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STATUTORY INSTRUMENTS

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**2021 No. 249**

**The Taxes (Interest Rate) (Amendment) Regulations 2021**

**Amendment of the Taxes (Interest Rate) Regulations 1989**

**2.** In regulation 5(1) of the Taxes (Interest Rate) Regulations 1989<sup>(1)</sup>, for “on and after 6th April 2020, be 2.25 per cent per annum” substitute “on and after 6th April 2021, be 2.00 per cent per annum”.

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<sup>(1)</sup> S.I. 1989/1297; relevant amending instruments are S.I. 1994/1307, 2009/199 and 2020/194.