

MONTSERAT

**REVENUE LAWS (CONSEQUENTIAL AMENDMENTS)  
BILL**

No. 12 of 2023

**ARRANGEMENT OF SECTIONS**

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Montserrat  
Revenue Laws (Consequential Amendments) Bill, 2023  
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I ASSENT

Governor

DATE:

M O N T S E R R A T

No. 12 of 2023

AN ACT TO AMEND REVENUE LAWS AS A CONSEQUENCE OF THE ENACTMENT OF A TAX ADMINISTRATION ACT.

BE IT ENACTED by The King's Most Excellent Majesty, by and with the advice and consent of the Legislative Assembly of Montserrat, and by the authority of the same as follows:—

**1 Short title**

This Act may be cited as the Revenue Laws (Consequential Amendments) Act, 2023.

**2 Extent of amendments**

An Act listed in column 1 of the Schedule is amended to the extent set out in Column 2 of the Schedule.

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**SCHEDULE**

(Section 2)

COLUMN 1	COLUMN 2	
NAME OF ACT	EXTENT OF AMENDMENT	
<b>Montserrat Customs and Revenue Services (Enabling) Act (Cap. 17.06)</b>	1.	In section 2 delete the definition of “revenue laws” and substitute the following—  <p style="text-align: center;"><b>“revenue laws”</b> means the laws relating to revenue and includes the Income and Corporation Tax Act, the Customs (Control and Management) Act, the Customs Duties and Consumption Tax Act, the Hotels Tax Act, the Property Tax Act, the Tax Information Exchange Act, the Insurance Levy Act and the Tax Administration Act; and”</p>
	2.	Delete section 22 and 23.
<b>Hotels Tax Act (Cap 17.13)</b>	1.	Delete section 8(5) and substitute the following—  <p style="text-align: center;"><b>“(5)</b> The Comptroller may at all reasonable hours in the daytime enter upon the premises of any hotel or guest-house for the purpose of examining the register thereof, and may require the proprietor thereof to produce the register for his examination; and any proprietor who fails to produce his register to the Comptroller for examination is liable for a fixed penalty under section 85 of the Tax Administration Act.”</p>
	2.	Delete sections 9, 10, 11 and 13.
	3.	Delete the Second Schedule.

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<b>Property Tax Act (Cap. 17.16)</b>	1.	Delete “Accountant General” whenever it appears and substitute “Comptroller”.	
	2.	Delete section 40(4), 40(5) and 40(6).	
	3.	Delete section 41(3).	
	4.	Delete section 47.	
	5.	Delete 48(2).	
	6.	Delete 50.	
	7.	Delete sections 51, 52, 53, 54, 55, 56, 57, 58 and 69.	
<b>Insurance Levy Act (Cap 17.14)</b>			
		Delete sections 4(2), 4(3), 5 and 6.	
<b>Income and Corporation Tax Act (Cap 17.01)</b>			
1.	Insert the following definitions in section 2 in the correct alphabetical sequence—		
			“ <b>non-resident</b> ” means a person who is not a resident”.
			“ <b>resident in Montserrat</b> ” in relation to a year of assessment means—
		(a)	in the case of an individual, that—
			(i) his permanent place of abode is in Montserrat and that he is physically present therein for some period of time during the basic year unless the Comptroller is satisfied that his absence throughout the whole of the basic year was for the purpose of education, medical treatment, the performance of duties on behalf of the Government or for any other purpose which, in the opinion of the Comptroller is reasonable; or
			(ii) he is physically present in Montserrat for not less than 183 days during the basic year; or
			(iii) he is physically present in Montserrat for some period of time during the basic year and that

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			such period is continuous with a period of physical presence during the basic year for the immediately preceding or succeeding year of assessment of such duration as to qualify him for the status of a resident for such preceding or succeeding year under subparagraph (ii);
		(b)	in the case of an estate of a deceased person, that immediately prior to his death the deceased person qualified for the status of a resident under paragraph (a);
		(c)	in the case of a trust or a body of persons, that such trust or body of persons was established in Montserrat.
	2.	Delete section 21.	
	3.	In section 24(2)(d) insert “or of the Tax Administration Act” after “Act”.	
	4.	In section 27 insert “or of the Tax Administration Act” after “Act”.	
	5.	In section 33(7) insert “or of the Tax Administration Act” after “Act”.	
	6.	Delete section 40(4)	
	7.	Delete sections 42, 45,46,47,48 and 49.	
	8.	Delete the heading of section 50 and substitute “ <b>Income tax return</b> ”	
	9.	Delete section 50(1) and substitute the following—  “(1) “It shall be the duty of every person who is a resident trust or a resident body of persons or who receives an income to deliver to the Comptroller on or before 31 March in each year, or such other date as may be prescribed, a true and correct return in the form and manner prescribed, of the whole of his income from every source whatever for the basic year and if absent from Montserrat to give the name and address of an agent residing in Montserrat.”	

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	10.	Delete section 50(2) and substitute the following—  “(2) The return described in subsection (1) must include a calculation of the amount of tax payable.”
	11.	Delete section 50(4) and 50(5).
	12.	In section 70(2) delete the following— “The collection of tax shall, in cases where notice of objection has been given, remain in abeyance until such objection is determined:  Provided that, the Comptroller may in such case enforce payment of that portion of the tax (if any) which is not in dispute or a sum not less than 75% of the tax assessed”
	13.	Delete section 70(3), 70(4), 70(4), 70(5) and 70(6).
	14.	Delete sections 52,56,58,60,61,62,63,64,65,66,67,68,69,74,75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85 86, 87, 88, 89, and 90.

**SPEAKER**

Passed by the Legislative Assembly this    day of            , 2023.

**CLERK OF THE LEGISLATIVE ASSEMBLY**