
GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

NATIONAL TREASURY

NO. 6461

31 July 2025

GLOBAL MINIMUM TAX ACT, 2024 (ACT 46 OF 2024)

In terms of section 23(1) of the Global Minimum Tax Act, 2024 (Act No. 46 of 2024) I, Enoch Godongwana, Minister of Finance, specify that the documents released by the OECD/G20 Inclusive Framework relating to Administrative Guidance to the GloBE Model Rules and the Commentary to the GloBE Model Rules, as set out in the Schedule hereto, will apply for purposes of that Act.



E GODONGWANA
MINISTER OF FINANCE

SCHEDULE

The following documents have been released by the OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting and will apply for purposes of the Act in terms of section 23(1):

- (a) OECD (2024), *Tax Challenges Arising from the Digitalisation of the Economy – Administrative Guidance on the Global Anti-Base Erosion Model Rules (Pillar Two)*, June 2024; OECD/G20 Inclusive Framework on BEPS, OECD, Paris;
- (b) OECD (2025), *Tax Challenges Arising from the Digitalisation of the Economy – Administrative Guidance on Article 8.1.4 and 8.1.5 of the Global Anti-Base Erosion Model Rules*, January 2025, OECD/G20 Inclusive Framework on BEPS, OECD, Paris;
- (c) OECD (2025), *Tax Challenges Arising from the Digitalisation of the Economy – Administrative Guidance on Article 9.1 of the Global Anti-Base Erosion Model Rules*, OECD/G20 Inclusive Framework on BEPS, OECD, Paris;
- (d) OECD (2025), *Tax Challenges Arising from the Digitalisation of the Economy – Administrative Guidance on the Global Anti-Base Erosion Model Rules (Pillar Two), Central Record of Legislation with Transitional Qualified Status*, March 2025, OECD/G20 Inclusive Framework on BEPS, OECD, Paris; and
- (e) OECD (2025), *Consolidated Commentary to the Global Anti-Base Erosion Model Rules (2025)*, May 2025; OECD/G20 Inclusive Framework on BEPS, OECD, Paris.