

MONTSERRAT

STATUTORY RULES AND ORDERS

S.R.O. 5 OF 2014

**INCOME TAX AND CORPORATION TAX (CARIBBEAN EBOOK
LTD.) (EXEMPTION) ORDER**

ARRANGEMENT OF ORDER

1.	Citation.....	2
2.	Exemption	2



Montserrat

**Income and Corporation Tax (Caribbean eBook Ltd.) (Exemption)
Order**

S.R.O. 5 of 2014

MONTserrat

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**INCOME AND CORPORATION TAX (CARIBBEAN EBOOK LTD.)
(EXEMPTION) ORDER 2014**

**INCOME AND CORPORATION TAX (CARIBBEAN EBOOK LTD.)
(EXEMPTION) ORDER 2014 MADE BY THE GOVERNOR ACTING
ON THE ADVICE OF CABINET UNDER SECTION 6(y) OF THE
INCOME AND CORPORATION TAX ACT (CAP. 17.01).**

1. Citation

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

2. Exemption

Caribbean eBook Ltd. is exempted from the payment of income
tax on corporate profits for eight years as follows—

- (a) 100% exemption for the first three years; and
- (b) 50% exemption for the remaining five years.

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

(Sgd.) Angela Greenaway
CABINET SECRETARY

Published by exhibition by the Cabinet Secretary at the Office of the
Legislature, Farara Plaza, Brades this 17th day of January, 2014.

(Sgd.) Angela Greenaway
CABINET SECRETARY
