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STATUTORY INSTRUMENTS

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**1995 No. 2436**

**The Taxes (Interest Rate) (Amendment) Regulations 1995**

2. In regulation 5(1) of the Taxes (Interest Rate) Regulations 1989<sup>(1)</sup>—
  - (a) for “6th November 1994” there shall be substituted “6th October 1995”;
  - (b) for “8 per cent. per annum” there shall be substituted “7.75 per cent. per annum”.

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<sup>(1)</sup> [S.I 1989/1297](#); relevant amending instruments are [S.I 1994/1307](#), [1567](#) and [2657](#).