## **COMMONWEALTH OF DOMINICA**

ACT No. 18 of 2000

I assent



Vernon L. Shaw President.

18th, January, 2001

AN ACT TO AMEND THE INCOME TAX ACT, CHAPTER 67:01

(Gazetted 25th January, 2001.)

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, 2000.

Interpretation. Ch. 67:01.

2000

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

Amendment of section 47 of the Act.

3. Section 47 of the Act is amended by deleting the word "twelve" and replacing it with the word "fifteen".

Commencement.

4. This Act shall come into effect on the 1st day of January, 2001.

Passed in the House of Assembly the 27th day of December, 2000.

ALEX F. PHILLIP Clerk of the House of Assembly.

## DOMINICA