

2021

**VALUE ADDED TAX
(AMENDMENT)**

S.R.O. 47

COMMONWEALTH OF DOMINICA

STATUTORY RULES AND ORDERS No.47 OF 2021.

ORDER

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

(Gazetted 1st December, 2021.)

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

Short title and
commencement.

**VALUE ADDED TAX (SCHEDULES)
(AMENDMENT) ORDER, 2021.**

(2) This Order is deemed to have come into force on the 1st day of August, 2021.

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

Interpretation.
Chap. 67:08.

3. Schedule I to the Act is amended –

Amendment of Schedule
I to the Act.

(a) in paragraph 3(1) by –

- (i) deleting the fullstop at the end of subparagraph (o) and substituting a semicolon;
- (ii) inserting the following new subparagraphs (p) and (q) immediately after subparagraph (o) –

“(p) a supply of goods under an Agreement between the Government of Dominica and Montreal Management Consultants

Est, where the goods are used exclusively for the construction of the International Airport;

- (q) a supply of goods provided directly by non-resident contractors to the Dominica Geothermal Development Company, the Geothermal Power Company of Dominica and the Geothermal Export Company of Dominica, where the goods are used exclusively for the domestic and exports geothermal development projects.”;

(b) in paragraph 3(2) by –

- (i) deleting the full stop at the end of subparagraph (i) and substituting a semicolon;

- (ii) inserting the following new subparagraphs (j) and (k) immediately after subparagraph (i) –

- “(j) a supply of services under an Agreement between the Government of Dominica and Montreal Management Consultants Est, where the services are used exclusively for the construction of the International Airport;

- (k) a supply of services provided directly by non-resident contractors to the Dominica Geothermal Development Company, the Geothermal Power Company of Dominica and the

Geothermal Export Company of Dominica, where the services are used exclusively for the domestic and exports geothermal development projects.”.

4. Schedule III to the Act is amended by inserting the following new paragraphs 21, 22 and 23 immediately after paragraph 20 –

Amendment of Schedule III to the Act.

“21. Hatching eggs imported under the following Customs Tariff Headings –

- (a) 0407.11.10 (fertilized eggs for incubation for breeder flock);
- (b) 0407.19.10 (fertilized eggs for incubation for breeder flock);
- (c) 0407.11.20 (fertilized eggs for incubation not for breeder flock);
- (d) 0407.19.20 (fertilized eggs for incubation not for breeder flock).

22. Machinery, equipment, building and construction materials, fixtures and fittings, motor vehicles, and spare parts for plant and equipment, imported by Montreal Management Consultants Est under an Agreement between the Government of Dominica and Montreal Management Consultants Est, to be used exclusively for the construction of the International Airport.

23. Plant, equipment, building and construction materials, fixtures and fittings, tools, motor vehicles, and spare parts for plant and equipment, imported by the Dominica Geothermal Development Company, the Geothermal Power Company of Dominica and the Geothermal Export Company of Dominica, to be used exclusively and directly for the domestic and exports geothermal development projects.”.

Made this 1st day of December, 2021.

ROOSEVELT SKERRIT
Minister for Finance.

Affirmed by the House of Assembly this 30th day of December, 2021.

DOMINICA

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