

# COMMONWEALTH OF DOMINICA

ACT No. 20 OF 1991.

I assent

**L.S.**

C. A. SEIGNORET  
*President.*

15th August, 1991.

AN ACT FURTHER TO AMEND THE INCOME TAX  
ACT 1982 (NO. 37 OF 1982).

(Gazetted 22nd August, 1991.)

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

1. This Act may be cited as the—

**INCOME TAX (AMENDMENT) ACT, 1991.**

Short title.

2. The Income Tax Act, 1982 is amended by adding to section  
59 thereof the following subsections:

Amendment of  
Section 59 of the  
Income Tax Act,  
1982.

“(4) The chargeable income for any Year of Income of an  
association of underwriters within the meaning of that term as  
defined in Section 1 of the Insurance Act, 1974, shall be deemed  
to be an amount equal to twenty per cent of the gross premium  
arising in Dominica during that Year of Income.

No. 37 of 1982.

(5) For the purposes of Subsection (4) — “Gross premium” means the aggregate of all premiums collected by or on behalf of an association of underwriters from insured persons and includes premiums paid by an insurer to a reinsurer or premiums received by an association of underwriters for reinsurance business.

(6) For the purpose of the charge to tax an association shall be deemed to be an individual.”

Passed in the House of Assembly this 1st day of August, 1991.

**M. ALBERTHA JNO. BAPTISTE**  
*Clerk of the House of Assembly.*

DOMINICA