



# Ross, Pope & Company LLP

## *Chartered Accountants*

### Prescribed Interest Rates

		Charged by CRA* on overdue accounts	Paid by CRA* on overpayments	Taxable benefits for employees & shareholders from interest free & low interest loans
		%	%	%
<b>2009</b>	September to December	5	3	1
	July to September	5	3	1
	April to June	5	3	1
	January to March	6	4	2
<b>2008</b>	October to December	7	5	3
	July to September	7	5	3
	April to June	8	6	4
	January to March	8	6	4
<b>2007</b>	October to December	9	7	5
	July to September	9	7	5
	April to June	9	7	5
	January to March	9	7	5
<b>2006</b>	October to December	9	7	5
	July to September	8	6	4
	April to June	8	6	4
	January to March	7	5	3
<b>2005</b>	October to December	7	5	3
	July to September	7	5	3
	April to June	7	5	3
	January to March	7	5	3

\*Canada Revenue Agency