

COMMONWEALTH OF DOMINICA

STATUTORY RULES AND ORDERS NO. 9 OF 1992

ORDER

MADE by the Minister under section 25(2) of the Income Tax Act 1982.

(Gazetted 2nd April, 1992.)

WHEREAS section 25(2) of the Income Tax Act 1982 provides that the exemptions specified in subsection (1) may by Order made by Cabinet be added to, deleted or otherwise varied from time to time.

AND WHEREAS it is expedient that the first twelve thousand dollars of any income accrued in Dominica by way of pension for past services be exempt from income tax.

NOW THEREFORE, I MARY EUGENIA CHARLES, PRIME MINISTER and MINISTER for FINANCE, order as follows:

1. This Order may be cited as the –

Short title.

INCOME TAX (AMENDMENT) ORDER, 1992.

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

Interpretation.
Act No. 37 of 1982.

3. Section 25(1) of the Act is amended by replacing the paragraph which reads –

Amendment of
section 25(1) of the
Act.

“the first nine thousand dollars of any income accrued in Dominica by way of pension for past services;”

with the following –

“the first twelve thousand dollars of any income accrued in Dominica by way of pension for past services;”.

Commencement and application.

4. This Order shall apply to the assessment of income for the year of assessment 1991 and subsequent years of assessment.

Made this 17th day of March, 1992.

M. EUGENIA CHARLES
Prime Minister and Minister for Finance

DOMINICA

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