
STATUTORY INSTRUMENTS

1996 No. 54

The Taxes (Interest Rate) (Amendment) Regulations 1996

2. In regulation 5(1) of the Taxes (Interest Rate) Regulations 1989⁽¹⁾ —
- (a) for “6th October 1995” there shall be substituted “6th February 1996”;
 - (b) for “7.75 per cent. per annum” there shall be substituted “7.25 per cent. per annum”.

⁽¹⁾ S.I. 1989/1297; relevant amending instruments are S.I. 1994/1307, 1567, 2657 and S.I. 1995/2436.