

**LAWS OF DOMINICA**

**DEVELOPMENT LEVY ACT**

**CHAPTER 67:10**

**Act  
23 of 1987**

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## CHAPTER 67:10

## DEVELOPMENT LEVY ACT

**AN ACT to impose a levy on incomes arising from the sale of commodities and services.** <sup>23 of 1987.</sup>

[27th July 1987]

Commencement.  
[23 of 1987].

1. This Act may be cited as the –

Short title.

**DEVELOPMENT LEVY ACT.**

2. The Minister for Finance may by Order impose a development levy on income from any commodity or service produced or sold in Dominica.

Imposition of  
levy on income.

3. All sums due under the provisions of this Act may be recovered from the person or agency responsible for the sale of commodities or services specified in the Order by the Comptroller of Inland Revenue as a debt due to the State and without prejudice to any other method of recovery may be recovered in a court of competent jurisdiction as a civil debt.

Recovery of sums  
due.

4. Where any person or agency fails to pay or account for the levy imposed under the provisions of this Act, such person or agency is guilty of an offence and liable on summary conviction to pay the amount and to a fine not exceeding five thousand dollars.

Penalty.