

**ARRANGEMENT OF CLAUSES**

1. Short title and commencement
2. Repeal of section 15A of principal Act
3. Amendment to section 19 of principal Act





GRENADA

**ACT NO. 4 OF 2019**

I assent,

22nd May, 2019.

CÉCILE E. F. LA GRENADE  
Governor-General.

AN ACT to amend the Annual Stamp Tax Act, Chapter 16A.

[31st May, 2019].

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

ANNUAL STAMP TAX (AMENDMENT) ACT, 2019.

Short title and  
commencement.

and shall be read as one with the Annual Stamp Tax Act, Chapter 16A, hereinafter referred to as the “principal Act”.

(2) This Act shall be deemed to have come into force on the 1st day of January, 2019.

Repeal of section 15A of principal Act.

2. The principal Act is amended by repealing section 15A.

Amendment to section 19 of principal Act.

3. Section 19 of the principal Act is amended by inserting after subsection (4) the following new subsection—

“(5) A service station licensed under the Petroleum Act, Chapter 239 shall not be liable to pay stamp tax under this Act in respect of gross receipts from the sale of petrol.”

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Passed by the House of Representatives this 3rd day of May, 2019.

ANDREW AUGUSTINE  
*Clerk to the House of Representatives (Ag.).*

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Passed by the Senate this 9th day of May, 2019.

ANDREW AUGUSTINE  
*Clerk to the Senate (Ag.).*