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**75 Rate of interest applicable to judgment debts etc: England and Wales**

- (1) In section 52 of F(No. 2)A 2015 (rates of interest applicable to judgment debts etc in taxation matters: England and Wales), in subsection (15), in the definition of “taxation matter” omit “, other than national insurance contributions,”.
- (2) This section has effect in relation to interest for periods beginning on or after the day on which this Act is passed, regardless of—
  - (a) the date of the judgment or order in question, and
  - (b) whether interest begins to run on or after the day on which this Act is passed, or began to run before that date.
- (3) This section extends to England and Wales only.