

**COMMONWEALTH OF DOMINICA**

ACT No. 12 OF 1997

I assent

**C.A. SORHAINDO**  
*President*

15th January, 1998.

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

(Gazetted 22nd January, 1998.)

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 1997.

Interpretation.  
Ch. 67:01.

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

Amendment of  
section 26 of the  
Act.

3. Section 26 of the Act is amended by deleting the word "ten" where it appears in subsections (3) and (5) and replacing it with the word "twenty"

Passed in the House of Assembly this 16th day of December, 1997.

**ALEX F. PHILLIP (MRS.)**  
*Acting Clerk of the House of Assembly.*

**DOMINICA**

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