L.N. 158 of 2026

Tax Reserve Certificates (Fourth Series) (Amendment) Rules 2026

(Made by the Secretary for Financial Services and the Treasury under section 3(2) of the Tax Reserve Certificates Ordinance (Cap. 289))

1. Commencement

These Rules come into operation on 19 February 2027.

2. Tax Reserve Certificates (Fourth Series) Rules amended

The Tax Reserve Certificates (Fourth Series) Rules (Cap. 289 sub. leg. A) are amended as set out in rule 3.

3. Rule 5 amended (form of certificate)

Rule 5(2)—

Repeal

everything after "be"

Substitute

"—

(a) in Form 1 or 2 set out in Schedule 1; or

(b) in a form specified by the Secretary for Financial Services and the Treasury.".

L.N. 158 of 2026
B5373

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

23 November 2026

Explanatory Note

These Rules amend the Tax Reserve Certificates (Fourth Series) Rules (Cap. 289 sub. leg. A) to empower the Secretary for Financial Services and the Treasury to specify the form of tax reserve certificates, in addition to the prescribed forms.