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GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

NO. 6763 **28 October 2025**

EXTENSION IN TERMS OF SECTION 25(7) OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011) OF THE DUE DATE FOR NOTICES OF DESIGNATED LOCAL ENTITIES OR DESIGNATED FILING ENTITIES AND THE DUE DATE FOR GLOBE INFORMATION RETURNS FOR THE FISCAL YEAR COMMENCING ON OR AFTER 1 JANUARY 2024 BUT BEFORE 1 JANUARY 2025

In terms of section 25(7) of the Tax Administration Act, 2011, I, Edward Christian Kieswetter, Commissioner for the South African Revenue Service, hereby prescribe for the Fiscal Year commencing on or after 1 January 2024 but before 1 January 2025, as follows:

- With regards to the date to submit a Notice of the Designated Local Entity, Designated Filing Entity or Ultimate Parent Entity to submit a GloBE Information Return, where that Notice is due before 30 April 2026 under section 2(3)*(b)*(i) or section 4(2) of the Global Minimum Tax Administration Act, 2024, the date is extended to 30 April 2026; and
- With regards to the date to submit a GloBE Information Return that is due before 30 June 2026 under section 3*(b)* of the Global Minimum Tax Administration Act, 2024, the date is extended to 30 June 2026.

EC KIESWETTER
COMMISSIONER: SOUTH AFRICAN REVENUE SERVICE

SUID-AFRIKAANSE INKOMSTEDIENS

NO. 6763 **28 Oktober 2025**

VERLENGING INGEVOLGE ARTIKEL 25(7) VAN DIE WET OP BELASTINGADMINISTRASIE, 2011 (WET NO. 28 VAN 2011) VAN DIE SPERTYD VIR KENNISGEWINGS VAN AANGEWESE PLAASLIKE ENTITEITE OF AANGEWESE INDIENINGSENTITEITE EN DIE SPERTYD VIR GLOBE-INLIGTINGSOPGAWES VIR DIE FISKALE JAAR WAT OP OF NA 1 JANUARIE 2024 MAAR VOOR 1 JANUARIE 2025 IN AANVANG GENEEM HET

Ingevolge artikel 25(7) van die Wet op Belastingadministrasie, 2011, bepaal ek, Edward Christian Kieswetter, Kommissaris van die Suid-Afrikaanse Inkomstediens, hierby, vir die Fiskale Jaar wat op of na 1 Januarie 2024, maar voor 1 Januarie 2025 in aanvang geneem het, as volg:

- Met betrekking tot die datum vir die indien van ’n Kennisgewing van die Aangewese Plaaslike Entiteit, Aangewese Indieningsentiteit of Uiteindelike Moederentiteit om ’n GloBE-inligtingsopgawe in te dien, waar daardie Kennisgewing voor 30 April 2026 verskuldig is, ingevolge artikel 2(3)*(b)*(i) of artikel 4(2) van die Wet op Globale Minimum Belasting Administrasie, 2024, word die datum tot 30 April 2026 verleng; en
- Met betrekking tot die datum vir die indien van ’n GloBE-inligtingsopgawe wat voor 30 Junie 2026 verskuldig is, ingevolge artikel 3*(b)* van die Wet op Globale Minimum Belasting Administrasie, 2024, word die datum tot 30 Junie 2026, verleng.

EC KIESWETTER
KOMMISSARIS: SUID-AFRIKAANSE INKOMSTEDIENS

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