

2016

**VALUE ADDED TAX
(AMENDMENT)**

S.R.O. 49

COMMONWEALTH OF DOMINICA

STATUTORY RULES AND ORDERS NO. 49 OF 2016.

REGULATIONS

MADE by the Minister under section 102 of the Value Added Tax Act, 2005 (No. 7 of 2005).

(Gazetted December 29, 2016.)

1. (1) These Regulations may be cited as the -

Short title and commencement.

**VALUE ADDED TAX
(AMENDMENT) REGULATIONS, 2016.**

(2) These Regulations are deemed to have come into force on the 1st day of September, 2016.

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. Regulation 6 of the Principal Regulations is amended –

Amendment of
Regulation 6 of the
Principal Regulations.

(a) in subregulation (4) by deleting–

(i) the figure “\$15,000” and substituting the figure “\$62,500”; and

(ii) the figure “\$60,000” and substituting the figure “\$250,000”;

(b) in subregulation (5.5) by deleting the figure “\$60,000” and substituting the figure “\$250,000”; and

(c) in subregulation (5.7) by deleting –

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- (i) the figure “\$15,000” and substituting the figure “\$62,500”; and
- (ii) the figure “\$60,000” and substituting the figure “\$250,000”.

Made this 16th day of December , 2016.

ROOSEVELT SKERRIT
Minister for Finance

DOMINICA

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