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## **Election Form (Form CT-ELP) Published for the Bermuda Corporate Income Tax**

20 December 2023

HAMILTON, Bermuda -- Today, the Ministry of Finance of the Government of Bermuda published Form CT-ELP to facilitate elections by Bermuda Constituent Entities in accordance with the Corporate Income Tax Act 2023 ("the Act").

While there is no requirement under the Act to make elections in advance of filing a Bermuda corporate income tax return, Form CT-ELP has been developed to allow elections to be made with respect to a Bermuda Constituent Entity in advance of the filing of a Bermuda corporate income tax return.

The Form CT-ELP along with instructions are attached and can be found on the Government of Bermuda website at: <https://www.gov.bm/CIT>.

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