
STATUTORY INSTRUMENTS

2017 No. 305

The Taxes (Interest Rate) (Amendment) Regulations 2017

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 2015, be 3.00 per cent per annum” substitute “on and after 6th April 2017, be 2.50 per cent per annum”.

⁽¹⁾ S.I. 1989/1297; relevant amending instruments are S.I. 1994/1307, 1994/1567, 2009/199 and 2015/411.