

2023

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

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

VALUE ADDED TAX (AMENDMENT OF THIRD AND FOURTH
SCHEDULES) ORDER, 2023.

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

31.	A supply of olive oil of the following tariff headings: 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

46.	<p>A supply of sanitary napkins of the following tariff headings:</p> <p style="padding-left: 40px;">9619.00.11 Sanitary towels and tampons of paper pulp, paper, cellulose wadding or webs of cellulose fibres</p> <p style="padding-left: 40px;">9619.00.21 Sanitary towels and tampons of wadding of textile materials</p> <p style="padding-left: 40px;">9619.00.29 Other</p>
47.	<p>A supply of condoms of the following tariff heading:</p> <p style="padding-left: 40px;">4014.10.00 Sheath contraceptives</p>

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

DICKON MITCHELL
Minister responsible for Finance.

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27/1/2023.