

2018

**INCOME TAX
(AMENDMENT)**

ACT 6

103

COMMONWEALTH OF DOMINICA

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2018

**INCOME TAX
(AMENDMENT)**

ACT 6

105

COMMONWEALTH OF DOMINICA

ACT NO. 6 OF 2018

I assent



CHARLES A. SAVARIN
President

14th May, 2018

**AN ACT TO AMEND THE INCOME TAX ACT,
CHAPTER 67:01.**

(Gazetted 17th May, 2018.)

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

1. (1) This Act may be cited as the –

Short title and commencement.

**INCOME TAX
(AMENDMENT) ACT 2018.**

(2) Subject to subsections (3) and (4) this Act is deemed to have come into force on the 1st day of January, 2017.

(3) Section 4 shall come into force on the day that this Act is published in the *Gazette*.

(4) Section 11 is deemed to have come into force on the 1st day of January, 2018.

Interpretation.
Chap. 67:01.

2. In this Act the Income Tax Act is referred to as “the Act”.

Amendment of
section 2.

3. Section 2 of the Act is amended –

(a) by deleting the definition of “management charges” and substituting the following:

““management charge” means an amount paid or payable for administration fees, management fees or expenses, head office charges and allocations, technical services, shared costs and other similar charges;”;

(b) in the definition of “person” by inserting the words “branch of a non-resident company” immediately after the word “company,”;

(c) in the definition of “resident in Dominica” -

(i) in paragraph (c) by deleting the word “and”;

(ii) in paragraph (d) by deleting the comma which appears at the end and substituting a semi-colon;

(d) by inserting the following paragraph (e) immediately after paragraph (d):

“(e) in the case of a branch of a non-resident company, that the branch

was established , registered or operating in Dominica.”.

4. Section 6 of the Act is amended in subsection (2) – Amendment of section 6.

(a) in paragraph (a) by deleting the words “by the Cabinet or by”;

(b) in paragraph (d) by deleting the word “Department.” and substituting the word “Department;”;

(c) by inserting the following new paragraph (e) immediately after paragraph (d):

“(e) required by a Court of competent jurisdiction in Dominica.”.

5. Section 10 of the Act is amended in subsection (1)(g) Amendment of section 10.
by –

(a) deleting the words “in Dominica” where they first appear;

(b) deleting the semi-colon which appears at the end and substituting the following:

“or where the services were provided;”.

6. Section 25(1) of the Act is amended – Amendment of section 25.

(a) by deleting paragraph (ii) and substituting the following:

“(ii) travelling allowance paid to a person employed in the private sector who is a travelling officer up to the