



COMMONWEALTH OF DOMINICA
MINISTRY OF PUBLIC WORKS, PUBLIC UTILITIES AND DIGITAL ECONOMY
CARIBBEAN DIGITAL TRANSFORMATION PROJECT – DOMINICA (P171528)

Minutes of Pre-Proposal Meeting:

Appointment of a System Integrator for Design, Development, Deployment, Operations and Maintenance of the Unique Identification System (UID), Civil Registry System (CRS) and Vital Statistics System (VSS) in Dominica

BID REF NO.: DM-MPWDE-399440-NC-RFP

Date: FEBRUARY 7, 2024 | Time: 09:30 a.m.

PRESENT

Proposer's Representatives

Name	Company Represented
Joanna Robinson	PricewaterhouseCoopers
Soledad Gonzalez	Quidgest
Bernardo Fabreza	Digicel
Mariia Shulha	Softengi
Wayne Semper	Ernst & Young
Steffan Fernando	VS One World
Henk Hofmans	WCC
Safraz Benny	PricewaterhouseCoopers
Naval Alluwar	Arceus
Dovile Makutenaite	WCC
Matthew St. Bernard	PricewaterhouseCoopers
Mark Shoebridge	Digicel
Fatma Turure	WCC
Nataliia Lukianenko	Softengi
Vennis Williamson	Productive Business Solutions
Chanice Abraham	PricewaterhouseCoopers

Name	Company Represented
Durga Poddar	WCC
Rhoha Crichlow	Ernst & Young
Victor Kovacs	Digicel
Mohit	IDCLE Tech
Sourav Kashyap	Krystal Solutions
Karen Huggins	WCC
Pushparaj Alphonse	MSP India
Keyur Paralkar	Dynacons Systems and Solutions Ltd.
Gintare Dunkauskaite	Norway Registers Development
Shane Barnes	Productive Business Solutions

Client's Representatives

Name	Designation & Company
Dr. Jermaine Jewel Jean-Pierre	Project Manager, Caribbean Digital Transformation Project (CARDTP), Dominica.
Ms. Tamika Lafond	Procurement and Contract Management Assistant – Central Services Unit
Ms. Elizabeth Hill	Financial Management Specialist – CARDTP
Ms. Karren Winston	Administrative Assistant – CARDTP
Mr. Vikash Misra	CARDTP Implementation Support Consultant
Mr. Avijit Dhar	CARDTP Implementation Support Consultant

1.0 WELCOME AND INTRODUCTION:

The Pre-Proposal meeting for the “Appointment of a System Integrator for Design, Development, Deployment, Operations and Maintenance of the Unique Identification System (UID), Civil Registry System (CRS) and Vital Statistics System (VSS) in Dominica” commenced at 9.36 a.m. (Eastern Caribbean Time) via Zoom platform, with the following credentials:

ZOOM Meeting Details

Join Zoom Meeting

<https://us02web.zoom.us/j/89260461102?pwd=OENHQi9rU3A0TkwoQ1E0VDVwaXhrZz09>

Meeting ID: 892 6046 1102

Passcode: 599236

The Project Manager for the Caribbean Digital Transformation Project (CARDTP) - Dr. Jermaine Jewel Jean-Pierre - welcomed everyone to the Pre-Proposal meeting. Participants were invited to state their names and the company they represented as well as to type the details in the chat room for the purpose of the conference minutes. The meeting was informed that the purpose of the pre-bid meeting was to give proposers the opportunity to ask questions in regards to the procurement activity as well as for the PIU to present on mandatory requirements of the submissions. However, persons were also urged to submit their clarification requests in writing to the Project Implementation Unit and responses would be provided as per the bid requirements.

2.0 PRESENTATION ON PROPOSAL PREPARATION AND SUBMISSION:

Ms. Tamika Lafond presented on the procurement requirements for the solicitation. She reminded the meeting that any clarifications required after the Pre-Proposal Conference must be submitted in writing and that the instructions for doing so were indicated in the Proposal Data Sheet of the Request for Proposal Document. The meeting was also informed that the floor would be opened to ask questions following the presentation.

The presentation is attached as Appendix I.

3.0 PRESENTATION ON THE TAX OBLIGATIONS OF THE SUPPLIER

Ms. Lafond excused the absence of the representative from the Inland Revenue Division who had another priority engagement and therefore was unable to present to the meeting. Notwithstanding the foregoing, the proposer's representatives were informed of the 15% withholding tax obligation of the Supplier on professional fees for any non-resident undertaking a service in the Commonwealth of Dominica, in accordance with the Income Tax Act of the Commonwealth of Dominica. Proposers were urged to ensure the tax obligations were adhered to and captured in pricing of their proposals.

The presentation from the Inland Revenue Division is attached as Appendix II.

4.0 TECHNICAL AND PROCUREMENT QUESTION AND ANSWER SEGMENT

Questions Raised by Bidder's	Responses Given
Q1. Request for an extension to the Proposal submission deadline date.	R1. Please submit a request in writing and a response will be provided.
Q2. Is the deadline for requests for clarifications within 21 calendar days or 21 business days?	R2. Clarifications must be submitted no later than 21 calendar days prior to the proposal submission deadline date.
Q3. Will responses to clarification requests be submitted as they are received or will requests be compiled and responses sent by the deadline?	R3. Requests for clarification will be answered collectively.
Q4. In terms of the process for responding to clarifications, will the Client provide responses to clarifications as they come in or will the Client send one response to all clarifications?	R4. One response will be issued to all clarifications received.

Questions Raised by Bidder's	Responses Given
<p>Q5. Can the budget for this procurement activity be shared with potential bidders?</p>	<p>R5. This information cannot be shared in this forum. Kindly request in writing and a response will be provided.</p>
<p>Q6. The procurement documents state that the Bid Security is to be presented with the proposal. Is there a preference in the way it should be presented in reference to the issuing Bank?</p>	<p>R6. A form for the Bid Security was provided within the RFP document which should be used for presenting the Bid Security. Bidders should be guided by the instructions in the RFP.</p>
<p>Q7. The RFP briefly describes the context of the Digital Transformation Project in the context of the EGRIP project, more specifically the UID. Can you confirm whether there is any further alignment between the OECS countries and a particular procurement activity or the entire solution comprising the UID, CRS and PSS solution and what role Dominica plays in this and is Dominica engaging with the OECS countries in this procurement?</p>	<p>R7. The OECS countries are looking to implement a Unified Identification System to ensure synergy between the islands based on the technical specifications but Dominica is doing this on its own and not as part of a regional project.</p>
<p>Q8. The RFP requests a system integrator for different systems. Are you expecting a solution for each of the components listed in the RFP or one specific component of the solution is that it is built from scratch or are you looking for parties that have a product that can be customized and integrated to your exact expectations?</p>	<p>R8. The PIU is seeking a system based on the technical specifications outlined in the RFP documents.</p>
<p>Q9. Is a solution expected for each component?</p>	<p>R9. The expectations are based on the technical specifications stated in the RFP document.</p>
<p>Q10. As stated in the RFP document, the CRS needs to integrate with the e-Services portal. Does Dominica already have an e-Services portal or does one have to be built.</p>	<p>R10. The Government of Dominica already has an e-Services portal.</p>
<p>Q11. Is the e-services portal CRS functionally or e-Government functionality?</p>	<p>R11. It is e-government functionality and the intention is that the UID will be interoperable with the e-Services portal.</p>
<p>Q12. In case the successful bidder is from outside the region, specifically India, will a visa be required to come to Dominica and if so will an invitation letter be provided?</p>	<p>R12. There is an established process as it relates to working in Dominica but there are no visa requirements for individuals traveling from India to Dominica.</p>
<p>Q13. Are implying in the RFP any specific structure of bidding parties?</p>	<p>R13. The PIU will consider joint ventures only but there are provisions for subcontractors.</p>

5.0 PRE-BID MEETING CLOSING:

Given there were no further questions, Dr. Jean-Pierre thanked the representatives for participating in the Pre-Proposal meeting and called the meeting to a close at 10.21 a.m.

APPENDIX I:

**PRESENTATION ON THE PROCUREMENT
ASPECTS OF THE BID**

The presentation is provided for information purposes only. In case of any discrepancies between the Request for Proposal (RFP) and the presentation, the RFP shall prevail.



CARIBBEAN DIGITAL TRANSFORMATION PROJECT – DOMINICA



PRE-PROPOSAL CONFERENCE – PROCUREMENT ASPECTS

**APPOINTMENT OF A SYSTEM INTEGRATOR FOR DESIGN, DEVELOPMENT, DEPLOYMENT,
OPERATIONS AND MAINTENANCE OF THE UNIQUE IDENTIFICATION (UID), CIVIL REGISTRY
(CR) AND VITAL STATISTICS (VS) SYSTEM IN DOMINICA**

*MINISTRY OF PUBLIC WORKS, PUBLIC UTILITIES, AND THE DIGITAL ECONOMY –
PROJECT IMPLEMENTATION UNIT*

February 07, 2024

PURPOSE

- **The purpose of this meeting is to provide an overview of the requirements of, and to answer any questions bidders may have concerning this procurement.**
- **Procurement Ref. No. DM-MPWDE--399440-NC-RFP: “System Integrator for Design, Development, Deployment, Operations and Maintenance of the Unique Identification, Civil Registry and Vital Statistics System in Dominica”.**

DATES TO REMEMBER

- Any questions or clarifications needed after this Pre-Proposal Conference must be submitted through a Request for Clarification (RFC) submission.
To: jeanpierrej@dominica.gov.dm
Cc: dtpprocurement@dominica.gov.dm
- Request for clarification deadline: twenty-one (21) days prior to the proposal submission deadline.
- Proposal submission deadline: March 8, 2024; 10:00 AM
- Public Opening of the Technical Part of the Proposals: March 8, 2024; 10:30 AM

APPLICABLE DOCUMENTS

The following documents are applicable under this procurement:

- Request for Proposals (Specific Procurement Notice)
- Instructions to Proposers
- Special Conditions of Contract
- Technical Requirements (Purchaser's Requirements)
- Contract Terms and Conditions
- Supplier's Representative (Appendix 1) in accordance with GCC 1.1 (b) (v)
- Adjudicator (Appendix 2)
- List of Approved Subcontractors (Appendix 3)
- Categories of Software (Appendix 4)
- Custom Materials (Appendix 5)
- Revised Price Schedules (if any) (Appendix 6)
- Technical Responsiveness Checklist

APPLICABLE DOCUMENTS

Proposals shall comprise two (2) parts; the Technical Part and the Financial Part. The Technical Part of the proposal and the Financial Part must be submitted simultaneously in two (2) separate sealed envelopes since this a two-envelope procurement process.

Both envelopes shall be enclosed in a separate sealed outer envelope marked “Original Proposal”.

REQUIRED DOCUMENTS

The following documents must be provided in the technical part of the proposal submission:

- Letter of Proposal – ITP 12.1
- Power of Attorney giving authorization to Supplier’s representative to sign on behalf of the Supplier – ITP 21.3; ITP 21.4 if the Supplier is a Joint Venture.
- Financial Situation – Historical Financial Performance
- Personnel Capabilities – Key Personnel
- Code of Conduct for Supplier’s Personnel Form ITP 11.2 (j)
- Technical Capabilities
- Manufacturer’s Authorization
- Intellectual Property Forms - Software List
- List of Custom Materials
- Technical Responsiveness Checklist

REQUIRED DOCUMENTS

- Sexual Exploitation and Abuse (SEA) and/or Sexual Harassment (SH) Performance Declaration (Appendix 2)
- Proposal Validity Period – 120 days from the date of submission – ITP19.1
- Proposal Security as instructed by ITP 20.1 & 20.3
- Format of Submission: 1 original Proposal and 1 copy plus 1 electronic version on CD or flash drive and in accordance with ITP 21.1, 22.1, 21.3; ITP 21.4 & 21.5 in case of a Joint Venture; and ITP 22.1, 22.3 & 22.4.
- Proposals must be submitted through hand delivery, surface mail or courier services.
- Proposers will not have the option of submitting their proposals electronically (via email).
- Any other documents required in the Procurement Document.

Failure to provide the required documents shall lead to disqualification.

INSTRUCTIONS TO PROPOSERS

1. GENERAL.

The following instructions by the Project Implementation Unit (PIU) are intended to **afford Proposers an equal opportunity to participate in the PIU's contracts.**

2.EXPLANATIONS AND COMMUNICATIONS.

2.1 Any explanation desired by a Proposer regarding the meaning or interpretation of these instructions or any other proposal documents **must be requested in writing to the Project Manager at jeanpierrej@dominica.gov.dm; copied to dtpprocurement@dominica.gov.dm** with sufficient time allowed for a reply to reach Proposers before the submission of their proposals.

2.2 Oral explanations or instructions will not be binding. Any information given to a prospective Proposer concerning an invitation will be furnished to all prospective Proposers as an Addendum to the invitation if such information is necessary to Proposers in submitting Proposals on the invitation or if the lack of such information would be prejudicial to uninformed Proposers.

2.3 All communications regarding this solicitation – written or e-mailed should be made directly to the Project Manager at jeanpierrej@dominica.gov.dm; copied to dtpprocurement@dominica.gov.Dm. Any violation could be grounds for disqualification.

3.SPECIFICATIONS.

3.1. Proposers are expected to examine the specifications, any drawings, standard provisions and all instructions. Failure to do so will be at the Proposer's risk. Proposals which are submitted on other than authorized forms or with different terms or provisions may not be considered as responsive bids.

INSTRUCTIONS TO PROPOSERS

3.2. The apparent silence of the specifications as to any detail, or the apparent omission from it of a detailed description concerning any point, shall be regarded as meaning that only the best commercial practice is to prevail and that only material and workmanship of the finest quality are to be used. All interpretations of the specifications shall be made on the basis of this statement.

4. ALTERNATE PROPOSALS.

No alternate proposals will be accepted

5. INFORMATION REQUIRED.

5.1. **Each Proposer shall furnish the information required in the Proposal documents.** The Proposer shall sign the appropriate and required documents which shall collectively constitute the Proposer's offer. Proposals signed by an agent are to be accompanied by evidence of his authority.

INSTRUCTIONS TO PROPOSERS

6. SUBMISSION OF PROPOSALS

Proposers shall submit their proposals in sealed envelopes via hand delivery, surface mail or courier services and shall send to the address (provided in the Proposal document) using the following wording on the outer envelope.

Dr. Jermaine Jewel Jean-Pierre

Project Manager

Project Implementation Unit

Caribbean Digital Transformation Project (CARDTP)

Ministry of Public Works, Public Utilities & the Digital Economy

2nd Floor, First Domestic Building,

19-21 King George V Street, Roseau, 00109-8000

Commonwealth of Dominica

Proposals submission deadline: 10:00 A.M. on March 8, 2024.

Electronic submission is not permitted.

INSTRUCTIONS TO PROPOSERS

7. MODIFICATION OR WITHDRAWAL OF PROPOSALS

Proposals may be modified or withdrawn by written or e-mail notice received by the PIU prior to the exact hour and date specified for receipt of proposals . A proposal may also be withdrawn in person by a Proposer or an authorized representative prior to the proposal submission deadline, provided the Proposer's identity is made known and he or she signs a receipt for the Proposal.

8. OPENING OF PROPOSALS

All Proposals shall be opened by the PIU thirty (30) minutes after the submission deadline. Any proposals which were received prior to the deadline but were not opened with the other proposals due to inadvertence by the PIU shall be opened at a time designated by the PIU and announced to all Proposers present at the Technical Proposal Opening who provided their names, email addresses and phone numbers on the attendance list. **Trade secrets and confidential information** contained in proposals shall not be open for public inspection if identified in writing at the time the proposal is submitted.

Proposers wishing to attend the Technical Proposal Opening on March 8, 2024 via Zoom Platform, can find the Zoom Link in the Proposal Document – ITP 26.1 in the Bid Data Sheet.

INSTRUCTIONS TO PROPOSERS

9. EVALUATION OF TECHNICAL PART OF PROPOSALS

Technical Proposals will be evaluated in accordance with the requirements outlined in the proposal documents – ITP 31.1, 31.2, 31.3, 31.4, 31.5, and ITP 32.1.

10. RESERVATION OF RIGHTS.

The Ministry of Public Works, Public Utilities and the Digital Economy reserves the right to:

- 11.1. Reject or cancel any or all proposals;
- 11.2. Extend the Proposal Opening time and date;
- 11.3. Reissue a Proposal invitation;
- 11.4. Procure any item or services by other means.

INSTRUCTIONS TO PROPOSERS

11. PROPOSAL PROTESTS

In the event that a Proposer desires to protest any proposal procedure, the Proposer should present such protest, in writing, to the Project Manager – Caribbean Digital Transformation Project, e-mail:

jean-pierrej@dominica.gov.dm c.c. dtpuprocurement@dominica.gov.dm within five (5) business days following the date of Notification of Intention to Award Contract. The protest shall state the name and address of the protestor, refer to the project number and description of the solicitation, and contain a statement of the grounds for protest and any supporting documentation.

12. SINGLE PROPOSAL

In the event a single proposal is received, the PIU will, at its option, either conduct a price comparison of the proposal and make the award or reject the proposal and re-advertise. A price analysis is the process of examining the proposal and evaluating a prospective price without evaluating the separate cost elements. Price analysis shall be performed by comparison of the price quotations, with published price lists, or other established or competitive prices. The comparison shall be made to a purchase of similar quantity and involving similar specifications.

COMMON VENDOR ERRORS IN PROPOSAL SUBMISSIONS

13. REJECTED PROPOSALS

Proposals will be rejected on the following grounds:

- Forgetting to sign all the documents requiring signature
- Failure to provide the Power of Attorney authorizing the Proposer's representative
- Not signing the certification forms
- Taking exceptions to the solicitation
- Failure to acknowledge receipt of addendums
- Including promotion/extraneous information which services to alter the solicitation requirements
- Failure to return all required forms
- Late delivery of Proposals

A vertical blue bar on the left side of the slide, decorated with several translucent blue bubbles of various sizes. The bubbles have white highlights and soft shadows, giving them a 3D effect.

THANK YOU

APPENDIX II:

**PRESENTATION ON THE TAX OBLIGATION OF THE
SUPPLIER**

The Project Implementation Unit CARIBBEAN DIGITAL TRANSFORMATION PROJECT

OBLIGATIONS UNDER THE INCOME TAX AND V.A.T ACTS



PRESENTED BY THE INLAND REVENUE DIVISION

Presentation Outline

1. Overview
2. Applicable Taxes in Dominica:
3. Registration and Requirements:
 - Corporate Income Tax
 - Withholding Tax
 - P.A.Y.E Tax
 - Value Added Tax
4. Basic Requirements for those taxes:
 1. Value Added Tax – Rate, Threshold and Registration
 2. Beneficiaries of Fiscal Incentives
5. Conclusion
6. Contact Information

Overview

The Comptroller of Inland Revenue is mandated to administer the Income Tax Act and VAT Act among others, which encompasses part of the Fiscal Policy of the Government of Dominica.

INCOME TAX

The legal authority for charging and collection of Income Tax is the Income Tax Act, Chapter 67:01 of the Revised Laws of Dominica

The Act covers Personal, Corporation and Withholding Taxes

Dominica's Income Tax Law is based on a Self-Assessment, Pay As You Earn (P.A.Y.E) System

Applicable Taxes for A Non-Resident Company, :-

- Corporation Tax
- Value Added Tax
- Withholding Tax
- P.A.Y.E (Pay As You Earn)

REGISTRATION

To register your business with us you must:-

- Fill out a Registration Form giving the details of your business. This includes name, address, type of business etc.
 - Where applicable all parties need to sign the Registration Form. Copies all necessary documents must be provided such as Certificate of Registration of Business Name
- Tell us whether you sell alcohol, trade in goods from a fixed location and have any employees

The answers you give will determine the type of tax account we will set up in your name

Note: Firstly for non-resident companies, they must first be registered with the Registrar of Companies – documents issued such as memorandum of association etc., will then be taken to the IRD to register the company. Secondly if you are trading under a name besides yours, that name *must be registered* under the Business Names Act.

Filing Requirements – Income Tax

This is based on a Self Assessment System whereby Taxpayers (individuals and companies) are required to assess and file their annual income tax returns. The return of Income Tax is due on or before March 31 each year.

However, in the cases where self employed taxpayers and companies adopt a fiscal period other than January to December, the tax return is due ***three months*** following the end of the fiscal period.

For example a company with a fiscal year end of April 30 is required to file its Corporation Tax Return by June 30.

Filing Requirements – Income Tax Penalties

- The penalty for late filing and payments are as follows:
- A 10% late payment penalty will be charged on payments made after the due date, this is a one time charge.
- Interest at the rate of 1% per month or part thereof will be charged on any payments made after the due date.

Record keeping

Once your business is registered and up and running you must:-

- Keep proper records of ALL your business transactions
- Keep receipts of all assets purchased for use in your business
- Keep a separate record for business and personal transactions.
- Keep all documents, bills, receipts and records of your business for 7 years.

Note that **only business expenses** can be claimed against the income earned by the company

Corporation Income Tax

Corporation Income tax:

- Corporations pay tax at 25% of their Chargeable Income.
- File an Income Tax Return **once a year** by the due date – that is *three months* following the end of your fiscal year. This is also applicable where a Tax Holiday was granted
- Provide Financial Statements accompanied with a Financial Statement with your Corporate Income Tax Return
- The Taxpayer is required to make Installment Payments on the projected profits for the current Income Year or the tax payable for the previous year.
- **Note that you may still be required to file even if no tax is payable.**

Withholding Tax

Withholding Tax

- The (payer) is required to deduct the tax on the gross amount due before making payment to the Non-Resident (Payee).
- This tax is charged to Non-Residents on income as per the Income Tax Act derived from a source in Dominica.
- For example the tax is payable on Rental Income accrued to a Non-Resident.
- It is charged on the gross payment to the Non-Resident at a rate of 15%.
- Withholding Tax returns are due by 15th of the month immediately following the month in which the deduction was made.

P.A.Y.E (Pay As You Earn)

Filing Requirements – PAYE

- P.A.Y.E taxes is basically taxation on the income of the wage earner. This form of taxation is unavoidable, and for simplicity, it is usually collected before the worker collect his/her wages.
- Deducted from employees with **only Employment Income** in excess of \$30,000 per annum; Income Tax tables are available on the IRD website for download.
- In the case of an employee, the employer is responsible for the deduction of the monthly income tax (P.A.Y.E) from the **gross employment income**. (P.A.Y.E):- weekly, fortnightly, monthly
- Company is responsible for remitting (1) PAYE returns which is due by the 15th of the month immediately following the month in which the deduction was made (2) Annual TD5 Forms which is due by the 31st of January.

Value Added Tax Cont'd

Registration Threshold

To qualify for registration, business must satisfy the Comptroller that they will generate annual gross sales/revenue in excess of **\$250,000.00**.

Rate of Tax

- V.A.T is charged at the standard Rate of 15%
 - V.A.T is a tax on consumer spending (goods and services)
- Hotel accommodation and other similar type services and dive activity are charged at the rate of 10%
- There is a 0% charged on certain goods and services. This is referred to as goods and services that are zero-rated.
- Certain goods and services are also exempted from V.A.T

Value Added Tax

Once registered:

- All V.A.T Registered persons are issued with a V.A.T Certificate which must be **prominently displayed** at the **business location**. It serves as a means of identifying a V.A.T Registrant.
- The V.A.T Registrant must charge and collect V.A.T on all taxable goods and services

Filing Requirements – Income Tax

- The V.A.T charged must be clearly stated on the receipt/invoice that is issued to consumers and registered businesses on the purchase of goods and services
- The V.A.T Registrant is required to file a monthly V.A.T Return by the 20th day of the month immediately following the end of the taxable period. For example the return for June 2021 was due by July 20th 2021

Filing Requirements – VAT

Penalties

- The penalty for late filing and late payments are as follows:
- A 10% late payment penalty will be charged on payments made after the due date, this is a one time charge.
- Interest at the rate of 1% per month or part thereof will be charged on any payments made after the due date.
- A penalty of \$100 per month or part thereof will be charged on any outstanding VAT return.

V.A.T AND BENEFICIARIES OF FISCAL INCENTIVES

V.A.T exemption on importation of Capital Goods

- The waiver of VAT for new investments is granted in accordance with Section 36 of the V.A.T (Amendment) Act No 4 of 2006.
- In accordance with this section, the Comptroller **may** exempt from V.A.T, capital goods imported, if certain conditions are satisfied **before** importation.

Examples of capital goods for which V.A.T exemption may be Granted are:

- Commercial trucks to include dump trucks
- Double cab pickup truck
- Specialized vehicles (forklifts, cranes etc.)
- Or any vehicle that is designed and to be used exclusively for the transportation of goods

V.A.T and Beneficiaries of Fiscal Incentives

Here are examples of items for which **V.A.T Exemption will not** be granted; also input tax paid on importation will not be allowed:-

- Passenger buses
- Cars
- SUV's
- Station Wagon
- Dump-trucks, pick up trucks for use in an **exempt** activity.
- Disposal items

V.A.T and Beneficiaries of Fiscal Incentives

For additional information please contact the Inland Revenue Division at High Street or Large Medium Unit 2nd Floor- Financial Centre. Telephone number: 266-3531, 266-3600, Fax: 448-1893, Email: ird@dominica.gov.dm or our website <http://www.ird.gov.dm>

V.A.T and Beneficiaries of Fiscal Incentives

IMPORTANT

- If the importer/fails to meet his obligation under the VAT Act and Regulations, the exemption on importation of capital goods will not be granted.
- The importer/new investor must be register for VAT before he can be granted the VAT exemption on the Capital goods
- The name of the importer/new investor- must be clearly stated on the Customs Declaration Form to be submitted to the Comptroller of Customs and Excise.
- In order for the exemption to be granted, the item(s) must be stated on the master list or addendum approved by the Financial Secretary. The following documents must be taken to the VAT Unit for stamping once registration is approved:-
 - Duty free forms (min: 3 copies)
 - Bill of lading/invoices
 - Customs Declaration Forms

Important

Please ensure that the Comptroller is notified of any changes in your business circumstances changes. In particular you must notify us as soon as possible where:-

- You ceased to operate
- Your address has changed
- The legal status of your business has changed
- A particular license is not required

Conclusion

The Inland Revenue continues to promote the importance of voluntary compliance with the tax laws.

We therefore believe that taxpayer education plays a major role in achieving this goal.

We thank the **Caribbean Digital Transformation Project** for the opportunity to deliver this presentation and trust that it will be useful to the various participants.

We welcome your feedback and invite
you contact us on:-

767-266 3600/266 3531

Fax 767-448 1893