

[37.00.30A] Interest payable by Revenue on tax overpaid

Created July 2016

The rate of interest payable by Revenue on tax overpaid, as provided for in section 865A of the Taxes Consolidation Act 1997, is **0.011%** per day or part of a day commencing on or after 1 November 2003.

For convenience, the various rates of interest applicable to qualifying repayments since 1971 are set out in the following table:

0.75%	for any month or part of a month commencing on or after 1/8/1971
1.50%	for any month or part of a month commencing on or after 1/5/1975
1.25%	for any month or part of a month commencing on or after 1/8/1978
1.00%	for any month or part of a month commencing on or after 27/5/1982
0.60%	for any month or part of a month commencing on or after 1/8/1990
0.50%	for any month or part of a month commencing on or after 27/3/1998
0.0161%	for any day or part of a day commencing on or after 01/09/2002