

MONTSERRAT
STATUTORY RULES AND ORDERS
S.R.O. 22 OF 2021

**INCOME AND CORPORATION TAX (SOUTHERN CARIBBEAN
FIBER) (EXEMPTION) (NO. 2) ORDER**

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Montserrat
Income and Corporation Tax (Southern Caribbean Fiber)
(Exemption) Order
S.R.O. 22 of 2021

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**THE INCOME AND CORPORATION TAX (SOUTHERN CARIBBEAN
FIBER) (EXEMPTION) (No. 2) ORDER 2021 MADE BY THE
GOVERNOR ACTING ON THE ADVICE OF CABINET UNDER
SECTION 6(1)(w) OF THE INCOME AND CORPORATION TAX ACT
(CAP.17.01).**

1. Citation

This Order may be cited as the Income and Corporation Tax
(Southern Caribbean Fiber) (Exemption) (No. 2) Order, 2021.

2. Exemption

Southern Caribbean Fiber is exempted from the payment of
withholding tax on the income received from the Montserrat
Submarine Fiber Optic Cable Project.

3. Repeal

The Income and Corporation Tax (Southern Caribbean Fiber)
(Exemption) Order, 2020 (SRO 2 of 2021) is repealed.

Made by the Governor acting on the advice of Cabinet this 17th day of December,
2020.

(Sgd.) Marjorie Smith
CLERK OF CABINET

Published by exhibition by the Clerk of Cabinet at the Office of the Legislature,
Farara Plaza, Brades, MSR1110, this 15th day of March, 2021.

(Sgd.) Marjorie Smith
CLERK OF CABINET