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**MINUTES OF EXECUTIVE COUNCIL DECISION AGREED BY ROUND-ROBIN**

The following was approved by Round Robin on Wednesday **29<sup>th</sup> May 2024**: -

**EX MIN 24/132      EX MEMO 24/93 Waiver of Duty and Tax on Imports  
Associated with the Anguilla Summer Festival**

The Anguilla Summer Festival (ASF) is an annual cultural event, which includes, boat racing, feting, pageants, parades, and shows. Costs of participation in pageantry, parades and shows is defrayed by sponsorships including sponsorships and grants by Government of Anguilla. Persons participating in ASF events usually have to import items associated with their participation, such as, costumes and equipment. A historical precedence exists where duty and tax exemptions on imports of such items have been granted. The Department of Youth and Culture has been consulted on the persons and types of items anticipated to be imported.

Provision under the Conditional Exemptions- “Festivals and Other Cultural Activities” of the Integrated Customs Tariff (Amendment) (No.2) Regulations, 2022 states, “

“With the approval of the Executive Council following the written support of Department responsible for Culture, the importation of goods in support of approved not-for-profit cultural activities undertaken in the Anguilla including festivals, pageants, plays, literary, historical or similar events not intended for sale or hire.

Films, filmstrips, microfilms and sound recordings of an educational, scientific or cultural character produced by the United National or any of its Specialised Agencies.”

It is proposed that exemption be granted under the Conditional Exemptions of the Integrated Customs Tariff (Amendment) (No. 2) Regulations, 2022. Ex Min 24/111 refers to this matter, however, this matter has been resubmitted to clarify the policy position.

Council:

1) Considered and approved the proposed exemption from duty and tax of imports associated with the Anguilla Summer Festival based on the following terms:

i. Persons must fall within the proposed classes of persons and items to be imported tax free will be restricted as follows:

a) Pageant Contestants: Male and Female Formal Wear, Costumes, Accessories and Shoes

b) Persons in organized Troupes- Costumes and Accessories

c) Bands- Temporary Imports of Trailers and Sound Systems

d) Fringe Events- Promotional Items

ii. Fringe Events (not-for-profit) relate to Tiny Tot, South Valley Street Festival an August Thursday Event Committee

iii. Persons must bear a letter of support from the Department of Youth and Culture confirming their participation in the event and confirming that the items are associated with such participation. Department of Youth and Culture support must not extend beyond the specified classes of persons and associated items.

iv. The period for clearing imports should be limited until August 31<sup>st</sup> 2024.

ACTION: PS, FIN. PAS, FIN. HON. PREM.

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