

**L.N. 93 of 2023**

**Tax Reserve Certificates (Rate of Interest)  
(Consolidation) (Amendment) (No. 3) Notice 2023**

(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 188, after “3 April 2023”—

**Add**

“and before 5 June 2023”.

(2) The Schedule, after item 188—

**Add**

“189. On or after 5 June 2023 0.8083% per annum”.

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

30 May 2023

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Tax Reserve Certificates (Rate of Interest) (Consolidation) (Amendment) (No. 3)  
Notice 2023

Explanatory Note  
Paragraph 1

L.N. 93 of 2023  
B1415

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**Explanatory Note**

This Notice fixes at 0.8083% per annum the rate of interest payable on tax reserve certificates issued on or after 5 June 2023.