

**COMMONWEALTH OF DOMINICA**

ACT NO. 23 OF 2001

I assent

VERNON L. SHAW  
*President.*

29th January, 2002.

AN ACT TO AMEND THE INCOME TAX ACT, CHAP  
67:01.

(Gazetted 31st January, 2002).

BE IT ENACTED by the Parliament of the Commonwealth of  
Dominica as follows:

1. This Act may be cited as the -

Short title.

**INCOME TAX (AMENDMENT) ACT, 2001**

2. In this Act the Income Tax Act is referred to as "the Act".

Interpretation.  
Ch. 67:01.

3. The Act is amended by inserting immediately after section 48B the following:

Insertion of section 48C  
of the Act.