
STATUTORY INSTRUMENTS

2014 No. 496

The Taxes (Interest Rate) (Amendment) Regulations 2014

Amendment of the Taxes (Interest Rate) Regulations 1989

2. In regulation 5 of the Taxes (Interest Rate) Regulations 1989⁽¹⁾ in paragraph 1 for “on and after 6th April 2010, be 4.00 per cent per annum” substitute “on and after 6th April 2014, be 3.25 per cent per annum”.

⁽¹⁾ S.I. 1989/1297; relevant amending instruments are S.I. 1994/1307, 1994/1567, 2009/199 and 2010/415.