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# **SOUTH AFRICAN REVENUE SERVICE**

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## **Interest Rates – Table 1**

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**Legal and Policy Division**

**SOUTH AFRICAN REVENUE SERVICE**

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Another helpful guide brought to you by the  
South African Revenue Service



[www.sars.gov.za](http://www.sars.gov.za)

**TABLE 1**  
**INTEREST RATES**  
**IN RESPECT OF THE VARIOUS ACTS ADMINISTERED BY SARS**

<b>Interest rates charged on outstanding taxes, duties and levies and interest rates payable in respect of refunds of tax on successful appeals and certain delayed refunds</b>		
<b>DATE FROM</b>	<b>DATE TO</b>	<b>RATE</b>
	30.06.1982	7.50%
01.07.1982	31.08.1984	10%
01.09.1984	31.05.1989	15%
01.06.1989	31.03.1994	18%
01.04.1994	30.11.1998	15%
01.12.1998	30.04.1999	19%
01.05.1999	31.08.1999	16%
01.09.1999	29.02.2000	14.50%
01.03.2000	30.09.2002	13%
01.10.2002	31.03.2003	15.50%
01.04.2003	30.06.2003	16.50%
01.07.2003	31.08.2003	15%
01.09.2003	30.09.2003	14%
01.10.2003	30.11.2003	13%
01.12.2003	31.10.2004	11.50%
01.11.2004	31.10.2006	10.50%
01.11.2006	28.02.2007	11%
01.03.2007	31.10.2007	12%
01.11.2007	29.02.2008	13%
01.03.2008	31.08.2008	14%
01.09.2008	30.04.2009	15%
01.05.2009	30.06.2009	13.5%
01.07.2009	31.07.2009	12.5%
01.08.2009	31.08.2009	11.5%
01.09.2009	30.06.2010	10.5%
01.07.2010	Until Further Notice	9.5%