

ARRANGEMENT OF CLAUSES

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GRENADA

ACT NO. 18 OF 2014**I assent,**

CÉCILE E. F. LA GRENADE

*Governor-General.**27th May, 2014.*

AN ACT to amend the Value Added Tax Act Cap. 333A.

[27th May, 2014].

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.—(1) This Act may be cited as the

VALUE ADDED TAX (AMENDMENT) ACT, 2014

Short title
and
commencement.

and shall be read as one with the Value Added Tax Act Cap. 333A, hereinafter referred to as the principal Act.

(2) For the purposes of this Act, sections 2, 3, 4, 6 and 11 shall come into force on the 1st day of August, 2014.

Amendment of
section 2 of the
principal Act.

2. The principal Act is amended in section 2 by—

- (a) inserting the following definition before the definition of ‘acquisition’ where it appears—

“ ‘accommodation’ includes—

- (a) a supply of accommodation in a building, part of a building, or a group of buildings (including all structures within the curtilage thereof) that constitute a hotel, motel, boarding house, guest house, villas, an inn, student housing, dormitories, apartment complex, private house or a room or similar establishment in which lodging is regularly or normally provided at a daily, weekly, monthly, or other periodic consideration; or
- (b) a supply of accommodation in, or the right to occupy as a residence, a caravan, houseboat, camping site, boat, marina berth, or similar place on terms commensurate with those of landlord and tenant if the accommodation is provided to an individual (alone or together with other individuals).”
- (b) by repealing the definition of ‘holiday or hotel accommodation’ where it appears.

3. Section 8 of the principal Act is amended by repealing sub-section (3) (b) and substituting with the following—

Amendment of section 8 of the principal Act.

“(b) if the supply is a supply of accommodation, 10 percent; or”

4. Section 10 of the principal Act is amended by inserting after section 10 the following new section—

Amendment of section 10 in the principal Act.

“ Suppliers of accommodation to be registered.

10A.—(1) A person who supplies accommodation, is required to be registered and shall apply for registration where the value of the supply is equal to or exceeds the registration threshold.

(2) A person who is required to be registered under sub-section (1), shall apply for registration no later than the 1st day of August, 2014.

(3) A person who becomes qualified to be registered in accordance with this section after the 1st day of August, 2014 shall apply to be registered in accordance with section 9 of the principal Act.

(4) For the purposes of a supply of accommodation the principles of section 10 of the Value Added Tax (Transitional Provisions) Act Cap. 333B shall apply to the extent that the supply of accommodation is made on or after the commencement date of this Act.”

5. Section 17 of the principal Act is amended in sub-section (1) by inserting after paragraph (a) the following new paragraph—

Amendment of section 17 of the principal Act.

“(aa) the goods are delivered or made available or on the performance of the service”.

Amendment of section 29 of the principal Act. **6.** Section 29 of the principal Act is amended by deleting sub-section 1(a) and substituting with the following—

“(a) accommodation; or”

Amendment of section 67 of the principal Act. **7.** Section 67 of the principal Act is amended by deleting sub-section (3).

Amendment of section 81 of the principal Act. **8.** Section 81 of the principal Act is amended by repealing the figure “111” where it appears and substituting therefor the figure “110”.

Amendment of section 82 of the principal Act. **9.** Section 82 of the principal Act is amended by repealing the figure “105 (1)” where it appears and substituting therefor the figure “111(1)”.

Insertion of new Part. **10.** The principal Act is amended by inserting after section 126 the following new Part:

“PART XXIV

Amendment of Schedules

127. The Minister may by order amend, vary, add to or revoke the Schedules to this Act”.

Amendment of the Fourth Schedule. **11.** The Fourth Schedule to the principal Act is amended—

- (a) by repealing items no. 5, 6 and 7;
- (b) by repealing paragraph 2.

2014

Value Added Tax (Amendment)

Act 18 157

Passed by the House of Representatives this 16th day of May, 2014.

RAPHAEL DONALD
Acting Clerk to the House of Representatives.

Passed by the Senate this 23rd day of May, 2014.

RAPHAEL DONALD
Acting Clerk to the Senate.

GRENADA

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