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STATUTORY INSTRUMENTS

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**1993 No. 3171**

**The Taxes (Interest Rate) (Amendment No. 4) Regulations 1993**

**Amendments to the Taxes (Interest Rate) Regulations 1989**

2. In regulation 5 of the Taxes (Interest Rate) Regulations 1989<sup>(1)</sup>—
  - (a) for “6th March 1993” there shall be substituted “6th January 1994”;
  - (b) for “7.75 % per annum” there shall be substituted “7.5 % per annum”.

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<sup>(1)</sup> S.I. 1989/1297; relevant amending instruments are S.I. 1991/889, 1120, 1377, 1695 and 2070, S.I. 1992/265, 1338, 2451, 2818 and 3167, and S.I. 1993/222.