Effective Date: 16 October 2026

SARS External Guide

SOUTH AFRICAN REVENUE SERVICE PAYMENT RULES

TABLE OF CONTENTS

1	**SUMMARY**	**3**
2	**GENERAL INFORMATION**	**3**
3	**PAYMENT OPTIONS AVAILABLE TO SARS CLIENTS**	**3**
3.1	PAYMENT OPTION 1 – PAYMENT THROUGH eFILING	3
3.2	PAYMENT OPTION 2 – EFT PAYMENTS	5
3.3	PAYMENT OPTION 3 – PAYMENTS PAYMENT AT A SARS CUSTOMS BRANCH OFFICE	5
3.4	PAYMENT OPTION 4 – SARS MobiApp	6
3.5	FOREIGN PAYMENTS	6
4	**DETERMINING AND USING 19 DIGIT PAYMENT REFERENCE NUMBER (PRN)**	**8**
5	**DEFINITIONS, ACRONYMS AND ABBREVIATIONS**	**9**

1 SUMMARY

a) This document details the payment rules that must be adhered to when paying the South African Revenue Service (SARS), to ensure timeous and accurate payment allocation.

b) When making a payment, all SARS clients must adhere to the payment rules stipulated in this document.

c) Payments that do not adhere to the payment rules may be rejected.

2 GENERAL INFORMATION

a) This document outlines the different payment options. Kindly consult your bank regarding the specific banking solutions offered to meet the requirements outlined in this document.

b) SARS will only recognise a payment once received into the SARS bank account

i) Any payment received into the SARS bank account after the due date will be regarded as a late payment.
ii) Taxpayers must ensure that payment is made before the cut-off time of the relative bank product used to ensure that funds will reflect in time on the SARS bank account.
iii) It remains the full responsibility of the client to ensure SARS receives payment on time to avoid any penalties and/or interest from being charged.

c) Customs and Excise clients who are required to declare goods electronically in terms of Rule 101A.01A(2)(a)(v) of the Customs and Excise Act, No. 91 of 1964 must, whether registered for deferment of payment of duty, **use the SARS eFiling service when making a payment to SARS**.

i) Clients to whom such rules do not apply may utilise the alternative payment channel of internet banking (EFT)
ii) Cash deposits for Customs and Excise clients at bank branches and ATMs are no longer available as a payment option.

d) Several payment options are available to clients depending on whether a payment is made within or outside the Republic.

e) UIF and SDL payments are processed to the SARS PAYE account using the PAYE reference number. The payment will be allocated according to the declaration submitted.

3 PAYMENT OPTIONS AVAILABLE TO SARS CLIENTS

3.1 PAYMENT OPTION 1 – PAYMENT THROUGH eFILING

a) An eFiling payment is initiated on SARS eFiling.

i) The payment request is automatically sent by eFiling presented by SARS to the bank once the client have released the payment on eFiling.
ii) The payer will need to log onto their banking product solution where the transaction from eFiling will be listed.
iii) The payer will have to authorise the payment on the bank product for the funds to transfer to SARS. On authorisation, the bank will send an immediate confirmation to SARS that payment has been made.
iv) Note that the payment is not affected until it is authorised by the payer on the bank product.
v) Only once the payer has logged onto their banking product (e.g., internet banking profile) and authorised the payment request, will the transaction be processed in accordance with the banking rules.
vi) Consult your bank regarding the cut-off times for eFiling payments to be affected to SARS timeously.
vii) eFiling transactions are irrevocable once approved.

b) The following banks are supported for eFiling payments:

i) ABSA Bank
ii) Al Baraka Bank
iii) Bidvest Bank
iv) Capitec Bank
v) Citibank
vi) FNB
vii) JP Morgan Bank
viii) HBZ Bank
ix) Investec Bank
x) Nedbank
xi) Standard Bank
xii) Standard Chartered Bank

Note: Certain banks cannot process payments off more than R5 million. To pay amounts due for more than R5 million, clients of these banks must pay multiple eFiling payments, each not exceeding R5 million.

c) eFiling allows payment of the following revenue types:

i) **Paying from return:**
A) EMP201: PAYE/SDL/UIF
B) VAT201: VAT
C) IT34: Assessed Tax
D) IRP6: Provisional Tax
E) IT56: STC (Secondary Tax on Companies)
F) TDCON: Transfer Duty
G) STT declaration: STT (Security Transfer Tax)
H) WTI return: Withholding Tax on Interest
I) DTR01 / DTR02: Dividend Withholding Tax
J) GMT01: Return: Global Minimum Tax
K) GMT02: Declaration: Global Minimum Tax
L) GMT03: Declaring: Global Minimum Tax
M) APT201: Air Passenger Tax
N) Account: Customs Duty, Customs VAT; Customs Provisional Payment; Miscellaneous CEB01 Customs Provisional Payment
O) EXD 075 Ad varolem – AVE
P) EXD 159 Petroleum – SOS
Q) EXD 160 Petroleum – VM
R) EXD 161 Plastic Bags – ELG
S) EXD 162 Bio Diesel – BDO
T) EXD 163 Diamond Export – DEL
U) EXD 176 Electricity – ELC
V) EXD 177 Carbon Emissions for Motor Industry – CO2
W) EXD 178 Tyre – TLE EXD 179 Sugar – SBL
X) EXD180 Carbon Tax
Y) EXD 261 Tobacco – TBC
Z) EXD 262 Malt Beer – MLT
AA) EXD 263 Spirits – SPR
BB) EXD 264 Other Fermented Beverages OFB
CC) EXD 265 Vermouth – VER
DD) EXD 266 Wine – WINE
EE) EXD 267 Traditional African Beer - TAB
FF) Statement of account: Admin Penalties, Value Added Tax, Assessed Tax, Air Passenger Tax and Global Minimum Tax.

ii) **Additional Payments**
A) Estate Duty (ESD)
B) Donation Tax (DON)
C) W ithholding Tax on Royalties (WTR)
D) VAT Non-Registered Vendors (VNR)

E) Income Tax (IT)
F) Mineral Royalties (MINR)
G) Oil Pollution (OPT)
H) Pay as you earn (Only if no return was submitted on eFiling) (PAYE)
I) Provisional Tax (Only if no return was submitted on eFiling) (PROV)
J) Secondary Tax on Companies (STC)
K) Value Added Tax (Only if no return was submitted on eFiling) (VAT)
L) Note: Turnover Tax is paid as part of Provisional Tax

Note: Air Passenger Tax (APT) is no longer offered as an additional payment on eFiling.

3.2 PAYMENT OPTION 2 – EFT PAYMENTS

a) The SARS bank account numbers have been replaced with unique beneficiary account IDs.

b) Payments can be made via EFT into the relevant SARS public beneficiary listed on the banking platforms.

c) The SARS beneficiary IDs are listed as public beneficiaries on banking platforms of the following banks:

i) ABSA Bank
ii) African Bank
iii) Al Baraka Bank
iv) Access Bank (South Africa)
v) Bank Zero
vi) Capitec Bank
vii) Discovery Bank
viii) FNB
ix) Investec Bank
x) JP Morgan Bank
xi) Nedbank
xii) Standard Bank

d) The following table lists all SARS beneficiary account IDs and tax types to which each applies:

Beneficiary ID	Tax/ Duty/Levy types that can be paid into the Beneficiary ID
SARS-CUS	Customs
SARS-EXC	Excise
SARS-ITA	Income Tax (Assessed tax) Administrative Penalties
SARS-PAYE	Employees Taxes (PAYE, UIF and SDL)
SARS-PROV	Provisional Tax Turnover Tax
SARS-VAT	VAT
SARS-WHT	Secondary Tax on Companies Dividends Tax

e) The payment will only be accepted if the correct 19-digit payment reference number (PRN) is used. The unique PRN can be obtained on the relevant SARS payment form – refer to section 4.

3.3 PAYMENT OPTION 3 – PAYMENTS PAYMENT AT A SARS CUSTOMS BRANCH OFFICE

a) Debit and / or Credit card payment facilities are available at all major ports of entry for payment by travellers for VAT/ duties levied on accompanied traveller's baggage.

b) Travelers are allowed to make cash payments at SARS Customs branch offices. Cash payments from traders are not accepted at SARS Customs branch offices or at bank branches or ATMs.

c) The following restrictions apply regarding payments made at a Customs branch office:

i) **Cash rules and limitations**:
A) The number of coins that will be received at Customs branch offices are limited according to denominations:
I) A maximum amount of R50 in R5 coins;
II) A maximum amount of R20 in R2 coins;
III) A maximum amount of R20 in R1 coins;
IV) A maximum amount of R5 in 10 cents – 50 cents coins;
V) A maximum amount of 50c in 5 cents coins; and
VI) The amount of bank notes is limited to R2 000.00 per transaction.

Note: All cash payments are rounded off to the nearest 5 cents.

3.4 PAYMENT OPTION 4 – SARS MobiApp

a) Payment for Personal Income Tax and Travellers' can be made on the SARS MobiApp.

i) **Personal Income Tax Payments:**
A) Personal Income Tax payment is made through the SARS Statement Account (SOA) or Notice of Assessment ITA34).
B) The principle of making a payment to SARS on both accounts is the same, however the following must be noted:
I) When paying using the SARS Statement of Account (SOA), you can determine the amount you wish to pay to SARS.
II) When settling a payment using your Notice of Assessment (ITA34), you are required to pay the entire amount owed to SARS.

ii) **Travellers' Payments**
A) Payment for customs duties and taxes arising from the declaration submitted on South African Traveller Management System (SATMS) can be made on the SARS Traveller MobiApp.
B) Travellers' Payments are declared-based and are not permitted on an ad hoc basis.
C) The payment applies on goods that exceeds the applicable duty free or prescribed allowances.

3.5 FOREIGN PAYMENTS

a) This payment method should only be used by **non-domestic foreign taxpayers** where no other payment options or channels are available e.g., where payments using eFiling, internet banking (EFT) or payment at a bank are not available. Note that if a foreign taxpayer has a South African bank account, the SWIFT payment method may not be used.

b) Payments can be made electronically into the SARS banking account specified below using the standard SWIFT payment method.

i) All foreign payments should be made in RAND.
ii) Charges to make a foreign payment are not allowed to be deducted from amount owing to SARS.

c) **Foreign Payments can be made via FNB *(except for Global Minimum Tax (GMT))*:**

SARS-**FOR-999** must be used as the bank account number when completing a SWIFT 103 message (foreign payment request).

The following information should be completed into the SWIFT/foreign payment request:

Field	Description
Currency	All payments must be in Rand currency
Value date	SWIFT payments usually take three (3) days to be processed by the banks if all regulatory compliance requirements are met. Payments will only be recognised by SARS on the day that they are received into the SARS bank account. Please ensure that you pay amounts at least three (3) days before the due date to avoid penalties and interest.
Settlement amount	The amount due in Rand currency
Payer Account	The payer's bank account number
Payer Name	The payer's name
Payer address	The payer's address
Beneficiary' banking institution	First National Bank
SWIFT code	FIRNZAJJ
Beneficiary Account Number	SARS-FOR-999
Beneficiary Bank branch code	255005
Beneficiary Reference	19-digit SARS payment reference (refer to section 5 for more details)
Beneficiary Name	South African Revenue Service
Beneficiary Address	299 Bronkhorst Street, South Africa
Details of Charges for Taxpayer Account	Select Our (Indicator: SHAR, SLEV, CRED will be rejected)
IBAN code	South African Banks do not use IBAN, if the foreign bank insists on having this field completed, use SARS-FOR-999

Any queries regarding the completion of the SWIFT 103 message should be directed to the taxpayer's local bank. Should the assistance of the receiving bank be required, FNB can be contacted: FNB Forex Advisory Team: 08601 FOREX (08601 36739) or (+27) 11 352 5902 if phoning from abroad, or email forex@fnb.co.za

d) **Foreign Payments can be made via Investec Bank for: Global Minimum Tax (GMT) purposes only:**

Global Minimum Tax foreign payments must be through Investec Bank using the SWIFT payment method and the provided Payment Reference Number (PRN).

The bank account number 727746837832 must be used when submitting a Foreign Payment Request (message). Note that this bank account number cannot be used for any purpose other than to do a foreign GMT payment and all other payments will automatically be rejected.

The following information should be completed into the SWIFT/foreign payment request:

Field	Description
Currency	All payments must be in Rand currency
Value date	SWIFT payments usually take three (3) days to be processed by the banks if all regulatory compliance requirements are met. Payments will only be recognised by SARS on the day that they are received into the SARS bank account. Please ensure that you pay amounts at least three (3) days before the due date to avoid penalties and interest.
Settlement amount	The amount due in Rand currency
Payer Account	The payer's bank account number
Payer Name	The payer's name
Payer address	The payer's address
Beneficiary' banking institution	Investec Bank
SWIFT code	IVESZAJJ
Beneficiary Account Number	727746837832
Beneficiary Bank branch code	580105
Beneficiary Reference	19-digit SARS payment reference (refer to section 5 for more details)
Beneficiary Name	South African Revenue Service
Beneficiary Address	299 Bronkhorst Street, South Africa
Details of Charges for Taxpayer Account	Select Our (Indicator: SHAR, SLEV, CRED will be rejected)
IBAN code	South African Banks do not use IBAN, if the foreign bank insists on having this field completed, use 727746837832

Any queries regarding the completion of the message should be directed to the taxpayer's local bank.

e) As in the case of all electronic payments, it is imperative that the correct 19-digit payment reference information is provided to ensure that payments can be easily identified and correctly allocated upon receipt by SARS. Refer to section 4.

f) The following taxes can only be paid via **eFiling** and not via any Foreign Payment channel:

i) Transfer Duty.
ii) Security Transfer Tax (STT)
iii) Withholding Tax on Interest (WTI)
iv) Air Passenger Tax (APT)
v) Estate Duty
vi) Donation Tax
vii) Withholding Tax on Royalties (WTR)
viii) VAT Non-Registered Vendors
ix) Mineral and Petroleum Royalties (MPRR)
x) International Oil Pollution Compensation Fund Levy (IOPCF)

4 DETERMINING AND USING 19 DIGIT PAYMENT REFERENCE NUMBER (PRN)

a) A unique PRN is pre-populated on every request for payment issued by SARS (e.g. assessment notice, statement of account, return, and is used to match the payment to the item (s) appearing on the specific form. Clients are requested to use the PRN appearing on these forms when making payment.

b) The PRN number for respective tax types appears on the relevant forms.

c) When making payment it is imperative that the correct payment reference number "PRN" is quoted to ensure that payments are easily identified and correctly allocated to item(s) in the account.

d) For those tax types where the PRN is not pre-populated on a tax return/declaration, the 19-digit payment reference number can be manually determined by clients with reference to the tax account.

Tax type	Tax reference number	Tax / Duty type identifier (1 digit)	8 digits
Income Tax	Income Tax reference number	T	00000000
Provisional tax	Income Tax reference number	P	Tax period being paid - 00mmyyyy where mm indicates the provisional tax period, 01, 02 or 03

e) In most instances, separate payments are required if the payment was for different tax types and tax periods especially when paying at the bank or EFT, to ensure that payments are correctly allocated. This is only applicable where the payment is made at a bank and not on eFiling.

f) In instances where the PRN is influenced by the period, separate payments are required if the payment relates to different tax periods to ensure that payments are correctly allocated.

g) Unreferenced/partial payments received from clients may be allocated to the oldest debt first, on a First-In-First-Out (FIFO) basis.

h) Unique Payment Reference Number (PRN) to traders:

i) **Non-deferment declarations:** SARS will provide the trader with a unique PRN for each immediately payable declaration (cash declaration) in the EDI CUSRES message.

ii) **Statement of Account (CSA):** SARS will provide the trader, who has a deferment or individual financial account, with a unique PRN for all payable transactions included in the CSA. The PRN appears at the bottom of the CSA under the section "Payment Advice".

iii) Specific **requested declarations**: On request, SARS can provide the trader with a single PRN which is linked to various declarations on the same account.

5 DEFINITIONS, ACRONYMS AND ABBREVIATIONS

i) Refer to the Glossary Web page for centralised definitions, acronyms, and abbreviations on the SARS website; www.sars.gov.za.

DISCLAIMER

The information contained in this guide is intended as guidance only and is not considered to be a legal reference, nor is it a binding ruling. The information does not take the place of legislation and readers who are in doubt regarding any aspect of the information displayed in the guide should refer to the relevant legislation, or seek a formal opinion from a suitably qualified individual.

For more information about the contents of this publication you may:

- Visit the SARS website at www.sars.gov.za
- Visit your nearest SARS branch
- Contact your own tax advisor/tax practitioner
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 SARS (7277)
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).