

**MONTSERRAT**

**STATUTORY RULES AND ORDERS**

**S.R.O. 24 OF 2014**

**INCOME AND CORPORATION TAX (FLY MONTSERRAT LTD.)  
(EXEMPTION) ORDER**

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**Montserrat**

**Income and Corporation Tax (Fly Montserrat Ltd.) (Exemption) Order**

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(EXEMPTION) ORDER 2014**

**INCOME AND CORPORATION TAX (FLY MONTSERRAT LTD.)  
(EXEMPTION) ORDER 2014 MADE BY THE GOVERNOR ACTING  
ON THE ADVICE OF CABINET UNDER SECTIONS 6(y) AND 83 OF  
THE INCOME AND CORPORATION TAX ACT (CAP. 17.01).**

**1. Citation**

This Order may be cited as the Income and Corporation Tax (Fly Montserrat Ltd.) (Exemption) Order, 2014.

**2. Exemption**

Fly Montserrat Ltd. is exempted from the payment of corporation tax for a period of five years commencing on 1<sup>st</sup> April, 2014 and terminating on 31<sup>st</sup> March, 2019.

**3. Waiver of outstanding corporation tax**

Fly Montserrat Ltd. is granted a waiver of all outstanding corporation tax owed before and up to 1<sup>st</sup> April, 2014.

Made by the Governor acting on the advice of Cabinet this 10th day of April, 2014.

(Sgd.) Angela Greenaway  
**CABINET SECRETARY**

Published by exhibition by the Cabinet Secretary at the Office of the Legislature, Farara Plaza, Brades this 30th day of April, 2014.

(Sgd.) Angela Greenaway  
**CABINET SECRETARY**