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STATUTORY INSTRUMENTS

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**1991 No. 1120**

The Taxes (Interest Rate) (Amendment)  
(No. 2) Regulations 1991

**Amendments to the Taxes (Interest Rate) Regulations 1989**

2. In regulation 5 of the Taxes (Interest Rate) Regulations 1989<sup>(1)</sup>—
  - (a) for “6th April 1991” there shall be substituted “6th May 1991”;
  - (b) for “13.5 per cent. per annum” there shall be substituted “12.75 per cent. per annum”.

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<sup>(1)</sup> S.I.1989/1297, amended by S.I. 1991/889.