

**HM Revenue & Customs**  
**Current interest rates**

	<b>With effect from</b>	<b>Overdue tax</b>	<b>Overpaid tax</b>
Income tax and capital gains tax	24.03.2009	2,50%	0,00%
NIC's - Class 1, 1A, 1B and 4	24.03.2009	2,50%	0,00%
Corporation tax self assessment	24.03.2009	2,50%	0,00%
Corporation tax instalment payments	16.03.2009	1,50%	0,25%
Corporation tax pay and file	24.03.2009	1,75%	0,00%
Income tax on company payments	24.03.2009	2,50%	
Stamp duty, SDRT and stamp duty land tax	24.03.2009	2,50%	0,00%
Inheritance tax	24.03.2009	0,00%	0,00%
VAT	24.03.2009	2,50%	0,00%