COMMONWEALTH OF DOMINICA

ACT NO. 17 OF 2018

I assent

CHARLES A. SAVARIN
President

19th December, 2018

AN ACT TO AMEND THE TAX INFORMATION EXCHANGE ACT, CHAP. 67:02.

BE IT ENACTED by the Parliament of the Commonwealth of Dominica as follows:

(Gazetted 20th December, 2018.)

1. This Act may be cited as the –

TAX INFORMATION EXCHANGE (AMENDMENT) ACT, 2018.
2. In this Act, the Tax Information Exchange Act is referred to as “the Act”.

3. The Act is amended by inserting the following new section 2A after section 2:

   2A. (1) If any inconsistency arises between this Act or an Agreement and any other law, the provisions of this Act or the Agreement shall prevail over the other law to the extent of the inconsistency.

   (2) If any inconsistency arises between this Act and an Agreement, the provisions of the Agreement shall prevail to the extent of the inconsistency.

   (3) In this section “Agreement” means a treaty, convention or any other international agreement that makes provision for the exchange of information with respect to tax matters between a foreign state and Dominica which has legal effect in Dominica.”.

Passed in the House of Assembly this 12th day of December, 2018.

JO-ANN THOMAS (MRS.)
*Clerk of the House of Assembly (Ag.)*

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