
STATUTORY INSTRUMENTS

2010 No. 415

The Taxes (Interest Rate) (Amendment) Regulations 2010

Amendment of the Taxes (Interest Rate) Regulations 1989

2. In regulation 5 of the Taxes (Interest Rate) Regulations 1989⁽¹⁾ in paragraph (1) for “on and after 1st March 2009, be 4.75 per cent per annum” substitute “on and after 6th April 2010, be 4.00 per cent per annum”.

⁽¹⁾ S.I. 1989/1297; relevant amending instruments are S.I. 1994/1307, 1567, 2007/684 and 2009/199.