

MONTSERRAT
STATUTORY RULES AND ORDERS
S.R.O. 36 OF 2023

INCOME AND CORPORATION TAX (RING CENTRE LTD)
(EXEMPTION) ORDER

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Montserrat
Income and Corporation Tax (Ring Centre Ltd) (Exemption) Order
S.R.O. 36 of 2023

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INCOME AND CORPORATION TAX (RING CENTRE LTD)
(EXEMPTION) ORDER

THE INCOME AND CORPORATION TAX (RING CENTRE LTD)
(EXEMPTION) ORDER 2023 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 (Ring Centre Ltd) (Exemption) Order, 2023.

2. Exemption

The rate of tax payable by Ring Centre Ltd on its chargeable income is—

- (a) 5% for the years 2023, 2024 and 2025; and
- (b) 10% for the years 2026, and 2027.

Made by the Governor acting on the advice of Cabinet this 28th day of September, 2023.

(Sgd.) Tanisha Christopher
CLERK OF CABINET

Published by exhibition by the Clerk of Cabinet at the Office of the Legislature, Farara Plaza, Brades, MSR1110, this 14th day of November, 2023.

(Sgd.) Tanisha Christopher
CLERK OF CABINET