

CRA (Canada Revenue Agency) - Prescribed Interest Rates when calculating interest on payments owing to CRA, such as arrears and deficient or late installments ⁽¹⁷⁾

Quarter / Year	January -March	April - June	July - September	October - December
2026	7%			
2025	8%	8%	7%	7%
2024	10%	10%	9%	9%
2023	8%	9%	9%	9%
2022	5%	5%	6%	7%
2021	5%	5%	5%	5%
2020	6%	6%	5%	5%
2019	6%	6%	6%	6%
2018	5%	6%	6%	6%
2017	5%	5%	5%	5%
2016	5%	5%	5%	5%

(17) For amounts owing by CCRA to the taxpayer, the rate is 2% lower than the rate shown above

**CRA (Canada Revenue Agency) - Prescribed Interest Rates
when calculating interest for all other purposes requiring
prescribed interest rates, such as shareholder loans**

Quarter / Year	January - March	April - June	July - September	October - December
2026	3%			
2025	4%	4%	3%	3%
2024	6%	6%	5%	5%
2023	4%	5%	5%	5%
2022	1%	1%	2%	3%
2021	1%	1%	1%	1%
2020	2%	2%	1%	1%
2019	2%	2%	2%	2%
2018	1%	2%	2%	2%
2017	1%	1%	1%	1%
2016	1%	1%	1%	1%