

**L.N. 160 of 2019**

**Tax Reserve Certificates (Rate of Interest)  
(Consolidation) (Amendment) Notice 2019**

(Made by the Secretary for Financial Services and the Treasury under  
rule 7(2)(h) of the Tax Reserve Certificates (Fourth Series) Rules  
(Cap. 289 sub. leg. A))

**1. Commencement**

This Notice comes into operation on 17 January 2020.

**2. Tax Reserve Certificates (Rate of Interest) (Consolidation)  
Notice amended**

The Tax Reserve Certificates (Rate of Interest) (Consolidation)  
Notice (Cap. 289 sub. leg. B) is amended as set out in section 3.

**3. Schedule amended**

(1) The Schedule, item 173, after “5 November 2018”—

**Add**

“and before 17 January 2020”.

(2) The Schedule, after item 173—

**Add**

“174. On or after 17 January 2020 0.3667% per annum”.

Tax Reserve Certificates (Rate of Interest) (Consolidation) (Amendment) Notice  
2019

L.N. 160 of 2019  
B4441

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James Henry LAU  
Secretary for Financial Services  
and the Treasury

29 October 2019

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## **Explanatory Note**

This Notice fixes at 0.3667% per annum the rate of interest payable on tax reserve certificates issued on or after 17 January 2020.