



KINGSTON  
ROSS  
PASNAK<sup>LLP</sup>

CHARTERED PROFESSIONAL ACCOUNTANTS

## Canada Revenue Agency Prescribed Interest Rates

Period	Taxable Benefits	Overpaid Taxes Corporate	Overpaid Taxes Non-Corporate	Underpaid Taxes
Apr 1, 2018 – Jun 30, 2018	2%	2%	4%	6%
Jan 1, 2014 – Mar 31, 2018	1%	1%	3%	5%
Oct 1, 2013 – Dec 31, 2013	2%	2%	4%	6%
Jul 1, 2010 – Sep 30, 2013	1%	1%	3%	5%
Apr 1, 2009 – Jun 30, 2010	1%	3%	3%	5%
Jan 1, 2009 – Mar 31, 2009	2%	4%	4%	6%
Jul 1, 2008 – Dec 31, 2008	3%	5%	5%	7%
Jan 1, 2008 – Jun 30, 2008	4%	6%	6%	8%
Oct 1, 2006 – Dec 31, 2007	5%	7%	7%	9%
Apr 1, 2006 – Sep 30, 2006	4%	6%	6%	8%
Oct 1, 2004 – Mar 31, 2006	3%	5%	5%	7%
Jul 1, 2004 – Sep 30, 2004	2%	4%	4%	6%
Oct 1, 2003 – Jun 30, 2004	3%	5%	5%	7%
Jul 1, 2003 – Sep 30, 2004	4%	6%	6%	8%
Jul 1, 2002 – Jun 30, 2003	3%	5%	5%	7%
Apr 1, 2002 – Jun 30, 2002	2%	4%	4%	6%
Jan 1, 2002 – Mar 31, 2002	3%	5%	5%	7%
Jul 1, 2001 – Dec 31, 2001	5%	7%	7%	9%
Apr 1, 2000 – Jun 30, 2001	6%	8%	8%	10%
Apr 1, 1998 – Mar 31, 2000	5%	7%	7%	9%
Jul 1, 1997 – Mar 31, 1998	4%	6%	6%	8%

Apr 1, 1997 – Mar 31, 1998	4%	6%	6%	8%
Jan 1, 1997 – Mar 31, 1997	4%	6%	6%	8%
Jul 1, 1996 – Dec 31, 1996	5%	7%	7%	9%
Apr 1, 1996 – Jun 30, 1996	6%	8%	8%	10%
Oct 1, 1995 – Mar 31, 1996	7%	9%	9%	11%
Jul 1, 1995 – Sep 30, 1995	9%	11%	11%	13%

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 be relied upon to replace professional advice relating to your specific circumstances.

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