
STATUTORY INSTRUMENTS

1998 No. 1461

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

Effect of change in applicable rate

6. Where the rate applicable under section 197 for the purposes of any of the relevant enactments changes on an operative day by virtue of these Regulations, that change shall have effect for periods beginning on or after the operative day in relation to interest running from before that day as well as in relation to interest running from, or from after that day.