

CHAPTER 90B ENVIRONMENTAL LEVY ACT

• Act • Subsidiary Legislation •

ACT

Act No. 5 of 1997

Amended by

Act No. 12 of 2000

Act No. 13 of 2007

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CHAPTER 90B ENVIRONMENTAL LEVY ACT

An Act to repeal and replace the Environmental Levy Act.

[Act No. 5 of 1997 amended by Act No. 12 of 2000, Act No. 13 of 2007.]

[9th May, 1997.]

1. Short title

This Act may be cited as the Environmental Levy Act.

2. Interpretation

In this Act—

“Authority” means the Solid Waste Management Authority established by the Grenada Solid Waste Management Authority Act, Chapter 131A;

“beverage container” means any container designed, used, or produced for the storage of beverages and other products as listed in the First Schedule;

“cruise ship” means a ship transporting people who are called visitors, tourists, holiday travellers or howsoever else called;

“haulage service” means the transportation by the Authority of solid waste to a landfill or other like place for disposal;

“levy” means the environmental levy imposed by section 3;

“marine visitor” means a person who arrives in Grenada on a ship or cruise ship; and the crew of any such ship or cruise ship on a pleasure charter;

“ship” means a marine craft or vessel of any description used in navigation and which is not propelled by oars;

“solid waste” includes domestic, commercial, industrial and institutional waste or refuse, abandoned, discarded or derelict domestic, commercial and industrial appliances and machines and abandoned or derelict vehicles or all kinds and “ship generated solid waste” shall be construed accordingly;

“stay over visitor” means a person, not being a citizen or permanent resident of Grenada, who arrives in Grenada by ship or aircraft and remains in Grenada for more than twenty-four hours;

“tipping service” means the over-turning by the Authority of solid waste transported to a land fill or other like place;

“white goods” mean the goods in an assembled form specified in the Second Schedule.

3. Imposition and collection of levy

(1) Subject to sections 4 and 11, an environmental levy is hereby imposed on the persons, goods and services specified in the first column of the Second Schedule.

(2) The levy referred to in subsection (1) shall be collected from the persons specified in the second column of the Second Schedule in the amount in the third column of that Schedule.

(3) The public authorities or persons specified in the fourth column of the Schedule shall be responsible for the collection of the levy and paying over the same to the Authority.

4. Exemption

The Minister may by order exempt a person, or a Department of Government, from any or all the levies imposed by this Act or another enactment.

5. Paying over of levy

The proceeds of the levy collected under section 3 shall be paid over to the Authority within thirty days after such collection or within such further period as the Minister permits in writing.

6. Recovery of levy

“Notwithstanding anything contained in any other enactment or rule of law, where the levy payable by any person and collectable on behalf of the Crown in accordance with this Act by the Grenada Electricity Services Limited, (hereinafter referred to as “GRENLEC”), remains unpaid for a period exceeding thirty days, the amount of the levy due and payable shall be deemed to be a debt owed to GRENLEC and shall be recoverable as such.”

7. Refund of levy on beverage containers

(1) Eighty per cent of the levy paid with respect to a beverage container shall be refunded within six months of its payment on satisfactory proof to the Comptroller of Customs by the importer—

- (a) of the re-export thereof; or
- (b) of the disposal thereof in a manner that is acceptable to the Authority.

(1A) One hundred per cent of the levy paid with respect to a beverage container which is imported into Grenada for manufacturing purposes and is not sold within Grenada shall be refunded within six months of such payment by the Comptroller of Customs on satisfactory proof by the importer of its re-exportation.

8. Amendment of Schedules

The Minister of Finance may by order amend the First or Second Schedule and any such order shall be subject to negative resolution of Parliament.

9. Offences

A person who—

- (a) fails or refuses to pay the levy imposed by this Act; or
- (b) fails, refuses or neglects to pay over the levy collected in accordance with this Act,

commits an offence and shall be liable on summary conviction to a fine of ten thousand dollars or imprisonment for twelve months, or both; and to an additional fine of one thousand dollars for each day or part thereof during which the offence continues after a conviction for such offence.

10. Repeal, revocation and savings

(1) The Trade (Non-returnable Container) Levy Act, 1993, is hereby repealed with effect from 1st December, 1996.

(2) The Trade (Non-returnable Container) Levy Order, SRO 20 of 1996, is hereby revoked with effect from 1st December, 1996.

(3) The Environmental Levy Act, 1996, is hereby repealed.

(4) Nothing in subsection (3) affects any levy payable or owing by virtue of the Environmental Levy Act, 1996.

11. Commencement

(1) Subject to this section, this Act shall be deemed to have come into operation on 1st December, 1996.

(2) The levy on the persons, goods and services shall commence as follows—

- (a) households, with effect from 1st January, 1997;
- (b) vehicles, with effect from 1st January, 1997;
- (c) white goods, with effect from 1st January, 1997;
- (d) beverage containers, with effect from 1st December, 1996;
- (e) tipping service, with effect from 1st January, 1998;
- (f) haulage service, with effect from 1st January, 1998;
- (g) stay over visitors, with effect from 1st January, 1998;

- (h) visitors arriving by sea, with effect from 1st January, 1998;
- (i) ship generated solid waste (haulage and disposal), with effect from 1st January, 1998.

11A. Power to make Regulations

(1) The Minister may make regulations for giving effect to the provisions of this Act.

(2) Without limiting the generality of the provisions of subsection (1), the Minister may by Order amend the First and Second Schedules to the Act.

12. Imported used vehicles to be in good condition

A used vehicle imported into the State must be structurally and mechanically sound and in general good condition and shall be accompanied upon importation by a certificate of road worthiness issued by a recognised competent authority in the country of origin.

13. Warranty on imported used vehicles

An importer of a used vehicle imported for resale shall offer to its purchaser a warranty on that vehicle for a period of up to six months or 6,000 kilometres, which ever comes first.

First Schedule

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Products

[Sections 2 and 3.]

<i>Products</i>	<i>CET Tariff Headings Numbers</i>
Waters of all types	22.01
	22.01.10
	22.01.101
	22.01.102
	22.01.90
	22.01.901
	22.01.909
	22.02
	22.02.10
	22.02.101
	22.02.109
	22.02.90
Fruit juices	20.09
Beverage Containing Cocoa	22.02.901
Malt beverages	22.02.902
Other	22.02.909
Beer made from malt	22.03
Beer	22.03.001
Stout	22.03.002
Other	22.03.009

Cordials	22.08.70
Mauby Syrup	21.06.901
Other flavoured or coloured sugar syrups	21.06.902

Second Schedule

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White Goods

[Section 2.]

<i>White Goods</i>	<i>CET Tariff Headings Numbers</i>
Stoves, ranges, grates, cookers and other cooking appliances...	73.21
	73.21.10
	73.21.101
	73.21.102
	73.21.103
	73.21.109
	73.21.80
	73.21.81
	73.21.82
	73.21.83
Fans of all types	84.14.50
	84.14.51
	84.14.511
	84.14.512
	84.14.513
	84.14.519
Air conditioning machines of all types	84.15.10
	84.15.80
	84.15.81
	84.15.82
	84.15.83
Refrigerators, freezers and other refrigerating or freezing equipment electrical or other	84.18
	84.18.10
	84.18.101
	84.18.102
	84.18.103
	84.18.21
	84.18.211
	84.18.212
	84.18.213
	84.18.22
	84.18.29
	84.18.291

	84.18.292
	84.18.30
Refrigerators, freezers and other refrigerating or freezing equipment electrical or other— <i>continued</i>	84.18.40
	84.18.50
	84.18.60
	84.18.61
	84.18.69
Clothes driers for domestic and other uses	84.21
	84.21.121
	84.21.129
Dish washing machines	84.22.10
	84.22.11
	84.22.19
Household or laundry-type washing machines, including machines which both wash and dry	84.50
	84.50.10
	84.50.11
	84.50.111
	84.50.119
	84.50.12
	84.50.121
	84.50.129
	84.50.19
	84.50.191
	84.50.199
	84.50.20
	84.50.201
	84.50.209
Vacuum cleaners	8509.10
Floor polishers	8509.20
Kitchen waste disposer	8509.30
Food grinders and mixers, fruit or vegetable juice extractors ...	8509.40
	8509.401
Fruit or vegetable juice extractors	8509.402
	8509.80
Blenders	8509.801
	8509.809
Electric instantaneous or storage water heaters and immersion heaters, electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers curling thong heaters) and hand dryers; electric smoothing irons, other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading No. 85.45	85.16
Electric instantaneous or storage water heaters and immersion heaters. Electric Instantaneous or storage water heaters	85.16.10
	85.16.101

	85.16.102
	85.16.20
	85.16.30
	85.16.31
Immersion heaters	
Electric space heating apparatus and electric soil heating apparatus	85.16.32
	85.16.33
	85.16.40
Electro-thermic hairdressing or hand drying apparatus:	85.16.50
	85.16.60
	85.16.601
Hair dryers	85.16.609
Other hair dressing apparatus	85.16.70
	85.16.71
Hand-drying apparatus	85.16.72
Electric smoothing irons	85.16.79
	85.16.80
Microwave ovens	
Other ovens, cookers, cooking plates boiling rings, grillers and roasters	
Stoves and cookers	
Other	
Other electro-thermic appliances	
Coffee or tea makers	
Toasters	
Other	
Electric heating resistors	
Television receivers (including videos monitors and video projectors)	85.28
	85.28.10
	85.28.20
Motor vehicles	87.02
	87.03
	87.04
	87.05
	87.11
	87.12

Third Schedule

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Collection of Levies

<i>Persons goods and services liable to levy</i>	<i>Persons liable to pay levy</i>	<i>Amount or rate of levy</i>	<i>Public authority or person responsible for collection of levy</i>
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Households	Occupier	\$5.00 per month where consumption of electricity is 100 – 150 kilowatt hours per month	Grenada Electricity Services Ltd.
		\$10.00 per month where consumption of electricity exceeds 150 kilowatt hours per month	
Vehicles	Importer	2% of CIF	Comptroller of Customs
Imported used vehicles (except trucks) five years old and over	Importer	30% of CIF	Comptroller of Customs
Imported used trucks over five years old as follows:			
(a) 1 – 10 tons	Importer	5% of CIF	Comptroller of Customs
(b) 11 – 20 tons	Importer	10% of CIF	Comptroller of Customs
(c) 21 tons and over	Importer	20% of CIF	Comptroller of Customs
White Goods	Importer	1% of CIF value	Comptroller of Customs
Beverage containers:			
(a) plastic	Importer	\$0.50 per container	Comptroller of Customs
(b) glass	Importer	\$0.25 per container	Comptroller of Customs
(c) other	Importer	\$0.25 per container	Comptroller of Customs
Tipping service	Owner or operator of business or their agent	EC \$75.00 per ton	Authority
Haulage service	Owner or operator of business	EC \$30.00 per ton	Authority
Stay over visitors	Visitors	EC \$4.05 (U.S. \$1.50)	Grenada Airport Authority
Marine visitors	Agent of Ship	EC \$4.05 (U.S. \$1.50)	Grenada Ports Authority
Haulage and disposal of ship generated solid waste	Agent of Ship	EC \$185.00 (U.S. \$69.00) per ton	Grenada Ports Authority

**CHAPTER 90B
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SUBSIDIARY LEGISLATION

No Subsidiary Legislation
