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STATUTORY INSTRUMENTS

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**1998 No. 1461**

**CUSTOMS AND EXCISE  
INSURANCE PREMIUM TAX  
VALUE ADDED TAX  
LANDFILL TAX**

**The Air Passenger Duty and Other Indirect  
Taxes (Interest Rate) Regulations 1998**

<i>Made</i>	- - - -	<i>15th June 1998</i>
<i>Laid before the House of Commons</i>	- -	<i>15th June 1998</i>
<i>Coming into force</i>		<i>6th July 1998</i>

**THE AIR PASSENGER DUTY AND OTHER INDIRECT  
TAXES (INTEREST RATE) REGULATIONS 1998**

1. Citation and commencement
  2. Interpretation
  3. The Air Passenger Duty and Other Indirect Taxes (Interest Rate)...
  4. Applicable rate of interest payable to the Commissioners of Customs and Excise in connection with air passenger duty, insurance premium tax, VAT recovered or recoverable by assessment and landfill tax
  5. Applicable rate of interest payable by the Commissioners of Customs and Excise in connection with air passenger duty, insurance premium tax, cases of official error in relation to VAT and landfill tax
  6. Effect of change in applicable rate
  7. Where the rate applicable under section 197 for the purposes...
  8. Applicable rate of interest prior to the coming into force of these Regulations
- Signature  
Explanatory Note