

2020

**EXCISE TAX  
(AMENDMENT)**

**S.R.O.42**

**COMMONWEALTH OF DOMINICA**

STATUTORY RULES AND ORDERS No. 42 of 2020.

**ORDER**

MADE by the Minister under section 4(5) of the Excise Tax Act  
2005 (Act No. 8 of 2005).

*(Gazetted December 23<sup>rd</sup>, 2020).*

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

Short title and  
commencement

**EXCISE TAX (AMENDMENT)  
(NO. 2) ORDER, 2020.**

(2) This Order is deemed to have come into force on the  
1<sup>st</sup> day of September, 2020.

2. In this Order the Excise Tax Act 2005 is referred to  
as “the Act”.

Interpretation.  
Act No. 8 of 2005.

3. (1) The Second Schedule to the Act is amended by -

Amendment of the  
Second Schedule to the  
Act.

(a) deleting the full stop at the end of paragraph (k) and  
substituting a semicolon;

(b) inserting the following new paragraph (l) immediately  
after paragraph (k) –