



Ross, Pope & Company LLP

Chartered Accountants

Prescribed Interest Rates

		Charged by CRA on overdue accounts	Paid by CRA on overpayments to individuals	Paid by CRA on overpayments to corporations	Taxable benefits for employees & shareholders from interest- free & low- interest loans
2011	Oct-Dec	5%	3%	1%	1%
	Jul-Sept	5%	3%	1%	1%
	Apr-Jun	5%	3%	1%	1%
	Jan-Mar	5%	3%	1%	1%
2010	Oct-Dec	5%	3%	1%	1%
	Jul-Sept	5%	3%	1%	1%
	Apr-Jun	5%	3%	3%	1%
	Jan-Mar	5%	3%	3%	1%
2009	Oct-Dec	5%	3%	3%	1%
	Jul-Sept	5%	3%	3%	1%
	Apr-Jun	5%	3%	3%	1%
	Jan-Mar	6%	4%	4%	2%
2008	Oct-Dec	7%	5%	5%	3%
	Jul-Sept	7%	5%	5%	3%
	Apr-Jun	8%	6%	6%	4%
	Jan-Mar	8%	6%	6%	4%
2007	Oct-Dec	9%	7%	7%	5%
	Jul-Sept	9%	7%	7%	5%
	Apr-Jun	9%	7%	7%	5%
	Jan-Mar	9%	7%	7%	5%
2006	Oct-Dec	7%	5%	5%	3%
	Jul-Sept	7%	5%	5%	3%
	Apr-Jun	7%	5%	5%	3%
	Jan-Mar	7%	5%	5%	3%

[*Canada Revenue Agency](#)