

COMMONWEALTH OF DOMINICA

STATUTORY RULES AND ORDERS No. 45 OF 2025.

ORDER

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

(Gazetted 27th November, 2025.)

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

Short title and commencement.

VALUE ADDED TAX (SCHEDULE)
(AMENDMENT) ORDER, 2025.

(2) This Order is deemed to have come into operation on the 1st day of October, 2025.

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

Interpretation.
Chap. 67:08.

3. Schedule II to the Act is amended in section 2 by inserting the following new paragraph (gg) immediately after paragraph (ff) –

Amendment of Schedule II to the Act.

“(gg) a supply of the following food items during the period of 1st October, 2025 to the 31st day of March, 2026:

(i) 0305.51.00	Codfish
(ii) 0305.61.00	Herrings (salted)
(iii) 0703.10.10	Onions
(iv) 0703.20.00	Garlic