

GRENADA

STATUTORY RULES AND ORDERS NO. 16 OF 2014

THE MINISTER IN EXERCISE OF THE POWERS CONFERRED ON HIM BY SECTION 33 (3) OF THE EXCISE TAX ACT CAP. 94 MAKES THE FOLLOWING ORDER

(Gazetted 27th May, 2014).

1. Citation. This Order may be cited as the—

EXCISE TAX ORDER, 2014.

2. Definition. In this Order—

“luxury goods” means a motor vehicle or a yacht which is valued in excess of Two Hundred Thousand Dollars.

3. Amendment to First Schedule in the principal Act. The First Schedule of the Excise Tax Act Cap. 94 is hereby amended, by inserting after heading—

“	Other used vehicles other than trucks, 5 years and over	36%”
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the following—

“DESCRIPTION OF GOODS	RATES
Batteries	5%
Luxury goods	5%
Motor oils	5%
Tires	5%
Vehicle Parts	5%”

A 824

SRO. 16

Excise Tax Order

2014

Made this 15th day of May, 2014.

KEITH C. MITCHELL
*Minister responsible for Finance, Energy,
Economic Development, Trade, Planning & Cooperatives.*

Approved by the House of Representatives this 16th day of May, 2014.

RAPHAEL DONALD
Acting Clerk to the House of Representatives.

Approved by the Senate this 23rd day of May, 2014.

RAPHAEL DONALD
Acting Clerk to the Senate.

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