2023 INCOME TAX ACT 18 (AMENDMENT)

COMMONWEALTH OF DOMINICA

ACT NO. 18 OF 2023.

I assent



SYLVANIE BURTON

President

20th December, 2023

AN ACT TO AMEND THE INCOME TAX ACT, (CHAP. 67:01)

(Gazetted 22nd December, 2023.)

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, 2023.

2. In this Act "the Act" means the Income Tax Act.

Interpretation Chap. 67:01.

2023 INCOME TAX ACT 18 (AMENDMENT)

Amendment of section

- **3.** Section 66 of the Act is amended in subsection (5)-
 - (a) in paragraph (b), by deleting the comma appearing at the end of that paragraph and substituting a semi-colon;
 - (b) by inserting the following new paragraph (c) after paragraph (b):
 - "(c) a resident individual whose income accrues entirely from employment with the State.".

Passed in the House of Assembly this 14th day of December, 2023.

DANIEL JAMES

Clerk of the House of Assembly.

DOMINICA

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