

COMMONWEALTH OF DOMINICA

ACT No. 3 OF 2006

I assentN. J. O. Liverpool
*President*15th June, 2006.**AN ACT TO AMEND THE EXCISE TAX ACT 2005 (ACT
NO. 8 OF 2005).**(Gazetted 22nd June, 2006).Be it enacted by the Parliament of the Commonwealth of Dominica
as follows:

1. This Act may be cited as the -

Short title.

EXCISE TAX (AMENDMENT) ACT 2006

Interpretation (Act No. 8 of 2005).

2. In this Act “the Act” means the Excise Tax Act 2005.

Amendment of section 17 of the Act.

3. Section 17 of the Act is amended-

(a) in subsection (3) by deleting the words “7(7)” and substituting the words “7(6)”

(b) by inserting the following as subsection (6)

“(6) A person who dilutes rum or tafia falling under the Customs Tariff Heading 2208.40.00 after recording or declaring the amount of the stock in any stock book, return or declaration as the quantity manufactured commits an offence under this Act and is liable to a fine of twenty five thousand dollars or imprisonment for one year or for both such fine and imprisonment.

Amendment of the First Schedule of the Act.

4. The First Schedule of the Act is amended by inserting the following at the end of that Schedule immediately after the Customs Tariff Heading 87:04 and corresponding entries as appropriate:

“ 87.11 Motor Cycle”

Amendment of the Second Schedule of the Act.

5. The Second Schedule to the Act which sets out the goods exempt from the excise tax is hereby amended -

(a) by deleting the word “and” in paragraph (e);

(b) by deleting in paragraph (f) the words “Tariff Heading 2710.19.80.” and substituting the words “Tariff Heading 2710.19.80;” and

(c) by inserting the following paragraphs after paragraph (f):

“(g) motor vehicles falling under the Customs Tariff Headings 87:02; 87:03 and 87:04 gifted to approved charities;

-
- (h) motor vehicles, alcohol, and tobacco imported by persons referred to in section 54(1) of the Value Added Tax Act 2005;
- (i) motor vehicles falling under the Customs Tariff Heading 87.04 imported by farmers-
- (i) utilizing modernized agricultural production systems inclusive of irrigation or green houses;
 - (ii) with integrated livestock and multi-cropped farms of at least 2 acres of land;
 - (iii) producing 60,000 pounds of bananas per year; or
 - (iv) cultivating pure stand of crops on farms of at least 2 acres of land,

if the exemption is recommended by the Ministry of Agriculture and approved by the Financial Secretary.”

6. (1) The amendments made by section 3(a) and section 5 shall be deemed to have come into effect on the 1st day of March 2006.

Amendments to take effect on different dates.

(2) The amendments made by section 3(b) and section 4 shall come into effect on the 1st day of June 2006.

Passed in the House of Assembly this 10th day of May, 2006.

HELEN. E. AMBO

Clerk of the House of Assembly (Ag.)

DOMINICA

Printed by the Government Printer at the Government Printery, Roseau

(Price 60 cents)