

**L.N. 54 of 2021**

**Tax Reserve Certificates (Rate of Interest)  
(Consolidation) (Amendment) (No. 2) 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 179, after “7 April 2021”—

**Add**

“and before 3 May 2021”.

(2) The Schedule, after item 179—

**Add**

“180. On or after 3 May 2021 0.0833% per annum”.

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

26 April 2021

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Tax Reserve Certificates (Rate of Interest) (Consolidation) (Amendment) (No. 2)  
Notice 2021

Explanatory Note  
Paragraph 1

L.N. 54 of 2021  
B3391

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**Explanatory Note**

This Notice fixes at 0.0833% per annum the rate of interest payable on tax reserve certificates issued on or after 3 May 2021.