

**立法會**  
**Legislative Council**

LC Paper No. LS9/05-06

**Paper for the House Committee Meeting  
on 11 November 2005**

**Legal Service Division Report on  
Subsidiary Legislation Gazetted on 4 November 2005**

**Date of Tabling in LegCo** : 9 November 2005

**Amendment to be made by** : 7 December 2005 (or 11 January 2006 if extended  
by resolution)

**Tax Reserve Certificates Ordinance (Cap. 289)**

**Tax Reserve Certificates (Fourth Series) Rules (Cap. 289 sub. leg. A)**

**Tax Reserve Certificates (Rate of Interest) (No. 8) Notice 2005 (L.N. 194)**

This Notice fixes the rate of interest payable on tax reserve certificates issued on or after 7 November 2005 at 2.4000% per annum.

2. No difficulties relating to the legal and drafting aspects of this item of subsidiary legislation have been identified.

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