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STATUTORY INSTRUMENTS

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**2001 No. 3860**

The Taxes (Interest Rate) (Amendment No. 3) Regulations 2001

2. In regulation 5(1) of the Taxes (Interest Rate) Regulations 1989<sup>(1)</sup>—
  - (a) for “6th March 1999” there shall be substituted “6th January 2002”;
  - (b) for “6.25 per cent. per annum” there shall be substituted “5 per cent. per annum”.

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<sup>(1)</sup> S.I.1989/1297; relevant amending instruments are S.I. 1994/1307, 1567, 2657, 1995/2436, 1996/54, 1321 and 2644, 1997/1681, and 1999/419.