

COMMONWEALTH OF DOMINICA

STATUTORY RULES AND ORDERS No. 18 OF 2024.

ORDER

MADE by the Minister under section 105(1) of the Value Added Tax Act, Chap. 67:08.

(Gazetted 15th August, 2024.)

1. (1) This Order may be cited as the –

Short title and
commencement.

VALUE ADDED TAX (SCHEDULE)
(AMENDMENT) ORDER, 2024.

(2) This Order is deemed to have come into force on the 1st day of May, 2024.

2. In this Order the Value Added Tax Act is referred to as “the Act”.

Interpretation.
Chap. 67:08.

3. Schedule III of the Act is amended by inserting the following new paragraph 25 immediately after paragraph 24:

Amendment of
Schedule III.

“25. Aircraft imported by a person who holds a valid air transport licence or permit for scheduled or unschedule flights, and aircraft spare parts, tools, and equipment imported solely for use in the servicing and maintenance of the aircraft.”