

VALIDATION RULES FROM 2001 TAX YEAR

EMPLOYER HEADER RECORD

Code	Field name	(m) Mandatory, (o) Optional or (r) rules	Validation rules
2010	Employer name / trading name	M	<ul style="list-style-type: none"> • A70 • First code of record • Code not to be preceded by any other character (e.g. space or comma)
2020	Employer PAYE reference no	M	<ul style="list-style-type: none"> • N10 (fixed no of characters) • Valid PAYE reference no • Modulus 10 test
2030	Employer Tax Year	M	<ul style="list-style-type: none"> • N4 (fixed no of characters) • Format = CCYY • Cannot be greater than current tax year + 1 • Cannot be less than current tax year — 10 (not less than 1999)
2040	Employer address line 1	M	<ul style="list-style-type: none"> • A35 • 1999 & 2000 - no commas allowed in address information • 2001 - commas allowed
2050	Employer address line 2	O	<ul style="list-style-type: none"> • A35
2060	Employer address line 3	O	<ul style="list-style-type: none"> • A35
2070	Employer address line 4	O	<ul style="list-style-type: none"> • A35
2080	Employer postal code	M	<ul style="list-style-type: none"> • N4 (fixed no of characters) • 0000 to be rejected (must be valid postal code) • not to be included in address lines (specified separately)
2090	Employer enjoys diplomatic indemnity	O	<ul style="list-style-type: none"> • A1 (fixed no of characters) • Value can only be Y, J or N
9999	End of record	M	<ul style="list-style-type: none"> • Last code of record • Must no be followed by any other character

EMPLOYEE IRP5 / IT3(a) RECORD

Code	Field name	(m) Mandatory, (o) Optional or (r) rules	Validation rules
3010	IRP5/IT3(a) number	M	<ul style="list-style-type: none"> • A8 (fixed no of characters) • First code of record • Code not to be preceded by a any other character (e.g. space or comma) • Electronic — must be 8 numeric digits and be supplied with leading zeroes • Manual — alphanumeric number pre-printed • Number cannot be a duplication of another certificate already submitted or on same submission (same employer & tax year) • Employers reference no starting with 799... or 9... will be rejected if IRP5 (only allowed to issue IT3(a))
3020	Nature of person	M	<ul style="list-style-type: none"> • A1 (fixed no of characters) • Value <ul style="list-style-type: none"> A - Individual with ID or Passport no B - Individual without ID or Passport no C - Director of private company / Member of CC / Sole Proprietor D - Trust E - Company or CC F - Partnership G - Corporation H - Employment company K - Employment trust

3030	Employee surname / trading name	M	<ul style="list-style-type: none"> • A120 • Value if nature A, B, C - Individual's surname • D, K - Name of Trust • E, H - Company / CC trading name • F - Partnership name • G - Corporation name
3040	First two names	R	<ul style="list-style-type: none"> • A90 • Mandatory if nature of person = A, B or C • Reject if supplied iro other nature of persons
3050	Initials	R	<ul style="list-style-type: none"> • A5 • Mandatory if nature of person = A, B or C • Reject if supplied iro other nature of persons
3060	Identity number	R	<ul style="list-style-type: none"> • N13 • Mandatory if nature of person = A or C and Passport no is not available • Accept as specified - no further validation • Reject if supplied iro other nature of persons
3070	Passport number	R	<ul style="list-style-type: none"> • A13 • Mandatory if nature of person = A or C and ID no is not available • Accept as specified - no further validation • Reject if supplied iro other nature of persons
3080	Date of birth	R	<ul style="list-style-type: none"> • N8 (fixed no of characters) • Format - CCYYMMDD • Mandatory if nature of person = A, B or C • Accept if supplied iro other nature of persons • Cannot be greater than current date
3090	Company / CC / Trust number	R	<ul style="list-style-type: none"> • A16 • Mandatory if nature of person = D, E, K or H • Accept as specified - no further validation • Reject if supplied iro other nature of persons
3100	Income Tax number	O	<ul style="list-style-type: none"> • N10 (fixed no of characters) • 1999 & 2000 - Accept as specified (no validation) • 2001 - Modulus 10 test (if specified - must be valid number)
3110	Employee address line 1	M	<ul style="list-style-type: none"> • A35 • 1999 & 2000 - no commas allowed in address information • 2001 - commas allowed
3120	Employee address line 2	O	<ul style="list-style-type: none"> • A35
3130	Employee address line 3	O	<ul style="list-style-type: none"> • A35
3140	Employee address line 4	O	<ul style="list-style-type: none"> • A35
3150	Employee postal code	M	<ul style="list-style-type: none"> • A20 • 0000 accepted if specified • not to be included in address lines (specified separately)
3160	Employee number	R	<ul style="list-style-type: none"> • A25 • Mandatory if nature of person = B, F or G • Accept if supplied iro other nature of persons
3170	Date employed from	M	<ul style="list-style-type: none"> • N8 (fixed no of characters) • Format - CCYYMMDD • Valid date not greater than current date • Value cannot be greater than value of code 3180
3180	Date employed to	M	<ul style="list-style-type: none"> • N8 (fixed no of characters) • Format - CCYYMMDD • Valid date not greater than current date + 30 days • Value cannot be less than value of code 3170

3190	Voluntary over deduction	O	<ul style="list-style-type: none"> • A1 (fixed no of characters) • Reject if IT3(a) • Value can only be Y, J or N
3200	Pay periods in tax year	R	<ul style="list-style-type: none"> • N3.4 (fixed no of characters) • Mandatory if IRP5 - accept if supplied iro IT3(a) • Must have a decimal point • Cannot be less than value of code 3210 • Value - 1.0000 up to 380.0000
3210	Pay periods worked	R	<ul style="list-style-type: none"> • N3.4 (fixed no of characters) • Mandatory if IRP5 - accept if supplied iro IT3(a) • Must have a decimal point • Cannot be greater than value of code 3200
3220	Fixed rate income	O	<ul style="list-style-type: none"> • A1 (fixed no of characters) • Value can only be Y, J or N • Not applicable if IT3(a)
3230	Directive number	O	<ul style="list-style-type: none"> • A13 • Accept if specified - interface with NITS • Only one number per certificate
3601 to 3612 3701 to 3714 3801 to 3810 3901 to 3907	Normal Income Allowances Fringe benefits Lump sum payments	R	<ul style="list-style-type: none"> • N15 • Code mandatory if amount is specified • Cents must be omitted (decimal in amount is invalid) • 1999 & 2000 - negative amounts allowed • 2001 - reject if negative amounts are specified • Total income amounts must = sum of 3696 + 3699 • A1 (fixed no of characters for RF indicator) • RF indicator must be inserted between code and amount (value Y, J, N or empty field)
3695	Gross annual income	R	<ul style="list-style-type: none"> • N15 • Only applicable from 2001 • Code mandatory if amount is specified • Cents must be omitted (decimal in amount is invalid)
3696	Gross non-taxable income	R	<ul style="list-style-type: none"> • N15 • Code mandatory if amount is specified • Cents must be omitted (decimal in amount is invalid) • Must equal sum of amounts iro codes 3602, 3604, 3609, 3612, 3703, 3705, 3709 and 3714 • Allow R20 deviation for rounding off
3697	Gross retirement funding income	R	<ul style="list-style-type: none"> • N15 • Code mandatory if amount is specified • Cents must be omitted (decimal in amount is invalid) • Allow R20 deviation for rounding off
3698	Gross non-retirement funding income	R	<ul style="list-style-type: none"> • N15 • Code mandatory if amount is specified • Cents must be omitted (decimal in amount is invalid) • Allow R20 deviation for rounding off

3699	Gross remuneration	R	<ul style="list-style-type: none"> • N15 • Code mandatory if income amounts are specified • Cents must be omitted (decimal in amount is invalid) • 2000 - amount = sum of 3697 + 3698 • 2001 - amount = total of amounts for all income codes specified (excluding 3602, 3604, 3609, 3612, 3703, 3705, 3709 and 3714) <ul style="list-style-type: none"> - sum of 3696 + 3699 = sum of amounts for all income codes - amount = sum of 3697 + 3698 • Allow R20 deviation for rounding off
4001 to 4007	Deduction amounts	R	<ul style="list-style-type: none"> • N15 • Code mandatory if amount is specified • Cents must be omitted (decimal in amount is invalid) • If employee contributed to more than one fund, then contributions to each fund must be shown separate • No negative amounts allowed • N11 (fixed no of characters for clearance no) • Fund clearance no must be inserted between code and amount, except for 4005 (value = clearance number 18204xxxxxx or empty field) • Format of clearance number = ,code,,amount, ,code,18204 no, amount,
4101	SITE deduction	R	<ul style="list-style-type: none"> • N12.2 • 2 decimal digits mandatory (cents must be specified even if zero) • decimal point - no comma allowed • negative amounts not allowed • invalid if IT3(a) - use code 4150
4102	PAYE deduction	R	<ul style="list-style-type: none"> • N12.2 • 2 decimal digits mandatory (cents must be specified even if zero) • decimal point - no comma allowed • negative amounts not allowed • mandatory if fixed rate income & voluntary over deduction = Y or J (amount must be greater than 0) • invalid if IT3(a) - use code 4150
4103	Total tax deduction	R	<ul style="list-style-type: none"> • N12.2 • 2 decimal digits mandatory (cents must be specified even if zero) • decimal point - no comma allowed • negative amounts not allowed • amount = sum of 4101 + 4102 • invalid if IT3(a) - use code 4150
4150	IT3(a) reason code	R	<ul style="list-style-type: none"> • N2 • Mandatory if IT3(a) • If code specified - codes 4101, 4102 or 4103 may not be supplied • If no value then 4103 cannot be zero • Value: 01 = Director's remuneration (private co / CC) 02 = Income less than tax threshold 03 = Independent contractor 04 = non-taxable earnings (also use for nil directives)
9999	End of record	M	<ul style="list-style-type: none"> • Last code of record • Must not be followed by any other character

EMPLOYER TRAILER RECORD

Code **Field name** **(m) Mandatory,
(o) Optional or
(r) rules** **Validation rules**

6010	Employer total records	M	<ul style="list-style-type: none">• N15• First code of record• Total = Employer header (2010) + All certificates (3010) - must be correct• Code not to be preceded by any other character (e.g. comma or space)
6020	Employer total code value	M	<ul style="list-style-type: none">• N15• Total = Sum of all codes 2010 - 2090, 3010 - 4150 + all 9999 in the specific records (must be correct)
6030	Employer total amount	M	<ul style="list-style-type: none">• N12.2• 2 decimals mandatory (cents must be specified)• Decimal point - comma not allowed• Total = total of amounts values for employer for codes 3601 - 4103 (must be correct)• Rounding off in records — if there is discrepancy, multiply the number of occurrences of amounts with 99 cents. If figure is greater than or equal to the difference - accept submission
9999	End of record	M	<ul style="list-style-type: none">• Last code of record• Must not be followed by any other character