

2026 *Value Added Tax (Amendment of Third Schedule)* SRO. 18
Order

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2026 *Value Added Tax (Amendment of Third Schedule) Order* SRO. 18

GRENADA

STATUTORY RULES AND ORDERS NO. 18 OF 2026

THE MINISTER IN EXERCISE OF THE POWERS CONFERRED ON HIM BY SECTION 127 OF THE VALUE ADDED TAX ACT, CHAPTER 333A HEREBY MAKES THE FOLLOWING ORDER—

(Gazetted 12th August, 2026).

1. Citation. This Order may be cited as the

VALUE ADDED TAX (AMENDMENT OF THIRD SCHEDULE) ORDER,
2026.

2. Commencement. This Order shall be deemed to have come into force on the 1st day of August 2026.

3. Definition. In this Order, “principal Act” means the Value Added Tax Act, Chapter 333A.

4. Amendment of Third Schedule to principal Act. The Third Schedule to the principal Act is amended as follows—

- (a) under paragraph (1), by repealing item 3 and substituting therefor the following new item—

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3.	A supply of electricity by the Grenada Electricity Services Ltd.
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”;

- (b) by inserting after paragraph (1) the following new paragraphs—

“(2) Subject to paragraph (3), notwithstanding paragraph (1), during a VAT-free period, any good may be treated as zero-rated supply for the purposes of this Act by suppliers approved by the Minister, subject to such conditions as the Minister may determine.

- (3) Paragraph (2) shall not apply in respect of the following—

- (a) any service;

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- (b) the import of any good;
 - (c) any motor vehicle, marine vessel, aircrafts or other similar item;
 - (d) any alcoholic product;
 - (e) any tobacco product or product related thereto;
 - (f) any controlled substance or product related thereto;
 - (g) any jewellery, precious metal, precious stone or other similar item;
 - (h) any firearm or ammunition as defined by the Firearms Act, Chapter 105, or any product related thereto;
 - (i) any gift card, voucher or other similar financial instrument.
- (4) For the purposes of this Schedule, “VAT-free period” means a day or period designated as a VAT-free period by Order by the Minister.”.

Made by the Minister this 12th day of August, 2026.

DENNIS CORNWALL
Minister with responsibility for Finance.

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