

COMMONWEALTH OF DOMINICA

ACT No. 15 OF 2007

I assent**N. J. O. LIVERPOOL***President*8th January, 2008.**AN ACT TO AMEND THE INCOME TAX ACT,
CHAPTER 67:01**(Gazetted 10th January, 2008.)**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 2007.

Interpretation.
Chap. 67:01.

2. In this Act “the Act” means the Income Tax Act.

Amendment of section
47 of the Act.

3. Section 47 of the Act is amended by deleting the word “fifteen” and substituting the word “eighteen”.

Amendment of section
53 of the Act.

4. Section 53 of the Act is amended in subsection (1) by deleting the word “twenty-five” and substituting the word “fifteen”.

Amendment of the Third
Schedule.

5. The Third Schedule of the Act is amended by deleting paragraph 3 and substituting the following -

“3. Subject to section 50, tax shall be deducted from the actual amount paid to a non-resident at the rate of fifteen per cent of every dollar of such payment and shall be the final liability in respect of such income.”

Amendment of the Fifth
Schedule.

6. The Fifth Schedule of the Act is amended by deleting paragraph 1 and substituting the following

“1. On the chargeable income of every individual, unincorporated body of persons or trustees-

(a) for every dollar of the first 20,000 18%

(b) for every dollar of the next 30,000 28%

(c) for every dollar over 50,000 38%”.

Commencement.

7. This Act shall come into operation on the 1st day of January, 2008.

Passed in the House of Assembly this 18th day of December, 2007.

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

DOMINICA

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