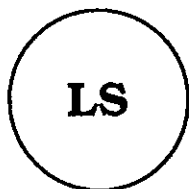


COMMONWEALTH OF DOMINICA

ACT No. 2 OF 1992

I assent

C. A. SEIGNORET
President

26th March, 1992.

AN ACT TO AMEND THE INCOME TAX ACT, 1982.

(Gazetted 2nd April, 1992.)

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, 1992.

Short title.

2. In this Act the Income Tax Act, 1982 is referred to as “the
Act”.

Interpretation.
Act No. 37 of 1982.

Amendment of
section 56 of the
Act.

3. Section 56(1) of the Act is amended by inserting immediately after paragraph (h) the following new paragraph as paragraph (i) —

“(i) has made a contribution to the National Services Development Council”.

Repeal and
replacement of
section 74(5)(a) of
the Act.

4. Section 74(5)(a) of the Act is repealed and replaced as follows —

“(a) a resident individual whose income accrues entirely from employment and does not exceed 12,000 dollars during the basis period for a year of assessment; and”

Application.

5. (1) Section 4 shall have effect in relation to the assessment of income for the year of assessment 1991 and for each subsequent year of income.

(2) Section 3 shall have effect in relation to the assessment of income for the year of assessment 1993 and for each subsequent year of income.

Passed in the House of Assembly this 24th day of February, 1992.

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

DOMINICA