
STATUTORY INSTRUMENTS

2023 No. 216

The Taxes (Interest Rate) (Amendment) Regulations 2023

Amendment of the Taxes (Interest Rate) Regulations 1989

2. In regulation 5(1) of the Taxes (Interest Rate) Regulations 1989⁽¹⁾, for “on and after 6th April 2021, be 2.00 per cent per annum” substitute “on and after 6th April 2023, be 2.25 per cent per annum”.

⁽¹⁾ S.I. 1989/1297; relevant amending instruments are S.I. 1994/1307, 2009/199 and 2021/249.