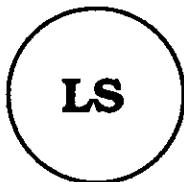


COMMONWEALTH OF DOMINICA

ACT No. 2 OF 1993

I assent

C. A. SEIGNORET
President.

18th June, 1993.

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

(Gazetted 24th June, 1993.)

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

1. This Act may be cited as the –

Short title.

INCOME TAX (AMENDMENT) ACT 1993.

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

Interpretation.
Ch. 67:01.3. Section 26(8) of the Act is amended by deleting the word
"six" and replacing it with the word "five".Amendment of section
26 of the Act.

Repeal and substitution
of section 51(4) of the
Act.

4. Section 51(4) of the Act is repealed and substituted as follows –

Ch.78:49.

"(4)The chargeable income for any Year of Income of an association of underwriters within the meaning of that term as defined in section 2 of the Insurance Act, shall be deemed to be an amount equal to ten per cent of the gross premium arising in Dominica during that year of income."

Passed in the House of Assembly this 12th day of May, 1993.

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