

**L.N. 49 of 2021**

**Tax Reserve Certificates (Rate of Interest)  
(Consolidation) (Amendment) Notice 2021**

(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 178, after “7 December 2020”—

**Add**

“and before 7 April 2021”.

(2) The Schedule, after item 178—

**Add**

“179. On or after 7 April 2021 0.1167% per annum”.

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

29 March 2021

---

Tax Reserve Certificates (Rate of Interest) (Consolidation) (Amendment) Notice  
2021

Explanatory Note  
Paragraph 1

L.N. 49 of 2021  
B3269

---

**Explanatory Note**

This Notice fixes at 0.1167% per annum the rate of interest payable on tax reserve certificates issued on or after 7 April 2021.