

**2013 VALUE ADDED TAX (AMENDMENT) S.R.O. 38  
REGULATIONS**

**COMMONWEALTH OF DOMINICA**

STATUTORY RULES AND ORDERS No. 38 OF 2013

**REGULATIONS**

MADE by the Minister under section 102 and paragraph 13 of  
Schedule III to the Value Added Tax Act, 2005 (No. 7 of  
2005).

(Gazetted January 2<sup>nd</sup>, 2013.)

1. These Regulations may be cited as the

Short title.

**VALUE ADDED TAX (AMENDMENT)  
REGULATIONS 2013.**

2. In these Regulations, the Value Added Tax Regulations,  
2006 is referred to as “the Principal Regulations”.

Interpretation.  
S.R.O. No. 9 of 2006.

3. The Principal Regulations are amended by inserting after  
regulation 304 the following new regulation 305 -

Insertion of new  
regulation 305.

“Building materials,  
pre- fabricated  
buildings, furniture,  
fixtures, and  
equipment imported by  
educational institution.

**305.** Paragraph 13 of Schedule III to the  
Act exempts from tax, subject to rules and to  
the extent prescribed by regulations, building  
materials, pre-fabricated buildings, furniture,  
fixtures, and equipment imported by an  
educational institution, if certain conditions  
specified in subparagraphs (a), (b), and (c) of  
paragraph 13 of the said Schedule III are  
satisfied. The notification from the Financial  
Secretary to the Comptroller of Customs that is  
required under paragraph 13 (c) of the said  
Schedule III must be in writing and include an