

2017

*Customs (Duties Exemption for Online
Courses Text Books) Order*

SRO. 4

GRENADA

STATUTORY RULES AND ORDERS NO. 4 OF 2017

THE MINISTER IN EXERCISE OF THE POWERS CONFERRED ON HIM PURSUANT TO SECTION 76 OF THE CUSTOMS ACT NO. 9 OF 2015 HEREBY MAKES THE FOLLOWING ORDER—

(Gazetted 28th April, 2017).

1. Citation. This Order may be cited as the

CUSTOMS (DUTIES EXEMPTION FOR ONLINE COURSES TEXT
BOOKS) ORDER, 2017.

2. Definition. In this order—

“online course” is one in which at least eighty percent of the course content is delivered online.

3. Duties exemption for online courses text books. (1) Subject to sub-section (2), every person enrolled at an educational institution is hereby granted a 100% waiver of customs duties on one copy of every textbook that is required for every online course for which the person is registered with the educational institution.

(2) In order to qualify for a waiver under sub-section (1) a person shall provide to the customs department—

- (a) proof of his or her up to date enrollment status at the educational institution;
- (b) proof of his or her registration for the online course; and
- (c) proof that the textbook is listed by the educational institution as a required text for the online course.

Made by the Minister this 7th day of April, 2017.

KEITH MITCHELL

Minister responsible for Finance.

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