

**2013 VALUE ADDED TAX (AMENDMENT) S.R.O. 38
REGULATIONS**

COMMONWEALTH OF DOMINICA

STATUTORY RULES AND ORDERS NO. 38 OF 2013

REGULATIONS

MADE by the Minister under section 102 and paragraph 13 of
Schedule III to the Value Added Tax Act, 2005 (No. 7 of
2005).

(Gazetted January 2nd, 2013.)

1. These Regulations may be cited as the

Short title.

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2. In these Regulations, the Value Added Tax Regulations,
2006 is referred to as “the Principal Regulations”.

Interpretation.
S.R.O. No. 9 of 2006.

3. The Principal Regulations are amended by inserting after
regulation 304 the following new regulation 305 -

Insertion of new
regulation 305.

“Building materials,
pre- fabricated
buildings, furniture,
fixtures, and
equipment imported by
educational institution.

305. Paragraph 13 of Schedule III to the
Act exempts from tax, subject to rules and to
the extent prescribed by regulations, building
materials, pre-fabricated buildings, furniture,
fixtures, and equipment imported by an
educational institution, if certain conditions
specified in subparagraphs (a), (b), and (c) of
paragraph 13 of the said Schedule III are
satisfied. The notification from the Financial
Secretary to the Comptroller of Customs that is
required under paragraph 13 (c) of the said
Schedule III must be in writing and include an

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itemized list of the imports approved for exemption.”.

Made this 9th day of December, 2013.

ROOSEVELT SKERRIT
Minister for Finance