

L.N. 238 of 2022

**Tax Reserve Certificates (Rate of Interest)
(Consolidation) (Amendment) (No. 5) Notice 2022**

(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. 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 2.

2. Schedule amended

(1) The Schedule, item 185, after “5 December 2022”—

Add

“and before 3 January 2023”.

(2) The Schedule, after item 185—

Add

“186. On or after 3 January 2023 0.5833% per annum”.

Christopher HUI Ching-yu
Secretary for Financial Services
and the Treasury

23 December 2022

Tax Reserve Certificates (Rate of Interest) (Consolidation) (Amendment) (No. 5)
Notice 2022

Explanatory Note
Paragraph 1

L.N. 238 of 2022
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Explanatory Note

This Notice fixes at 0.5833% per annum the rate of interest payable on tax reserve certificates issued on or after 3 January 2023.