



GRENADA

ACT NO. 7 OF 2004

I assent,

23rd April, 2004.

DANIEL CHARLES WILLIAMS
Governor-General.

An Act to amend the Income Tax Act 1994 shortly
entitled the Income Tax (Amendment) Act, 2004.

[Gazetted 30th April, 2004].

ENACTED by the Parliament of Grenada.

1. This Act may be cited as the

INCOME TAX (AMENDMENT) ACT, 2004.

Short Title
and
Commencement.

This Act is deemed to have come into operation on
1st April, 2004.

2. In this Act—

Definition.

The Principal Act means the Income Tax Act 1994.

Fourth Schedule amended. 3. Fourth Schedule to the Principal Act is amended as follows:

- (a) Paragraphs 1 (1) and 1 (2)
by deleting the words "except the Government of Grenada".
- (b) In Paragraph 2 (2)
by deleting the words "other than a person employed by the Government of Grenada".
- (c) Paragraph 6 (4)
by deleting the word "of" in line 3 and substituting the word "or".

Passed by the House of Representatives the 30th day of March, 2004.

KENNETH HOBSON
Clerk to the House of Representatives (Ag.).

Passed by the Senate the 16th day of April, 2004.

KENNETH HOBSON
Clerk to the Senate (Ag.).

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STATUTORY RULES AND ORDERS NO. 12 OF 1995

THE MINISTER OF FINANCE IN EXERCISE OF THE POWERS CONFERRED BY SECTION 25 (2) OF THE INCOME TAX ACT 1994, MAKES THE FOLLOWING ORDER.

(Gazetted 21st April, 1995).

1. Short title. This Order may be cited as the

INCOME TAX (EXEMPTION) ORDER 1995.

2. Exemption. Subsection (1) of section 25 of the Income Tax Act 1994 is varied by adding the following paragraph:

"The income of the Financial Complex Limited."

Made this 11th day of April, 1995.

MICHAEL ANDREW
Minister of Finance.

GRENADA