

**MONTSERRAT**  
**STATUTORY RULES AND ORDERS**  
**S.R.O. 26 OF 2025**

**INCOME AND CORPORATION TAX (gBAY LTD.) (EXEMPTION)**  
**ORDER**

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Montserrat  
Income and Corporation Tax (gBAY LTD.) (Exemption) Order  
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**INCOME AND CORPORATION TAX (gBAY LTD.) (EXEMPTION)**  
**ORDER**

**THE INCOME AND CORPORATION TAX (gBAY LTD.) (EXEMPTION) ORDER 2025 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 (gBAY LTD.) (Exemption) Order, 2025.

**2. Exemption**

gBAY LTD. is exempted from the payment of 50% of the tax payable on its chargeable income for the years 2025, 2026, 2027, 2028 and 2029.

Made by the Governor acting on the advice of Cabinet this 10th day of July, 2025.

(Sgd.) Alasdair Bain  
**CABINET SECRETARY**

Published by exhibition by the Cabinet Secretary at the Office of the Legislature, Farara Plaza, Brades, MSR1110, this 22<sup>nd</sup> day of July, 2025.

(Sgd.) Alasdair Bain  
**CABINET SECRETARY**