## MONTSERRAT STATUTORY RULES AND ORDERS S.R.O. 7 OF 2017

# INCOME AND CORPORATION TAX (CARIBBEAN TELECOMMUNICATIONS UNION) (EXEMPTION) ORDER

#### **ARRANGEMENT OF ORDER**

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#### Montserrat

### Income and Corporation Tax (Caribbean Telecommunications Union) (Exemption) Order

S. R.O. 7 of 2017

#### MONTSERRAT

#### STATUTORY RULES AND ORDERS

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#### INCOME AND CORPORATION TAX (CARIBBEAN TELECOMMUNICATIONS UNION) (EXEMPTION) ORDER

THE INCOME AND CORPORATION TAX (CARIBBEAN TELECOMMUNICATIONS UNION) (EXEMPTION) ORDER 2017 MADE BY THE GOVERNOR ACTING ON THE ADVICE OF CABINET UNDER SECTION 6(1)(u) OF THE INCOME AND CORPORATION TAX ACT (CAP. 17.01).

#### 1. Citation

This Order may be cited as the Income and Corporation Tax (Caribbean Telecommunications Union) (Exemption) Order, 2017.

#### 2. Exemption

Caribbean Telecommunications Union is exempted from the payment of withholding tax on income payable to Caribbean Telecommunications Union by the Government of Montserrat for consultancy services to review and update the Montserrat National Information Communication Technology Strategy, Policy and Implementation Plan 2012-2016.

Made by the Governor acting on the advice of Cabinet this 4<sup>th</sup> day of August, 2016.

(Sgd.) Marjorie Smith CLERK OF CABINET

### Montserrat

## Income and Corporation Tax (Caribbean Telecommunications Union) (Exemption) Order

S. R.O. 7 of 2017

Published by exhibition by the Clerk of Cabinet at the Office of the Legislature, Farara Plaza, Brades, MSR1110, Montserrat, this 8<sup>th</sup> day of February, 2017.

(Sgd.) Marjorie Smith CLERK OF CABINET