

**L.N. 184 of 2022**

**Tax Reserve Certificates (Rate of Interest)  
(Consolidation) (Amendment) (No. 2) 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 182, after “6 June 2022”—

**Add**

“and before 3 October 2022”.

(2) The Schedule, after item 182—

**Add**

“183. On or after 3 October 2022 0.1750% per annum”.

CHAN Ho-lim Joseph  
Acting Secretary for Financial  
Services and the Treasury

27 September 2022

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Tax Reserve Certificates (Rate of Interest) (Consolidation) (Amendment) (No. 2)  
Notice 2022

Explanatory Note  
Paragraph 1

L.N. 184 of 2022  
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**Explanatory Note**

This Notice fixes at 0.1750% per annum the rate of interest payable on tax reserve certificates issued on or after 3 October 2022.