
STATUTORY INSTRUMENTS

2015 No. 411

The Taxes (Interest Rate) (Amendment) Regulations 2015

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 2014, be 3.25 per cent per annum” substitute “on and after 6th April 2015, be 3.00 per cent per annum”.

⁽¹⁾ S.I. 1989/1297 amended by S.I. 1994/1307, 1994/1567, 2009/199 and 2014/496.