

**MONTSERAT**

**INCOME AND CORPORATION TAX (AMENDMENT) ACT**

No. 8 of 2017

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Montserrat  
Income and Corporation Tax (Amendment) Act, 2017  
No. 8 of 2017

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I ASSENT

(Sgd.) Elizabeth Carriere  
Governor

DATE: 08.08.2017

M O N T S E R R A T

No. 8 of 2017

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) Act, 2017.

**2. Interpretation**

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

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**3. Section 2 amended**

Section 2 of the principal Act is amended by deleting the definition of “Commissioners” and substituting the following—

““**Commissioner**” means a person appointed as a Customs and Revenue Commissioner under section 17 of the Montserrat Customs and Revenue Services (Enabling) Act 2017 (No. 6 of 2017);”.

**4. Section 41 amended**

Section 41 of the principal Act is amended by deleting subsections (2), (3), (4) and (5).

**5. Section 45 amended**

Section 45(2) of the principal Act is deleted.

**6. Section 67 amended**

Section 67 of the principal Act is amended by inserting the following as subsection (5A)—

“(5A) The Chairperson or Deputy Chairperson shall sign an order of the Commissioners arising from a hearing at which he presides.”.

(Sgd.) Shirley Osborne  
**SPEAKER**

Passed by the Legislative Assembly this 27<sup>th</sup> day of July, 2017.

(Sgd.) Judith Baker  
**CLERK OF THE LEGISLATIVE ASSEMBLY**