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**MINUTES OF THE SPECIAL MEETING OF THE THIRTEENTH ANGUILLA
EXECUTIVE COUNCIL HELD ON FRIDAY 3rd APRIL 2026 AT 10.00 AM**

- PRESENT:** Her Excellency the Governor, Julia Crouch
- Acting Premier and Minister of Finance, Labour, Immigration, Home Affairs and Constitutional Affairs AND Minister of Infrastructure, Communications, Utilities, Housing, IT and E-Government Services, Mr. Jose Vanterpool
- The Honourable Deputy Governor, Mr. Perin Bradley
- The Honourable Minister of Health, Tourism and Sports, Mr. Cardigan Connor
- The Honourable Minister of Economic Development, Industry, Commerce, Lands, Planning, Water and Natural Resources, Mr. Kyle Hodge
- Acting Attorney General, Mr. Norman Macdonald
- Clerk to Executive Council, Ms. Dumisa Webster
- ABSENT:** The Honourable Premier and Minister of Finance, Labour, Immigration, Home Affairs and Constitutional Affairs, Mrs. Cora Richardson-Hodge
- IN ATTENDANCE:** Ministerial Assistant for Sports, Youth and Culture, Mr. Jeison Bryan
- EX MIN 26/082 EX MEMO 26/069 Temporary Government Intervention to Change the Import Tax Base from CIF to FOB for an initial Three-Month Period**
Ministerial Assistant for Sports, Youth & Culture and remained.
- The following persons joined the meeting:
- Marisa Harding-Hodge, PS, Finance

Kiel Connor, Comptroller of Customs

It was noted that the current customs valuation framework for imports charged at ad valorem rates is based on a Cost Insurance Freight (“CIF”)/landed-cost approach, under which freight, insurance and other incidental costs to Anguilla are included in the taxable base. This increases the tax burden on imported goods at a time, like the present, where there are elevated shipping and related import costs. It is proposed that the Executive Council agree that Government should implement a temporary legislative intervention to reduce the import tax base from CIF / landed cost to Free on Board (“FOB”) for an initial period of three months, with the objective of cushioning cost-of-living and import-related price pressures affecting households, businesses and the wider economy. It was noted that the present valuation rule is contained in section 79 of the Customs Act, R.S.A. c. C169, therefore, this Act will need to be amended.

Executive Council:

1. Approved in principle a temporary legislative intervention to reduce the import tax base from CIF / landed cost to FOB for an initial period of three months;
2. Approved the Customs (Temporary Modification of Valuation of Import Duty) Act, 2026;
3. Noted that the Goods Tax Act and Excise Tax Act are also relevant and that their treatment will be addressed through the existing statutory linkages;
4. Noted that the measure is intended to be temporary, to lapse automatically after three months, and that any continuation beyond that period must be subject to further review having regard to revenue implications, economic conditions and the continued need for relief; and
5. Authorised the Ministry of Finance and the Customs Department to finalise the legislative and administrative arrangements necessary for implementation.
6. Instructed the Ministry of Economic Development, in collaboration with the Ministry of Finance and the Customs Department, to lead a comprehensive assessment of the temporary CIF to FOB measure, including analysis of the extent to which duty reductions have been passed through to

retail prices, broader price and cost-of-living movements, business impacts, and revenue implications, and to report findings and recommendations to Executive Council within eight (8) weeks of implementation.

Council authorised issue of the action sheet before confirmation of the minutes.

Action: COC; PAS, FIN; PS, FIN; HON PREM; HON AG.
