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STATUTORY INSTRUMENTS

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**1997 No. 1681**

**The Taxes (Interest Rate) (Amendment) Regulations 1997**

2. In regulation 5(1) of the Taxes (Interest Rate) Regulations 1989<sup>(1)</sup>—
  - (a) for “6th November 1996” there shall be substituted “6th August 1997”;
  - (b) for “6.75 per cent. per annum” there shall be substituted “7.25 per cent. per annum”.

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<sup>(1)</sup> S.I.1989/1297; relevant amending instruments are S.I. 1994/1307, 1567, 2657, 1995/2436 and 1996/54, 1321 and 2644.