

CRA Prescribed Interest Rates:

	2013				2012			
	Q4	Q3	Q2	Q1	Q4	Q3	Q2	Q1
%age charges on over due taxes, CPP & EI premiums	6%	5%	5%	5%	5%	5%	5%	5%
Paid by CRA on corporate tax overpayments	2%	1%	1%	1%	1%	1%	1%	1%
Paid by CRA on <u>non-corporate</u> tax overpayments	4%	3%	3%	3%	3%	3%	3%	3%
Taxable benefits on interestfree and low-interest loans	2%	1%	1%	1%	1%	1%	1%	1%