
STATUTORY INSTRUMENTS

2020 No. 194

The Taxes (Interest Rate) (Amendment) Regulations 2020

Amendment of the Taxes (Interest Rate) Regulations 1989

2. In regulation 5(1) of the Taxes (Interest Rate) Regulations 1989⁽¹⁾, for “on and after 6th April 2017, be 2.50 per cent per annum” substitute “on and after 6th April 2020, be 2.25 per cent per annum”.

⁽¹⁾ S.I. 1989/1297; relevant amending instruments are S.I. 1994/1307, 2009/199 and 2017/305.