

BUSINESS REQUIREMENTS SPECIFICATION:

Administration of Dividends Tax

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1. DOCUMENT MANAGEMENT

1.1 Revision History

Revision History			
Date	Version	Description	Author/s
01 December 2011	V1.0.0	Version for publication onto the website	SARS
03 February 2012	V2.0.0	<ul style="list-style-type: none"> • Included a clarification note under the “Dividend declared/ received information” section of the file, explaining the grace period on dividends received information. • Included an additional logic validation (g) to Transaction due date (Field 19) • Included an additional logic validation (d) to Transaction due date (Field 51) • Amended the title of the document to refer to Dividend Tax (removed the word withholding) • Additional clarification provided to the introduction of Appendix G for each type of beneficial owner declaration form. • Updated the description field of the following fields in the DT supporting data file: <ul style="list-style-type: none"> ○ Number of shares (Field 38) ○ Number of shares (Field 67) ○ Unique File ID (Field 85) ○ SARS Request Reference (Field 86) ○ Data Type Being Supplied (Field 88) ○ Row Number (Field 18 and Field 49) • Updated the description field of the following fields in the Response file: <ul style="list-style-type: none"> ○ Unique File ID (Field 5) ○ SARS Request Reference (Field 6) ○ Data Type Being Supplied (Field 8) ○ Unique Number (Field 21) • Updated the Condition and Data validation fields of Dividend declarant – Registration number (Field24) to reference the correct Nature of person field. • Updated the Condition and Data validation fields of Entity received from – Registration number (Field35) to reference the correct Nature of person field. • Update the description for UNICORPORATED_BODY_OF_PERSONS in Appendix A 	SARS
27 February 2012	V3.0.0	<ul style="list-style-type: none"> • Section 4 – updated the wording of (k) and added rule (l), (m), (n), (o) and (p). Changes documented in green text. • Section 5 – Update text and added additional information under the heading. Changes 	SARS

		<p>documented in green text</p> <ul style="list-style-type: none"> • Section 5.1 – Changes documented in green text. Updated Note 5, File name definition to refer to the file name structure table • Submission File Header: <ul style="list-style-type: none"> ○ Updated field descriptions and validations. All changes documented in green text. • Submitting Entity Demographic Information: <ul style="list-style-type: none"> ○ Added a logic validation to Field 7. All changes documented in green text • Dividend Declared/ Received Information: <ul style="list-style-type: none"> ○ Updated field descriptions and validations. All changes documented in green text. ○ Removed the data validation from Field 17 • Dividend Recipient Information: <ul style="list-style-type: none"> ○ Updated field descriptions and validations. All changes documented in green text ○ Removed the data validation from Field 47 ○ Removed logic validation (b) from Field 50 ○ Removed Identification type = 001 from the condition rule for Field 63 • File Trailer Record: <ul style="list-style-type: none"> ○ Updated field descriptions and validations. All changes documented in green text • Section 5.2 – Changes documented in green text • Request / Response File Header: <ul style="list-style-type: none"> ○ Updated field descriptions and validations. All changes documented in green text • Request / Response File Body: <ul style="list-style-type: none"> ○ Updated field descriptions and validations. All changes documented in green text` ○ Removed the logic validation of Field 21 ○ Removed the logic validation of Field 22 • Request / Response File Trailer: <ul style="list-style-type: none"> ○ Updated field descriptions and validations. All changes documented in green text • Appendix E: <ul style="list-style-type: none"> ○ Included a new code at position 002 and adjusted the other code numbers accordingly ○ Updated descriptions. All changes documented in green text • Section 13 – MD5 Calculation: Added a note at the bottom of the section (marked in green) • Appendix G: <ul style="list-style-type: none"> ○ Update DT tax rate from 10% to 15% in the notes boxes. Changes documented in green text. 	
20 March 2012	V4.0.0	<ul style="list-style-type: none"> • Section 7 – Appendix A <ul style="list-style-type: none"> ○ Updated UNICORPORATED_BODY_OF_PERSONS to UNINCORPORATED_BODY_OF_PERSONS 	

		<ul style="list-style-type: none"> • Section 1.2 – Added “business day” • Section 5 – Changes to File Name Structure table and notes below table. Changes documented in green text. • Submission File Header: <ul style="list-style-type: none"> ○ Removed condition of Field 86 ○ All other changes updated in green text • Submitting Entity Demographic Information: <ul style="list-style-type: none"> ○ All changes updated in green text • Dividend Declared/ Received Information: <ul style="list-style-type: none"> ○ All changes updated in green text • Dividend Recipient Information: <ul style="list-style-type: none"> ○ Field 69 – moved the “Note” from the Field Name to the Description ○ All other changes updated in green text • File Trailer Record: <ul style="list-style-type: none"> ○ All changes updated in green text • Request/ Response File Header: <ul style="list-style-type: none"> ○ Removed condition of Field 6, Field 7, Field 16 and Field 18 ○ All other changes updated in green text • Request/ Response File Body: <ul style="list-style-type: none"> ○ Removed condition of Field 25 ○ All other changes updated in green text • Section 11 – File Response Codes <ul style="list-style-type: none"> ○ Removed codes 007 to 010 from the table 	
29 March 2012	V5.0.0	<ul style="list-style-type: none"> • Dividend Declared/ Received Information: <ul style="list-style-type: none"> ○ Updated logic validation (a) of Field 44 to correct the formula (changes in green) ○ Updated logic validation (a) of Field 103 for clarity (changes in green) • Dividend Declared/ Received Information: <ul style="list-style-type: none"> ○ Updated Logic validation (a) of Field 71 to reference the correct field (changes in green) ○ Updated Logic validation (c) of Field 73 to convert the STC credit calculation to a rand value and added a clarification note (changes in green) ○ Updated the Logic validation (b) of Field 74 to convert the STC credit calculation to a rand value and added a clarification note (changes in green) • Section 6 – Added a clarification note below the example form. 	
15 June 2012	V6.0.0	<ul style="list-style-type: none"> • Section 1.2.2 – updated following definitions (changes in green text): <ul style="list-style-type: none"> ○ Alpha (A) ○ Alphanumeric (AN) ○ Numeric (N) • Section 3 – updated text for “e@syFile and Branch Office” channel to remove the reference to a manual disk created from e@syFile (updated text in green) 	

		<ul style="list-style-type: none"> • Section 4 – Added (q) in green text • Section 5 – updated the notes under the File Name Structure Requirements table (changes in green text) • Submission file header (all changes in green): <ul style="list-style-type: none"> ○ Field 83 – updated the Data Type ○ Field 84, 85, 92, 93, 98, 99 and 100 – updated the Data Validation ○ Field 90 – updated the Data Type and removed the Logic Validation • Submitting Entity Demographic Information (all changes in green): <ul style="list-style-type: none"> ○ Field 105 and 5 – updated the Data Type • Dividend Declared/Received Information (all changes in green): <ul style="list-style-type: none"> ○ Field 17, 19, 21, 24, 32, 35, 106, 41 and 42 – updated the Data Type ○ Field 18 – updated the Data Validation • Dividend Recipient Information (all changes in green): <ul style="list-style-type: none"> ○ Field 47, 51, 50, 55, 64 and 107 – updated the Data Type ○ Field 49 – updated the Data Validation ○ Field 61 – updated Data Type and updated referenced fields in the Data Validations ○ Field 65 – updated the Description and added 2 new Logic Validations (l) and (m) ○ Field 72 – updated the Logic Validation (b) • File Trailer Record (all changes in green): <ul style="list-style-type: none"> ○ Field 77 – updated the Data Validation ○ Field 102 – updated the description and the note in the logic validation for consistency • Request/Response File Header (all changes in green): <ul style="list-style-type: none"> ○ Field 3, 15 and 18 – updated the Data Type ○ Field 4, 5 and 13 – updated the Data Validations ○ Field 8 and 10 – updated the Condition Rule ○ Field 9, 11 and 12 – updated the Condition Rule and the Data Type ○ Field 14 – updated the Length • Request/Response File Body (all changes in green) <ul style="list-style-type: none"> ○ Field 20, 27 and 28 – updated the Data Validations ○ Field 21 – updated the Data Type ○ Field 25 – updated the Length • Request/Response File Trailer (all changes in green) <ul style="list-style-type: none"> ○ Field 30 – updated the Data Validation • Section 9 – Appendix C (all changes in green): <ul style="list-style-type: none"> ○ Added Code Y and Z • Section 11 – Appendix E (all changes in green): 	
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		<ul style="list-style-type: none"> ○ Added Code 011 and 012 	
29 June 2012	V6.1.0	<ul style="list-style-type: none"> • Submission file header (all changes in green): <ul style="list-style-type: none"> ○ Field 85 – updated the Data Validation • Dividend Recipient Information (all changes in green): <ul style="list-style-type: none"> ○ Field 75 – updated the Description 	
10 September 2012	V7.0.0	<p>All changes marked in green:</p> <ul style="list-style-type: none"> • Submission file header <ul style="list-style-type: none"> ○ Field 91 – updated the Data Validation • Dividend Declared/ Received Information <ul style="list-style-type: none"> ○ Field 39 – updated the Description • Dividend Recipient Information <ul style="list-style-type: none"> ○ Field 65 – updated the Data Validation ○ Field 68 – updated the Description • Appendix I – updated the validation 	

1.2 References

1.2.1 Referenced Documents

Document	Version	Description	Author/s
Income Tax Act, nr 58 of 1962 – section 64D to 64N			

1.2.2 Acronyms and definitions

Terms	Description
Alpha (A)	Alphabet A until Z only (Upper Case and Lower Case)
Alphanumeric (AN)	Alphabet A until Z (Upper Case and Lower Case), AND Numbers 0 to 9 and a decimal point
Business day	Any day which is not a Saturday, Sunday or a public holiday (definition as per Section 1 of the IT Act).
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
Dividend declarant	The entity/ legal entity that declared the dividend (also referred to as the issuer of the dividend).
Dividend declaring entity	The entity/ legal entity that declared the dividend (also referred to as the issuer of the dividend).
DT	Dividends Tax
DTA	Double Taxation Agreement
e@syFile™	SARS' premier declaration completion and submission channel. A free suite of software applications linked to eFiling which allow taxpayers to complete their returns offline on their desktop and then send these to SARS electronically.
XML	eXtensibleMarkup Language
eFiling	SARS website for electronic filing and interaction with SARS
EFT	Electronic Funds Transfer
Entity	Collective term informally used for the legal personas that interact with SARS. Formally these would be referred to as the "Legal Entities".

Terms	Description
	<p>Examples of an entity/ a legal entity includes:</p> <ul style="list-style-type: none"> • Company (PTY Ltd) • Closed corporation • Trust • Individual
Free Text (FT)	<p>Free text includes the following:</p> <ul style="list-style-type: none"> • Alphabet A until Z • Upper and Lower Case Characters • Number 0 to 9 • Dash (-) • Space () • Inverted Commas (“”) • Back slash(\) • Forward slash (/) • Question Mark (?) • At sign (@) • Ampersand (&) • Dollar sign (\$) • Exclamation Mark (!) • Hash (#) • Plus (+) • Equals (=) • Semi colon (;) • Colon (:) • Comma (,) • Apostrophe (') • Left and Right Brackets (()) • Full Stop (.) • Characters such as ê, ë. <p>All special characters are allowed, however for XML development purposes the following standard must be adhered to: ISO-8859-1 encoding or informally referred to as Latin-1.</p>
ISV	Independent Software Vendor

Terms	Description
Mandatory Fields	Fields that must be completed as a rule as opposed to being optional
Numeric (N)	Numbers from 0 to 9 AND a decimal point
Optional Fields	Fields that can be completed based on applicability and availability. These fields are not mandatory
PSV	Pipe separated values
SARS	South African Revenue Service
STC	Secondary Tax on Companies
Transaction	A transaction is defined as the declaring of a dividend, the receipt of a dividend from a declaring company or regulated intermediary and the passing of the dividend to a regulated intermediary or the payment of a dividend to beneficial owners.

Table of Contents

1. DOCUMENT MANAGEMENT	2
1.1 REVISION HISTORY	2
1.2 REFERENCES	7
1.2.1 <i>Referenced Documents</i>	7
1.2.2 <i>Acronyms and definitions</i>	7
2. INTRODUCTION	11
3. CONCEPTUAL DESIGN	12
4. GENERAL RULES FOR IMPORT FILE STRUCTURE	14
5. FILE LAYOUT	18
5.1 FILE LAYOUT: 1. DETAIL SUPPORTING DATA SUBMISSION	19
5.2 FILE LAYOUT: 2. RESPONSE FILE	51
6. MAPPING OF FIELDS ON RETURN TO IMPORT FILE FIELDS	58
7. APPENDIX A – NATURE OF PERSON	59
8. APPENDIX B – COUNTRY CODES	60
9. APPENDIX C – EXEMPTION CODE TABLE	65
10. APPENDIX D – IDENTIFICATION TYPE CODE TABLE	66
11. APPENDIX E – FILE RESPONSE CODES	67
12. APPENDIX F – RESPONSE CODES	68
13. MD5 CALCULATION	69
14. APPENDIX G – BENEFICIAL OWNER DECLARATIONS OF STATUS	73
15. APPENDIX H – ID VALIDATION	79
16. APPENDIX I – COMPANY REGISTRATION NUMBER VALIDATION	80
17. APPENDIX J – MODULUS 10 VALIDATION	81

2. INTRODUCTION

In 2007, the Minister of Finance announced that Secondary Tax on Companies (STC) would be replaced by Dividends Tax (DT). Since the announcement of DT, legislation has been enacted annually to provide a legislative foundation for the implementation of the DT. The DT legislation has now principally been finalised. An implementation date for the DT of 1 April 2012 has been pronounced in the annual budget announcement and is confirmed in the current Taxation Laws Amendment bill.

The Dividends Tax (DT) will operate from the principle that the liability for DT is triggered by the payment of the dividend and it falls on the recipient (i.e. beneficial owner) to pay the tax to SARS. However, DT will be administered on the basis of withholding the applicable percentage of tax from the dividend payment by either the entity declaring the dividend or, where relevant, certain withholding agents (i.e. regulated intermediaries).

Provision is made for exemption from DT or the payment of a reduced rate DT based on the nature or status of the beneficial owner. The beneficial owner is responsible to declare his/her/its status to the declaring entity or regulated intermediary prior to the payment of the dividend.

A prescribed DT return must be submitted to SARS by each entity that manages dividends, accounting for the payment/withholding of dividends to beneficial owners and/or the pass through of dividends to regulated intermediaries for further distribution. The return summarises the management (receipt/ declaration of dividends and the distribution of the dividends received/declared) of dividends by the entity and must be accompanied by supporting data underpinning the consolidated view of the return.

The supporting information and return can be submitted through the existing SARS channels. In addition SARS will also be introducing a new direct data flow (secure file transfer) channel for submission of the supporting information.

The purpose of this document is to conceptualise the channels and to specify the requirements for the supporting data to be submitted.

3. CONCEPTUAL DESIGN

SARS will leverage off its existing electronic channel infrastructure to provide a mechanism for listed and unlisted companies to submit their DT returns and supporting data. The following channels will be available for submission:

- **e@syFile™**. The e@syFile™ solution will provide the ability to upload or capture the required supporting data. The data will be consolidated into the DT return which will be submitted to SARS
- **Direct data flow (Secure file transfer)**. It is envisaged that this channel will mainly be used by regulated intermediaries acting as agents to administer the dividend distribution on behalf of listed companies. It will allow the entity to extract the relevant supporting data from their respective information systems and upload the data in a prescribed format to SARS' systems. No manual intervention will be required from the entity. SARS will consolidate the data and populate the DT return. The entity will be able to login to eFiling to request and view the DT return. Data validations will be performed to ensure correctness and completeness. The ability to rectify any omissions or errors on the detail data will be provided. The entity will be able to submit the DT return from the eFiling platform.
- **eFiling**. Companies with a small number of stakeholders will be able to use this channel to capture the relevant supporting data. Similarly to the e@syFile™ channel, the data will be consolidated into the DT return which will be submitted to SARS.
- **Branch office**. Entities with a small number of stakeholders will be able to use the branch office channel to capture the relevant supporting data and request and submit the dividend tax return.

In addition to submission, companies will also have the ability to submit revisions to previously filed returns and supporting documentation as well as the ability to make payment on the selected electronic channel, the branch office or via bank transfer. The conceptual design is depicted in Figure 1 below.

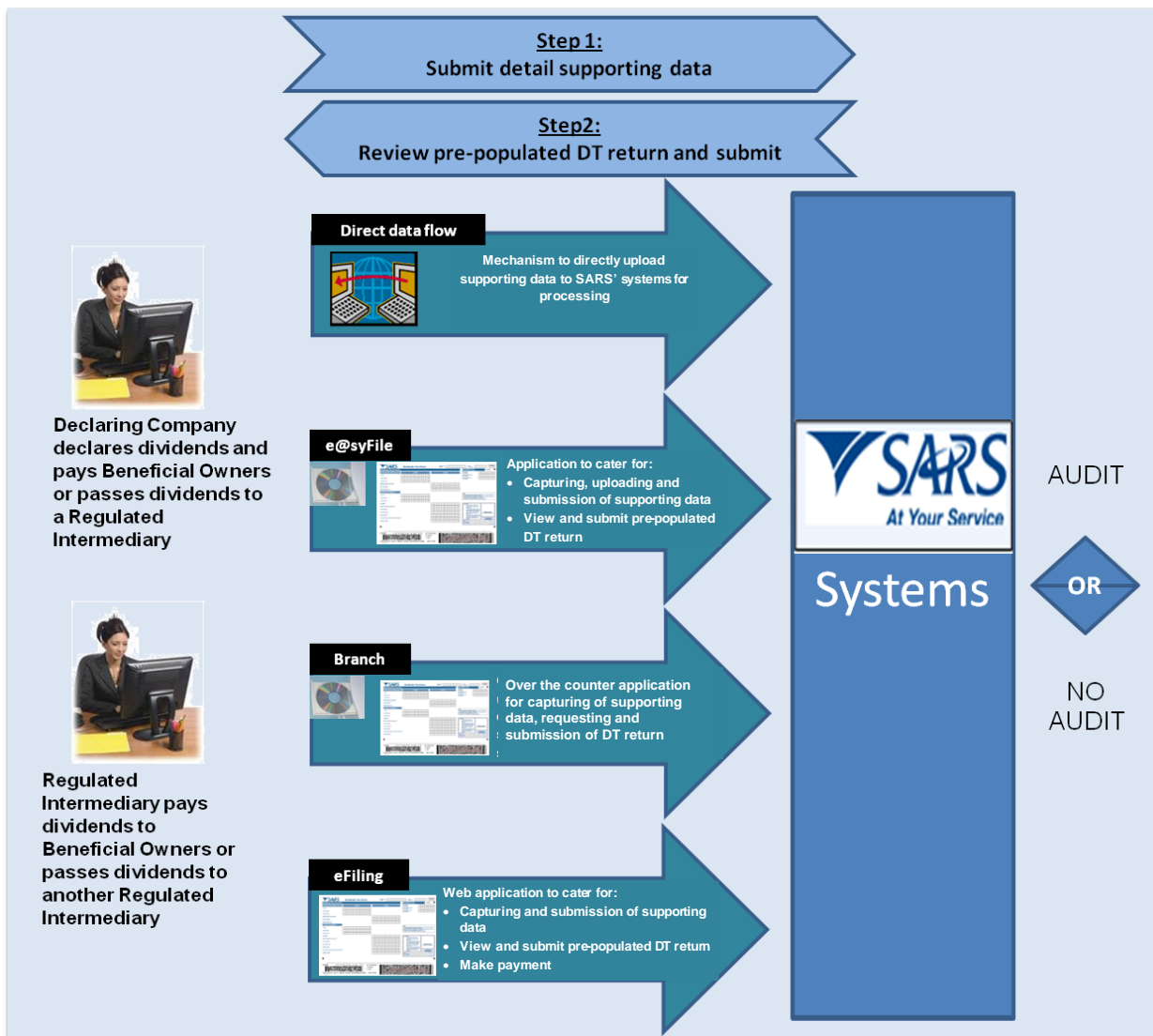


Figure 1: High Level Process

Step 1: The dividend declaring entity or the regulated intermediary submits the detail supporting data via any of the available channels. SARS' systems will send back a response message confirming the receipt of the data in good order or otherwise. If the data is not in good order they will be required to rectify and resubmit the necessary data. If the data is in good order, the data will be evaluated by the SARS system. On request from the submitting entity, the DT return will be populated and the user can continue with step 2.

Step 2: The DT return will record a summary declaration of all dividends received or declared and the distribution of these dividends. The return will be populated from the detailed supporting data submitted. The entity will view the return, confirm that it is correct and submit the return to SARS.

4. GENERAL RULES FOR IMPORT FILE STRUCTURE

- a. The record structure of the file is as follows:
 - File Header Record
 - Submitting entity demographic record
 - Dividend declared/ received information record
 - Dividend recipient record
 - File trailer record.
- b. Each file submitted to SARS must only contain information for one submitting entity.
- c. Fields are indicated as mandatory, optional or conditional as specified in this document. Certain mandatory and conditional fields are also indicated with a “MW” or “CW” to indicate that although from a SARS perspective the field is required, for a time period the record will be accepted if the field is left blank by the submitting entity (refer to the notes in section 5.1 for a more detailed explanation).
- d. Each submission must contain the file header record, the submitting entity demographic record, the file trailer record and one or both of the dividend declared/ received information record and the dividend recipient record.
- e. Each entry in the dividend recipient section must reference an entry in the dividend declared/ received information section, either in this file or in a previously accepted submission.
- f. Data fields must not start with a space.
- g. No amounts on the file may be recorded as a negative value.
- h. The cents for all Rand amounts must be specified even if zero.
- i. When a Record status is not N (new), then all the field values for that line item must be stated/ re-stated to what the values should have been (not the delta).
- j. Where the field contains decimals, length is specified in format e.g. N10,2. This means that the field

- Is a numeric field;
- Consists of 10 digits before the decimal point; and
- Consists of 2 digits after the decimal point.

Therefore, numeric decimal fields will be supplied using a point (e.g. 0.00) and not a comma (e.g. 0, 00).

For example: a numeric decimal field would be supplied as 276.38 and not 276, 38.

- k. A pipe separated values file (PSV) format will be used for the file structure, where the fields are separated by a delimiter. **For any field where no value is required or no value is available (where the file indicates that a field must or can be left BLANK), a delimiter must be followed by another delimiter to indicate that the field is empty.**
- l. In order for SARS to process the files in the most efficient manner the sections submitted must be in the sequence as specified in the file. This implies the first record in the file will be the general header, the second record will be the submitting entity demographic record, then all the Dividend declared/received records will follow, then all the recipient information records will follow and lastly the trailer record will follow.
- m. Rounding should be applied consistently throughout the file. Rounding is applicable regardless of whether the field is a calculated field or a captured field. The following illustrates how rounding should be applied:

If the "Data Format" is specified for example as N1.6 to N15.6, then the 7th digit after the decimal point must be rounded down if the digit is <5 (which implies that the 6th digit remains the same) and be rounded up if the digit is >=5 (which implies the 6th digit increases by 1).

Example 1 – The actual value for Number of Shares (field67) = 10.0125794, then the rounded value will be 10.012579.

Example 2 – The actual value for Number of Shares (field67) = 10.0125795, then the rounded value will be 10.012580

- n. Different types of validations as well as the sequence of validations to be performed on files submitted to SARS are as follows:
- 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.
 - SARS will accept an entire file under the following conditions:
 - Zero fields were rejected;
 - One or more records were found to be duplicates.
 - SARS will partially upload a file under the following conditions:
 - One or more record(s) were rejected;
- o. The fields in the file body are each subjected to the following types of validations and in the sequence as described below:
- 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;
 - Data type: specifies the type for example, numeric or alpha numeric;
 - Length type: indicates whether the length of the field can be variable or fixed;
 - Length min:max: specifies the minimum length and the maximum length a field can have. If the field has a fixed length type, the minimum and maximum lengths is the same. Based on the whether there is a condition rule is met, different minimum and maximum lengths are defined;
 - Data validations: validates whether the field complies to format rules or belongs to a pre-defined set of values; and
 - 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.

p. File Structure Validations will be done in the sequence provided in the table below. If the file fails file structure validations (File Response Code = 004), then a File Response Reason will be provided in the response file header. In the instance where the file failed validations

No	Validation	File Response Reason
1	Does the file have a header, body and trailer identifier	Missing required section either header, body, or trailer
2	Does the generic header structure pass i.e. are there the correct amount of pipes	Generic header contains the incorrect number of fields
3	Does the trailer structure pass i.e. are the number of pipes correct	Trailer contains the incorrect number of fields
4	Does the submission file header structure pass i.e. are the number of pipes correct	Product header contains the incorrect number of fields
5	Does the body structure pass i.e. are the number of pipes correct	One or more body items contain the incorrect number of fields
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

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

q. 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.

5. FILE LAYOUT

During the process of the submission of detail supporting data to SARS a number of messages will be sent back and forth between the SARS systems and the Direct Data Flow Channel of the submitting entity or e@syFile™ 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 sequence

Message Number	Message Description	File Number	File Name	Sender	Recipient
1	Detail supporting data is submitted once dividends have been declared and either paid to the beneficial owner or passed to a regulated intermediary.	1	Detail supporting data	Direct Data Flow Channel of the submitting entity / e@syFile™	SARS systems
2	This response will be the acknowledgement of receiving detail supporting data before any validations have been performed	2	Request/ Response	SARS systems	Direct Data Flow Channel of the submitting entity / e@syFile™
3	This response is the notification of whether the file was accepted or rejected. If rejected the response includes a rejection reason	2	Request/ Response	SARS systems	Direct Data Flow Channel of the submitting entity / e@syFile™

File Name Structure Requirements

File Name	File Name Structure Requirements
Detail supporting data	Data Type Being Supplied (value of field 88)_File Layout Version (value of field 84)_Tax Reference Number (value of field 7)_Unique File ID (value of field 85)_Message Create Date (value of field 83)
Request / Response	Data Type Being Supplied_File Layout Version_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 an “_” 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.

5.1 File Layout: 1. Detail Supporting Data Submission

This section lists all the fields that are required for the file. The table specifies for each field, whether the field is required, the data type, 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 (Variable) and FIX (Fixed) in order to save space.

Note 4: In order to enhance readability and understanding of some of the complex validation, the Field names used in the validations has been replaced with characters; e.g. Transaction period (field13) = X. Where this has been done, the list of field names replaced will appear at the start of the validation. The same character has not necessarily been used throughout for the same field name.

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

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
SUBMISSION FILE HEADER									
82	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	
104	Header Type	To indicate the type of header in order to differentiate between various types	M		A	VAR	1:3	a) Must = GH, where GH = General Header	
83	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
84	File Layout Version	The version of the delimited file layout that is being submitted. Sequential number, which increments with one every time that the file layout version changes once files are being submitted to the production environment. This number is provided by SARS	M		N	VAR	1:4	a) Must = 1 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
85	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	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	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					
		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.						to the ANdefinition that will be permitted and only on this field.	
86	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	O		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					
		taxpayer on files submitted to SARS.							
87	Test Data Indicator	<p>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.</p> <p>Note – If SARS receives a value = T in the production environment or a value = L in the test environment, then the file will be rejected in its entirety.</p>	M		A	FIX	1:1	a) Must = T or L, where T = Test; L = Live	
88	Data Type Being Supplied	<p>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,</p>	M		AN	FIX	3:3	a) Must = WHD, where WHD = Dividends tax	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
		SARS indicates the data type on which the response is based.							
89	Channel Identifier	Identifies the channel from which the file was submitted, e.g. Connect Direct, e@syFile™. The channel, from which the file was submitted to SARS, must generate this identifier.	M		AN	VAR	1:10	a) Must only contain CD or IFL, where CD = Connect Direct, IFL = e@syFile™	
90	Source Identifier	This identifies the file submitter and contains the security token. This value will be supplied by SARS. Note – For testing purposes please refer to the SARS website where a value will be supplied that can be used in the interim. This value will only be applicable for test purposes and will not be accepted in the production environment.	M		FT	FIX	144:144		
91	Group ID	If the amount of data requires that it	M		AN	VAR	1:64	a) Although this field is designed using the definition of AN (as	a) Must not be equal to a Group ID used in a previously successfully submitted group

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
		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.						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	file submission per submitting entity
92	Group Total	<p>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.</p> <p>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</p>	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					
		submission.							
93	Unique Group Item ID	The number of this file in the group. This number must be an incrementing number beginning at one for each group submission, and incrementing by 1 for each file in the group. E.g. if this is the second file of the group this field must be 2.	M		N	VAR	1:4	a) Value must not contain a decimal point	a) Must be greater than or equal to 1 b) Must be less than or equal to the Group Total c) Must be submitted in sequence
94	Source System	The name of the system from where the data was generated, e.g. Pastel or SAP.	M		FT	VAR	1:30		
95	Source System Version	The version number system, e.g. 1.1.7.	M		FT	VAR	1:10		
96	Contact Person Name	The full names of the person to be contacted with technical queries related to this file.	M		FT	VAR	1:90		
97	Contact Person Surname	The surname of the person to be contacted with technical queries related to this file.	M		FT	FIX	1:53		
98	Business Telephone Number 1	The primary contact telephone number for contact person.	C	At least one of Business Telephone Number 1 or the	AN	VAR	a) 0:0 – No condition met b) 9:15 –	a) Only numeric values are allowed b) No spaces are allowed c) + is not allowed d) Value must not contain a decimal	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
				Cell Phone Number field must be completed.			Condition met	point	
99	Business Telephone Number 2	A secondary contact telephone number for contact person.	O		AN	VAR	a) 0:0 – If this field is left blank b) 9:15 –If this field is completed	a) Only numeric values are allowed b) No spaces are allowed c) + is not allowed d) Value must not contain a decimal point	
100	Cell Phone Number	The cell phone number of the contact person.	C	At least one of Business Telephone Number 1 or the Cell Phone Number field must be completed.	AN	VAR	a) 0:0 – No condition met b) 9:15 – Condition met	a) Only numeric values are allowed b) No spaces are allowed c) + is not allowed d) Value must not contain a decimal point	
101	Contact Email	The email address for the contact person.	M		FT	VAR	5:80	a) Address must contain an @ sign b) Address must contain a domain which must be indicated with a dot (.)	
SUBMITTING ENTITY DEMOGRAPHIC INFORMATION									
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	1:3	a) Must = SE, where SE = Submitting Entity	
105	Nature of person	The type/ category of the submitting entity.	M		FT	VAR	9:33	a) Refer to Appendix A for code table	a) Value must not = INDIVIDUAL
3	Registered	The registered	M		FT	VAR	1:120		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
	name	name of the submitting entity							
4	Trading name	The name the submitting entity is trading under.	M		FT	VAR	1:120		
5	Registration number	The registration number of the submitting entity	C	If the value of Nature of person (field105) = PUBLIC_CO or PRIVATE_CO or INTERVIVOS_T RUST or RETIREMENT_FUND, then Registration number (field5) is mandatory. For any other Nature of person (field105), the field can be left blank.	FT	VAR	a) 0:0 – No condition met b) 1:15 – Condition met	a) If the value of Nature of person (field105) = PUBLIC_CO or PRIVATE_CO, then the following validation must be applied: Refer to Appendix I for the applicable validation that must be applied.	
7	Dividend tax number	The submitting entity's dividend tax number as registered at SARS for Dividend Tax.	M		N	FIX	10:10	a) Perform Modulus 10 check as follows: Refer to Appendix J for the applicable validation that must be applied	a) Must be a valid registered Dividend tax number at SARS
8	Postal address line 1	The first line of the submitting entity's postal address.	M		FT	VAR	1:100		
9	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 – Complete d		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
10	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 – Complete d		
11	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 – Complete d		
12	Postal code	The postal code of the submitting entity's postal address.	M		AN	VAR	1:10		
13	Transaction period	The calendar month in which the filing submission is made.	M		N	FIX	6:6	a) Format: CCYYMM	a) Transaction period must be > 201203 b) CCYYMM must be equal to the current calendar year and calendar month

DIVIDEND DECLARED/ RECEIVED INFORMATION

* **IMPORTANT NOTE:** Due to the substantial systems development that will be required by some Submitting Entities in order to comply with the requirements relating to specifically the Dividends Received part in the BRS (i.e. where the Submitting Entity is firstly a regulated intermediary, or secondly a beneficial owner of a dividend which was exempt), SARS will afford Submitting Entities in this position a grace period of 12 months from the effective date of the Dividends Tax to comply (i.e. up to 31 March 2013). The affected fields will be changed to CW (Conditional with warning) for this period. However, where the Submitting Entity is able to comply prior to the expiry of the grace period it should do so as SARS' systems will cater for this part as from the effective date of the tax.

14	Section identifier	Start of the dividend declaring entity's demographic information section.	M		A	FIX	1:1	a) Must = B, where B = Body	
15	Record type	The type of data that is submitted in the record, e.g. <ul style="list-style-type: none"> • Submitting Entity, • Dividend Declared/ received 	M		AN	VAR	1:6	a) Default to DD, where DD = Dividend Declared/ received information	
16	Record status	Indicates the status of the record, whether it is a new	M		A	VAR	1:2	a) Record status can only be one of: N = New Record; A = Add record;	Date paid/payable (field42) = Z Transaction period (field13) = X Entity received from – Date received

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
		record, an adjusted record or a record that must be deleted from the declaration.						C = Correction D = Delete record	(field106) = W a) Record status may only be N, where the record has never been submitted before and Dividend declarant (field20) = Y and either CCYYMM of Z = X or CCYYMM of Z = X – 1 month b) Record status may only be N, where the record has never been submitted before and Dividend declarant (field20) = N and either CCYYMM of W = X or CCYYMM of W = X – 1 month c) Record status may only be A, where the record has never been submitted before and Dividend declarant (field20) = Y and CCYYMM of Z < X – 1 month d) Record status may only be A, where the record has never been submitted before and

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
									Dividend declarant (field20) = N and CCYMM of W < X - 1 month e) Record status must be C or D, where the record has already been submitted before
17	Unique number	The submitting entity's system will have a unique identifier for each record. This is the number that must be entered into this field.	M		FT	VAR	1:100		a) If the record status (field 16) = C or D, then this number must contain the number that was originally submitted b) Must be unique within the section across all files
18	Row number	Number of the row in the file, sequential number starting at 1 for every file submitted to SARS. 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	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 less 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					
		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.							
19	Transaction due date	This is the due date of the transaction that pertains to this record.	M		FT	FIX	10:10	Format: CCYY-MM-DD	<p>Date paid/payable (field42) = Z Entity received from – Date received (field106) = X</p> <p>a) If Record status (field 16) = N and Dividend declarant (field20) = Y, then default to the last business day of the month following the value of Z</p> <p>b) If Record status (field 16) = A and Dividend declarant (field20) = Y, then default to the last business day of the month following the value of Z</p> <p>c) If Record status (field 48) <> N or A and Dividend declarant (field20) = Y, then the Transaction due date must be the same as the value that was recorded</p>

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
									<p>on the original submission for this line item</p> <p>d) If Record status (field 16) = N and Dividend declarant (field20) = N, then default to the last business day of the month following the value of X</p> <p>e) If Record status (field 16) = A and Dividend declarant (field20) = N, then default to the last business day of the month following the value of X</p> <p>f) If Record status (field 48) <> N or A and Dividend declarant (field20) = N, then the Transaction due date must be the same as the value that was recorded on the original submission for this line item</p> <p>g) The value of Transaction due date must be >= 2012-05-31</p>
20	Dividend declarant	Indicates if the entity submitting the file also declared the dividend for this record.	M		A	FIX	1:1	a) Value may only be Y or N, where Y = Yes and N = No	a) If the entity submitting the file also declared/issued the dividend, then value must be Y

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
		Note – in the case of portfolios in CISS where dividends are distributed to its unit holders, the portfolio must be treated as the dividend declarant for purposes of completing the file. Also, where an Insurer as defined in section 29A makes an allocation to the IPF, the Insurer should (for purposes of completing the file) be treated as the dividend declarant.							
21	Dividend declarant - Nature of person	The type/ category of the dividend declarant.	M		FT	VAR	9:33	a) Refer to Appendix A for code table	a) Value must = PUBLIC_CO or PRIVATE_CO or INTERVIVOS_TRUST or UNINCORPORATED_BODY_OF_PERSONS
22	Dividend declarant - Registered name	The name of the dividend declaring entity.	M		FT	VAR	1:120		
23	Dividend declarant - Trading name	The name the dividend declaring entity is trading under.	M		FT	VAR	1:120		
24	Dividend declarant - Registration	The registration number of the dividend declaring	CW	If the value of Nature of person (field21) =	FT	VAR	a) 0:0 – No condition met	a) If the value of Nature of person (field21) = PUBLIC_CO or PRIVATE_CO, then the following	a) Note – It is understood that the data for this field might not be available for phase1 of implementation and therefore the field

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
	number	entity		PUBLIC_CO or PRIVATE_CO or INTERVIVOS_T RUST, then Registration number (field24) is mandatory (for a period of time, if the field is left blank, the line item will be accepted and a warning response will be returned). For any other Nature of person (field21), the field can be left blank.			b) 1:15 – Condition met	validation must be applied: Refer to Appendix I for the applicable validation that must be applied	can be left blank even if the condition is met.
25	Dividend declarant - ISIN number	The international security identification number with structure as defined in ISO 6166.	C	If Dividend declarant - Listed on JSE (field 28) = Y, then Dividend declarant - ISIN number is mandatory	AN	VAR	a) 0:0 – No condition met b) 1:12 – Condition met		a) Must be valid according to the ISO 6166 standard
26	Dividend declarant - Income tax reference number	The entity's income tax number as registered at SARS.	CW	If Dividend declarant - Tax resident in RSA (field 27) = Y, then Dividend declarant - Income tax reference	N	VAR	a) 0:0 – No condition met b) 10:10 – Condition met	a) Perform Modulus 10 check as follows: Refer to Appendix J for the applicable validation that must be applied	a) Note – It is understood that the data for this field might not be available for phase1 of implementation and therefore the field can be left blank even if the condition is met.

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
				number is mandatory. If the field is left blank, the line item will be accepted and a warning response will be returned					
27	Dividend declarant - Tax resident in RSA	Indicates if the dividend declaring entity is resident in South Africa.	M		A	FIX	1:1	a) Value may only be Y or N, where Y = Yes; N = No	a) If the dividend declaring entity is resident in SA, then value must be Y
28	Dividend declarant - Shares listed on JSE	Indicates if the shares for which the dividend is declared are listed on the JSE.	M		A	FIX	1:1	a) Value may only be Y or N, where Y = Yes; N = No	a) If the shares of the dividend declaring entity are listed on the JSE, then value must be Y
29	Dividend declarant - Registered as micro business	Indicates if the dividend declaring entity is registered as a micro business according to the 6 th schedule.	C	If Dividend declarant (field20) = Y, then this field is mandatory, else it can be left blank	A	FIX	a) 0:0 – No condition met b) 1:1 – Condition met	a) Value may only be Y or N, where Y = Yes; N = No	a) If Shares on JSE = Y, then value must be N
30	Dividend declarant - Available STC credit to apportion	This is the rolling balance of the STC credit that the dividend declaring entity has available to utilise when dividend is declared.	C	If the Dividend declarant (field 20) = Y, then this field is mandatory, else it must be left blank	N	VAR	a) 0:0 – No condition met b) 4:18 – Condition met (i.e. 0.01 and 9999999999 99999.99)	a) Must be reflected in Rand b) No leading zeros allowed c) Must always have 2 numeric digits after the point to denote cents d) Data format = N1.2 to N15.2	
31	Dividend declarant - STC credit	The amount of STC credit that is utilised with this	C	If the Dividend declarant (field 20) = Y, then	N	VAR	a) 0:0 – No condition met	a) Must be reflected in Rand b) No leading zeros allowed c) Must always have 2 numeric digits	Dividend declarant - Available STC credit to apportion (field 30) = Z Dividend Value (field 40) = X

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
	utilised	declaration of dividend.		this field is mandatory, else it must be left blank			b) 4:18 – Condition met (i.e. 0.01 and 9999999999 99999.99)	after the point to denote cents d) Data format = N1.2 to N15.2	Dividend declarant - STC Credit utilised = W a) If Z <= X, then W must = Z b) If Z > X, then W must = X
32	Entity received from - Nature of person	The type/ category of the entity the dividend was received from.	CW	If the Dividend declarant (field 20) = N, then the field is mandatory, else the field must be left blank	FT	VAR	a) 0:0 – No condition met b) 9:33 – Condition met	a) Refer to Appendix A for code table	a) Note – It is understood that the data for this field might not be available for phase1 of implementation and therefore the field can be left blank. b) Value must = PUBLIC_CO or PRIVATE_CO or INTERVIVOS_TRUST or UNINCORPORATED_BODY_OF_PERSONS
33	Entity received from - Registered name	The name of the entity the dividend was received from.	CW	If the Dividend declarant (field 20) = N, then the field is mandatory, else the field must be left blank	FT	VAR	a) 0:0 – No condition met b) 1:120 – Condition met		a) Note – It is understood that the data for this field might not be available for phase1 of implementation and therefore the field can be left blank even if the condition is met.
34	Entity received from - Trading name	The name the entity that the dividend was received from is trading under.	CW	If the Dividend declarant (field 20) = N, then the field is mandatory, else the field must be left blank	FT	VAR	a) 0:0 – No condition met b) 1:120 – Condition met		a) Note – It is understood that the data for this field might not be available for phase1 of implementation and therefore the field can be left blank even if the condition is met.
35	Entity received from - Registration number	The number of the entity that the dividend was received from.	CW	If the Dividend declarant (field20) = N, and the value of Nature of person (field32) = PUBLIC_CO or PRIVATE_CO or	FT	VAR	a) 0:15 – No Condition met b) 1:15 – Condition met	a) If the Dividend declarant (field20) = Y, then the field must be left blank b) If the value of Nature of person (field32) = PUBLIC_CO or PRIVATE_CO, then the following validation must be applied: Refer to Appendix I for the applicable validation that must be applied	a) Note – It is understood that the data for this field might not be available for phase1 of implementation and therefore the field can be left blank even if the condition is met.

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
				INTERVIVOS_T RUST, then Registration number (field35) is mandatory (for a period of time, if the field is left blank, the line item will be accepted and a warning response will be returned). For any other Nature of person (field32), the field can be left blank					
36	Entity received from - Income tax reference number	The income tax number as registered at SARS.	CW	If the Dividend declarant (field 20) = N and Nature of Person (field32) <>UNINCORPO RATED_BODY_ OF_PERSONS, then the field is mandatory, else the field can be left blank Where UNINCORPOR ATED_BODY_O F_PERSONS = Other entity not covered by the list	N	VAR	a) 0:0 – No condition met b) 10:10 – Condition met	a) If the Dividend declarant (field20) = N and the field is left blank, for a time period, the line item will be accepted and a warning response will be returned b) Perform Modulus 10 check as follows: Refer to Appendix J for the applicable validation that must be applied	a) Note – It is understood that the data for this field might not be available for phase1 of implementation and therefore the field can be left blank even if the condition is met.

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
				provided					
106	Entity received from – Date received	The date on which the dividend was received by the submitting entity.	C	If the Dividend declarant (field 20) = N, then the field is mandatory, else the field must be left blank	FT	VAR	a) 0:0 – No condition met b) 10:10 – Condition met	a) Format: CCYY-MM-DD	a) Date received must be >= Date paid/payable (field 42)
37	Dividend type	This field indicates the type of dividend that is declared/ received.	M		A	FIX	2:2	a) The value may only be CA or IS, where CA = Cash; IS = In Specie	
38	Number of shares	Number of shares or units to which the dividend relates. Note: If the submitting entity is also the dividend declarant, specify the number of shares to which the dividend declared relates. Else, only specify the number of the shares to which the dividend received relates.	M		N	VAR	8:22 (i.e. 0.010000 and 9999999999 99999.99999 9)	a) No leading zeros allowed b) Must always have 6 numeric digits after the point to denote the fraction c) Data format = N1.6 to N15.6	
39	Dividend per share	The dividend that is declared per share or unit. This value should reflect the gross dividend per share	M		N	VAR	8:22 (i.e. 0.010000 and 9999999999 99999.99999 9)	a) The dividend per share must be reflected in cents b) No leading zeros allowed c) Must always have 6 numeric digits after the point to denote the fraction d) Data format = N1.6 to N15.6	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
		as declared by the dividend declarant. It should include STC credit per share.							
40	Dividend value	The value of the dividend declared. Note – This is the gross dividend value	M		N	VAR	8:22 (i.e. 0.010000 and 999999999 99999.99999 9)	a) The dividend value must be reflected in Rand b) No leading zeros allowed c) Must always have 6 numeric digits after the point to denote the fraction d) Data format = N1.6 to N15.6	a) Dividend value must = Number of shares (field 38) * Dividend per share (field 39) / 100
41	Date declared	The date the dividend was announced.	M		FT	FIX	10:10	a) Format: CCYY-MM-DD	a) Date declared must be > 2012-03-31
42	Date paid/payable	The date on which the dividend was paid by the dividend declaring entity	M		FT	FIX	10:10	a) Format: CCYY-MM-DD	a) Date paid/payable must be > 2012-03-31
44	STC credit per share	The portion of the dividend per share that should be subtracted for STC credit. This value must be carried through to the recipient detail.	M		N	VAR	8:22 (i.e. 0.010000 and 999999999 99999.99999 9)	a) STC credit per share must be reflected in cents b) No leading zeros allowed c) Must always have 6 numeric digits after the point to denote the fraction d) Data format = N1.6 to N15.6	Dividend declarant - STC credit utilised (field 31) = Z Dividend value (field 40) = X Dividend per share (field 39) = W a) If Dividend declarant (field 20) = Y, then STC credit per share must = (Z / X) * W
103	Micro business exemption	The amount that can be claimed as allowable micro business exemption.	C	If Dividend declarant (field20) = Y, then this field is mandatory, else it must be left blank	N	VAR	a) 0:0 – No condition met b) 4:18 – Condition met (i.e. 0.01 and 999999999 99999.99)	a) Must be reflected in Rand b) No leading zeros allowed c) Must always have 2 numeric digits after the point to denote cents d) Data format = N1.2 to N15.2	Dividend declarant - Registered as micro business (field 29) = Z Dividend type (field 37) = X Dividend value (field 40) = W a) If Z = Y and X = IS, then Micro business exemption may be > 0 and <= MINIMUM value of [W and R200,000], else the value must = 0.00

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
81	IS tax payable	The amount of tax paid to SARS in respect of In Specie dividends	C	If Dividend declarant (field 20) = Y and Dividend type (field 37) = IS, then IS tax payable is mandatory, else the field can be left blank	N	VAR	a) 0:0 – No condition met b) 4:18 – Condition met (i.e. 0.01 and 99999999.99)	a) Must be reflected in Rand b) No leading zeros allowed c) Must always have 2 numeric digits after the point to denote cents d) Data format = N1.2 to N15.2	
DIVIDEND RECIPIENT INFORMATION									
45	Section identifier	Start of the dividend recipient information section	M		A	FIX	1:1	a) Must = B, where B = Body	
46	Record type	The type of data that is submitted in the record, e.g. <ul style="list-style-type: none"> Submitting Entity Dividend Recipient Information 	M		AN	VAR	1:6	a) Default to RI, where RI = RI = Dividend Recipient Information	
48	Record status	Indicates the status of the record, whether it is a new record, an adjusted record or a record that must be deleted from the declaration. Note: For refunds, the restatement of the recipient's liability must be reflected in the record, and NOT	M		A	VAR	1:2	a) Record status can only be one of: N = New Record; A = Add record; C = Correction, D = Delete record and R = Refund record	Date paid/payable (field107) = Z Transaction period (field13) = X a) Record status may only be N, where the record has never been submitted before and either CCYYMM of Z = X or CCYYMM of Z = X – 1 month b) Record status may only be A, where the record has never been submitted

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
		the refund amount. SARS will calculate the refund amount and populate it in the return.							before and CCYYMM of Z < X – 1 month c) Value must be C, R or D, where the record has already been submitted before (use R to indicate that the record is being corrected in respect of a refund that has been paid to the recipient)
47	Unique number	The submitting entity's system will have a unique identifier for each record. This is the number that must be entered into this field.	M		FT	VAR	1:100		a) If the record status (field 48) = R,C or D, then this number must contain the number that was originally submitted b) Must be unique within the section across all files
49	Row number	Number of the row in the file, sequential number starting at 1 for every file submitted to SARS. 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	M		N	VAR	1:10	a) An incrementing number per line item beginning at 1 for each file b) Value must not contain a decimal point	a) Must be greater than or equal to 1 and less 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					
		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.							
51	Transaction due date	This is the due date of the transaction that pertains to this record, e.g. for a correction, the value will be the same value as the Transaction due date that the transaction was originally submitted on.	M		FT	FIX	10:10	a) Format: CCYY-MM-DD	<ul style="list-style-type: none"> a) If Record status (field 48) = N, then default to the last business day of the month following the Date paid/payable (field 107) b) If Record status (field 48) = A, then the value must default to the last business day of the month following the Date paid/payable (field 107) of the submission that the record pertains to c) If Record status (field 48) <> N or A, then the value must be the same as the value that was recorded on original submission for this line item d) The value of Transaction due date must be >= 2012-05-31
50	Dividend unique number	This field must reference the unique number (field 17). Note: For adjustments or refunds, the Dividend unique number must	M		FT	VAR	1:100		<ul style="list-style-type: none"> a) System generated by the Submitting entity b) The dividend unique number must reference a unique number (field 17) that either exist in the current file or in previously submitted files

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
		reference the unique number of the original submission.							
52	Dividend type	This field indicates the type of dividend that was received	M		A	FIX	2:2	a) Value may only be CA or IS, where CA = Cash; IS = In Specie	
53	Person Liable for tax	The field indicates who is liable for the tax as it differs for cash and in specie dividends	M		A	FIX	2:2	a) Value may only be BO or DC, where BO = Beneficial Owner; DC = Declaring Company	a) If Dividend type (field 52) = CA, then value must be BO, else DC
54	Distribution type	This field indicates to whom the dividend will be distributed: either another intermediary or to the beneficial owner PT = Pass through BO = Beneficial Owner	M		A	FIX	2:2	a) Value may only be PT or BO, where PT = Pass through; BO = Beneficial Owner	
55	Nature of person	The type/ category of the recipient	M		FT	VAR	9:33	a) Refer to Appendix A for code table	
56	First two names	The name of the recipient	C	If Nature of person (field 55) is INDIVIDUAL, then mandatory	FT	VAR	a) 0:90 – No condition met b) 1:90 – Condition met		
57	Surname/ Registered Name	The surname or registered name of the recipient	M		FT	VAR	1:120		a) If Nature of person (field 55) = INDIVIDUAL, then surname of the recipient b) Else, the registered name of the recipient
58	Trading name	The name the recipient is trading	C	If Nature of person (field 55)	FT	VAR	a) 0:120 – No		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
		under.		= PUBLIC_CO or PRIVATE_CO, then mandatory			condition met b) 1:120 – Condition met		
59	Tax residency	The country where the recipient is resident, e.g. ZAF = South Africa; GBR = Great Britain	C	If distribution type (field 54) = BO, then mandatory	AN	FIX	a) 0:0 – No condition met b) 3:3 – Condition met	a) Refer to Appendix B for code table	
60	Identification type	This field defines the type of identification that will be provided in the identification number field	M		AN	FIX	3:3	a) Refer to Appendix D for code table	
61	Identification number	Uniquely identifies the recipient.	MW		FT	VAR	1:30	a) If the field is left blank, the line item will be accepted with a warning response b) Identification number should not contain any special characters c) If Identification type (field 60) = 001, then apply following ID modulus check: Refer to Appendix H for the ID validation that must be applied d) If Identification type (field 60) = 004, then perform following validation: Refer to Appendix I for the applicable validation that must be applied	a) Note – It is understood that the data for this field might not be available for phase1 of implementation and therefore the field can be left blank.
62	Country of issue	The country in which the passport was issued	C	If identification type (field 60) = 003, then mandatory	AN	FIX	3:3	a) Refer to Appendix B for code table	a) Country of issue must be <> ZAF
63	Income tax reference	The recipient's income tax number	CW	If Identification type (field60) =	N	FIX	a) 0:0 – No condition	a) Perform Modulus 10 check as follows:	a) Note – It is understood that the data for this field might not be available for phase1

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
	number	as registered at SARS.		004 or 007 then this field is mandatory, else the field can be left blank			met b) 10:10 – Condition met	Refer to Appendix J for the applicable validation that must be applied	of implementation and therefore the field can be left blank even if the condition is met.
64	Date of Birth/ Inception	The date of birth of an individual or the date of inception for non-individual recipients	CW	If Nature of Person (field55) <> to GOVERNMENT_ENTITY, then this field is mandatory, else it can be left blank.	FT	FIX	a) 0:0 – No condition met b) 10:10 – Condition met	a) Format = CCYY-MM-DD	a) Note – It is understood that the data for this field might not be available for phase1 of implementation and therefore the field can be left blank.
65	Exemption claimed	The basis on which the dividend is considered to be exempt from Dividends Tax	O		A	FIX	a) 0:0 – Not completed b) 1:1 – Complete d	a) Refer to appendix C for code table	<p>a) If Distribution type (field 54) = PT, then default to blank</p> <p>b) If Distribution type (field 54) = BO and Tax residency is not ZAF, then value may only be J or blank</p> <p>c) Value may only be; A, if Nature of person (field 55) is PUBLIC_CO or PRIVATE_CO and Tax residency (field 59) is ZAF</p> <p>d) Value may only be; B, if Nature of person (field 55) is GOVERNMENT_ENTITY and Tax residency (field 59) is ZAF</p> <p>e) Value may only be; C, if Nature of person (field 55) is PRIVATE_CO, INTERVIVOS_TRUST or UNINCORPORATED_BODY_OF_PERSONS</p> <p>f) Value may only be; D, if Nature of person (field 55) is INTERVIVOS_TRUST and Tax residency (field 59) is ZAF</p> <p>g) Value may only be; E, if Nature of person (field 55) is UNINCORPORATED_BODY_OF_PERSONS and Tax residency (field 59) is ZAF</p> <p>h) Value may only be; F, if Nature of person</p>

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
									(field 55) is RETIREMENT_FUND and Tax residency (field 59) is ZAF i) Value may only be; G, if Tax residency (field 59) is ZAF j) Value may only be; H, if Nature of person (field 55) is INDIVIDUAL, or PUBLIC_CO or PRIVATE_CO, or INTERVIVOS_TRUST, and Tax residency (field 59) is ZAF k) Value may only be; J, if Nature of person (field 55) is INDIVIDUAL or PUBLIC_CO or PRIVATE_CO or UNINCORPORATED_BODY_OF_PERSONS and Tax residency (field 59) is not ZAF and Dividend type (field 52) = CA l) Value may only be; Y, if Tax residency (field 59) is not ZAF and Nature of person (field 55) is not INDIVIDUAL or GOVERNMENT_ENTITY m) Value may only be; Z, if Tax residency (field 59) is not ZAF and Nature of person (field 55) is not INDIVIDUAL or GOVERNMENT_ENTITY
66	DTA reduced rate requirements met	Indicate whether the recipient met the DTA requirements for a reduced tax rate	M		A	FIX	1:1	a) Values may only be Y or N, where Y = Yes and N = No or N/A	a) If Tax residency (field 59) = ZAF, then default to N b) If Distribution type (field 54) = PT, then default to N
107	Date paid/payable	The date on which the dividend was paid by the submitting entity to the beneficial owner or to another regulated intermediary	M		FT	FIX	10:10	a) Format: CCYY-MM-DD	a) Date paid/payable must be > 2012-03-31
67	Number of Shares	Number of shares or units to which	M		N	VAR	8:22 (i.e.	a) No leading zeros allowed b) Must always have 6 numeric digits	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
		the dividend relates					0.010000 and 9999999999 99999.99999 9)	after the point to denote the fraction c) Data format = N1.6 to N15.6	
68	Dividend per share	The dividend that is declared per share. <i>This value should reflect the gross dividend per share as declared by the dividend declarant. It should include STC credit per share.</i>	M		N	VAR	8:22 (i.e. 0.010000 and 9999999999 99999.99999 9)	a) The dividend per share must be reflected in cents b) No leading zeros allowed c) Must always have 6 numeric digits after the point to denote the fraction d) Data format = N1.6 to N15.6	
69	Dividend value	The value of the dividend to be paid or passed to the recipient. Note – This is the gross dividend value	M		N	VAR	8:22 (i.e. 0.010000 and 9999999999 99999.99999 9)	a) The dividend value must be reflected in Rand b) No leading zeros allowed c) Must always have 6 numeric digits after the point to denote the fraction d) Data format = N1.6 to N15.6	a) Dividend value must = (Number of shares (field 67) * Dividend per share (field 68)) / 100
70	STC credit per share	The portion of the dividend per share that should be subtracted for STC credit. This value must be carried through to the recipient detail.	M		N	VAR	8:22 (i.e. 0.010000 and 9999999999 99999.99999 9)	a) STC credit per share must be reflected in cents b) No leading zeros allowed c) Must always have 6 numeric digits after the point to denote the fraction d) Data format = N1.6 to N15.6	
71	Micro business exemption	The amount that can be claimed as allowable micro business exemption	M		N	VAR	4:18 (i.e. 0.01 and 9999999999 99999.99)	a) Must be reflected in Rand b) No leading zeros allowed c) Must always have 2 numeric digits after the point to denote cents d) Data format = N1.2 to N15.2	a) Micro business exemption may be => 0 and <= MINIMUM value of[Dividend value (field 69) and R200,000]

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
72	Tax rate applicable	The rate at which the dividend must be taxed.	M		N	VAR	4:5 (i.e. 0.00 and 15.00)	a) No leading zeros allowed b) Must always have 2 numeric digits after the point to denote fraction c) Data format = N1.2 to N2.2	a) If Distribution type (field 54) = PT, then default to 0.00% b) If Exemption claimed (field 65) is not blank, then default to 0.00%. c) If DTA reduced rate requirements met (field 66) = Y, then value must be >= 0.00% and <=15.00%, Else, default to full tax rate of 15.00%
73	Rebate for foreign tax paid	The rebate that can be claimed if a dividend is received from a dual listed company	M		N	VAR	4:18 (i.e. 0.01 and 9999999999.99)	a) Rebate for foreign tax paid must be reflected in Rand b) No leading zeros allowed c) Must always have 2 numeric digits after the point to denote cents d) Data format = N1.2 to N15.2	Distribution type (field 54) = Z Dividend type (field 52) = X Dividend value (field 69) = W Number of shares (field 67) = V STC credit per share (field 70) = T Micro business exemption (field 71) = S Tax rate applicable (field 72) = Q a) If Z = PT, then default to 0.00 b) If X = IS, then default to 0.00 c) If X = CA and Z = BO, then value must be >= 0.00 and <= [W – MAXIMUM value of [[V * T]/100 and S]] * Q Note – [V * T]/100 must be rounded to 6 decimal places
74	Tax withheld	This field indicate the amount of tax that were withhold from the dividend recipient and paid to SARS	M		N	VAR	4:18 (i.e. 0.01 and 9999999999.99)	a) Tax withheld must be reflected in Rand b) No leading zeros allowed c) Must always have 2 numeric digits after the point to denote cents d) Data format = N1.2 to N15.2	Distribution type (field 54) = Z Dividend type (field 52) = X Dividend value (field 69) = W Number of shares (field 67) = V STC credit per share (field 70) = T Micro business exemption (field 71) = S Tax rate applicable (field 72) = Q Rebate for foreign tax paid (field 73) = M a) If Z = PT or X = IS, then default to 0.00 b) If Z = BO and X = CA, then Tax withheld must = [[W – MAXIMUM value of [[V * T]/100 and S]] * Q] – M

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
									Note – [V * T]/100 must be rounded to 6 decimal places
75	Net amount distributed to BO	This field indicates the gross dividend amount net of dividends tax payable in South Africa.	M		N	VAR	4:18 (i.e. 0.01 and 9999999999999999.99)	a) Net amount distributed to BO must be reflected in Rand b) No leading zeros allowed c) Must always have 2 numeric digits after the point to denote cents d) Data format = N1.2 to N15.2	Distribution Type (field 54) = Z Dividend Type (field 52) = X Dividend value (field 69) = W Tax Withheld (field 74) = V a) If Z = PT, then Net amount distributed to BO must be 0.00 b) If X = CA and Z = BO, then Net amount distribute to BO must = W – V c) If X = IS and Z = BO, then Net amount distributed to BO must = W
FILE TRAILER RECORD									
76	Section identifier	Start of the file trailer record	M		A	FIX	1:1	a) Must = T, where T = Trailer	
77	Total Number of Records	This is the total number of line items in the file with a section identifier of "B"	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 9999999999999999 b) Must be equal to the total number of line items in the file with a section identifier of "B", excluding this record and the header record
102	File Hash Total	Calculation based on all the characters in the file. Must use the MD5 routine (to be supplied)	MW		AN	FIX	32:32		a) Must use MD5 calculation (see section 13) b) Use all sections, except where Section Identifier = T c) File hash total calculation must equal this field value d) Note – It is understood that the data for this field might not be available for phase 1 of implementation and therefore the field can be left blank.
78	Total number of shares	The sum of all the number of shares fields contained in the file	M		N	VAR	8:26 (i.e. 0.010000 and 9999999999999999)	a) No spaces allowed b) No leading zeros allowed c) Must always have 6 values after the point to denote the fraction d) Data format = N1.6 to N19.6	a) Must be greater than or equal to 0.000001 and less than or equal to 9999999999999999.999999 b) Must be equal to the sum of fields 38 and 67 across all records where section

5.2 File Layout: 2. Response File

This section lists all the fields that are required for the file. The table specifies for each field, the required length, provides a description and also indicates the relevant validation rules. Below is the layout of the PSV response file that is submitted from SARS to the submitting entity.

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

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	VAR	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
4	File Layout Version	The version of the delimited file layout that is being submitted. Sequential number, which increments with one every time that the file layout version changes once files are being submitted to the production environment. This number is provided by SARS.	M		N	VAR	1:4	a) Must = 1 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
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	C	a) If File Response Code = 001, 002, 003, 004, 005, 006, 011 or 012 then this field is	AN	VAR	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					
		(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.		mandatory					
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		AN	VAR	a) 0:0 – If this field is left blank b) 1:64 – If this field is completed		
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 rejected in its entirety.	M		A	FIX	1:1 a) Must = T or L, where T = Test; L = Live		
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	C	a) If File Response Code = 001, 002, 003, 004, 005006, 011 or	AN	FIX	a) 0:0 – No condition met b) 3:3 – Condition	a) Must = WHD, where WHD = Dividends tax	

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
		a file submitted, SARS uses the Data_Type_Being_Supplied from the file name of the file submitted to SARS.		012, then this field is mandatory			met		
9	Source Identifier	This identifies the file submitter and contains the security token. This value will be supplied by SARS.	C	a) If File Response Code = 001, 003, 004, 005,006, 011 or 012, then this field is mandatory	FT	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	a) If File Response Code = 001, 003, 004, 005,006 or 012 then this field is mandatory	AN	VAR	a) 0:0 – No condition met b) 1:64 – Condition met		
11	Group Total	Number of files that make up a group, e.g. if the amount of data requires three files to be submitted, then the Group Total must be 3. For example, where it is required for data to be submitted in one file and the file is too large to accommodate the submission in a single file, the file can be split into smaller more manageable files and this field must then indicate the total number of files that make up the submission.	C	a) If File Response Code = 001, 003, 004, 005,006 or 012, then this field is mandatory	N	VAR	a) 0:0 – No condition met b) 1:4 – Condition met	a) Value must not contain a decimal point	a) Must be greater than or equal to 1 and smaller 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.	C	a) If File Response Code = 001, 003, 004, 005,006 or 012, then this field is	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 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					
		E.g. if this is the second file of the group this field must be 2.		mandatory					
13	File Response Code	This is the status for the entire submitted file, reflecting the result of technical and business validations performed on the incoming file.	M		N	FIX	3:3	a) Must = 001, 002, 003, 004, 005,006, 011 or 012 Refer to File Response Codes (Appendix E)	
14	File Response Reason	The reason why the file was rejected in its entirety for failed file structure validations.	C	a) If File Response Code is equal to 005, this field is mandatory	FT	VAR	a) 0:0 – No condition met b) 1:300 – Condition met		
15	Transaction Date	The date for which data is required.	O		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
16	Tax Period	This is the period for which data is required.	O		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 190001 and less than or equal to current tax period
17	Transaction Year	The transaction year for which the data is required,	O		N	FIX	a) 0:0 – If this field is left 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
18	SLA Requirement Date	This is the date by which the taxpayer has to submit the required data.	O		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 greater 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					
REQUEST/ RESPONSE FILE BODY (This section must only be completed if File Response Code = 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	
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 smaller than or equal to 9999999999
21	Unique Number	The taxpayer's system must generate a unique number for each record. In the response file, the unique number would be the number specified in the file submitted to SARS to enable the submitting entity's source system to identify the line that is being responded on by SARS	M		FT	VAR	1:100		
22	Field Name	For fields that are rejected or	C	a) If Response	FT	VAR	a) 0:0 – No		

No	Field Name	Description	Required		Data Type	Length Type	Length (Min:Max)	Data Validations	Logic Validations
			Type	Condition Rule					
		accepted with a warning, this field must display the field that failed validation.		Code = 001, 002, 003, 004, 005 or 006, this field is mandatory			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) Must = 001, 002, 003, 004, 005, 006 or 500 Refer to Appendix F.	
25	Response Reason	For fields that are rejected or accepted with a warning, this field must display the reason for the failed validation.	M		FT	VAR	1:300		
26	Field Value	For fields that are rejected or accepted with a warning, this field must display the value of the field that was submitted to SARS.	C	a) If Start Range and End Range is empty and if Response Code contains a value, this field is mandatory	FT	VAR	a) 0:0 – No condition met b) 1:120 – Condition met		
27	Start Range	Where the response applies to multiple lines, this field will indicate the start of the range of applicable rows.	C	a) If the Response Code, Field Name and Response Reason repeat for more than 10 sequential rows, this field is mandatory	N	VAR	a) 0:0 – No condition met b) 1:10 – Condition met	a) Value must not contain a decimal point	a) Must be greater than or equal to 1 and less than or equal to 9999999999
28	End Range	Where the response applies to multiple lines, this field will indicate	C	a) If the Response	N	VAR	a) 0:0 – No condition	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					
		the end of the range of applicable rows.		Code, Field Name and Response Reason repeat for more than 10 sequential rows, this field is mandatory			met b) 1:10 – Condition met		
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 smaller than or equal to 999999999999999 b) Must be equal to the total of all lines with a section identifier of B
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 b) Use all sections, except where Section Identifier = T c) File hash total calculation must equal this field value

6. MAPPING OF FIELDS ON RETURN TO IMPORT FILE FIELDS

The **example** below indicates the mapping of return fields to import file fields:

EXAMPLE OF DIVIDEND INFLOW AND OUTFLOW	
XA RI PTY Ltd	Reference number <input type="text" value="###"/>
PO Box 1234	Date <input type="text" value="CCYY-MM-DD"/>
Pretoria	Return for (month & year) <input type="text" value="MM - CCYY"/>
0001	Date payable <input type="text" value="CCYY-MM-DD"/>
PART I:	
Total amount of dividends received	<input type="text" value="33800"/> A
Less: Total amount of dividends passed on (i.e. to be accounted for in this return)	<input type="text" value="2800"/> B
Total amount of dividends accounted for in this return	<input type="text" value="31000"/> C
PART II:	
Dividend portion subject to tax at:	
Full rate	<input type="text" value="R 31,000.00"/> C
Reduced rate(s)	<input type="text" value="R 0.00"/>
Exempt from tax	<input type="text" value="R 0.00"/>
Dividend(s) accounted for in return period	<input type="text" value="R 31,000.00"/> C
STC credit utilised	<input type="text" value="R 416.67"/>
Dividend subject to tax	<input type="text" value="R 30,583.33"/>
Amount of tax payable at:	
Full rate	<input type="text" value="R 3,058.33"/> D
Reduced rate(s)	<input type="text" value="R 0.00"/>
Tax payable	<input type="text" value="R 3,058.33"/> D
Rebate for foreign taxes paid	<input type="text" value="700"/>
Tax to be withheld	<input type="text" value="R 2,358.33"/>
Less: Refunds made	<input type="text" value="R 0.00"/>
Tax due to SARS	<input type="text" value="R 2,358.33"/>
Plus: Interest accrued from the day after "Date payable"	<input type="text" value="R 0.00"/>
Total due to SARS for this return	<input type="text" value="R 2,358.33"/>
Notes:	
1 This return should be submitted on or before the end of the month following the month during which the dividend(s) was paid.	
2 If this return relates to more than one dividend paid during the same month the information must be aggregated into one return.	
3 Detail as prescribed should also be provided.	

1. Submitting entity information
2. Consolidation of dividends received information
3. Consolidation of distribution information where distribution type is PT
4. Consolidation of distribution information where distribution type is BO

Note – the return provided in this example is not the final return that will be available in production. It is only a representation to communicate the principle of pre-populating the Dividends tax transactional data of the PSV file onto the Dividends tax return.

7. APPENDIX A – NATURE OF PERSON

Code	Description
INDIVIDUAL	Individual
PUBLIC_CO	Listed company
PRIVATE_CO	Unlisted company
INTERVIVOS_TRUST	Trust (any type)
GOVERNMENT_ENTITY	RSA Government, Provincial Administration, Municipalities
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)

8. APPENDIX B – COUNTRY CODES

Code	Country of Issue	Code	Country of Issue	Code	Country of Issue
AFG	Afghanistan	GRC	Greece	PNG	Papua New Guinea
ALA	Åland Islands	GRL	Greenland	PRY	Paraguay
ALB	Albania	GRD	Grenada	PER	Peru
DZA	Algeria	GLP	Guadeloupe	PHL	Philippines
ASM	American Samoa	GUM	Guam	PCN	Pitcairn
AND	Andorra	GTM	Guatemala	POL	Poland
AGO	Angola	GGY	Guernsey	PRT	Portugal
AIA	Anguilla	GIN	Guinea	PRI	Puerto Rico
ATA	Antarctica	GNB	Guinea-Bissau	QAT	Qatar
ATG	Antigua and Barbuda	GUY	Guyana	KOR	Republic of Korea
ARG	Argentina	HTI	Haiti	REU	Réunion
ARM	Armenia	HMD	Heard and McDonald Islands	ROU	Romania
ABW	Aruba	VAT	Holy See (Vatican City State)	RUS	Russian Federation
AUS	Australia	HND	Honduras	RWA	Rwanda
AUT	Austria	HKG	Hong Kong Special Administrative Region of China	SHN	Saint Helena
AZE	Azerbaijan	HUN	Hungary	KNA	Saint Kitts and Nevis
BHS	Bahamas	ISL	Iceland	LCA	Saint Lucia
BHR	Bahrain	IND	India	SPM	Saint Pierre and Miquelon
BGD	Bangladesh	IDN	Indonesia	VCT	Saint Vincent and the Grenadines

BRB	Barbados	IRN	Iran, Islamic Republic of	WSM	Samoa
BLR	Belarus	IRQ	Iraq	SMR	San Marino
BEL	Belgium	IRL	Ireland	STP	Sao Tome and Principe
BLZ	Belize	IMN	Isle of Man	SAU	Saudi Arabia
BEN	Benin	ISR	Israel	SEN	Senegal
BMU	Bermuda	ITA	Italy	SRB	Serbia
BTN	Bhutan	JAM	Jamaica	SYC	Seychelles
BOL	Bolivia	JPN	Japan	SLE	Sierra Leone
BIH	Bosnia and Herzegovina	JEY	Jersey	SGP	Singapore
BWA	Botswana	JOR	Jordan	SVK	Slovakia
BVT	Bouvet Island	KAZ	Kazakhstan	SVN	Slovenia
BRA	Brazil	KEN	Kenya	SLB	Solomon Islands
IOT	British Indian Ocean Territory	KIR	Kiribati	SOM	Somalia
BRN	Brunei Darussalam	KWT	Kuwait	ZAF	South Africa
BGR	Bulgaria	KGZ	Kyrgyzstan	SGS	South Georgia and South Sandwich Is.
BFA	Burkina Faso	LAO	Lao People's Democratic Republic	ESP	Spain
BDI	Burundi	LVA	Latvia	LKA	Sri Lanka
KHM	Cambodia	LBN	Lebanon	SDN	Sudan
CMR	Cameroon	LSO	Lesotho	SUR	Suriname
CAN	Canada	LBR	Liberia	SJM	Svalbard and Jan Mayen Islands
CPV	Cape Verde	LBY	Libyan Arab Jamahiriya	SWZ	Swaziland
CYM	Cayman Islands	LIE	Liechtenstein	SWE	Sweden
CAF	Central African Republic	LTU	Lithuania	CHE	Switzerland

TCD	Chad	LUX	Luxembourg	SYR	Syrian Arab Republic
CHL	Chile	MAC	Macao Special Administrative Region of China	TWN	Taiwan, Province of China
CHN	China	MDG	Madagascar	TJK	Tajikistan
CXR	Christmas Island	MWI	Malawi	THA	Thailand
CCK	Cocos (Keeling) Island	MYS	Malaysia	MKD	The former Yugoslav Republic of Macedonia
COL	Colombia	MDV	Maldives	TLS	Timor-Leste
COM	Comoros	MLI	Mali	TGO	Togo
COG	Congo	MLT	Malta	TKL	Tokelau
COK	Cook Islands	MHL	Marshall Islands	TON	Tonga
CRI	Costa Rica	MTQ	Martinique	TTO	Trinidad and Tobago
CIV	Côte d'Ivoire	MRT	Mauritania	TUN	Tunisia
HRV	Croatia	MUS	Mauritius	TUR	Turkey
CUB	Cuba	MYT	Mayotte	TKM	Turkmenistan
CYP	Cyprus	MEX	Mexico	TCA	Turks and Caicos Islands
CZE	Czech Republic	FSM	Micronesia, Federated States of	TUV	Tuvalu
PRK	Democratic People's Republic of Korea	MDA	Moldova	UGA	Uganda
COD	Democratic Republic of the Congo	MCO	Monaco	UKR	Ukraine
DNK	Denmark	MNG	Mongolia	ARE	United Arab Emirates
DJI	Djibouti	MNE	Montenegro	GBR	United Kingdom of Great Britain (Citizen)

DMA	Dominica	MSR	Montserrat	GBD	United Kingdom of Great Britain (Dependent Territories Citizen)
DOM	Dominican Republic	MAR	Morocco	GBN	United Kingdom of Great Britain (National Overseas)
ECU	Ecuador	MOZ	Mozambique	GBO	United Kingdom of Great Britain (Overseas citizen)
EGY	Egypt	MMR	Myanmar	GBP	United Kingdom of Great Britain (Protected person)
SLV	El Salvador	NAM	Namibia	GBS	United Kingdom of Great Britain (Subject)
GNQ	Equatorial Guinea	NRU	Nauru	TZA	United Republic of Tanzania
ERI	Eritrea	NPL	Nepal	USA	United States of America
EST	Estonia	NLD	Netherlands	URY	Uruguay
ETH	Ethiopia	ANT	Netherlands Antilles	UMI	US Minor Outlying Islands
FLK	Falkland Islands (Malvinas)	NTZ	Neutral Zone	UZB	Uzbekistan
FRO	Faroe Islands	NCL	New Caledonia	VUT	Vanuatu
FJI	Fiji	NZL	New Zealand	VAT	Vatican City State (Holy See)
FIN	Finland	NIC	Nicaragua	VEN	Venezuela
FRA	France	NER	Niger	VNM	Viet Nam
FXX	France, Metropolitan	NGA	Nigeria	VGB	Virgin Islands (British)
GUF	French Guiana	NIU	Niue	VIR	Virgin Islands (United States)
PYF	French Polynesia	NFK	Norfolk Island	WLF	Wallis and Futuna Islands
ATF	French Southern Territories - TF	MNP	Northern Mariana Islands	ESH	Western Sahara
GAB	Gabon	NOR	Norway	YEM	Yemen

GMB	Gambia	PSE	Occupied Palestinian Territory	ZMB	Zambia
GEO	Georgia	OMN	Oman	ZWE	Zimbabwe
DEU	Germany	PAK	Pakistan	ZNC	Any country not on this list
GHA	Ghana	PLW	Palau	ZZZ	Unknown
GIB	Gibraltar	PAN	Panama		

9. APPENDIX C – EXEMPTION CODE TABLE

Exemptions per section 64E:

Code	Description
A	a company which is a resident;
B	the Government, a provincial administration or a municipality;
C	a public benefit organisation approved by the Commissioner in terms of section 30(3) (could be local or foreign, but must be approved);
D	a trust contemplated in section 37A (i.e. rehabilitation trust);
E	an institution, board or body contemplated in section 10(1)(cA) (ex. Water Board, Tribal Authority etc);
F	a fund contemplated in section 10(1)(d)(i) or (ii) (i.e. Pension/Provident/RA/Benefit Fund);
G	a person contemplated in section 10(1)(t) (ex. CSIR, SANRAL, ARMSCOR, Development Bank of SA etc);
H	a shareholder in a registered micro business, as defined in the Sixth Schedule, paying that dividend, to the extent that the aggregate amount of dividends paid by that registered micro business to its shareholders during the year of assessment in which that dividend is paid does not exceed the amount of R200 000;
I	(i) ...
J	A person that is not a resident and the dividend is a dividend contemplated in paragraph (b) of the definition of 'dividend' in section 64D (i.e. non resident company listed on JSE).
Y	Double Taxation Agreement
Z	Other international agreement

10. APPENDIX D – 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
006	ISIN number
007	South African trust registration number
008	Foreign trust registration number
009	Internal identification number

11. APPENDIX E – 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.
004	Accepted with warnings: This can be any combination of accepted fields, fields accepted with a warning and duplicate records.
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.
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.

12. APPENDIX F – RESPONSE 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 does not exist
500	Duplicate	Record already existing in SARS systems.

13. MD5 CALCULATION

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

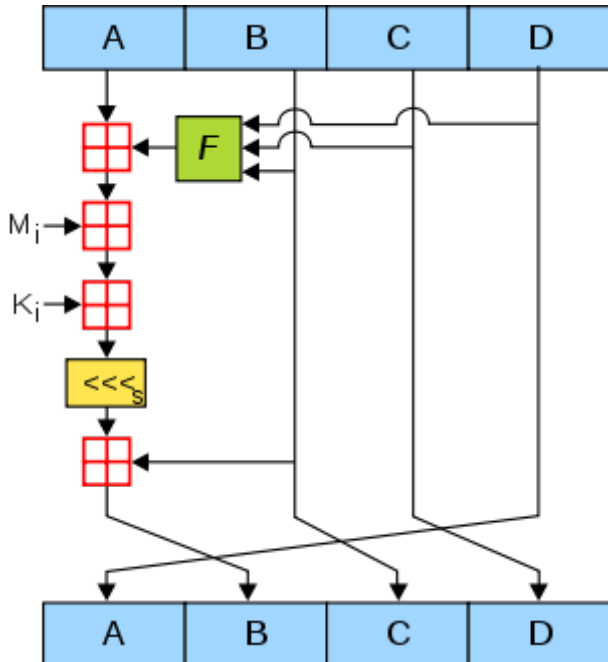


Figure 1. One MD5 operation. MD5 consists of 64 of these operations, grouped in four rounds of 16 operations. F is a nonlinear function; one function is used in each round. M_i denotes a 32-bit block of the message input, and K_i denotes a 32-bit constant, different for each operation. \lll_s denotes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

MD5 processes a variable-length message into a fixed-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 padding so that its length is divisible by 512. The padding works as follows: first a single bit, 1, is appended to the end of the message. This is followed by as many zeros as are required to bring the length of the message up to 64 bits fewer than a multiple of 512. The remaining bits are filled up with a 64-bit little endian integer representing the length of the original message, in bits.

The main MD5 algorithm operates on a 128-bit state, divided into four 32-bit words, denoted A , B , C and D . These are initialized to certain fixed 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:

$$\begin{aligned}
 F(X, Y, Z) &= (X \wedge Y) \vee (\neg X \wedge Z) \\
 G(X, Y, Z) &= (X \wedge Z) \vee (Y \wedge \neg Z) \\
 H(X, Y, Z) &= X \oplus Y \oplus Z
 \end{aligned}$$

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

$\oplus, \wedge, \vee, \neg$ denote the XOR, AND, OR and NOT operations respectively.

The MD5 hash is calculated according to this algorithm:

//Note: All variables are unsigned 32 bits and wrap modulo 2^{32} when calculating
var int r, k

//r specifies the per-round shift amounts

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

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

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

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

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

for i **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, 0xc1bdcee5 }

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

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

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

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

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

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

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

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

k[36..39] := { 0xa4bbee44, 0x4bdecfa9, 0xf6bb4b60, 0xbee5fb67 }

k[40..43] := { 0x289b7ec6, 0xeaad127fa, 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 variables:

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 $\equiv 448 \pmod{512}$

append length **to** message

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

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

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

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

```

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

```

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

```

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

```

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

Note - The hash value should be calculated using only the line data, excluding the line endings i.e. line feed or carriage return etc. This will ensure that the files can be generated on either a Windows or a Unix environment, and the hash value will be calculated correctly.

14. APPENDIX G – BENEFICIAL OWNER DECLARATIONS OF STATUS

The following represents the data requirements in respect of the declaration that the beneficial owner must submit to the entity paying the dividend to declare that the beneficial owner is exempt. Please note that SARS has not issued the actual form to be used but has prescribed the required wording and minimum information to be provided. Companies / regulated intermediaries have to prepare their own forms (for both exemptions and reduced rates) which should incorporate at least the prescribed wording and required information as provided in this annexure. A single form can be used to apply to the beneficial owner's portfolio should the beneficial owner hold multiple shares through the entity.

DTD(EX)

DIVIDENDS TAX:

Declaration & Undertaking to be made by the beneficial owner of a dividend (EXEMPTION FROM TAX)

Notes on completion of this form:

- This form is to be completed by the beneficial owner (of dividends, including dividends *in specie*) in order for the exemptions from dividends tax referred to in section 64F read with sections 64FA(2), 64G(2) or 64H(2)(a) of the Income Tax Act, 1962 (Act No 58 of 1962) (the Act) to apply.
- In order to qualify for an exemption this declaration and written undertaking should be submitted to the withholding agent (declaring company or regulated intermediary) within the period required by the latter (provided it is before payment of an affected dividend) - failure to do so will result in the full 15% dividends tax being withheld/payable.
- Non South African residents seeking to qualify for a reduced rate should not complete this form. Please use Form DTD(RR).

PART A: WITHHOLDING AGENT

(This part is to be pre-populated by the Company or Regulated intermediary)

Registered name: _____

Dividends tax reference number: _____

Contact details:

PART B: BENEFICIAL OWNER

(This part is to be completed by the person entitled to the benefit of the dividend attaching to a share(s))

Full names & surname / registered name: _____

Nature of person / entity:

- Individual
- Listed company
- Unlisted company
- Trust (any type)
- RSA Government, Provincial Administration, Municipalities
- Retirement Fund (Pension, Provident, Benefit, RA etc)
- Other (if selected please provide a description / explanation of nature of the entity / person: _____)

Identity / Passport / Registration number: _____

South African income tax reference number: _____

Physical address: _____

Postal address: _____

Country in which resident for tax purposes: _____

PART C: EXEMPTION

(This part is to be completed by the person entitled to the benefit of the dividend attaching to a share(s))

Please indicate the reason why the beneficial owner is exempt from the dividends tax:

- Par (a) – a company which is resident in South Africa
- Par (b) – the Government, provincial government or municipality (of the Republic of South Africa)
- Par (c) – a public benefit organisation (approved by SARS ito section 30(3) of the Act)
- Par (d) – a trust contemplated in section 37A of the Act (mining rehabilitation trusts)
- Par (e) – an institution, body, or board contemplated in section 10(1)(cA) of the Act
- Par (f) – a fund contemplated in section 10(1)(d)(i) or (ii) of the Act (pension fund, pension preservation_fund, provident_fund, provident preservation_fund, retirement annuity_fund, beneficiary fund or benefit fund)
- Par (g) – a person contemplated in section 10(1)(t) of the Act (CSIR, SANRAL etc)
- Par (h) – a shareholder in a registered micro business as defined in the Sixth Schedule to the Act to the extent that the aggregate amount of the dividends paid by that registered micro business to its shareholders during the year of assessment in which that dividend is paid does not exceed R200,000
- Par (j) – a person that is not a resident and the dividend is a dividend contemplated in paragraph (b) of the definition of “dividend” in section 64D (i.e. a dividend on a foreign company’s shares listed in SA, such as dual-listed shares)

DECLARATION in terms of sections 64FA(1)(a)(i), 64G(2)(a)(aa) or 64H(2)(a)(aa) of the Act:

I _____ (full names in print please), the undersigned hereby declare that dividends paid to the beneficial owner is exempt, or would have been exempt had it not been a distribution of an asset *in specie*, from the dividends tax in terms of the paragraph of section 64F of the Act indicated above.

Signature: _____ Date: _____

(Duly authorised to do so)

Capacity of Signatory (if not the beneficial owner): _____

Undertaking in terms of sections 64FA(1)(a)(ii), 64G(2)(a)(bb) or 64H(2)(a)(bb) of the Act:

I _____ (*full names in print please*), the undersigned undertake to forthwith inform the Withholding Agent in writing should the circumstances of the beneficial owner referred to in the declaration above change.

Signature: _____ Date: _____

(Duly authorised to do so)

Capacity of Signatory (if not the Beneficial Owner): _____

The following represents the data requirements in respect of the declaration that the beneficial owner must submit to the company paying the dividend to declare that the beneficial owner qualifies for a reduced dividends tax rate. Please note that SARS has not issued the actual form to be used but has prescribed the required wording and minimum information to be provided. Companies / regulated intermediaries have to prepare their own forms (for both exemptions and reduced rates) which should incorporate at least the prescribed wording and required information as provided in this annexure. A single form can be used to apply to the beneficial owner's portfolio should the beneficial owner hold multiple shares through the entity.

DTD(RR)

DIVIDENDS TAX:

Declaration & Undertaking to be made by the beneficial owner of a dividend (REDUCED RATE OF TAX)

Notes on completion of this form:

- This form is to be completed by the beneficial owner (of dividends, including dividends *in specie*) in order for the reduced rate of dividends tax, referred to in sections 64FA, 64G or 64H of the Income Tax Act, 1962 (Act No 58 of 1962) (the Act) as well as the provisions of the Agreement for the Avoidance of Double Taxation and Prevention of Fiscal Evasion (DTA) between the Republic of South Africa and the country of residence of the beneficial owner, to apply.
- In order to qualify for the reduced rate referred to above this declaration and written undertaking should be submitted to the withholding agent (declaring company or regulated intermediary) within the period required by the latter (provided it is before payment of the dividend) - failure to do so will result in the full 15% dividends tax being withheld/payable.
- Where the beneficial owner is a foreign resident but does not qualify for a reduced rate this form should NOT be completed.

PART A: WITHHOLDING AGENT

(This part is to be pre-populated by the Company or Regulated intermediary)

Registered name: _____

Dividends tax reference number: _____

Contact details:

PART B: BENEFICIAL OWNER

(This part is to be completed by the person entitled to the benefit of the dividend attaching to a share(s))

Full names & surname / registered name: _____

Nature of person / entity:

Individual

Listed company

- Unlisted company
- Trust (any type)
- RSA Government, Provincial Administration, Municipalities
- Retirement Fund (Pension, Provident, Benefit, RA etc)
- Other (if selected please provide a description / explanation of nature of the entity / person: _____)

Identity / Passport / Registration number: _____

Date of birth / inception: _____

South African income tax reference number: _____

Physical address: _____

Postal address: _____

Country in which resident for tax purposes: _____

PART C: REDUCED RATE

(This part is to be completed by the person entitled to the benefit of the dividend attaching to a share(s))

Please provide the following details for all shares held in respect of which a reduced rate of tax is applicable:

N o	Registered company name	Explanation of the reasons the beneficial owner meets the requirements of the DTA
1		
2		
3		
4		
5		

* If more entries need to be made please complete another Form DTD(RR).

DECLARATION in terms of sections 64FA(2)(a), 64G(3)(i) or 64H(3)(i) of the Act:

I _____ (*full names in print please*), the undersigned hereby declare that all the relevant requirements in terms of Article _____ of the Agreement for the Avoidance of Double Taxation and Prevention of Fiscal Evasion (DTA) in force on the relevant date between the Republic of South Africa and the country of residence of the beneficial owner specified above, as well as sections 64FA, 64G or 64H of the Act (whichever is applicable), have been met and that dividends paid on the shares specified above are therefore subject to a reduced rate of _____%.

Signature: _____ Date: _____

(Duly authorised to do so)

Capacity of Signatory (if not the Beneficial Owner): _____

UNDERTAKING in terms of section 64FA(2)(b), 64G(3)(ii) or 64H(3)(ii) of the Act:

I _____ (*full names in print please*), the undersigned undertake to forthwith inform the Withholding Agent in writing should the circumstances of the beneficial owner referred to in the declaration above change.

Signature: _____ Date: _____

(Duly authorised to do so)

Capacity of Signatory (if not the Beneficial Owner): _____

15. APPENDIX H – ID VALIDATION

Format:

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

YYMMDD : Date of birth.

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

SSS : Sequence No. for DOB/G combination.

C : Citizenship. 0 SA; 1 Other.

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

Z : Control digit

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

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

Add all the digits in the odd positions (excluding last digit). $8 + 0 + 0 + 5 + 0 + 0 = 13$[1]

Move the even positions into a field and multiply the number by 2.

$$011098 \times 2 = 22196$$

Add the digits of the result in b).

$$2 + 2 + 1 + 9 + 6 = 20$$
.....[2]

Add the answer in [2] to the answer in [1].

$$13 + 20 = 33$$

Subtract the second digit (i.e. 3) from 10. The number must tally with the last number in the ID Number. If the result is 2 digits, the last digit is used to compare against the last number in the ID Number. If the answer differs, the ID number is invalid

16. APPENDIX I – COMPANY REGISTRATION NUMBER VALIDATION

CCYY/NNNNNN/NN, where the CCYY must be validated to be from ~~1900~~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

17. APPENDIX J – 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 $10 - (\text{Total MOD } 10)$. If the last digit of Total = 0 Then, the Check Digit should be equal to zero