
STATUTORY INSTRUMENTS

1992 No. 3167

The Taxes (Interest Rate) (Amendment No. 6) 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 December 1992” there shall be substituted “6th January 1993”;
 - (b) for “9 per cent. per annum” there shall be substituted “8·25 per cent. per annum”.

⁽¹⁾ S.I.1989/1297; relevant amending instruments are S.I. 1991/889, 1120, 1377, 1695 and 2070, and S.I. 1992/265, 1338, 2451, and 2818.