

CHAPTER 121A GENERAL CONSUMPTION TAX ACT

• Act • Subsidiary Legislation •

ACT

Act No. 7 of 1995

Amended by

SRO 25 of 1995	Act No. 33 of 1998
Act No. 26 of 1995	SRO 7 of 1999
SRO 26 of 1995	Act No. 13 of 1999
SRO 28 of 1995	SRO 5 of 2000
SRO 38 of 1995	Act No. 13 of 2000
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SRO 7 of 1996	SRO 31 of 2002
Act No. 22 of 1996	SRO 7 of 2006
SRO 5 of 1997	Act No. 19 of 2007
SRO 21 of 1997	SRO 7 of 2009

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CHAPTER 121A GENERAL CONSUMPTION TAX ACT

An Act to provide for the imposition of a General Consumption Tax to be charged on the importation of goods and services as well as on the sale of goods and services.

[Act No. 7 of 1995 amended by SRO 25 of 1995, Act No. 26 of 1995, SRO 26 of 1995, SRO 28 of 1995, SRO 38 of 1995, SRO 2 of 1996, SRO 7 of 1996, Act No. 22 of 1996, SRO 5 of 1997, SRO 21 of 1997, Act No. 33 of 1998, SRO 7 of 1999, Act No. 13 of 1999, SRO 5 of 2000, Act No. 13 of 2000, SRO 15 of 2001, SRO 31 of 2002, SRO 7 of 2006, Act No. 19 of 2007, SRO 7 of 2009.]

[17th July, 1995.]

PART I

Preliminary

1. Short title

This Act may be cited as the General Consumption Tax Act.

2. Interpretation

(1) In this Act, unless the context otherwise requires—

“Comptroller” means the Comptroller of Inland Revenue;

“GCT” means the General Consumption Tax imposed by section 5;

“invoice” includes any document similar to an invoice;

“Minister” means the Minister of Finance;

“quarter” means a period of three months ending at the end of March, June, September or December;

“regulations” means regulations made by the Minister or by the Comptroller under this Act;

“tax” means the General Consumption Tax imposed by section 5 and for the purposes of recovery of tax includes any penal tax or interest imposed under this Act; and cognate expressions shall be construed accordingly;

“taxable person” includes a trader and a person required by this Act to pay tax on goods or services imported by him or her;

“taxable sale” has the meaning assigned to it by section 6(6);

“tax invoice” means a tax invoice required to be provided under section 62;

“trader” has the meaning assigned to it by section 6(4).

(2) In this Act, “business” includes any trade, profession or vocation.

(3) For the purposes of this Act—

- (a) an activity that is carried on, whether or not for pecuniary profit, and involves or is intended to involve, in whole or in part, the sale of goods or services for consideration;
- (b) the activities of a club, association or organisation in providing for a subscription or other consideration, facilities or advantages to its members; or
- (c) an activity involving the admission, for a consideration of persons to any premises,

shall be regarded as a business.

(4) Organisations to which people subscribe but obtain no advantage other than the right to participate in management and to receive reports on activities are not to be treated as carrying on a business. These may include organisations of a religious, philanthropic, philosophic or patriotic nature.

(5) If a person accepts any office in the course or furtherance of a business, services sold by him or her as the holder of that office are treated as sold in the course or furtherance of that business.

(6) Anything done in connection with the termination or intended termination of a business is treated as being done in the course or furtherance of that business.

(7) The disposal of a business as a going concern, or of its tangible assets other than real estate (whether or not in connection with its re-organisation or termination), is a sale made in the course or furtherance of business.

PART II

Management and Control of the Tax

3. Management of the tax

The General Consumption Tax imposed by section 5 shall be under the management of the Comptroller of Inland Revenue; but when this tax is charged on imported goods the Comptroller of Customs shall be responsible for collecting the tax at the point of importation and he or she shall transmit same to the Comptroller of Inland Revenue.

4. Power of Minister to make regulations, etc.

(1) The Minister may make such regulations as he or she deems necessary for the general administration and control of the tax.

(2) The Minister may by Order amend or vary any of the Schedules to this Act and an Order under this subsection is subject to negative resolution.

(3) Notwithstanding the provisions of this Act, the Minister, acting on the approval of Cabinet, may wholly or partly, exempt a person from the provisions of this Act.

PART III

Imposition and Scope of the Tax

5. Imposition of the Tax

Subject to this Act, a tax, which may be called the General Consumption Tax (GCT), is imposed both on—

- (i) the importation into Grenada of goods, as well as on
- (ii) the sale in Grenada of goods and services.

6. Scope of the Tax

(1) Subject to this Act, the General Consumption Tax shall apply both to—

- (i) the importation into Grenada of goods, regardless of who imports same, whether a trader or not, as well as to
- (ii) the sale in Grenada of goods and services, provided that the sale is made by a trader in the ordinary course of business.

(2) Where goods are imported, whether or not by a trader, and whether or not such goods are imported for the purpose of sale, if such goods would have been taxable under this Act if they were the subject of a sale in Grenada, the tax shall be payable on such goods as if the tax were a customs duty.

(3) Where imported goods are entered for warehousing, tax shall be charged and paid at the time of delivery of the goods from the warehouse. The value shall be determined as provided for in section 27.

(4) A trader is one who makes (or intends to make) taxable sales, and who does so while required to be registered, and includes a Government Department or its agency and a statutory body that engages in trading enterprises.

(5) The Comptroller shall keep a register of traders. He or she shall annually update this register and publish it in the *Gazette*. The Comptroller shall give to every trader a registration number which may be referred to as the GCT registration number.

(6) A taxable sale is a sale of goods or services other than an exempt sale.

(7) Tax on any sale of goods or services is the liability of the person making the sale and becomes due at the time of sale.

PART IV

The Meaning of Sale

7. Sale

Sale in this Act includes all forms of sale, including the leasing of goods.

8. Services

Anything other than the sale of goods done for a consideration is a sale of services; this includes the granting, assignment or surrender of a right, privilege or immunity.

9. Minister may treat sale of goods as sale of services, etc.

The Minister may by Order provide with respect to any description of transaction—

- (a) that it is to be treated as a sale of goods and not a sale of services;
- (b) that it is to be treated as a sale of services and not a sale of goods; or
- (c) that it is to be treated neither as a sale of goods nor a sale of services.

10. Increasing value of another person's goods

The provision of services rendered to increase the value of another person's goods or property is taxable as a sale of services.

11. Power, heat, etc., treated as sale of goods

The sale of any form of power, heat, refrigeration or ventilation is treated as a sale of goods.

12. Disposal of assets of a business

The disposal or transfer of goods forming part of the assets of a business by, or under the direction of, the person carrying on the business is treated as a sale of goods whether or not it is done for a consideration.

13. Use of assets of a business

The use of any of the assets of a business by a person outside the business with the permission of the person carrying on the business is treated as a sale of services.

14. Personal use of person carrying on business

Sections 12 and 13 also apply where the transfer or use of the goods or assets is for the personal benefit of the person carrying on the business or his or her agent.

15. Cessation of business

Where a person who has been carrying on a business ceases to carry on the business, any goods then forming part of the assets of the business shall be deemed to be sold by him or her in the course of business immediately before he or she ceases to carry on the business unless—

- (a) the business is transferred as a going concern to another person;
- (b) the business is carried on by another person after the owner of the business has died or become bankrupt or otherwise incapable of running the business; or
- (c) the tax on the deemed sale would not be more than five hundred dollars.

PART V

Time of Sale

16. Time of sale

Except as otherwise provided in this Part, a sale of goods or services shall be regarded as taking place, for the purposes of this Act, when—

- (a) an invoice for the sale is given by the seller;
- (b) payment is made for the sale; or
- (c) the goods are made available or the services are rendered, as the case may be, to the recipient,

whichever is earlier.

17. Goods applied to personal use

Goods applied to personal or other use under sections 12, 13 and 14 are treated as sold at the time of appropriation to that use.

18. Hire purchase

Where goods are sold under a hire purchase agreement they are treated as sold at the time they are allocated by the seller to the purpose of the agreement and tax becomes payable on the full value at that time.

19. Continuous supplies

Where goods or services are sold on a continuous basis for a consideration which is determined or payable periodically, they are treated as sold at the time of issue of the invoice or at the times when the periodic payments are made or become due, whichever is earlier but only to the extent of the sale to which the invoice or payment relates.

PART VI

Place of Sale

20. Goods not removed to or from Grenada

If the sale of any goods does not involve their removal to or from Grenada they shall be treated as sold in Grenada if they are in Grenada and, if the goods are not in Grenada, they shall be treated as sold outside Grenada.

21. Goods removed to or from Grenada

If the sale of any goods involves their removal from Grenada they shall be treated as sold in Grenada, but if it involves their removal to Grenada they shall be treated as sold outside Grenada.

22. Sale of services where supplier carries on business in Grenada

A sale of services shall be treated as being made in Grenada if the supplier of the services carries on his or her business from inside Grenada.

23. Power of Minister to vary section 22

The Minister may by Order vary section 22.

PART VII

Rate of the Tax

24. Rate of the tax

(1) Tax shall be charged on the entry into Grenada of imported goods at the rate of twenty-five per cent on the value of the goods as determined under Part VIII, except that the rate chargeable on imported goods of description listed—

- (a) in the Third Schedule, shall be—
 - (i) ten per cent, and
 - (ii) fifteen per cent of goods of tariff heading ex 22.08,

if the goods satisfy criteria for CARICOM Area of Origin; and

- (b) in the Fourth Schedule shall be at the rates specified in that Schedule.

(2) Tax shall be charged on the sale of goods or services by a trader on the value of the sale as determined under Part VIII at the rate of—

- (a) ten per cent on goods produced by local manufacturers;
- (b) ten per cent on the telephone service of overseas calls;
- (c) eight per cent on—
 - (i) food and beverages served in hotels and restaurants, and
 - (ii) occupancy of rooms in hotels and guest houses;
- (d) five per cent on services not mentioned in paragraph (b) or (c); and
- (e) five per cent on premiums income derived from general insurance business.

(3) The Minister may by Order vary the rate of the tax and an Order under this subsection shall be subject to negative resolution.

25. Power of Minister to provide for credits

The Minister may, by regulations, provide for any credits against tax in respect of imports purchased locally by local manufacturers or for any other reason.

PART VIII

Definition of Value for Purposes of the Tax

26. Sale of goods or services

(1) For the purposes of this Act, the value of any sale of goods or services shall, subject to subsection (2), be—

- (a) if the sale is for a consideration in money, such amount as is equal to the consideration;
- (b) if the sale is—
 - (i) not for a consideration,
 - (ii) for a consideration not consisting or not wholly consisting of money, or
 - (iii) not between independent persons dealing at arm's length,

the open market value of the goods or services sold.

(2) In the case of a sale by local manufacturers of goods produced by them, the value of the sale shall be the ex-factory price and where the circumstances described in subsection (1)(b) apply to such sale, the value shall be the open market value determined in respect of the ex-factory price.

27. Imported goods

For the purposes of this Act, the value of imported goods shall be the total amount of—

- (a) the value of the goods determined in accordance with the Customs Act (whether or not duty is payable under that Act); and
- (b) any duties that are levied, paid or payable upon the entry into Grenada of the goods.

28. Open market value

The open market value shall be determined by the Comptroller and any appeal against the value determined shall be to the Appeal Commissioners referred to in Part XXV and their decision shall be final.

PART IX

Zero-Rated Goods and Services

29. Sale of zero-rated goods and services

Where a trader sells goods or services and such goods or services are zero-rated by virtue of section 30—

- (a) the tax shall not be charged on the sale; but
- (b) the sale shall in all other respects be treated as a taxable sale; and
- (c) the rate at which tax is treated as charged on the sale shall be zero.

30. List of zero-rated goods and services

Goods or services are zero-rated by virtue of this section if the goods or services are of a description specified in the First Schedule to this Act, and goods and services of this description may be called zero-rated goods and services.

31. Importation of zero-rated goods and services

Where goods or services of a description specified in the First Schedule to this Act are imported into Grenada, the tax shall not be chargeable on their importation.

32. Minister may vary list of zero-rated goods and services

The Minister may by Order vary the list of zero-rated goods and services by adding to or deleting from the First Schedule to this Act any description or by varying any description specified in it and any such Order is subject to negative resolution.

33. Exports zero-rated

(1) A sale of goods and services is zero-rated by virtue of this section if the Comptroller is satisfied that the person selling the goods or services—

- (a) has exported them;
- (b) has shipped them for use as stores on a voyage or flight to an eventual destination outside Grenada or as merchandise for sale by retail to persons carried on such voyage or flight in a ship or aircraft; or

the services were provided to a foreign registered vessel or visiting yacht or other foreign registered craft.

(2) The Comptroller may make regulations for the operation of this section.

34. Goods zero-rated by virtue of export later found in Grenada

Where the sale of any goods has been zero-rated by virtue of section 33 or regulations made under that section and—

- (a) the goods are found in Grenada after the date on which they were alleged to have been or were to be exported; or
- (b) any condition specified in the regulations or imposed by the Comptroller is not complied with,

the goods shall be liable to forfeiture and the tax which would have been payable on the goods but for the zero-rating shall become payable forthwith by the person to whom the goods were sold or by any person in Grenada in whose possession the goods are found.

PART X

Exempt Goods and Services

35. List of exempt goods and services

Goods and services are exempted from the tax by virtue of this section if the goods or services are of a description specified in the Second Schedule to this Act, and goods and services of this description may be called exempt goods and services.

36. Minister may vary list of exempt goods and services

The Minister may by Order vary the list of exempt goods and services by adding to or deleting from the Second Schedule of this Act any description of sale or by varying any description of sale specified in it and any such Order is subject to negative resolution.

PART XI

Second Hand Goods

37. Reduction of tax on sale of certain second hand goods

(1) The Minister may by Order make provision for securing a reduction of tax chargeable on the sale of certain second hand goods in cases where no tax was chargeable on the previous sale of the goods.

(2) An Order under this section may specify conditions which must be satisfied before any reduction in tax may be allowed.

38. Dispute as to value of second hand goods

Any dispute as to the value of second hand goods for the purposes of this Part shall be subject to the decision of the Comptroller whose decision shall be final.

PART XII

Bad Debts

39. Credit of tax for bad debts

(1) Where it is shown to the satisfaction of the Comptroller that—

- (a) a person has sold goods or services and has paid tax on that sale;
- (b) the person to whom the goods or services were sold still owes on the sale;
- (c) reasonable efforts made for the recovery of the debt have failed; and
- (d) the debt has been written off as a bad debt,

then, subject to section 40, the seller on making a claim to the Comptroller is entitled to a credit or refund of tax calculated by reference to the outstanding amount.

(2) Where an amount in respect of which a credit or refund of tax has been made to a person under subsection (1) is wholly or partly recovered by the person, that person shall include as tax payable in his or her return for the period during which the amount is recovered the amount of the credit or refund previously made or, where only part of the amount written off is recovered, such proportion of the amount previously credited or refunded as the amount recovered represents as a proportion of the amount written off.

40. Documents in support of claim for credit

The Comptroller may require documentation of the claim within three years of the date of its filing and may, as a result of his or her investigation, determine the amount of any credit or refund.

PART XIII

Application of the Customs Law

41. Application of the Customs Act

Tax on the entry into Grenada of imported goods shall be charged and payable under this Act but, for the purposes of collecting and enforcing the payment of the tax, the Customs Act (including provisions relating to offences against that Act) and any other written law relating to the importation of goods shall, subject to sections 6(3) and 56 of this Act, apply in the same manner as if it were a duty of customs.

PART XIV

Sales by Government Departments and Agencies

42. Application of Act to sales by the Government of Grenada

This Act applies to taxable sales by Government Departments and their agencies and statutory bodies as it applies to taxable sales by taxable persons.

43. Power of Minister to treat certain sales as taxable sales

Where sales by Government Departments or their agencies or statutory bodies (the Government sales) do not qualify as taxable sales but are similar to sales that might be made by a taxable person the Minister may direct that the Government sales shall be treated as taxable sales.

PART XV

Partnerships

44. Registration of partnership

The registration under this Act of persons carrying on a business in partnership may be in the name of the firm and, for purposes of the register of traders, no account shall be taken of any change in partnership.

45. Advice of changes

For the purpose of this Act a person who appears on the register of traders as a partner in a firm shall remain as such until formal advice of any change under section 57(3) is received by the Comptroller.

46. Notice to one partner regarded as notice to firm

For the purpose of this Act, a notice addressed to one partner shall be deemed to be notice to the firm.

47. Liability of any partner

Any partner may be held liable for tax owed by the firm, but where a person is a partner for only part of an accounting period he or she may be held liable only for tax accruing during that part of the accounting period.

PART XVI

Application of the Tax to Banks, Insurance Companies and Certain other Enterprises

48. Power of Minister to make regulations regarding payment of tax by banks and insurance companies

Notwithstanding any other provisions of this Act, the Minister may make regulations respecting arrangements for the payment of tax by banks and insurance companies with the object of simplifying the calculation of tax payable by these organisations.

49. Extension to other organisations

Arrangements for banks and insurance companies made under section 48 may be extended to other organisations where the Minister deems this course to be advisable.

PART XVII

Agents

50. Power to substitute agent or manager for taxable person not residing in Grenada

Where a person who is accountable for any tax under this Act is not resident in Grenada the Comptroller may, by notice in writing served on any agent or manager who has previously acted on behalf of that person in any revenue matter within the previous two years and who is resident in Grenada, cause that agent or manager to be substituted for the person accountable for the tax.

51. Agent for non-taxable person

Goods imported by a taxable person and sold as agent for a non-taxable person shall be treated as sold to and sold by the taxable person as principal.

52. Sales by an agent on his or her own behalf

Goods or services sold through an agent on his or her own behalf may be treated by the Comptroller as a purchase by the agent and a sale by the agent.

PART XVIII

Transfer of a Going Concern

53. Obligation where a business is transferred from one trader to another

Where a business carried on by a trader is transferred to another person as a going concern, then—

- (a) the obligation to be registered under this Act remains unchanged;
- (b) sales by the transferor and the transferee shall be treated as sales of a going concern; and
- (c) any records which this Act requires to be kept for any period after the transfer shall be kept by the transferee unless the transferor requests permission to keep them for the required period and the Comptroller agrees in writing.

54. Continuation of the application of the Act

Without prejudice to section 53, the Comptroller shall provide for the continuous application of this Act where the business of a trader is transferred as a going concern and registration passes from the transferor to the transferee.

55. Transfer of liabilities

Liabilities under this Act shall be transferred from the transferor to the transferee.

PART XIX

Sale of Taxable Goods in Warehouse

56. Tax payable on transfers in warehouse

Tax must be paid on sales of taxable goods in warehouse even if the goods are not delivered from warehouse as a result of the sale unless any zero-rating provision applies, in which case the transaction shall be zero-rated subject to any conditions which may apply.

PART XX

Registration

57. Liability to be registered as a taxable person

- (1) Every person who—
 - (a) is a local manufacturer; or
 - (b) renders services;

and who makes taxable sales, shall register with the Comptroller and shall provide such information to the Comptroller as may be required by him or her to give effect to such registration.

(2) Registration for the purposes of this section shall be in such form as the Comptroller approves.

(3) Section 26 applies for the determination of the value of taxable sales.

58. Registration and effective date

(1) Registration for the purposes of section 57 shall be as follows—

- (a) with respect to a person who was engaged in taxable sales on or after 25th July, 1995, 1st May, 1999;
- (b) with respect to a person who was engaged in taxable sales on or after the commencement of this Act, on or before 1st July, 1999.

(2) Where there is any change in the particulars notified by a taxable person to the Comptroller under section 57, that taxable person shall notify the Comptroller within thirty days of such change.

(3) Where the Comptroller is satisfied that the particulars supplied by a taxable person are correct, the Comptroller shall enter that person's name on the register of traders and advise him or her accordingly, specifying the effective date of registration as defined in subsection (4).

(4) The effective date of registration for the purposes of this section is the date from which the taxable person is required to account for tax on sales made by him or her.

59. Removal of name from register

(1) Where the value of taxable sales made by a taxable person falls below an average of one thousand dollars per month for twelve consecutive months or where he or she ceases to make taxable sales, he or she may apply to the Comptroller for his or her name to be removed from the register of taxable persons and, if he or she is satisfied that this is a proper course, the Comptroller shall remove his or her name from the register.

(2) Where a taxable person has failed to submit returns and has made no application as required by subsection (1) but the level of sales is shown to the satisfaction of the Comptroller to be below an average of one thousand dollars per month for twelve consecutive months, the Comptroller may remove his or her name from the register.

60. Discretionary registration

(1) A person making only zero-rated sales below the registration limit may apply to be registered as a trader and, if he or she is satisfied that there is no risk to the revenue, the Comptroller may register him or her.

(2) A person making only zero-rated sales may apply not to be registered as a trader and the Comptroller may, if he or she is satisfied that there is no risk to the revenue, agree to refrain from registering him or her.

PART XXI

Business Records, Examination and Powers of Entry

61. Business records

(1) Every trader shall keep at his or her principal place of business in Grenada or such other place as the Comptroller may approve such books and records, expressed in the English Language and the currency of Grenada, as are appropriate to enable the Comptroller to ascertain the liability of that person to the tax.

(2) Every trader shall keep such records as the Comptroller may require.

(3) Records required to be kept in pursuance of this section shall be kept for at least six years unless the Comptroller has authorised otherwise.

62. Tax invoice

Traders selling goods or services are required to provide buyers with tax invoices for their taxable sales containing the following details—

- (a) serial number of the invoice;
- (b) name and GCT registration number provided for in section 6(5);
- (c) the date of the sale;
- (d) details of the sale including the value of the sale; and
- (e) tax chargeable on the sale.

63. Certain provisions of Income Tax Act to apply

(1) Sections 68 (except subsection (3)), 69 and 70 of the Income Tax Act, Chapter 149A, shall, with such modifications as are necessary, apply in relation to obtaining full information, examination of business records, powers of entry and removal of documents under this Act as they apply under that Act.

(2) Sections 6 and 116 of the Income Tax Act, Chapter 149A, shall, with such modifications as are necessary, apply in relation to secrecy and summary conviction for breach of secrecy under this Act as they apply under that Act.

PART XXII

Returns and Payment of Tax

64. Returns

(1) A trader shall furnish a return in such form as may be approved by the Comptroller and the return shall include particulars of taxable sales during a calendar month and the tax payable in respect of those sales.

(2) The return shall be signed by the trader or by an agent authorised by him or her to sign on his or her behalf and furnished to the Comptroller together with the tax due within twenty days after the end of the calendar month to which the return relates.

65. Payment of tax

A person who is required by section 64 to furnish a return shall, within the time allowed by that section, pay to the Comptroller the amount of tax payable for the period to which the return relates.

65A. Comptroller may extend time to file return

Where, under this Act, any return is required to be furnished by any person within a specified period, the Comptroller may, by notice in writing served on that person, extend the period within which the return is to be furnished.

PART XXIII

Assessments

66. Assessments

(1) The Comptroller shall assess every return filed and where—

- (a) a person fails to furnish any return or to make payment of tax required under this Act;
- (b) a person fails to keep books and records as required by section 61 or afford the facilities necessary to verify them or the returns furnished by him or her; or
- (c) it appears to the Comptroller that the returns are incomplete or incorrect,

the Comptroller may to the best of his or her judgement assess the amount of tax due from the person and issue a notice of the assessment to the person, and such amount shall be payable by the person as tax.

(2) Where, in relation to an assessment made on a person, the Comptroller is of the opinion that the tax charged is less than the amount that should have been charged or an amount has been repaid to a person which ought not to have been repaid, the Comptroller may to the best of his or her judgement make an additional assessment accordingly and issue a notice of the additional assessment to the person, and such amount shall be payable by the person as tax.

(3) Where a taxable person has acquired or imported any goods in the course or furtherance of any business carried on by him or her, the Comptroller may require him or her to account for the goods. If that person fails to account for them to the satisfaction of the Comptroller, the Comptroller may to the best of his or her judgement assess the tax due to, and notify, him or her the amount of tax that would have been chargeable in respect of the goods if they had been sold by the person, and such amount shall be payable by the person as tax, and an assessment under this subsection may be referred to as an imputed assessment.

(4) Any amount required by an assessment or an additional assessment to be paid by a person shall be paid to the Comptroller on the date of the service on that person of the notice of assessment or additional assessment.

(5) Where an assessment or additional assessment of the tax payable by a person is made under this section wholly or in part as a result of any act or omission of that person that constitutes an offence against this Act, the assessment or additional assessment may include such additional amount by way of penal tax as the Comptroller sees fit, but so that the additional amount does not exceed three times the amount of tax (other than penal tax) that is included in the assessment or additional assessment as a result of the act or omission that constitutes the offence.

(6) The liability of a person to pay penal tax assessed under subsection (5) is not affected by the fact that the person may not have been convicted of, and punished for, the contravention concerned, and the liability of the person to be proceeded against or punished for an offence is not affected by an assessment under this section or the payment of an amount so assessed.

(7) An assessment or an additional assessment under this section shall not be made at any time after six years have elapsed since the end of the month to which the assessment or additional assessment relates.

(8) Subsection (7) does not apply where the Comptroller is satisfied that there are reasonable grounds for believing that tax has been or may have been lost through the fraud or wilful default of any person.

(9) The provisions of subsections (4) to (8) apply to an imputed assessment made under subsection (3) as they apply to an assessment and an additional assessment made under subsections (1) and (2) respectively.

66A. Comptroller may extend time for payment

On application by the person assessed, the Comptroller may grant such extension of time for payment or permit payments to be made by such instalments and within such time as he or she considers the circumstances warrant, and in that case the tax shall be due and payable accordingly.

PART XXIV

Recovery of Tax

67. Interest on unpaid tax

(1) Where any amount of tax that a person is required to pay to the Comptroller is not paid by the due date, the amount outstanding shall bear interest at the rate of two per cent per month or part thereof for the period during which it remains unpaid commencing from the day the return required under section 64 is due.

(2) The Comptroller may, where he or she is satisfied that the circumstances of the case justify the reduction or waiver of interest arising under subsection (1), reduce or waive the interest accordingly.

68. Recovery of tax

(1) Tax shall, when it becomes due and payable, be a debt due to the Government and payable to the Comptroller.

(2) Any tax unpaid may be sued for and recovered by the Comptroller in any court of competent jurisdiction.

(3) In any proceedings for the recovery of tax it shall not be competent for the defendant to enter a defence that the tax payable is excessive or the assessment is the subject of objection or appeal.

(4) For the purposes of recovery, tax includes any penal tax included in an assessment or additional assessment under section 66(5) or interest imposed under section 67.

69. Recovery of tax shown on invoice

(1) Where an invoice shows a sale of goods or services as taking place with tax chargeable on it, there shall be recoverable from the person who issued the invoice an amount equal to that which is shown on the invoice as tax or, if the tax is not separately shown, to so much of the total amount shown as payable as is to be taken as representing the tax on the sale.

(2) Subsection (1) applies whether or not—

- (a) the invoice is a tax invoice issued in pursuance of section 62;
- (b) the sale shown on the invoice actually takes or has taken place, or the amount shown as tax, or any amount of tax, is or was chargeable on the sale; or
- (c) the person issuing the invoice is a taxable person,

and any sum thus recoverable as tax shall be recoverable as a debt due to the Government.

70. Application of certain provisions of the Income Tax Act and power of remission of tax

(1) Sections 99, 100, 102, 103, 104, 105 and 106 of the Income Tax Act, Chapter 149A, shall, with such modifications as are necessary, apply in relation to the recovery of any amount payable under this Act as if the amount were payable under that Act.

(2) Notwithstanding subsection (1), the Comptroller may authorise distress in accordance with subsection (3) to be levied on the goods and chattels of any person neglecting or refusing to pay any tax due from him or her or any amount recoverable as if it were tax due from him or her. The Comptroller may also by sale dispose of any goods and chattels on which distress is levied and for that purpose the provisions relating to sales under execution issuing out of the Magistrate's Court shall have effect, *mutatis mutandis*.

(3) For the purpose of levying any distress, a bailiff shall execute a Warrant issued to him or her by the Comptroller according to the tenor thereof and such Warrant shall be in the form set out in the Fifth Schedule.

(4) Section 108 of the Income Tax Act, Chapter 149A, shall, with such modifications as are necessary, apply in relation to the refund on application of any amount repayable under this Act as if the amount were repayable under that Act.

(5) Section 109 of the Income Tax Act, Chapter 149A, shall, with such modifications as are necessary, apply in relation to the waiver or remission of tax, interest or penalty assessed under this Act as if they were assessed under that Act.

PART XXV

Objections and Appeals

71. Objection to assessment

Any person, who is dissatisfied with an assessment or a determination by the Comptroller made on him or her, may object to the assessment or determination and sections 86 (except subsection (6)) and 87 of the Income Tax Act, Chapter 149A, shall apply, with such modifications as are necessary, for the purpose of enabling the objection to be dealt with and determined.

72. Appeal from decision by Comptroller

Any person who is dissatisfied with the decision of the Comptroller in determining an objection made by him or her may appeal therefrom to the tribunal of Appeal Commissioners established under section 88 of the Income Tax Act, Chapter 149A, and sections 88, 89 (except subsection (3)), 90, 91 and 92 of the Income Tax Act, Chapter 149A, shall apply, with such modifications as are necessary, for the purpose of enabling the making, hearing and determination of appeals.

PART XXVI

Offences

73. Fraudulent evasion of tax

If any person takes steps, or is knowingly concerned in the taking of steps, with a view to the fraudulent evasion of tax by him or her or any other person, he or she is guilty of an

offence and is liable on summary conviction to a fine of ten thousand dollars or three times the amount of the tax, whichever is the greater, and to imprisonment for one year.

74. Production of false document with intent to deceive, etc.

If any person—

- (a) with intent to deceive produces, furnishes or sends for the purposes of this Act or otherwise makes use for those purposes any document which is false in a material particular; or
- (b) in furnishing any information for the purposes of this Act makes any statement which he or she knows to be false in a material particular or recklessly makes a statement which is false in a material particular,

he or she is guilty of an offence and is liable on summary conviction to a fine of five thousand dollars and to imprisonment for six months.

75. Where a person's conduct must have involved him or her in the commission of one or more offences

Where a person's conduct during any specified period must have involved the commission by him or her of one or more offences under the preceding provisions of this Part, then, whether or not the particulars of that offence or those offences are known, he or she is by virtue of this section guilty of an offence and is liable on summary conviction to a penalty of five thousand dollars or, if greater, three times the amount of any tax that was or was intended to be evaded by his or her conduct, and to imprisonment for six months.

76. Possession of taxable goods or acceptance of taxable services where there is reason to believe tax may be evaded

If any person acquires possession of or deals with any goods, or accepts any taxable services, having reason to believe that tax on the sale of the goods or services or on the importation of the goods has been or will he or she evaded, he or she is guilty of an offence and is liable on summary conviction to a fine of five thousand dollars or three times the amount of the tax, whichever is the greater.

77. Failure to comply with Part XX

If any person fails to comply with the requirements of Part XX of this Act he or she is guilty of an offence and is liable on summary conviction to a fine of five thousand dollars or, if greater, three times the amount of the tax evaded by the failure or contravention.

78. Issue of false invoice showing tax

If a person other than a person registered under this Act or a person acting on behalf of a Government Department or its agency or a statutory body issues an invoice showing an amount as being tax or as being attributable to tax, when he or she knows or ought to know that the invoice is false in a material particular, he or she is guilty of an offence and is liable on summary conviction to a fine of five thousand dollars or three times the amount so shown, whichever is the greater.

79. Failure to comply with Parts XXI or XXII, etc.

If any person fails to comply with any requirement imposed under Parts XXI or XXII of this Act or any regulations or rules made under this Act, he or she is guilty of an offence and is liable on summary conviction to a fine of one thousand dollars together with a fine of fifty dollars for each day on which the failure continues.

80. Time limits for proceedings to be taken

Proceedings under this Part may be commenced—

- (a) where the offence alleged has involved the doing of an act, within three years after the discovery of the act;
- (b) where the offence alleged has involved the failure to do any act, within three years after the Comptroller has become aware of such failure;
- (c) where the offence alleged has involved the non-disclosure or incorrect disclosure by any person of any information relating to that person's liability to tax for any period, within three years after his or her correct liability to tax has been finally determined for that period.

81. Compounding of offences and mitigation of penalties

(1) Subject to the powers of the Director of Public Prosecutions under the Constitution, where any person commits an offence against this Act for which criminal proceedings may be taken under this Part, then in relation to that offence, the Comptroller may, at any time prior to the commencement of the hearing by any court of the proceedings, compound the offence and order the person to pay such sum of money as the Comptroller may think fit but not exceeding the maximum amount specified in this Part for that offence.

(2) The Comptroller shall not exercise his or her power to compound under subsection (1) unless the person who has committed the offence requests the Comptroller in writing to so deal with the offence.

(3) Where the Comptroller compounds any offence under this section and makes an order accordingly—

- (a) the order shall be made in writing and there shall be attached to it the request made under subsection (2);
- (b) the order shall specify the offence committed, the amount ordered to be paid and the date on which payment is to be made;
- (c) a copy of the order shall be given to the Director of Public Prosecutions and to the person who committed the offence;
- (d) the order shall be final and not subject to any appeal;
- (e) the amount ordered to be paid shall be recoverable as if it were tax due and payable.

PART XXVII

Contract for Goods or Services

82. Change in tax after making contract

Where, after the making of a contract for the supply of goods or services and before the goods or services are supplied, there is a change in the tax charged on the relevant sale of goods or services, then, unless the contract otherwise provided, there shall be added to or deducted from the consideration an amount equal to the change. References in this section to a change in the tax charged on a supply or sale include references to a change to or from no tax being charged on the supply.

PART XXVIII

Miscellaneous

83. Certain provisions of the Income Tax Act to apply in relation to forms, notices, etc.

Sections 125 and 126 of the Income Tax Act, Chapter 149A, shall, with such modifications as are necessary, apply in relation to forms, notices, returns or documents under this Act as they apply under that Act.

84. Commencement

This Act comes into force on the 17th day of July, 1995.

85. Repeal and saving

(1) The Value Added Tax Act, 1986, is repealed.

(2) Nothing in subsection (1) shall affect any liability or any obligation arising in respect of tax imposed by the Value Added Tax Act, 1986, prior to the date on which that Act is repealed and in respect of such liability or obligation the Value Added Tax Act, 1986, shall continue in force.

First Schedule

GENERAL CONSUMPTION TAX ACT

Zero-rated Goods and Services

[Sections 30, 31 and 32.]

Group 1 — Live Animals

- 01.01 Horses, asses, mules and hinnies
- 01.02 Bovine animals
- 01.03 Swine
- 01.04 Sheep and goats
- 01.05 Poultry
- 01.06 Other
- 03.01 Fish
- ex 03.06 Crustaceans
- ex 03.07 Molluscs

Group 2 — Food

Meat & Poultry

- 02.01 Meat of bovine animals, fresh or chilled
- 02.02 Meat of bovine animals, frozen
- 02.03 Meat of swine, fresh, chilled or frozen
- 02.04 Meat of sheep or goats, fresh, chilled or frozen
- ex 02.06 Pig trotters
- 02.07 Meat and edible offal of poultry of heading 01.05 fresh, chilled or frozen
- ex 02.09 Poultry Fat and Pork Fat
- ex 02.10 Pork or Beef – Salted or in Brine

Fish

- 03.02 Fresh fish of all kinds excluding fish fillets

- ex 03.04 Fresh fish fillets
- 03.05 Fish: dried, smoked, salted or in brine
- ex 16.04 Sardines

Dairy Products

- 04.01 Milk & Cream – fresh NOT concentrated or sweetened
- ex 04.02 Milk & Cream in powder or granules
- ex 04.02 Sweetened condensed milk
- ex 04.02 Evaporated milk
- 04.06 Cheese
- ex 04.07 Eggs

Vegetables

- ex 07.01 Potatoes, fresh or chilled
- 07.02 Tomatoes, fresh or chilled
- 07.03 Onions, etc., fresh or chilled
- 07.04 Cabbages, cauliflowers, etc., fresh or chilled
- 07.05 Lettuce and chicory, fresh or chilled
- 07.06 Carrots, turnips, etc., fresh or chilled
- 07.07 Cucumber and gherkins, fresh or chilled
- 07.08 Leguminous vegetables, shelled or unshelled, fresh or chilled
- 07.09 Other vegetables, fresh or chilled
- ex 07.10 Vegetables (uncooked or cooked by steaming or boiling in water), frozen
- 07.13 Dried leguminous vegetables

Margarine

- ex 15.17 Margarine

Edible Fruit

- 08.03 Bananas including Plantain fresh or dried
- 08.04 Dates, figs, etc., fresh or dried
- 08.05 Citrus fruit, fresh or dried
- 08.07 Melons and papaws, fresh
- 08.09 Apricots, cherries, etc., fresh
- 08.10 Other fruit, fresh

Flours and Cereals

- 10.01 Wheat and meslin
- 10.02 Rye
- 10.03 Barley
- 10.04 Oats
- 10.05 Maize
- ex 10.06 Rice – NOT put up for retail sale
- 10.07 Grain sorghum
- 10.08 Buckwheat, millet, etc.
- 11.01 Wheat or meslin flour
- 11.02 Cereal flours other than of wheat or meslin
- 11.03 Cereal groats, meal and pellets
- 11.04 Cereal grains otherwise worked
- 11.05 Flour, meal and flakes of potatoes
- 11.06 Flour and meal of dried leguminous vegetables of heading 07.13, etc.
- 11.07 Malt, whether or not roasted

- 11.08 Starches, insulin
- 11.09 Wheat gluten, whether or not dried
- ex 19.04 Breakfast cereals

Sugars

- 17.01 Cane or beet sugar & chemically pure sucrose
- ex 17.02 Other, including invert sugar

Salt

- ex 25.01 Rock salt, sea salt and other table salt in bulk but not put up for retail sale

Cereal Preparations

- ex 19.05 Communion Wafers, including bread

Infant Food

- ex 19.01 Malt extract, food preparations of flour, etc.
- ex 20.05 Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen
- ex 20.07 Jams, fruits, jellies, etc.
- ex 20.09 Fruit juices and vegetable juices, etc.
- ex 21.04 Soups and broths, etc.
- ex 21.06 Food preparations not elsewhere specified

Group 3 — Animal Feeding Stuffs

- ex 23.09 Prepared animal fodder except food for pets

Group 4 — Sewerage and Water

1. Services of—
 - (a) Receptors, disposed or treatment of foul water of sewage in bulk
 - (b) Emptying of cesspools, septic tanks or similar receptacles
2. Water other than distilled or de-ionised water and water of similar purity

Group 5 — Miscellaneous Products

Live plants including trees, shrubs, roots cuttings and slips

- 06.01 Bulbs, tubers, etc.
- 06.02 Banana Plants, Coconut plants, etc.
- 12.11 Plants and parts of plants, etc.

Seeds, fruits and spores of a kind used for sowing

- ex 07.01 Seed potatoes
- ex 12.01 Soya beans, for sowing
- ex 12.02 Ground nuts, for sowing
- ex 12.04 Linseed, for sowing
- ex 12.05 Rape or colza for sowing
- ex 12.06 Sunflower seeds, for sowing
- ex 12.07 Other oil seeds and oleaginous fruits, for sowing
- 12.09 Seeds, fruit and spores, of a kind used for sowing
- 12.10 Hop cones, etc.
- 12.12 Locust beans, etc.
- 12.13 Cereal straw, etc.
- 12.14 Swedes, mangolds, fodder roots, etc.

Kerosene

- ex 27.10 Illuminating kerosene
- ex 27.10 Aviation fuel

Medicaments (including veterinary)

- 30.03 Medicaments – NOT put up in packages for retail sale
- 30.04 Medicaments – put up in packages for retail sale

Fertilisers

- 27.03 Peat Moss
- 31.01 Animal or vegetable, etc.
- 31.02 Mineral or chemical, nitrogenous
- 31.03 Mineral or chemical, phosphatic
- 31.04 Mineral or chemical, potassic
- 31.05 Other mineral or chemical fertilisers etc.

Household soaps in cakes, tablets and bars

- ex 34.01 Soap, etc.

Disinfectants, Insecticides, fungicides, herbicides and vermin killers

- ex 38.08 Disinfectants, insecticides, fungicides, herbicides, rodenticides, etc., – NOT in packages for retail sale

Printed books, booklets, brochures, leaflets and exercise books

- ex 48.20 Exercise Books
- ex 49.01 Printed books, brochures, leaflets, etc.
- 49.03 Children's picture, drawing or colouring books
- ex 49.05 Maps and hydrographic charts in book form

Newspapers, journals and periodicals

- 49.02 Newspapers, journals and periodicals, etc.

Water Boots

- ex 64.01 Water boots

Kerosene Lamps

- ex 94.05 Kerosene Lamps – of glass or metal

Tools, equipment, parts, accessories and materials for Agricultural and Irrigation purposes

- ex 39.23 Poultry Bags (Plastic)
- ex 39.23 Seedling trays
- ex 39.26 Poultry Feeders and Waterers
- ex 48.19 Poultry Bags (Paper)
- ex 56.07 Diothene Propling Twine (Blue)
- ex 56.08 Jute Bags for export of Agricultural Produce
- 68.04 Grinding Stones
- 82.01 Other articles of cutlery for use in agriculture, horticulture or industry
- ex 82.08 Knives with cutting blades for use in agriculture, horticulture or industry
- ex 84.13 Irrigation Pumps
- ex 84.24 Spray and Mist Blowers
- ex 84.24 Drip Irrigation systems and parts
- ex 84.79 Mechanical Feeder
- ex 87.01 Small Agricultural Tractors
- ex 90.04 Respirators, Goggles and Protective Clothing

Agricultural Multi-use Items

- ex 39.17 Irrigation lines and fittings (Plastic)
- ex 39.23 Watering Cans (Plastic)
- ex 39.25 Water Tanks (Plastic)
- ex 48.19 Cartons for Agricultural Export
- ex 70.19 Water Storage Tanks (Fibre Glass)

- ex 73.13 Irrigation lines and fittings (Galvanised)
- ex 73.13 Fencing Wire for Livestock
- ex 73.23 Watering Cans (Metal)
- ex 82.01 Post Hole Digger
- ex 82.10 Corn Mill (Hand Operated)
- ex 84.38 Sugar Cane Mills
- ex 84.38 Corn Mills
- ex 84.67 Hand held brush cutters and parts
- ex 84.67 Hand held agricultural tools
- ex 94.66 Agricultural Greenhouse and Fittings

Computers

- ex 84.71 Micro Computers, printers and ancillary equipment (excluding mainframe computers)
- ex 84.73 Parts & accessories of the machines of heading 84.71
- ex 96.12 Computer Ribbons

Group 6 — Newspaper Advertisements

The publication in any newspaper, journal or periodical of any advertisement.

Group 7 — Purchases by Government Departments

Purchases by Government Departments and agencies and statutory bodies specified by the Minister of Finance.

Group 8 — Importations by the Grenada Banana Co-operative Society, the Grenada Cocoa Association and the Grenada Co-operative Nutmeg Association

Goods imported by the Grenada Banana Co-operative Society, the Grenada Cocoa Association and the Grenada Co-operative Nutmeg Association provided that an official of the appropriate body certifies that the goods are for the use in the improvement of the quality of bananas, cocoa or nutmegs, as the case may be, grown in the State or for packaging them for export.

Group 8A —

- Energy saving devices
- Solar water heaters
- Energy saving bulbs
- Solar panels, inverters and deep cell batteries

Group 8B —

- Disaster mitigating devices
- Hurricane shutters, hinged or rolled, manual or mechanised
- Hurricane straps and ties

Second Schedule

GENERAL CONSUMPTION TAX ACT

Exempt Goods and Services

[Sections 35 and 36.]

Group 1 — Land

1. The grant, assignment, or surrender of any interest in or right over land or of any licence to occupy land.
2. The granting by a person of a major interest in, or in any part of, a building or its site.

Group 2 — Accommodation

Rental payments on accommodation excluding that provided by hotels and guest houses.

Group 3 — Postal Services

1. The conveyance of postal packets by the Post Office.
2. The supply by the Post Office of any services in connection with the conveyance of postal packets.

Group 4 — Education

1. The provision of education or research by a school or university.
2. Private tuition in subjects normally taught in a school or university, to a pupil by a teacher acting independently.

Group 5 — Health

1. The sale of services by a doctor of medicine, a registered optician, a dentist or a nurse.
2. The sale of any services by a dental technician.
3. The service by a chemist or pharmacist of dispensing prescriptions signed by a medical doctor.
4. The provision of care or medical or surgical treatment in a hospital, including the directly related supply of medically prescribed goods.
5. Human blood.

Group 6 — Legal

Services of a legal practitioner in a constitutional or criminal cause or matter.

Group 7 — Burial and Cremation

1. Goods and services provided in connection with the disposal of the remains of the dead.
2. The making of arrangements for, or in connection with, the remains of the dead.

Group 8 — Trade Unions

The provision to its members of goods and services by a trade union other than in exchange for a specific charge which relate to the aims of the trade union and does not include any right of admission to any premises, event or performance to which non-members are admitted for payment.

Group 9 — Transport

Transport, local and international, of persons and goods, excluding the hiring of cars, vans or trucks.

Group 10 — Local Manufacturing

All inputs including services, vehicles, equipment, machinery, spare parts and tools in the manufacturing process of local manufactures certified as such by the Industrial Development Corporation.

Group 11 — Approved Projects

1. Services procured by projects approved by the Minister of Finance.
2. Transactions made by persons or companies under the Hotels Aid Act, Chapter 138, certified as such by the Industrial Development Corporation.

Group 12 — Conditional Duty Exemptions

Motor Vehicles and other articles imported by persons, enterprises or organisations, in accordance with the conditions set out in the list of Conditional Duties Exemptions, SRO 18 of 1995.

Group 13 — A Diplomatic Agent Visiting on Official Business Certified by the Ministry of External Affairs—

- (a) Occupation of rooms in a hotel or guest house; and
- (b) food and beverages served to him or her.

Third Schedule

GENERAL CONSUMPTION TAX ACT

Goods Chargeable to Tax at the Rate Specified in Section 24(1)(a)

[Section 24.]

ex Ch.09	Ground Spices
ex 02.03	Hams and Bacon
ex 16.02	
ex 16.01	Salami and Sausage
ex 19.02	Pasta Products
ex 19.04	Snack Foods
ex 19.05	Bread and other ordinary bakers wares. Pastries, cakes and other fine bakers ware and ice cream cones
ex 20.07	Jellies and Jams
ex 20.09	Fruit Juices
ex 21.03	Sauces and Condiments
ex 21.06	Syrups
ex 21.05	Ice Cream, Ice lollies
ex 2201.101	Mineral Water
ex 22.02	Aerated Beverages
ex 22.02	Malted beverages commonly known as 'Malta' and like products.
ex 22.03	Beer
ex 22.03	Stout
ex 22.08	Rum
ex 22.08	Gin
ex 22.08	Vodka
ex 22.08	Cordials and Liqueurs
ex 22.08	Rum Punch and Rum Coolers
ex 22.09	Vinegar
ex 24.02	Cigarettes
ex 28.04	Oxygen
ex 29.01	Acetylene
ex Ch.32	Water-thinned and oil based Paints, Enamels, Varnishes and Plastic Paints
ex 33.03	Bay Rum
ex 33.03	Perfumed Spirits and Toilet Waters.
ex 34.06	Candles

ex 38.14	Thinners
ex 39.23	Plastic Bags
ex 40.11	Pneumatic Tyres for Motor Cars, Buses and Lorries
ex 42.02	Travel Goods, Bags, Boxes and Similar Containers
ex 48.17	Writing Blocks, Envelopes, Lettercards, Plain Postcards, Correspondence Cards, Boxes, Pouches, Wallets and writing compendiums of paper or paperboard, containing only an assortment of paper stationery
ex 48.18	Toilet Paper
ex 39.23	Paper Bags and Egg Boxes of
ex 48.19	Paper or plastic
ex 48.20	Registers, Note books, Diaries, blotting-pads, Binders, File covers and other stationery of paper and paperboard; sample and other Albums and Book Covers of paper or paperboard
ex 49.09	Picture Postcards, Christmas and other Picture Greeting Cards
ex 49.10	Calendars
ex Ch.60	Garments
ex Ch.61	Garments
ex Ch.69	Building Bricks
ex 71.13	Articles of Jewellery of Gold and Silver
ex Ch.72	Steel Rods
ex Ch.72	Coated Steel Sheets of a thickness less than 3mm
ex 73.21	Cooking Apparatus and Plate Warmers for domestic use
ex 76.10	Aluminium Doors and Windows
ex 84.18	Refrigerators and Deep Freezers for domestic use
ex Ch.87	Mufflers
ex 94.01	Chairs and other seats of wood and metal
ex 94.04	Mattresses and Cushions
ex Ch.89	Fibre-Glass Pirogues
ex 4418.20	Doors

Fourth Schedule

GENERAL CONSUMPTION TAX ACT

Goods and Rates of Tax referred to in Section 24(1)(b)

[Section 24.]

15.6	Vegetable oil	15%
22.03	Beer	50%
22.04	Wine	10%
22.05	Vermouth	10%
22.08	Spirits	15%
22.08	Spirits (CARICOM Origin)	55%
ex 24.02	Cigarettes	75%
ex 24.02	Cigarettes (CARICOM Origin)	136%
ex 27.10	Gasolene	35.97%
ex 27.10	Mogas 95	50%

ex 27.10	Mogas 93	50%
ex 27.10	Diesel	42.2%
ex 27.10	Liquefied Petroleum Gas (LPG)	0%
ex 32.15	Computer ink	10%
34.2	Organic surface-active agents (other than soap), surface-active preparations, etc.	15%
ex 73.21	Household Stoves & Cookers made of iron & steel	10%
ex 84.18	Household Refrigerators/Freezers	10%
ex 84.22	Household Dish Washers	10%
ex 84.23	Household/Personal Weighing Scales	10%
ex 84.50	Household Washing Machines	10%
ex 84.71	Mainframe computers and Uninterrupted Power Supply (UPS) units	10%
85.09	Domestic Vacuum Cleaners, Food Mixers, Blenders, etc. ...	10%
ex 85.16	Household Irons, Microwave Ovens, Toasters, Electrical stoves & Cookers	10%
ex 85.18	Computer speakers	10%
ex 85.19	Personal Record Players/Turntables	10%
ex 85.20	Personal Audio Tape Recorders	10%
85.21	Video Tape Recorders	10%
ex 85.23	Unrecorded Audio & Video Tapes, Computer diskettes	10%
ex 85.23	Blank CD's	10%
ex 85.24	Pre-recorded Audio & Video Tapes, Gramophone records, Compact Discs, Computer diskettes	10%
85.27	Radios	10%
85.28	Televisions	10%
85.35		
&	Electrical fittings	50%
85.36		
87.02	Public Transport Vehicles	50%
87.02	Public Transport Vehicles (Second Hand)	55%
87.03	Motor Cars (New)	20%
87.03	Motor Cars (Second Hand)	60%
87.04	Goods Vehicles	50%
87.04	Goods Vehicles (Second Hand)	55%
87.05	Special purpose Motor Vehicles (Second Hand)	55%
1602.403	Luncheon meat	15%
.501	Corned beef	15%
0405.002	Butter fresh	15%
.003	Butter salted	15%
1507.90	Soya-bean oil	15%
1512.19	Sunflower-seed oil	15%
1512.29	Cottonseed oil etc.	15%
1515.29	Maize (corn) oil, etc.	15%
2104.102	Soups (powder)	15%
3306.101	Toothpaste	15%
9603.003	Toothbrushes	15%

Fifth Schedule

GENERAL CONSUMPTION TAX ACT

Warrant for Levying Distress

[Section 70.]

GRENADA

WARRANT TO LEVY ON GOODS ISSUED PURSUANT SECTION 70(2) OF THE
GENERAL CONSUMPTION TAX ACT, 1995 NO. 7.

By: The Comptroller of Inland Revenue

To:

Whereas the goods of (name of person)

of (address)

is liable under the General Consumption Tax Act, No. 7 of 1995, of the amount of.....

And whereas default has been made in payment of the amount of

you are therefore hereby enjoined and required to levy and sell the goods of the said

..... (name of person) possessed or a sufficient part thereof to satisfy the
amount mentioned above together with cost attending the levy and sale and all other proceedings
consequent thereon.

And you are required to make a return to me at the completion thereof.

Given under my hand at St. George's Grenada this day of, 20.....

.....
Comptroller of Inland Revenue

**CHAPTER 121A
GENERAL CONSUMPTION TAX ACT**

SUBSIDIARY LEGISLATION

.....
No Subsidiary Legislation
.....