### *SRO*. 7

#### **GRENADA**

### STATUTORY RULES AND ORDERS NO. 7 OF 2023

The Minister in exercise of the powers conferred on him pursuant to section 127 of the Value Added Tax Act Cap. 333A makes the following Order—

(Gazetted 27th January, 2023).

1. Citation. This Order may be cited as the

## <u>VALUE ADDED TAX (AMENDMENT OF THIRD AND FOURTH SCHEDULES) ORDER, 2023.</u>

- **2. Commencement and duration.** This Order shall come into force on the 1st day of February, 2023.
- **3. Definition.** In this Order, "principal Act" means the Value Added Tax Act, Chapter 333A.
- **4. Amendment of Third Schedule to the principal Act.** The Third Schedule to the principal Act is amended in item No. 3, by repealing the figure "500" where it appears and substituting therefor the figure "99".
- **5. Amendment of Fourth Schedule to the principal Act.** The Fourth Schedule to the principal Act is amended by inserting after item No. 28 the following new items—

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29.	A supply of soya chunks of the following tariff heading: 2106.90.90 Other food preparations not elsewhere specified or included
30.	A supply of veggie patties of the following tariff heading: 2106.90.90 Other food preparations not elsewhere specified or included

## Value Added Tax (Amendment of Third and Fourth Schedules) Order

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31.	A supply of olive oil of the following tariff headings:
31.	1509.10.00 Virgin olive oil and its
	fractions, whether or not
	refined, but not chemically
	modified
	1509.90.00 Other olive oil and its fractions,
	whether or not refined, but not
	chemically modified
32.	A supply of canola oil of the following tariff heading:
	1515.29.00 Other maize (corn) oil and its
	fractions
33.	A supply of soya bean oil of the following tariff heading:
	1507.90.00 Other soyabean oil and its
	fractions, whether or not
	refined, but not chemically
	modified
34.	A supply of sunflower oil of the following tariff heading:
	1512.19.00 Other sunflowerseed or
	safflower oil and fractions
	thereof
35.	A supply of coconut oil of the following tariff heading:
	1513.19.00 Other coconut (copra) oil and
	its fractions
36.	A supply of red kidney beans of the following tariff heading:
	0713.33.10 Red kidney beans
37.	A supply of black-eye peas of the following tariff heading:
	0713.39.10 Blackeye peas
38.	A supply of lentil peas of the following tariff heading:
	0713.40.00 Lentils

39.	A supply of hand sanitizers of the following tariff heading:
	3307.90.00.90 Other
40.	A supply of adult diapers of the following tariff headings:  9619.00.13 Adult disposable pampers of paper pulp, paper, cellulose wadding or webs of cellulose fibres  9619.00.23 Adult disposable pampers of
	wadding of textile material
41.	A supply of baby diapers of the following tariff headings:
	9619.00.12 Napkins and napkin liners for babies of paper pulp, paper, cellulose wadding or webs of cellulose fibres
	9619.00.22 Napkins and napkin liners for babies of wadding of textile materials
42.	A supply of toothpaste of the following tariff heading:
	3306.10.10 Toothpastes
43.	A supply of toilet paper of the following tariff heading:
	4818.10.00 Toilet paper
44.	A supply of bathing soap of the following tariff headings:
	3401.11.20 Other soap: In the form of bars, cakes, moulded pieces or
	shapes, for toilet use
	3401.11.90 Other soap: for toilet use
45.	A supply of laundry soap of the following tariff heading:
	3401.19.10 Other soap: In the form of bars, cakes, moulded pieces or
	shapes, for laundry and other
	household uses
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# Value Added Tax (Amendment of Third and Fourth Schedules) Order

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46.	A supply of sanitary napkins of the following tariff headings:  9619.00.11  Sanitary towels and tampons of paper pulp, paper, cellulose wadding or webs of cellulose fibres  9619.00.21  Sanitary towels and tampons of wadding of textile materials 9619.00.29  Other
47.	A supply of condoms of the following tariff heading: 4014.10.00 Sheath contraceptives

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Made by the Minister this 26th day of January, 2023.

DICKON MITCHELL Minister responsible for Finance.

### GRENADA