

ARRANGEMENT OF CLAUSES

1. Short title and commencement
2. Amendment to Second Schedule to principal Act



ACT NO. 12 OF 2016



I assent,

CÉCILE E. F. LA GRENADE

Governor-General.

6th April, 2016.

AN ACT to amend the Excise Tax Act, Chapter 94.

[By Order].

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 and by the authority of the same as follows—

1.—(1) This Act may be cited as the

EXCISE TAX (AMENDMENT) ACT, 2016

Short title and commencement.

and shall be read as one with the Excise Tax Act, Chapter 94 hereinafter referred to as the “principal Act”.

(2) This Act shall come into force on such a day as the Minister of Finance may appoint by Order in the *Gazette*.

2. The Second Schedule of the principal Act is amended by inserting after paragraph (5) the following new paragraphs—

Amendment to Second Schedule to principal Act.

“(6) An import of rum or tafia as raw materials for a facility in manufacturing for the purposes of the Investment Act, 2014 and any regulations made thereunder.

(7) An import of motor vehicles to the extent provided in an Order made pursuant to section 108 of the Customs Act, 2015 and if it is exempt from customs duty under one of the items in the List of Conditional Duty Exemptions in the Common External Tariff.”

Passed by the House of Representatives this 19th day of February, 2016.

WILLAN A. THOMPSON
Clerk to the House of Representatives.

Passed by the Senate this 1st day of March, 2016.

WILLAN A. THOMPSON
Clerk to the Senate.

GRENADA