

## PRESCRIBED INTEREST RATES

YEARS	OVERDUES		OVERPAID (CORPORATE TAXPAYERS)		OVERPAID (OTHER THAN CORPORATE TAXPAYERS)		TAXABLE BENEFIT AND LOAN TO A RELATED PERSON	
	FEDERAL	QUEBEC	FEDERAL	QUEBEC	FEDERAL	QUEBEC	FEDERAL	QUEBEC
<b>2016</b>								
4th quarter								
3rd quarter	5%	6%	1%	1.10%	3%	1.10%	1%	1%
2nd quarter	5%	6%	1%	1.10%	3%	1.10%	1%	1%
1st quarter	5%	6%	1%	1.10%	3%	1.10%	1%	1%
<b>2015</b>								
4th quarter	5%	6%	1%	1.10%	3%	1.10%	1%	1%
3rd quarter	5%	6%	1%	1.10%	3%	1.10%	1%	1%
2nd quarter	5%	6%	1%	1.40%	3%	1.40%	1%	1%
1st quarter	5%	6%	1%	1.40%	3%	1.40%	1%	1%
<b>2014</b>								
4th quarter	5%	6%	1%	1.40%	3%	1.40%	1%	1%
3rd quarter	5%	6%	1%	1.40%	3%	1.40%	1%	1%
2nd quarter	5%	6%	1%	1.25%	3%	1.25%	1%	1%
1st quarter	5%	6%	1%	1.25%	3%	1.25%	1%	1%
<b>2013</b>								
4th quarter	6%	6%	2%	1.25%	4%	1.25%	2%	2%
3rd quarter	5%	6%	1%	1.25%	3%	1.25%	1%	1%
2nd quarter	5%	6%	1%	1.30%	3%	1.30%	1%	1%
1st quarter	5%	6%	1%	1.30%	3%	1.30%	1%	1%
<b>2012</b>								
4th quarter	5%	6%	1%	1.30%	3%	1.30%	1%	1%
3rd quarter	5%	6%	1%	1.30%	3%	1.30%	1%	1%
2nd quarter	5%	6%	1%	1.50%	3%	1.50%	1%	1%
1st quarter	5%	6%	1%	1.50%	3%	1.50%	1%	1%

### LIMITATION

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