
MOTION

No: **477**
Proposed by: Hon Member for Valley South, the Chief Minister and Minister of Finance
Meeting: Thirtieth Meeting of the First Session of the Eleventh Anguilla House of Assembly
Date: 11th October, 2016

CUSTOMS DUTY EXEMPTION (MOTION 477) REGULATIONS, 2016

Statutory Instruments of Anguilla No.: /2016

RESOLUTION

Resolution made by the House of Assembly under section 77 (1) of the Customs Act, R.S.A. c.C169.3 was proposed and seconded in the House of Assembly on the 11th day of October 2016;

BE IT RESOLVED that, under the powers contained in section 77(1) of the Customs Act, R.S.A. c. 169, the House of Assembly exempts from duty the goods imported into Anguilla specified in the Schedule.

1. The following conditions apply in respect of all goods exempted from duty by virtue of this Resolution –
 - (a) The goods shall not, within 5 years of the date of importation, be sold, exchanged, given away or applied to any use other than the use specified in the Schedule;
 - (b) On the expiry of 6 months from the date of importation and each successive 6 month period within the 5 year period after the date of importation, the importer shall certify to the Comptroller of Customs, in a form acceptable to the Comptroller of Customs, that he has complied with the conditions set out in paragraph (a);
 - (c) Upon demand made by a customs officer, the goods exempted from duty under this Resolution shall be produced or otherwise accounted for to the customs officer;

(d) In accordance with the Customs Administrative Costs Recovery Act, R.S.A. c. 170, at the time of import, the importer shall pay the Customs Administrative Charge at the rate specified in the Schedule.

2. In accordance with section 71 of the Customs Act, R.S.A. c 169, the following apply in the event that a condition referred to in section 1 of this Resolution is contravened or not complied with –

(a) If any of the goods exempted from duty under this Resolution are sold, exchanged, given away or applied to any use other than the use specified in the Schedule within 5 years of the date of importation –

(i) the importer shall pay the duty on the value of such goods at the rate of duty specified in the Integrated Customs Tariff at the date of importation;

(ii) the importer and any person knowingly concerned in such sale, exchange, gift or unsanctioned use is guilty of an offence and may be arrested and is liable to a fine of \$20,000 or 3 times the duty relieved, whichever is the greater, or to imprisonment for a term of 2 years or to both; and

(iii) the goods in respect of which the exemption was granted are liable to forfeiture.

(b) If the importer fails to certify that he has not sold, exchanged, given away or applied the goods to any use other than the use specified in the Schedule –

(i) the importer shall produce or account for the goods exempted from duty under this Resolution to the Comptroller of Customs;

(ii) any goods not produced or accounted for will be deemed to have been sold, exchanged, given away or applied to some use other than the use specified in the Schedule and paragraph (a)(i) applied; and

(iii) If any goods not produced or accounted for are subsequently found, they are liable to forfeiture.

- (c) If the importer fails to produce or account for the goods exempted from duty under this Resolution upon demand by a customs officer –
- (i) the importer and any person knowingly concerned in such failure are guilty of an offence and may be arrested and are liable to a fine of \$20,000 or 3 times the value of the goods, whichever is the greater, or to imprisonment for a term of 2 years or to both; and
 - (ii) if any goods not produced or accounted for are subsequently found they are liable to forfeiture.
- (d) If the importer fails to pay the Customs Administrative Charge at the rate specified in the Schedule, at the expiry of 30 days from the date of delivery of a demand for payment made by the Comptroller of Customs, or such longer period as may be designated by the Comptroller of Customs –
- (i) the importer shall pay the duty on the value of such goods at the rate of duty specified in the Integrated Customs Tariff at the date of importation;
 - (ii) the importer and any person knowingly concerned in such failure are guilty of an offence and may be arrested and are liable to a fine of \$20,000 or 3 times the value of the goods, whichever is the greater, or to imprisonment for a term of 2 years or to both; and
 - (iii) the goods exempted from duty under this Resolution are liable to forfeiture.

Leroy C Rogers
Speaker

Passed by Resolution of the House of Assembly the 11th day of October 2016.

Lenox J Proctor
Clerk, House of Assembly

MOTION NO. 477
SCHEDULE

IMPORTER: Mitchelle Lake / Anguilla Tennis Academy.

PURPOSE: Various Academy Programmes

PERIOD DURING WHICH IMPORTATION ALLOWED: Per Exco Mem 16/373

GOODS THAT MAY BE IMPORTED: - Attached Exco Mem 16/373

RATE OF CUSTOMS ADMINISTRATIVE CHARGE: 5% Administrative Charge of the value of the goods in respect of which customs duty exemption is granted.

DUTY LOSS: - Per Exco Mem 16/373

CONFIDENTIAL

**Governor's Office
Old Ta
Anguilla**

DATE: 30 September 2016

TO: PS, ELSYC; PS, FIN; PAS, FIN; COC; FO

The following is an extract from the Minutes of a Meeting of the Anguilla Executive Council held on **Thursday 29 September 2016**

EX MIN 16/590

**EX MEM 16/373 EXEMPTION FROM CUSTOMS DUTY – ANGUILLA
TENNIS ACADEMY**

Council agreed that duty exemption should be granted to the Anguilla Tennis Academy (c/o Mr Mitchell Lake) on the following items to be imported by the Academy for all its programmes:-

- a) Tennis balls
- b) Tennis rackets
- c) Tennis nets
- d) Windscreens
- e) Tie-wraps
- f) Training equipment (e.g. cones, skipping ropes, medicine balls, targets, mini nets, ball hoppers, squeegees, string machine etc.)
- g) Tennis court lights and fixtures
- h) Tennis court repair supplies:
 - i) (6) Agile tennis nets w/center straps
 - ii) (1) RiteWay crack repair kit
 - iii) (8) 5gal. pails Court Patch
 - iv) (6) 1gal. pails white line paint
 - v) (48) rolls high temperature/pressure sensitive masking tape
 - vi) (4) 55gal. drums Concentrate-Blue
 - vii) (5) 55gal. drums Concentrate-Green
 - viii) (approx.135) 50lb. bags silica sand
- i) Bricks for buy a brick campaign. Bricks are used to recognize sponsors who have contributed to the Academy.

The estimated duty loss to the GoA is as follows:-

ITEM	VALUE ECS	RATE OF DUTY	DUTY LOSS ECS
(6) Agile tennis nets w/ center straps	\$35,788.00	20%	\$7157.60

(1) RiteWay crack repair kit (8) 5gal. pails Court Patch (6) 1gal. pails white line paint (48) rolls high temperature/pressure sensitive masking tape (4) 55gal. drums Concentrate-Blue (5) 55gal. drums Concentrate-Green (approx. 135) 50lb. bags silica sand			
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b. On an ongoing basis, tennis equipment:

ITEM	VALUE EC\$	RATE OF DUTY	DUTY LOSS EC\$
Tennis balls	\$161.30 per case	20%	\$32.26
Tennis rackets	\$427.42 each	20%	\$85.48
Tennis nets	\$338.58 each	20%	\$67.71
Windscreens	\$911.30 each	15%	\$136.69
Tie wraps	\$27.88 per pack of 100 ties	20%	\$5.57
cones	\$77.96 each	20%	\$15.59
skipping ropes	\$16.10 each	20%	\$3.22
Medicine balls	\$451.48 each (large)	20%	\$90.29
Targets	\$96.88 each	20%	\$19.37
Mini nets	\$241.94 each	20%	\$48.38
Ball hoppers	\$83.20 each	15%	\$12.48
Squeegees	\$174.73 each	20%	\$34.94
Ball machine	\$2551.10 each	20%	\$510.22
String machine	\$3760.80 each	20%	\$752.16

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

Action: PS, ELSYC; PS, FIN; PAS, FIN; COC; FO

Following discussion in Executive Council and as advised by Council in the terms set out above Her Excellency the Governor directs that the necessary action be taken.

Clerk to Executive Council