

2023

*Value Added Tax (Amendment) (No. 2)
Regulations*

SRO. 12

ARRANGEMENT OF REGULATIONS

1. Citation
2. Commencement
3. Insertion of new regulation 4B to the principal Regulations
4. Insertion of new Schedule to the principal Regulations

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SRO. 12

GRENADA

STATUTORY RULES AND ORDERS NO. 12 OF 2023

THE MINISTER IN EXERCISE OF THE POWERS CONFERRED ON HIM PURSUANT TO SECTION 67 OF THE VALUE ADDED TAX ACT, CHAPTER 333A MAKES THE FOLLOWING REGULATIONS—

(Gazetted 28th February, 2023).

1. Citation. These Regulations may be cited as the

VALUE ADDED TAX (AMENDMENT) (NO. 2) REGULATIONS, 2023,

and shall be read as one with the Value Added Tax Regulations SRO No. 41 of 2009, hereinafter referred to as the “principal Regulations”.

2. Commencement. These Regulations shall come into force on the 1st day of March, 2023.

3. Insertion of new regulation 4B to the principal Regulations. The principal Regulations is amended by inserting after regulation 4A the following new regulation—

“**4B. Sweetened beverages.** For the purposes of section 8(3)(d) of the Act, Value Added Tax is levied on the supply of sweetened beverages listed in the second column of the Fifth Schedule at the rates provided in the third column of the Fifth Schedule.”.

4. Insertion of new Schedule to the principal Regulations. The principal Regulations is amended by inserting after the Fourth Schedule the following new Schedule—

“FIFTH SCHEDULE

(Regulation 4B)

(1) Value Added Tax is levied on the supply of sweetened beverages as follows—

PART A

VAT ON BEVERAGES CONTAINING ADDED SUGAR OR
OTHER SWEETENING MATTER

TARIFF HEADING NUMBER	ITEM DESCRIPTION	VAT RATE
20.09	FRUIT JUICES (INCLUDING GRAPE MUST) AND VEGETABLE JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENED MATTER	
2009.11.10.10	CONCENTRATED, SWEETENED	20%
2009.11.10.20	OTHER SWEETENED	20%
2009.12.20.20	OTHER IN PACKAGES PUT FOR RETAIL SALE SWEETENED	20%
2009.12.30.20	CONCENTRATED, NOT FROZEN SWEETENED	20%
2009.12.90.20	OTHER SWEETENED	20%
2009.19.20.20	OTHER IN PACKAGES PUT UP FOR RETAIL SALE SWEETENED	20%
2009.19.90.20	OTHER SWEETENED	20%
2009.21.20.20	OTHER IN PACKAGES PUT UP FOR RETAIL SALE SWEETENED	20%
2009.21.30.20	CONCENTRATED SWEETENED	20%
2009.21.90.20	OTHER SWEETENED	20%
2009.29.20.20	OTHER IN PACKAGES PUT UP FOR RETAIL SALE SWEETENED	20%
2009.29.90.20	NOT IN PACKAGES PUT UP FOR RETAIL SALE SWEETENED	20%
2009.31.12.20	OTHER IN PACKAGES PUT UP FOR RETAIL SALE CONCENTRATED SWEETENED	20%
2009.31.13.20	OTHER IN PACKAGES PUT UP FOR RETAIL SALE NOT CONCENTRATED SWEETENED	20%
2009.31.19.20	NOT IN PACKAGES PUT UP FOR RETAIL SALE SWEETENED	20%
2009.31.92.20	OTHER IN PKGS PUT UP FOR RETAIL SALE SWEETENED	20%

2023

Value Added Tax (Amendment) (No. 2)
Regulations

SRO. 12

2009.31.99.20	NOT IN PKGS PUT UP FOR RETAIL SALE SWEETENED	20%
2009.39.12.20	OTHER IN PKGS PUT UP FOR RETAIL SALE CONCENTRATED SWEETENED	20%
2009.39.13.20	OTHER IN PKGS PUT UP FOR RETAIL SALE NOT CONCENTRATED SWEETENED	20%
2009.39.19.20	NOT IN PKGS PUT UP FOR RETAIL SALE SWEETENED	20%
2009.39.92.20	OTHER IN PKGS PUT UP FOR RETAIL SALE SWEETENED	20%
2009.39.99.20	NOT IN PKGS PUT UP FOR RETAIL SALE SWEETENED	20%
2009.41.30.20	OTHER IN PACKAGES PUT UP FOR RETAIL SALE SWEETENED	20%
2009.41.40.20	NOT IN PACKAGES PUT UP FOR RETAIL SALE SWEETENED	20%
2009.49.20.20	OTHER IN PACKAGES PUT FOR RETAIL SALE SWEETENED	20%
2009.49.40.20	NOT IN PACKAGES PUT UP FOR RETAIL SALE SWEETENED	20%
2009.50.90.20	OTHER TOMATO JUICE SWEETENED	20%
2009.61.10.20	CONCENTRATED OTHER THAN GRAPE MUST SWEETENED	20%
2009.61.20.20	GRAPE MUST SWEETENED	20%
2009.61.40.20	OTHER IN PACKAGES PUT FOR RETAIL SALE SWEETENED	20%
2009.61.90.20	OTHER NOT IN PACKAGES PUT UP FOR RETAIL SALE SWEETENED	20%
2009.69.20.20	GRAPE MUST SWEETENED	20%
2009.69.30.20	OTHER IN PACKAGES PUT UP FOR RETAIL SALE SWEETENED	20%
2009.69.90.20	OTHER IN PACKAGES PUT FOR RETAIL SALE SWEETENED	20%
2009.71.10.20	APPLE JUICE CONCENTRATED SWEETENED	20%

2009.71.30.20	OTHERS IN PACKAGES PUT UP FOR RETAIL SALE SWEETENED	20%
2009.71.80.20	OTHERS NOT IN PACKAGES PUT UP FOR RETAIL SALE SWEETENED	20%
2009.79.20.20	OTHER IN PACKAGES PUT UP FOR RETAIL SALE SWEETENED	20%
2009.79.80.20	NOT IN PACKAGES PUT UP FOR RETAIL SALE SWEETENED	20%
2009.81.90.20	OTHER IN PACKAGES PUT UP FOR RETAIL SALE SWEETENED	20%
2009.89.12.20	OTHER IN PACKAGES PUT UP FOR RETAIL SALE SWEETENED	20%
2009.89.13.20	OTHER CONCENTRATED NOT IN PACKAGES PUT UP FOR RETAIL SALE SWEETENED	20%
2009.89.19.20	OTHER SWEETENED	20%
2009.89.23.20	OTHER IN PACKAGES PUT UP FOR RETAIL SALE SWEETENED	20%
2009.89.29.20	NOT IN PACKAGES PUT UP FOR RETAIL SALE SWEETENED	20%
2009.89.90.20	OTHER SWEETENED	20%
2009.90.20.20	OTHER MIXTURES OF GRAPE FRUIT JUICE AND OTHER JUICE SWEETENED	20%
2009.90.30.20	OTHER MIXTURES OF ORANGE JUICE WITH OTHER JUICE SWEETENED	20%
2009.90.50.20	OTHER MIXTURES OF PINEAPPLE JUICE WITH OTHER JUICE SWEETENED	20%
2009.90.90.20	OTHER MIXTURES OF JUICES SWEETENED	20%
21.05	ICE CREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA	20%
2105.00.20.10	POPSICLES (WHETHER OR NOT FROZEN)	20%
21.06	FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED	20%
2106.90.10.00	MAUBY SYRUP	20%

2023

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2106.90.20.00	OTHER FLAVOURED OR COLOURED SUGAR SYRUPS	20%
2106.90.20.00	FLAVOURING POWDER FOR MAKING BEVERAGES	20%
22.02	WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENED MATTER OF FLAVOURED, AND OTHER NON-ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT OR VEGETABLE JUICES OF 2009	20%
2202.10.10.00	AERATED WATERS	20%
2202.10.90.00	OTHER WATERS	20%
2202.90.10.00	BEVERAGE CONTAINING COCOA	20%
2202.90.20.00	MALT BEVERAGES	20%
2202.90.90.00	OTHER	20%
2202.90.90.20	OTHER DRINKS	20%
2202.90.90.20	OTHER (SOFT DRINKS)	20%

PART B

VAT ON NATURALLY SWEETENED AND OTHER BEVERAGES

20.09	DRINKS FOR INFANT USE, PUT UP FOR RETAIL SALE	15%
20.09	100% NATURAL FRUIT AND VEGETABLE JUICES	15%
2106	NUTRITIONAL SUPPLEMENTS INTENDED FOR DIETARY SUPPORT	15%
2202	REHYDRATION DRINKS USED IN SPORTS	15%
Ex 2106.90.71	MILK AND SOYA BASED PREPARATIONS FOR INFANT USE, PUT UP FOR RETAIL SALE	0%
–	ALL BEVERAGES CONTAINING ONLY NATURAL SWEETENERS AND NO ARTIFICIAL SWEETENERS	15%

(2) For the purposes of this Schedule, a “natural sweetener” includes stevia, raw honey, molasses, coconut sugar, monk fruit sugar and sugar alcohol, namely erythritol and xylitol.”.

Made by the Minister this 27th day of February, 2023.

DICKON MITCHELL
Minister responsible for Finance.

GRENADA

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