
STATUTORY INSTRUMENTS

1991 No. 2070

The Taxes (Interest Rate) (Amendment No. 5) Regulations 1991

Amendments to the Taxes (Interest Rate) Regulations 1989

2. In regulation 5 of the Taxes (Interest Rate) Regulations 1989⁽¹⁾—
 - (a) for “6th August 1991” there shall be substituted “6th October 1991”;
 - (b) for “11.75 per cent. per annum” there shall be substituted “11.25 per cent. per annum”.

⁽¹⁾ S.I.1989/1297; amended by S.I. 1991/889, 1120, 1377 and 1695.