

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, 2025 to Jun 30, 2026	3%	3%	5%	7%
Jan 1, 2025 to Jun 30, 2025	4%	4%	6%	8%
Jul 1, 2024 to Dec 31, 2024	5%	5%	7%	9%
Jan 1, 2024 to Jun 30, 2024	6%	6%	8%	10%
Apr 1, 2023 to Dec 31, 2023	5%	5%	7%	9%
Jan 1, 2023 to Mar 31, 2023	4%	4%	6%	8%
Oct 1, 2022 to Dec 31, 2022	3%	3%	5%	7%
Jul 1, 2022 to Sep 30, 2022	2%	2%	4%	6%

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
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%
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%

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Period	Taxable Benefits	Overpaid Taxes Corporate Taxpayers	Overpaid Taxes Non Corporate Taxpayers	Underpaid Taxes
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%
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%

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Period	Taxable Benefits	Overpaid Taxes Corporate Taxpayers	Overpaid Taxes Non Corporate Taxpayers	Underpaid Taxes
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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