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## Government Notices

### RESOLUTION

#### VALUE ADDED TAX (SCHEDULE) (AMENDMENT) ORDER, 2026

WHEREAS section 18(1) of the Value Added Tax Act, Chapter 67:08 of the 2017 Revised Laws of the Commonwealth of Dominica (hereinafter referred to as “the Act”) provides that the supply of goods or services specified in paragraph 2 of Schedule II is an exempt supply;

AND WHEREAS section 21 of the Act provides that an import of goods or services is an exempt import where the import would be an exempt supply, under section 18 and paragraph 2 of Schedule II, if it were a supply of goods or services in Dominica;

AND WHEREAS section 105(1) of the Act authorises the Minister to amend the schedules of the Act by Order published in the Gazette;

AND WHEREAS section 105(2) of the Act provides that an Order made under subsection (1) shall be subject to affirmative resolution of Parliament;

AND WHEREAS on the 7<sup>th</sup> day of April, 2026 the Minister made the Value Added Tax (Schedule) (Amendment) Order, 2026;

AND WHEREAS it is desirable that the Value Added Tax (Schedule) (Amendment) Order, 2026 be affirmed;