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STATUTORY INSTRUMENTS

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**2005 No. 1466**

**CARIBBEAN AND NORTH  
ATLANTIC TERRITORIES**

**The Montserrat Reporting of Savings  
Income Information Order 2005**

*Made - - - - 7th June 2005*

*Laid before Parliament 20th June 2005*

*Coming into force in accordance with article 1(2)*

**THE MONTSERRAT REPORTING OF SAVINGS  
INCOME INFORMATION ORDER 2005**

PART 1

Introductory Provisions

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2. Extent of the Order
3. Interpretation
4. Meaning of paying agent
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7. Meaning of relevant payee
8. Meaning of savings income

PART 2

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9. Identity and residence of relevant payees
10. Information to be reported to the Inland Revenue Department by paying agents making payments to relevant payees
11. Information to be reported to the Inland Revenue Department by paying agents making payments to residual entities
12. Information to be reported to the Inland Revenue Department by receiving agents

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

13. Amount of savings income to be reported to the Inland Revenue Department

PART 3

Reporting the information and penalties

14. Reports by paying and receiving agents to the Inland Revenue Department
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PART 4

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16. Audit and related issues
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18. Transitional provisions – negotiable debt securities

PART 6

Interaction with other law in Montserrat

19. Relationship with other law in Montserrat  
Signature

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SCHEDULE — Negotiable debt securities: entities referred to in article 18(3)

Explanatory Note