

**MONTSERRAT**  
**STATUTORY RULES AND ORDERS**  
**S.R.O. 22 OF 2021**

**INCOME AND CORPORATION TAX (SOUTHERN CARIBBEAN  
FIBER) (EXEMPTION) (NO. 2) ORDER**

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Montserrat  
Income and Corporation Tax (Southern Caribbean Fiber)  
(Exemption) Order  
S.R.O. 22 of 2021

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FIBER) (EXEMPTION) (No. 2) ORDER**

**THE INCOME AND CORPORATION TAX (SOUTHERN CARIBBEAN  
FIBER) (EXEMPTION) (No. 2) ORDER 2021 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  
(Southern Caribbean Fiber) (Exemption) (No. 2) Order, 2021.

**2. Exemption**

Southern Caribbean Fiber is exempted from the payment of  
withholding tax on the income received from the Montserrat  
Submarine Fiber Optic Cable Project.

**3. Repeal**

The Income and Corporation Tax (Southern Caribbean Fiber)  
(Exemption) Order, 2020 (SRO 2 of 2021) is repealed.

Made by the Governor acting on the advice of Cabinet this 17th day of December,  
2020.

**CLERK OF CABINET**

Published by exhibition by the Clerk of Cabinet at the Office of the Legislature,  
Farara Plaza, Brades, MSR1110, this            day of            , 2021.

**CLERK OF CABINET**