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## Government Notices

No. 63

### STATUTORY RULES AND ORDERS

The following Statutory Rules and Orders is published with and forms part of this issue of the *Official Gazette*:-

No. 36 of 2024. Excise Tax (Amendment) Order, 2024.

By Command

CAREEN PREVOST  
*Secretary to the Cabinet.*

DOMINICA

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— BY AUTHORITY

2024

**EXCISE TAX  
(AMENDMENT)**

**S.R.O. 36**

**COMMONWEALTH OF DOMINICA**

STATUTORY RULES AND ORDERS NO. 36 OF 2024.

**ORDER**

MADE by the Minister under section 4 (5) of the Excise Tax Act,  
Chap. 69:06.

(Gazetted 20th December, 2024.)

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

Short title and  
commencement.

**EXCISE TAX (AMENDMENT)  
ORDER, 2024.**

(2) This Order is deemed to have come into operation on  
the 1st day of September, 2024.

(3) Section 3 (b) shall come into operation on the 1st day  
of February, 2025.

2. In this Order “the Act” means the Excise Tax Act.

Interpretation.  
Chap. 69:06.

3. The First Schedule of the Act is amended in relation to –

Amendment of  
the First Schedule  
to the Act.

(a) the tariff headings set out in Column 1 of the  
Schedule by deleting the corresponding figure set  
out in Column 3 of the First Schedule and  
substituting the figures set out in Column 2 of the  
Schedule:

(b) tariff heading 2710.19.49 by deleting figure  
“\$2.38 per gal.” appearing in the Third Column  
and substituting the figure “\$3.00 per gal.”

Amendment of the  
Second Schedule  
to the Act.

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4. The Second Schedule to the Act is amended by –

(a) inserting before the existing provision, the figure  
“1.”; and

(b) inserting the following paragraph –

“2. The exemption under paragraph 1(l) –

(a) applies to –

(i) two vehicles per taxi or tour operator imported over a period of five years,

(ii) vehicles not exceeding six years from the date of manufacture from July 1<sup>st</sup> 2024 until September 30<sup>th</sup> 2024,

(iii) vehicles not exceeding five years from the date of manufacture from October 1<sup>st</sup>, 2024; and

(b) shall be granted if a taxi or tour operator is –

(i) registered and certified with the Dominica Air and Sea Port Authority and the Discover Dominica Authority for the last two consecutive years;

(ii) in good standing with the Dominica Social Security; and

(iii) in good standing with the Inland Revenue Division.”

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**SCHEDULE****COLUMN 1****COLUMN 2****Tariff Heading****Rates**

2202.10.10.11	10% plus \$1.00 per litre
2202.10.10.12	\$1.20 per litre
2202.10.10.19	10% plus \$1.00 per litre
2202.10.90	10% plus \$1.00 per litre
2202.91.30	10% plus \$1.00 per litre
2202.91.40	\$1.63 per litre
2202.99.99	10% plus \$1.00 per litre
2203.00.10	\$2.38 per litre
2203.00.20	\$2.38 per litre
2203.00.90	\$2.38 per litre
2204.10.00	\$2.32 per litre
2204.21.00	\$2.32 per litre
2204.22.00	\$2.32 per litre
2204.29.10	\$2.32 per litre
2204.29.90	\$2.32 per litre
2204.30.00	\$2.32 per litre
2205.10.00	\$2.32 per litre
2205.90.00	\$2.32 per litre
2206.00.10	\$1.31 per litre
2206.00.90	\$1.31 per litre
2208.20.10	\$10.35 per litre
2208.20.90	\$10.35 per litre
2208.30.10	\$14.75 per litre
2208.30.90	\$14.75 per litre
2208.40.10	\$3.86 per litre
2208.40.90	\$3.86 per litre
2208.50.10	\$10.35 per litre
2208.50.90	\$10.35 per litre
2208.60.00	\$10.35 per litre
2208.70.00	\$3.86 per litre
2208.90.00	\$3.86 per litre

**2024**

**EXCISE TAX  
(AMENDMENT)**

**S.R.O. 36**

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2402.10.00	\$25.20 per kilogram
2402.20.00	\$25.20 per kilogram
2402.90.00	\$25.20 per kilogram
2403.11.00	\$25.20 per kilogram
2403.19.00	\$25.20 per kilogram
2403.91.00	\$25.20 per kilogram
2403.99.10	\$25.20 per kilogram
2403.99.90	\$25.20 per kilogram

Made this 20<sup>th</sup> day of December, 2024.

**IRVING MCINTYRE**  
*Minister for Finance*

Affirmed by the House of Assembly this 16<sup>th</sup> day of December, 2024.

**DANIEL JAMES**  
*Clerk of the House of Assembly*

**DOMINICA**

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