

**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

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

Explanatory Note  
Paragraph 1

L.N. 238 of 2022  
B4999

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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.