

2020

**VALUE ADDED TAX
(AMENDMENT)**

S.R.O. 5

COMMONWEALTH OF DOMINICA

STATUTORY RULES AND ORDERS No. 5 OF 2020.

ORDER

MADE by the Minister under section 105(1) of the Value Added Tax Act, 2005, (No. 7 Of 2005).

(Gazetted 13th February, 2020.)

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

Short title and
commencement.

**VALUE ADDED TAX (SCHEDULES)
(AMENDMENT) ORDER, 2020.**

(2) Except for section 4, this Order is deemed to have come into force on the 1st day of October, 2019.

(3) Section 4 of this Order is deemed to have come into force on the 1st day of September, 2019.

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

Interpretation.
Act No. 7 of 2005.

3. Schedule I to the Act is amended in paragraph 3 by –

Amendment of Schedule I
to the Act.

- (a) deleting the word “and” at the end of subparagraph (m);
- (b) deleting the fullstop at the end of subparagraph (n) and substituting a semicolon; and
- (c) inserting the following new subparagraph (o) immediately after subparagraph (n) –