



LLP
PARTNERSHIP OF CHARTERED
PROFESSIONAL ACCOUNTANTS

PRESCRIBED INTEREST RATES

YEARS	OVERDUES		OVERPAID (CORPORATE TAXPAYERS)		OVERPAID (OTHER THAN CORPORATE TAXPAYERS)		TAXABLE BENEFIT AND LOAN A RELATED PERSON	
	FEDERAL	QUEBEC	FEDERAL	QUEBEC	FEDERAL	QUEBEC	FEDERAL	QUEBEC
2014								
▪ 4 th quarter								
▪ 3 rd quarter	5%	6%	1%	1.40%	3%	1.40%	1%	1%
▪ 2 nd quarter	5%	6%	1%	1.25%	3%	1.25%	1%	1%
▪ 1 st quarter	5%	6%	1%	1.25%	3%	1.25%	1%	1%
2013								
▪ 4 th quarter	6%	6%	2%	1.25%	4%	1.25%	2%	2%
▪ 3 rd quarter	5%	6%	1%	1.25%	3%	1.25%	1%	1%
▪ 2 nd quarter	5%	6%	1%	1.30%	3%	1.30%	1%	1%
▪ 1 st quarter	5%	6%	1%	1.30%	3%	1.30%	1%	1%
2012								
▪ 4 th quarter	5%	6%	1%	1.30%	3%	1.30%	1%	1%
▪ 3 rd quarter	5%	6%	1%	1.30%	3%	1.30%	1%	1%
▪ 2 nd quarter	5%	6%	1%	1.50%	3%	1.50%	1%	1%
▪ 1 st quarter	5%	6%	1%	1.50%	3%	1.50%	1%	1%
2011								
▪ 4 th quarter	5%	6%	1%	1.50%	3%	1.50%	1%	1%
▪ 3 rd quarter	5%	6%	1%	1.50%	3%	1.50%	1%	1%
▪ 2 nd quarter	5%	6%	1%	1.25%	3%	1.25%	1%	1%
▪ 1 st quarter	5%	6%	1%	1.25%	3%	1.25%	1%	1%
2010								
▪ 4 th quarter	5%	6%	1%	1.25%	3%	1.25%	1%	1%
▪ 3 rd quarter	5%	5%	1%	1.25%	3%	1.25%	1%	1%
▪ 2 nd quarter	5%	5%	3%	1.15%	3%	1.15%	1%	1%
▪ 1 st quarter	5%	5%	3%	1.15%	3%	1.15%	1%	1%

LIMITATION

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