

**COMMONWEALTH OF DOMINICA**

ACT NO. 8 OF 2014

*I assent***C.A. SAVARIN**  
*President*3<sup>rd</sup> October, 2014**AN ACT TO AMEND THE VALUE ADDED TAX ACT  
2005 (NO. 7 OF 2005).***(Gazetted 9<sup>th</sup> October, 2014.)*BE IT ENACTED by the Parliament of the Commonwealth of  
Dominica as follows:

1. (1) This Act may be cited as the –

**VALUE ADDED TAX (AMENDMENT) ACT, 2014.**Short title and  
commencement.(2) Section 3 is deemed to have come into force on the 1<sup>st</sup>  
day of September, 2014.

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(3) Section 4 is deemed to have come into force on the 1<sup>st</sup> day of August, 2014.

Interpretation.  
Act No. 7 of 2005.

**2.** In this Act “Act” means the Value Added Tax Act 2005.

Amendment of section 2  
of the Act.

**3.** Section 2 of the Act is amended by -

(a) deleting the definition of consideration and substituting the following:

““consideration”, in relation to a supply or import of goods or services –

(a) means the total amount in money or kind paid or payable, including a deposit on a returnable container, for the supply or import by any person, directly or indirectly, including any duties, levies, fees, and charges, other than value added tax, paid or payable on, or by reason of, the supply or import, reduced by any price discounts or rebates allowed and accounted for at the time of the supply or import;

(b) does not include –

(i) a cash payment made by any person as an unconditional gift to an association not for gain;

(ii) a deposit, other than a deposit on a returnable container, whether refundable or not, given in connection with a supply of goods or services unless and until the supplier applies the deposit as consideration for the supply or such deposit is forfeited;

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(iii) a qualifying service charge;”

(b) renumbering section 2 as section 2(1); and

(c) inserting the following new subsection (2):

“(2) For the purposes of subsection (1) “qualifying service charge” means a service charge imposed by hotels, guesthouses or restaurants on accommodation, meals and beverages -

(a) which is separately stated on an invoice as a service charge;

(b) which does not exceed ten percent of the fair market value of the supply of the service; and

(c) of which seventy-five percent of the total amount of the service charge covered under paragraph (a) for the tax period is paid to the employees within that period.”.

4. Schedule III of the Act is amended by inserting the following new paragraph immediately after paragraph 14:

Amendment of  
Schedule III.

“15. (1) Goods imported via courier with a total cost, insurance and freight (CIF) value not exceeding \$150.00.

(2) Subparagraph (1) does not apply to the following:

(a) goods imported for commercial, industrial, occupational, institutional or other similar purpose;

(b) tobacco products;

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(c) alcoholic beverages.”.

Passed in the House of Assembly this 22<sup>nd</sup> day of September, 2014.

**JUNE ANTHONY**

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

**DOMINICA**

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