

2021

**VALUE ADDED TAX
(AMENDMENT)**

S.R.O. 47

COMMONWEALTH OF DOMINICA

STATUTORY RULES AND ORDERS No.47 OF 2021.

ORDER

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

(Gazetted 1st December, 2021.)

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

Short title and
commencement.

**VALUE ADDED TAX (SCHEDULES)
(AMENDMENT) ORDER, 2021.**

(2) This Order is deemed to have come into force on the 1st day of August, 2021.

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

Interpretation.
Chap. 67:08.

3. Schedule I to the Act is amended –

Amendment of Schedule
I to the Act.

(a) in paragraph 3(1) by –

- (i) deleting the fullstop at the end of subparagraph (o) and substituting a semicolon;
- (ii) inserting the following new subparagraphs (p) and (q) immediately after subparagraph (o) –

“(p) a supply of goods under an Agreement between the Government of Dominica and Montreal Management Consultants