

Act No. 5 of 1997

Amended by

Act No. 12 of 2000

Act No. 13 of 2007

ARRANGEMENT OF SECTIONS

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CHAPTER 90B

ENVIRONMENTAL LEVY ACT

An Act to repeal and replace the Environmental Levy Act.

[Act No. 5 of 1997 amended by Act No. 12 of 2000, Act No. 13 of 2007.]

[*9th May, 1997.*]

1. Short title

This Act may be cited as the Environmental Levy Act.

2. Interpretation

In this Act—

“Authority” means the Solid Waste Management Authority established by the Grenada Solid Waste Management Authority Act, Chapter 131A;

“beverage container” means any container designed, used, or produced for the storage of beverages and other products as listed in the First Schedule;

“cruise ship” means a ship transporting people who are called visitors, tourists, holiday travellers or howsoever else called;

“haulage service” means the transportation by the Authority of solid waste to a landfill or other like place for disposal;

“levy” means the environmental levy imposed by section 3;

“marine visitor” means a person who arrives in Grenada on a ship or cruise ship; and the crew of any such ship or cruise ship on a pleasure charter;

“ship” means a marine craft or vessel of any description used in navigation and which is not propelled by oars;

“solid waste” includes domestic, commercial, industrial and institutional waste or refuse, abandoned, discarded or derelict domestic, commercial and industrial appliances and machines and abandoned or derelict vehicles or all kinds and “ship generated solid waste” shall be construed accordingly;

“stay over visitor” means a person, not being a citizen or permanent resident of Grenada, who arrives in Grenada by ship or aircraft and remains in Grenada for more than twenty-four hours;

“tipping service” means the over-turning by the Authority of solid waste transported to a landfill or other like place;

“white goods” mean the goods in an assembled form specified in the Second Schedule.

3. Imposition and collection of levy

(1) Subject to sections 4 and 11, an environmental levy is hereby imposed on the persons, goods and services specified in the first column of the Second Schedule.

(2) The levy referred to in subsection (1) shall be collected from the persons specified in the second column of the Second Schedule in the amount in the third column of that Schedule.

(3) The public authorities or persons specified in the fourth column of the Schedule shall be responsible for the collection of the levy and paying over the same to the Authority.

4. Exemption

The Minister may by order exempt a person, or a Department of Government, from any or all the levies imposed by this Act or another enactment.

5. Paying over of levy

The proceeds of the levy collected under section 3 shall be paid over to the Authority within thirty days after such collection or within such further period as the Minister permits in writing.

6. Recovery of levy

“Notwithstanding anything contained in any other enactment or rule of law, where the levy payable by any person and collectable on behalf of the Crown in accordance with this Act by the Grenada Electricity Services Limited, (hereinafter referred to as “GRENLEC”), remains unpaid for a period exceeding thirty days, the amount of the levy due and payable shall be deemed to be a debt owed to GRENLEC and shall be recoverable as such.”

7. Refund of levy on beverage containers

(1) Eighty per cent of the levy paid with respect to a beverage container shall be refunded within six months of its payment on satisfactory proof to the Comptroller of Customs by the importer—

(a)

of the re-export thereof; or

(b)

of the disposal thereof in a manner that is acceptable to the Authority.

(1A) One hundred per cent of the levy paid with respect to a beverage container which is imported into Grenada for manufacturing purposes and is not sold within Grenada shall be

refunded within six months of such payment by the Comptroller of Customs on satisfactory proof by the importer of its re-exportation.

8. Amendment of Schedules

The Minister of Finance may by order amend the First or Second Schedule and any such order shall be subject to negative resolution of Parliament.

9. Offences

A person who—

(a)

fails or refuses to pay the levy imposed by this Act; or

(b)

fails, refuses or neglects to pay over the levy collected in accordance with this Act,

commits an offence and shall be liable on summary conviction to a fine of ten thousand dollars or imprisonment for twelve months, or both; and to an additional fine of one thousand dollars for each day or part thereof during which the offence continues after a conviction for such offence.

10. Repeal, revocation and savings

(1) The Trade (Non-returnable Container) Levy Act, 1993, is hereby repealed with effect from 1st December, 1996.

(2) The Trade (Non-returnable Container) Levy Order, SRO 20 of 1996, is hereby revoked with effect from 1st December, 1996.

(3) The Environmental Levy Act, 1996, is hereby repealed.

(4) Nothing in subsection (3) affects any levy payable or owing by virtue of the Environmental Levy Act, 1996.

11. Commencement

(1) Subject to this section, this Act shall be deemed to have come into operation on 1st December, 1996.

(2) The levy on the persons, goods and services shall commence as follows—

(a)

households, with effect from 1st January, 1997;

(b)

vehicles, with effect from 1st January, 1997;

(c)

white goods, with effect from 1st January, 1997;

(d)

beverage containers, with effect from 1st December, 1996;

(e)

tipping service, with effect from 1st January, 1998;

(f)

haulage service, with effect from 1st January, 1998;

(g)

stay over visitors, with effect from 1st January, 1998;

(h)

visitors arriving by sea, with effect from 1st January, 1998;

(i)

ship generated solid waste (haulage and disposal), with effect from 1st January, 1998.

11A. Power to make Regulations

(1) The Minister may make regulations for giving effect to the provisions of this Act.

(2) Without limiting the generality of the provisions of subsection (1), the Minister may by Order amend the First and Second Schedules to the Act.

12. Imported used vehicles to be in good condition

A used vehicle imported into the State must be structurally and mechanically sound and in general good condition and shall be accompanied upon importation by a certificate of road worthiness issued by a recognised competent authority in the country of origin.

13. Warranty on imported used vehicles

An importer of a used vehicle imported for resale shall offer to its purchaser a warranty on that vehicle for a period of up to six months or 6,000 kilometres, which ever comes first.

(schedules omitted)