



ClaimX

SARS Source Code Reference

2025/26 tax year (1 March 2025 - 28 February 2026)

CATEGORY	FROM	SARS CODE / SECTION
Employment income	IRP5	3601
Annual bonus / payment	IRP5	3605
Commission	IRP5	3606
Independent contractor	IRP5	3616
Travel allowance	IRP5	3701
Reimbursive travel	IRP5	3702
Local interest	IT3(b)	4201
Dividends	IT3(b)	Taxed at source (DWT)
Rental income	Own records	ITR12 - Local rental
Capital gains	IT3(c)	ITR12 - CGT section
Business / trade income	Own records	ITR12 - Local business

CATEGORY	FROM	SARS CODE / SECTION
Pension fund	IRP5	4001
Retirement annuity (s11F)	RA certificate	4006
Medical scheme fees (s6A)	Medical certificate	4005
Additional medical (s6B)	Receipts	ITR12 - s6B
Home office (s11a)	Utility bills / area	ITR12 - Other deductions
Travel claim	Logbook	Against 3701 / 3702
s18A donations	s18A receipt	ITR12 - Donations

 Confirmed source code

 Declared via an ITR12 section (no single code)

Indicative reference only

SARS source codes and thresholds change between tax years. Always verify each code against your own IRP5 and IT3 certificates and current SARS guidance before filing. ClaimX is a tax preparation tool, not a registered tax practitioner, and this reference is not tax advice.