

**COMMONWEALTH OF DOMINICA**

ACT No. 9 OF 2010

*I assent***N.J.O. LIVERPOOL***President*13<sup>th</sup> May, 2010.**AN ACT TO AMEND THE INCOME TAX ACT,  
CHAPTER 67:01**(Gazetted 20<sup>th</sup> May, 2010.)**BE IT ENACTED** by the Parliament of the Commonwealth of  
Dominica as follows:

1. This Act may be cited as the -

Short title.

**INCOME TAX (AMENDMENT) ACT 2010.**

Interpretation.  
Chap. 67:01.

**2.** In this Act “the Act” means the Income Tax Act.

Amendment of the Fifth  
Schedule.

**3.** The Fifth Schedule of the Act is amended by deleting paragraph 1 and substituting the following

“1. On the chargeable income of every individual, unincorporated body of persons or trustees-

(a) for every dollar of the first 20,000 ..... 15%

(b) for every dollar of the next 30,000 ..... 25%

(c) for every dollar over 50,000 ..... 35%”.

Commencement.

**4.** This Act shall be deemed to have come into operation on the 1<sup>st</sup> day of January, 2010.

Passed in the House of Assembly this 29<sup>th</sup> day of April, 2010.

**MARIA ROLLE (MISS)**

*Clerk of the House of Assembly (Ag.)*

**DOMINICA**

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