

L.N. 31 of 2026

**Tax Reserve Certificates (Rate of Interest)
(Consolidation) (Amendment) Notice 2026**

(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 199, after “5 January 2026”—

Add

“and before 8 April 2026”.

(2) The Schedule, after item 199—

Add

“200. On or after 8 April 2026 0.1500% per annum”.

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

30 March 2026

Tax Reserve Certificates (Rate of Interest) (Consolidation) (Amendment) Notice
2026

Explanatory Note
Paragraph 1

L.N. 31 of 2026
B459

Explanatory Note

This Notice fixes at 0.1500% per annum the rate of interest payable on tax reserve certificates issued on or after 8 April 2026.