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Rates of interest (from 1 November 2014) Rate Late or underpayment of tax 9.25% p.a. Refund of overpayment of provisional tax 5.25% p.a. Refund of tax on successful appeal or where the appeal was conceded by SARS 9.25% p.a. Refund of VAT after prescribed period 9.25% p.a. Late payment of VAT 9.25% p.a. Customs and Excise 9.25% p.a. BUDGET ...

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