

2009

INCOME TAX (AMENDMENT)

S.R.O. 4

COMMONWEALTH OF DOMINICA

STATUTORY RULES AND ORDERS NO. 4 OF 2009

ORDER

MADE by Cabinet under section 25(2) of the Income Tax Act,
(Chap. 67:01).

(Gazetted 19th February, 2009.)

1. This Order may be cited as the –

Short title.

**INCOME TAX (AMENDMENT)
ORDER, 2009.**

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

Interpretation.
Chap. 67:01.

3. Section 25(1) of the Act is amended –

Amendment of section
25(1) of the Act.

- (a) deleting paragraph (w) and substituting the following –

“(w) on an amount accrued by way of gratuity on the termination of a contract of employment; but if the contract is renewed or replaced by a new contract with the same employer this exemption only applies to the gratuity payable on the termination of the final contract of employment with that employer;”;

(b) inserting the following immediately after paragraph (gg) –

“(hh) redundancy payments;

(c) inserting the following –

“(ii) traveling allowance up to six hundred and fifty eight dollars a month paid to a person employed in the private sector who is a traveling officer;

(jj) pension income derived from pension schemes in existence on the 31st day of December, 2007; but this exemption does not apply if the pension scheme has been modified without the approval of the Comptroller;

(kk) pension income derived from pension schemes established after 31st December, 2007 which have been approved under section 55.”.

Amendments to take effect on different dates.

4. (1) Except for paragraph 3(c), this Order shall be deemed to have come into operation on the 1st day of September 2007.

(2) Paragraph 3(c) shall be deemed to have come into operation on the 1st day of January, 2008.

Made by Cabinet this 10th day of February, 2009.

ROOSEVELT SKERRIT

Prime Minister

DOMINICA

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