

Canada Revenue Agency Prescribed Interest Rates

Period	Taxable Benefits	Overpaid Taxes Corporate Taxpayers	Overpaid Taxes Non Corporate Taxpayers	Underpaid Taxes
Jan 1, 2008 to Jun 30, 2008	4%	6%	6%	8%
Oct 1, 2006 to Dec 31, 2007	5%	7%	7%	9%
Apr 1, 2006 to Sep 30, 2006	4%	6%	6%	8%
Oct 1, 2004 to Mar 31, 2006	3%	5%	5%	7%
Jul 1, 2004 to Sep 30, 2004	2%	4%	4%	6%
Oct 1, 2003 to Jun 30, 2004	3%	5%	5%	7%
Jul 1, 2003 to Sep 30, 2003	4%	6%	6%	8%
Jul 1, 2002 to Jun 30, 2003	3%	5%	5%	7%
Apr 1, 2002 to Jun 30, 2002	2%	4%	4%	6%
Jan 1, 2002 to Mar 31, 2002	3%	5%	5%	7%
Jul 1, 2001 to Dec 31, 2001	5%	7%	7%	9%

This information is intended for general purposes only. Care has been taken to ensure the information herein is accurate. However, no representation is made as to its accuracy. This information should not be relied on to replace professional advice relating to your specific circumstances.



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Period	Taxable Benefits	Overpaid Taxes Corporate Taxpayers	Overpaid Taxes Non Corporate Taxpayers	Underpaid Taxes
Apr 1, 2000 to Jun 30, 2001	6%	8%	8%	10%
Apr 1, 1998 to Mar 31, 2000	5%	7%	7%	9%
Jul 1, 1997 to Mar 31, 1998	4%	6%	6%	8%
Apr 1, 1997 to Jun 30, 1997	3%	5%	5%	7%
Jan 1, 1997 to Mar 31, 1997	4%	6%	6%	8%
Jul 1, 1996 to Dec 31, 1996	5%	7%	7%	9%
Apr 1, 1996 to Jun 30, 1996	6%	8%	8%	10%
Oct 1, 1995 to Mar 31, 1996	7%	9%	9%	11%
Jul 1, 1995 to Sep 30, 1995	9%	11%	11%	13%

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