

**COMMONWEALTH OF DOMINICA**

STATUTORY RULES AND ORDERS No. 8 OF 2006.

**ORDER**

MADE by the Minister under section 25(2) of the Income Tax Act, (Chap. 67.01).

(Gazetted 16<sup>th</sup> February, 2006.)

WHEREAS section 25(2) of the Income Tax Act, Chapter 67.01 provides that the exemption specified in subsection 25(1) may by Order made by Cabinet be added to, deleted or other wise varied from time to time.

AND WHEREAS it is expedient that the income accruing to the buyer, seller or issuer from any transfer of securities which are listed on the Eastern Caribbean Securities Exchange through the facilities of that Exchange be exempt from income tax.

NOW THEREFORE I, ROOSEVELT SKERRIT, MINISTER FOR FINANCE, order as follows:

1. This Order may be cited as the -

Short title.

**INCOME TAX (AMENDMENT) ORDER, 2006**

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

Interpretation.  
Ch. 67.01.

Amendment of section  
25(1) of the Act.

3. Section 25 of the Act is amended in subsection (1) by inserting therein immediately after paragraph (ff) the following as paragraph (gg):

“(gg) any income accruing to the buyer, seller or issuer from any transfer of securities which are listed on the Eastern Caribbean Securities Exchange through the facilities of that Exchange be exempt from income tax”

Made this 8<sup>th</sup> day of February, 2006.

ROOSEVELT SKERRIT  
*Minister for Finance*

DOMINICA

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