

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
2015								
4th quarter								
3rd quarter								
2nd quarter								
1st quarter	5%	6%	1%	1.40%	3%	1.40%	1%	1%
2014								
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%
2013								
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%
2012								
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%
2011								
4th quarter	5%	6%	1%	1.50%	3%	1.50%	1%	1%
3rd quarter	5%	6%	1%	1.50%	3%	1.50%	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%

LIMITATION

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