

MONTSERAT

**INCOME AND CORPORATION TAX (AMENDMENT)
(NO. 2) ACT 2015**

No. 16 of 2015

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Montserrat
Income and Corporation Tax (Amendment) (No. 2) Act, 2015
No. 16 of 2015

I ASSENT

(Sgd.) Elizabeth Carriere
GOVERNOR

DATE: 08.01.2016

M O N T S E R R A T

No. 16 of 2015

AN ACT TO AMEND THE INCOME AND CORPORATION TAX ACT (CAP. 17.01).

BE IT ENACTED by The Queen'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 Income and Corporation Tax (Amendment) (No. 2) Act, 2015.

2 Interpretation

In this Act, “**principal Act**” means the Income and Corporation Tax Act (Cap.17.01).

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3 Section 6 amended

Section 6(1)(*u*) of the principal Act is deleted and the following is substituted—

“(*u*) the income of an individual or person in relation to whom the Governor acting on the advice of Cabinet has made an Order declaring the individual or person to be exempt from tax, either generally or in relation to a particular income or a particular year of assessment;”.

4 Section 17(1A)(b) suspended

Section 17(1A)(*b*) of the principal Act is suspended until 1 January 2016.

5 Section 52 amended

Section 52 of the principal Act is amended by deleting “this Act and” and substituting “this Act and the Tax Information Exchange Act”.

6 Section 61 amended

Section 61 of the principal Act is amended by deleting “this Act” wherever it appears and substituting “this Act and the Tax Information Exchange Act”.

(Sgd.) Shirley Osborne
SPEAKER

Passed by the Legislative Assembly this 22nd day of December,
2015.

(Sgd.) Judith Baker
CLERK OF THE LEGISLATIVE ASSEMBLY