

---

*Status: This is the original version (as it was originally made).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

---

---

STATUTORY INSTRUMENTS

---

**1996 No. 165**

The Value Added Tax Act 1994 (Interest  
on Tax)(Prescribed Rate) Order 1996

2. For the purposes of section 74 of the Value Added Tax Act 1994 the prescribed rate shall be 6.25 per cent. per annum.