STATUTORY INSTRUMENTS

1992 No. 265

The Taxes (Interest Rate) (Amendment) Regulations 1992

Amendments to the Taxes (Interest Rate) Regulations 1989

2. In regulation 5 of the Taxes (Interest Rate) Regulations 1989 (1)—

- (a) for "6th October 1991" there shall be substituted "6th March 1992";
- (b) for "11.25 per cent. per annum" there shall be substituted "10.75 per cent. per annum".