

L.N. 219 of 2025

**Tax Reserve Certificates (Rate of Interest)
(Consolidation) (Amendment) (No. 3) Notice 2025**

(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 198, after “6 October 2025”—

Add

“and before 5 January 2026”.

(2) The Schedule, after item 198—

Add

“199. On or after 5 January 0.2417% per annum”.
2026

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

18 December 2025

Tax Reserve Certificates (Rate of Interest) (Consolidation) (Amendment) (No. 3)
Notice 2025

Explanatory Note
Paragraph 1

L.N. 219 of 2025
B6119

Explanatory Note

This Notice fixes at 0.2417% per annum the rate of interest payable on tax reserve certificates issued on or after 5 January 2026.