

2025 *Customs (Post-Hurricane Beryl – Customs Duties Exemptions) Order* SRO. 22

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## GRENADA

STATUTORY RULES AND ORDERS NO. 22 OF 2025

THE MINISTER IN EXERCISE OF THE POWERS CONFERRED ON HIM PURSUANT TO SECTION 76(3) OF THE CUSTOMS ACT, NO. 9 OF 2015 HEREBY MAKES THE FOLLOWING ORDER—

(Gazetted 2nd May, 2025).

**1. Citation and commencement.**—(1) This Order may be cited as the

CUSTOMS (POST-HURRICANE BERYL – CUSTOMS DUTIES EXEMPTIONS) ORDER, 2025.

(2) This Order shall be deemed to have come into force on the 1st day of July 2024.

**2. Application.** This Order shall not apply to items that arrive in Grenada—

- (a) before the 1st day of July 2024; or
- (b) after the 30th day of June 2025, unless the Comptroller of Customs is satisfied that the items were shipped from the country of origin before that date.

**3. Definitions.** In this Order—

“building materials” include cement, lumber, steel, windows, doors and galvanized sheets;

“customs duty” means the duty imposed on imports or exports under the Common External Tariff Statutory Rules and Orders No. 13 of 2014 and does not include Value Added Tax or customs service charge;

“household furnishings, fixtures and fittings” include, but are not limited to, countertops, cabinets, furniture, refrigerators, freezers, stoves, washing machines, dryers and television sets; and

“Minister” means the Minister with responsibility for Finance.

**4. Duties exemptions for Building Materials and Household Furnishings.**—(1) Subject to subsection (2), a waiver of one hundred per cent (100%) of customs duties is hereby granted to any person who imports the following items—

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- (a) building materials;
- (b) household furnishings, fixtures and fittings;
- (c) large household appliances;
- (d) air conditioning units; and
- (e) generators.

(2) In respect of each person who imports any of the items mentioned in subsection (1), the waiver must first be approved by the Minister, in writing, on the following conditions—

- (a) the items are imported for personal use and not for commercial use, sale or exchange;
- (b) the items are imported for the purpose of reconstructing, repairing, furnishing or fitting buildings that were damaged, destroyed or otherwise negatively affected as a result of the impact of Hurricane Beryl;
- (c) in respect of large household appliances, the waiver shall apply to a maximum of one (1) of each type of appliance per household; and
- (d) any other conditions pertaining to the ownership, use and disposal of the items as the Minister sees fit,

and admitted as such by the Comptroller of Customs.

**5. Duties exemptions for Business Machinery and Equipment.**—(1) A waiver of one hundred per cent (100%) of customs duties is hereby granted to any registered business that imports machinery and equipment, provided that in respect of each business, the waiver must first be approved by the Minister, in writing on the following conditions—

- (a) the machinery and equipment are imported for use by the business and not for sale or exchange;
- (b) the machinery and equipment are imported for the purpose of replacing machinery and equipment that was owned by the business but was subsequently damaged, destroyed or otherwise negatively affected as a result of the impact of Hurricane Beryl; and

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- (c) any other conditions pertaining to the ownership, use and disposal of the machinery and equipment as the Minister sees fit,

and admitted as such by the Comptroller of Customs.

**6. Expiration.** The waivers granted under sections 4 and 5 shall expire on the 30th day of June 2025.

Made by the Minister this 28th day of April, 2025.

DENNIS CORNWALL  
*Minister responsible for Finance.*

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