## DATA PAGE

Bank B	ase nales		
Date	Rate	Date	Rate
4.8.05	4.50%	2.11.17	0.50%
3.8.06	4.75%	2.8.18	0.75%
9.11.06	5.00%	11.3.20	0.25%
11.1.07 10.5.07	5.25% 5.50%	19.3.20 16.12.21	0.10% 0.25%
5.7.07	5.75%	3.2.22	0.25%
6.12.07	5.50%	17.3.22	0.30%
7.2.08	5.25%	5.5.22	1.00%
10.4.08	5.00%	16.6.22	1.25%
8.10.08	4.50%	4.8.22	1.75%
6.11.08	3.00%	22.9.22	2.25%
4.12.08	2.00%	3.11.22	3.00%
8.1.09	1.50%	15.12.22	3.50%
5.2.09	1.00%	2.2.23	4.00%
5.3.09 4.8.16	0.50% 0.25%	23.3.23 11.5.23	4.25% 4.50%
4.0.10	0.23%		rce: Barclays
N4 .	D .	000	oo. Darolayo
Mortga	ge Rates		oo: Darolayo
Date	Rate	Date	Rate
Date 1.12.06	<b>Rate</b> 7.00%	<b>Date</b> 1.12.17	<b>Rate</b> 3.99%
<b>Date</b> 1.12.06 1.2.07	<b>Rate</b> 7.00% 7.25%	<b>Date</b> 1.12.17 6.8.18	<b>Rate</b> 3.99% 4.24%
<b>Date</b> 1.12.06 1.2.07 1.6.07	<b>Rate</b> 7.00% 7.25% 7.50%	<b>Date</b> 1.12.17 6.8.18 16.3.20	<b>Rate</b> 3.99% 4.24% 3.74%
Date 1.12.06 1.2.07 1.6.07 1.8.07	<b>Rate</b> 7.00% 7.25% 7.50% 7.75%	<b>Date</b> 1.12.17 6.8.18 16.3.20 6.4.20	<b>Rate</b> 3.99% 4.24% 3.74% 3.59%
Date 1.12.06 1.2.07 1.6.07 1.8.07 1.1.08	Rate 7.00% 7.25% 7.50% 7.75% 7.50%	<b>Date</b> 1.12.17 6.8.18 16.3.20 6.4.20 20.12.21	<b>Rate</b> 3.99% 4.24% 3.74% 3.59% 3.74%
Date 1.12.06 1.2.07 1.6.07 1.8.07	<b>Rate</b> 7.00% 7.25% 7.50% 7.75%	<b>Date</b> 1.12.17 6.8.18 16.3.20 6.4.20	<b>Rate</b> 3.99% 4.24% 3.74% 3.59%
Date 1.12.06 1.2.07 1.6.07 1.8.07 1.1.08 1.3.08 1.5.08 1.11.08	Rate 7.00% 7.25% 7.50% 7.75% 7.50% 7.25%	Date 1.12.17 6.8.18 16.3.20 6.4.20 20.12.21 7.2.22 21.3.22 9.5.22	Rate 3.99% 4.24% 3.74% 3.59% 3.74% 3.99% 4.24% 4.49%
Date 1.12.06 1.2.07 1.6.07 1.8.07 1.1.08 1.3.08 1.5.08 1.11.08 1.12.08	Rate 7.00% 7.25% 7.50% 7.50% 7.25% 7.25% 7.00% 6.50% 5.00%	Date 1.12.17 6.8.18 16.3.20 6.4.20 20.12.21 7.2.22 21.3.22 9.5.22 8.8.22	Rate 3.99% 4.24% 3.74% 3.59% 3.74% 3.99% 4.24% 4.49% 5.24%
Date 1.12.06 1.2.07 1.6.07 1.8.07 1.1.08 1.3.08 1.5.08 1.11.08 1.12.08 1.12.08 1.12.08	Rate 7.00% 7.25% 7.50% 7.75% 7.50% 7.25% 7.00% 6.50% 5.00% 4.75%	Date 1.12.17 6.8.18 16.3.20 6.4.20 20.12.21 7.2.22 21.3.22 9.5.22 8.8.22 26.9.22	Rate 3.99% 4.24% 3.74% 3.59% 3.74% 3.99% 4.24% 4.24% 4.24% 5.24% 5.74%
Date 1.12.06 1.2.07 1.6.07 1.8.07 1.1.08 1.3.08 1.5.08 1.11.08 1.12.08 1.12.08 1.12.09	Rate 7.00% 7.25% 7.50% 7.55% 7.50% 7.25% 7.00% 6.50% 5.00% 4.75% 4.50%	Date 1.12.17 6.8.18 16.3.20 6.4.20 20.12.21 7.2.22 21.3.22 9.5.22 8.8.22 26.9.22 28.11.22	Rate 3.99% 4.24% 3.74% 3.59% 3.74% 3.99% 4.24% 4.49% 5.74% 6.49%
Date 1.12.06 1.2.07 1.6.07 1.8.07 1.1.08 1.3.08 1.5.08 1.11.08 1.12.08 1.12.08 1.1.09 1.2.09 1.3.09	Rate 7.00% 7.25% 7.50% 7.50% 7.55% 7.00% 6.50% 5.00% 4.50% 4.50% 4.50%	Date 1.12.17 6.8.18 16.3.20 6.4.20 20.12.21 7.2.22 21.3.22 9.5.22 8.8.22 26.9.22 28.11.22 19.12.22	Rate 3.99% 4.24% 3.74% 3.59% 3.74% 3.99% 4.24% 4.24% 4.49% 5.24% 5.24% 5.74% 6.99%
Date 1.12.06 1.2.07 1.6.07 1.8.07 1.1.08 1.3.08 1.5.08 1.11.08 1.12.08 1.12.08 1.12.09 1.2.09 1.3.09 1.4.09	Rate 7.00% 7.25% 7.50% 7.75% 7.25% 7.00% 6.50% 5.00% 4.75% 4.50% 4.00% 3.50%	Date 1.12.17 6.8.18 16.3.20 6.4.20 20.12.21 7.2.22 21.3.22 9.5.22 8.8.22 26.9.22 28.11.22 19.12.22 6.2.23	Rate 3.99% 4.24% 3.74% 3.59% 3.74% 4.24% 4.49% 5.24% 5.74% 6.99% 6.99% 6.99% 7.49%
Date 1.12.06 1.2.07 1.6.07 1.8.07 1.1.08 1.3.08 1.5.08 1.11.08 1.12.08 1.12.08 1.1.09 1.2.09 1.3.09	Rate 7.00% 7.25% 7.50% 7.50% 7.55% 7.00% 6.50% 5.00% 4.50% 4.50% 4.50%	Date 1.12.17 6.8.18 16.3.20 6.4.20 20.12.21 7.2.22 21.3.22 9.5.22 8.8.22 26.9.22 28.11.22 19.12.22	Rate 3.99% 4.24% 3.74% 3.59% 3.74% 3.99% 4.24% 4.24% 4.49% 5.24% 5.24% 5.74% 6.99%

FTSE 100 (on last day of month)         Dec 1983 = 1000           Apr 2022         7544.6         Nov 2022         7573.1           May 2022         7607.7         Dec 2023         7451.7           Jun 2022         7169.3         Jan 2023         7771.7           Jul 2022         7423.4         Feb 2023         7876.3           Aug 2022         7284.2         Mar 2023         7631.7           Sep 2022         6893.8         Apr 2023         7870.6           Oct 0020         70002         744.6         More 2023	Standar	d annu £14 % disc	al subscr 6.50 (inc u ount £12 Il 01603 4	iption IK p&p) 24.52
May 2022         7607.7         Dec 2022         7451.7           Jun 2022         7169.3         Jan 2023         7771.7           Jul 2022         7423.4         Feb 2023         7876.3           Aug 2022         7284.2         Mar 2023         7631.7           Sep 2022         6893.8         Apr 2023         7870.6	FTSE 100 (	on last day of	month) Dec 198	33 = 1000
Government Actuarial Tables	May 2022 Jun 2022 Jul 2022 Aug 2022 Sep 2022 Oct 2022	7607.7 7169.3 7423.4 7284.2 6893.8 7094.5	Dec 2022 Jan 2023 Feb 2023 Mar 2023 Apr 2023 May 2023	7451.7 7771.7 7876.3 7631.7

Real Yield, Initation 5%, Over	5 years (FT 15.6.23)
14 June 2023	0.94%
13 June 2023	0.99%
Year ago	-0.92%
Compulsory Acquisitio	on of Land

Compulsory Acquisition of Land						
Effective Rate Effective Rate						
Date		Date				
31.12.08	1.50%	1.4.22	0.25%			
31.3.09	0.00%	1.7.22	0.75%			
30.9.18	0.25%	1.10.22	1.75%			
1.4.20	0.00%	1.1.23	3.00%			
Rate of Compensa	interest ation Act 1		S.32 Land			

Retail Pric			,		13 Janua	,
January February March	<b>2018</b> 276.0 278.1 278.3	<b>2019</b> 283.0 285.0 285.1	<b>2020</b> 290.6 292.0 292.6	<b>2021</b> 294.6 296.0 296.9	<b>2022</b> 317.7 320.2	<b>2023</b> 360.3 364.5 367.2
April May June	279.7 280.7 281.5	288.2 289.2 289.6	292.6 292.2 292.7	290.9 301.1 301.9 304.0	323.5 334.6 337.1 340.0	372.8
July August September	281.7 284.2 284.1	289.5 291.7 291.0	294.2 293.3 294.3	307.4 308.6	337.1 340.0 343.2 345.2 347.6	
October November December	284.5 284.6 285.6	290.4 291.0 291.9	294.3 293.5 295.4	312.0 314.3 317.7	356.2 358.3 360.4	
% Annual		1	,			
January February	<b>2018</b> 4.0% 3.6%	<b>2019</b> 2.5% 2.5%	<b>2020</b> 2.7% 2.5%	<b>2021</b> 1.4% 1.4%	<b>2022</b> 7.8% 8.2% 9.0%	<b>2023</b> 13.4% 13.8% 13.5%
March April May	4.0% 3.6% 3.3% 3.4% 3.3% 3.4%	2.3% 2.4% 3.0% 2.9%	2.6% 1.5% 1.0% 1.1%	1.5% 2.9% 3.3% 3.9%	9.0% 11.1% 11.7% 11.8%	11.4%
June July August September			1.6% 0.5%	3.8% 4.8%	12.3% 12.3%	
October November December	3.2% 3.5% 3.3% 3.2% 2.7%	2.6% 2.4% 2.1% 2.2% 2.2%	1.1% 1.3% 0.9% 1.2%	4.9% 6.0% 7.1% 7.5%	12.6% 14.2% 14.0% 13.4%	
HM Reven	iue & Cus	toms Rat		-		
"OFF Effective Date 6.4.14 6.4.15	ICIAL RATE'	<b>Rate</b> 3.25% 3.00%		COME TAX, AND STAMP	ON LATE P CGT, STAM DUTY RES	P DUTY ERVE
6.4.17 6.4.20 6.4.21		2.50% 2.25% 2.00%	Effectiv 22.11. 6.1.23 21.2.2	22		Rate 5.50% 6.00% 6.50%
*Benefits in Kind			13.4.2			6.75%
Official rate for loa	ns in foreign cu		31.5.2	3		7.00%
Official rate for loa 3.90% w.e.f. 6.6 6.7.94 (previous	<b>ns in foreign cu</b> .94; Swiss F: ly 5.70% w.e	<b>irrencies:</b> Yen 5.50% w.e.f .f. 6.6.94).	31.5.2 • INC	3 INTEREST Come Tax, And Stamp	ON OVERP CGT, STAM DUTY RES	7.00% AID P DUTY ERVE
Official rate for loa 3.90% w.e.f. 6.6 6.7.94 (previous INTEREST OF INHE Effective Date	ns in foreign cu .94; Swiss F: ly 5.70% w.e N UNPAID / O ERITANCE TA	rrencies: Yen 5.50% w.e.f f. 6.6.94). VERPAID X Rate	31.5.2 INC Effectiv 22.11. 6.1.23	3 INTEREST COME TAX, AND STAMP ve Date 22	CGT, STAM	7.00% AID P DUTY ERVE Rate 2.00% 2.50%
Official rate for loa 3.90% w.e.f. 6.6 6.7.94 (previous INTEREST OF INHE	ns in foreign cu .94; Swiss F: Iy 5.70% w.e N UNPAID / O Eritance ta 6.5 6.7	Irrencies: Yen 5.50% w.e.f f. 6.6.94). VERPAID X	31.5.2 INC Effectiv 22.11	3 INTEREST COME TAX, AND STAMP re Date 22 3 3 3	CGT, STAM	7.00% AID P DUTY ERVE Rate 2.00%
Official rate for loa 3.90% w.e.f. 6.6 6.7.94 (previous INTEREST OI INHE Effective Date 21.2.23 13.4.23 31.5.23 Law Socie	ns in foreign cc .94; Swiss F: Iy 5.70% w.e N UNPAID / O RITANCE TA 6.5 6.7 7.0 ty Interes	rrencies: Yen. 5.50% w.e.f. 5.6.6.94). VERPAID X Rate 0%/3.00% 5%/3.25% 0%/3.50% st Rate Rate	31.5.2 INC Effectiv 22.11. 6.1.23 21.2.2 13.4.2 31.5.2	3 INTEREST COME TAX, AND STAMP ve Date 22 3 3 3 3	CGT, STAM DUTY RESI	7.00% AID P DUTY ERVE Rate 2.00% 2.50% 3.00% 3.25% 3.50% Rate
Official rate for loa 3.90% w.e.f. 6.6 6.7.94 (previous INTEREST 0) INHE Effective Date 21.2.23 13.4.23 31.5.23 Law Socie Date 16.12.21 3.2.22 17.3.22	ns in foreign c: .94; Swiss F: y 5.70% w.e N UNPAID / 0 ERITANCE TA 6.5 6.7 7.0 ty Interes	urrencies: Yen 5.50% w.e.f. 5.6.6.94). VeRPAID X Rate 0%/3.00% 5%/3.25% 0%/3.50% St Rate Rate 4.25% 4.25% 4.25%	31.5.2 Effectin 22.11. 6.1.23 21.2.2 13.4.2 31.5.2 Date 22.9.2 3.11.2 15.12	3 INTEREST COME TAX, AND STAMP re Date 22 3 3 3 3 22 22 22 22 22 22 22	CGT, STAM DUTY RESI	7.00% AID P DUTY ERVE 2.00% 2.50% 3.00% 3.25% 3.50% Rate .25% .00% .50%
Official rate for loa 3.90% w.e.f. 6.6 6.7.94 (previous INTEREST OI INHE Effective Date 21.2.23 13.4.23 31.5.23 Law Socie	ns in foreign c: .94; Swiss F: y 5.70% w.e N UNPAID / 0 ERITANCE TA 6.5 6.7 7.0 ty Interes	urrencies: Yen 5.50% w.e.f. f. 6.6.94). VERPAID X Rate 0%/3.00% 5%/3.25% 0%/3.50% st Rate Rate 4.25% 4.50%	31.5.2 INC 22.11. 6.1.23 21.2.2 13.4.2 31.5.2 Date Date 22.9.2 3.11.2	3 INTEREST COME TAX, AND STAMP re Date 22 3 3 3 3 22 22 22 22 22 22 22	CGT, STAM DUTY RESI 6 6 7 7 7 8 8 8	7.00% AID P DUTY ERVE 2.00% 2.50% 3.00% 3.25% 3.50% Rate .25% .00%
Official rate for loa 3.90% w.e.f. 6.6 6.7.94 (previous INTEREST 01 INTEREST 01	ns in foreign et .94; Swiss F: IV 5.70% w.e. N UNPAID / O ERITANCE TA 6.5 6.7 7.0 ty Interes y rate is 4.0	rrrencies: Yen 5.50% w.e.f. 1.6.6.94). <b>VERPAID</b> X Rate 0%/3.00% 5%/3.25% 0%/3.50% 5%/3.25% 0%/3.50% 4.25% 4.25% 5.00% 5.25% 5.00% 5.25% 0% above B	31.5.2 Effectin 22.11. 6.1.23 21.2.2 13.4.2 31.5.2 Date 22.9.2 3.11.2 15.12 2.2.22 23.3.2 11.5.2 arclays Bar	3 INTEREST JOME TAX, AND STAMP re Date 22 3 3 3 3 3 22 22 22 22 22 22 22 22 22	CGT, STAM P DUTY RESI 6 6 7 7 7 8 8 8 8	7.00% AID P DUTY ERVE 8.00% 2.50% 3.00% 3.25% 3.50% 8.25% 0.00% 5.50% 0.00% 2.55% 0.00% 5.50%
Official rate for loa 3.90% w.e.f. 6.6 6.7.94 (previous INTEREST 01 INHE Effective Date 21.2.23 13.4.23 31.5.23 Law Sociel Date 16.12.21 3.2.22 16.6.22 17.3.22 5.5.22 16.6.22 4.8.22 The Law Societ Late Payn From T 1.7.21 3	ns in foreign et .94; Swiss F: .94; Swiss F: N UNPAID / 0 ERITANCE TA 6.5 6.7 7.0 .0 .14 .14 .14 .14 .14 .14 .14 .14	rrencies: Yen 5.50% w.e.f. 1.6.6.94) <b>VERPAID</b> X Rate 0%/3.00% 5%/3.25% St Rate 4.25% 4.50% 4.75% 5.05% 5.75% 0% above B ommercia Rate 8.10%	31.5.2 Effectin 22.11. 6.1.23 21.2.2 13.4.2 31.5.2 Pate 22.9.3 3.11.2 2.2.22 23.3.2 11.5.2 arclays Bar al Debts Fro 1.7	3 INTEREST SOME TAX, AND STAMP re Date 22 3 3 3 3 22 22 22 22 22 22 22 22 22 2	CGT, STAM P DUTY RESI 6 7 7 8 8 8 8 8 8 8 8 8 8 8 8 8	7.00% AID P DUTY ERVE Rate 2.00% 2.50% 3.00% 3.25% 3.50% Rate 2.25% .00% .50% 0.00% 2.50% .50% .50% .50% .50% .50%
Official rate for loa 3.90% w.e.f. 6.6 6.7.94 (previous INTEREST 01 INHE Effective Date 21.2.23 13.4.23 31.5.23 Law Societ Date 16.12.21 3.2.22 16.6.22 4.8.22 The Law Societ Late Paym From T 1.7.21 3.1.22 3.1.22 The Late Paym For contracts fr	ns in foreign et .94; Swiss F: IV 5.70% w.e. N UNPAID / 0 ERITANCE TA 6.7, 7.0 ty Interes y rate is 4.0 nent of Co 0.1.2.21 0.6.22 nent of Con 0 1.11.98	rrencies: Yen 5.50% w.e.f. 1.6.6.94). <b>VERPAID</b> X Rate 0%/3.00% 5%/3.25% 0%/3.50% 5 <b>St Rate</b> 4.25% 4.50% 4.50% 4.50% 4.50% 5.25% 5.75% 0% above B pommercia 8.10% 8.25% mmercial De to 6.8.02 th commercial De to 6.8.02 th commercial De to 6.8.02 th commercial De	31.5.2 Effectiv 22.11. 6.1.23 21.2.2 13.4.2 31.5.2 Date 22.9.3 3.11.3 15.12 2.3.23 11.5.12 2.3.33 11.5.2 arclays Bar 1.1 Effectiv 23.31 1.5.2 23.33 11.5.2 23.33 23.5.2 25.5	3 INTEREST SOME TAX, AND STAMP re Date 222 23 3 3 3 222 222 23 3 3 3 3 222 222 23 3 3 3 3 3 3 222 222 22	CGT, STAM DUTY RESI 6 6 7 7 8 8 8 8 8 8 8 8 8 8 8 8 8	7.00% AID P DUTY ERVE Rate 2.00% 2.50% 3.00% 3.25% 3.50% Rate 2.25% 0.00% 5.50% 0.00% 2.55% 5.50% umn 1 Rate 9.25% 11.50%
Official rate for load           3.90% w.e.f. 6.6           6.7.94 (previous           INTEREST 01           INTEREST 01           Effective Date           21.2.23           13.4.23           31.5.23           Law Societ           Date           16.12.21           3.2.22           17.3.22           5.5.22           16.6.22           4.8.22           The Law Societ           Late Payn           From T           1.7.21         3           1.7.23         3           1.7.24         3           1.7.21         3           1.7.21         3           1.7.23         3           1.7.24         3           1.7.25         3           1.7.21         3           1.7.24         3           1.7.25         5           1.7.26         3           1.7.27         3           1.7.28         3           1.7.29         3            7 <td< td=""><td>ns in foreign et .94; Swiss F: 95 70% w.e. N UNPAID / 0 ERITANCE TA 6.7, 7.0 ty Interes y rate is 4.0 nent of Co 0.12.21 0.6.22 nent of Con 0 1.11.98 n place on th</td><td>Irrencies: Yen 5.50% w.e.f. 1.6.6.94). VERPAID X Rate 0%/3.00% 5%/3.25% 0%/3.50% St Rate 4.25% 4.50% 4.50% 4.75% 5.05% 0% above B DOMMERCIA 8.10% 8.10% 8.25% Inter 6.8.02 th Inte 6.8.02</td><td>31.5.2 Effectin 22.11.1 6.1.23 21.2.2 13.4.2 31.5.2 Date 22.9.3 3.11.3 Date 22.9.3 3.11.3 21.2.2 3.11.3 arclays Bar al Debts Fro 1.7 1.1 bbts (Inter- te rate apply- ebt came o Supp</td><td>3 INTEREST SOME TAX, ND STAMP re Date 22 3 3 3 22 22 22 22 22 22 23 3 3 3 22 22</td><td>CGT, STAM P DUTY RESI 6 6 7 7 8 8 8 8 8 8 8 8 8 8 1.12.22 30.6.23 9 9 8 8 8 8 8 8 8 8 8 8 8 8 8 8 9 8 9</td><td>7.00% AID P DUTY ERVE Rate 2.00% 2.50% 3.00% 3.25% 3.50% Rate 2.25% .00% .50% .00% .50% .00% .50% .00% .50% .5</td></td<>	ns in foreign et .94; Swiss F: 95 70% w.e. N UNPAID / 0 ERITANCE TA 6.7, 7.0 ty Interes y rate is 4.0 nent of Co 0.12.21 0.6.22 nent of Con 0 1.11.98 n place on th	Irrencies: Yen 5.50% w.e.f. 1.6.6.94). VERPAID X Rate 0%/3.00% 5%/3.25% 0%/3.50% St Rate 4.25% 4.50% 4.50% 4.75% 5.05% 0% above B DOMMERCIA 8.10% 8.10% 8.25% Inter 6.8.02 th Inte 6.8.02	31.5.2 Effectin 22.11.1 6.1.23 21.2.2 13.4.2 31.5.2 Date 22.9.3 3.11.3 Date 22.9.3 3.11.3 21.2.2 3.11.3 arclays Bar al Debts Fro 1.7 1.1 bbts (Inter- te rate apply- ebt came o Supp	3 INTEREST SOME TAX, ND STAMP re Date 22 3 3 3 22 22 22 22 22 22 23 3 3 3 22 22	CGT, STAM P DUTY RESI 6 6 7 7 8 8 8 8 8 8 8 8 8 8 1.12.22 30.6.23 9 9 8 8 8 8 8 8 8 8 8 8 8 8 8 8 9 8 9	7.00% AID P DUTY ERVE Rate 2.00% 2.50% 3.00% 3.25% 3.50% Rate 2.25% .00% .50% .00% .50% .00% .50% .00% .50% .5
Official rate for loa           3.90% w.e.f. 6.6           6.7.94 (previous)           INTEREST 01           INTEREST 01           Effective Date           21.2.23           13.4.23           31.5.23           Law Societ           Date           16.12.21           3.2.22           17.3.22           5.5.22           16.6.22           4.8.22           The Law Societ           Late Payn           From         T           1.7.21         3           1.1.22         3           The Late Payn           For contracts fr           Rate that was in           Income Su           Rate           Effective Date	ns in foreign et .94; Swiss F: IV UNPAID / 0 ERITANCE TA 6.5. 6.7. 7.0 ty Interess y rate is 4.0 nent of Co 0.6.22 nent of Con 0.1.1.98 n place on th Jpport Me	Irrencies: Yen 5.50% w.e.f. 1.6.6.94). VERPAID X Rate 0%/3.00% 5%/3.25% 0%/3.50% St Rate Rate 4.25% 4.50% 4.75% 0% above B commercial 8.10% 8.25% 0% above B commercial De to 6.8.02 th 10% 8.25% 0% above B 0% abo	31.5.2 Effectiv 22.11. 6.1.23 21.2.2 13.4.2 31.5.2 Date 22.9.2 3.11.5.2 22.9.2 3.11.5.2 2.2.22 2.3.21 3.11 3	3 INTEREST COME TAX, AND STAMP re Date 22 3 3 3 22 22 22 22 22 23 3 3 3 3 22 22	CGT, STAM P DUTY RESI 6 7 7 8 8 8 8 8 8 8 8 8 8 8 9 8 9 8 9 8 9	7.00% AID P DUTY ERVE Rate 2.00% 2.50% 3.00% 3.25% 3.50% Rate 2.25% .00% .00% .50% .00% .0
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Official rate for loa           3.90% w.e.f. 6.6           6.7.94 (previous           INTEREST 01           INTEREST 01           Effective Date           21.2.23           13.4.23           31.5.23           Law Societ           Date           16.12.21           3.2.22           17.3.22           5.5.22           16.6.22           4.8.22           The Law Societ           Late Payn           From T           1.7.21         3           3.1.22         3           The Late Payn           For contracts fr           Rate that was in           Income Su           Rate           Effective Date           18.6.17         20.04.21           Jon attracts intel           Junct colspan="2">Interast colspan="2"	ns in foreign at .94; Swiss F: J94; Swiss F: N UNPAID / 0 ERITANCE TA 6.5, 6.7, 7.0 ty Interess y rate is 4.0 nent of Co 0 1.12,21 0.6.22 nent of Con orn 1.11.98 n place on th upport Ma	Irrencies: Yen 5.50% w.e.f. 1.6.6.94). VERPAID X Rate 0%/3.00% 5%/3.25% 0%/3.50% St Rate A.25% 0% above B DOMMERCIA 5.25% 0% above B DOMMERCIA 8.10% 8.25% Intercial Construction 8.25% Intercial Construction Intercial Construc	31.5.2 Effectiv 22.11.1 6.1.23 21.2.2 13.4.2 31.5.2 Date 22.9.2 3.11.5.1 2.2.9.2 3.11.5.1 2.2.9.2 3.11.5.1 2.3.21 3.11 2.3.21 2.3.21 3.11 2.3.21 3.11 2.3.21 3.11 3.122 2.6.7.22 2.4.1.23 3.15.22 2.4.1.23 3.15.21 2.4.1.23 2.5.722 2.4.1.23 3.15.21 2.5.722 2.4.1.23 3.15.21 2.5.722 2.4.1.23 3.15.21 2.5.722 2.5.72	3 INTEREST SOME TAX, AND STAMP re Date 22 3 3 3 22 22 22 22 22 22 22 22 22 22	CGT, STAM P DUTY RESI DUTY RESI 6 6 7 7 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	7.00% AID P DUTY AID P DUTY ERVE 2.00% 2.50% 3.00% 3.25% 3.50% Rate 2.25% .00% .00% .50% .5
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Seasonally adjusted c Overnight S		nt-UK *	Provisional		Source: ONS
January February March April May June Juny August September October November December Overnight SONIA- closi	<b>2020</b> 0.719 0.719 0.079 0.079 0.079 0.069 0.069 0.069 0.059 0.059	%         0.           %         0.           %         0.           %         0.           %         0.           %         0.           %         0.           %         0.           %         0.           %         0.           %         0.           %         0.           %         0.           %         0.           %         0.           %         0.	D21 05% 05% 05% 05% 05% 05% 05% 05% 05% 05%	<b>2022</b> 0.19% 0.20% 0.45% 0.69% 0.94% 1.19% 1.19% 1.19% 2.19% 2.93%	<b>2023</b> 3.43% 3.93% 4.18% 4.18% 4.43%

ENGLISH COURTS

Courts

Judgment Debts: High Court (& w.e.f. 1.7.91 County Courts) 8% w.e.f. 1.4.93 (previously 15% w.e.f. 16.4.85).

Funds in Court: Special Rate (persons under disability) 4.50% w.e.f. 13.6.23 (previously 4.25% w.e.f. 21.4.23). Basic Rate (payment into court) 3.375% w.e.f. 13.6.23 (previously 3.188% w.e.f. 21.4.23).

Interest in Personal Injury cases: Future Earnings - none. Pain & Suffering - 2%. Special Damages: same as "Special Rate" - see Funds in Court above (½ Special Rate payable from date of accident to date of judgment).

Interest Rate on Confiscation Orders in Crown & Magistrates Courts: same rate as applies to High Court Judgment Debts.

All rates and terms are subject to change without notice and should be checked before finalising any arrangement. No liability can be accepted for any direct or consequential loss arising from the use of, or reliance upon, this information. Readers who are not financial professionals should seek expert advice.

Data specially compiled for LAW SOCIETY GAZETTE by

SCOTTISH COURTS

Decrees: Court of Session & Sheriff Courts 8% w.e.f. 1.4.93 (previously 15% w.e.f. 16.8.85).

## NORTHERN IRISH COURTS

Judgment Debts: High Court: 8% w.e.f. 19.4.93 (previously 15% w.e.f. 2.9.85). County Court 8% w.e.f. 19.4.93 (previously 15% w.e.f. 19.5.85). Interest on amounts awarded in Magistrate Courts 7% w.e.f. 3.9.84.

## ADMINISTRATION OF ESTATES

ADMINISTRATION OF ESTATES England & Wales: Interest on General Legacies: 3.375% w.e.f. 13.6.23 (previously 3.188% w.e.f. 21.4.23). Interest on Statutory Legacies (for deaths before 1 October 2014): 6% w.e.f. 1.10.83 (previously 7% w.e.f. 15.9.77): Interest on Fixed Net Sums (for deaths from 1 October 2014): Bank of England rate at date of death (currently 4.50%) w.e.f. 11.5.23.

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## **July 2023**

Figures compiled on 15 June 2023