

2023

Tax Administration (Waiver of Interest and Penalties) Order

SRO. 20

GRENADA

STATUTORY RULES AND ORDERS NO. 20 OF 2023

THE MINISTER IN EXERCISE OF THE POWERS CONFERRED ON HIM PURSUANT TO SECTION 58A OF THE TAX ADMINISTRATION ACT NO. 14 OF 2016, HEREBY MAKES THE FOLLOWING ORDER—

(Gazetted 31st May, 2023).

1. Citation and commencement.—(1) This Order may be cited as the

TAX ADMINISTRATION (WAIVER OF INTEREST AND PENALTIES)
ORDER, 2023.

(2) This Order shall be deemed to have come into force on the 1st day of January 2023.

2. Definition. In this Order, “Act” means the Tax Administration Act No. 14 of 2016.

3. Waiver of interest and penalties.—(1) Subject to subsection (2), every taxpayer liable for the payment of interest, late fees or any other penalties under Part VII of the Act on any outstanding tax that is due and payable in respect of—

- (a) the year of assessment ending on the 31st of December 2021; or
- (b) any other year of assessment prior to 2021,

is hereby granted a waiver of one hundred per cent (100%) of the interest, late fees or penalties due and owing.

(2) The waiver granted under subsection (1) shall expire on the 31st of December 2023.

Made by the Minister this 25th day of May, 2023.

DENNIS CORNWALL
Minister responsible for Finance.

GRENADA

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PRINTING OFFICE, ST. GEORGE'S

31/5/2023.