

CHAPTER 74B

CRUISE SHIP (VISITORS) LEVY ACT

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ACT

Amended by

Act No. 20 of 1994

ARRANGEMENT OF SECTIONS

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CHAPTER 74B

CRUISE SHIP (VISITORS) LEVY ACT

An Act to provide for the imposition of a Levy on Cruise Ship Visitors.

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.

[Amended by Act No. 20 of 1994.]

[25th May, 1990.]

1. Short title

This Act may be cited as the Cruise Ship (Visitors Levy) Act.

2. Interpretation

In this Act—

“Cruise Ship” means a ship transporting people who are called visitors, tourists, holiday travellers or howsoever otherwise referred to;

“ship” has the same meaning as in the Interpretation and General Provisions Act, 1989;

“tourist” means a visitor, holiday traveller, or howsoever otherwise called who travels on a cruise ship;

“visitor” means a tourist, holiday traveller, or howsoever otherwise called arriving in Grenada by a Cruise Ship.

3. Imposition of Levy

(1) Subject to the provisions of this Act a Levy is imposed on cruise ship visitors and shall be paid to the Grenada Ports Authority by the Master of a cruise ship bringing visitors to Grenada.

(2) The Levy shall be at the rate of US\$3.00 in respect of each visitor.

4. Remission of Levy

The Grenada Ports Authority may remit or waive any levy payable by a person under this Act where it is satisfied it is just and equitable to do so.

5.

The Grenada Ports Authority shall be accountable to the Government for all levies collected under this Act.

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SUBSIDIARY LEGISLATION

No Subsidiary Legislation
