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Guidance

# HMRC interest rates for late and early payments

Updated 23 December 2025

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# How interest rates are set

HMRC interest rates are set in legislation and are linked to the Bank of England base rate. There are 2 rates:

- late payment interest set at base rate plus 4% from 6 April 2025 (was plus 2.5% on or before 5 April 2025)
- repayment interest, set at base rate minus 1%, with a lower limit of 0.5% (known as the 'minimum floor')

The late payment interest rate encourages prompt payment. It ensures fairness for those who pay their tax on time.

The repayment interest rate compensates taxpayers fairly, when they overpay, for loss of use of their money.

## The lower limit for repayment interest

The lower limit for repayment interest made sure that taxpayers continued to get 0.5% even when the base rate fell to 0.1%.

Repayment interest will be paid at 0.5% until the Bank of England raises the base rate above 1.5%. Then it will increase with the base rate.

### Why repayment and late payment rates are different

The difference between rates is in line with the policy of other tax authorities worldwide. It compares favourably with commercial practice for interest charged on loans or overdrafts and interest paid on deposits.

## Current late payment and repayment interest rates

The current late payment and repayment interest rates applied to the main taxes and duties that HMRC currently charges and pays interest on are:

- late payment interest rate — 7.75% from 9 January 2026
- repayment interest rate — 2.75% from 9 January 2026

HMRC interest rates are shown in the following tables.

# Income Tax, National Insurance contributions, Capital Gains Tax, Stamp Duty Land Tax, Stamp Duty, Stamp Duty Reserve Tax (from 1 October 1999), VAT (for periods starting on or after 1 January 2023) and Alcohol Duty (from 1 September 2025)

| From | Late payment % | Repayment % |
|---|---|---|
| 9 January 2026 | 7.75 | 2.75 |
| 27 August 2025 | 8.00 | 3.00 |
| 28 May 2025 | 8.25 | 3.25 |
| 6 April 2025 | 8.50 | 3.50 |
| 25 February 2025 | 7.00 | 3.50 |
| 26 November 2024 | 7.25 | 3.75 |
| 20 August 2024 | 7.50 | 4.00 |
| 22 August 2023 | 7.75 | 4.25 |
| 11 July 2023 | 7.50 | 4.00 |
| 31 May 2023 | 7.00 | 3.50 |
| 13 April 2023 | 6.75 | 3.25 |
| 21 February 2023 | 6.50 | 3.00 |
| 6 January 2023 | 6.00 | 2.50 |
| 22 November 2022 | 5.50 | 2.00 |
| 11 October 2022 | 4.75 | 1.25 |
| 23 August 2022 | 4.25 | 0.75 |
| 5 July 2022 | 3.75 | 0.50 |
| 24 May 2022 | 3.50 | 0.50 |
| 5 April 2022 | 3.25 | 0.50 |
| 21 February 2022 | 3.00 | 0.50 |
| 7 January 2022 | 2.75 | 0.50 |
| 7 April 2020 | 2.60 | 0.50 |

| From | Late payment % | Repayment % |
|---|---|---|
| 30 March 2020 | 2.75 | 0.50 |
| 21 August 2018 | 3.25 | 0.50 |
| 21 November 2017 | 3.00 | 0.50 |
| 23 August 2016 | 2.75 | 0.50 |
| 29 September 2009 | 3.00 | 0.50 |
| 24 March 2009 | 2.50 | 0.00 |
| 27 January 2009 | 3.50 | 0.00 |
| 6 January 2009 | 4.50 | 0.75 |
| 6 December 2008 | 5.50 | 1.50 |
| 6 November 2008 | 6.50 | 2.25 |
| 6 January 2008 | 7.50 | 3.00 |
| 6 August 2007 | 8.50 | 4.00 |
| 6 September 2006 | 7.50 | 3.00 |
| 6 September 2005 | 6.50 | 2.25 |
| 6 September 2004 | 7.50 | 3.00 |
| 6 December 2003 | 6.50 | 2.25 |
| 6 August 2003 | 5.50 | 1.50 |
| 6 November 2001 | 6.50 | 2.25 |
| 6 May 2001 | 7.50 | 3.00 |
| 6 February 2000 | 8.50 | 4.00 |

## Corporation Tax pay and file

| From | Late payment % | Repayment % |
|---|---|---|
| 9 January 2026 | 7.75 | 2.75 |
| 27 August 2025 | 8.00 | 3.00 |
| 28 May 2025 | 8.25 | 3.25 |
| 6 April 2025 | 8.50 | 3.50 |
| 25 February 2025 | 7.00 | 3.50 |
| 26 November 2024 | 7.25 | 3.75 |
| 20 August 2024 | 7.50 | 4.00 |
| 22 August 2023 | 7.75 | 4.25 |
| 11 July 2023 | 7.50 | 4.00 |
| 31 May 2023 | 7.00 | 3.50 |
| 13 April 2023 | 6.75 | 3.25 |
| 21 February 2023 | 6.50 | 3.00 |
| 6 January 2023 | 6.00 | 2.50 |
| 22 November 2022 | 5.50 | 2.00 |
| 11 October 2022 | 4.75 | 1.25 |
| 23 August 2022 | 4.25 | 0.75 |
| 5 July 2022 | 3.75 | 0.50 |
| 24 May 2022 | 3.50 | 0.50 |
| 5 April 2022 | 3.25 | 0.50 |

| From | Late payment % | Repayment % |
|---|---|---|
| 21 February 2022 | 3.00 | 0.50 |
| 7 January 2022 | 2.75 | 0.50 |
| 7 April 2020 | 2.60 | 0.50 |
| 30 March 2020 | 2.75 | 0.50 |
| 21 August 2018 | 3.25 | 0.50 |
| 21 November 2017 | 3.00 | 0.50 |
| 23 August 2016 | 2.75 | 0.50 |
| 29 September 2009 | 3.00 | 0.50 |
| 24 March 2009 | 1.75 | 0.00 |
| 27 January 2009 | 2.75 | 0.00 |
| 6 January 2009 | 3.50 | 0.50 |
| 6 December 2008 | 4.25 | 1.25 |
| 6 November 2008 | 5.00 | 2.00 |
| 6 January 2008 | 6.00 | 2.75 |
| 6 August 2007 | 6.75 | 3.50 |
| 6 September 2006 | 6.00 | 2.75 |
| 6 September 2005 | 5.25 | 2.00 |
| 6 September 2004 | 6.00 | 2.75 |
| 6 December 2003 | 5.25 | 2.00 |
| 6 August 2003 | 4.25 | 1.25 |
| 6 November 2001 | 5.00 | 2.00 |
| 6 May 2001 | 6.00 | 2.75 |

| From | Late payment % | Repayment % |
|---|---|---|
| 6 February 2000 | 6.75 | 3.50 |

## Corporation Tax pre-pay and file Stamp Duty Reserve Tax (to 30 September 1999) and Petroleum Revenue Tax — reg 3AA

| From | Late payment % | Repayment % |
|---|---|---|
| 9 January 2026 | 7.75 | 2.75 |
| 27 August 2025 | 8.00 | 3.00 |
| 28 May 2025 | 8.25 | 3.25 |
| 6 April 2025 | 8.50 | 3.50 |
| 25 February 2025 | 7.00 | 3.50 |
| 26 November 2024 | 7.25 | 3.75 |
| 20 August 2024 | 7.50 | 4.00 |
| 22 August 2023 | 7.75 | 4.25 |
| 11 July 2023 | 7.50 | 4.00 |
| 31 May 2023 | 7.00 | 3.50 |
| 13 April 2023 | 6.75 | 3.25 |
| 21 February 2023 | 6.50 | 3.00 |
| 6 January 2023 | 6.00 | 2.50 |
| 22 November 2022 | 5.50 | 2.00 |
| 11 October 2022 | 4.75 | 1.25 |

| From | Late payment % | Repayment % |
|---|---|---|
| 23 August 2022 | 4.25 | 0.75 |
| 5 July 2022 | 3.75 | 0.50 |
| 24 May 2022 | 3.50 | 0.50 |
| 5 April 2022 | 3.25 | 0.50 |
| 21 February 2022 | 3.00 | 0.50 |
| 7 January 2022 | 2.75 | 0.50 |
| 7 April 2020 | 2.60 | 0.50 |
| 30 March 2020 | 2.75 | 0.50 |
| 21 August 2018 | 3.25 | 0.50 |
| 21 November 2017 | 3.00 | 0.50 |
| 23 August 2016 | 2.75 | 0.50 |
| 29 September 2009 | 3.00 | 0.50 |
| 24 March 2009 | 2.00 | 2.00 |
| 27 January 2009 | 2.75 | 2.75 |
| 6 January 2009 | 3.50 | 3.50 |
| 6 December 2008 | 4.25 | 4.25 |
| 6 November 2008 | 5.00 | 5.00 |
| 6 January 2008 | 5.75 | 5.75 |
| 6 August 2007 | 6.50 | 6.50 |
| 6 September 2006 | 5.75 | 5.75 |
| 6 September 2005 | 5.00 | 5.00 |
| 6 September 2004 | 5.75 | 5.75 |

| From | Late payment % | Repayment % |
|---|---|---|
| 6 December 2003 | 5.00 | 5.00 |
| 6 August 2003 | 4.25 | 4.25 |
| 6 November 2001 | 5.00 | 5.00 |
| 6 May 2001 | 5.75 | 5.75 |
| 6 February 2000 | 6.50 | 6.50 |

## Corporation Tax Self Assessment, from normal due date

| From | Late payment % | Repayment % |
|---|---|---|
| 9 January 2026 | 7.75 | 2.75 |
| 27 August 2025 | 8.00 | 3.00 |
| 28 May 2025 | 8.25 | 3.25 |
| 6 April 2025 | 8.50 | 3.50 |
| 25 February 2025 | 7.00 | 3.50 |
| 26 November 2024 | 7.25 | 3.75 |
| 20 August 2024 | 7.50 | 4.00 |
| 22 August 2023 | 7.75 | 4.25 |
| 11 July 2023 | 7.50 | 4.00 |
| 31 May 2023 | 7.00 | 3.50 |
| 13 April 2023 | 6.75 | 3.25 |

| From | Late payment % | Repayment % |
|---|---|---|
| 21 February 2023 | 6.50 | 3.00 |
| 6 January 2023 | 6.00 | 2.50 |
| 22 November 2022 | 5.50 | 2.00 |
| 11 October 2022 | 4.75 | 1.25 |
| 23 August 2022 | 4.25 | 0.75 |
| 5 July 2022 | 3.75 | 0.50 |
| 24 May 2022 | 3.50 | 0.50 |
| 5 April 2022 | 3.25 | 0.50 |
| 21 February 2022 | 3.00 | 0.50 |
| 7 January 2022 | 2.75 | 0.50 |
| 7 April 2020 | 2.60 | 0.50 |
| 30 March 2020 | 2.75 | 0.50 |
| 21 August 2018 | 3.25 | 0.50 |
| 21 November 2017 | 3.00 | 0.50 |
| 23 August 2016 | 2.75 | 0.50 |
| 29 September 2009 | 3.00 | 0.50 |
| 24 March 2009 | 2.50 | 0.00 |
| 27 January 2009 | 3.50 | 0.00 |
| 6 January 2009 | 4.50 | 1.00 |
| 6 December 2008 | 5.50 | 2.00 |
| 6 November 2008 | 6.50 | 3.00 |
| 6 January 2008 | 7.50 | 4.00 |

| From | Late payment % | Repayment % |
|---|---|---|
| 6 August 2007 | 8.50 | 5.00 |
| 6 September 2006 | 7.50 | 4.00 |
| 6 September 2005 | 6.50 | 3.00 |
| 6 September 2004 | 7.50 | 4.00 |
| 6 December 2003 | 6.50 | 3.00 |
| 6 August 2003 | 5.50 | 2.00 |
| 6 November 2001 | 6.50 | 3.00 |
| 6 May 2001 | 7.50 | 4.00 |
| 6 February 2000 | 8.50 | 5.00 |

## Inheritance Tax, Capital Transfer Tax and Estate Duty — reg 4A

| From | Late payment % | Repayment % |
|---|---|---|
| 9 January 2026 | 7.75 | 2.75 |
| 27 August 2025 | 8.00 | 3.00 |
| 28 May 2025 | 8.25 | 3.25 |
| 6 April 2025 | 8.50 | 3.50 |
| 25 February 2025 | 7.00 | 3.50 |
| 26 November 2024 | 7.25 | 3.75 |
| 20 August 2024 | 7.50 | 4.00 |

| From | Late payment % | Repayment % |
|---|---|---|
| 22 August 2023 | 7.75 | 4.25 |
| 11 July 2023 | 7.50 | 4.00 |
| 31 May 2023 | 7.00 | 3.50 |
| 13 April 2023 | 6.75 | 3.25 |
| 21 February 2023 | 6.50 | 3.00 |
| 6 January 2023 | 6.00 | 2.50 |
| 22 November 2022 | 5.50 | 2.00 |
| 11 October 2022 | 4.75 | 1.25 |
| 23 August 2022 | 4.25 | 0.75 |
| 5 July 2022 | 3.75 | 0.50 |
| 24 May 2022 | 3.50 | 0.50 |
| 5 April 2022 | 3.25 | 0.50 |
| 21 February 2022 | 3.00 | 0.50 |
| 7 January 2022 | 2.75 | 0.50 |
| 7 April 2020 | 2.60 | 0.50 |
| 30 March 2020 | 2.75 | 0.50 |
| 21 August 2018 | 3.25 | 0.50 |
| 21 November 2017 | 3.00 | 0.50 |
| 23 August 2016 | 2.75 | 0.50 |
| 29 September 2009 | 3.00 | 0.50 |
| 24 March 2009 | 0.00 | 0.00 |
| 27 January 2009 | 1.00 | 1.00 |

| From | Late payment % | Repayment % |
|---|---|---|
| 6 January 2009 | 2.00 | 2.00 |
| 6 December 2008 | 3.00 | 3.00 |
| 6 November 2008 | 3.00 | 3.00 |
| 6 January 2008 | 4.00 | 4.00 |
| 6 August 2007 | 5.00 | 5.00 |
| 6 September 2006 | 4.00 | 4.00 |
| 6 September 2005 | 3.00 | 3.00 |
| 6 September 2004 | 4.00 | 4.00 |
| 6 December 2003 | 3.00 | 3.00 |
| 6 August 2003 | 2.00 | 2.00 |
| 6 November 2001 | 3.00 | 3.00 |
| 6 May 2001 | 4.00 | 4.00 |
| 6 February 2000 | 5.00 | 5.00 |

## IT-CP and other duties attracting section 87 interest for accounting periods ending on or after 1 July 1999

| From | Late payment % |
|---|---|
| 9 January 2026 | 7.75 |
| 27 August 2025 | 8.00 |
| 28 May 2025 | 8.25 |

| From | Late payment % |
| --- | --- |
| 6 April 2025 | 8.50 |
| 25 February 2025 | 7.00 |
| 26 November 2024 | 7.25 |
| 20 August 2024 | 7.50 |
| 22 August 2023 | 7.75 |
| 11 July 2023 | 7.50 |
| 31 May 2023 | 7.00 |
| 13 April 2023 | 6.75 |
| 21 February 2023 | 6.50 |
| 6 January 2023 | 6.00 |
| 22 November 2022 | 5.50 |
| 11 October 2022 | 4.75 |
| 23 August 2022 | 4.25 |
| 5 July 2022 | 3.75 |
| 24 May 2022 | 3.50 |
| 5 April 2022 | 3.25 |
| 21 February 2022 | 3.00 |
| 7 January 2022 | 2.75 |
| 7 April 2020 | 2.60 |
| 30 March 2020 | 2.75 |
| 21 August 2018 | 3.25 |
| 21 November 2017 | 3.00 |

| From | Late payment % |
|---|---|
| 23 August 2016 | 2.75 |
| 29 September 2009 | 3.00 |
| 24 March 2009 | 2.50 |
| 27 January 2009 | 3.50 |
| 6 January 2009 | 4.50 |
| 6 December 2008 | 5.50 |
| 6 November 2008 | 6.50 |
| 6 January 2008 | 7.50 |
| 6 August 2007 | 8.50 |
| 6 September 2006 | 7.50 |
| 6 September 2005 | 6.50 |
| 6 September 2004 | 7.50 |
| 6 December 2003 | 6.50 |
| 6 August 2003 | 5.50 |
| 6 November 2001 | 6.50 |
| 6 May 2001 | 7.50 |
| 6 February 2000 | 8.50 |

## Departmental interest rates

## Default and statutory interest

Interest rates relating to VAT (for periods starting on or before 31 December 2022), Air Passenger Duty, Insurance Premium Tax and environmental taxes.

| From | Default interest rate applicable % | Statutory interest rate applicable % |
|---|---|---|
| 9 January 2026 | 7.75 | 2.75 |
| 27 August 2025 | 8.00 | 3.00 |
| 28 May 2025 | 8.25 | 3.25 |
| 6 April 2025 | 8.50 | 3.50 |
| 25 February 2025 | 7.00 | 3.50 |
| 26 November 2024 | 7.25 | 3.75 |
| 20 August 2024 | 7.50 | 4.00 |
| 22 August 2023 | 7.75 | 4.25 |
| 11 July 2023 | 7.50 | 4.00 |
| 31 May 2023 | 7.00 | 3.50 |
| 13 April 2023 | 6.75 | 3.25 |
| 21 February 2023 | 6.50 | 3.00 |
| 6 January 2023 | 6.00 | 2.50 |
| 22 November 2022 | 5.50 | 2.00 |
| 11 October 2022 | 4.75 | 1.25 |

| From | Default interest rate applicable % | Statutory interest rate applicable % |
|---|---|---|
| 23 August 2022 | 4.25 | 0.75 |
| 5 July 2022 | 3.75 | 0.50 |
| 24 May 2022 | 3.50 | 0.50 |
| 5 April 2022 | 3.25 | 0.50 |
| 21 February 2022 | 3.00 | 0.50 |
| 7 January 2022 | 2.75 | 0.50 |
| 7 April 2020 | 2.60 | 0.50 |
| 30 March 2020 | 2.75 | 0.50 |
| 21 August 2018 | 3.25 | 0.50 |
| 21 November 2017 | 3.00 | 0.50 |
| 23 August 2016 | 2.75 | 0.50 |
| 29 September 2009 | 3.00 | 0.50 |
| 24 March 2009 | 2.50 | 0.00 |
| 27 January 2009 | 3.50 | 0.00 |
| 6 January 2009 | 4.50 | 1.00 |
| 6 December 2008 | 5.50 | 2.00 |
| 6 November 2008 | 6.50 | 3.00 |
| 6 January 2008 | 7.50 | 4.00 |
| 6 August 2007 | 8.50 | 5.00 |

| From | Default interest rate applicable % | Statutory interest rate applicable % |
|---|---|---|
| 6 September 2006 | 7.50 | 4.00 |
| 6 September 2005 | 6.50 | 3.00 |
| 6 September 2004 | 7.50 | 4.00 |
| 6 December 2003 | 6.50 | 3.00 |
| 6 August 2003 | 5.50 | 2.00 |
| 6 November 2001 | 6.50 | 3.00 |
| 6 May 2001 | 7.50 | 4.00 |
| 6 February 2000 | 8.50 | 5.00 |
| 6 March 1999 | 7.50 | 4.00 |
| 6 January 1999 | 8.50 | 5.00 |
| 6 July 1998 | 9.50 | 6.00 |

# Other Corporation Tax Self Assessment interest rates

## Interest charged on underpaid quarterly instalment payments

| From | Percentage % |
|---|---|
| 29 December 2025 | 6.25 |
| 18 August 2025 | 6.50 |
| 19 May 2025 | 6.75 |
| 6 April 2025 | 7.00 |
| 17 February 2025 | 5.50 |
| 18 November 2024 | 5.75 |
| 12 August 2024 | 6.00 |
| 14 August 2023 | 6.25 |
| 3 July 2023 | 6.00 |
| 22 May 2023 | 5.50 |
| 3 April 2023 | 5.25 |
| 13 February 2023 | 5.00 |
| 26 December 2022 | 4.50 |
| 14 November 2022 | 4.00 |
| 3 October 2022 | 3.25 |
| 15 August 2022 | 2.75 |
| 27 June 2022 | 2.25 |
| 16 May 2022 | 2.00 |
| 28 March 2022 | 1.75 |
| 14 February 2022 | 1.50 |
| 27 December 2021 | 1.25 |
| 30 March 2020 | 1.10 |

| From | Percentage % |
|---|---|
| 23 March 2020 | 1.25 |
| 13 August 2018 | 1.75 |
| 13 November 2017 | 1.50 |
| 15 August 2016 | 1.25 |
| 16 March 2009 | 1.50 |
| 16 February 2009 | 2.00 |
| 19 January 2009 | 2.50 |
| 15 December 2008 | 3.00 |
| 17 November 2008 | 4.00 |
| 20 October 2008 | 5.50 |
| 21 April 2008 | 6.00 |
| 18 February 2008 | 6.25 |
| 17 December 2007 | 6.50 |
| 16 July 2007 | 6.75 |
| 21 May 2007 | 6.50 |
| 22 January 2007 | 6.25 |
| 20 November 2006 | 6.00 |
| 14 August 2006 | 5.75 |
| 15 August 2005 | 5.50 |
| 16 Aug 2004 | 5.75 |
| 21 June 2004 | 5.50 |
| 17 May 2004 | 5.25 |

| From | Percentage % |
| --- | --- |
| 16 February 2004 | 5.00 |
| 17 November 2003 | 4.75 |
| 21 July 2003 | 4.50 |
| 17 February 2003 | 4.75 |
| 19 November 2001 | 5.00 |
| 15 October 2001 | 5.50 |
| 1 October 2001 | 5.75 |
| 13 August 2001 | 6.00 |
| 21 May 2001 | 6.25 |
| 16 April 2001 | 6.50 |
| 19 March 2001 | 6.75 |
| 19 February 2001 | 6.75 |
| 23 March 2020 | 1.25 |
| 20 April 2000 | 7.00 |
| 21 February 2000 | 8.00 |
| 24 January 2000 | 7.75 |
| 15 November 1999 | 7.50 |
| 20 September 1999 | 7.25 |
| 21 June 1999 | 7.00 |
| 19 April 1999 | 7.25 |
| 15 February 1999 | 7.50 |
| 18 January 1999 | 8.00 |

| From | Percentage % |
|---|---|
| 1 January 1999 | 8.25 |

## Interest paid on overpaid quarterly instalment payments and on early payments of Corporation Tax not due by instalments

| From | Percentage % |
|---|---|
| 29 December 2025 | 3.50 |
| 18 August 2025 | 3.75 |
| 19 May 2025 | 4.00 |
| 6 April 2025 | 4.25 |
| 17 February 2025 | 4.25 |
| 18 November 2024 | 4.50 |
| 12 August 2024 | 4.75 |
| 14 August 2023 | 5.00 |
| 3 July 2023 | 4.75 |
| 22 May 2023 | 4.25 |
| 3 April 2023 | 4.00 |
| 13 February 2023 | 3.75 |
| 26 December 2022 | 3.25 |
| 14 November 2022 | 2.75 |

| From | Percentage % |
|---|---|
| 3 October 2022 | 2.00 |
| 15 August 2022 | 1.50 |
| 27 June 2022 | 1.00 |
| 16 May 2022 | 0.75 |
| 28 March 2022 | 0.50 |
| 14 February 2022 | 0.50 |
| 27 December 2021 | 0.50 |
| 30 March 2020 | 0.50 |
| 23 March 2020 | 0.50 |
| 13 August 2018 | 0.50 |
| 13 November 2017 | 0.50 |
| 15 August 2016 | 0.50 |
| 21 Sep 2009 | 0.50 |
| 16 March 2009 | 0.25 |
| 16 February 2009 | 0.75 |
| 19 January 2009 | 1.25 |
| 15 December 2008 | 1.75 |
| 17 November 2008 | 2.75 |
| 20 October 2008 | 4.25 |
| 21 April 2008 | 4.75 |
| 18 February 2008 | 5.00 |
| 17 December 2007 | 5.25 |

| From | Percentage % |
|---|---|
| 16 July 2007 | 5.50 |
| 21 May 2007 | 5.25 |
| 22 January 2007 | 5.00 |
| 20 November 2006 | 4.75 |
| 14 August 2006 | 4.50 |
| 15 August 2005 | 4.25 |
| 16 August 2004 | 4.50 |
| 21 June 2004 | 4.25 |
| 17 May 2004 | 4.00 |
| 23 March 2020 | 0.50 |
| 16 February 2004 | 3.75 |
| 17 November 2003 | 3.50 |
| 21 July 2003 | 3.25 |
| 17 February 2003 | 3.50 |
| 19 November 2001 | 3.75 |
| 15 October 2001 | 4.25 |
| 1 October 2001 | 4.50 |
| 13 August 2001 | 4.75 |
| 21 May 2001 | 5.00 |
| 16 April 2001 | 5.25 |
| 19 March 2001 | 5.50 |
| 19 February 2001 | 5.50 |

| From | Percentage % |
|---|---|
| 21 February 2000 | 5.75 |
| 24 January 2000 | 5.50 |
| 15 November 1999 | 5.25 |
| 20 September 1999 | 5.00 |
| 21 June 1999 | 4.75 |
| 19 April 1999 | 5.00 |
| 15 February 1999 | 5.25 |
| 18 January 1999 | 5.75 |
| 1 January 1999 | 6.00 |

## Interest charged on judgement debt taxation matters

| From | Percentage % |
|---|---|
| 9 January 2026 | 7.75 |
| 27 August 2025 | 8.00 |
| 28 May 2025 | 8.25 |
| 6 April 2025 | 8.50 |
| 25 February 2025 | 7.00 |
| 26 November 2024 | 7.25 |
| 20 August 2024 | 7.50 |

| From | Percentage % |
|---|---|
| 22 August 2023 | 7.75 |
| 11 July 2023 | 7.50 |
| 31 May 2023 | 7.00 |
| 13 April 2023 | 6.75 |
| 21 February 2023 | 6.50 |
| 6 January 2023 | 6.00 |
| 22 November 2022 | 5.50 |
| 11 October 2022 | 4.75 |
| 23 August 2022 | 4.25 |
| 5 July 2022 | 3.75 |
| 24 May 2022 | 3.50 |
| 5 April 2022 | 3.25 |
| 21 February 2022 | 3.00 |
| 7 January 2022 | 2.75 |
| 7 April 2020 | 2.60 |
| 30 March 2020 | 2.75 |
| 21 August 2018 | 3.25 |
| 21 November 2017 | 3.00 |
| 23 August 2016 | 2.75 |
| 8 July 2015 | 3.00 |
| Before 8 July 2015 | 8.00 |