

COMMONWEALTH OF DOMINICA

ACT No. 9 OF 2008

I assent**N. J. O. LIVERPOOL**
*President*27th November, 2008.**AN ACT TO AMEND THE INCOME TAX ACT,
CHAPTER 67:01**(Gazetted 4th December, 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, 2008.

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 “eighteen” and substituting the word “twenty”.

Amendment of the Fifth
Schedule of the Act.

4. 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 16%

(b) for every dollar of the next 30,000 26%

(c) for every dollar over 50,000 36%

Commencement.

5. This Act shall come into operation on the 1st day of January, 2009.

Passed in the House of Assembly this 14th day of October, 2008.

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