

**RESOLUTION FOR THE PURPOSES OF SECTION 33 (3) OF THE EXCISE
TAX ACT, CHAPTER 94.**

WHEREAS it is provided by Section 33 (3) of the Excise Tax Act, Chapter 94 of the 2010 Continuous Revised Edition of the Laws of Grenada (hereinafter referred to as “the Act”) that the Minister may by Order published in the *Gazette* and approved by affirmative resolution of the Parliament amend the First Schedule and the Second Schedule of the Act;

WHEREAS the Minister proposes to amend the Second Schedule of the Act, in accordance with section 33 (3) thereof, to exempt from excise tax any machinery and equipment that are imported by a registered business for the purpose of replacing that business’ machinery and equipment that were damaged, destroyed or otherwise negatively affected as a result of the impact of Hurricane Beryl, provided that in respect of each business, the exemption must first be approved in writing by the Minister, on the following conditions—

- (a) the machinery and equipment are imported for use by the business and not for sale or exchange;
- (b) the machinery and equipment are imported for the purpose of replacing machinery and equipment that was owned by the business but was subsequently damaged, destroyed or otherwise negatively affected as a result of the impact of Hurricane Beryl; and
- (c) any other conditions pertaining to the ownership, use and disposal of the machinery and equipment as the Minister sees fit,

and admitted as such by the Comptroller of Customs;

AND WHEREAS it is expedient that the Excise Tax (Amendment of Second Schedule) Order, 2025 which seeks to amend the Second Schedule to the Act be approved by Parliament;

NOW THEREFORE BE IT RESOLVED that pursuant to section 33 (3) of the Act, the Excise Tax (Amendment of Second Schedule) Order, 2025 as set out in the Schedule to this Resolution is hereby approved by Parliament.

SCHEDULE

GRENADA

STATUTORY RULES AND ORDERS

NO. OF 2025

THE MINISTER IN EXERCISE OF THE POWERS CONFERRED ON HIM PURSUANT TO SECTION 33 (3) OF THE EXCISE TAX ACT, CHAPTER 94 OF THE 2010 CONTINUOUS REVISED EDITION OF THE LAWS OF GRENADA HEREBY MAKES THE FOLLOWING ORDER—

Citation and commencement

1. (1) This Order may be cited as the

EXCISE TAX (AMENDMENT OF SECOND SCHEDULE) ORDER, 2025.

- (2) This Order shall be deemed to have come into force on the 1st day of July 2024.

Definition

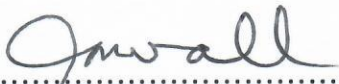
2. In this Order, “principal Act” means the Excise Tax Act, Chapter 94 of the 2010 Continuous Revised Edition of the Laws of Grenada.

Amendment of Second Schedule to the principal Act

3. The Second Schedule to the principal Act is amended by inserting after paragraph (7), the following new paragraph—

- “(8) An import of machinery and equipment by a registered business exempted from the payment of customs duties under the Customs (Post-Hurricane Beryl - Customs Duties Exemptions) Order, 2025 SRO No. of 2025 for the duration of the exemption.”.

Made by the Minister this 28th day of April, 2025.



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Minister responsible for Finance

Approved by the House of Representatives this day of , 2025.

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Clerk to the House of Representatives

Approved by the Senate this day of , 2025.

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Clerk to the Senate