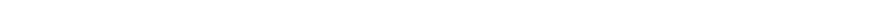


MONTSERRAT
STATUTORY RULES AND ORDERS
S.R.O. 5 OF 2013

TELECOMMUNICATIONS SERVICE (TAX) ORDER

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Montserrat
Telecommunications Service (Tax) Order, 2013
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MONTserrat
STATUTORY RULES AND ORDERS
S.R.O. 5 OF 2013

TELECOMMUNICATIONS SERVICE (TAX) ORDER

**THE TELECOMMUNICATIONS SERVICE (TAX), ORDER 2013
MADE BY THE GOVERNOR ACTING ON THE ADVICE OF
CABINET UNDER SECTION 3 OF THE TELECOMMUNICATIONS
SERVICE TAX ACT (CAP. 17.17).**

1. Short title and commencement

This Order may be cited as the Telecommunications Service (Tax) Order and comes into force on the 1st April, 2013.

2. Tax payable

The tax payable by any person in respect of each overseas telecommunication service originating in Montserrat shall be 7.5% of the charge or cost of such telecommunication.

3. Repeal

The Telecommunications Service (Tax) Order (S.R.O. 15 of 1999) is repealed.

Made by the Governor acting on the advice of Cabinet this 31st day of January, 2013.

(Sgd.) Angela Greenaway
CABINET SECRETARY

Published by exhibition by the Cabinet Secretary at the Office of the Legislature, Farara Plaza, Brades, this 5th day of February, 2013.

(Sgd.) Angela Greenaway
CABINET SECRETARY