

Government Gazette
Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID AFRIKA

Vol. 732 30 June Junie 2026 No. 54921

ISSN 1682-5845

N.B. The Government Printing Works will not be held responsible for the quality of "Hard Copies" or "Electronic Files" submitted for publication purposes

9 771682 584003 54921



AIDS HELPLINE: 0800-0123-22 Prevention is the cure

IMPORTANT NOTICE:

THE GOVERNMENT PRINTING WORKS WILL NOT BE HELD RESPONSIBLE FOR ANY ERRORS THAT MIGHT OCCUR DUE TO THE SUBMISSION OF INCOMPLETE / INCORRECT / ILLEGIBLE COPY.

NO FUTURE QUERIES WILL BE HANDLED IN CONNECTION WITH THE ABOVE.

Contents

No.		*Gazette No.*	*Page No.*
	GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS		
South African Revenue Service / Suid-Afrikaanse Inkomstediens			
7645	Global Minimum Tax Administration Act (47/2024): Public notice in terms of section 187(2) of the Act, prescribing the date from which the method of determining interest in terms of this section will apply to a tax type	54921	3
7645	Globale Minimum Belasting Administrasiewet (47/2024): Openbare kennisgewing ingevolge artikel 187(2) van die Wet, wat die datum voorskryf vanaf wanneer die metode vir die bepaling van rente ingevolge hierdie artikel op 'n belastingtipe van toepassing sal wees.....	54921	4

GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

NO. 7645 **30 June 2026**

PUBLIC NOTICE IN TERMS OF SECTION 187(2) OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011), PRESCRIBING THE DATE FROM WHICH THE METHOD OF DETERMINING INTEREST IN TERMS OF THIS SECTION WILL APPLY TO A TAX TYPE

In terms of section 187(2) of the Tax Administration Act, 2011, I, Ngobani Johnstone Makhubu, Commissioner for the South African Revenue Service, hereby prescribe that any interest imposed under section 7 of the Global Minimum Tax Administration Act, 2024 (Act No. 47 of 2024) read with Chapter 12 of the Tax Administration Act, must be calculated on the daily balance owing and compounded monthly, with effect from 30 June 2026.

N J MAKHUBU
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SUID-AFRIKAANSE INKOMSTEDIENS

NO. 7645 **30 Junie 2026**

OPENBARE KENNISGEWING INGEVOLGE ARTIKEL 187(2) VAN DIE WET OP BELASTINGADMINISTRASIE, 2011 (WET NO. 28 VAN 2011), WAT DIE DATUM VOORSKRYF VANAF WANNEER DIE METODE VIR DIE BEPALING VAN RENTE INGEVOLGE HIERDIE ARTIKEL OP ’N BELASTINGTIPE VAN TOEPASSING SAL WEES

Ingevolge artikel 187(2) van die Wet op Belastingadministrasie, 2011, bepaal ek, Ngobani Johnstone Makhubu, Kommissaris vir die Suid-Afrikaanse Inkomstediens, hierby dat enige rente ingevolge artikel 7 van die Globale Minimum Belasting Administrasiewet, 2024 (Wet No. 47 van 2024) gelees saammet Hoofstuk 12 van die Wet op Belastingadministrasie opgelê, op die daaglikse saldo verskuldig en maandeliks saamgestel bereken moet word, met effek van 30 Junie 2026.

N J MAKHUBU
KOMMISSARIS VIR DIE SUID-AFRIKAANSE INKOMSTEDIENS

Printed by and obtainable from the Government Printer, Bosman Street, Private Bag X85, Pretoria, 0001
Contact Centre Tel: 012-748 6200. eMail: info.egazette@gpw.gov.za
Publications: Tel: (012) 748 6053, 748 6061, 748 6065

This gazette is also available free online at **www.gpwonline.co.za**