

**MONTSERRAT  
STATUTORY RULES AND ORDERS**

**S.R.O. 9 OF 2026**

**INCOME AND CORPORATION TAX  
(CARLOS PENA) (EXEMPTION) ORDER**

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Montserrat  
Income and Corporation Tax (Carlos Pena) (Exemption) Order  
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**INCOME AND CORPORATION TAX**  
**(CARLOS PENA) (EXEMPTION) ORDER**

**INCOME AND CORPORATION TAX (CARLOS PENA)**  
**(EXEMPTION) ORDER 2026 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  
(Carlos Pena) (Exemption) Order, 2026.

**2. Exemption**

Carlos Pena is exempted from the payment of income tax in  
relation to his monthly salary and allowances earned from  
employment as the Project Manager for the National Hospital  
Project commencing February 2026.

Made by the Governor acting on the advice of Cabinet this 5th day of March,  
2026.

(Sgd.) Alasdair Bain  
**Cabinet Secretary**

Published by exhibition by the Cabinet Secretary at the Office of the Legislature,  
Farara Plaza, Brades, MSR1110, this 24<sup>th</sup> day of March, 2026.

(Sgd.) Alasdair Bain  
**Cabinet Secretary**