

**ARRANGEMENT OF CLAUSES**

1. Short title
2. Commencement
3. Amendment of section 25 (1) (k) of principal Act





GRENADA

**ACT NO. 12 OF 2015**

I assent,

CÉCILE E. F. LA GRENADE  
*Governor-General.*

20th March, 2015.

An Act to amend the Income Tax Act CAP. 149.

*[27th March, 2015].*

BE IT ENACTED by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and the House of Representatives of Grenada, and by the authority of the same as follows—

1. This Act may be cited as the

Short title.

**INCOME TAX (AMENDMENT) ACT, 2015.**2. This Act shall be deemed to have come into force on Commencement.  
the 1st day of January, 2014.

3. Section 25 (1) of the Income Tax Act Cap. 149 is

Amendment of  
section 25 (1)  
(k) of principal  
Act.

amended by repealing paragraph (k) and substituting with the following—

- “(k) any benefits payable under the National Insurance Act, Chapter 205 and any regulations made thereunder, to any person by way of—
- (i) sickness benefit;
  - (ii) invalidity benefit;
  - (iii) maternity benefit;
  - (iv) survivors benefit;
  - (v) age benefit;
  - (vi) employment injury benefit; or
  - (vii) funeral grant; ”

Passed by the House of Representatives this 27th day of February, 2015.

WILLAN THOMPSON  
*Clerk to the House of Representatives.*

Passed by the Senate this 13th day of March, 2015.

WILLAN THOMPSON  
*Clerk to the Senate.*