

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.).

GRENADA

GRENADA

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

GRENADA

STATUTORY RULES AND ORDERS NO. 62 OF 1997

ORDER MADE BY THE MINISTER OF FINANCE PURSUANT TO SECTION 25(2)
OF THE INCOME TAX ACT 1994 (NO. 36).

(Gazetted 30th December, 1997).

1. Citation: This Order may be cited as the

INCOME TAX ORDER, 1997.

2. Amendment of section 25(1) of Income Tax Act, 1994: Section
25(1) of the Income Tax Act, 1994 is amended—

(a) by deleting the full stop appearing at the end of paragraph
(aa) and substituting a semi colon; and

(b) by adding after paragraph (aa) the following:

“(bb) interest accruing from any loan made by a bank, and
guaranteed by the Minister of Finance, to a statutory body,
a statutory company, Government Company or a company
under the supervision or control of the Government for any
purpose relating to housing.”

Made by the Minister this 30th day of December, 1997

KEITH C. MITCHELL
Minister of Finance.

GRENADA

PRINTED BY THE GOVERNMENT PRINTER, AT THE WEST INDIAN
PUBLISHING CO., ST. GEORGE'S
1997.

1999 *Income Tax (Amendment) Act, 1998* SRO. 9
(Commencement) Notice

GRENADA

STATUTORY RULES AND ORDERS NO. 9 OF 1999

THE MINISTER IN EXERCISE OF THE POWERS CONFERRED ON HIM BY SECTION 10 OF THE INCOME TAX (AMENDMENT) ACT, 1998 GIVES THE FOLLOWING NOTICE:

(Gazetted 19th March, 1999).

1. Citation: This Notice may be cited as the

INCOME TAX (AMENDMENT) ACT, 1998
(COMMENCEMENT) NOTICE, 1999.

2. Commencement: Notice is hereby given that the Income Tax (Amendment) Act, 1998 No. 31 shall come into operation on the 15th day of March, 1999.

Given this 15th day of March, 1999.

KEITH C. MITCHELL
Minister of Finance.

GRENADA

PRINTED BY THE GOVERNMENT PRINTER, AT THE GOVERNMENT
PRINTING OFFICE, ST. GEORGE'S
1999.

2001 *Income Tax (Exemption) (Securities)* SRO. 47
Order

GRENADA

STATUTORY RULES AND ORDERS NO. 47 OF 2001

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

(Gazetted 8th October, 2001).

1. Citation: This Order may be cited as the

INCOME TAX (EXEMPTION) (SECURITIES) ORDER, 2001.

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

“Any income accruing from trading in securities under the Securities Act 2001 to any citizen of or belonger to any member state of the Organisation of Eastern Caribbean States or to any company incorporated and registered in any member state of the Organisation of Eastern Caribbean States.”.

Made this 4th day of October, 2001.

ANTHONY BOATSWAIN
Minister of Finance.

GRENADA

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PRINTING OFFICE, ST. GEORGE'S
2001.

GRENADA

STATUTORY RULES AND ORDERS NO. 22 OF 2006

THE MINISTER OF FINANCE IN EXERCISE OF THE POWER CONFERRED ON HIM BY SECTION 25 (2) OF THE INCOME TAX ACT, 1994, MAKES THE FOLLOWING ORDER:

(Gazetted 26th May, 2006).

1. Citation. This Order may be cited as the

INCOME TAX (EXEMPTION) ORDER, 2006.

2. Interpretation. In this Order "Securities" mean securities as defined under the Securities Act, 2001.

3. Exemption of Income. The following is added to the list of exemptions granted under section 25 (1) of the Income Tax Act, 1994:

"(ab) The income arising from trading securities other than by way of a business on an exchange licensed by the Eastern Caribbean Securities Regulatory Commission under the Securities Act, 2001."

Dated this 22nd day of May, 2006.

ANTHONY BOATSWAIN
Minister of Finance.

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