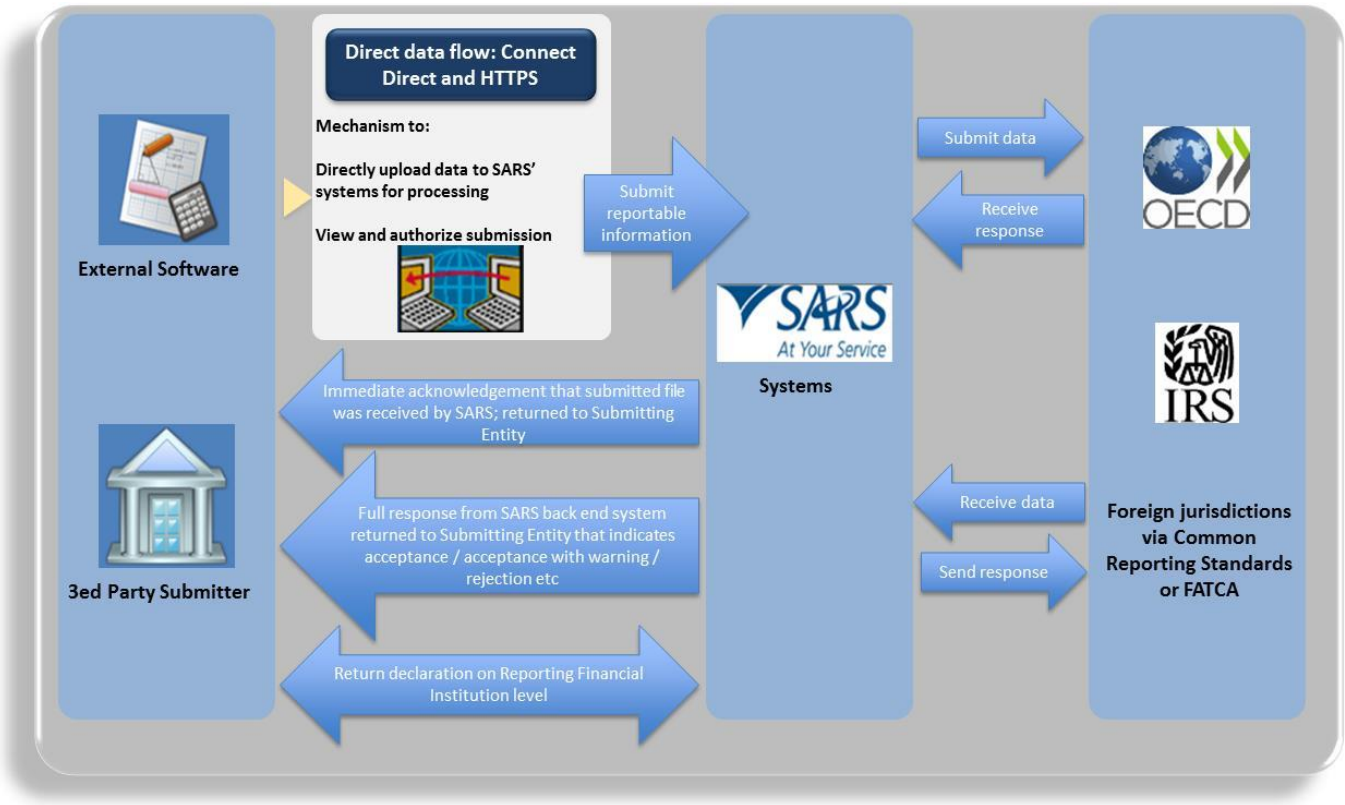

Figure 1: Conceptual design

No manual data submission would be possible: this includes no CDs or no .xlsx or similar files.

In the case where a Reporting Financial Institution has no records (data / transaction data / clients with Indicia to report on), the Submitting Entity is still required to submit a null file. The sections that will contain no records would be:

(i) ACCOUNT HOLDER DEMOGRAPHIC DATA,

(ii) ACCOUNT HOLDER INDICIA NATIONALITY TIN,

(iii) ACCOUNT HOLDER ID RECORD,

(iv) ACCOUNT HOLDER FINANCIAL DATA,

(v) CONTROLLING PERSON DEMOGRAPHIC DATA,

(vi) CONTROLLING PERSON TIN JURISDICTION NATIONALITY and

(vii) CONTROLLING PERSON ID RECORD.

The remaining sections of the data file submitted by the Submitting Entity are still mandatory.

File submissions are once a year as determined by the relevant notice.

In Figure 2 the reader can view the role players to this BRS: Submitting Entity, Sponsoring Entity, Reporting Financial Institution, Account Holder and the Controlling Person.

The Submitting Entity is the organisation that will compile and upload the data file to SARS.

A Sponsoring Entity as defined under the IGA is an entity that will perform the due diligence and reporting obligations of one or more sponsored investment entities or controlled foreign institutions (Sponsored FFIs). An FI can also act as a Sponsoring Entity for one or more sponsored entities. The Sponsoring Entity will receive a separate Sponsoring Entity GIIN and should only use that GIIN when it is fulfilling its obligations as a Sponsoring Entity / Submitting Entity.

The Reporting Financial Institution is the organisation where a client's Reportable Account is maintained.

The Account Holder is the owner of a reportable account.

A Controlling Person means the entity or person that exercise control over an entity. Refer to the CRS regulations / IGA definition.

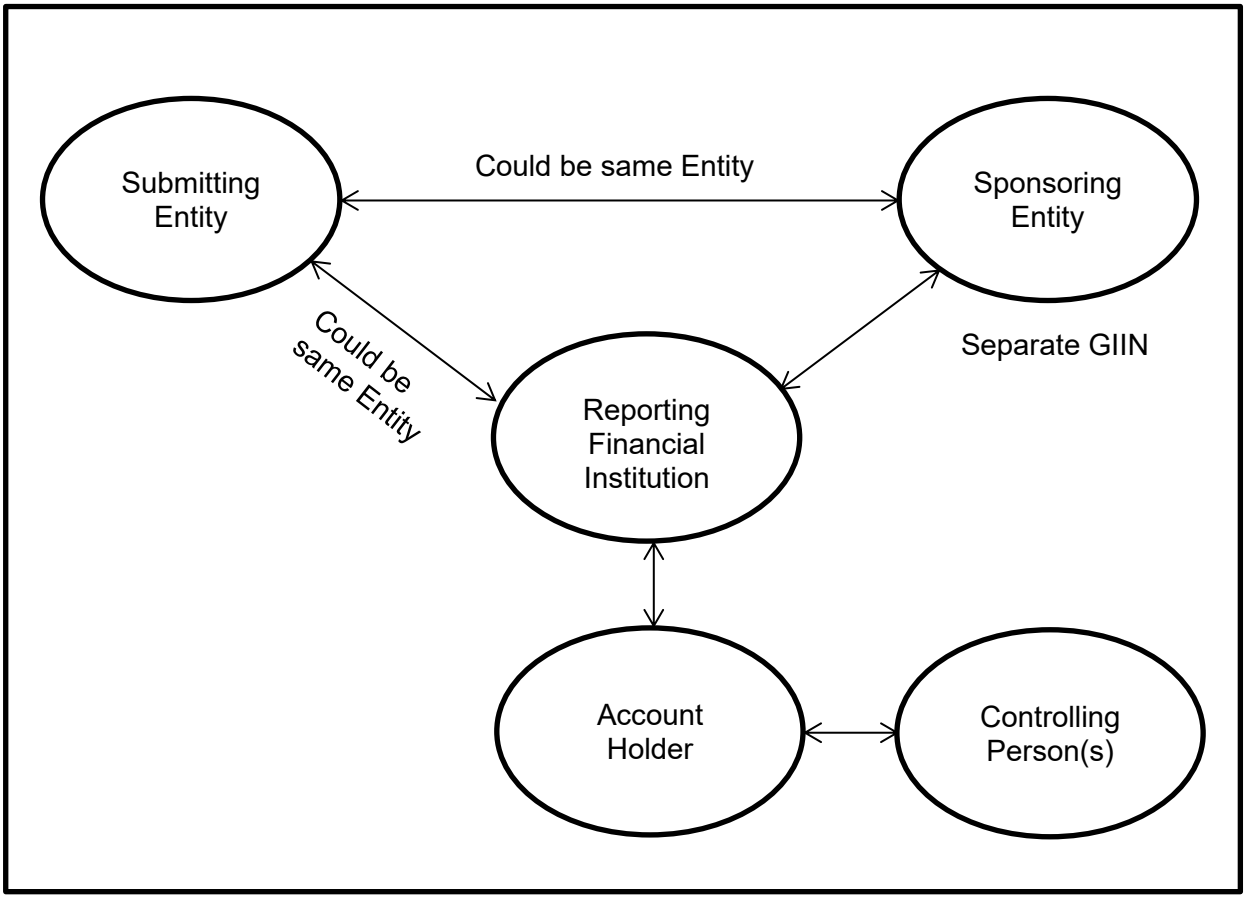

Figure 2: Entity descriptions

A logical breakdown of the File Layout 1: Data Submission structure is also provided in Figure 3. The first column contains the logical file section descriptions. The amount of allowed records is also provided. The logical relationship linking of a section to the one above it is outlined in the second last column. Lastly some diverse rules are noted to selected file sections.

Section heading of File Layout 1: Data Submission	Amount of records required for section	Relationship linking	Diverse rules
(1) SUBMISSION FILE HEADER	1 only 1	-	-
(2) SUBMITTING ENTITY DATA (INSTITUTION SUBMITTING THE DATA)	1 only 1	-	Sponsoring Entity data become relevant only when the Sponsoring Entity becomes a Submitting Entity. Then the Sponsoring Entity data will be inserted in the Submitting Entity Section. Otherwise the Sponsoring Entity data will not be included in the submission.
(3) REPORTING FINANCIAL INSTITUTION	1 or more	(2) SUBMITTING ENTITY DATA (INSTITUTION SUBMITTING THE DATA)	By default the RFI will be linked to the single Submitting Entity record.
(4) ACCOUNT HOLDER DEMOGRAPHIC DATA	0, 1 or more	(3) REPORTING FINANCIAL INSTITUTION	-
(5) ACCOUNT HOLDER INDICIA NATIONALITY TIN	1 or more for the associated ACCOUNT HOLDER DEMOGRAPHIC DATA record	(4) ACCOUNT HOLDER DEMOGRAPHIC DATA	-
(6) ACCOUNT HOLDER ID RECORD	0, 1 or more for the associated ACCOUNT HOLDER INDICIA NATIONALITY TIN record	(5) ACCOUNT HOLDER INDICIA NATIONALITY TIN	-
(7) ACCOUNT HOLDER FINANCIAL DATA	1 or more; if associated ACCOUNT HOLDER DEMOGRAPHIC DATA record exists	(4) ACCOUNT HOLDER DEMOGRAPHIC DATA	Account Number must be unique across all data rows
(8) CONTROLLING PERSON DEMOGRAPHIC DATA	0, 1 or more	(4) ACCOUNT HOLDER DEMOGRAPHIC DATA	-
(9) CONTROLLING PERSON TIN JURISDICTION NATIONALITY	1 or more; if associated CONTROLLING PERSON DEMOGRAPHIC DATA record exists	(8) CONTROLLING PERSON DEMOGRAPHIC DATA	-
(10) CONTROLLING PERSON ID RECORD	0, 1 or more for the associated CONTROLLING PERSON TIN JURISDICTION NATIONALITY record	(9) CONTROLLING PERSON TIN JURISDICTION NATIONALITY	-
(11) FILE TRAILER	1 only 1		Utilizes the following i.o.t. do check summary: (3) REPORTING FINANCIAL INSTITUTION (4) ACCOUNT HOLDER DEMOGRAPHIC DATA (5) ACCOUNT HOLDER INDICIA NATIONALITY TIN (6) ACCOUNT HOLDER ID RECORD (7) ACCOUNT HOLDER FINANCIAL DATA (8) CONTROLLING PERSON DEMOGRAPHIC DATA (9) CONTROLLING PERSON TIN JURISDICTION NATIONALITY (10) CONTROLLING PERSON ID RECORD

Figure 3: File Layout 1 responsible entity, relationship linking and diverse rules

4. OBLIGATION TO SUBMIT DATA FOR AUTOMATIC EXCHANGE OF INFORMATION

Under Section 3 of the Tax Administration Act, 2011 (TAA), SARS is responsible for the administration of all tax Acts under the control or direction of the Commissioner and may use its information gathering powers under the TAA for this purpose. Administration of a tax Act, such as the Income Tax Act, *inter alia* means to:

In terms of section 3(3)(a), if SARS, in accordance with an international tax agreement is obliged to exchange or wishes to spontaneously exchange information, SARS may disclose or obtain the information requested for transmission to the competent authority of the other country as if it were relevant material required for purposes of a tax Act and must treat the information obtained as taxpayer information.

An “international tax agreement” means (a) an agreement entered into with the government of another country in accordance with a tax Act; or (b) any other agreement entered into between the competent authority of the Republic and the competent authority of another country relating to the automatic exchange of information under an agreement referred to in paragraph (a). An *“international tax standard” means an international standard for the exchange of tax-related information between countries such as the OECD Standard for Automatic Exchange of Financial Account Information in Tax Matters, with such exceptions as specified by the Minister in a regulation, or (b) as specified by the Minister in a regulation.

Information gathering powers under the TAA include the power to request periodic returns, which must be true and correct returns, under Chapter 4 of the TAA. Third party returns may be required under Section 26 and the return must, for purposes of providing the information required in the return, comply with the due diligence requirements as may be prescribed in a tax Act, an international tax agreement, an international standard for exchange of information or by the Commissioner in a public notice.

In addition, SARS may use powers under Chapter 5 of the TAA for specific information requests, interviews, inspections, verifications, audits, investigations, inquiries and search and seizures. These powers may be used to obtain “relevant material” which means any information, document or thing that is in the opinion of SARS foreseeably relevant for the administration of a tax Act as referred to in Section 3.

For purposes of the administration of the Income Tax Act and, in particular, the determination and taxation of source-based income from non-residents, SARS may use its information gathering powers to obtain the information under this BRS.

5. 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 submission period.

b) Each of the files are structured as follows and should be submitted in the following sequence according to the rules as described in Section 3:

    i. SUBMISSION FILE HEADER

ii. SUBMITTING ENTITY DATA (INSTITUTION SUBMITTING THE DATA)

iii. REPORTING FINANCIAL INSTITUTION

iv. ACCOUNT HOLDER DEMOGRAPHIC DATA

v. ACCOUNT HOLDER INDICIA NATIONALITY TIN

vi. ACCOUNT HOLDER ID RECORD

vii. ACCOUNT HOLDER FINANCIAL DATA

viii. CONTROLLING PERSON DEMOGRAPHIC DATA

ix. CONTROLLING PERSON TIN JURISDICTION NATIONALITY

x. CONTROLLING PERSON ID RECORD

xi. FILE TRAILER

c) 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.

d) Data fields must not start with a space.

e) All reportable accounts must be reported on.

f) If an account holder has multiple reportable accounts, then the account holder's financial information section must be repeated for each account.

g) All files must conform to the LATIN-1 character encoding.

h) 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.

i) 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.

j) 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.

k) Different types of validations as well as the sequence of validations to be performed on files submitted to SARS are as follows:

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.

- Invalid file name.

2. SARS will accept an entire file under the following conditions:
   - Zero fields were rejected;
   - One or more records were found to be duplicates.
3. SARS will partially upload a file under the following conditions:
   - One or more record(s) was 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 whether the 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 structure validations (File Response Code = 005), then a File Response Reason will be provided in the response file header.

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 number 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	Header contains the incorrect number of fields

	structure pass i.e. are the number of pipes correct	
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
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

n) Regarding changing or deleting any record with a Unique Number in a subsequent year of submission the rule must be as follows:

- Change values in original tax submission year: Submission Tax Year of the file should be equal to the original tax submission year; and the Unique Number should be equal to the Unique Number originally used.
- Change value declared in incorrect tax submission year: Create two submissions (i) containing the original tax submission year with the original Unique Number used and a Delete indicator on the row; (ii) the second submission would be the correct tax submission year, with a new Record Status and Unique Number.
- Delete a row declared in incorrect tax submission year: Create a submission with the original tax submission year and supply the original Unique Number with a record status of Delete.
- New record in prior tax year: Create a submission with tax submission year as intended with a new Unique Number and a record status of N (new).

o) Within the File Layout 1 general referential integrity will be maintained as the different file sections relate to each other. This means that a child record cannot exist without the parent, i.e. an ACCOUNT HOLDER ID RECORD (AHIDR) cannot exist without the presence of its parent ACCOUNT HOLDER INDICIA NATIONALITY TIN (AHINT). If updates are provided to a previous submission and (for illustration purposes) the user wish to remove an AHINT record, then its accompanying AHIDR records also need to be removed. The SARS system will provide an error if this was not the case. Relationships are maintained by means of the Unique Numbers that cross reference file sections.

6. FILE LAYOUTS

During the process of the submission of data to SARS messages will be sent back and forth between the SARS systems, eFiling and the Direct Data Flow Channel (Connect Direct or HTTPS) 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	Recipient
1	Foreign account holder data submission is required as determined by the Commissioner	1	FTI submission	Submitting Entity	SARS systems
2	This response will be the acknowledgement of receiving data submission before any validations have been performed	2	Response	SARS systems	Submitting Entity
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 systems	Submitting Entity

File Name Structure Requirements

File Name	File Name Structure Requirements
FTI submission	Data Type Being Supplied (value of Field 8)_File Layout Version (value of Field 4)_Income Tax Reference Number (value of Field 33)_Unique File ID (value of Field 5)_Message Create Date (value of Field 3)
Response	Data Type Being Supplied_File Layout Version_Income Tax Reference Number_Unique File ID_Message Create Date_”R”File Response Code

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.
- A validation on the SARS system will ensure that the "FTI submission" file name indeed contains the correct Income Tax Reference Number value as maintained in the Submitting Entity Field 33 header section. If the values are different; then the file will be rejected with a (i) File Response Code of "002" as per APPENDIX G – FILE RESPONSE CODES, and an associated field validation message "Tax reference number in file name not same as relevant tax reference number contained in file." will be supplied.

6.1 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 have 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 6.

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)	Data Validations	Logic Validations
			Type	Condition Rule					
SUBMISSION FILE HEADER (Mandatory record)									
1.	Section Identifier	To identify the start of the section as well as identifying the type of section	M		A	FIX	1:1	a) Must = H, where H = Header	
2.	Header Type	To indicate the type of header in order to differentiate between various types	M		A	VAR	2:2	a) Must = GH, where GH = General Header	
3.	Message Create Date	Date and time that the message was created	M		FT	FIX	19:19	a) Format must be: CCYY-MM-DDThh:mm:ss b) 24h time format must be used	a) Must be less than or equal to today's date

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
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) Must = ~~2~~ 3 b) Value must not contain a decimal point Note – SARS will only support the version(s) specified above	a) Must be greater than or equal to 1 and less than or equal to 9999

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			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) Value must not contain a decimal point b) Although this field is designed using the definition of AN (as specified in section 1.2.2 of this document), SARS will also accept dashes "-" (this is to cater for entities that have chosen to make use of a GUID). Please note this is the only exception to the AN definition that will be permitted and only on this field.	a) Must be unique per submission and across submissions per submitting entity

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
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 = FTI, 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)	Data Validations	Logic Validations
			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. **Note** – 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) Must = T or L, where T = Test and L = Live	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
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 (AEOI) with foreign countries.	M		AN	FIX	3:3	a) Must = FTI, where FTI = Foreign Taxpayer Information	
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		A	VAR	1:10	a) Must = CD or HTTPS, where CD = Connect: Direct, HTTPS = Hypertext Transfer Protocol Secure	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
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. For live environment this can be obtained from eFiling. For test environment this must be requested from SARS.	M		FT	FIX	144:144		
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	a) Although this field is designed using the definition of AN (as specified in Section 1.2.2 of this document), SARS will also accept dashes "-" (this is to cater for entities that have chosen to make use of a GUID). Please note this is the only exception to the AN definition that will be permitted and only on this field	a) Must not be equal to a Group ID used in a previously successfully submitted group file submission per submitting entity

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
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	a) Value must not contain a decimal point	a) Must be greater than or equal to 1 and less than or equal to 9999

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
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. This is different from Field 11. E.g. if this is the second file of the group this field must be 2.	M		N	VAR	1:4	a) Value must not contain a decimal point	a) Must be equal to or greater than 1 b) Must be less than or equal to the Group Total c) Must be submitted in sequence
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	1:100		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
17.	Contact Person Surname	The surname of the person to be contacted with technical queries related to this file	M		FT	VAR	1:120		
18.	Business Telephone Number 1	The primary contact telephone number for contact person Note: For international numbers use “00” in place of “+”.	C	a) At least one of Business Telephone Number 1 (Field 18) or the Cell Phone Number (Field 20) field must be completed	N	VAR	a) 0:0 - No condition met b) 9:15 – Condition met	a) Only numeric values are allowed b) No spaces are allowed c) + is not allowed d) Value must not contain a decimal point	
19.	Business Telephone Number 2	A secondary contact telephone number for contact person Note: For international numbers use “00” in place of “+”.	O		N	VAR	a) 0:0 – not completed b) 9:15 – if completed	a) Only numeric values are allowed b) No spaces are allowed c) + is not allowed d) Value must not contain a decimal point	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
20.	Cell Phone Number	The cell phone number of the contact person Note: For international numbers use “00” in place of “+”.	C	a) At least one of Business Telephone Number 1 (Field 18) or the Cell Phone Number (Field 20) must be completed	N	VAR	a) 0:0 - No condition met b) 9:15 – Condition met	a) Only numeric values are allowed b) No spaces are allowed c) + is not allowed d) Value must not contain a decimal point	
21.	Contact Email	The email address for the contact person	M		FT	VAR	5:80	a) Must contain one @ sign b) Must contain a domain which must be indicated with a dot (.)	
SUBMITTING ENTITY DATA (INSTITUTION RESPONSIBLE / CONTROLLER OF DATA) (Mandatory record) (Only 1 record per file allowed)									
22.	Section Identifier	To identify the start of the section as well as identifying the type of section	M		A	FIX	1:1	a) Must = H, where H = Header	
23.	Header Type	To indicate the type of header in order to differentiate between various types.	M		A	VAR	1:2	a) Must = SE, where SE = Submitting Entity	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
24.	Submission Tax Year (reporting period)	Tax year to which the report applies in respect of the submission period	M		N	FIX	4:4	a) Format CCYY	a) Must be greater than or equal to 2015
25.	Period Start Date	The starting date for the period that is reported by this extract	M		FT	FIX	10:10	a) Format CCYY-MM-DD	a) Date must equal 1 July 2014 for 2015 submission tax year; and for subsequent years 1 March.
26.	Period End Date	The ending date for the period that is reported by this extract	M		FT	FIX	10:10	a) Format CCYY-MM-DD	a) Date must equal 28 February of the submission tax year b) For every leap year the date must be 29 February of the submission tax year
27.	Nature of Person	The type/ category of the submitting entity.	M		FT	VAR	9:33	a) Refer to APPENDIX A – NATURE OF PERSON for code table	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
601	Sponsor Filer Category	Sponsor Filer Category Note that for a Trustee Document Trust it is expected that the Submitting Entity must have a Sponsoring Entity GIIN – refer to IRS User Guide. For CRS a Filer Category it is ***not*** required – there will be no GIIN in Field 34.	C	a) If Field 34 (GIIN) contain a value, and it contains ".SP." (is a Sponsoring Entity GIIN), then this field is mandatory; else it is NULL.	AN	FIX	8:8	a) Refer to Appendix N for code table	
28.	Surname	Personal particulars – Surname of the individual or in case of a partnership, the name of the partnership	C	a) If Nature of Person (Field 27) = INDIVIDUAL or PARTNERSHIP or FOREIGN_INDIVIDUAL then field must contain a value. Else Surname field = NULL.	FT	VAR	a) 0:0 - No condition met b) 1:120 Condition met		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
29.	Registered Name	Registered name of the organisation	C	a) If Nature of Person (Field 27) ≠ INDIVIDUAL or PARTNERSHIP or FOREIGN_INDIVIDUAL then field must contain a value. Else Registered Name = NULL.	FT	VAR	a) 0:0 - no condition met b) 1:120 condition met		
30.	Trading Name	Trading name of the organisation	C	a) If Registered Name (Field 29) ≠ NULL then field must contain a value.	FT	VAR	a) 0:0 - no condition met b) 1:120 condition met		
31.	Initials	Personal particulars – Initials applicable only to individuals	C	a) If Nature of Person (Field 27) = INDIVIDUAL or FOREIGN_INDIVIDUAL then field has to contain a value. Else Initials field = NULL.	FT	VAR	a) 0:0 - no condition met b) 1:8 – condition met		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
32.	Registration Number	The registration number of the submitting entity	C	a) If the value of Nature of person (Field 27) = UNINCORPORATED_BODY_OF_PERSON, then Registration number = NULL. For all other nature of persons, registration number is mandatory.	FT	VAR	a) 0:0 – no condition met b) 1:20 – condition met	a) If the value of Nature of person (Field 27) = PUBLIC_CO or PRIVATE_CO, then the following validation must be applied: Refer to Appendix E for the applicable validation that must be applied.	
33.	Income Tax Reference Number	Income Tax Reference Number: By using SARS Third Party data platform a South African TAX Reference Number is required	M		N	FIX	10:10	a) Refer to APPENDIX D – MODULUS 10 VALIDATION validation	a) Tax reference number can only start with 0, 1, 2, 3 or 9

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
34.	GIIN	Global Intermediary Identification Number; or If the submitting entity happens to be a **sponsoring entity,** then the sponsoring entity will receive a separate sponsoring entity GIIN and should only use that GIIN when it is fulfilling its obligations as a sponsoring entity; or If the submission is made by an agent or other service provider that is not acting as a sponsoring entity then the GIIN is that of the FI that maintains the reported financial accounts. If the GIIN contains a ".SP." then it will trigger the inclusion of this section's demographic data to the relevant Sponsor reporting group of the US (IGA) .xml package. For NULL declarations (data file that contains no AHDD records) required by SARS and related to the US (IGA) this field must be completed. NOTE: In the case of a NULL declaration and this field containing a value, then it will be the trigger to send the .xml package to the US (IGA).	C	a) If any record in submitted data file contain a value: in Field 117 (Country To Report To (Including Tax Residence Country)) = "US"; or in Field 311 (Country To Report To (Including Tax Residence Country)) = "US"; then this field is mandatory b) If any related RFI GIIN (Field 46) contains a value, then this field is Mandatory c) Else this field is NULL	AN	FIX	a) 0:0 – field not completed b) 19:19 – field completed	a) Format XXXXXX.XXXXX.XX.XXX; where "X" could be any value between A-Z or 0-9.	
35.	Postal address line 1	The first line of the submitting entity's postal address.	M		FT	VAR	1:100		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
36.	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		
37.	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		
38.	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		
39.	Postal Code	The postal code of the submitting entity's postal address.	C	If Field 27 (Nature of Person) ≠ FOREIGN_CO or FOREIGN_TRUST or FOREIGN_INDIVIDUAL then field is mandatory. Else optional.	AN	VAR	a) 0:10 - no condition met b) 1:10 condition met		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
REPORTING FINANCIAL INSTITUTION (Mandatory record – 1 to *Many* records per file allowed)									
40.	Section Identifier	To identify the start of the section as well as identifying the type of section	M		A	FIX	1:1	a) Must = B, where B = Body	
41.	Record Type	The type of data that is submitted in the record, e.g. Reporting Financial Institution	M		A	VAR	1:3	a) Must = RFI, where RFI = Reporting Financial Institution	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
42.	Record Status	The Financial Institution'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) Record status can only be one of: N = New Record; C = Correction D = Delete record **Note:** Care must be taken when deleting a record since it will affect all subsequent fields. The statuses must be used as follows: N – Indicate a new record that has not been submitted before; C – Indicate that a previously submitted record is amended; D – Indicate that a previously submitted record must be deleted.	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
43.	Unique Number	The financial institution's system must generate a unique number (primary key) 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		a) If the Record Status (Field 42) = C or D, then this number must contain the number that was originally submitted b) Must be unique within the section across all files.

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
44.	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) An incrementing number per record beginning at 1 for each file	a) Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
45.	Nature of Person	The type/ category of the reporting financial Institution	M		FT	VAR	9:33	a) Refer to Appendix A for code table	a) Value must ≠ INDIVIDUAL or FOREIGN_CO or FOREIGN_TRUST or FOREIGN_INDIVIDUAL
602	RFI Filer Category	RFI Filer Category	C	a) If Field 46 (GIIN) contains a value, AND Field 601 does NOT contain a value, then this field is Mandatory; else it is NULL.	AN	FIX	8:8	a) Refer to Appendix O for code table	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
46.	GIIN	Global Intermediary Identification Number For NULL declarations (data file that contains no AHDD records) required by SARS and related to the US (IGA) this field must be completed. NOTE: In the case of a NULL declaration and this field containing a value, then it will be the trigger to send the .xml package to the US (IGA).	C	a) If any record in submitted data file contain a value in Field 117 (Country To Report To (Including Tax Residence Country)) = "US"; or in Field 311 (Country To Report To (Including Tax Residence Country)) = "US"; AND Field 601 ≠ FATCA 607 / 609; AND Field 602 ≠ FATCA 603; THEN this field is Mandatory ~~b) If GIIN (Field 34) contains a value, then this field is mandatory~~ c) Else this field is ~~optional~~ NULL	AN	FIX	a) 0:0 – field not completed b) 19:19 – field completed	a) Format XXXXXX.XXXXX.XX.XXX	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
47.	Income Tax Reference Number	Income Tax Reference Number as registered at SARS	M		N	FIX	10:10	a) Refer to Appendix D for the Modulus 10 validation	a) Tax reference number can only start with 0, 1, 2, 3 or 9
48.	Registered Name	Registered name of the reporting financial institution	M		FT	VAR	1:120		
49.	Trading Name	Trading name of the reporting financial institution	M		FT	VAR	1:120		
50.	Postal Address Same As Physical Address Indicator	Indicates if the postal address is the same as the physical address.	M		A	FIX	1:1	a) Must = “Y” or “N”, where Y = Yes and N = No	
51.	Physical: Care of Indicator	Indicating if the physical address is “care of”	C	a) If Postal Address Same As Physical Address Indicator (Field 50) = Y then this field is mandatory	A	VAR	a) 0:1 – no condition met b) 1:1 – condition met	a) Must = “Y” or “N”, where Y = Yes and N = No	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
52.	Physical: Care of Name	Indicates the care of name	C	a) If Physical: Care of Indicator (Field 51) = Y then field is mandatory	FT	VAR	a) 0:100 – no condition met b) 1:100 - condition met		
53.	Physical: Unit Number	Indicates unit number of the physical address. Note: This must be the Address of the contact person as captured in Field 69	O		AN	VAR	a) 0:0 – not complete b) 1:8 - completed		
54.	Physical: Complex	Indicates the complex name of physical address.	O		FT	VAR	a) 0:0 – not completed b) 1:27 - completed		
55.	Physical: Street Number	Indicates the street number of the physical address.	O		AN	VAR	a) 0:0 – not complete b) 1:8 - completed		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
56.	Physical: Street / Name of Farm	Indicates the street / name of farm of the physical address. Note: This must be the Address of the contact person as captured in Field 69	C	a) If Postal Address Same As Physical Address Indicator (Field 50) = Y then this field is mandatory	FT	VAR	a) 0:27 – no condition met b) 1:27 – condition met		
57.	Physical: Suburb / District	Indicates the suburb / district of the physical address	C	a) If Physical: Street/Name of Farm (Field 56) is completed this field is conditional – at least one of the Physical: Suburb/ District or Physical: City/Town (Field 58) must be completed	FT	VAR	a) 0:0 – no condition met b) 1:36 – condition met		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
58.	Physical: City / Town	Indicates the city / town of physical address	C	a) If Physical: Street/Name of Farm (Field 56) is completed this field is conditional – at least one of the Physical: Suburb/ District (Field 57) or the Physical: City/Town must be completed	FT	VAR	a) 0:0 – no condition met b) 1:36 – condition met		
59.	Physical: Postal Code	Indicates the postal code	CW	a) If Physical: Street/Name of Farm (Field 56) is completed, this field is mandatory	AN	VAR	a) 0:0 – no condition met b) 1:10 – condition met		
60.	Physical: Country Code	Indicates the Country code associated with the physical address	CW	a) If Physical: Street/Name of Farm (Field 56) is completed, this field is mandatory	A	FIX	a) 0:0 - no condition met b) 2:2 - condition met	a) Refer to APPENDIX C – COUNTRY CODESfor the code table	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
61.	Postal: Care of Indicator	Indicating if the postal address is “care of”	C	a) If Postal Address Same As Physical Address Indicator (Field 50) = N then field is mandatory	A	VAR	a) 0:1 - no condition met b) 1:1 – condition met	a) Value can only be Y or N where Y = Yes and N = No	
62.	Postal: Care of Name	Indicates the care of name	C	a) If Postal: Care of Indicator (Field 61) = Y then field is mandatory	AN	VAR	a) 0:0 – not completed b) 1:100 - completed		
63.	Postal: Address Line 1	Line 1 of the Postal address Note This must be the Address of the contact person as captured in Contact Person Name (Field 69).	C	a) If Postal Address Same As Physical Address Indicator (Field 50) = N then this field is mandatory	FT	VAR	a) 0:100 – no condition met a) 1:100 – condition met		
64.	Postal: Address Line 2	Line 2 of the 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)	Data Validations	Logic Validations
			Type	Condition Rule					
65.	Postal: Address Line 3	Line 3 of the Postal address	O		FT	VAR	a) 0:0 – not completed b) 1:100 - completed		
66.	Postal: Address Line 4	Line 4 of the Postal address	O		FT	VAR	a) 0:0 – not completed a) 1:100 - completed		
67.	Postal Code	Postal code of entity	CW	a) If Postal Address same as Physical Address indicator (Field 50) = N then this field is mandatory	AN	VAR	a) 0:0 – no condition met a) 1:10 – condition met		
68.	Postal: Country Code	Indicates the Country code associated with the postal address	C	a) If Postal Address same as Physical Address indicator (Field 50) = N then this field is mandatory	A	FIX	a) 0:0 - no condition met b) 2:2 - condition met	a) Refer to APPENDIX C – COUNTRY CODES for the code table	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
69.	Contact Person Name	The full names of the person to be contacted by SARS with queries received from a foreign jurisdiction related to this submission	M		FT	VAR	1:100		
70.	Contact Person Surname	The surname of the person to be contacted by SARS with queries received from a foreign jurisdiction related to this submission	M		FT	VAR	1:120		
71.	Business Telephone Number 1	The primary contact telephone number for contact person Note: For international numbers use “00” in place of “+”.	C	a) At least one of Business Telephone Number 1 (Field 71) or the Cell Phone Number (Field 73) must be completed	N	VAR	a) 0:0 – not completed b) 9:15 – if completed	a) Only numeric values are allowed b) No spaces are allowed c) + is not allowed d) Value must not contain a decimal point	
72.	Business Telephone Number 2	A secondary contact telephone number for contact person Note: For international numbers use “00” in place of “+”.	O		N	VAR	a) 0:0 – not completed b) 9:15 – if completed	a) Only numeric values are allowed b) No spaces are allowed c) + is not allowed d) Value must not contain a decimal point	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
73.	Cell Phone Number	The cell phone number of the contact person Note: For international numbers use “00” in place of “+”.	C	a) At least one of Business Telephone Number 1 (Field 71) or the Cell Phone Number (Field 73) must be completed	N	VAR	a) 0:0 – not completed b) 9:15 – if completed	a) Only numeric values are allowed b) No spaces are allowed c) + is not allowed d) Value must not contain a decimal point	
74.	Contact Email	The email address for the contact person	M		FT	VAR	5:80	a) Must contain one @ sign b) Must contain a domain which must be indicated with a dot (.)	
701.	NULL Submission	To indicate if this RFI record is a NULL Submission or not. It controls if any AHDD records would be expected for the related RFI or not.	M		A	FIX	1:1	Must = Y or N, where Y = Yes or N = No	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
ACCOUNT HOLDER DEMOGRAPHIC DATA (Optional Record) **IF Field 701 = Y THEN AHDD section is not allowed for the related RFI record,** **ELSE IF Field 701 = N then must have 1 or More AHDD section for the related RFI record**									
75.	Section Identifier	To identify the start of the section as well as identifying the type of section	M		A	FIX	1:1	a) Must = B, where B = Body	
76.	Record Type	Type of transaction	M		AN	VAR	1:6	a) Must = AHDD, where AHDD= Account Holder Demographic Data	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
77.	Record Status	The Financial Institution's system must indicate whether a record is active, i.e. valid for the submission or must be cancelled from the submission Note: Cascading delete rules will be applicable if records are deleted i.e. parent-child relationship is applicable – if parent is deleted, child records will also be deleted	M		A	FIX	1:1	a) Record status can only be one of: N = New Record; C = Correction D = Delete record **Note:** The statuses must be used as follows: N – Indicate a new record that has not been submitted before; C – Indicate that a previously submitted record is amended; D – Indicate that a previously submitted record must be deleted.	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
78.	Unique Number	The financial institution's system must generate a unique number (primary key) 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		a) If the Record Status (Field 77) = C or D, then this number must contain the number that was originally submitted. b) Must be unique within the section across all files.

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
79.	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) An incrementing number per record beginning at 1 for each file	a) Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
80.	RFI Unique Number	Link as key to RFI Unique Number (foreign key) ~~For the initial implementation there will always be only one Financial Institution~~ Note: Each AHDD record must correlate to the correct RFI record as this will have an impact on the values to be populated in the FTI02 declaration	M		FT	VAR	1:100		a) Must be equal to an Unique Number (Field 43) where Record Type = RFI
86.	Nature of Person	This data element describe the nature of person of the account holder	M		FT	VAR	9:33	a) Refer to APPENDIX A – NATURE OF PERSON for code table	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
721	Equity Interest Type	Equity Interest Type	O		AN	VAR	0:6	Must be: • CRS401 = EIH of legal arrangement – trust – settlor • CRS402 = EIH of legal arrangement – trust – trustee • CRS403 = EIH of legal arrangement – trust – protector • CRS404 = EIH of legal arrangement – trust – beneficiary • CRS405 = EIH of legal arrangement – trust – other • CRS406 = EIH of legal arrangement – other – settlor-equivalent • CRS407 = EIH of legal arrangement – other – trustee-equivalent • CRS408 = EIH of legal arrangement – other – protector-equivalent • CRS409 = EIH of legal arrangement – other – beneficiary-equivalent • CRS410 = EIH of legal arrangement – other – other-equivalent	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
722	Self Certification	Self Certification	M		AN	VAR	0:6	• CRS901 = true • CRS902 = false • ~~CRS900 = not reported (this value is available as a transitional measure, in order to facilitate interoperability with the previous version of the schema, particularly in respect of corrections)s~~	
87.	Surname	Personal particulars – Surname of the individual or in case of a partnership, the name of the partnership	C	a) If Nature of Person (Field 86) = INDIVIDUAL or PARTNERSHIP or FOREIGN_INDIVIDUAL then field has to contain a value. Else Surname field = NULL.	FT	VAR	a) 0:0 - no condition met b) 1:120 condition met		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
88.	Registered Name	Registered name of the organisation	C	a) If Nature of Person (Field 86) ≠ INDIVIDUAL or PARTNERSHIP or FOREIGN_INDIVIDUAL then field has to contain a value. Else Registered Name = NULL.	FT	VAR	a) 0:0 - no condition met b) 1:120 condition met		
89.	Initials	Personal particulars – Initials applicable only to individuals	C	a) If Nature of Person (Field 86) = INDIVIDUAL or FOREIGN_INDIVIDUAL then field has to contain a value. Else Initials field = NULL.	FT	VAR	a) 0:0 - no condition met b) 1:5 – condition met		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
90.	First Names	Personal particulars – The first two names applicable only to individuals or main partner	C	a) If Nature of Person (Field 86) = INDIVIDUAL or PARTNERSHIP or FOREIGN_INDIVIDUAL then field has to contain a value. Else First Names field = NULL.	FT	VAR	a) 0:0 - no condition met b) 1:100 – condition met	a) Names must be separated by a single space	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
91.	Date of Birth	Account Holder date of birth. This data element identifies the date of birth of the individual account holder. The date of birth may be left empty for pre-existing accounts if the date of birth is not available in the records of the FI and is not otherwise required to be collected under domestic law. This includes the date of founding for a partnership or joint account.	C	a) If Nature of Person (Field 86) = INDIVIDUAL or PARTNERSHIP or FOREIGN_INDIVIDUAL then field is optional. Else Date of Birth field = NULL.	FT	FIX	a) 0:0 – field does not contain a value b) 10:10 – field contain a value	a) Format CCYY-MM-DD b) Date must not be greater than the current date	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
302.	Country of Birth	Birth Information: Country of Birth. This relates to Former Country Name (Field 303)	CW	a) If Nature of Person (Field 86) = INDIVIDUAL or PARTNERSHIP or FOREIGN_INDIVIDUAL then field is MW; Else Country of Birth (Field 302) = NULL.	A	FIX	2:2	a) Refer to APPENDIX C – COUNTRY CODES	
303.	Former Country Name	Birth Information: Former Country Name. This relates to Country of Birth (Field 302) If Former Country Name is unknown or not yet stored in RFI database, then the same code as per Country of Birth Field 302 may be used.	C	a) If Country of Birth (Field 302) contains a value then Former Country Name (Field 303) has to contain a value. b) If Country of Birth (Field 302) = NULL then this field = NULL.	A	VAR	a) 0:0 – field does not contain a value b) 1:36 – field contain a value		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
92.	Postal Address Same As Physical Address Indicator	Indicates if the Account Holder Postal Address is the same as the physical address	M		A	FIX	1:1	a) Must = “Y” or “N”, where Y = Yes and N = No	
93.	Physical: Care of Indicator	Indicating if the physical address is “care of”	C	a) If Postal Address Same As Physical Address Indicator (Field 92) = Y then this field is mandatory	A	FIX	a) 0:1 – no condition met b) 1:1 – condition met	a) Value can only be Y or N where Y = Yes and N = No	
94.	Physical: Care of Name	Indicates the care of name	C	a) If Physical: Care of Indicator (Field 93) = Y then field is mandatory	FT	VAR	a) 0:100 – no condition met b) 1:100 – condition met		
95.	Physical: Unit Number	Indicates unit number of the Account Holder Physical address.	O		AN	VAR	a) 0:0 – not completed b) 1:8 - completed		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
96.	Physical: Complex	Indicates the complex name of the Account Holder Physical address.	O		FT	VAR	a) 0:0 – not completed b) 1:27 - completed		
97.	Physical: Street Number	Indicates the street number of the Account Holder Physical address.	O		AN	VAR	a) 0:0 – not completed b) 1:8 – completed		
98.	Physical: Street / Name of Farm	Indicates the street / name of farm of the Account Holder Physical address.	C	a) If Postal Address Same As Physical Address Indicator (Field 92) = Y then this field is mandatory	FT	VAR	a) 0:27 – no condition met b) 1:27 – condition met		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
99.	Physical: Suburb / District	Indicates the suburb / district of Account Holder Physical address	C	a) If Physical: Street / Name of Farm (Field 98) was completed this field is conditional – at least one of the Physical: Suburb/District or the Physical: City/Town (Field 100) must be completed.	FT	VAR	a) 0:36 – no condition met b) 1:36 – condition met		
100.	Physical: City / Town	Indicates the city / town of Account Holder Physical address	C	a) If Physical: Street / Name of Farm (Field 98) was completed this field is conditional – at least one of the Physical: Suburb/District (Field 99) or the Physical: City/Town must be completed.	FT	VAR	a) 0:36 – no condition met b) 1:36 – condition met		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
101.	Physical: Postal Code	Indicates the postal code of the Account Holder Physical address	CW	a) IF [Physical: Street/Name of Farm (Field 98) is completed] AND [Nature of Person (Field 86) is NOT FOREIGN_INDIVIDUAL, FOREIGN_TRUST or FOREIGN_CO] THEN field mandatory	AN	VAR	a) 0:10 – no condition met b) 1:10 – condition met	a) Although this field is designed using the definition of AN (as specified in Section 1.2.2 of this document), SARS will also accept spaces " " (this is to cater for foreign postal codes). Please note this is the only exception to the AN definition that will be permitted and only on this field	
102.	Physical: Country Code	Indicates the Country code associated with the account holder's residential address	CW	a) If Account Holder Address Details - Physical: Street/Name of Farm (Field 98) is completed, this field is mandatory	A	FIX	a) 0:2 – no condition met b) 2:2 – condition met	a) Refer to APPENDIX C – COUNTRY CODES for the code table	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
103.	Postal: Care of Indicator	Indicating if the postal address is “care of”	C	a) If Postal Address Same As Physical Address Indicator (Field 92) = N then field is mandatory	A	FIX	a) 0:1 – no condition met b) 1:1 – condition met	a) Value may only be Y or N where Y = Yes, N = No	
104.	Postal: Care of Name	Entity Care of Name	C	a) If Postal: Care of Indicator (Field 103) = Y then field is mandatory	FT	VAR	a) 0:120 – no condition met b) 1:120 – condition met		
105.	Postal: Address Line 1	Line 1 of the Postal address of Account Holder	C	a) If Postal Address Same As Physical Address Indicator (Field 92) = N then this field is mandatory	FT	VAR	a) 0:100 – no condition met b) 1:100 – condition met		
106.	Postal: Address Line 2	Line 2 of the Postal address of Account Holder	O		FT	VAR	a) 0:0 – not completed b) 1:100 - completed		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
107.	Postal: Address Line 3	Line 3 of the Postal address of Account Holder	O		FT	VAR	a) 0:0 – not completed b) 1:100 - completed		
108.	Postal: Address Line 4	Line 4 of the Postal address of Account Holder	O		FT	VAR	a) 0:0 – not completed b) 1:100 - completed		
109.	Postal Code	Postal code of the Account Holder	CW	a) IF [Postal Address Line 1 (Field 105) is completed] AND [Nature of Person (Field 86) is NOT FOREIGN_INDIVIDUAL, FOREIGN_TRUST or FOREIGN_CO] THEN field is mandatory	AN	VAR	a) 0:10 – no condition met b) 1:10 – condition met	a) Although this field is designed using the definition of AN (as specified in section 1.2.2 of this document), SARS will also accept spaces " " (this is to cater for foreign postal codes). Please note this is the only exception to the AN definition that will be permitted and only on this field	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
110.	Postal: Country Code	Indicates the Country code associated with the account holder's postal address	C	a) IF [Postal Address Line 1 (Field 105) is completed] OR [Postal Address same as Physical Address indicator (Field 92) = N] THEN this field is mandatory	A	FIX	a) 0:2 – no condition met b) 2:2 – condition met	a) Refer to Appendix C for the code table	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
ACCOUNT HOLDER INDICIA NATIONALITY TIN (Conditional record: one or more record has to exist for each Account Holder Demographic Data record)									
111.	Section Identifier	To identify the start of the section as well as identifying the type of section	M		A	FIX	1:1	a) Must = B, where B = Body	
112.	Record Type	Type of transaction	M		AN	VAR	1:6	a) Must = AHINT, where AHINT = Account Holder Indicia Nationality Tin	
113.	Record Status	The Financial Institution'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) Record status can only be one of: N = New Record; C = Correction D = Delete record **Note:** The statuses must be used as follows: N – Indicate a new record that has not been submitted before; C – Indicate that a previously submitted record is amended; D – Indicate that a previously submitted record must be deleted.	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
114.	Unique Number	The financial institution's system must generate a unique number (primary key) 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		a) If the record status (Field 113) = C or D, then this number must contain the number that was originally submitted b) Must be unique within the section across all files

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
115.	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) An incrementing number per record beginning at 1 for each file	a) Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
116.	AHDD Unique Number	Link as key to AHDD Unique Number (foreign key)	M		FT	VAR	1:100		a) Must be equal to an Unique Number (Field 78) where Record Type = AHDD
117.	Country To Report To	Where a Country To Report To was discovered by e.g. Indicia, then the Reporting Financial Institution must treat the account as a Reportable Account. This field is used as trigger / indicator to which jurisdictions .xml data packages will be sent. In respect of CRS, the SARS internal system will not include this country in an .xml package if it is marked as UND in (Indicia Documented / Undocumented) Field 304. Also refer to the CRS regulations / IGA definition.	M		A	FIX	2:2	a) Refer to APPENDIX C – COUNTRY CODES.	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
304.	Indicia Documented / Undocumented	To indicate if client information is documented or undocumented as it relates to hold mail or in care off address specific as defined in the CRS regulations. Only pre-existing individual accounts can be undocumented.	C	a) If Country To Report To (Including Tax Residence Country) (Field 117) <> "US"; AND Nature of Person (Field 86) = INDIVIDUAL, or PARTNERSHIP, or FOREIGN INDIVIDUAL; then this field is Mandatory, else it is Optional	A	FIX	a) 0:0 – if field does not contain a value b) 3:3 – if field contain a value	a) Refer to APPENDIX B – DOCUMENTED UNDOCUMENTED STATUS.	a) If Nature of Person (Field 86) <> INDIVIDUAL, or PARTNERSHIP, or FOREIGN INDIVIDUAL; then this field cannot = UND.
305.	Undocumented Reason Code	To provide a reason why person is undocumented.	C	a) If Indicia Documented / Undocumented Status (Field 304 = UND, then this field is mandatory, else it is NULL	A	FIX	a) 0:0 – if field does not contain a value b) 3:3 – if field contain a value	a) Refer to APPENDIX K – UNDOCUMENTED REASON CODE TABLE.	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
391.	General Compliance Indicator	This is a general indicator to show if a person / entity is non-compliant in providing information. (Field 304 and 305 DOC / UND only relate to hold mail or in care off address). Y = Yes person is compliant, or N = No person is not compliant.	M		A	FIX	1:1	a) Value may only be Y or N where Y = Yes, N = No	a) If Field 722 Self Certification = CRS901 (True) Then Must be "Y" b) If Field 722 Self Certification = CRS902 (False) Then Must be "N" ~~c) If Field 722 Self Certification = CRS900 (Not Reported) Then can be "Y" or "N"~~
392.	General Compliance Indicator Reason Code	To provide a reason why person was marked as non-compliant.	C	a) If General Compliance Indicator (Field 391) = N then this field is mandatory; else it is NULL.	A	FIX	a) 0:0 – if field does not contain a value b) 3:3 – if field contain a value	a) Refer to Appendix L – GENERAL COMPLIANCE INDICATOR REASON CODE TABLE	
83.	Identification Number Indicator	Indicates if any form of identification number has been provided	M		A	FIX	1:1	a) Must = "Y" or "N", where Y = Yes and N = No	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
82.	TIN Provided Indicator	Indicates if the client provided a TIN	C	a) This field always has to contain a value. b) If this record's Account Holder Type FATCA (Field 81) = FATCA104; and this record's Country To Report To (Including Tax Residence Country) (Field 117) = "US"; and Submission Tax Year (Field 24) >= 2018; and Account Open Date (Field 308) >= 2014-06-30; then this field must be = "Y"	A	FIX	1:1	a) Must = "Y" or "N", where Y = Yes and N = No	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
120.	TIN	The Tax Identification Number of the Account Holder as per Country To Report To (Including Tax Residence Country) (Field 117) (issued by).	C	a) If field TIN Provided Indicator (Field 82) = Y then field is mandatory. b) If field TIN Provided Indicator (Field 82) = N then field is NULL.	AN	VAR	a) 0:0 – if field does not contain a value b) 1:20 – if field contain a value		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
81.	Account Holder Type FATCA	This data element identifies an account holder type as it relates to the FATCA category of: FATCA101, FATCA102, FATCA103, FATCA104.	C	a) If any one of the related; Country To Report To (Including Tax Residence Country) (Field 117) = “US”, or Country To Report To (Including Tax Residence Country) (Field 311) = “US”, that is linked to this single AHDD record; then this field is mandatory; else it is NULL.	AN	VAR	a) 0:0 – if field does not contain a value b) 1:8 – if field contain a value	a) Refer to APPENDIX F – ACCOUNT HOLDER TYPE	a) Must be one of the following codes: FATCA101, FATCA102, FATCA103, FATCA104

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
381.	Account Holder Type CRS	This data element identifies an account holder type as it relates to the CRS category of: CRS101, CRS102 or CRS103.	C	a) If any one of the related; Country To Report To (Including Tax Residence Country) (Field 117) <> "US", or Country To Report To (Including Tax Residence Country) (Field 311) <> "US", that is linked to this single AHDD record; then this field is mandatory; else it is NULL.	AN	VAR	a) 0:0 – if field does not contain a value b) 1:8 – if field contain a value	a) Refer to APPENDIX F – ACCOUNT HOLDER TYPE	a) Must be one of the following codes: CRS101, CRS102, CRS103
ACCOUNT HOLDER ID RECORD (Conditional record: if Identification Number Indicator (Field 83) = Y then one or more record has to exist for each related Account Holder Indicia Nationality Tin record) **(Note that this record is related to the selected country code per field Country To Report To (Including Tax Residence Country) (Field 117))**									
401	Section Identifier	To identify the start of the section as well as identifying the type of section	M		A	FIX	1:1	a) Must = B, where B = Body	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
402	Record Type	Type of transaction	M		AN	VAR	1:6	a) Must = AHIDR, where AHIDR = Account Holder ID Record	
403	Record Status	The Financial Institution'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) Record status can only be one of: N = New Record; C = Correction D = Delete record **Note:** The statuses must be used as follows: N – Indicate a new record that has not been submitted before; C – Indicate that a previously submitted record is amended; D – Indicate that a previously submitted record must be deleted.	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
404	Unique Number	The financial institution's system must generate a unique number (primary key) 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		a) If the record status (Field 403) = C or D, then this number must contain the number that was originally submitted b) Must be unique within the section across all files

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
405	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) An incrementing number per record beginning at 1 for each file	a) Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
406	AHINT Unique Number	Link as key to AHINT Unique Number (foreign key)	M		FT	VAR	1:100		a) Must be equal to an Unique Number (Field 114) where Record Type = AHINT
84.	Identification Number	Includes but not limited to, identification number, social security number, passport number, entity registration number	M		FT	VAR	1:30		
85.	Identification Type	This field defines the type of identification that was provided in the Identification Number field (Field 84)	M		N	FIX	3:3	a) Refer to APPENDIX J – IDENTIFICATION TYPE CODE TABLE	
ACCOUNT HOLDER FINANCIAL DATA (Conditional record: mandatory record if related Account Holder Demographic Data record exists)									
122.	Section Identifier	To identify the start of the section as well as identifying the type of section	M		A	FIX	1:1	a) Must = B, where B = Body	
123.	Record Type	Type of transaction	M		AN	VAR	1:6	a) Must = AHFD, where AHFD = Account Holder Financial Data	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
124.	Record Status	The Financial Institution'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) Record status can only be one of: • N = New Record; • C = Correction • D = Delete record **Note:** The statuses must be used as follows: N – Indicate a new record that has not been submitted before; C – Indicate that a previously submitted record is amended; D – Indicate that a previously submitted record must be deleted.	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
125.	Unique Number	The Financial Institution's system must generate a unique number (primary key) 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		a) If the record status (Field 124) = C or D, then this number must contain the number that was originally submitted b) Must be unique within the section across all files

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
126.	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) An incrementing number per record beginning at 1 for each file b) Value must not contain a decimal point	a) Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
127.	AHDD Unique Number	Link as key to AHDD Unique Number (foreign key)	M		FT	VAR	1:100		a) Must be equal to Unique Number (Field 78) where Record Type = AHDD
129.	Account Number	Account number or unique identifier used by the financial institution to link the account to the account holder	M		AN	VAR	1:40		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
731	Account Number Type	Account Number Type as it relates to CRS reporting	M		AN	VAR	0:7	Must be: • OECD601 = IBAN International Bank Account Number (follows a known structure) • OECD602 = OBAN Other Bank Account Number • OECD603 = ISIN International Securities Information Number (follows a known structure) • OECD604 = OSIN Other Securities Information Number • OECD605 = Other Any other type of account number e.g. insurance contract • OECD606 = Specified Electronic Money Product	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
732	Account Type	Account Type	M		AN	VAR	0:7	Must be: • CRS1101 = Depository Account • CRS1102 = Custodial Account • CRS1103 = Cash Value Insurance Contract or Annuity Contract • CRS1104 = Debt or Equity Interest in Investment Entity • ~~CRS1100 = not reported (this value is available as a transitional measure, in order to facilitate interoperability with the previous version of the schema, particularly in respect of corrections)~~	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
733	DD Procedure	Due Diligence Procedure For new accounts: a) CRS opening date ≥ 1 March 2016 b) FATCA opening date ≥ 1 July 2014 For pre-existing accounts: a) CRS opening date < 1 March 2016 b) FATCA opening date < 1 July 2014	M		AN	VAR	0:7	a) Must be: • CRS1201 = New Account • CRS1202 = Pre-existing Account • ~~CRS1200 = not reported (this value is available as a transitional measure, in order to facilitate interoperability with the previous version of the schema, particularly in respect of corrections)~~	a) If CRS1201 Then Field 308 (Account Open Date) ≥ 1 July 2014. b) If CRS1202 Then Field 308 (Account Open Date) < 1 July 2014.
734	Joint Account Indicator	Joint Account Indicator: Identification of whether the account is a joint account	M		A	FIX	1:1	a) Must be “Y” or “N”, where Y = Yes and N = No	
735	Number Joint Account Holders	Number of Joint Account Holders: Identification of the number of Joint Account Holders	C	a) If Field 734 (Joint Account Indicator) = Y, Then this field is Mandatory, else it is NULL	N	VAR	1:200		a) Must be ≥ 2

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
308.	Account Open Date	Account Open Date	C	b) If Submission Tax Year (Field 24) >= 2018; then this field is mandatory, else it is optional. c) This date must be <= Message Create Date (Field 3).	FT	FIX	10:10	b) Format CCYY-MM-DD	
309.	Account Closed Status	To indicate if account was closed from a reporting perspective for CRS. Not applicable for FATCA reporting. Yes means account was closed. No means account is open, at the time of reporting.	C	a) If, for any of the AHINT or CPTJN records linked to a specific AHDD record; the Country To Report To (Including Tax Residence Country) (Field 117) <> "US" or Country To Report To (Including Tax Residence Country) (Field 311) <> "US"; then this field is Mandatory; else it is Optional.	A	FIX	a) 0:0 – If field does not contain a value b) 1:1 – If field contains a value	a) Must = "Y" or "N", where Y = Yes and N = No	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
130.	Payment Amount: Dividends	The total payment made to the account holder as it relates to the Payment Type Dividends.	C	a) If Period End Date (Field 26) = 2016/02/29 or greater, then field has to contain a value.	N	VAR	a) 0:18 – No condition met a) 4:18 – Condition met	a) If 1.00 or greater, no leading zero's allowed. If <1.00, there must be 1 zero before the decimal b) Must be greater than or equal to 0.00 and smaller than or equal to 999999999999999.99 c) Must always have 2 values after the point to denote cent	
1300	Payment Amount: Dividends Currency Code	Payment Amount: Dividends Currency Code. If no value is inserted (NULL value) then it is deemed to be ZAR.	O		A	FIX	3:3	a) Refer to APPENDIX M – CURRENCY CODES – ISO 4217 for the code table	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
131.	Payment Amount: Interest	The total payment made to the account holder as it relates to Payment Type Interest.	C	a) If Period End Date (Field 26) = 2016/02/29 or greater, then field has to contain a value.	N	VAR	a) 0:18 – No condition met b) 4:18 – Condition met	a) If 1.00 or greater, no leading zero's allowed. If <1.00, there must be 1 zero before the decimal b) Must be greater than or equal to 0.00 and smaller than or equal to 999999999999999.99 c) Must always have 2 values after the point to denote cent	
1301	Payment Amount: Interest Currency Code	Payment Amount: Interest Currency Code If no value is inserted (NULL value) then it is deemed to be ZAR.	O		A	FIX	3:3	Refer to APPENDIX M – CURRENCY CODES – ISO 4217 for the code table	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
132.	Payment Amount: Gross Proceeds / Redemption	The total payment made to the account holder as it relates to Payment Type Gross Proceeds / Redemption Payment.	C	a) If Period End Date (Field 26) = 2016/02/29 or greater, then field has to contain a value.	N	VAR	a) 0:18 – No condition met b) 4:18 – Condition met	a) If 1.00 or greater, no leading zero's allowed. If <1.00, there must be 1 zero before the decimal b) Must be greater than or equal to 0.00 and smaller than or equal to 999999999999999.99 c) Must always have 2 values after the point to denote cent	
1302	Payment Amount: Gross Proceeds / Redemption Currency Code	Payment Amount: Gross Proceeds / Redemption Currency Code If no value is inserted (NULL value) then it is deemed to be ZAR.	O		A	FIX	3:3	Refer to APPENDIX M – CURRENCY CODES – ISO 4217 for the code table	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
133.	Payment Amount: Other	The total payment made to the account holder as it relates to Payment Type Other.	C	a) If Period End Date (Field 26) = 2016/02/29 or greater, then field has to contain a value.	N	VAR	a) 0:18 – No condition met b) 4:18 – Condition met	a) If 1.00 or greater, no leading zero's allowed. If <1.00, there must be 1 zero before the decimal b) Must be greater than or equal to 0.00 and smaller than or equal to 999999999999999.99 c) Must always have 2 values after the point to denote cent	
1303	Payment Amount: Other Currency Code	Payment Amount: Other Currency Code If no value is inserted (NULL value) then it is deemed to be ZAR.	O		A	FIX	3:3	Refer to APPENDIX M – CURRENCY CODES – ISO 4217 for the code table	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
134.	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 one day immediately before date of closure.	M		N	VAR	4:18	a) If 1.00 or greater, no leading zero's allowed. If <1.00, there must be 1 zero before the decimal b) Must always have 2 values after the point to denote cent c) Allow negative and positive values. For negative values, the – sign must display before the value	
1304	Closing Balance Currency Code	Closing Balance Currency Code If no value is inserted (NULL value) then it is deemed to be ZAR.	O		A	FIX	3:3	Refer to APPENDIX M – CURRENCY CODES – ISO 4217 for the code table	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
CONTROLLING PERSON DEMOGRAPHIC DATA (This section must be completed if the account holder is a PNFE with controlling person(s)) **(Conditional Record: mandatory if Account Holder Type FATCA (Field 81) = FATCA102 or if Account Holder Type CRS (Field 381) = CRS101)**									
135.	Section Identifier	To identify the start of the section as well as identifying the type of section	M		A	FIX	1:1	a) Must = B, where B = Body	
136.	Record Type	Type of transaction	M		AN	VAR	1:6	a) Must = CPDD, where CPDD= Controlling person Demographic Data	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
137.	Record Status	The Financial Institution'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) Record status can only be one of: N = New Record; C = Correction D = Delete record **Note:** The statuses must be used as follows: N – Indicate a new record that has not been submitted before; C – Indicate that a previously submitted record is amended; D – Indicate that a previously submitted record must be deleted.	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
138.	Unique Number	The financial institution's system must generate a unique number (primary key) 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		a) If the record status (Field 137) = C or D, then this number must contain the number that was originally submitted b) Must be unique within the section across all files

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
139.	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) An incrementing number per record beginning at 1 for each file	a) Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
140.	AHDD Unique Number	Link as key to AHDD Unique Number (foreign key)	M		FT	VAR	1:100		a) Must be equal to an Unique Number (Field 78) where Record Type = AHDD
142.	Controlling Person Nature of Person	This data element describe the nature of person of the Controlling person	C	a) This field always has to contain a value. b) If [Account Open Date (Field 308) >= 2016-03-01 (when it contains a value)] and Submission Tax Year (Field 24) >= 2018, then only INDIVIDUAL, or PARTNERSHIP, or FOREIGN_INDIVIDUAL will be allowed.	FT	VAR	9:33	a) Refer to APPENDIX A – NATURE OF PERSON for code table	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
741	Controlling Person Type	Controlling Person Type	M		AN	VAR	0:6	Must be: • CRS801 = CP of legal person – ownership • CRS802 = CP of legal person – other means • CRS803 = CP of legal person – senior managing official • CRS804 = CP of legal arrangement – trust – settlor • CRS805 = CP of legal arrangement – trust – trustee • CRS806 = CP of legal arrangement – trust – protector • CRS807 = CP of legal arrangement – trust – beneficiary • CRS808 = CP of legal arrangement – trust – other • CRS809 = CP of legal arrangement – other – settlor-equivalent • CRS810 = CP of legal arrangement – other – trustee-equivalent • CRS811 = CP of legal arrangement – other – protector-equivalent • CRS812 = CP of legal arrangement – other – beneficiary-equivalent • CRS813 = CP of legal arrangement – other – other-equivalent • ~~CRS800 = not reported (this value is available as a transitional measure, in order to facilitate interoperability with the previous version of the schema, particularly in respect of corrections)~~	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
742	Self Certification	Self Certification – This data element allows the identification of whether a valid self-certification has been provided for a Controlling Person that is a Reportable Person.	M		AN	VAR	0:7	Must be: • CRS1001 = true • CRS1002 = false • ~~CRS 1000 = not reported (this value is available as a transitional measure, in order to facilitate interoperability with the previous version of the schema, including in respect of corrections)~~	
143.	Controlling Person Surname	Personal particulars – Surname of the individual or in case of a partnership, the name of the partnership	C	a) If Controlling Person Nature of Person (Field 142) = INDIVIDUAL or PARTNERSHIP or FOREIGN_INDIVIDUAL, then Controlling Person Surname is mandatory.	FT	VAR	a) 0:0 – no condition met b) 1:120 – condition met		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
144.	Controlling Person Registered Name	Registered name of the organisation	C	a) If Controlling Person Nature of Person (Field 142) ≠ INDIVIDUAL or PARTNERSHIP or FOREIGN_INDIVIDUAL, then Controlling Person Registered Name is mandatory.	FT	VAR	a) 0:0 – no condition met b) 1:120 – condition met		
145.	Controlling Person Initials	Personal particulars – Initials applicable only to individuals or main partner	C	a) If Controlling person Nature of Person (Field 142) = INDIVIDUAL or FOREIGN_INDIVIDUAL, then Controlling person Initials is mandatory. Else Initials field = NULL.	FT	VAR	a) 0:0 – no condition met b) 1:5 – condition met		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
146.	Controlling Person First Names	Personal particulars – The first two name applicable only to individuals	C	a) If Controlling person Nature of Person (Field 142) = INDIVIDUAL or PARTNERSHIP or FOREIGN_INDIVIDUAL, then Controlling person First Names is mandatory	FT	VAR	a) 0:0 – no condition met b) 1:100 – condition met	a) Names must be separated by a single space	
150.	Controlling Person Date of Birth	Controlling person date of birth. This data element identifies the date of birth or date of incorporation of the controlling person. The date of birth may be left empty for pre-existing accounts if the date of birth is not available in the records of the FI and is not otherwise required to be collected under domestic law.	C	a) If Controlling Person Nature of Person (Field 142) = INDIVIDUAL or PARTNERSHIP or FOREIGN_INDIVIDUAL, then Controlling Person Date of Birth is optional, else field is NULL.	FT	FIX	a) 0:0 – field does not contain a value b) 10:10 – field contain a value	a) Format CCYY-MM-DD b) Date must not be greater than the current date	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
310.	Country of Birth	Country of Birth of the Controlling Person	MW		A	FIX	2:2	a) Refer to Appendix C – Country Codes.	
317.	Former Country Name	Birth Information: Former Country Name. This relates to Country of Birth (Field 310) If Former Country Name is unknown or not yet stored in RFI database, then the same code as per Country of Birth (Field 310) may be used.	C	a) If Country of Birth (Field 310) contains a value then Former Country Name (Field 317) has to contain a value. b) If Country of Birth (Field 310) = NULL then this field = NULL.	A	VAR	a) 0:0 – field does not contain a value b) 1:36 – field contain a value		
151.	Postal Address Same As Physical Address Indicator	Indicates if the Controlling Person Postal Address is the same as the physical address	M		A	FIX	1:1	a) Must = “Y” or “N”, where Y = Yes and N = No	
152.	Physical: Care of Indicator	Indicating if the physical address is “care of”	C	a) If Postal Address Same As Physical Address Indicator (Field 151) = Y then this field is mandatory	A	FIX	a) 0:1 – no condition met b) 1:1 – condition met	a) Value can only be Y or N where Y = Yes and N = No	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
153.	Physical: Care of Name	Indicates the care of name	C	a) If Physical: Care of Indicator (Field 152) = Y then field is mandatory	FT	VAR	a) 0:100 – no condition met b) 1:100 – condition met		
154.	Physical: Unit Number	Indicates unit number of the Controlling person Physical address.	O		AN	VAR	a) 0:0 – not complete b) 1:8 – completed		
155.	Physical: Complex	Indicates the complex name of the Controlling person Physical address.	O		FT	VAR	a) 0:0 – not completed b) 1:27 – completed		
156.	Physical: Street Number	Indicates the street number of the Controlling person Physical address.	O		AN	VAR	a) 0:0 – not complete b) 1:8 – completed		
157.	Physical: Street / Name of Farm	Indicates the street / name of farm of the Controlling person Physical address.	C	a) If Postal Address Same As Physical Address Indicator (Field 151) = Y then this field is mandatory	FT	VAR	a) 0:27 – no condition met b) 1:27 – condition met		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
158.	Physical: Suburb / District	Indicates the suburb / district of Controlling person Physical address	C	a) If Physical: Street/Name of Farm (Field 157) is completed this field is conditional – at least one of Physical: Suburb/ District (Field 158) or the Physical: City/Town (Field 159) must be completed	FT	VAR	a) 0:36 – no condition met b) 1:36 – condition met		
159.	Physical: City / Town	Indicates the city / town of Controlling person Physical address	C	a) If Physical: Street/Name of Farm (Field 157) is completed this field is conditional – at least one of the Physical: Suburb/ District (Field 158) or the Physical: City/Town (field 159) must be completed	FT	VAR	a) 0:36 – no condition met b) 1:36 – condition met		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
160.	Physical: Postal Code	Indicates the postal code of the Controlling person Physical address	CW	a) IF [Controlling person Address Details – Physical: Street/Name of Farm (Field 157) is completed] AND [Nature of Person (Field 142) is NOT FOREIGN_INDIVIDUAL, FOREIGN_TRUST or FOREIGN_CO] THEN field mandatory	AN	VAR	a) 0:10 – no condition met b) 1:10 – condition met	a) Although this field is designed using the definition of AN (as specified in Section 1.2.2 of this document), SARS will also accept spaces " " (this is to cater for foreign postal codes). Please note this is the only exception to the AN definition that will be permitted and only on this field	
161.	Physical: Country Code	Indicates the Country code associated with the Controlling person's residential address	CW	a) If Physical: Street/Name of Farm (Field 157) is completed, this field is mandatory	A	FIX	a) 0:0 – no condition met b) 2:2 – condition met	a) Refer to APPENDIX C – COUNTRY CODES for the code table	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
162.	Postal: Care of Indicator	Indicating if the postal address is “care of”	C	a) If Postal Address Same As Physical Address Indicator (Field 151) = N then field is mandatory	A	VAR	a) 0:1 – no condition met b) 1:1 – condition met	a) Value can only be Y or N where Y = Yes and N = No	
163.	Postal: Care of Name	Indicates the care of name	C	a) If Postal: Care of Indicator (Field 162) = Y then field is mandatory	AN	VAR	a) 0:0 – not completed b) 1:100 – completed		
164.	Postal: Address Line 1	Line 1 of the Postal address of Controlling person	C	a) If Postal Address Same As Physical Address Indicator (Field 151) = N then this field is mandatory	FT	VAR	a) 0:100 – no condition met b) 1:100 – condition met		
165.	Postal: Address Line 2	Line 2 of the Postal address of Controlling person	O		FT	VAR	a) 0:0 – not completed b) 1:100 – completed		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
166.	Postal: Address Line 3	Line 3 of the Postal address of Controlling person	O		FT	VAR	a) 0:0 – not complete b) 1:100 – completed		
167.	Postal: Address Line 4	Line 4 of the Postal address of Controlling person	O		FT	VAR	a) 0:0 – not completed b) 1:100 – completed		
168.	Postal Code	Postal code of the Controlling person	CW	a) IF [Postal Address Line 1 (Field 164) is completed] AND [Nature of Person (Field 142) is NOT FOREIGN_INDIVIDUAL, FOREIGN_TRUST or FOREIGN_CO] THEN field is mandatory	AN	VAR	a) 0:10 – no condition met b) 1:10 – condition met	a) Although this field is designed using the definition of AN (as specified in Section 1.2.2 of this document), SARS will also accept spaces " " (this is to cater for foreign postal codes). Please note this is the only exception to the AN definition that will be permitted and only on this field.	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
169.	Postal: Country Code	Indicates the Country code associated with the Controlling person's postal address	C	a) IF [Postal Address Line 1 (Field 164) is completed] OR [Postal Address same as Physical Address indicator (Field 151) = N] THEN this field is mandatory	A	VAR	a) 0:2 – no condition met b) 2:2 – condition met	a) Refer to Appendix C for the code table	
CONTROLLING PERSON TIN JURISDICTION NATIONALITY (Conditional record: One or more record has to exist for each related Controlling Person Demographic Data record that exists)									
170.	Section Identifier	To identify the start of the section as well as identifying the type of section	M		A	FIX	1:1	a) Must = B, where B = Body	
171.	Record Type	Type of transaction	M		AN	VAR	1:6	a) Must = CPTJN, where CPTJN = Controlling Person TIN Jurisdiction Nationality	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
172.	Record Status	The Financial Institution'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) Record status can only be one of: • N = New Record; • C = Correction • D = Delete record **Note:** The statuses must be used as follows: N – Indicate a new record that has not been submitted before; C – Indicate that a previously submitted record is amended; D – Indicate that a previously submitted record must be deleted.	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
173.	Unique Number	The financial institution's system must generate a unique number (primary key) 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		a) If the record status (Field 172) = C or D, then this number must contain the number that was originally submitted b) Must be unique within the section across all files

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
174.	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) An incrementing number per record beginning at 1 for each file	a) Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
175.	Unique Number CPDD	Unique Number CPDD (foreign key)	M		FT	VAR	1:100		a) Must be equal to an Unique Number (Field 138) where Record Type = CPDD
311.	Country To Report To	Describes the Country To Report To linked to the Controlling Person. This field is used as trigger / indicator to which jurisdictions .xml data packages will be sent. Also refer to the CRS regulations / IGA definitions.	M		A	FIX	2:2	a) Refer to APPENDIX C – COUNTRY CODES for code table	
147.	Controlling Person Identification Number Indicator	Indicates if any form of identification number has been provided	M		A	FIX	1:1	a) Must = “Y” or “N”, where Y = Yes and N = No	
141.	Controlling Person TIN Provided Indicator	Indicates if the Controlling Person provided a TIN	M		A	FIX	1:1	a) Must = “Y” or “N”, where Y = Yes and N = No	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
176.	Controlling Person TIN	Tax Identification Number of the Controlling Person as per Country To Report To (Including Tax Residence Country) (Field 311)	C	a) If field Controlling Person TIN Provided Indicator (Field 141) = Y then field is mandatory. b) If field Controlling Person TIN Provided Indicator (Field 141) = N then field is NULL.	AN	VAR	a) 0:0 – field does not contain a value b) 1:20 – field contain a value		
CONTROLLING PERSON ID RECORD (Conditional record: if Identification Number Indicator (Field 147) = Y then one or more record has to exist for each related Controlling Person Tin Jurisdiction Nationality record) **(Note that this record is related to the selected country code per field Country To Report To (Including Tax Residence Country) (Field 311))**									
501	Section Identifier	To identify the start of the section as well as identifying the type of section	M		A	FIX	1:1	Must = B, where B = Body	
502	Record Type	Type of transaction	M		AN	VAR	1:6	Must = CPIDR, where CPIDR = Account Holder ID Record	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
503	Record Status	The Financial Institution'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) Record status can only be one of: N = New Record; C = Correction D = Delete record **Note:** The statuses must be used as follows: N – Indicate a new record that has not been submitted before; C – Indicate that a previously submitted record is amended; D – Indicate that a previously submitted record must be deleted.	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
504	Unique Number	The financial institution's system must generate a unique number (primary key) 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		a) If the record status (Field 503) = C or D, then this number must contain the number that was originally submitted b) Must be unique within the section across all files

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
505	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) An incrementing number per record beginning at 1 for each file	a) Must be greater than or equal to 1 and smaller than or equal to the total number of rows in the file with Section Identifier = B
506	CPTJN Unique Number	Link as key to CPTJN Unique Number (foreign key)	M		FT	VAR	1:100		a) Must be equal to an Unique Number (Field 173) where Record Type = CPTJN

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
148.	Identification Number	Includes but not limited to, identification number, social security number, passport number, entity registration number	M		FT	VAR	1:30		
149.	Identification Type	This field defines the type of identification that was provided in the Identification Number field (Field 148)	M		N	FIX	3:3	Refer to APPENDIX J – IDENTIFICATION TYPE CODE TABLE	
FILE TRAILER (Mandatory record)									
179.	Section Identifier	To identify the start of the section as well as identifying the type of section.	M		A	FIX	1:1	a) Must = “T”	
180.	Total Number of Records	This is the sum of all records contained in the body (B) of the delimited file. This sum excludes the header and the trailer records	M		N	VAR	1:15	a) Value must not contain a decimal point	a) Must be greater than or equal to 1 and less than or equal to 999999999999999 b) Must be equal to the total of all lines with a section identifier of B

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
181.	File Hash Total	Calculation based on all the characters in the file. Must use MD5 calculation. ***Note*** – 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		a) Must use MD5 calculation b) Use all sections, except those where the section identifier = T. c) File hash total calculation must equal this field value d) ***Note*** – 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.

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
182.	Sum of All Monetary Fields	Sum of monetary fields contained in the file	M		N	VAR	4:33	a) No leading zero's allowed b) Must be greater than or equal to 0.00 and smaller than or equal to 9999999999999999999999999999.99 c) Must always have 2 values after the point to denote cent d) Allow negative and positive values. For negative values, the – sign must display before the value	a) Must be greater than or equal to 0.00 and smaller than or equal to 9999999999999999999999999999.99 b) The value of this field must be equal to the sum of all values entered into the following fields: Payment Amount: Dividends (Field 130), Payment Amount: Interest (Field 131), Payment Amount: Gross Proceeds / Redemption (Field 132), Payment Amount: Other (Field 133), Closing Balance (Field 134)

6.2 FILE LAYOUT: 2. RESPONSE

The table below lists all the fields that are required for the file containing the response to the 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 Submitting Entity.

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
REQUEST / RESPONSE FILE HEADER									
1	Section Identifier	To identify the start of the section as well as identifying the type of section	M		A	FIX	1:1	a) Must = H, where H = Header	
2	Header Type	To indicate the type of header in order to differentiate between various types	M		A	FIX	1:3	a) Must = GH, where GH = General Header	
3	Message Create Date	Date and time that the message was created	M		FT	FIX	19:19	a) Format must be: CCYY-MM-DDThh:mm:ss b) 24h time format must be used	a) Must be less than or equal to today's date

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
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) Must = 1 b) Value must not contain a decimal point c) Note – SARS will only support the version(s) specified above	a) Must be greater than or equal to 1 and less than or equal to 9999

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			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	If File Response Code (Field 13 – APPENDIX G – FILE RESPONSE CODES) = 001, 002, 003, 004, 005, 006, 011 or 012 then this field is mandatory	AN	VAR	a) a) 0:0 – no condition met b) 1:64 – condition met	a) Value must not contain a decimal point	a) Must equal the Unique File ID of the submitted file

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
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 Field 8 Data Type Being Supplied = FTI (Foreign Taxpayer Information), 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)	Data Validations	Logic Validations
			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. Note – 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) Must = T or L, where T = Test and L = Live	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
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	If File Response Code (Field 13 – APPENDIX G – FILE RESPONSE CODES) = 001, 002, 003, 004, 005, 006, 011 or 012 then this field is mandatory	AN	FIX	a) 0:0 – no condition met b) 3:3 – condition met	a) Must = FTI, where FTI = Automatic Exchange of Information	
9	Source Identifier	This identifies the file submitter and contains the security token. This value will be supplied by SARS	C	If File Response Code (Field 13 – APPENDIX G – FILE RESPONSE CODES) = 001, 003, 004, 005, 006, 011 or 012 then this field is mandatory	AN	FIX	a) 0:0 – no condition met b) 144:144 – condition met		a) Validate that this value = the value supplied by SARS
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	If File Response Code (Field 13 – APPENDIX G – FILE RESPONSE CODES) = 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		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
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	If File Response Code (Field 13 – APPENDIX G – FILE RESPONSE CODES) = 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) Value must not contain a decimal point	a) Must be greater than or equal to 1 and less than or equal to 9999
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	If File Response Code (Field 13 – APPENDIX G – FILE RESPONSE CODES) = 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) Value must not contain a decimal point	a) Must be equal to or greater than 1 b) Must be less than or equal to the Group Total c) Must be submitted in sequence

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
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	Refer to APPENDIX G – FILE RESPONSE CODES for the valid code table	
14	File Response Reason Code	The reason why the file was rejected in its entirety	C	If File Response Code (Field 13 –APPENDIX G – FILE RESPONSE CODES) = 005 this field is mandatory	FT	VAR	a) 0:0 – no condition met b) 1:100 – Condition met	a) Refer to APPENDIX H – RESPONSE REASON CODES for the valid code table	
15	Transaction Date	The date for which data is required	C	a) If Data Type Being Supplied = FTI, the field must be left blank	FT	FIX	a) 0:0 – if this field is left blank b) 10:10 – if this field is completed	a) Format CCYY-MM-DD	a) Must be less than or equal to today's date

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
16	Tax Period	This is the period for which data is required. This is the tax year supplied in the original incoming file.	C	a) If Data Type Being Supplied = FTI, the field must be left blank	N	FIX	a) 0:0 – if this field is left blank b) 6:6 – if this field is completed	a) Format CCYYMM	a) Must be greater than or equal to 201500.
17	Transaction Year	The transaction year for which the data is required	O		N	FIX	a) 0:0 – if this field is blank b) 4:4– if this field is completed	a) Format CCYY	a) Must be greater than or equal to 1900 and less than or equal to current year

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			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 = FTI, the field must be left blank	FT	FIX	a) 0:0 – if this field is left blank b) 10:10 – if this field is completed	a) Format CCYY-MM-DD	a) Must be less than or equal to today's date
REQUEST / RESPONSE FILE BODY (This section must only be completed if File Response Code (Field 13) = 004, 005 or 006)									
19	Section Identifier	To identify the start of the section as well as identifying the type of section.	M		A	FIX	1:1	a) Must = B, where B = Body	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
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) Value must not contain a decimal point	a) Must be greater than or equal to 1 and less than or equal to 9999999999 b) If the Section Identifier of the section within which the record from the submission file resides is not equal to “B”, the Row Number must = zero (0) c) If the Section Identifier of the section within which the record from the submission file = “B”, the Row Number must equal the Row Number of the record to be responded on from the submission file

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
21	Unique Number	The Financial Institution's system must generate a unique number (primary key) 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		a) If the Section Identifier of the section within which the record from the submission file resides is not equal to "B" and not equal to "T", the Unique Number must contain the value contained in the corresponding Header Type field, e.g. "GH" or "SE" b) If the Section Identifier of the section within which the record from the submission file resides is equal to "T", the Unique Number must equal "T" c) If the Section Identifier of the section within which the record from the submission file = "B", the Unique Number must equal the Unique Number of the record to be responded on from the submission file

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			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	a) Must = R or W, where R = Rejected and W = Accepted with a warning	
24	Response Code	Indicating the status of a field after validations were applied	M		AN	FIX	3:3	a) Refer to APPENDIX G – FILE RESPONSE CODES for the valid code table	
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	a) Refer to APPENDIX H – RESPONSE REASON CODES for the valid code table	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
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	a) Value must not contain a decimal point	a) Must be greater than or equal to 1 and less than or equal to 9999999999

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			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) Value must not contain a decimal point	a) Must be greater than or equal to 1 and less than or equal to 9999999999
REQUEST / RESPONSE FILE TRAILER (This section must only be completed if File Response Code = 004, 005 or 006)									
29	Section Identifier	To identify the start of the section as well as identifying the type of section.	M		A	FIX	1:1	a) Must = T, where T = Trailer	
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) Value must not contain a decimal point	a) Must be greater than or equal to 1 and less than or equal to 9999999999 b) Must be equal to the total of all lines with a section identifier of B

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
31	File Hash Total	Calculation based on all the characters in the file. Must use MD5 calculation.	M		AN	FIX	32:32		a) Must use MD5 calculation. An example is provided in APPENDIX I – MD5 CALCULATION. b) Use all sections, except where Section Identifier = T c) File hash total calculation must equal this field value

7. CODES / RULES

7.1 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)
FOREIGN_CO	Any foreign company
FOREIGN_TRUST	Any foreign trust
FOREIGN_INDIVIDUAL	Any foreign natural person or foreign partnership

7.2 APPENDIX B – DOCUMENTED UNDOCUMENTED STATUS

To indicate if information is documented or undocumented.

Code	Description
DOC	Documented
UND	Undocumented

7.3 APPENDIX C – COUNTRY CODES

The Country Codes are aligned with the ISO3166 standard.

Code	Description	Code	Description	Code	Description
AF	AFGHANISTAN	GH	GHANA	OM	OMAN
AX	ÅLAND ISLANDS	GI	GIBRALTAR	PK	PAKISTAN
AL	ALBANIA	GR	GREECE	PW	PALAU
DZ	ALGERIA	GL	GREENLAND	PS	PALESTINE, STATE OF
AS	AMERICAN SAMOA	GD	GRENADA	PA	PANAMA
AD	ANDORRA	GP	GUADELOUPE	PG	PAPUA NEW GUINEA
AO	ANGOLA	GU	GUAM	PY	PARAGUAY
AI	ANGUILLA	GT	GUATEMALA	PE	PERU
AQ	ANTARCTICA	GG	GUERNSEY	PH	PHILIPPINES
AG	ANTIGUA AND BARBUDA	GN	GUINEA	PN	PITCAIRN
AR	ARGENTINA	GW	GUINEA-BISSAU	PL	POLAND
AM	ARMENIA	GY	GUYANA	PT	PORTUGAL
AW	ARUBA	HT	HAITI	PR	PUERTO RICO
AU	AUSTRALIA	HM	HEARD ISLAND AND MCDONALD ISLANDS	QA	QATAR
AT	AUSTRIA	VA	HOLY SEE (VATICAN CITY STATE)	RE	RÉUNION

Code	Description	Code	Description	Code	Description
AZ	AZERBAIJAN	HN	HONDURAS	RO	ROMANIA
BS	BAHAMAS	HK	HONG KONG	RU	RUSSIAN FEDERATION
BH	BAHRAIN	HU	HUNGARY	RW	RWANDA
BD	BANGLADESH	IS	ICELAND	BL	SAINT BARTHÉLEMY
BB	BARBADOS	IN	INDIA	SH	SAINT HELENA, ASCENSION AND TRISTAN DA CUNHA
BY	BELARUS	ID	INDONESIA	KN	SAINT KITTS AND NEVIS
BE	BELGIUM	IR	IRAN, ISLAMIC REPUBLIC OF	LC	SAINT LUCIA
BZ	BELIZE	IQ	IRAQ	MF	SAINT MARTIN (FRENCH PART)
BJ	BENIN	IE	IRELAND	PM	SAINT PIERRE AND MIQUELON
BM	BERMUDA	IM	ISLE OF MAN	VC	SAINT VINCENT AND THE GRENADINES
BT	BHUTAN	IL	ISRAEL	WS	SAMOA
BO	BOLIVIA, PLURINATIONAL STATE OF	IT	ITALY	SM	SAN MARINO
BQ	BONAIRE, SINT EUSTATIUS AND SABA	JM	JAMAICA	ST	SAO TOME AND PRINCIPE
BA	BOSNIA AND HERZEGOVINA	JP	JAPAN	SA	SAUDI ARABIA
BW	BOTSWANA	JE	JERSEY	SN	SENEGAL

Code	Description	Code	Description	Code	Description
BV	BOUVET ISLAND	JO	JORDAN	RS	SERBIA
BR	BRAZIL	KZ	KAZAKHSTAN	SC	SEYCHELLES
IO	BRITISH INDIAN OCEAN TERRITORY	KE	KENYA	SL	SIERRA LEONE
BN	BRUNEI DARUSSALAM	KI	KIRIBATI	SG	SINGAPORE
BG	BULGARIA	KP	KOREA, DEMOCRATIC PEOPLE'S REPUBLIC OF	SX	SINT MAARTEN (DUTCH PART)
BF	BURKINA FASO	KR	KOREA, REPUBLIC OF	SK	SLOVAKIA
BI	BURUNDI	KW	KUWAIT	SI	SLOVENIA
KH	CAMBODIA	KG	KYRGYZSTAN	SB	SOLOMON ISLANDS
CM	CAMEROON	LA	LAO PEOPLE'S DEMOCRATIC REPUBLIC	SO	SOMALIA
CA	CANADA	LV	LATVIA	ZA	SOUTH AFRICA
CV	CAPE VERDE	LB	LEBANON	GS	SOUTH GEORGIA AND THE SOUTH SANDWICH ISLANDS
KY	CAYMAN ISLANDS	LS	LESOTHO	SS	SOUTH SUDAN
CF	CENTRAL AFRICAN REPUBLIC	LR	LIBERIA	ES	SPAIN
TD	CHAD	LY	LIBYA	LK	SRI LANKA
CL	CHILE	LI	LIECHTENSTEIN	SD	SUDAN

Code	Description	Code	Description	Code	Description
CN	CHINA	LT	LITHUANIA	SR	SURINAME
CX	CHRISTMAS ISLAND	LU	LUXEMBOURG	SJ	SVALBARD AND JAN MAYEN
CC	COCOS (KEELING) ISLANDS	MO	MACAO	SZ	SWAZILAND
CO	COLOMBIA	MK	MACEDONIA, THE FORMER YUGOSLAV REPUBLIC OF	SE	SWEDEN
KM	COMOROS	MG	MADAGASCAR	CH	SWITZERLAND
CG	CONGO	MW	MALAWI	SY	SYRIAN ARAB REPUBLIC
CD	CONGO, THE DEMOCRATIC REPUBLIC OF THE	MY	MALAYSIA	TW	TAIWAN, PROVINCE OF CHINA
CK	COOK ISLANDS	MV	MALDIVES	TJ	TAJIKISTAN
CR	COSTA RICA	ML	MALI	TZ	TANZANIA, UNITED REPUBLIC OF
CI	CÔTE D'IVOIRE	MT	MALTA	TH	THAILAND
HR	CROATIA	MH	MARSHALL ISLANDS	TL	TIMOR-LESTE
CU	CUBA	MQ	MARTINIQUE	TG	TOGO
CW	CURAÇAO	MR	MAURITANIA	TK	TOKELAU
CY	CYPRUS	MU	MAURITIUS	TO	TONGA
CZ	CZECH REPUBLIC	YT	MAYOTTE	TT	TRINIDAD AND TOBAGO
DK	DENMARK	MX	MEXICO	TN	TUNISIA

Code	Description	Code	Description	Code	Description
DJ	DJIBOUTI	FM	MICRONESIA, FEDERATED STATES OF	TR	TURKEY
DM	DOMINICA	MD	MOLDOVA, REPUBLIC OF	TM	TURKMENISTAN
DO	DOMINICAN REPUBLIC	MC	MONACO	TC	TURKS AND CAICOS ISLANDS
EC	ECUADOR	MN	MONGOLIA	TV	TUVALU
EG	EGYPT	ME	MONTENEGRO	UG	UGANDA
SV	EL SALVADOR	MS	MONTSERRAT	UA	UKRAINE
GQ	EQUATORIAL GUINEA	MA	MOROCCO	AE	UNITED ARAB EMIRATES
ER	ERITREA	MZ	MOZAMBIQUE	GB	UNITED KINGDOM
EE	ESTONIA	MM	MYANMAR	US	UNITED STATES
ET	ETHIOPIA	NA	NAMIBIA	UM	UNITED STATES MINOR OUTLYING ISLANDS
FK	FALKLAND ISLANDS (MALVINAS)	NR	NAURU	UY	URUGUAY
FO	FAROE ISLANDS	NP	NEPAL	UZ	UZBEKISTAN
FJ	FIJI	NL	NETHERLANDS	VU	VANUATU
FI	FINLAND	NC	NEW CALEDONIA	VE	VENEZUELA, BOLIVARIAN REPUBLIC OF
FR	FRANCE	NZ	NEW ZEALAND	VN	VIET NAM

Code	Description	Code	Description	Code	Description
GF	FRENCH GUIANA	NI	NICARAGUA	VG	VIRGIN ISLANDS, BRITISH
PF	FRENCH POLYNESIA	NE	NIGER	VI	VIRGIN ISLANDS, U.S.
TF	FRENCH SOUTHERN TERRITORIES	NG	NIGERIA	WF	WALLIS AND FUTUNA
GA	GABON	NU	NIUE	EH	WESTERN SAHARA
GM	GAMBIA	NF	NORFOLK ISLAND	YE	YEMEN
GE	GEORGIA	MP	NORTHERN MARIANA ISLANDS	ZM	ZAMBIA
DE	GERMANY	NO	NORWAY	ZW	ZIMBABWE
				~~XX~~	~~OTHER~~

7.4 APPENDIX D – 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

The Check Digit should be equal to the result of 10 – (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 x 2	0
Digit 2	0	+ 0
Digit 3	0 x 2	+ 0
Digit 4	1	+ 1
Digit 5	3 x 2	+ 6
Digit 6	3	+ 3

Digit	Formula	Result
Digit 7	9 x 2 = 18 (1 + 8 = 9)	+ 9
Digit 8	0	+ 0
Digit 9	5 x 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.

7.5 APPENDIX E – 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

7.6 APPENDIX F – ACCOUNT HOLDER TYPE

Code	Description FATCA
FATCA101	Owner-documented FI with specified US owner(s)
FATCA102	Passive non-financial entity with substantial US owner(s)
FATCA103	Non-participating FFI
FATCA104	Specified US person

Code	Description CRS
CRS101	Passive non-financial entity with – one or more controlling person that is a reportable person
CRS102	CRS reportable person
CRS103	Passive non-financial entity that is a CRS reportable person

7.7 APPENDIX G – FILE RESPONSE CODES

Code	Description
001	Acknowledgement of receipt.
002	Rejected: Entire file rejected as contains critical errors. The file must be corrected and resubmitted to enable processing.
003	Successfully uploaded: All records accepted and processed. Now proceed to submit your FTI02 declaration form on eFiling.
004	Accepted with warnings: This can be any combination of accepted fields, fields accepted with a warning and duplicate records. Now proceed to submit your FTI02 declaration form on eFiling.
005	Rejected: Entire file rejected as it contains file structure errors. The file must be corrected and resubmitted to enable processing.
006	Partial upload: This can be any combination of accepted fields, rejected fields, fields

	accepted with a warning or duplicate records.
007	Request for AEOI summary level supporting data.
008	Request for AEOI line item level supporting data.
009	AEOI evaluation process in progress.
010	AEOI evaluation process complete, no further information is required.
011	Rejected: Entire file rejected as the file was submitted as part of a group and one or more of the files in the group failed the validations associated with the submission of a file as part of a group.
012	Rejected: Group submission incomplete and service level agreement expired for SARS to wait for all files in a group to be submitted.

7.8 APPENDIX H – RESPONSE REASON CODES

Code	Response Reason	Description
001	Mandatory field left blank	Mandatory field does not contain a value.
002	Incorrect field length	Field length does not comply with the specification.
003	Incorrect field format	Field format does not comply with the specification.
004	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.
005	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.
006	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 fails logic or data validation.
500	Duplicate Record already existing	Record already existing in SARS systems.
999	AEOI line item level data required	AEOI line item level data required for this item.

7.9 APPENDIX I – MD5 CALCULATION

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

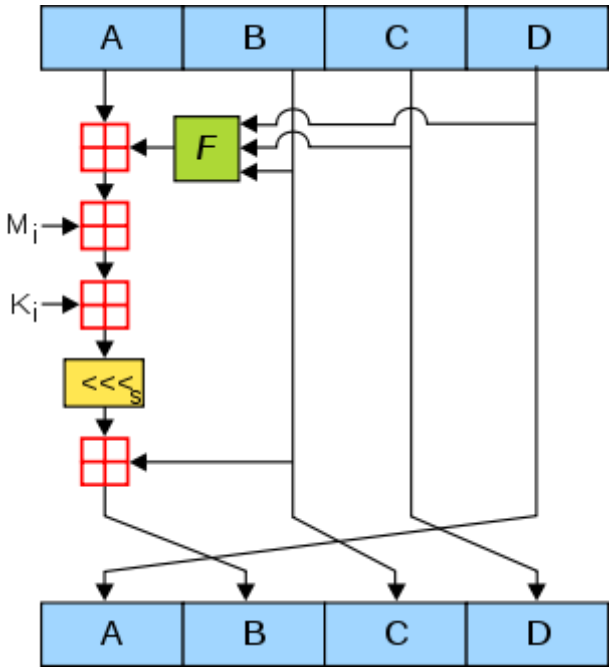

Figure 1: One MD5 Operation

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 zero's as are required to bring the length of the message up to 64 bits less 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:

$$F(X,Y,Z) = (X \wedge Y) \vee (\neg X \wedge Z)$$
$$G(X,Y,Z) = (X \wedge Z) \vee (Y \wedge \neg Z)$$
$$H(X,Y,Z) = X \oplus Y \oplus Z$$
$$I(X,Y,Z) = Y \oplus (X \vee \neg Z)$$

$\oplus$, $\wedge$, $\vee$, $\neg$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*

var*int*[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:*

fori **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] := { 0xfffa3942, 0x8771f681, 0x6d9d6122, 0xfde5380c }

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

k[40..43] := { 0x289b7ec6, 0xeaa127fa, 0xd4ef3085, 0x04881d05 }

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

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

k[52..55] := { 0x655b59c3, 0x8f0ccc92, 0xffeff47d, 0x85845dd1 }

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

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

//*Initialize VARs:*

var*int* h0 := 0x67452301

var*int* h1 := 0xEFCDAB89

var*int* h2 := 0x98BADCFE

```
var int h3 := 0x10325476
//Pre-processing:
append “1” bit to message
append “0” bits until message length in bits ≡ 448 (mod 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 ≤ j ≤ 15
//Initialize hash value for this chunk:
var int a := h0
var int b := h1
var int c := h2
var int d := h3
//Main loop:
fori from 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

var*char* 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

7.10 APPENDIX J – IDENTIFICATION TYPE CODE TABLE

Code	Description
001	SOUTH AFRICAN ID NUMBER
002	FOREIGN ID NUMBER
003	FOREIGN PASSPORT NUMBER
004	SOUTH AFRICAN COMPANY / CLOSE CORPORATION REGISTRATION NUMBER
005	FOREIGN COMPANY REGISTRATION NUMBER
007	SOUTH AFRICAN TRUST REGISTRATION NUMBER
008	FOREIGN TRUST REGISTRATION NUMBER
009	INTERNAL IDENTIFICATION NUMBER

7.11 APPENDIX K – UNDOCUMENTED REASON CODE TABLE

Code	Description
001	Account holder contacted but no response received.
002	Account holder not cooperating to provide data.
003	Unable to contact account holder despite reasonable efforts.
004	Account holder still to be contacted due to timing of identification.

7.12 Appendix L –GENERAL COMPLIANCE INDICATOR REASON CODE TABLE

Code	Description	Applicable to
001	Account holder contacted but no response received.	Pre-existing accounts.
002	Account holder not cooperating to provide data.	
003	Unable to contact account holder despite reasonable efforts.	
004	Account holder still to be contacted due to timing of identification.	
005	Second-day procedures underway and remediation efforts are ongoing and within the legislated 90 day time period.	Pre-existing and new accounts.
006	Change in circumstances indicating the original self-certification is incorrect or unreliable and in process of obtaining new valid self-certification still within a 90 day period.	
007	For pre-existing account information on which Indicia was based, no longer correct due to change in circumstances and no valid self-certification obtained within 90 days. Account holder portfolio suspended.	Pre-existing accounts.
008	For new account, no valid self-certification obtained or invalid due to change in circumstances and new self-certification not obtained within 90 days. Account holder portfolio suspended.	New accounts.
009	Continued non-compliance. Account holder portfolio handed for relationship termination or closure.	

7.13 APPENDIX M – CURRENCY CODES – ISO 4217

Entity	Currency	Alphabetic code
AFGHANISTAN	Afghani	AFN

ÅLAND ISLANDS	Euro	EUR
ALBANIA	Lek	ALL
ALGERIA	Algerian Dinar	DZD
AMERICAN SAMOA	US Dollar	USD
ANDORRA	Euro	EUR
ANGOLA	Kwanza	AOA
ANGUILLA	East Caribbean Dollar	XCD
ANTARCTICA	No universal currency	
ANTIGUA AND BARBUDA	East Caribbean Dollar	XCD
ARGENTINA	Argentine Peso	ARS
ARMENIA	Armenian Dram	AMD
ARUBA	Aruban Florin	AWG
AUSTRALIA	Australian Dollar	AUD
AUSTRIA	Euro	EUR
AZERBAIJAN	Azerbaijanian Manat	AZN
BAHAMAS (THE)	Bahamian Dollar	BSD
BAHRAIN	Bahraini Dinar	BHD
BANGLADESH	Taka	BDT
BARBADOS	Barbados Dollar	BBD
BELARUS	Belarussian Ruble	BYR
BELGIUM	Euro	EUR
BELIZE	Belize Dollar	BZD
BENIN	CFA Franc BCEAO	XOF
BERMUDA	Bermudian Dollar	BMD
BHUTAN	Ngultrum	BTN
BHUTAN	Indian Rupee	INR
BOLIVIA (PLURINATIONAL STATE OF)	Boliviano	BOB
BOLIVIA (PLURINATIONAL STATE OF)	Mvdol	BOV
BONAIRE, SINT EUSTATIUS AND SABA	US Dollar	USD
BOSNIA AND HERZEGOVINA	Convertible Mark	BAM
BOTSWANA	Pula	BWP
BOUVET ISLAND	Norwegian Krone	NOK
BRAZIL	Brazilian Real	BRL
BRITISH INDIAN OCEAN TERRITORY (THE)	US Dollar	USD
BRUNEI DARUSSALAM	Brunei Dollar	BND
BULGARIA	Bulgarian Lev	BGN
BURKINA FASO	CFA Franc BCEAO	XOF
BURUNDI	Burundi Franc	BIF
CABO VERDE	Cabo Verde Escudo	CVE
CAMBODIA	Riel	KHR
CAMEROON	CFA Franc BEAC	XAF
CANADA	Canadian Dollar	CAD
CAYMAN ISLANDS (THE)	Cayman Islands Dollar	KYD
CENTRAL AFRICAN REPUBLIC (THE)	CFA Franc BEAC	XAF
CHAD	CFA Franc BEAC	XAF
CHILE	Unidad de Fomento	CLF
CHILE	Chilean Peso	CLP
CHINA	Yuan Renminbi	CNY
CHRISTMAS ISLAND	Australian Dollar	AUD
COCOS (KEELING) ISLANDS (THE)	Australian Dollar	AUD

COLOMBIA	Colombian Peso	COP
COLOMBIA	Unidad de Valor Real	COU
COMOROS (THE)	Comoro Franc	KMF
CONGO (THE DEMOCRATIC REPUBLIC OF THE)	Congolese Franc	CDF
CONGO (THE)	CFA Franc BEAC	XAF
COOK ISLANDS (THE)	New Zealand Dollar	NZD
COSTA RICA	Costa Rican Colon	CRC
CÔTE D'IVOIRE	CFA Franc BCEAO	XOF
CROATIA	Kuna	HRK
CUBA	Peso Convertible	CUC
CUBA	Cuban Peso	CUP
CURAÇAO	Netherlands Antillean Guilder	ANG
CYPRUS	Euro	EUR
CZECH REPUBLIC (THE)	Czech Koruna	CZK
DENMARK	Danish Krone	DKK
DJIBOUTI	Djibouti Franc	DJF
DOMINICA	East Caribbean Dollar	XCD
DOMINICAN REPUBLIC (THE)	Dominican Peso	DOP
ECUADOR	US Dollar	USD
EGYPT	Egyptian Pound	EGP
EL SALVADOR	El Salvador Colon	SVC
EL SALVADOR	US Dollar	USD
EQUATORIAL GUINEA	CFA Franc BEAC	XAF
ERITREA	Nakfa	ERN
ESTONIA	Euro	EUR
ETHIOPIA	Ethiopian Birr	ETB
EUROPEAN UNION	Euro	EUR
FALKLAND ISLANDS (THE) [MALVINAS]	Falkland Islands Pound	FKP
FAROE ISLANDS (THE)	Danish Krone	DKK
FIJI	Fiji Dollar	FJD
FINLAND	Euro	EUR
FRANCE	Euro	EUR
FRENCH GUIANA	Euro	EUR
FRENCH POLYNESIA	CFP Franc	XPF
FRENCH SOUTHERN TERRITORIES (THE)	Euro	EUR
GABON	CFA Franc BEAC	XAF
GAMBIA (THE)	Dalasi	GMD
GEORGIA	Lari	GEL
GERMANY	Euro	EUR
GHANA	Ghana Cedi	GHS
GIBRALTAR	Gibraltar Pound	GIP
GREECE	Euro	EUR
GREENLAND	Danish Krone	DKK
GRENADA	East Caribbean Dollar	XCD
GUADELOUPE	Euro	EUR
GUAM	US Dollar	USD
GUATEMALA	Quetzal	GTQ
GUERNSEY	Pound Sterling	GBP

GUINEA	Guinea Franc	GNF
GUINEA-BISSAU	CFA Franc BCEAO	XOF
GUYANA	Guyana Dollar	GYD
HAITI	Gourde	HTG
HAITI	US Dollar	USD
HEARD ISLAND AND McDONALD ISLANDS	Australian Dollar	AUD
HOLY SEE (THE)	Euro	EUR
HONDURAS	Lempira	HNL
HONG KONG	Hong Kong Dollar	HKD
HUNGARY	Forint	HUF
ICELAND	Iceland Krona	ISK
INDIA	Indian Rupee	INR
INDONESIA	Rupiah	IDR
INTERNATIONAL MONETARY FUND (IMF)	SDR (Special Drawing Right)	XDR
IRAN (ISLAMIC REPUBLIC OF)	Iranian Rial	IRR
IRAQ	Iraqi Dinar	IQD
IRELAND	Euro	EUR
ISLE OF MAN	Pound Sterling	GBP
ISRAEL	New Israeli Sheqel	ILS
ITALY	Euro	EUR
JAMAICA	Jamaican Dollar	JMD
JAPAN	Yen	JPY
JERSEY	Pound Sterling	GBP
JORDAN	Jordanian Dinar	JOD
KAZAKHSTAN	Tenge	KZT
KENYA	Kenyan Shilling	KES
KIRIBATI	Australian Dollar	AUD
KOREA (THE DEMOCRATIC PEOPLE'S REPUBLIC OF)	North Korean Won	KPW
KOREA (THE REPUBLIC OF)	Won	KRW
KUWAIT	Kuwaiti Dinar	KWD
KYRGYZSTAN	Som	KGS
LAO PEOPLE'S DEMOCRATIC REPUBLIC (THE)	Kip	LAK
LATVIA	Euro	EUR
LEBANON	Lebanese Pound	LBP
LESOTHO	Loti	LSL
LESOTHO	Rand	ZAR
LIBERIA	Liberian Dollar	LRD
LIBYA	Libyan Dinar	LYD
LIECHTENSTEIN	Swiss Franc	CHF
LITHUANIA	Euro	EUR
LUXEMBOURG	Euro	EUR
MACAO	Pataca	MOP
MACEDONIA (THE FORMER YUGOSLAV REPUBLIC OF)	Denar	MKD
MADAGASCAR	Malagasy Ariary	MGA
MALAWI	Kwacha	MWK
MALAYSIA	Malaysian Ringgit	MYR
MALDIVES	Rufiyaa	MVR
MALI	CFA Franc BCEAO	XOF
MALTA	Euro	EUR

MARSHALL ISLANDS (THE)	US Dollar	USD
MARTINIQUE	Euro	EUR
MAURITANIA	Ouguiya	MRO
MAURITIUS	Mauritius Rupee	MUR
MAYOTTE	Euro	EUR
MEMBER COUNTRIES OF THE AFRICAN DEVELOPMENT BANK GROUP	ADB Unit of Account	XUA
MEXICO	Mexican Peso	MXN
MEXICO	Mexican Unidad de Inversion (UDI)	MXV
MICRONESIA (FEDERATED STATES OF)	US Dollar	USD
MOLDOVA (THE REPUBLIC OF)	Moldovan Leu	MDL
MONACO	Euro	EUR
MONGOLIA	Tugrik	MNT
MONTENEGRO	Euro	EUR
MONTSERRAT	East Caribbean Dollar	XCD
MOROCCO	Moroccan Dirham	MAD
MOZAMBIQUE	Mozambique Metical	MZN
MYANMAR	Kyat	MMK
NAMIBIA	Namibia Dollar	NAD
NAMIBIA	Rand	ZAR
NAURU	Australian Dollar	AUD
NEPAL	Nepalese Rupee	NPR
NETHERLANDS (THE)	Euro	EUR
NEW CALEDONIA	CFP Franc	XPF
NEW ZEALAND	New Zealand Dollar	NZD
NICARAGUA	Cordoba Oro	NIO
NIGER (THE)	CFA Franc BCEAO	XOF
NIGERIA	Naira	NGN
NIUE	New Zealand Dollar	NZD
NORFOLK ISLAND	Australian Dollar	AUD
NORTHERN MARIANA ISLANDS (THE)	US Dollar	USD
NORWAY	Norwegian Krone	NOK
OMAN	Rial Omani	OMR
PAKISTAN	Pakistan Rupee	PKR
PALAU	US Dollar	USD
PALESTINE, STATE OF	No universal currency	
PANAMA	Balboa	PAB
PANAMA	US Dollar	USD
PAPUA NEW GUINEA	Kina	PGK
PARAGUAY	Guarani	PYG
PERU	Nuevo Sol	PEN
PHILIPPINES (THE)	Philippine Peso	PHP
PITCAIRN	New Zealand Dollar	NZD
POLAND	Zloty	PLN
PORTUGAL	Euro	EUR
PUERTO RICO	US Dollar	USD
QATAR	Qatari Rial	QAR
RÉUNION	Euro	EUR
ROMANIA	Romanian Leu	RON
RUSSIAN FEDERATION (THE)	Russian Ruble	RUB
RWANDA	Rwanda Franc	RWF
SAINT BARTHÉLEMY	Euro	EUR

SAINT HELENA, ASCENSION AND TRISTAN DA CUNHA	Saint Helena Pound	SHP
SAINT KITTS AND NEVIS	East Caribbean Dollar	XCD
SAINT LUCIA	East Caribbean Dollar	XCD
SAINT MARTIN (FRENCH PART)	Euro	EUR
SAINT PIERRE AND MIQUELON	Euro	EUR
SAINT VINCENT AND THE GRENADINES	East Caribbean Dollar	XCD
SAMOA	Tala	WST
SAN MARINO	Euro	EUR
SAO TOME AND PRINCIPE	Dobra	STD
SAUDI ARABIA	Saudi Riyal	SAR
SENEGAL	CFA Franc BCEAO	XOF
SERBIA	Serbian Dinar	RSD
SEYCHELLES	Seychelles Rupee	SCR
SIERRA LEONE	Leone	SLL
SINGAPORE	Singapore Dollar	SGD
SINT MAARTEN (DUTCH PART)	Netherlands Antillean Guilder	ANG
SISTEMA UNITARIO DE COMPENSACION REGIONAL DE PAGOS "SUCRE"	Sucre	XSU
SLOVAKIA	Euro	EUR
SLOVENIA	Euro	EUR
SOLOMON ISLANDS	Solomon Islands Dollar	SBD
SOMALIA	Somali Shilling	SOS
SOUTH AFRICA	Rand	ZAR
SOUTH GEORGIA AND THE SOUTH SANDWICH ISLANDS	No universal currency	
SOUTH SUDAN	South Sudanese Pound	SSP
SPAIN	Euro	EUR
SRI LANKA	Sri Lanka Rupee	LKR
SUDAN (THE)	Sudanese Pound	SDG
SURINAME	Surinam Dollar	SRD
SVALBARD AND JAN MAYEN	Norwegian Krone	NOK
SWAZILAND	Lilangeni	SZL
SWEDEN	Swedish Krona	SEK
SWITZERLAND	WIR Euro	CHE
SWITZERLAND	Swiss Franc	CHF
SWITZERLAND	WIR Franc	CHW
SYRIAN ARAB REPUBLIC	Syrian Pound	SYP
TAIWAN (PROVINCE OF CHINA)	New Taiwan Dollar	TWD
TAJIKISTAN	Somoni	TJS
TANZANIA, UNITED REPUBLIC OF	Tanzanian Shilling	TZS
THAILAND	Baht	THB
TIMOR-LESTE	US Dollar	USD
TOGO	CFA Franc BCEAO	XOF
TOKELAU	New Zealand Dollar	NZD
TONGA	Pa'anga	TOP
TRINIDAD AND TOBAGO	Trinidad and Tobago Dollar	TTD
TUNISIA	Tunisian Dinar	TND
TURKEY	Turkish Lira	TRY
TURKMENISTAN	Turkmenistan New	TMT

	Manat	
TURKS AND CAICOS ISLANDS (THE)	US Dollar	USD
TUVALU	Australian Dollar	AUD
UGANDA	Uganda Shilling	UGX
UKRAINE	Hryvnia	UAH
UNITED ARAB EMIRATES (THE)	UAE Dirham	AED
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND (THE)	Pound Sterling	GBP
UNITED STATES MINOR OUTLYING ISLANDS (THE)	US Dollar	USD
UNITED STATES OF AMERICA (THE)	US Dollar	USD
UNITED STATES OF AMERICA (THE)	US Dollar (Next day)	USN
URUGUAY	Uruguay Peso en Unidades Indexadas (URUIURUI)	UYI
URUGUAY	Peso Uruguayo	UYU
UZBEKISTAN	Uzbekistan Sum	UZS
VANUATU	Vatu	VUV
VENEZUELA (BOLIVARIAN REPUBLIC OF)	Bolivar	VEF
VIET NAM	Dong	VND
VIRGIN ISLANDS (BRITISH)	US Dollar	USD
VIRGIN ISLANDS (U.S.)	US Dollar	USD
WALLIS AND FUTUNA	CFP Franc	XPF
WESTERN SAHARA	Moroccan Dirham	MAD
YEMEN	Yemeni Rial	YER
ZAMBIA	Zambian Kwacha	ZMW
ZIMBABWE	Zimbabwe Dollar	ZWL
ZZ01_Bond Markets Unit European_EURCO	Bond Markets Unit European Composite Unit (EURCO)	XBA
ZZ02_Bond Markets Unit European_EMU-6	Bond Markets Unit European Monetary Unit (E.M.U.-6)	XBB
ZZ03_Bond Markets Unit European_EUA-9	Bond Markets Unit European Unit of Account 9 (E.U.A.-9)	XBC
ZZ04_Bond Markets Unit European_EUA-17	Bond Markets Unit European Unit of Account 17 (E.U.A.-17)	XBD
ZZ06_Testing_Code	Codes specifically reserved for testing purposes	XTS
ZZ07_No_Currency	The codes assigned for transactions where no currency is involved	XXX
ZZ08_Gold	Gold	XAU
ZZ09_Palladium	Palladium	XPD
ZZ10_Platinum	Platinum	XPT
ZZ11_Silver	Silver	XAG

7.14 APPENDIX N – FILER CATEGORY TYPES; SPONSORING ENTITY

If the financial institution reporting the account is a:	Filer Category Value
Sponsoring Entity of a Sponsored FFI	FATCA607
Sponsoring Entity of a Sponsored Direct Reporting NFFE	FATCA608
Trustee of a Trustee-Documented Trust	FATCA609

7.15 APPENDIX O – FILER CATEGORY TYPES; REPORTING FINANCIAL INSTITUTION

If the financial institution reporting the account is a:	Filer Category Value
PFFI (other than a Reporting Model 2 FFI and including a U.S. branch of a PFFI not treated as a U.S. person)	FATCA601
RDC FFI	FATCA602
Limited Branch of Limited FFI	FATCA603
Reporting Model 2 FFI	FATCA604
Qualified Intermediary (QI), Withholding Foreign Partnership (WP), or Withholding Foreign Trust (WT)	FATCA605
Direct Reporting NFFE	FATCA606
Withholding Agent (including a U.S. branch of a PFFI, Reporting Model 1 FFI, Reporting Model 2 FFI, RDC FFI treated as a U.S. person and a U.S. branch of a Reporting Model 1 FFI (including any other RDC FFI) Limited FFI that is not treated as a U.S. person)	FATCA610
Territory Financial Institution treated as a U.S. person	FATCA611

7.16 APPENDIX P - REPORTING U.S. TAXPAYER IDENTIFICATION NUMBER (TIN)

As a Model 1 FFI you are required to obtain and exchange the U.S. taxpayer identification number (TIN) data element for each specified U.S. person that is an account holder or a controlling person of a non-U.S. entity (a specified U.S. person) in accordance with the Intergovernmental Agreement (IGA) between the United States of America and the Republic of South Africa.

However, in the IRS' efforts to better understand the issues that FFIs face in obtaining a U.S. TIN, the IRS has developed a series of codes that may be used by a reporting Model 1 FFI to populate the TIN field where the TIN has not been obtained in specified scenarios. The use of these codes is not mandatory and does not mean that an FFI will not be at risk for being found significantly non-compliant due to a failure to report each required U.S. TIN. The IRS will take into account the facts and circumstances leading to the absence of the U.S. TIN, such as the reasons why the TIN could not be obtained, whether the FFI has adequate procedures in place to obtain TINs, and the efforts made by the FFI to obtain TINs. For example, whether the FFI is contacting account holders annually to request any missing TINs. The expectation is that the use of these codes will allow our tax administrations to better understand the facts and circumstances behind the missing U.S. TINs, both in general and with respect to a specific reporting Model 1 FFI. The TIN field code and related scenarios are as follows:

- 222222222 – Preexisting individual account with only U.S. indicia being a U.S. place of birth.
- 333333333 – New individual account that (1) has indicia of a U.S. place of birth, and (2) either:
    - (a) has a change in circumstances causing the self-certification originally obtained at account opening to be incorrect or unreliable, and a new self-certification has not been obtained, or
    - (b) was below the threshold for documenting and reporting the account at the time of account opening and subsequently exceeded the threshold, and a self-certification has not been obtained.
- 444444444 – Preexisting individual and entity account that (1) has U.S. indicia other than a U.S. place of birth, and (2) either:
    - (a) has a change in circumstances, causing the self-certification or other documentation originally obtained to be incorrect or unreliable, and a new self-certification or other documentation has not been obtained, or
    - (b) was below the threshold for documenting and reporting the account at the time of account opening and subsequently exceeded the threshold, and a self-certification or other documentation has not been obtained.
- 555555555 – New individual and entity account that has a U.S, indicia other than a U.S. place of birth, and (2) either:
    - (a) has a change in circumstances causing the self-certification or other documentation originally obtained to be incorrect or unreliable, and a new self-certification or other documentation has not been obtained, or

- (b) was below the threshold for documenting and reporting the account at the time of account opening and subsequently exceeded the threshold, and a self-certification or other documentation has not been obtained.

- 666666666 – Preexisting entity account with account balance exceeding $1,000,000 held by a passive NFFE with respect to which no self-certifications have been obtained, and no U.S. indicia has been identified in relation to its controlling persons.
- 777777777 – For pre-existing accounts where there is no TIN available and the account has been dormant or inactive, but remains above the reporting threshold, also known as a "dormant account". For reference, the U.S. defines "dormant account" in U.S. Treasury Regulations §1.1471-4(d)(6)(ii).

In January 2023, the IRS issued Notice 2023-11 which provides reporting relief to Model 1 FFIs who have been unable to obtain U.S. TINs for their pre-existing accounts that are U.S. reportable accounts if they follow the procedures in the Notice. As a result of the Notice, the IRS has updated the above series of TIN codes. Reporting for calendar year 2022 (due by September 30, 2023) is considered to be a transition year, and to be eligible for relief Model 1 FFIs must either use the TIN codes issued in May 2021 (as detailed above) or the updated TIN codes listed below. For reporting on calendar years 2023 (due by September 30, 2024) and 2024 (due by September 30, 2025), a reporting Model 1 FFI must use the updated TIN codes that identify features of these accounts that may explain why the reporting Model 1 FFI cannot report a U.S. TIN. The use of these codes will allow the IRS to better understand the facts and circumstances behind the missing U.S. TINs. The updated TIN field code and related scenarios are as follows:

- 222222222 Preexisting individual account with only U.S. indicia being a U.S. place of birth, other than an account reported under code 000222111. This code takes precedence if any other code (other than 000222111) could also be applicable.
- 000222111 Preexisting depository individual account with only U.S. indicia being a U.S. place of birth. Additionally, FFI must determine that the account holder is a resident of the jurisdiction where the account is maintained for AML and tax purposes. For reference, "depository account" has the meaning defined in the applicable Model 1 Intergovernmental Agreement (Model 1 IGA). This code takes precedence if any other code could also be applicable.
- 333333333 New individual account that:
    - (1) has indicia of a U.S. place of birth, and
    - (2) either:
        - (a) has a change in circumstances causing the self-certification originally obtained at account opening to be incorrect or unreliable, and a new self-certification has not been obtained, or
        - (b) was below the threshold for documenting and reporting the account at the time of account opening and subsequently exceeded the threshold, and a self-certification has not been obtained.

- 444444444 Preexisting individual or entity account that:
  - (1) has U.S. indicia other than a U.S. place of birth, and
  - (2) either:
    - (a) has a change in circumstances that either results in one or more U.S. indicia being associated with the account or causes a self-certification or other documentation originally obtained to be incorrect or unreliable, and a valid self-certification or other documentation has not been obtained subsequent to the change in circumstances, or
    - (b) was below the threshold for documenting and reporting the account on the determination date provided in the applicable Model 1 IGA and subsequently exceeded the threshold, and a self-certification or other documentation has not been obtained.
- 555555555 New individual or entity account that:
  - (1) has a U.S. indicia other than a U.S. place of birth, and
  - (2) either:
    - (a) has a change in circumstances causing the self-certification or other documentation originally obtained to be incorrect or unreliable, and a new self-certification or other documentation has not been obtained, or
    - (b) was below the threshold for documenting and reporting the account at the time of account opening and subsequently exceeded the threshold, and a self-certification or other documentation has not been obtained.
- 666666666 Preexisting entity account held by a passive NFFE with one or more controlling persons with respect to which self-certifications have not been obtained, and no U.S. indicia have been identified in relation to any controlling persons.
- 777777777 Dormant Accounts – For pre-existing accounts where there is no TIN available and the account has been dormant or inactive, but remains above the reporting threshold, also known as a “dormant account.” A “dormant account” is one that meets the definition set out in U.S. Treasury Regulations §1.1471-4(d)(6)(ii) and had had no financial activity for three years, except for the posting of interest. If an account could be classified into multiple TIN codes, the other code takes precedence.
- 999999999 Any account for which the FFI cannot obtain a TIN and none of the other TIN codes would be applicable. The use of this code indicates that an FFI has completed its review of accounts without U.S. TINs and has in good faith applied TIN codes to records when applicable.