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STATUTORY INSTRUMENTS

2003 No. 123

TAX CREDITS

The Tax Credits (Interest Rate) Regulations 2003

Made - - - - 28th January 2003
Laid before Parliament 28th January 2003
Coming into force 18th February 2003

THE TAX CREDITS (INTEREST RATE) REGULATIONS 2003

- 1. Citation and commencement
- 2. Interpretation
- 3. Interest on overpayments of tax credit and penalties
- 4. Prescribed rate of interest Signature Explanatory Note