



Canada Revenue Agency Prescribed Interest Rates

The federal prescribed interest rates are adjusted quarterly by Canada Revenue Agency. Effective July 1, 2010, there are four rate categories - taxable benefits, overpaid taxes – corporate taxpayers, overpaid taxes – non corporate taxpayers, and underpaid taxes.

| Period | Taxable Benefits | Overpaid Taxes Corporate Taxpayers | Overpaid Taxes Non Corporate Taxpayers | Underpaid Taxes |
|-----------------------------|-------------------------|---|---|------------------------|
| Jul 1, 2020 to Jun 30, 2022 | 1% | 1% | 3% | 5% |
| Apr 1, 2018 to Jun 30, 2020 | 2% | 2% | 4% | 6% |
| Jan 1, 2014 to Mar 31, 2018 | 1% | 1% | 3% | 5% |
| Oct 1, 2013 to Dec 31, 2013 | 2% | 2% | 4% | 6% |
| Jul 1, 2010 to Sep 30, 2013 | 1% | 1% | 3% | 5% |
| Apr 1, 2009 to Jun 30, 2010 | 1% | 3% | 3% | 5% |
| Jan 1, 2009 to Mar 31, 2009 | 2% | 4% | 4% | 6% |
| Jul 1, 2008 to Dec 31, 2008 | 3% | 5% | 5% | 7% |

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 |
|-----------------------------|-------------------------|---|---|------------------------|
| 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% |

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|-----------------------------|-------------------------|---|---|------------------------|
| Jul 1, 2001 to Dec 31, 2001 | 5% | 7% | 7% | 9% |
| 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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