

TC4

TAXABLE BENEFITS AND EXPENSES PAYMENTS

Average official rates of interest 1991-92 to 2013-14

Year	Interest rate(%)
1991-92	11.81
1992-93	9.75
1993-94	7.69
1994-95	7.70
1995-96	7.79
1996-97	6.93
1997-98	7.08
1998-99	7.16
1999-00	6.25
2000-01	6.25
2001-02	5.94
2002-03	5.00
2003-04	5.00
2004-05	5.00
2005-06	5.00
2006-07	5.00
2007-08	6.25
2008-09	6.10
2009-10	4.75
2010-11	4.00
2011-12	4.00
2012-13	4.00
2013-14	4.00

Contact point for enquiries**Jon Aldous**

Knowledge, Analysis & Intelligence

HM Revenue & Customs

Room 2E/03

100 Parliament Street

London

SW1A 2BQ

Tel : 03000 586 292

E-mail : jon.aldous@hmrc.gsi.gov.uk

For more general enquiries please refer to the HMRC website:

www.hmrc.gov.uk