
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**