

**L.N. 194 of 2024**

**Tax Reserve Certificates (Rate of Interest)  
(Consolidation) (Amendment) (No. 5) Notice 2024**

(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 195, after “2 December 2024”—  
**Add**

“and before 6 January 2025”.

(2) The Schedule, after item 195—  
**Add**

“196. On or after 6 January 0.4250% per annum”.  
2025

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

20 December 2024

Tax Reserve Certificates (Rate of Interest) (Consolidation) (Amendment) (No. 5)  
Notice 2024

Explanatory Note  
Paragraph 1

L.N. 194 of 2024  
B4001

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**Explanatory Note**

This Notice fixes at 0.4250% per annum the rate of interest payable on tax reserve certificates issued on or after 6 January 2025.