

MONTSERRAT
STATUTORY RULES AND ORDERS
S.R.O. 10 OF 2014

CRUISE SHIPS (EXEMPTION OF CRUISE SHIP TAX) REGULATIONS

ARRANGEMENT OF ORDER

1.	Short title	2
2.	Cruise ship tax exemption	2
3.	Register of Cruise Ships exempted.....	2



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Cruise Ships (Exemption of Cruise Ship Tax) Regulations, 2014
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**THE CRUISE SHIPS (EXEMPTION OF CRUISE SHIP TAX)
REGULATIONS MADE BY THE GOVERNOR ACTING ON THE
ADVICE OF CABINET UNDER SECTION 5 OF THE CRUISE SHIPS
TAX ACT (CAP. 17.10).**

1. Short title

These Regulations may be cited as the Cruise Ships (Exemption of Cruise Ship Tax) Regulations 2014.

2. Cruise ship tax exemption

A master of a Cruise Ship anchoring in the territorial waters of Montserrat is exempt from the payment of cruise ship tax, for the period December 31, 2013 to March 31, 2015.

3. Register of Cruise Ships exempted

The Comptroller of Customs must establish and maintain a register, in which he must enter or annex, in respect of each cruise ship anchoring in the territorial waters of Montserrat, for the period December 31, 2013 to March 31, 2015—

- (a) the name of the Cruise Ship;
- (b) the name of the master of the Cruise Ship;
- (c) the date of the anchorage and exemption;
- (d) a copy of the passenger manifest; and
- (e) any other particulars as the Comptroller of Customs thinks fit.

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Made by the Governor acting on the advice of Cabinet this 19th day of December, 2013.

(Sgd.) Angela Greenaway
CABINET SECRETARY

Published by exhibition by the Cabinet Secretary at the Office of the Legislature, Farara Plaza, Brades, this 27th day of January, 2014.

(Sgd.) Angela Greenaway
CABINET SECRETARY