

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order reduces the prescribed rate of interest for the purposes of section 18 of the Finance Act 1985 (interest on tax etc. recovered or recoverable by assessment) from 7 per cent. to 6.25 per cent. with effect from 6th March 1993.