

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

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

**ARRANGEMENT OF ORDER**

1.	Citation.....	2
2.	Exemption .....	2



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

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**MONTserrat**  
**STATUTORY RULES AND ORDERS**  
**S.R.O. 36 OF 2023**

**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)(#) 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.

  
**CLERK OF CABINET**

Published by exhibition by the Clerk of Cabinet at the Office of the Legislature, Farara Plaza, Brades, MSR1110, this 17 day of November, 2023.

  
**CLERK OF CABINET**