



GRENADA

ACT NO. 7 OF 2002

L.S.

I assent,

DANIEL CHARLES WILLIAMS

25th January, 2002.

Governor-General.

An Act to amend the Income Tax Act 1994.

[1st February, 2002].

ENACTED by the Parliament of Grenada as follows—

1.—(1) This Act may be cited as the

INCOME TAX (AMENDMENT) ACT, 2002.Short title
and
Commencement.

(2) This Act is deemed to have come into operation on 1st January, 2002.

2. Section 25 (1) of the Income Tax Act, 1994 (in this Act referred to as “the principal Act”) is amended—

Section 25
Amended.

(a) by deleting sub paragraph (ii) thereof and substituting the following:

“(ii) the salaries, allowances and pensions paid to the Chief Justice, Justice of Appeal, and Puisne Judges of the Eastern Caribbean Supreme Court;”;

(b) by deleting subparagraph (iii) and substituting the following:

“(iii) the employment income as defined in section 31 accruing in Grenada to an individual who is

- (A) resident in Grenada; and
- (B) employed in Grenada subject however to the provisions of section 42A.”.

Section 65 amended.

3. Section 65 of the Principal Act is amended by deleting paragraph (a) of subsection (4) thereof and substituting the following:

“(a) a resident individual, whose income accrues from sources other than business and whose income from which does not exceed sixty thousand dollars during a year of assessment;”

Passed by the House of Representatives the 28th day of December, 2001.

ABEL NEWTON
Clerk to the House of Representatives.

Passed by the House of Representatives as amended the 11th day of January, 2002.

ABEL NEWTON
Clerk to the House of Representatives.

Passed by the Senate with amendments the 8th day of January, 2002.

ABEL NEWTON
Clerk to the Senate.

GRENADA

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