

**MONTSERRAT**  
**STATUTORY RULES AND ORDERS**  
**S.R.O. 9 OF 2020**

**INCOME AND CORPORATION TAX**  
**(ENTERTAINERS) (EXEMPTION) ORDER**

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Montserrat  
Income and Corporation Tax (Entertainers) (Exemption) Order  
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**INCOME AND CORPORATION TAX**  
**(ENTERTAINERS) (EXEMPTION) ORDER**

**INCOME AND CORPORATION TAX (ENTERTAINERS)**  
**(EXEMPTION) ORDER 2020 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 (Entertainers) (Exemption) Order, 2020.

**2. Interpretation**

“**entertainer**” means a non-resident who is engaged for any exhibition, performance or amusement to which persons are admitted for payment during the St. Patrick’s Season;

“**St. Patrick’s Season**” means the period 1 March 2020 to 31 March 2020; and

**3. Exemption**

An entertainer is exempted from the payment of income tax during the St. Patrick’s Season.

Made by the Governor acting on the advice of Cabinet this 5<sup>th</sup> day of March, 2020.

(Sgd.) Marjorie Smith  
**CLERK OF CABINET**

Published by exhibition by the Clerk of Cabinet at the Office of the Legislature, Farara Plaza, Brades, MSR1110, this 10<sup>th</sup> day of March, 2020.

(Sgd.) Marjorie Smith  
**CLERK OF CABINET**