
STATUTORY INSTRUMENTS

1997 No. 1016

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

**The Air Passenger Duty and Other Indirect
Taxes (Interest Rate) Regulations 1997**

<i>Made</i>	- - - -	<i>20th March 1997</i>
<i>Laid before House of Commons</i>	- -	<i>21st March 1997</i>
<i>Coming into force</i>		<i>1st April 1997</i>

**THE AIR PASSENGER DUTY AND OTHER INDIRECT
TAXES (INTEREST RATE) REGULATIONS 1997**

1. Citation and commencement
 2. 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.
 3. 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
- Signature
Explanatory Note