



GUIDE TO SUBMIT GLOBAL MINIMUM TAX (GMT) RETURN ON eFILING

TABLE OF CONTENTS

1	SUMMARY	3
2	INTRODUCTION	3
3	HOW TO FILE THE GMT RETURN	3
	3.1 HOW TO ACCESS THE GLOBAL MINIMUM TAX (GMT) FUNCTION ON EFILING	4
4	HOW TO COMPLETE GLOBAL MINIMUM TAX ON THE GMT01 RETURN	6
	4.1 HOW TO ACCESS THE GMT01 RETURN ON EFILING	6
	4.2 SAVE, FILE AND PRINT THE RETURN	9
	4.3 SAVED RETURN	10
5	REQUEST FOR CORRECTION (RFC)	10
	5.1 REQUEST FOR QUERY STATUS	13
	5.2 BACK TO SEARCH	14
6	HOW TO COMPLETE THE GLOBAL MINIMUM TAX RETURN (GMT02)	15
	6.1 BACK, PRINT AND SUBMIT THE RETURN	17
	6.2 SAVED RETURN	18
	6.3 DECLARATION AND NOTES	18
7	SUPPORTING DOCUMENTS	18
8	SUBMITTED GMT 02 RETURN	20
9	SARS CORRESPONDENCE	25
10	HOW TO MAKE A PAYMENT	27
11	MAKE A REQUEST FOR STATEMENT OF ACCOUNT(SOA)	33
12	DEFINITIONS, ACRONYMS AND ABBREVIATIONS	36
13	DOCUMENT MANAGEMENT	36

1 SUMMARY

- a) This guide is designed to facilitate the process of declaring Global Minimum Tax (GMT) through eFiling for Multinational Enterprises (MNEs) and through the Global Information Return (GIR).
- b) The purpose of the GIR is to streamline administrative processes by implementing a standardized filing framework that allows jurisdictions to share a single filing via information exchange.
- c) The GIR plays a critical role in supporting transparency and enforcement within the global minimum tax framework, enabling jurisdictions to identify low-taxed profits and apply top-up tax rules accurately.

2 INTRODUCTION

- a) The Global Anti-Base Erosion (GloBE) rules were created by the OECD/G20 Inclusive Framework, to address concerns about MNE shifting profits to low-tax jurisdictions, which undermines the tax base of countries where real economic activity occurs.
- b) The GloBE Model Rule—Pillar Two sets out a system for calculating effective tax rates and applying top-up taxes when ETRs are below 15%.
- c) The Global Information Return (GIR) is introduced as a comprehensive return that contains the information on the tax calculations made by the MNE Group, to determine their Top-up Tax liability or to justify the absence of such a liability.

Note: Implementing jurisdictions may use GIR information differently and might not require all details filed. For example, MNE Group's Parent Entities could face Top-up Tax liability in only a few jurisdictions. Each jurisdiction calculates and allocates this tax based on the group's structure and applicable rule order.

- d) The Inclusive Framework has implemented a focused dissemination strategy for every MNE Group according to the GIR.
 - i) The jurisdiction of the Ultimate Parent Entity (UPE) will be provided with the GIR.
 - ii) The jurisdictions with taxing rights under GloBE Rules will get GIR sections covering ETR, Top-up Tax calculation, allocation, and attribution, including those with Qualified Domestic Minimum Top-up Tax (QDMTT).
 - iii) All implementing jurisdictions where Constituent Entities (CEs) operate will receive general corporate structure information and data required to assess their taxing rights as per GloBE Rules.
- e) The GIR for an MNE Group contains GloBE calculations from every jurisdiction with CEs, including those where the GloBE Rules have not been adopted. This method provides implementing jurisdictions that have taxing rights with complete information. How non-implementing jurisdictions manage GIR details will be clarified by the Inclusive Framework in the future.

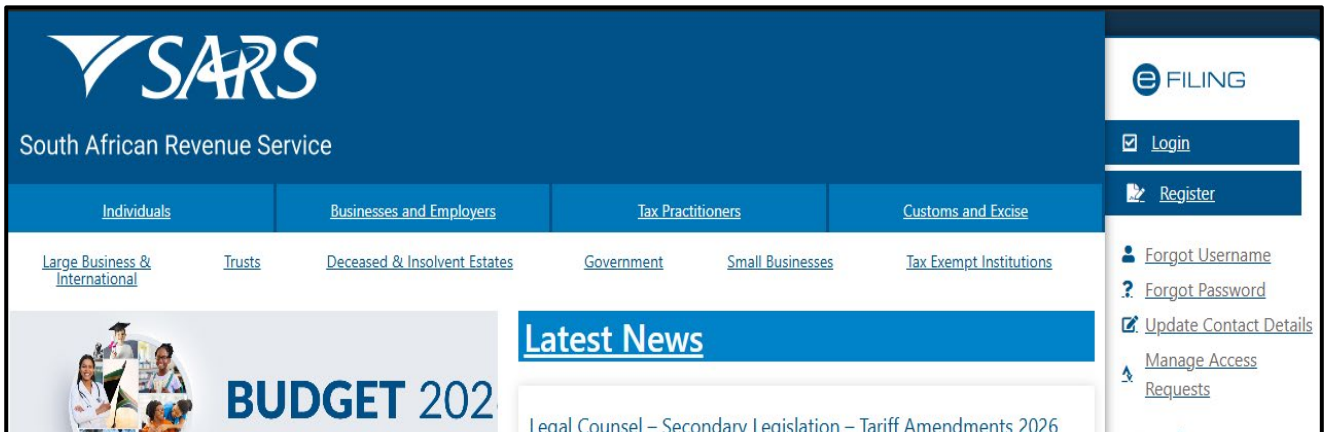
3 HOW TO FILE THE GMT RETURN

- a) The GMT return will be filed via eFiling.
- b) The GMT return submission and payment periods are as follows:
 - i) The first GIR submission will be in the prescribed form and manner no later than eighteen months after the end of the first reportable fiscal year.
 - ii) The second and subsequent GIR should be submitted no later than fifteen months after the end of the second and following reportable fiscal years.

- iii) If an MNE only becomes liable to top-up tax after the 2024 fiscal year, it also has 18 months to file the GIR in respect of its first reportable fiscal year and thereafter 15 months for subsequent fiscal years.

3.1 HOW TO ACCESS THE GLOBAL MINIMUM TAX (GMT) FUNCTION ON EFILING

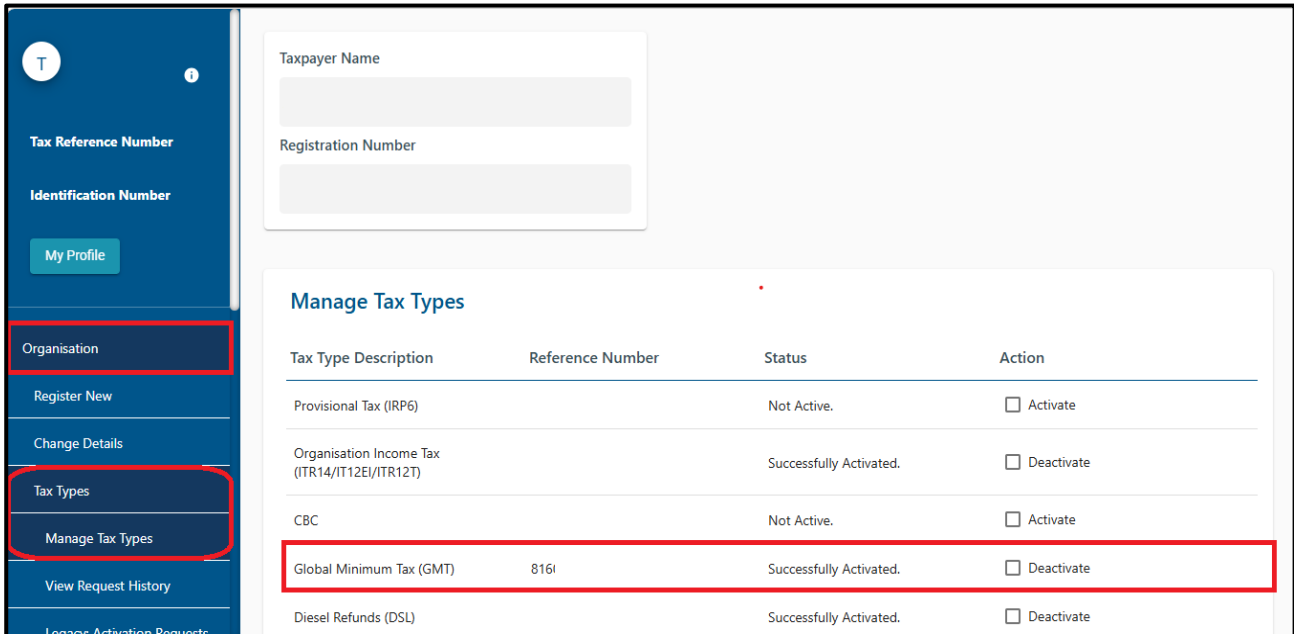
- a) Navigate to the SARS website www.sars.gov.za and the following screen will be displayed.
 - i) Click the “**Login**” button to log into eFiling and complete your ‘Username’ and ‘Password.’



- ii) Click the “**Register**” button to proceed to register as an eFiler if you are not registered.

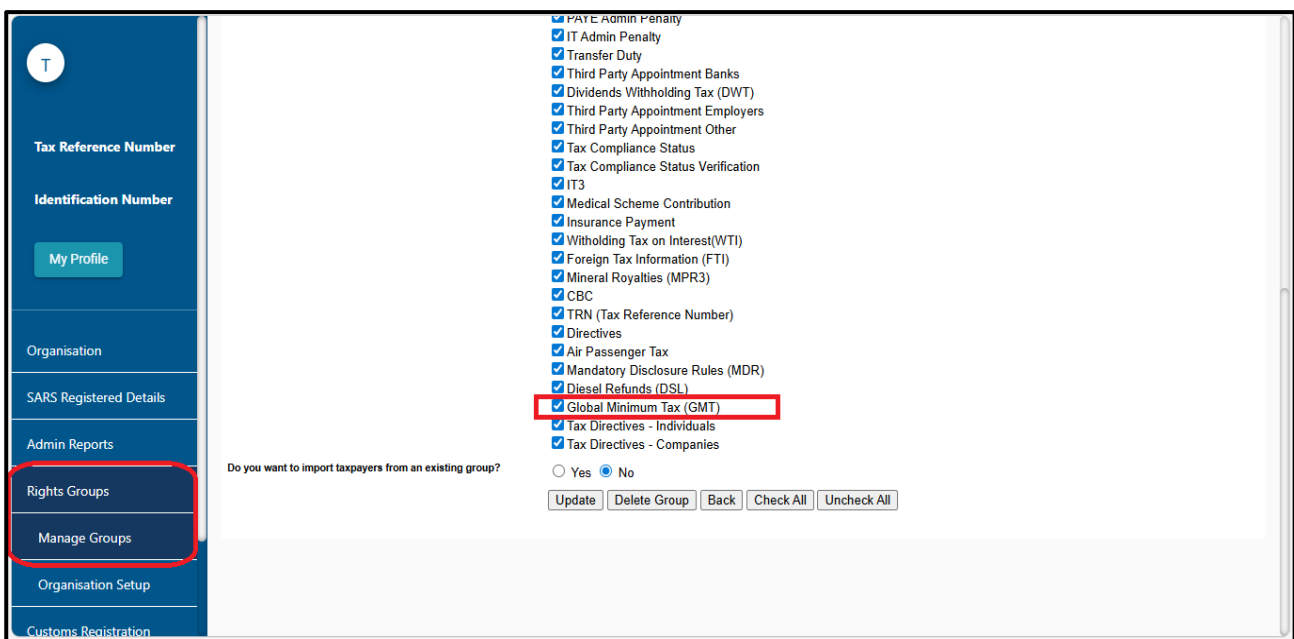
Note: To access your Global Minimum Tax (GMT01 and GMT02) returns on eFiling, you are required to register with the Organisation for Global Minimum Tax (GMT).

- b) Once successfully logged onto your eFiling profile, ensure that GMT is activated under the ‘Tax Types’ and the ‘Manage Groups’ functions.
 - i) ‘Tax Types’ and ‘Manage Groups’ will be discussed briefly in this document.
 - ii) For detailed information on how to use these functions, refer to the following guide on the SARS website: “GEN-ELEC-18-G01 – How to Register for eFiling and Manage Your User Profile – External Guide”
- c) To navigate to the ‘Tax Types’ function:
 - i) Select **Organisation** from the menu on the top. On the menu on the left click on **Organisation > Tax Types > Manage Tax Types**.
 - ii) Select the option to activate ‘**Global Minimum Tax (GMT)**.’



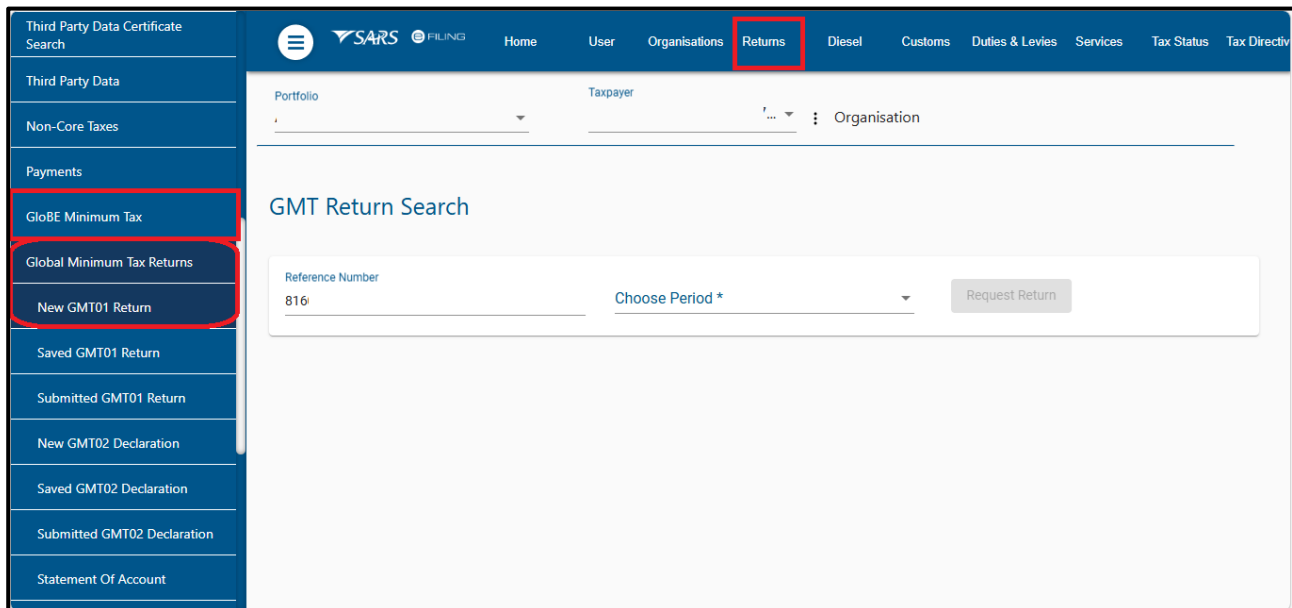
d) To navigate to the 'Manage Groups' function:

- i) Select **Organisation** from the menu on the top. On the menu on the left click on **Organisation > Rights Groups > Manage Groups**.
- ii) Select the tick box next to '**Global Minimum Tax (GMT)**.'



e) To access your records on eFiling:

- i) Click on **Returns > Global Minimum Tax Returns**.
- ii) You will be able to view the options for Global Minimum Tax Data, Returns and Statement of Account.

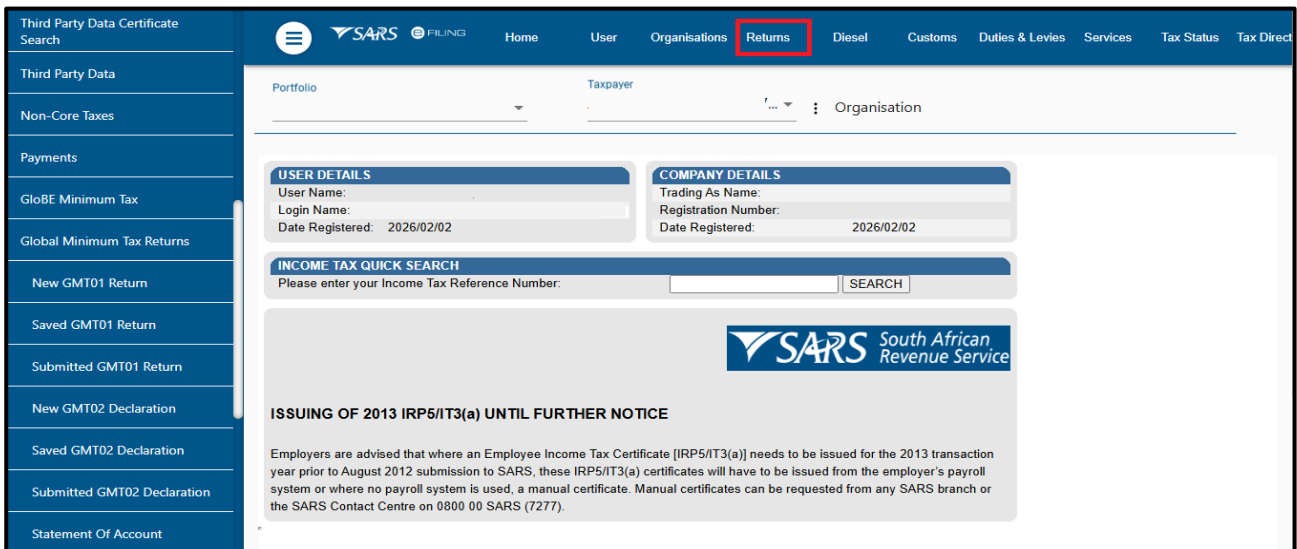


4 HOW TO COMPLETE GLOBAL MINIMUM TAX ON THE GMT01 RETURN

- a) Each Constituent Entity in an implementing jurisdiction must submit a GIR to its local tax authority unless:
 - i) A GIR meeting the requirements is filed by the Ultimate Parent Entity (UPE) or Designated Filing Entity (DFE), which has a Qualifying Competent Authority Agreement (QCAA) with the local jurisdiction as of the filing deadline for the Reporting Fiscal Year.
 - ii) Domestic Constituent Entities, Domestic Joint Ventures, or their subsidiaries must file a GloBE Information Return with the Commissioner. A Designated Local Entity may file the GIR on behalf of all Domestic Constituent Entities.
- b) A Domestic Constituent Entity must provide the Designated Local Entity with all information required for the Top-up Tax under the Global Minimum Tax Act. Every Domestic Constituent Entity must file the GIR if:
 - i) There is no designation as per subsection.
 - ii) The Designated Local Entity leaves the MNE Group without an alternative being appointed.
 - iii) The Designated Local Entity does not submit the return.

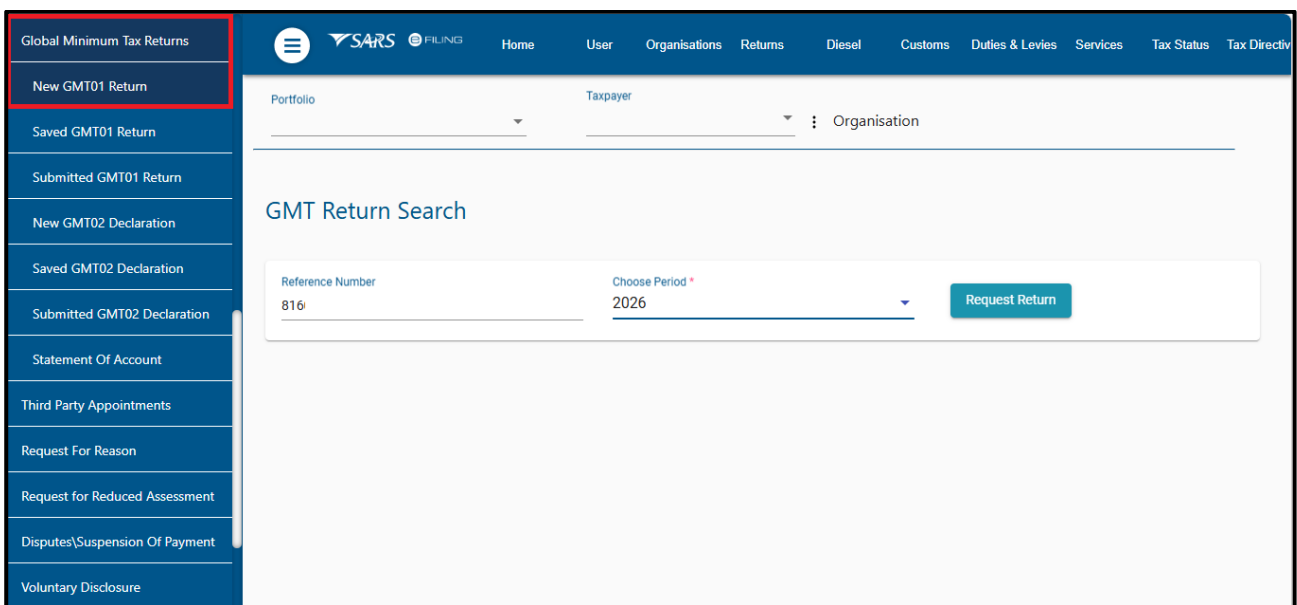
4.1 HOW TO ACCESS THE GMT01 RETURN ON EFILING

- a) Select **Returns** from the menu on the top.



b) On the menu on the left click on **Global Minimum Tax Returns** per eFiling, select “**New GMT01 Return**”, thereafter.

i) Select a period on the drop-down list and request the return.

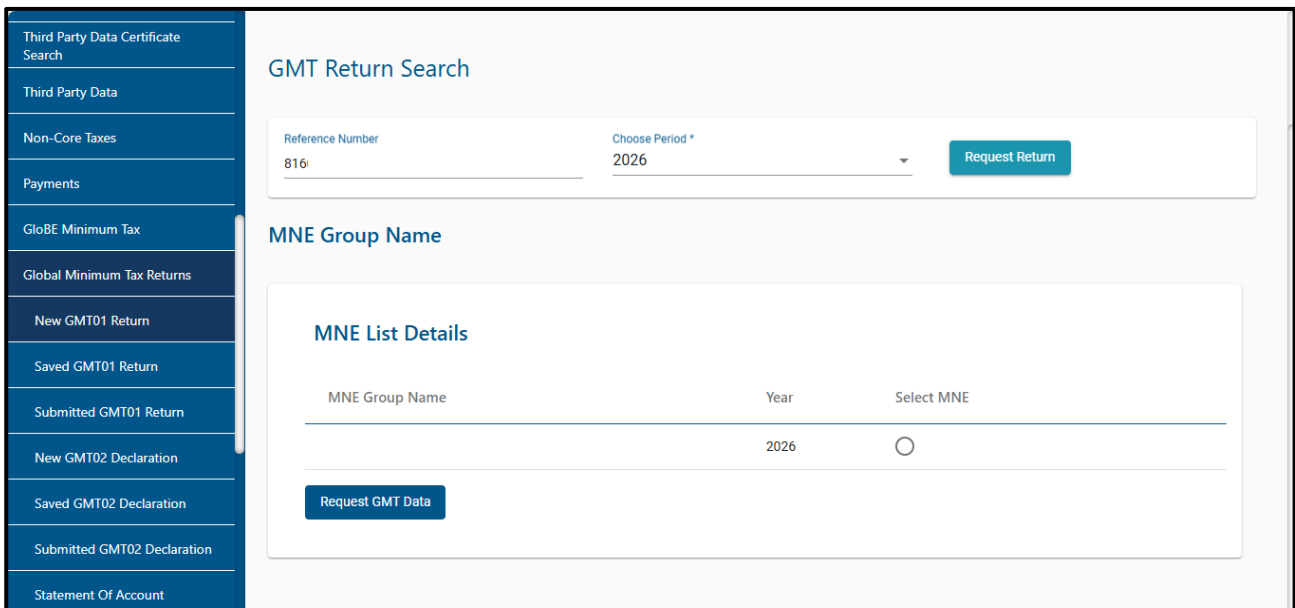


c) A MNE list Request will be displayed:

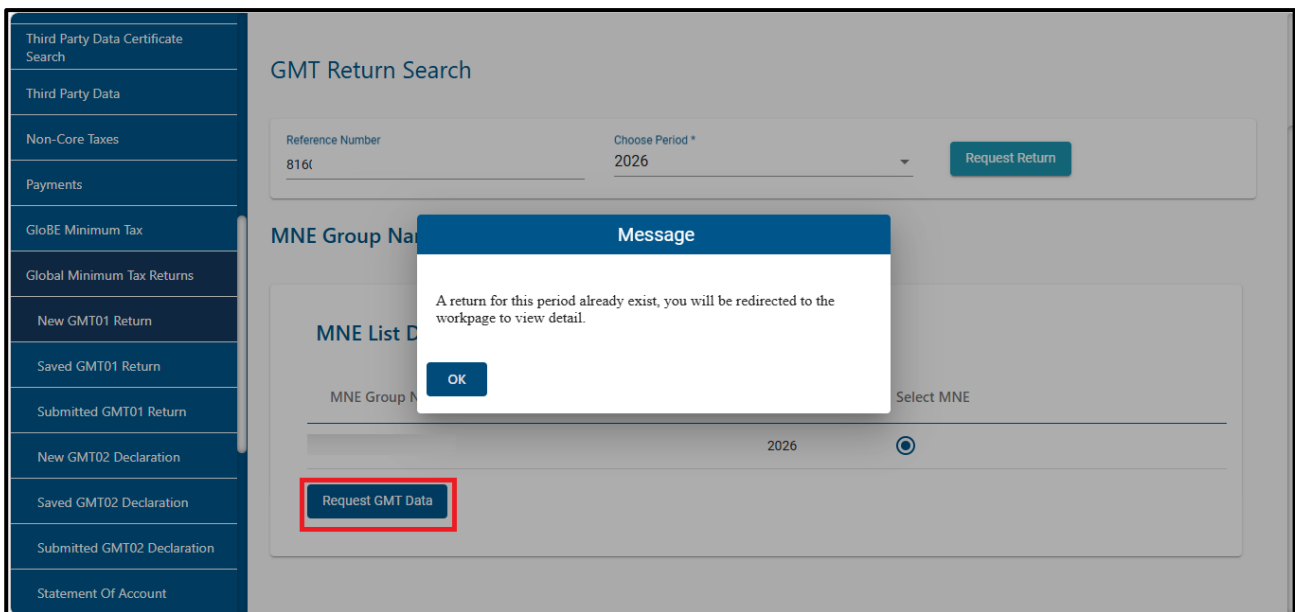
- i) Choose the relevant MNE Group. If a DCE is part of multiple groups, select the one for which the user will submit the return.
- ii) Only one selection is allowed at a time.
- iii) The MNE name will be prepopulated on the return and remain consistent across all versions, including corrections and duplicates made by other DCEs.

Note: When DCE1 is registered as “FNB” and DCE2 as “First National Bank,” these entities will be considered separately according to their individual registration details. Each must submit their respective returns to prevent duplication and avoid multiple charges on a single account. For the given fiscal year, the MNE group will use the name reported by the first filer in the group.

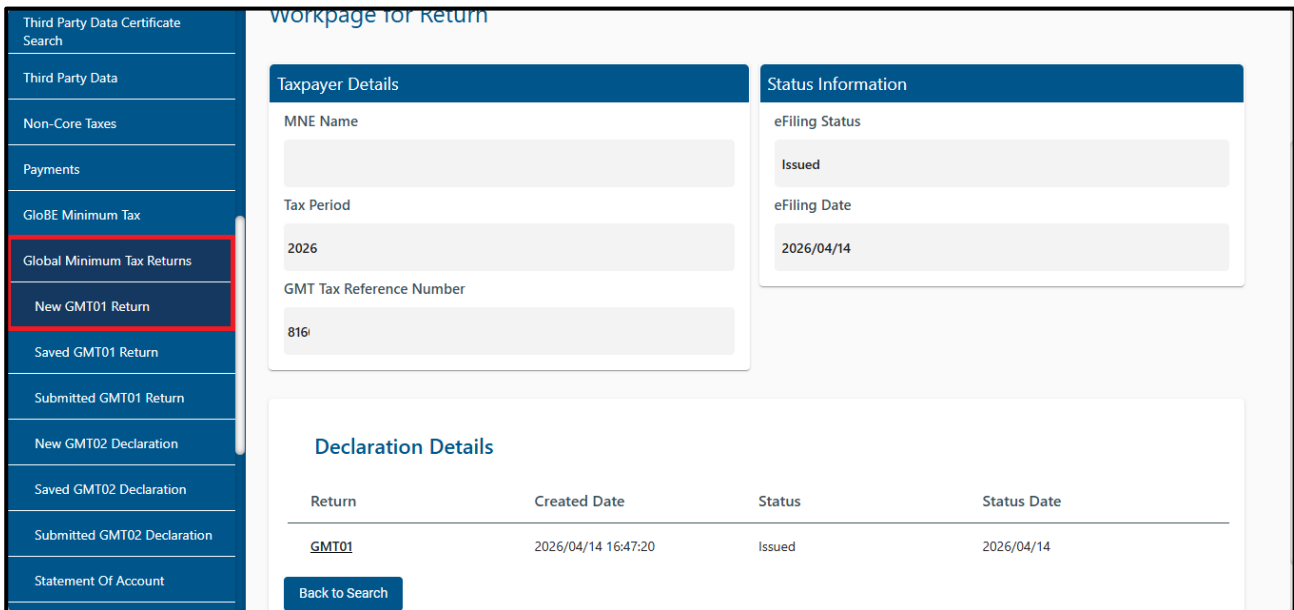
d) Select the MNE you are filing the return for and click on the 'Request GMT Data'.



e) If a return already exists, the message will be displayed and click ok.

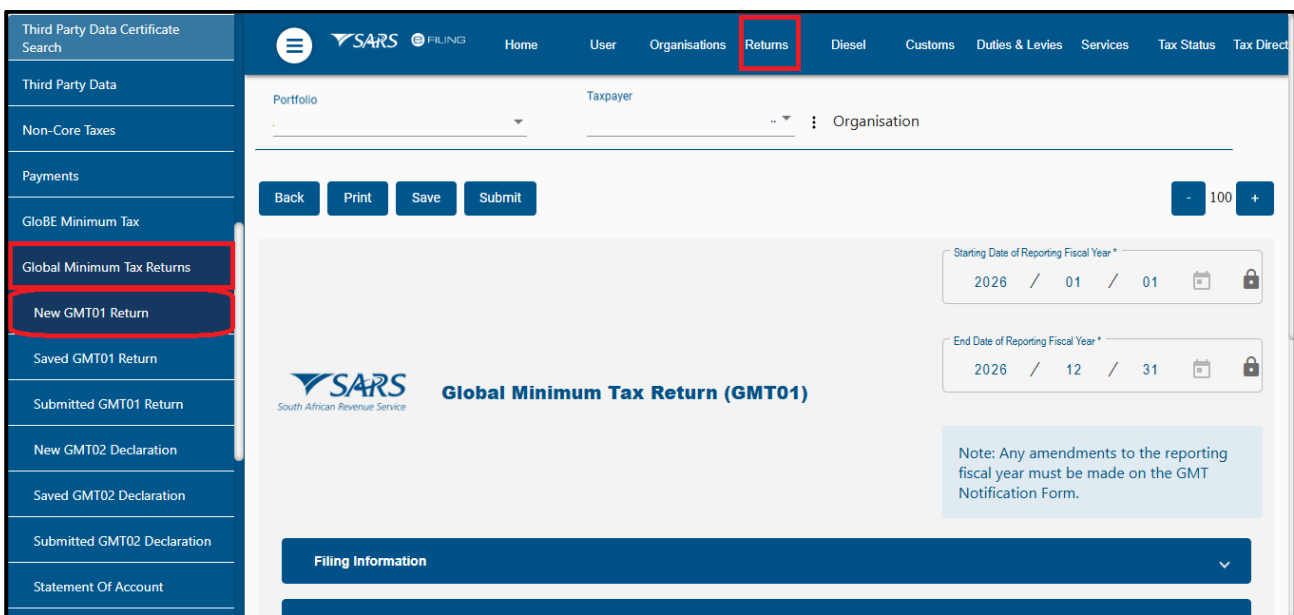


- i) If no return exists, move to complete the GMT01 return.
- ii) The GMT01 return will open.



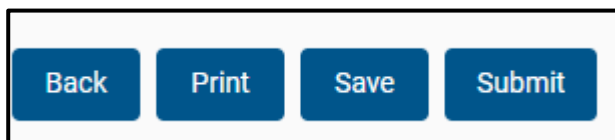
Return	Created Date	Status	Status Date
GMT01	2026/04/14 16:47:20	Issued	2026/04/14

iii) The return will be displayed as follows to the user to be able to capture and complete the return.



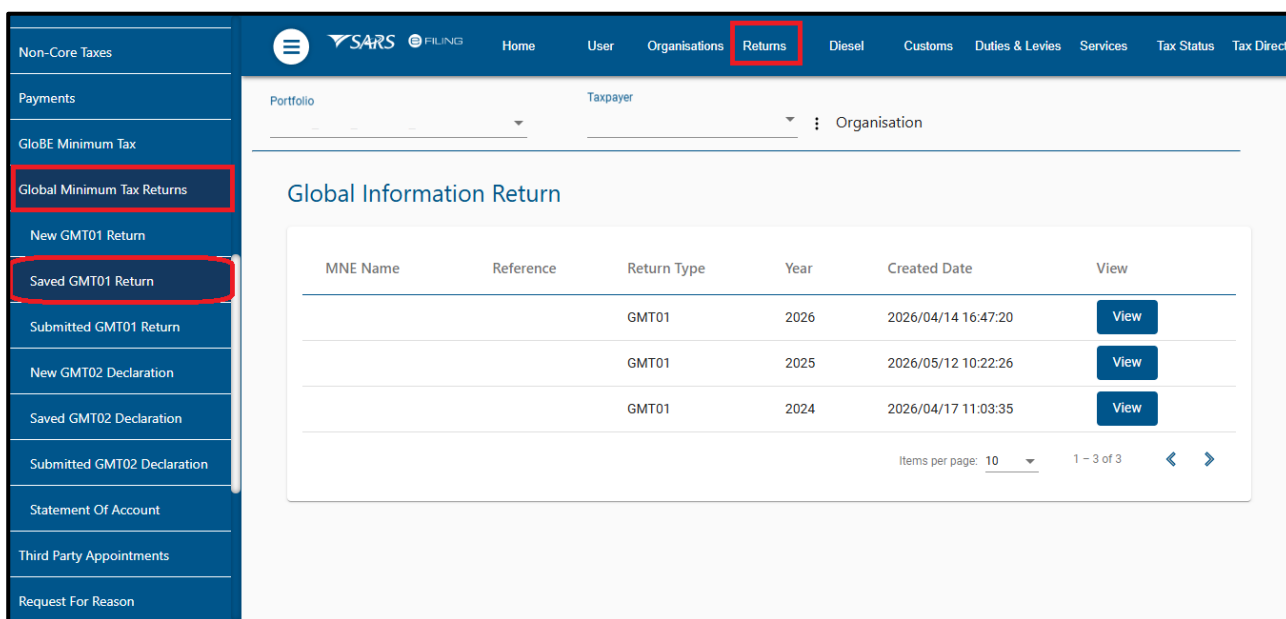
4.2 SAVE, FILE AND PRINT THE RETURN

- a) The following buttons are displayed above the GMT01 Return:
- i) Back – When you need to go back to the return, click the “**Back**” button.
 - ii) Print – Click on **Print** to print the HTML return in PDF format.
 - iii) Save - After the completion of the return and selection of the “**Save Return for Filing**” button, means a saved version of the return will be available to request the changes on.
 - iv) Submit - Once you have captured all the information on the return and you are ready to submit it to SARS, simply click “**Submit return to SARS.**”



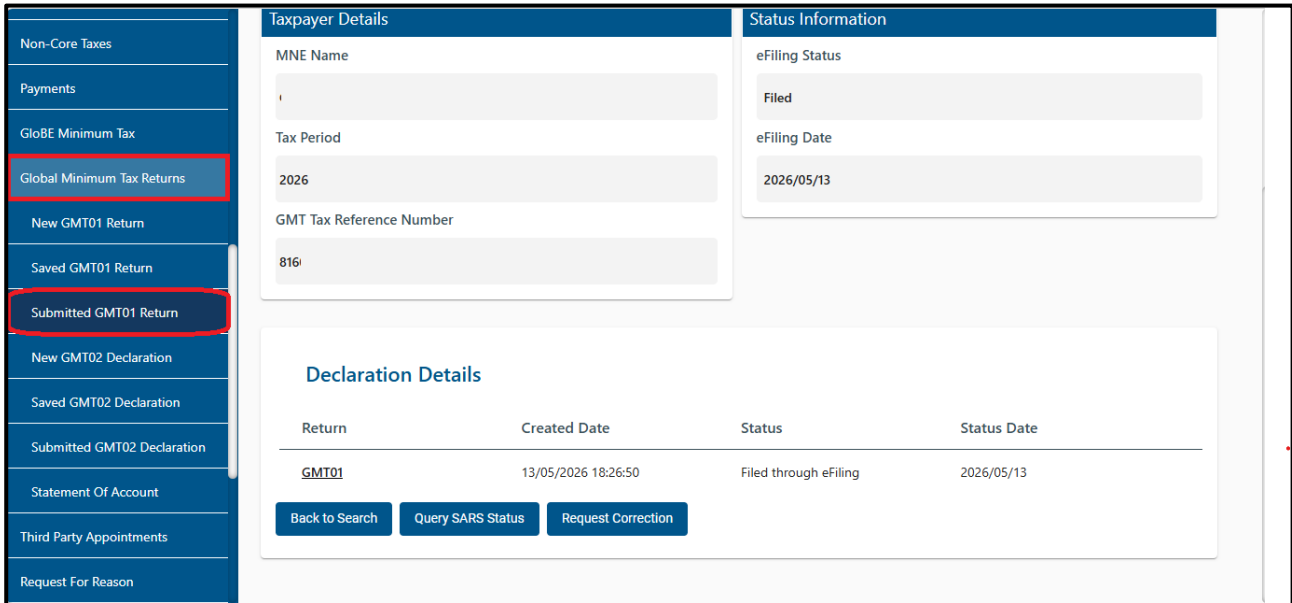
4.3 SAVED RETURN

- a) A saved version of the return will be available to request the changes on and submit to SARS as per normal process.



5 REQUEST FOR CORRECTION (RFC)

- a) This will only be available to the filing entities that are in SA jurisdiction since they are able to access SARS system.
- b) Request for correction will be initiated when the filing entity needs to make amendments on the return that was previously submitted.
- c) To access the RFC functionality:
- i) The filing entity will access the return by selecting the “returns” menu bar. The return will display under the “Submitted GMT01 Return”.



Taxpayer Details

MNE Name
[Redacted]

Tax Period
2026

GMT Tax Reference Number
816

Status Information

eFiling Status
Filed

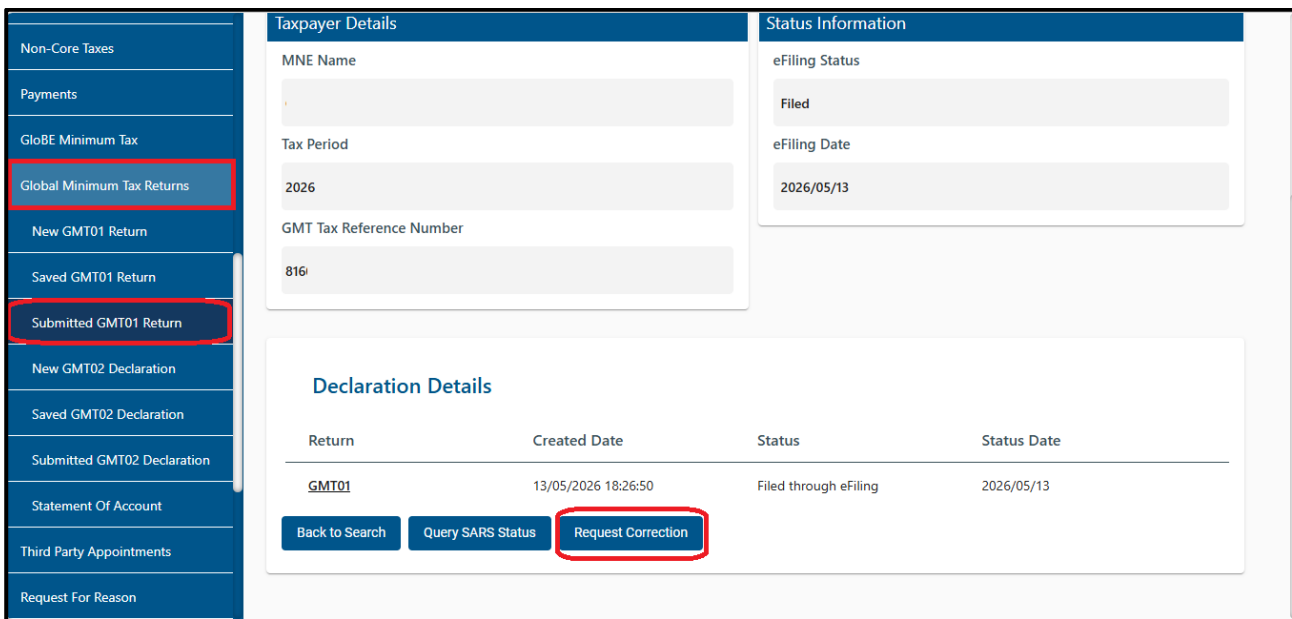
eFiling Date
2026/05/13

Declaration Details

Return	Created Date	Status	Status Date
GMT01	13/05/2026 18:26:50	Filed through eFiling	2026/05/13

[Back to Search](#)
[Query SARS Status](#)
[Request Correction](#)

ii) Click on the request for correction link to open the GMT01.



Taxpayer Details

MNE Name
[Redacted]

Tax Period
2026

GMT Tax Reference Number
816

Status Information

eFiling Status
Filed

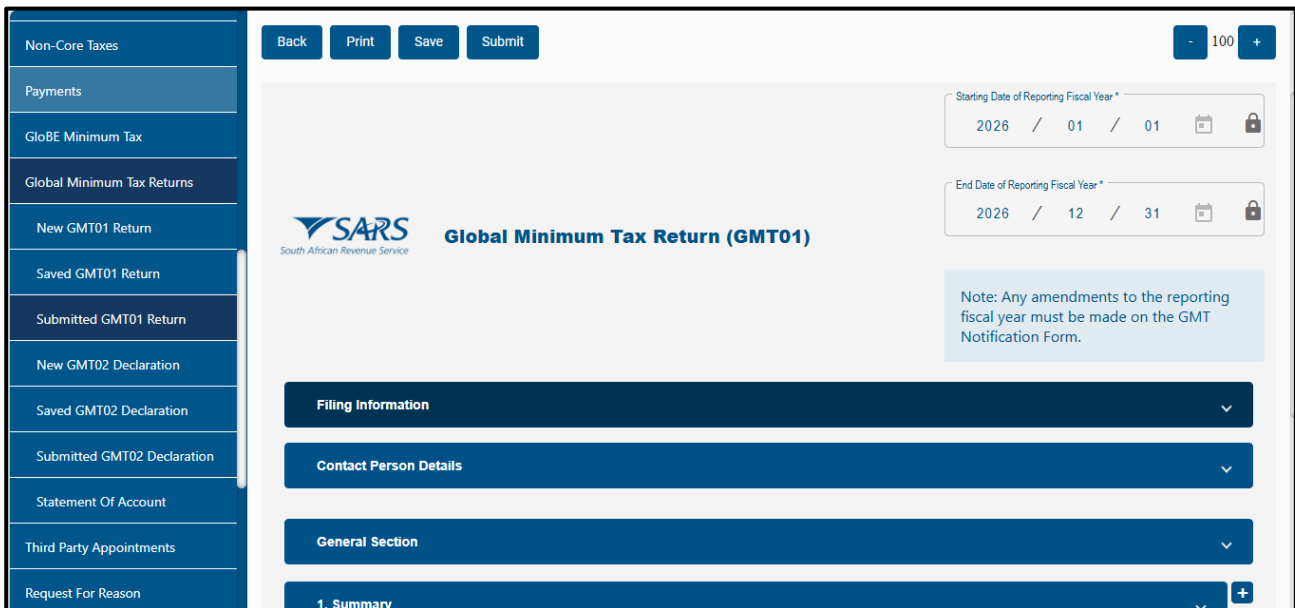
eFiling Date
2026/05/13

Declaration Details

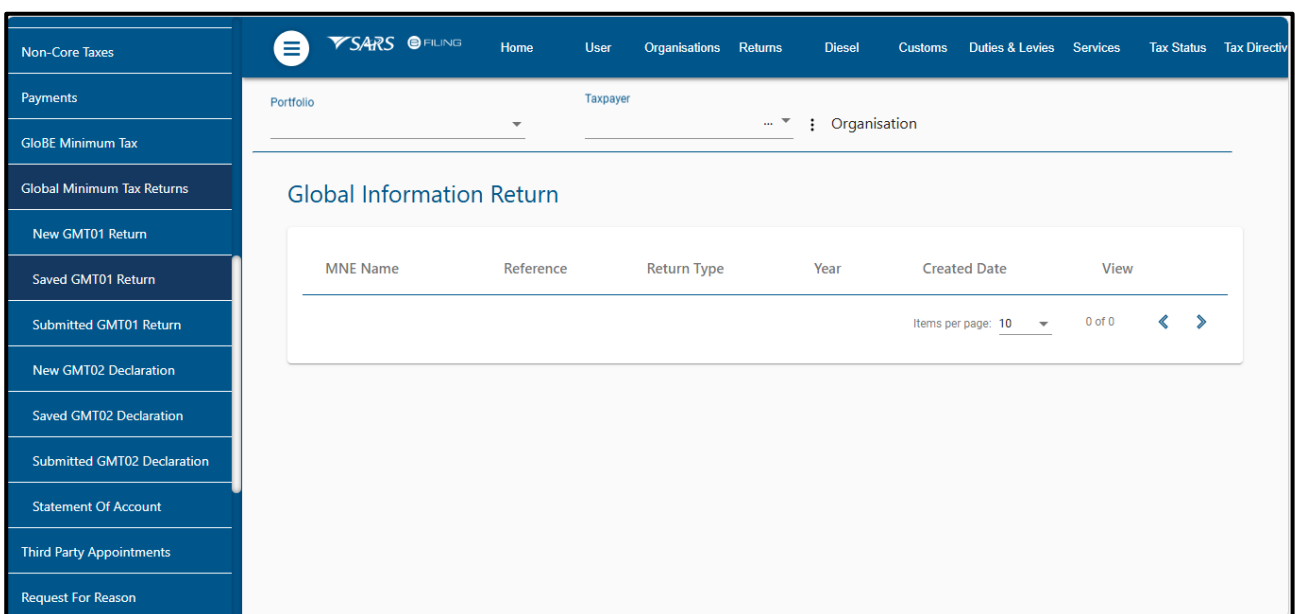
Return	Created Date	Status	Status Date
GMT01	13/05/2026 18:26:50	Filed through eFiling	2026/05/13

[Back to Search](#)
[Query SARS Status](#)
[Request Correction](#)

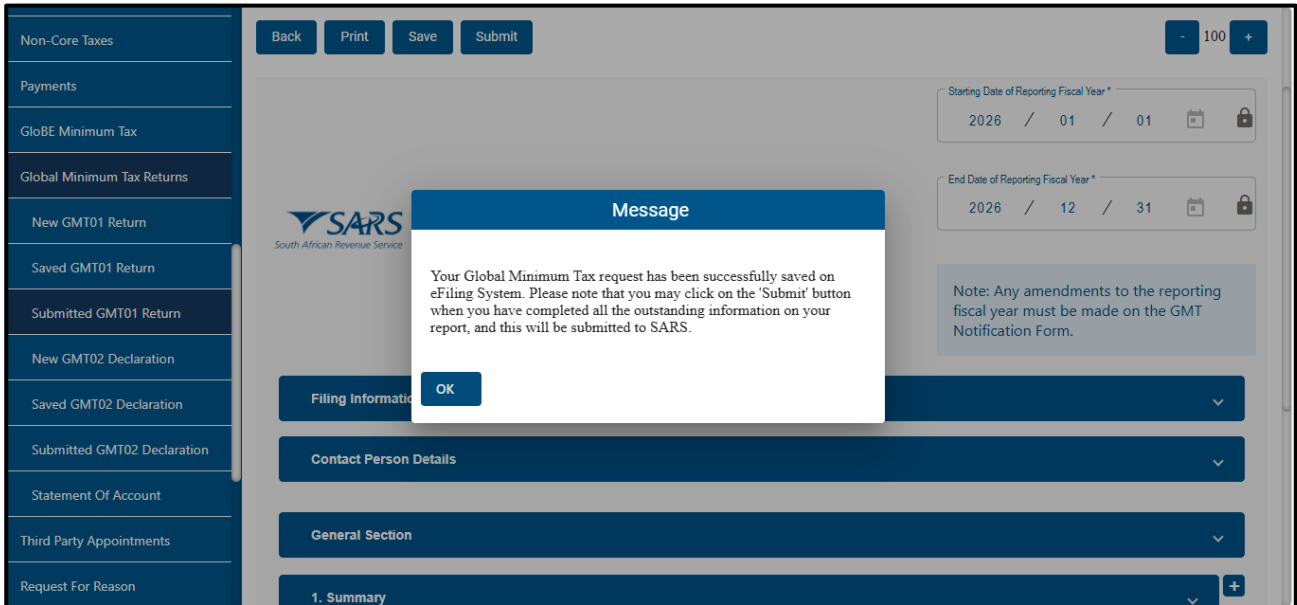
iii) Once "Submitted GMT01" is selected and the return process completed, RFC permission will be granted.



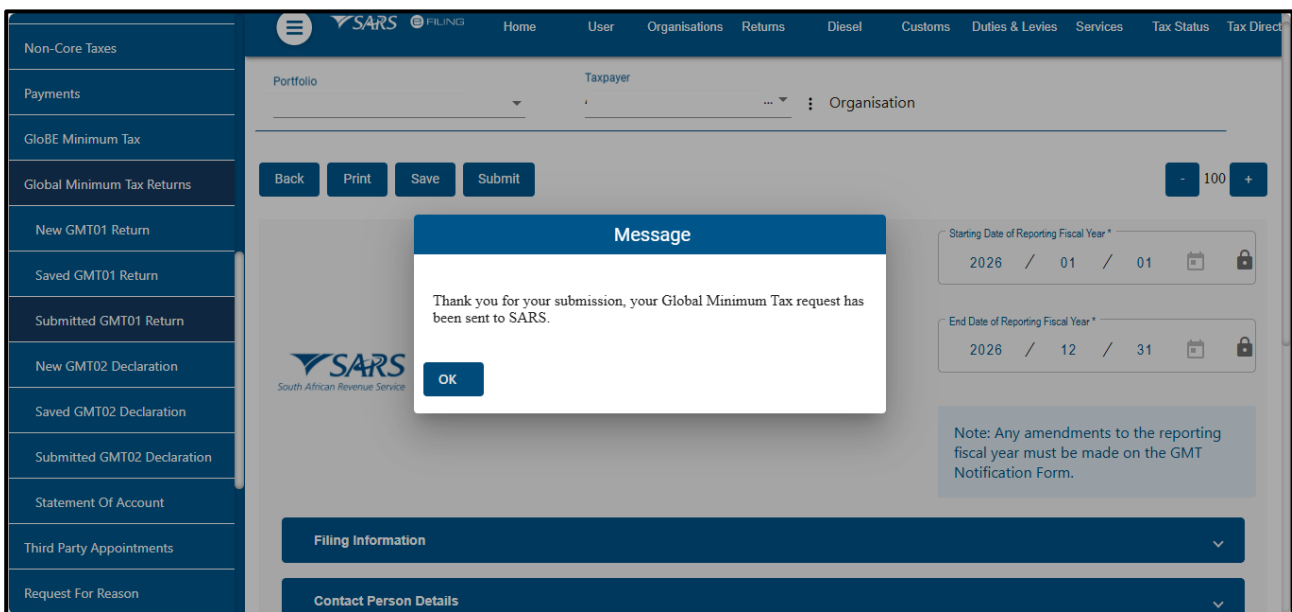
- iv) If no original return has been submitted, a blank GMT01 will be presented.



- d) If an original submission exists, extra validation checks will be performed in eFiling to verify whether the designated local entity is authorised to make corrections. If these validations are successful, the previously submitted return will appear. The filing entity can then amend and resubmit the GMT01 return.
- e) If a return is saved and not submitted, a message will be displayed:

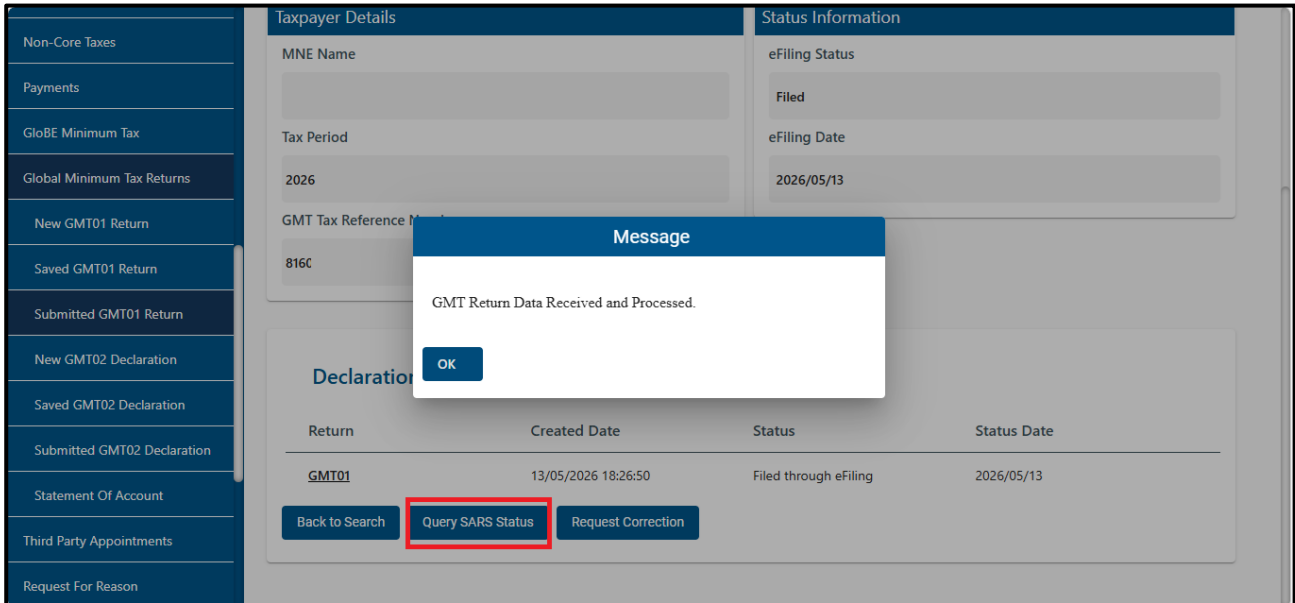


- f) Once GMT01 has been amended and submitted, a message will be displayed to acknowledge the submission and then click 'OK'.



5.1 REQUEST FOR QUERY STATUS

- a) Clicking the “**Query SARS Status**” button, the return will be displayed, enabling you to check its status.
- i) If the Return is submitted, the status on the return will be indicated as displayed.



Message

GMT Return Data Received and Processed.

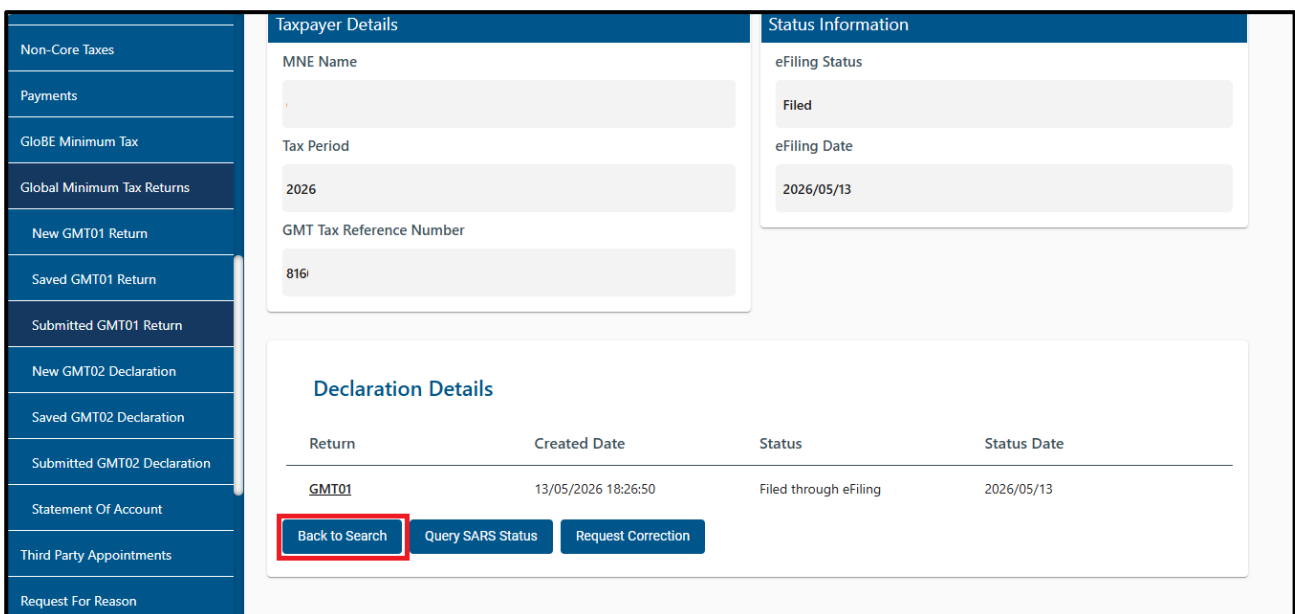
OK

Return	Created Date	Status	Status Date
GMT01	13/05/2026 18:26:50	Filed through eFiling	2026/05/13

Back to Search Query SARS Status Request Correction

5.2 BACK TO SEARCH

- a) Click on the “**Back to Search**” button to be able to go back and search for returns.



Return	Created Date	Status	Status Date
GMT01	13/05/2026 18:26:50	Filed through eFiling	2026/05/13

Back to Search Query SARS Status Request Correction

- b) When you click on the “**Back to Search**” button the returns will be displayed and enabling you to view the returns.

MNE Name	Reference	Return Type	Year	Created Date	View
		GMT01	2026	13/05/2026 18:26:50	View
		GMT01	2026	14/05/2026 12:09:01	View
		GMT01	2026	14/05/2026 12:13:34	View
		GMT01	2026	14/05/2026 12:15:08	View
		GMT01	2026	15/05/2026 20:31:05	View
		GMT01	2026	18/05/2026 16:17:28	View
		GMT01	2026	19/05/2026 05:35:15	View
		GMT01	2025	12/05/2026 17:19:56	View
		GMT01	2026	12/05/2026 18:00:13	View

6 HOW TO COMPLETE THE GLOBAL MINIMUM TAX RETURN (GMT02)

- a) After the GMT01 has been submitted and processed, the Declaration Summary or Global Minimum Tax (GMT02) must be completed and submitted.

Note: The Global Minimum Tax (GMT02) will be pre-populated with the information submitted via GMT01.

- b) To access the GMT02 return, select Returns from the menu on the top.
- i) On the menu on the left click on **Global Minimum Tax (GMT02) > New GMT02 Declaration.**
 - ii) Select the tax period from the dropdown list and click on **'Request Return.'**

Reference Number	Choose Period *	
816	2026	Request Return

MNE Group Name	Year	Select MNE
	2026	<input checked="" type="radio"/>

[Request GMT Data](#)

- c) If GMT01 is not captured and submitted, the system will not generate GMT02. A warning message will be displayed; click ok.

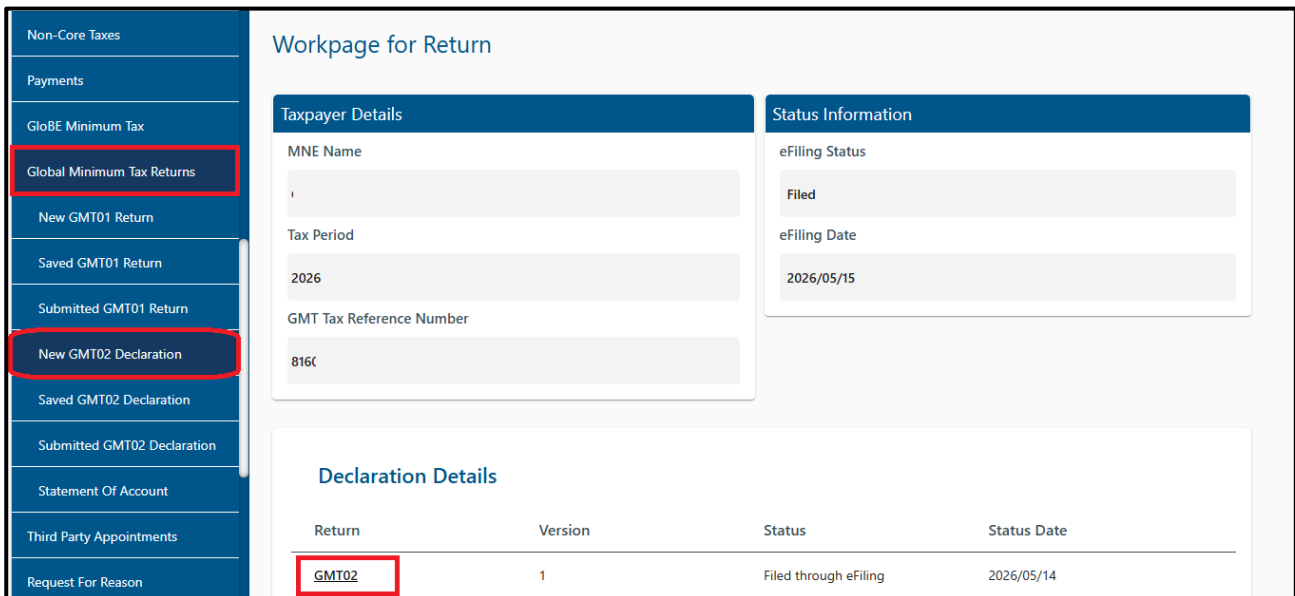
The screenshot shows the SARS eFiling system interface. On the left is a sidebar menu with various options, including 'New GMT02 Declaration' which is highlighted with a red box. The main area is titled 'GMT Declaration Search' and contains a search form with fields for 'Reference Number' (816) and 'Choose Period *' (2026), along with a 'Request Return' button. A 'Warning' dialog box is overlaid on the screen, displaying the message 'No Records Found For The Selected MNE Group.' and an 'OK' button. Below the dialog box, the 'MNE List Details' section is visible, showing a table with columns for 'MNE Group Name', 'Year', and 'Select MNE'. The table contains one entry for the year 2026. A 'Request GMT Data' button is located at the bottom of the search form.

d) If GMT01 has been submitted and processed, GMT02 will be displayed.

The screenshot shows the SARS eFiling system interface. On the left is a sidebar menu with various options, including 'New GMT02 Declaration' which is highlighted with a red box. The main area is titled 'Existing Return Details' and contains a table with columns for 'MNE Group Name', 'Year', 'GMT Return Data', 'Declaration ID', and 'Process Date'. The table contains one entry for the year 2026. A 'Request Existing GMT Data' button is located below the table and is highlighted with a red box.

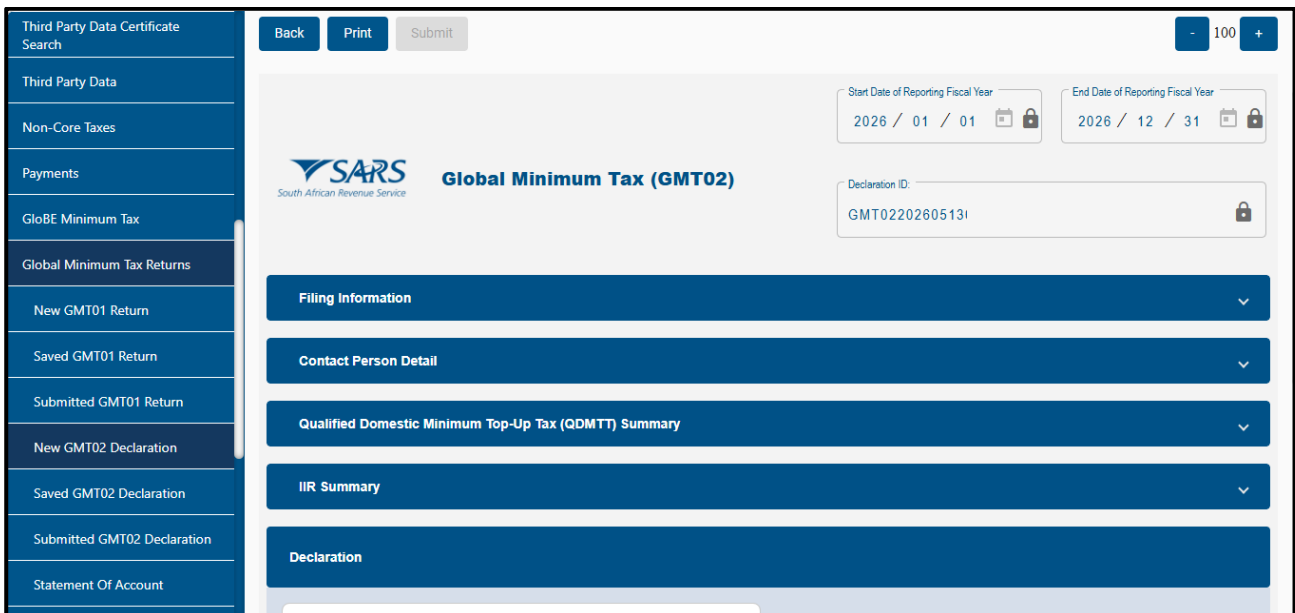
MNE Group Name	Year	GMT Return Data	Declaration ID	Process Date
	2026	GMT0120260512	GMT0220260515	2026-05-15

i) Click on "Request existing GMT Data" and click on the GMT02 Returns link to open the GMT02.



Return	Version	Status	Status Date
GMT02	1	Filed through eFiling	2026/05/14

ii) Click on the link and the GMT02 return will be displayed as follows:



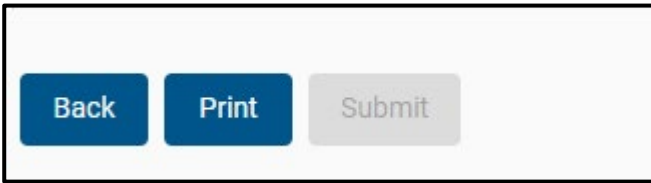
Note: GMT02 is finalised. To make changes, amend GMT01.

iii) Submit the declaration summary.

6.1 BACK, PRINT AND SUBMIT THE RETURN

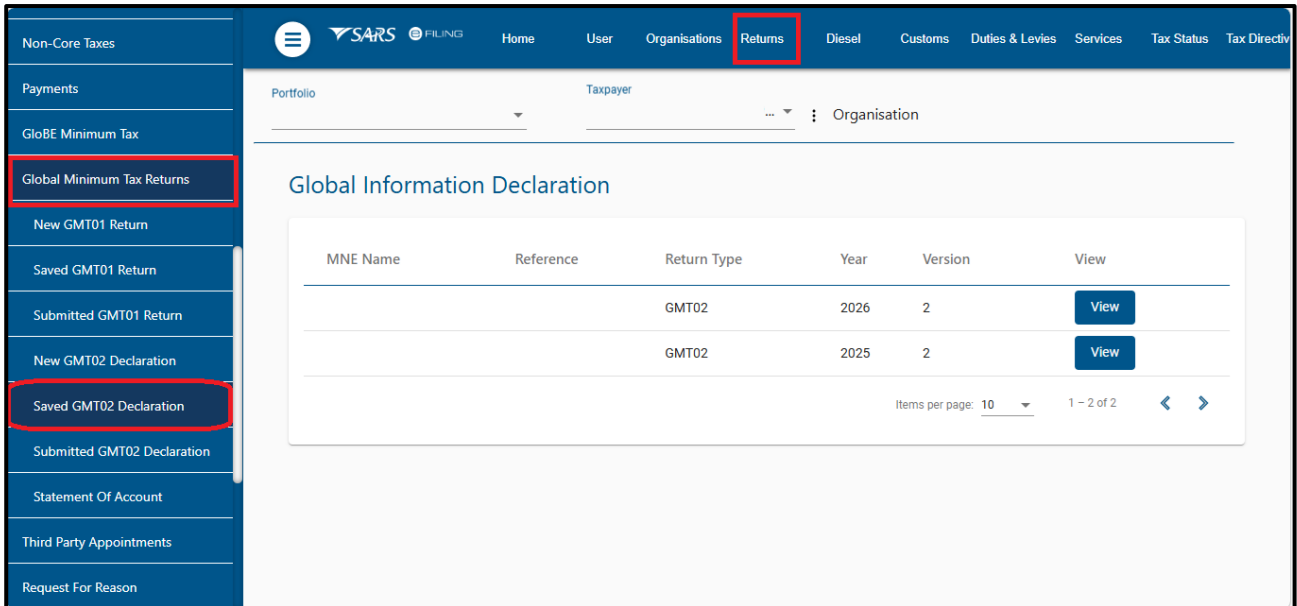
a) The following buttons are displayed above the GMT02 Return:

- i) Back – When you need to go back to the return, click the “**Back**” button.
- ii) Print – Click on “**Print**” to print the HTML return in PDF format.
- iii) Submit - After the completion of the return and click on the “**Submit**” button to submit the return.



6.2 SAVED RETURN

- a) A saved version of the return will be available to request the changes and submit to SARS as per normal process.



The screenshot shows the SARS eFiling interface. The 'Returns' menu item is highlighted in red. The 'Global Information Declaration' section contains a table with the following data:

MNE Name	Reference	Return Type	Year	Version	View
		GMT02	2026	2	View
		GMT02	2025	2	View

Additional interface elements include a sidebar with 'Global Minimum Tax Returns' and 'Saved GMT02 Declaration' highlighted in red, and a footer with 'Items per page: 10' and '1 - 2 of 2'.

6.3 DECLARATION AND NOTES

- a) Please make the declaration and notes on the return.

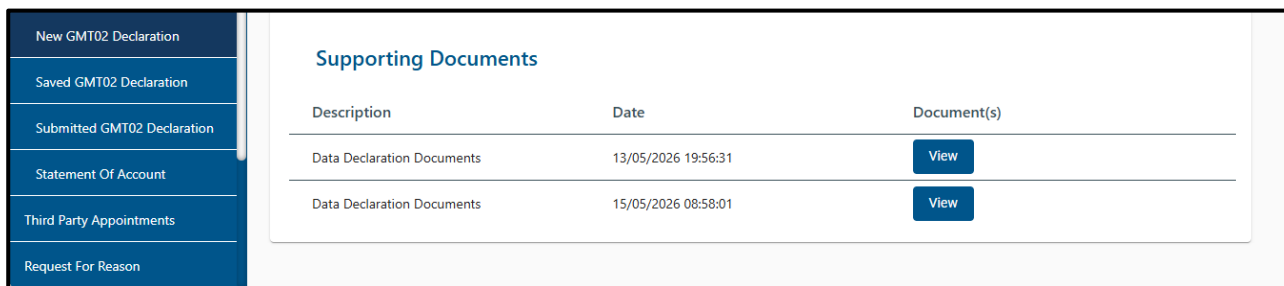


The screenshot shows the 'Declaration' page. It includes a text area for a declaration, a 'Declaration Date' field set to '2026 / 05 / 13', and a footer with contact information: 'For enquiries go to www.sars.gov.za or call 0800 00 SARS (7277)'.

7 SUPPORTING DOCUMENTS

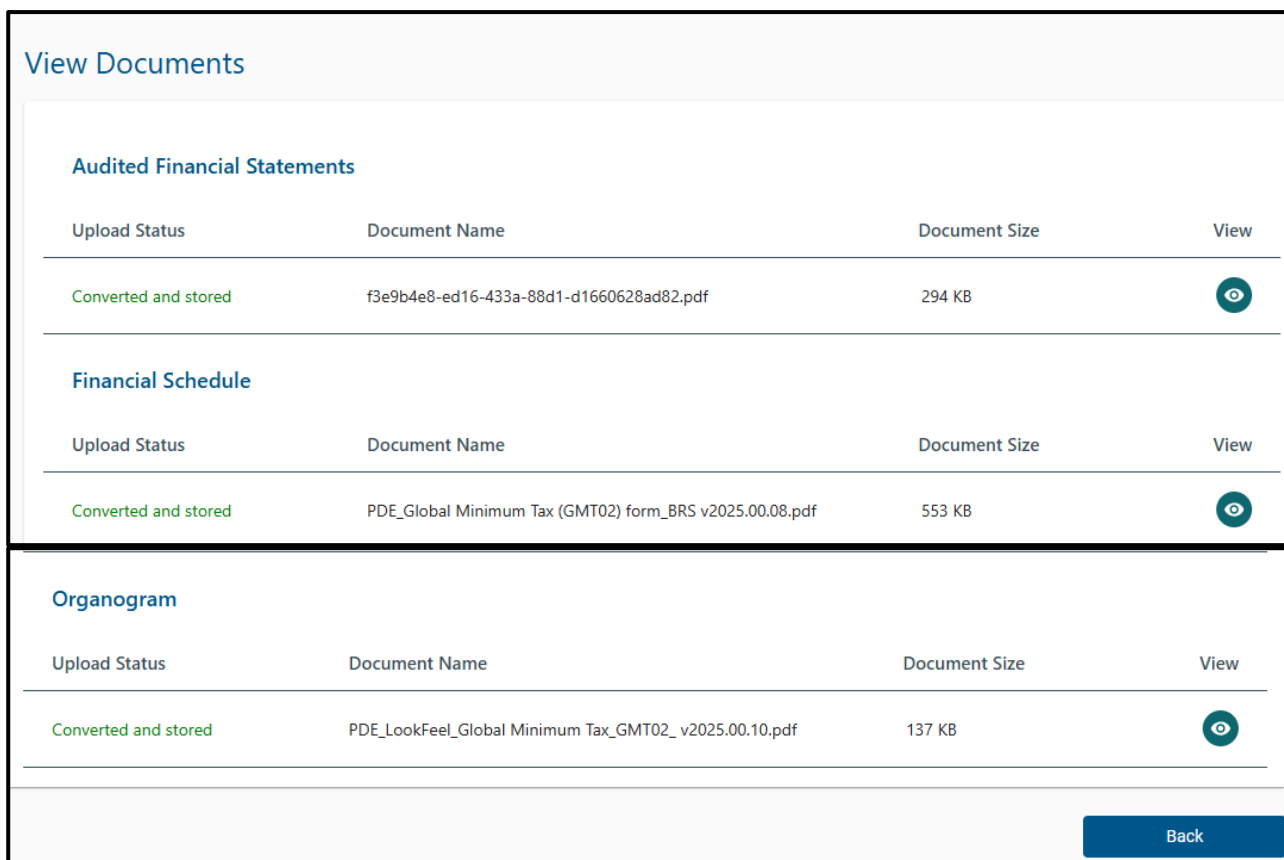
- a) Once the user chooses to upload supporting documents, the "Upload Documents" page appears.

- b) A supporting documents tab will be created to upload all required supporting documents to SARS. Click the relevant hyperlink as displayed below to proceed to upload documents.



Description	Date	Document(s)
Data Declaration Documents	13/05/2026 19:56:31	View
Data Declaration Documents	15/05/2026 08:58:01	View

- c) The supporting documents must be the uploaded as part of the GMT02 submission.
- i) The user will be able to upload multiple documents (limited to 20).
 - ii) After uploading at least one document, the user will be able to submit the documents to SARS (as a group).
- d) The file will be indicated in the “**Upload Supporting documents**” section. Click the “**Upload**” button to continue.
- i) Audited financial statements.
 - ii) Organogram.
 - iii) Financial schedule.



View Documents

Audited Financial Statements

Upload Status	Document Name	Document Size	View
Converted and stored	f3e9b4e8-ed16-433a-88d1-d1660628ad82.pdf	294 KB	View

Financial Schedule

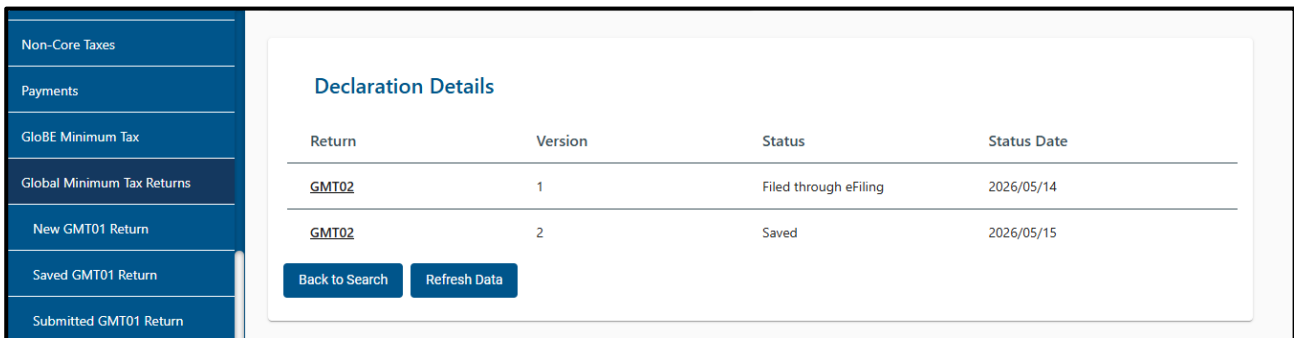
Upload Status	Document Name	Document Size	View
Converted and stored	PDE_Global Minimum Tax (GMT02) form_BRS v2025.00.08.pdf	553 KB	View

Organogram

Upload Status	Document Name	Document Size	View
Converted and stored	PDE_LookFeel_Global Minimum Tax_GMT02_ v2025.00.10.pdf	137 KB	View

[Back](#)

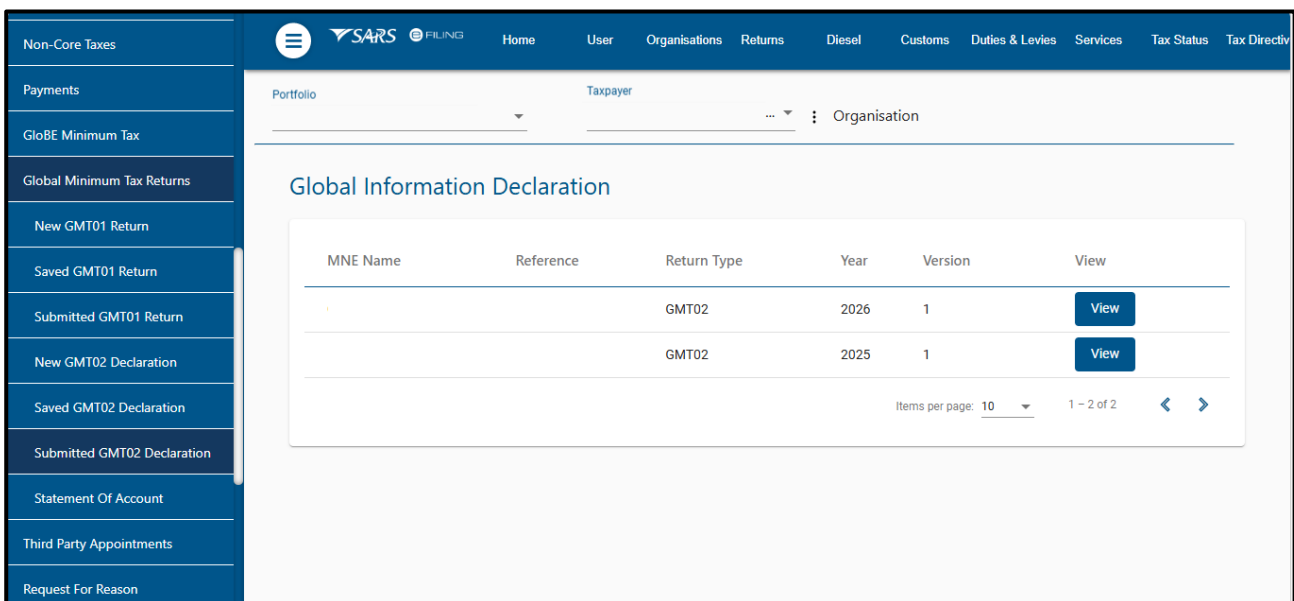
- e) When you have submitted the return, it will be displayed as follows:



Return	Version	Status	Status Date
GMT02	1	Filed through eFiling	2026/05/14
GMT02	2	Saved	2026/05/15

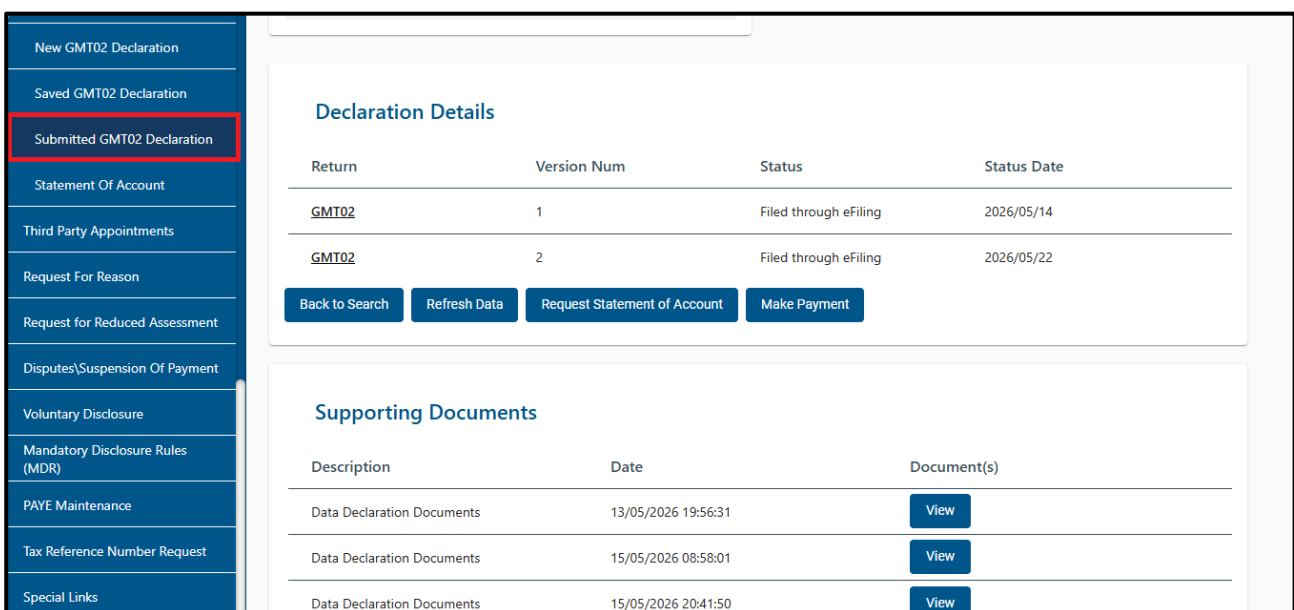
8 SUBMITTED GMT 02 RETURN

a) The submitted returns will be displayed, can be amended and resubmitted to SARS.



MNE Name	Reference	Return Type	Year	Version	View
		GMT02	2026	1	View
		GMT02	2025	1	View

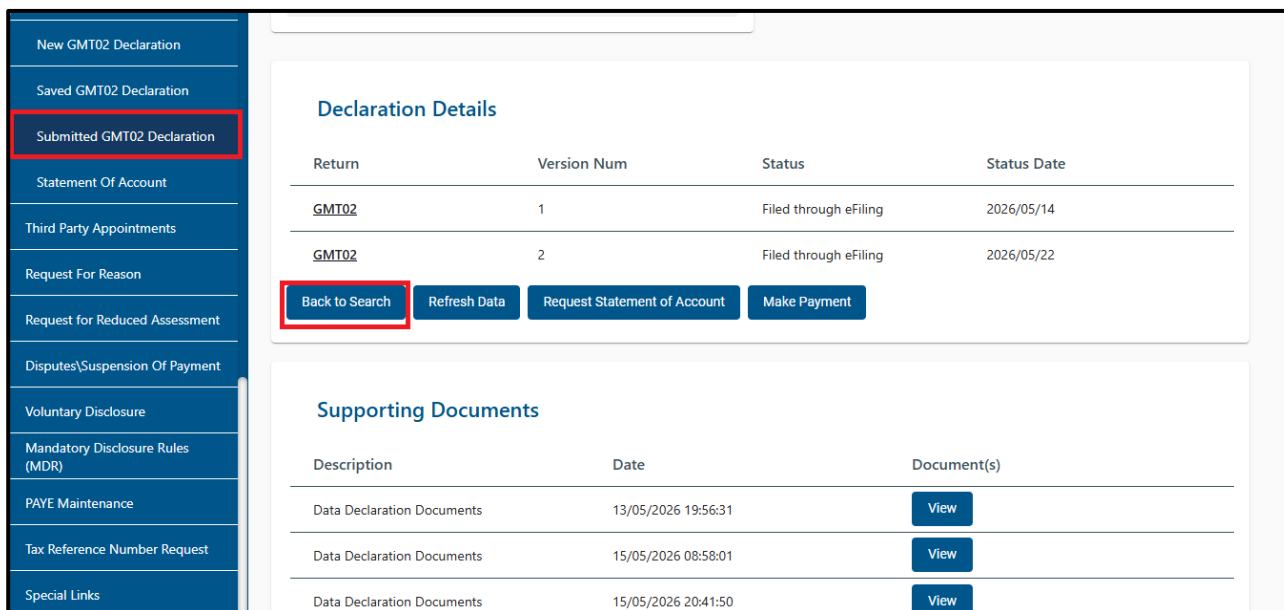
b) Click on the “**View**” hyperlink to open and the following screen will be displayed.



Return	Version Num	Status	Status Date
GMT02	1	Filed through eFiling	2026/05/14
GMT02	2	Filed through eFiling	2026/05/22

Description	Date	Document(s)
Data Declaration Documents	13/05/2026 19:56:31	View
Data Declaration Documents	15/05/2026 08:58:01	View
Data Declaration Documents	15/05/2026 20:41:50	View

c) Click on “**Back to Search,**” if you need to go back to the return.



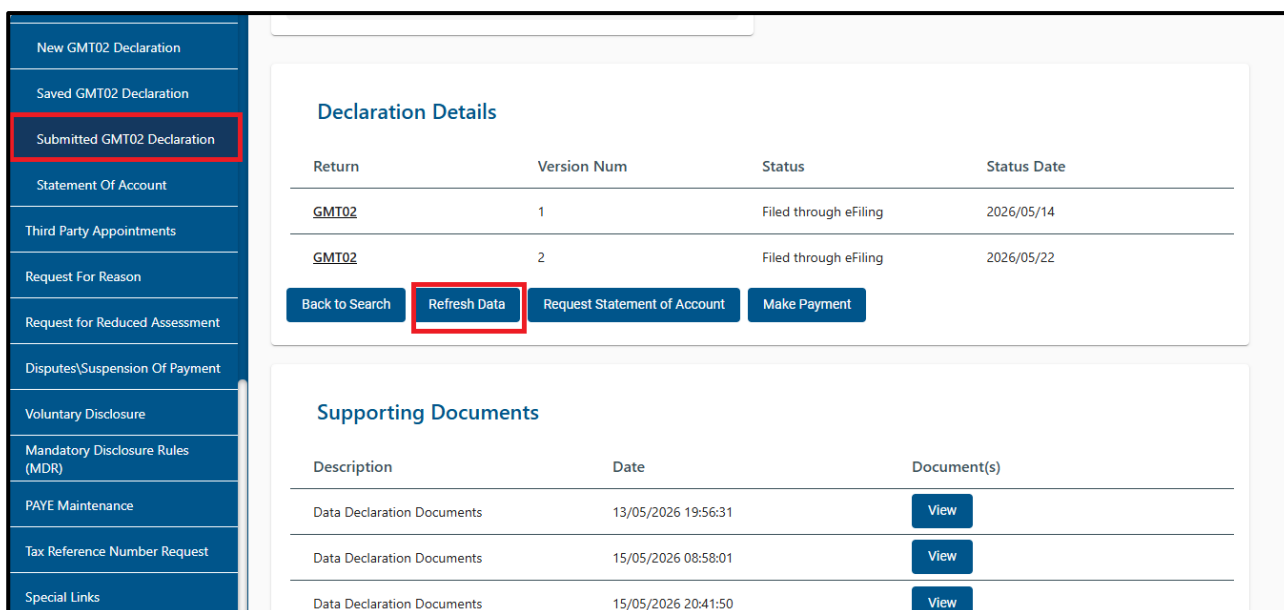
Submitted GMT02 Declaration

Return	Version Num	Status	Status Date
GMT02	1	Filed through eFiling	2026/05/14
GMT02	2	Filed through eFiling	2026/05/22

Back to Search Refresh Data Request Statement of Account Make Payment

Description	Date	Document(s)
Data Declaration Documents	13/05/2026 19:56:31	View
Data Declaration Documents	15/05/2026 08:58:01	View
Data Declaration Documents	15/05/2026 20:41:50	View

d) Click the “**Refresh Data**” tab to ensure that you populate the return fields with the latest information,



Submitted GMT02 Declaration

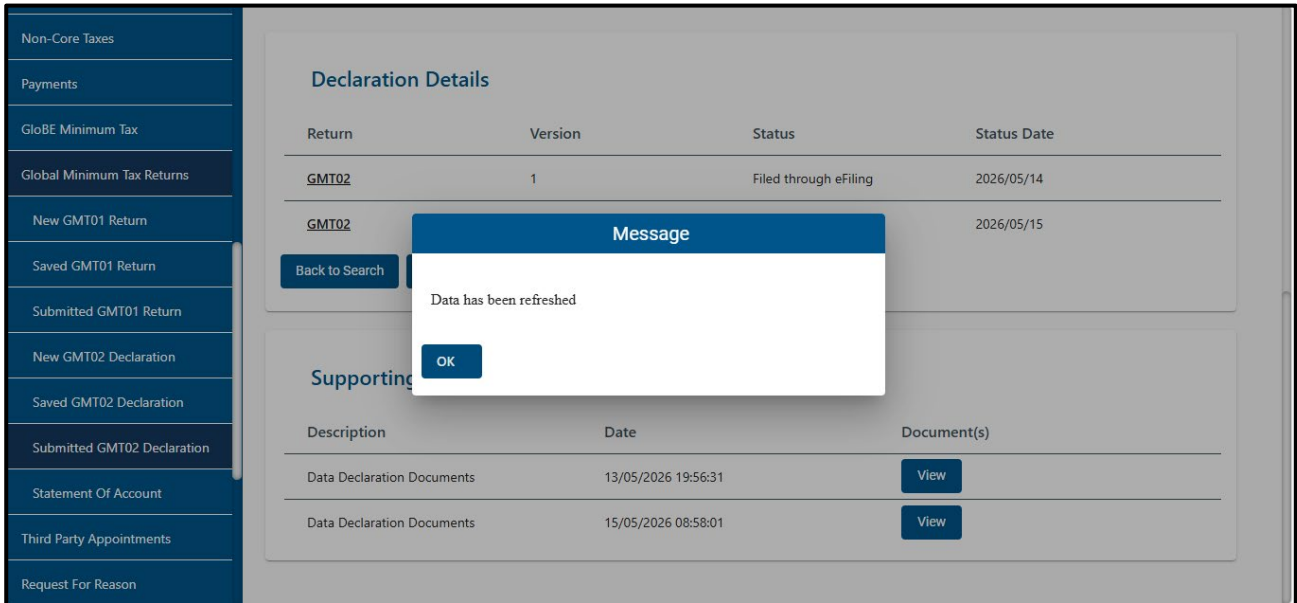
Return	Version Num	Status	Status Date
GMT02	1	Filed through eFiling	2026/05/14
GMT02	2	Filed through eFiling	2026/05/22

Refresh Data Back to Search Request Statement of Account Make Payment

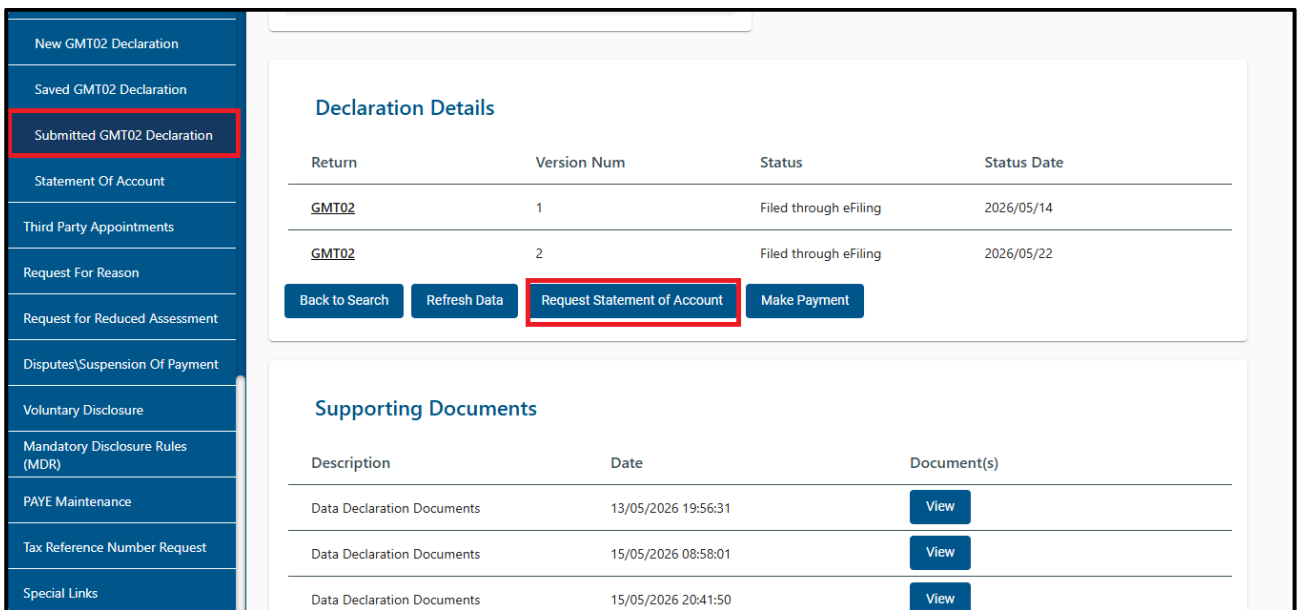
Description	Date	Document(s)
Data Declaration Documents	13/05/2026 19:56:31	View
Data Declaration Documents	15/05/2026 08:58:01	View
Data Declaration Documents	15/05/2026 20:41:50	View

e) A message will be displayed, click “Ok.”

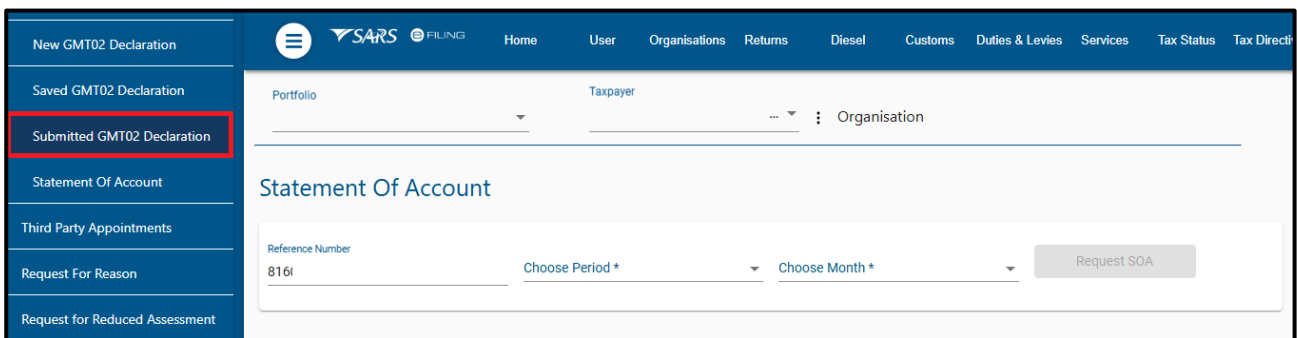
Note: When you have refreshed your data and need to submit the GMT02 refer to Section 6 (**HOW TO COMPLETE THE GLOBAL MINIMUM TAX RETURN (GMT02).**)



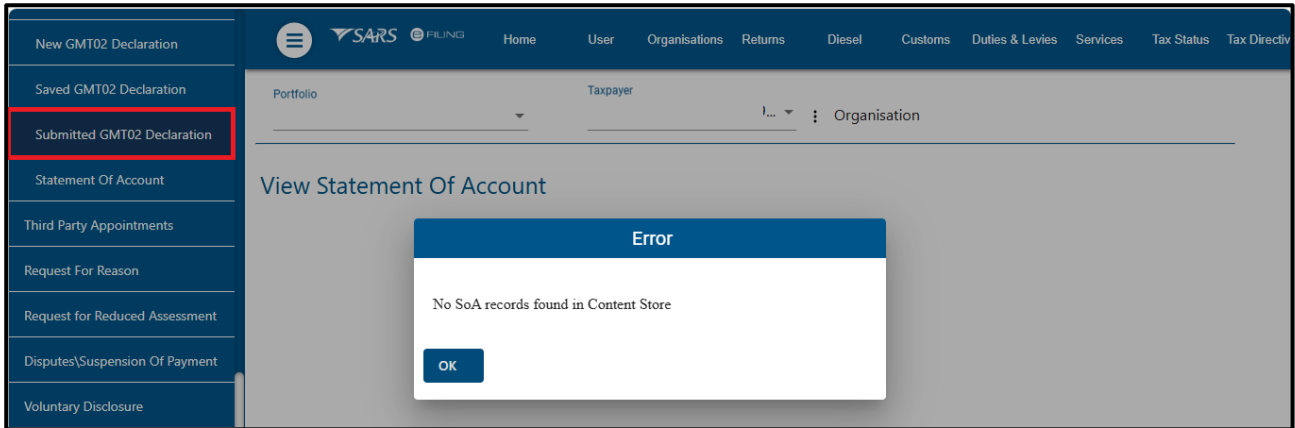
f) Click on the 'Request Statement of Account' tab and the following screen will be displayed.



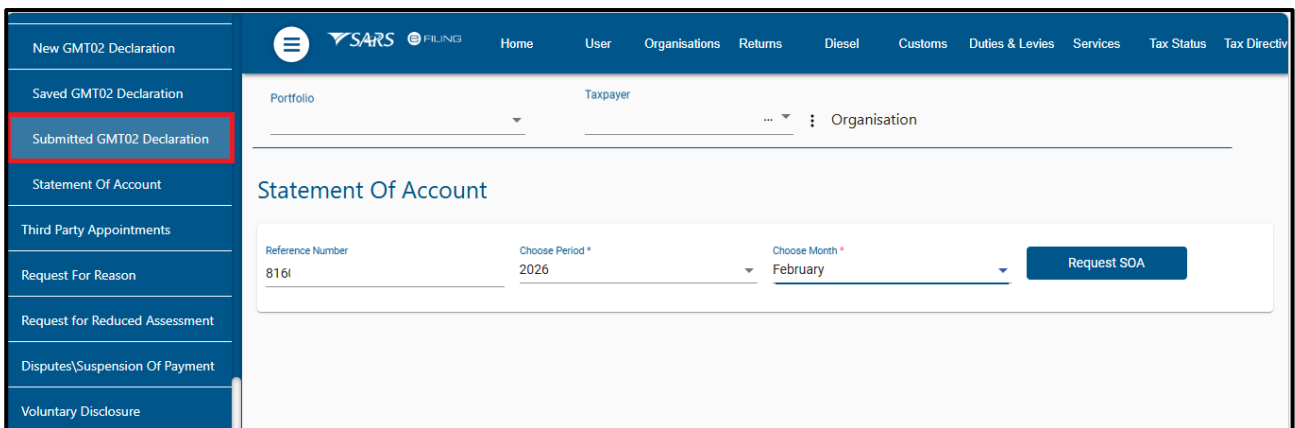
i) Click on the drop-down list to select the period/month and click on <Request for SOA> to view your statement of account.



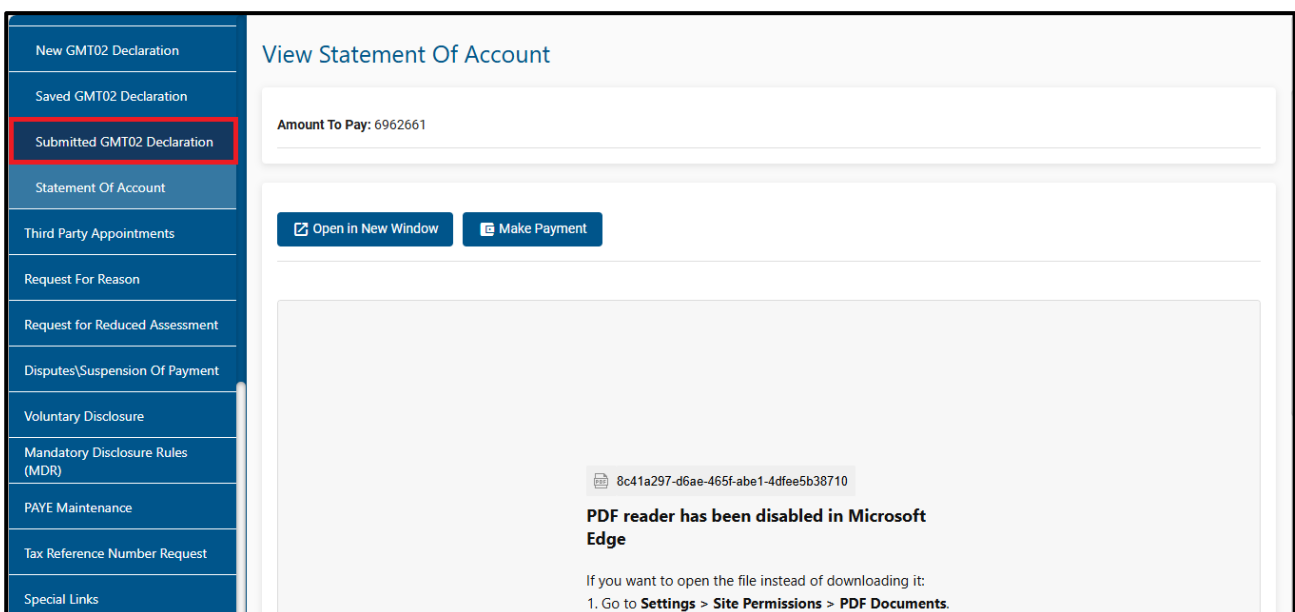
ii) If there is no statement of account, a message will be displayed, click 'Ok.'



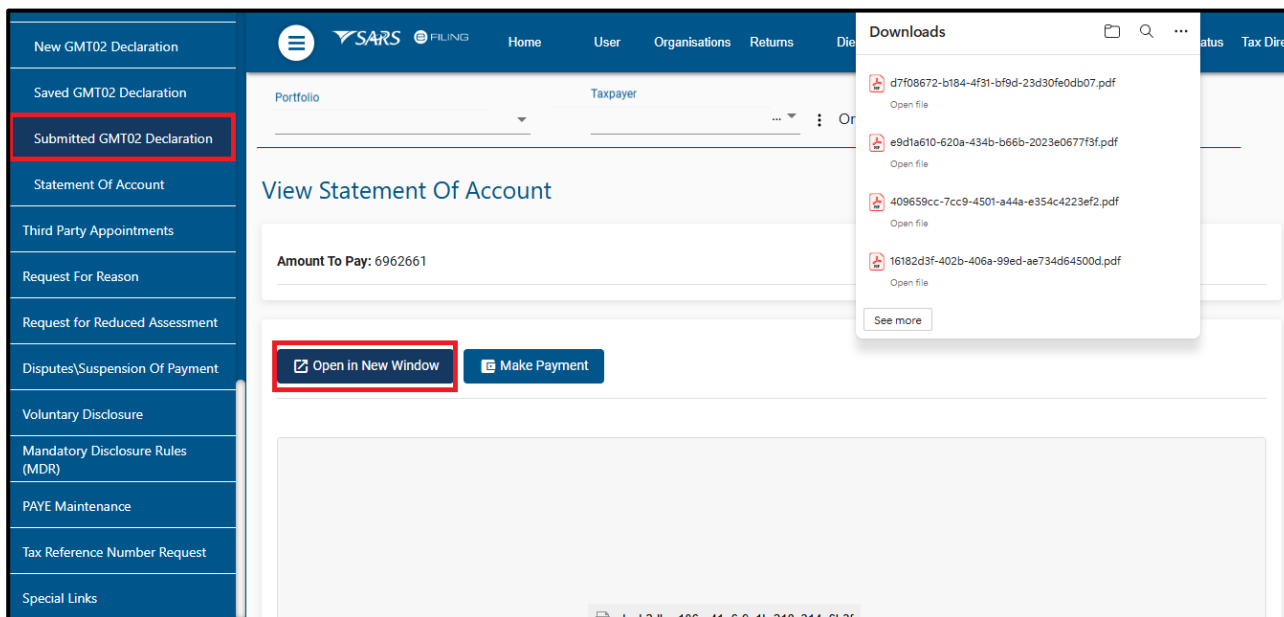
iii) Click on the drop-down list to select the period/month and click on <Request for SOA> to view your statement of account.



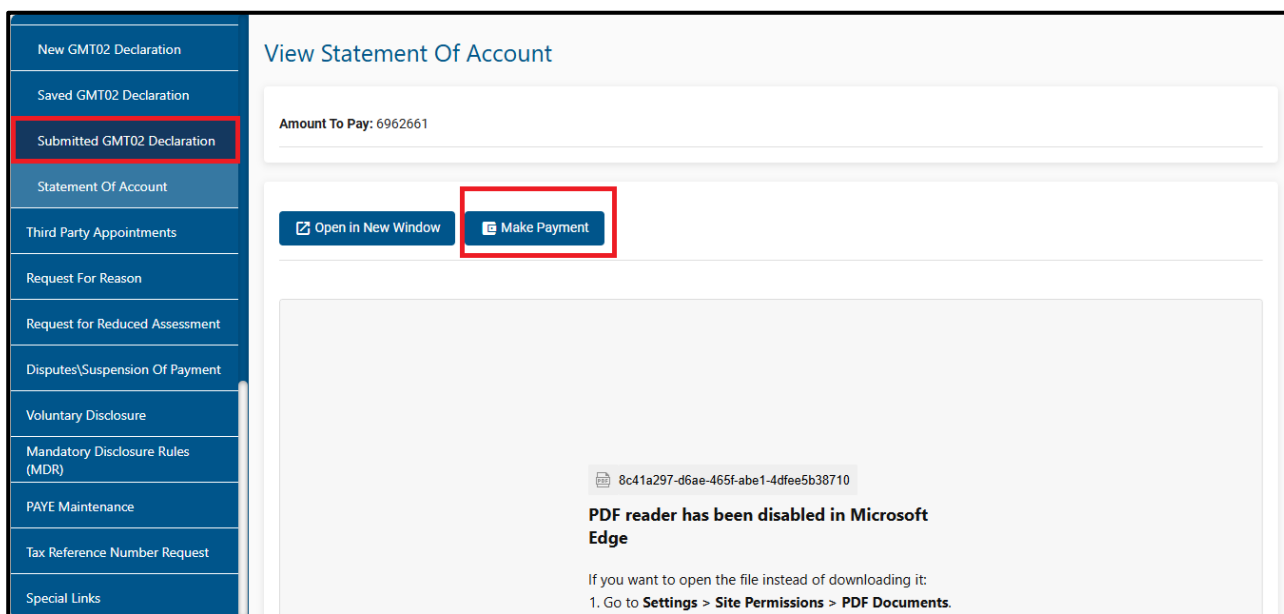
iv) A statement of account will be displayed.



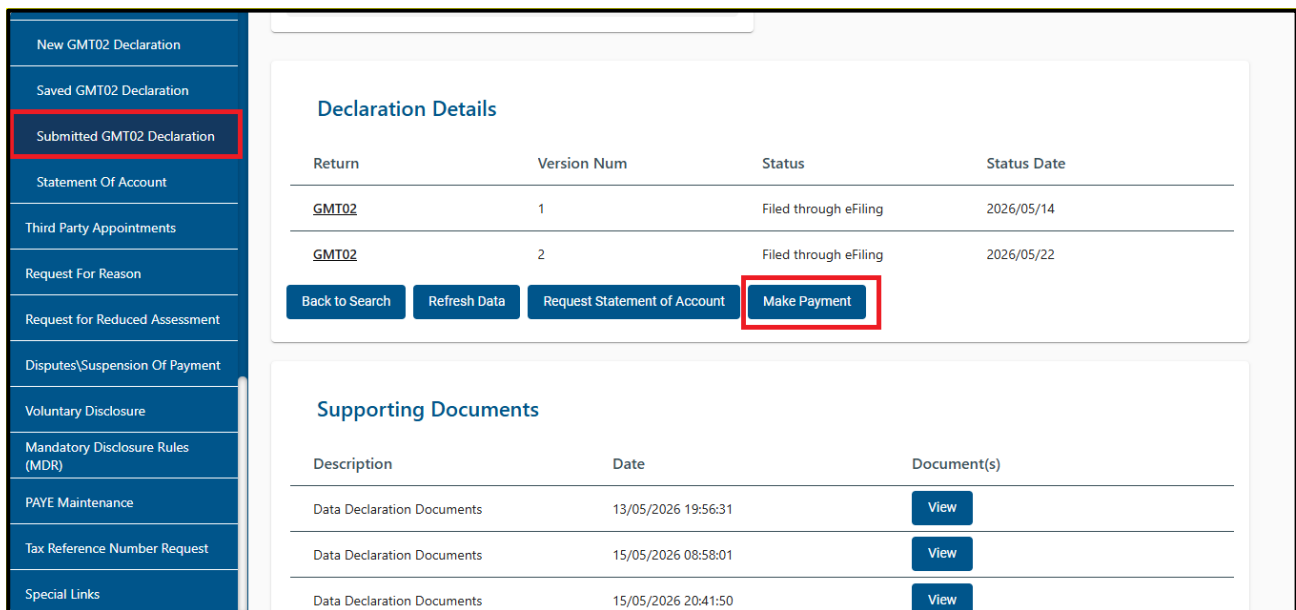
v) If you choose "Open in New Window," your statement of account will be downloaded for viewing.



vi) If you choose “**Make Payment**” button, you will start the payment process.



g) Click on the ‘**Make Payment**’ tab and the following screen will be displayed. Refer to Section 10 (**HOW TO MAKE PAYMENT**).

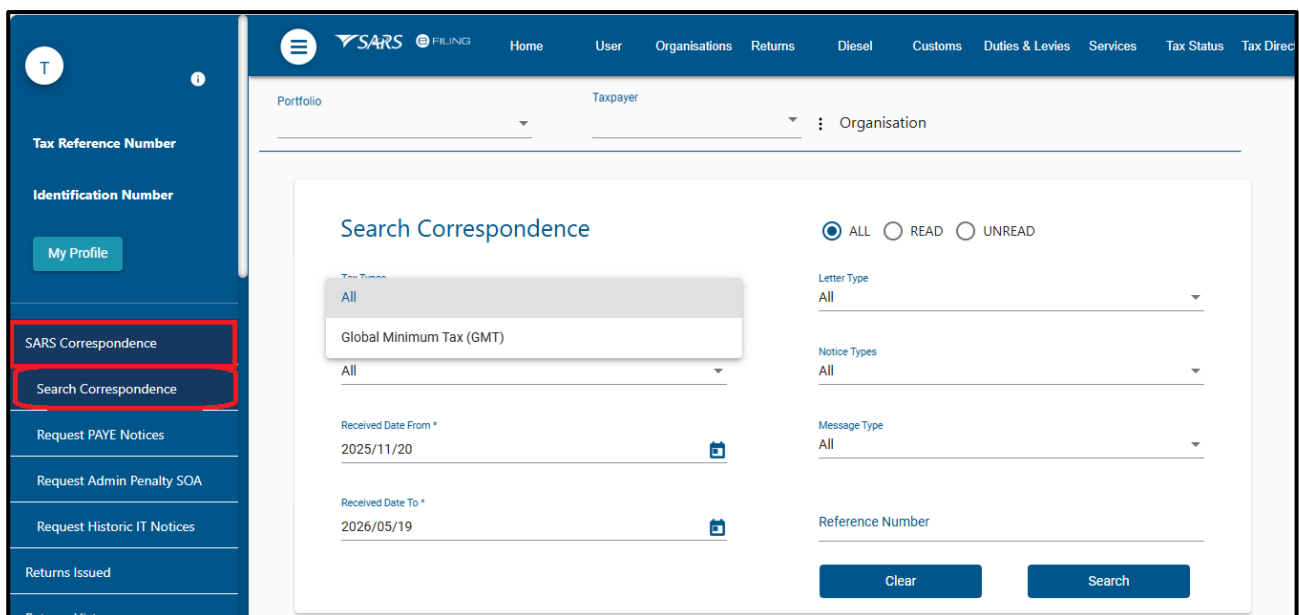


Return	Version Num	Status	Status Date
GMT02	1	Filed through eFiling	2026/05/14
GMT02	2	Filed through eFiling	2026/05/22

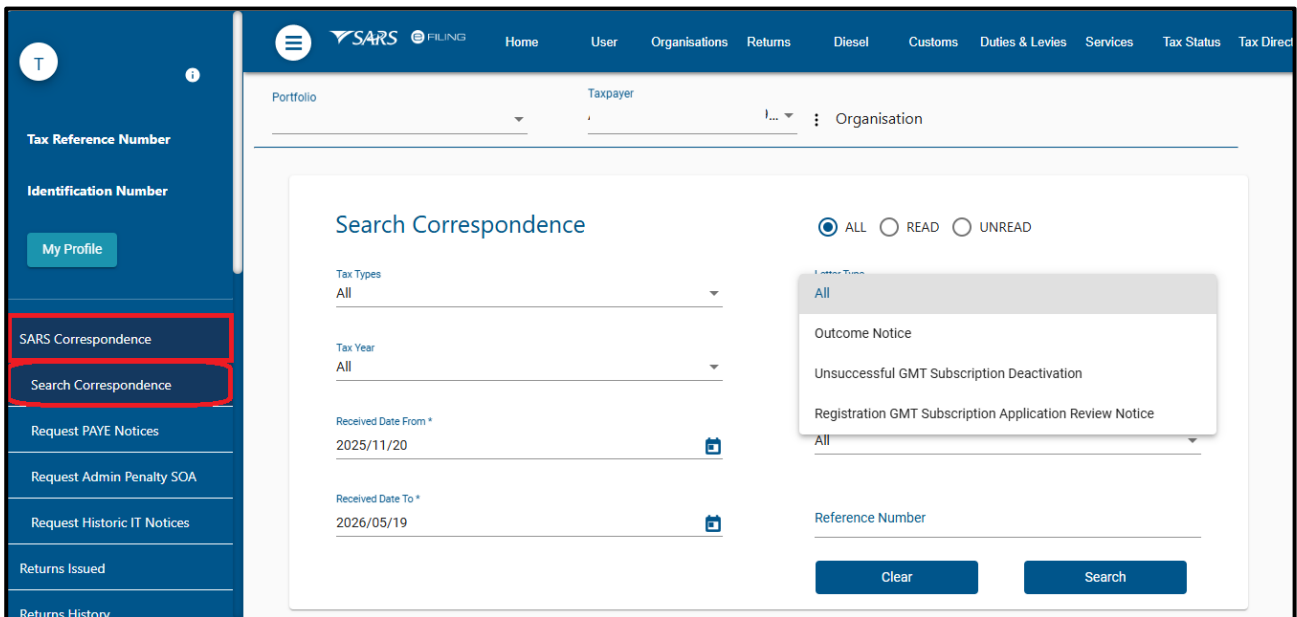
Description	Date	Document(s)
Data Declaration Documents	13/05/2026 19:56:31	View
Data Declaration Documents	15/05/2026 08:58:01	View
Data Declaration Documents	15/05/2026 20:41:50	View

9 SARS CORRESPONDENCE

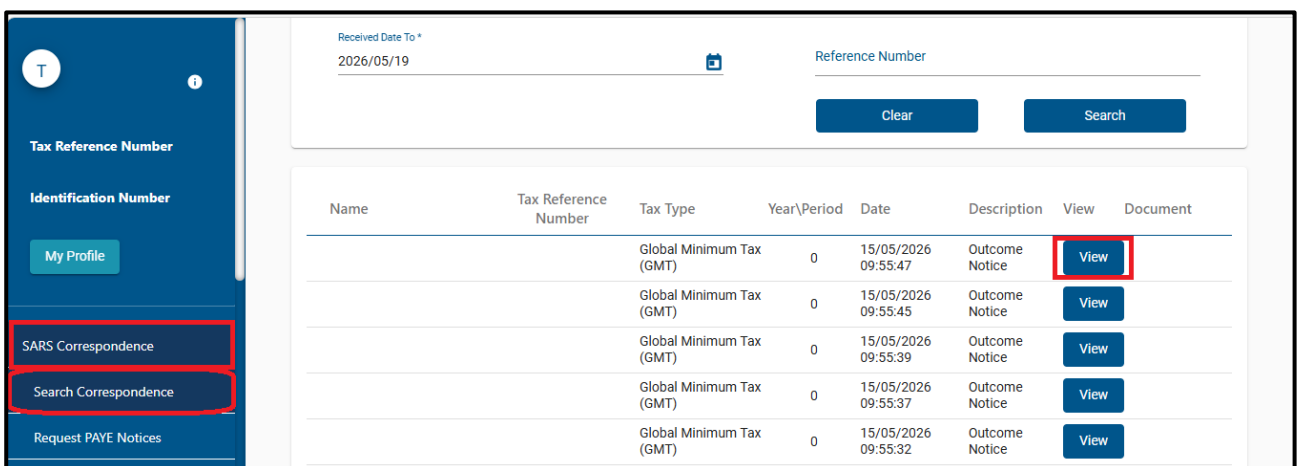
- a) Click on “**Search Correspondence**” and the search fields will be displayed. Complete the relevant search fields and click “Search” to proceed.



- b) **Note: Ensure that the correct date is selected before clicking on the search button.**



c) The correspondence issued will be listed. To open and view the correspondence, click on the “View” button.



d) The acknowledgement letter will be generated on eFiling. The letter will be sent to all DCEs within the MNE group.

i) The acknowledgement letter will consist of two payment reference numbers (PRN).

e) A GMT PRN will be linked with all Domestic Constituent Entities (DCEs) associated with the submitted return or the relevant MNE group. This PRN will be used when an entity is making one payment for multiple entities.

f) The PRN must be 19 digits. It will follow modulus 10 calculation:

i) The first 10 digits must be the account number determined from the filer of the return with the following format 816*****#.


ii) followed by tax type (B).

iii) PRN type identifier (1).

iv) Next 6 digits from 13 to 18 will be an incremental number.

- v) Digit 19 will be a check digit number for the overall PRN.
- g) A unique PRN will be generated for each DCE. This PRN will be used when an entity is making a payment for a single entity.
 - i) The first 10 digits must be the account number determined from the filer of the return with the following format 816*****#.
 - ii) followed by tax type (B).
 - iii) PRN type identifier (2).
 - iv) followed by the tax period e.g., 202502.
 - v) followed by a check digit for the overall PRN.

Note: This PRN can also be used to make the existing bulk payments ONLY on e-filing system.



GLOBAL MINIMUM TAX
Acknowledgement Notice

Enquiries should be addressed to SARS:

Contact Details

Email: GIRFeedback.Globe@sars.gov.za Contact Centre Tel: 0800 00 SARS (7277)
SARS Website: sars.gov.za

Details

Taxpayer Reference Number: Always quote this reference number when contacting SARS

Payment Reference Number:
Issue Date: 2026/05/14

Dear Representative Taxpayer

ACKNOWLEDGEMENT NOTICE

Details				
Payment Reference Number (PRN)	Transaction Period	Date Submitted	Payment Due Date	Transaction Amount
81600	2026	2026-05-14	2028-06-30	5

Thank you for submitting your Global Minimum Tax for the 2026 period.

Your return has been successfully processed, and the result is reflected in your GMT tax account as per the schedule attached.

The return can be viewed and paid for using SARS e-Filing. When making a payment please use the payment reference number(s) reflected on the attached schedule.

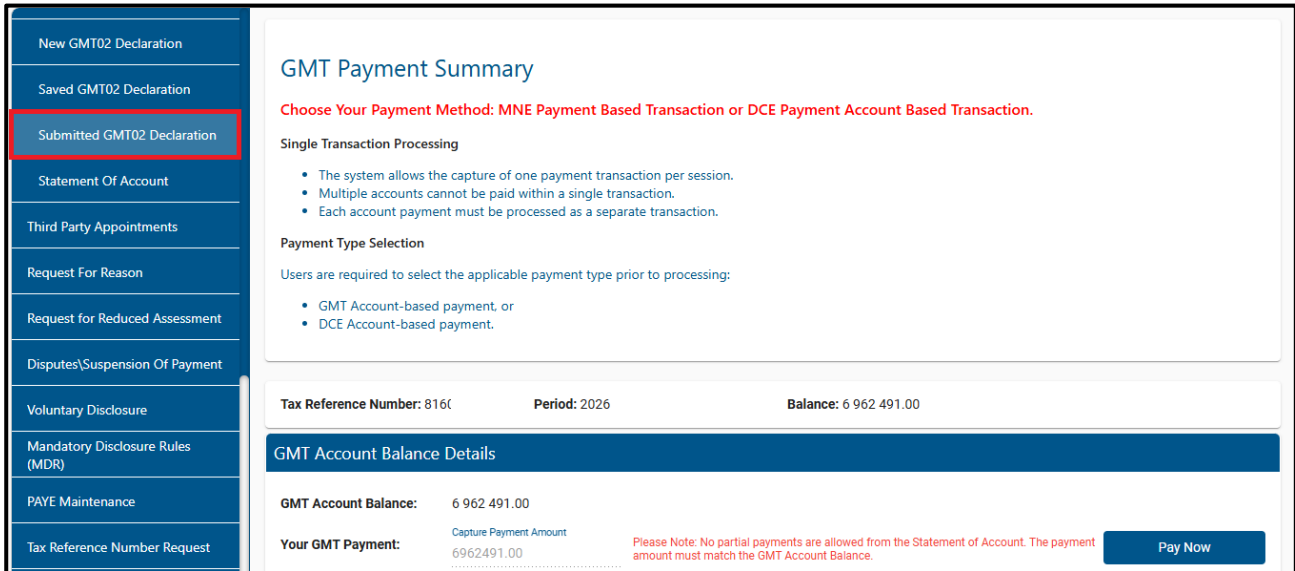
If you have questions, please send an email to GIRFeedback.Globe@sars.gov.za.

We value your support and contribution to our country's economy and prosperity. We strive to ensure that you clearly understand what we expect from you, and what you can expect from us.

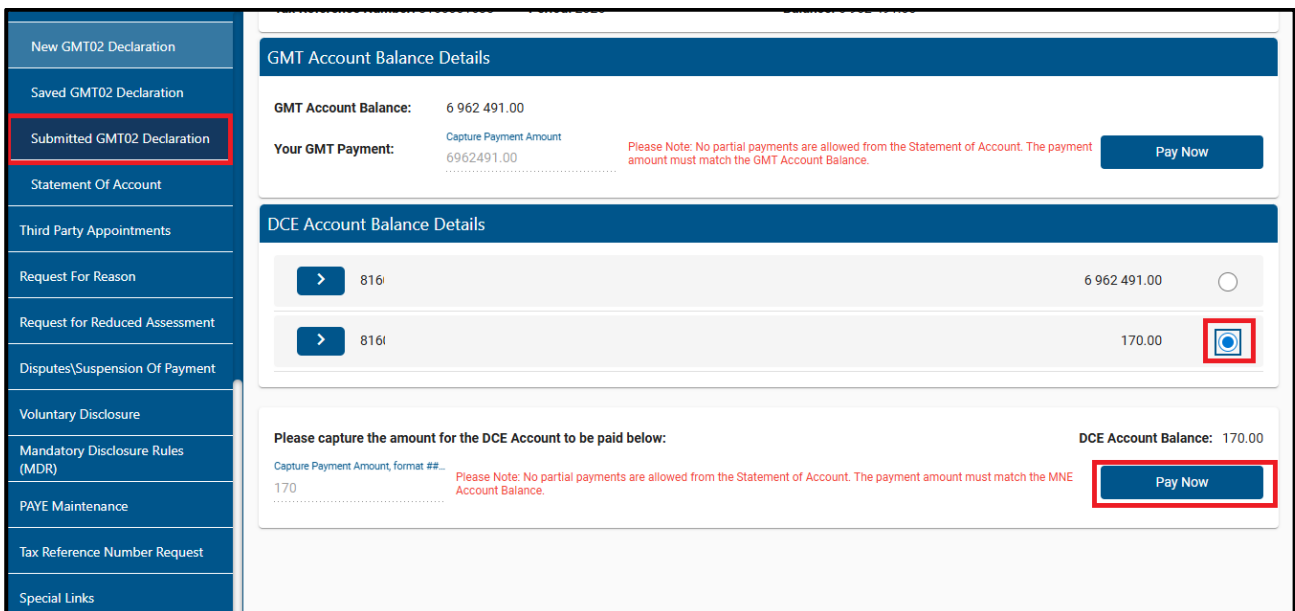
ISSUED ON BEHALF OF THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

10 HOW TO MAKE A PAYMENT

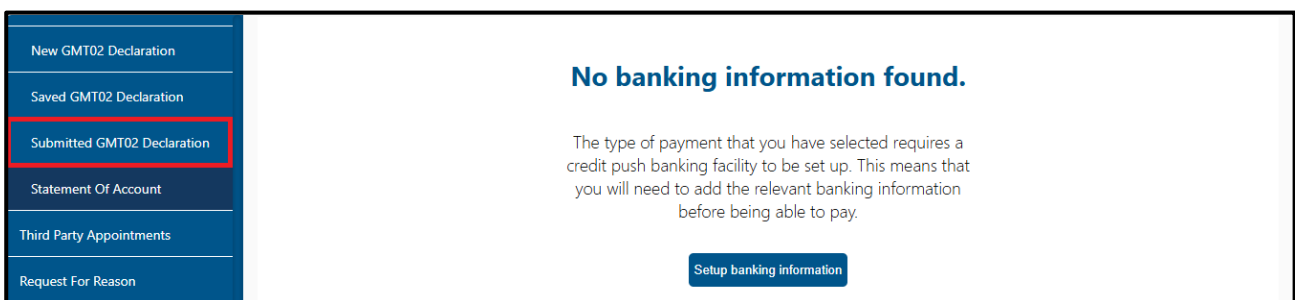
- a) After you select 'Make Payment', the following screen will be displayed.



i) Select the payment you want to make and click the "Pay Now" button.



ii) If your banking details have not yet been provided, ensure that you set up your banking information.



iii) To set up the banking information, the account name and banking product need to be completed and save the information.

- New GMT02 Declaration
- Saved GMT02 Declaration
- Submitted GMT02 Declaration
- Statement Of Account
- Third Party Appointments
- Request For Reason
- Request for Reduced Assessment
- Disputes\Suspension Of Payment
- Voluntary Disclosure
- Mandatory Disclosure Rules (MDR)
- PAYE Maintenance

Banking Information

Payments can be made from a banking account of your choice, by:

Credit Push - Payment transactions that are initiated on the eFiling site and presented to the Banking product as bill presentation - payment request. Only once the user has logged into the banking product and authorised the payment request is this transaction regarded as an effective payment. Credit Push transactions are assumed to be irrevocable.

Authorised Debit Pull - This option is used for verification purposes only. You will not be able to initiate a payment from eFiling using this method.

This is a description of your bank account

Account Name

Banking Product

Account Number

Save
Back

iv) Once you have saved your banking details, the following screen will be displayed.

Payment Details

Tip: You can submit payments any time with an effective date of the payment due date. The payment will only be processed on the effective date.
Note: ABSA Direct payments can only be made and authorised on the same day. Please be aware that if you don't authorise your payment today, it will be removed from the ABSA Direct system by tomorrow.

Account Name: Select bank account ▼

Payment Request Date: 2026/05/22 22 May 2026
Please use the format: yyyy/mm/dd

Payment Amount: R 170

Comments:

Please make sure that you complete the payment process and receive a payment reference number as proof of payment initiation.

Pay Now
Cancel

Payment Summary

Name	Tax Reference Number	Due Date	Tax Amount	Penalty Amount	Interest Amount	Amount Due
			170.00	0.00	0.00	R 170.00
					Total	R 170.00

v) Click on the 'OK' button to continue and complete the information as per request.

Com

Please select an Account

OK

Please provide a payment reference number as proof of payment initiation.

Pay Now
Cancel

Payment Summary

Name	Tax Reference Number	Due Date	Tax Amount	Penalty Amount	Interest Amount	Amount Due
			170.00	0.00	0.00	R 170.00
						Total
						R 170.00

vi) Once all the information is completed the payment details screen will be displayed.

- New GMT02 Declaration
- Saved GMT02 Declaration
- Submitted GMT02 Declaration
- Statement Of Account
- Third Party Appointments
- Request For Reason
- Request for Reduced Assessment
- Disputes\Suspension Of Payment
- Voluntary Disclosure
- Mandatory Disclosure Rules (MDR)
- PAYE Maintenance
- Tax Reference Number Request
- Special Links

Organisation

Payment Details

Tip: You can submit payments any time with an effective date of the payment due date. The payment will only be processed on the effective date.
Note: ABSA Direct payments can only be made and authorised on the same day. Please be aware that if you don't authorise your payment today, it will be removed from the ABSA Direct system by tomorrow.

Account Name:

Bank
Account Number

Payment Request Date: 22 May 2026

Please use the format: yyyy/mm/dd

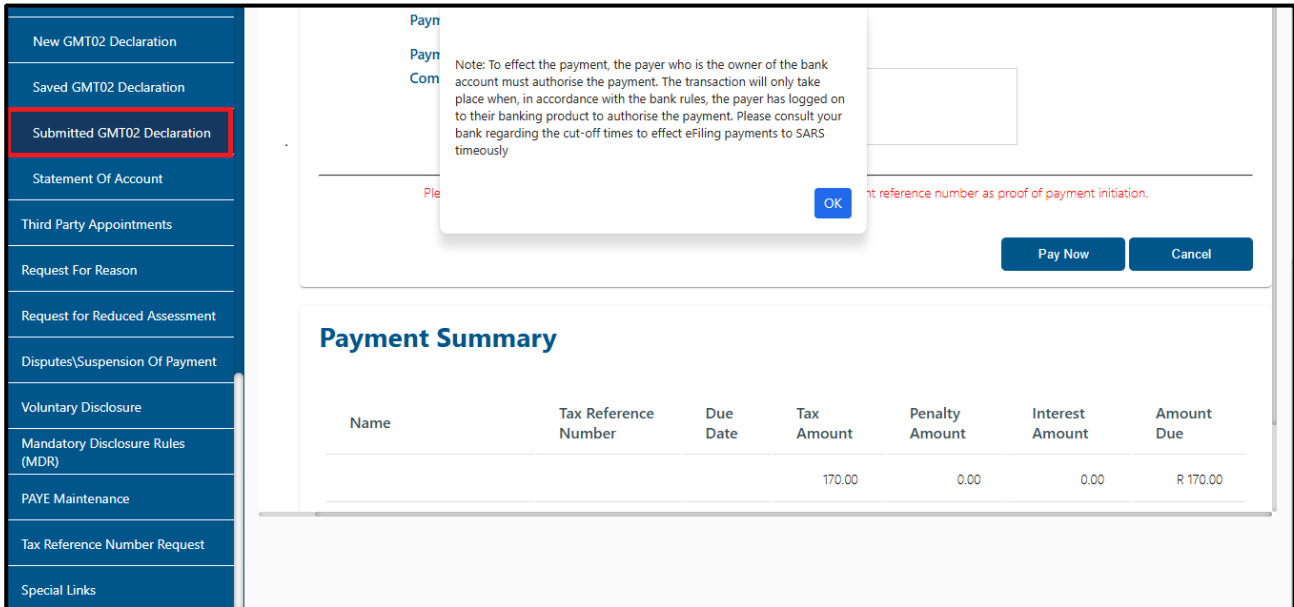
Payment Amount: R 170

Comments:

Please make sure that you complete the payment process and receive a payment reference number as proof of payment initiation.

Pay Now
Cancel

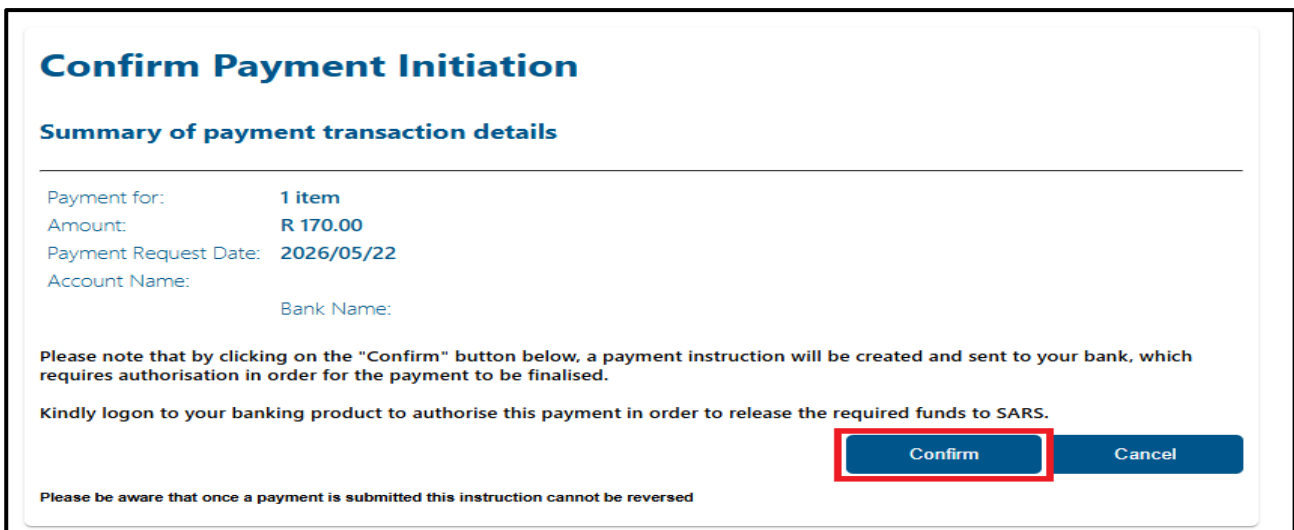
vii) Click on the 'Pay Now' button and the following screen will be displayed.



The screenshot shows the SARS eFiling interface. On the left is a navigation menu with options like 'New GMT02 Declaration', 'Submitted GMT02 Declaration' (highlighted with a red box), and others. The main content area displays a 'Payment Summary' table and a 'Pay Now' button. A modal window is open, showing a note about payment authorization and an 'OK' button highlighted with a red box.

Name	Tax Reference Number	Due Date	Tax Amount	Penalty Amount	Interest Amount	Amount Due
			170.00	0.00	0.00	R 170.00

- viii) Click on the “Ok’ button to continue making payment.
- ix) Click the ‘Confirm’ button to ensure you agree with the payment amount.

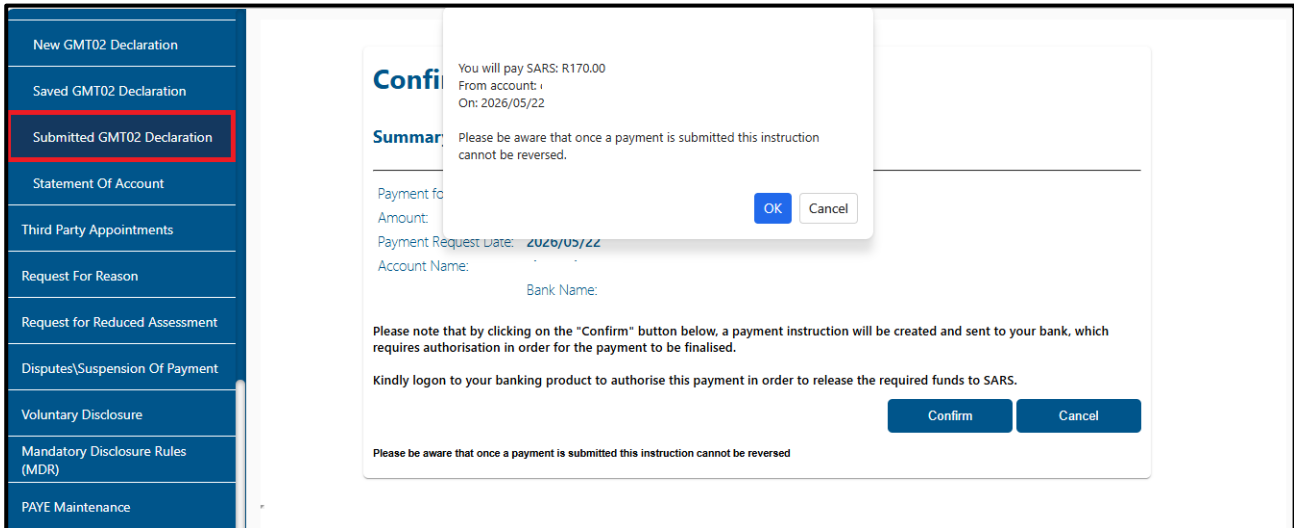


The screenshot shows the 'Confirm Payment Initiation' screen. It features a 'Summary of payment transaction details' section with the following information:

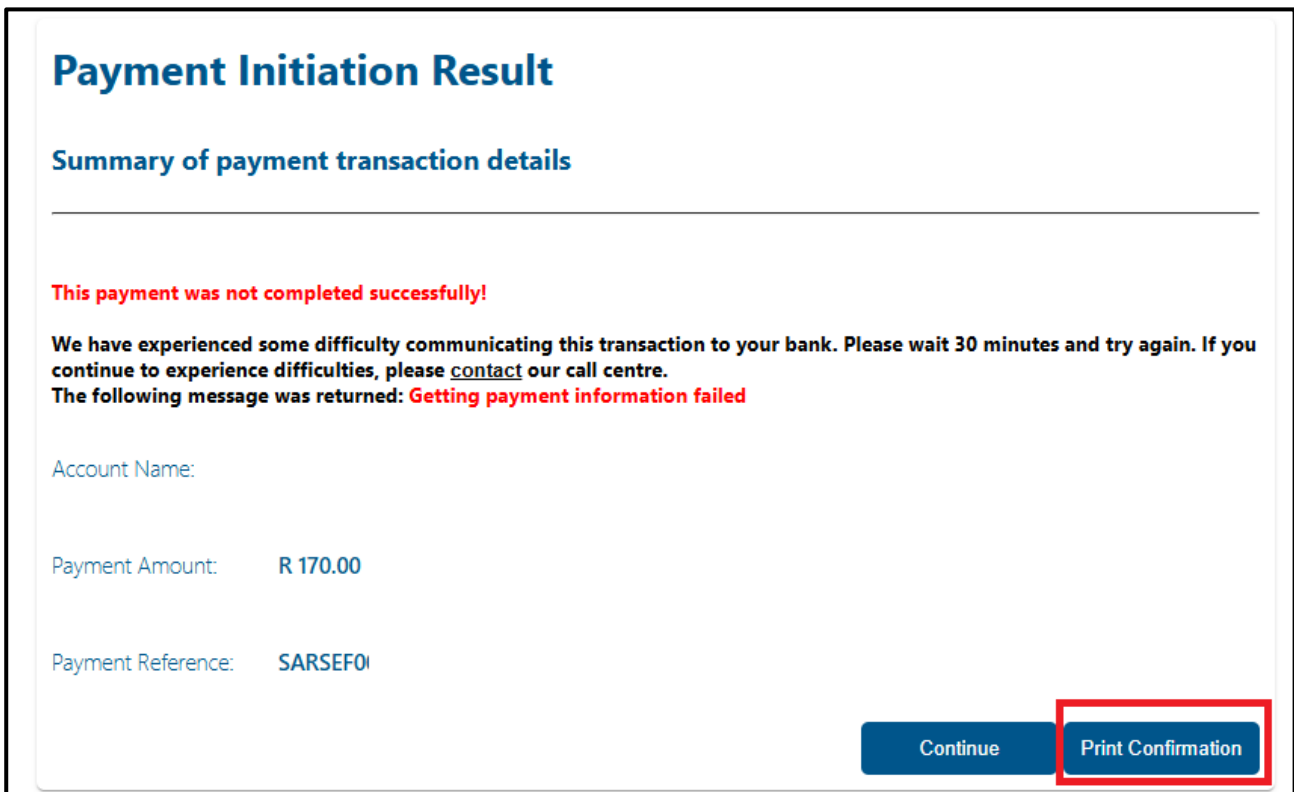
- Payment for: 1 item
- Amount: R 170.00
- Payment Request Date: 2026/05/22
- Account Name: Bank Name:

Below the summary, there is a note: "Please note that by clicking on the 'Confirm' button below, a payment instruction will be created and sent to your bank, which requires authorisation in order for the payment to be finalised." and another note: "Kindly logon to your banking product to authorise this payment in order to release the required funds to SARS." At the bottom right, there are 'Confirm' and 'Cancel' buttons, with the 'Confirm' button highlighted by a red box.


- x) Select the 'Ok’ button to complete the payment process, note that once you confirm by clicking 'Ok', the declared amount is final and cannot be reversed.
- xi) If your is not sure about the payment amount, you can click the ‘Cancel’ button.
- xii) Check your payment details and click ‘Confirm’ to proceed. Once submitted, the payment cannot be reversed.



- xiii) Once payment has been completed and you require confirmation, select the **'Print Confirmation'** button. The following screen will then be displayed.



- xiv) The screen will be displayed as follows.



SARS Payment Transaction Details

Confirmation of a payment request made on 22 May 2026

Payment Information

Initiated By:

Bank:

Payment instruction status:

Payment Reference:

Request Date:
22 May 2026

Total Amount:
R 170.00

Payments Breakdown (1 Return):

Name	Tax Reference Number	Type of Payment	Period	Amount
	8160	GMT Normal Payment - Account PRN	N/A	R 170.00

This payment was made using SARS eFiling. If there are any questions regarding this payment or eFiling in general please contact our help desk on:
Tel: 0800 00 7277

xv) By selecting the '**Continue**' button, you will be directed to the **Payment History** page.

- Levies and Duties
- Third Party Data Certificate Search
- Third Party Data
- Non-Core Taxes
- Payments**
- GloBE Minimum Tax
- Global Minimum Tax Returns
- Third Party Appointments
- Request For Reason
- Request for Reduced Assessment
- Disputes\Suspension Of Payment
- Voluntary Disclosure
- Mandatory Disclosure Rules (MDR)

Payment History

For more accurate results, please supply a Tax number or a Payment reference number.

Taxpayer Name

.....

Tax Product
All Products

Payment Reference Number

Date From *
2026/05/15

Actual Payment Date

Tax Reference Number

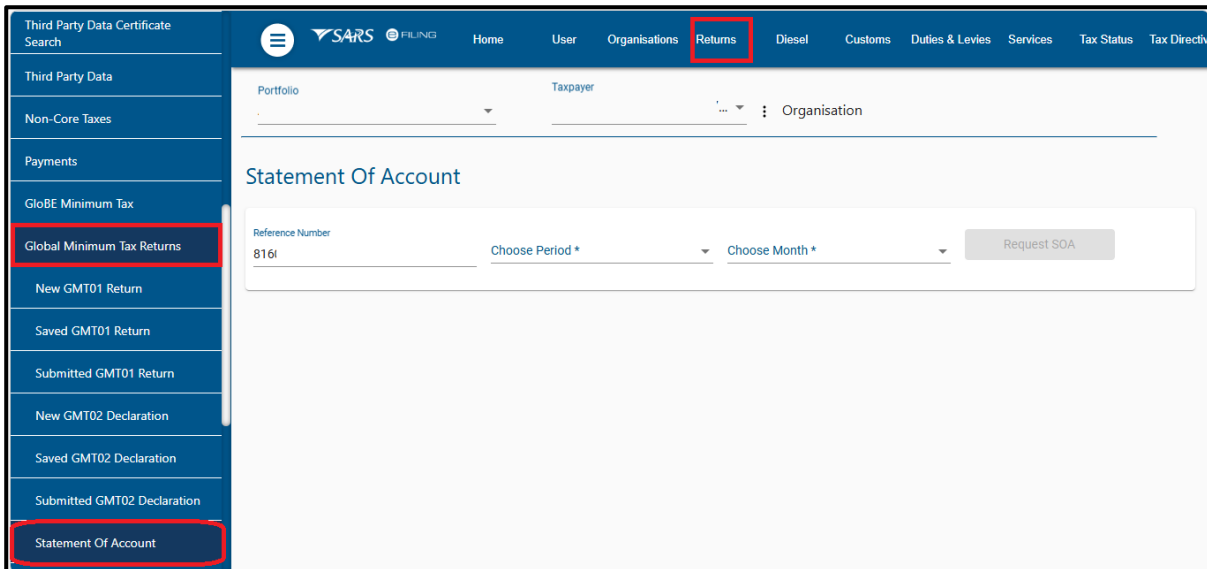
Payment Status
All

Date To *
2026/05/22

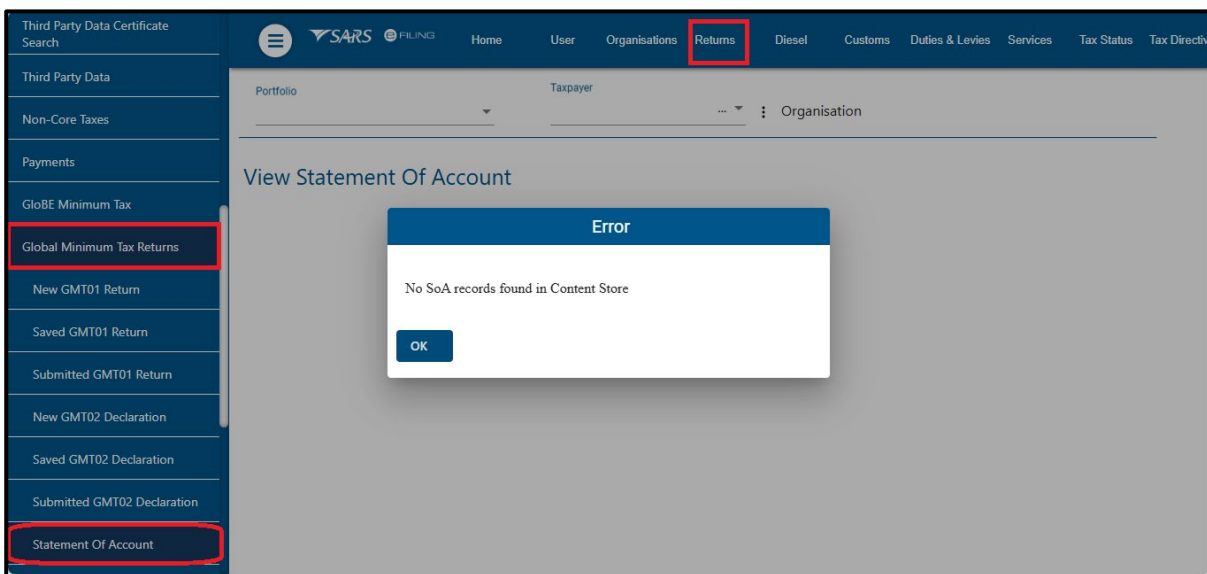
Taxpayer Name	Tax Reference Number	Payment Reference Number	Tax Product	Created On Date	Actual Payment Date	Tax Period	Amount	Payment Status	Payment Details
---------------	----------------------	--------------------------	-------------	-----------------	---------------------	------------	--------	----------------	-----------------

11 MAKE A REQUEST FOR STATEMENT OF ACCOUNT(SOA)

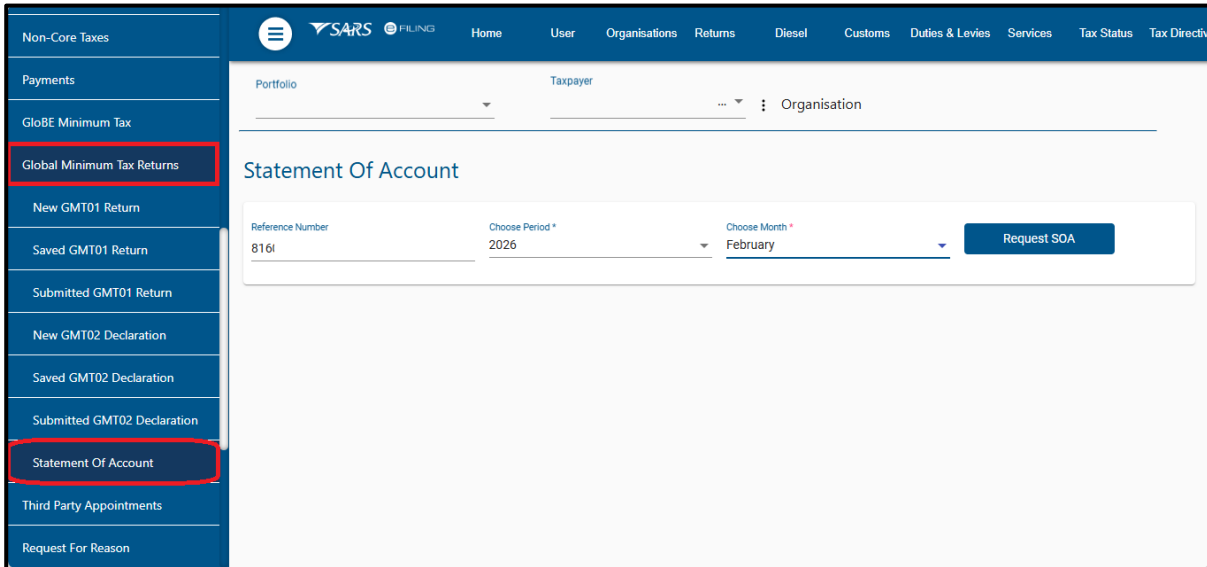
i) Click on the drop-down list to select the period/month and click on **<Request for SOA>** to view your statement of account.



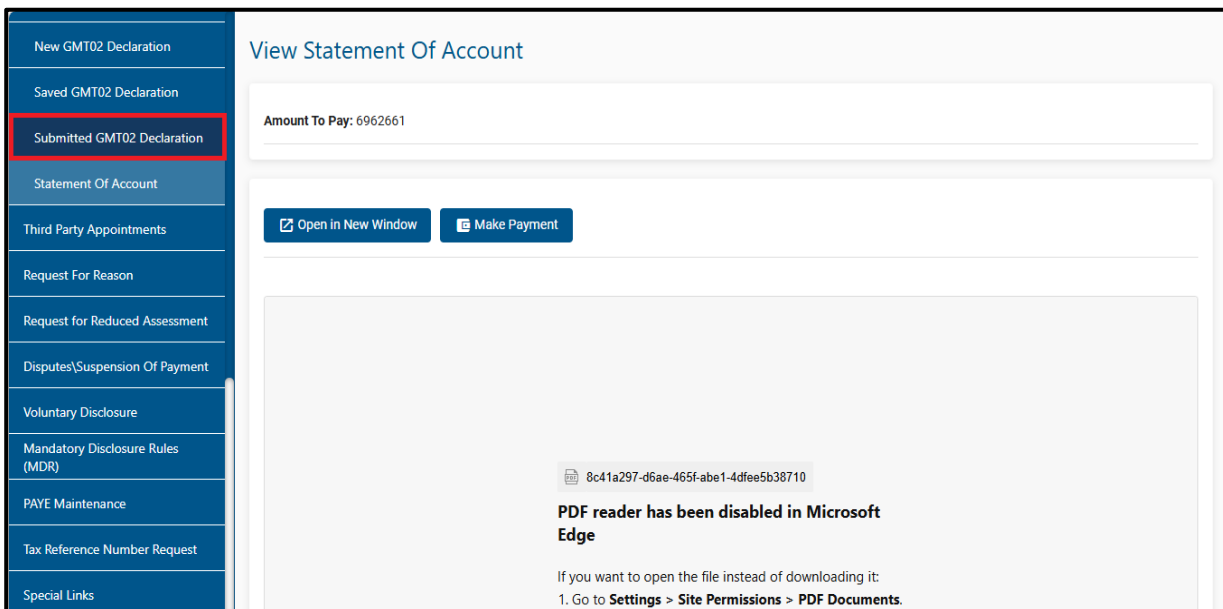
ii) If there is no statement of account, a message will be displayed, click 'Ok.'



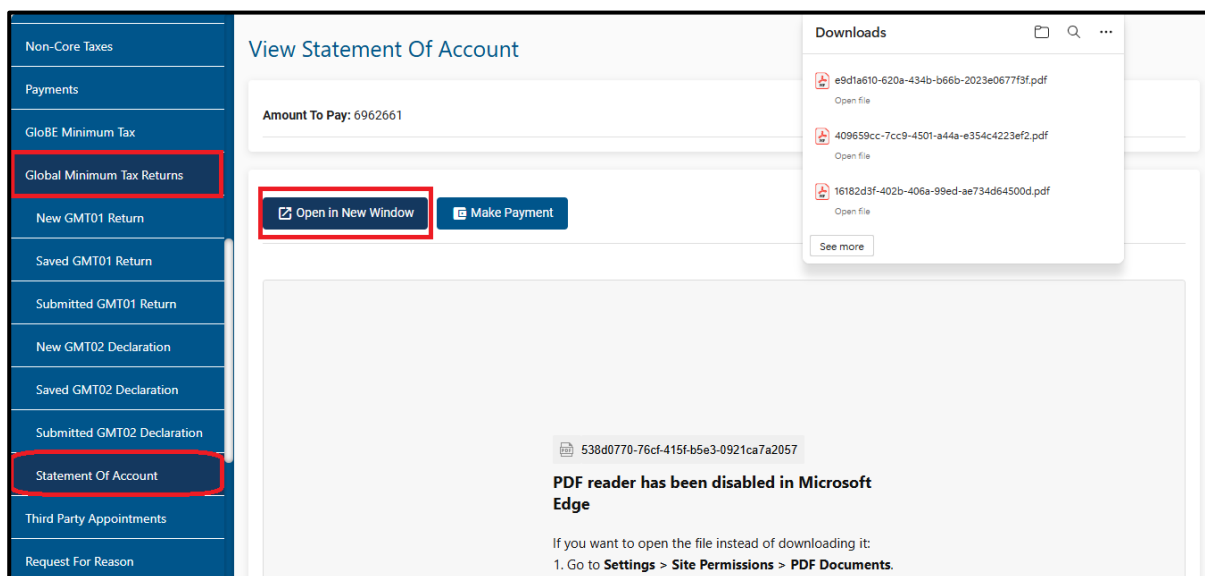
iii) Click on the drop-down list to select the period/month and click on <Request for SOA> to view your statement of account.



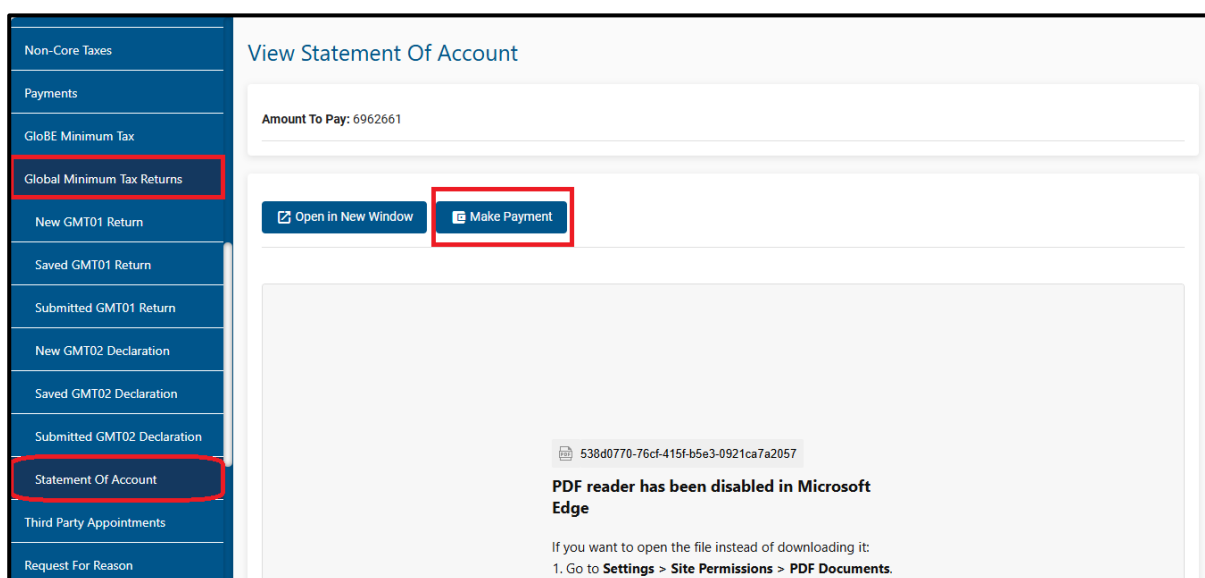
iv) A statement of account will be displayed.



v) If you choose "Open in New Window," your statement of account will be downloaded for viewing.



- vi) If you choose to make payment, select **“Make Payment”** button and refer to Section 10 (**HOW TO MAKE PAYMENT**).



12 DEFINITIONS, ACRONYMS AND ABBREVIATIONS

- a) The definitions, acronyms and abbreviations can be accessed via the following link: [Glossary webpage](#)

13 DOCUMENT MANAGEMENT

Detail of Change	29-05-2026 – Rev 0 - Initial release
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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.

Effective Date: 01 June 2026

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

- Visit the SARS website at www.sars.gov.za;
- Make a booking to visit the 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); or
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).