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**GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS**

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**SOUTH AFRICAN REVENUE SERVICE****NO. 5450****23 October 2024****PUBLICATION OF EXPLANATORY SUMMARY OF THE GLOBAL MINIMUM TAX  
ADMINISTRATION BILL, 2024**

Notice is hereby given in terms of Rule 276(1)(b) of the Rules of the National Assembly that the Minister of Finance intends to introduce the Global Minimum Tax Administration Bill, 2024, in the National Assembly in the near future. The explanatory summary of the Bill is hereby published in accordance with Rule 276(1)(c) of the Rules of the National Assembly.

The Bill proposes to introduce by reference the administrative provisions of the Global Anti-Base Erosion (GloBE) Model Rules in South Africa for purposes of the administration of the Global Minimum Tax Bill.