
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