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**MINUTES OF THE 186<sup>th</sup> MEETING OF THE TWELFTH ANGUILLA  
EXECUTIVE COUNCIL HELD ON FRIDAY 31<sup>ST</sup> MAY 2024 AT 9.00 AM**

- PRESENT: Her Excellency the Governor, Ms. Julia Crouch
- The Honourable Premier and Minister for Finance, Economic Development & Investment and Health, Dr. Ellis Webster
- The Honourable Deputy Governor, Mr. Perin Bradley
- The Honourable Minister for Home Affairs, Immigration, Labour, Human Rights, Constitutional Affairs, Information and Broadcasting, Lands and Physical Planning, Mr. Kenneth Hodge
- The Honourable Minister for Infrastructure, Communications, Utilities, Housing and Tourism, Mr. Haydn Hughes
- The Honourable Minister for Sustainability, Innovation and Environment, Mrs. Quincia Gumbs-Marie
- The Honourable Attorney General, Mr. Dwight Horsford
- Clerk to Executive Council, Ms. Dumisa Webster
- IN ATTENDANCE: The Honourable Parliamentary Secretary, Mr. Merrick Richardson
- Financial Advisor, Mr. Evarist Mwesigye
- Head of Governor's Office, Mr. Orlando Ames-Lewis
- ABSENT: The Honourable Minister for Social Development, Cultural Affairs, Youth Affairs, Gender Affairs, Education and Library Services, Ms. Dee-Ann Kentish-Rogers

**EX MIN 24/133**

**CONFIRMATION OF THE MINUTES**

Hon. Parliamentary Secretary, Financial Adviser and Head of Governor's Office remained.

Council confirmed the Minutes of the Special Meeting of the Executive Council held on Friday, 17<sup>th</sup> May 2024, the 185<sup>th</sup> Meeting of Executive Council held on Thursday, 23<sup>rd</sup> May 2023 and the Round Robin Decision Made on Monday, 27<sup>th</sup> May 2024.

**EX MIN 24/134**

**EX MEMO 24/94 Non-Anguillian to Operate Business Activity that is on Reserved List**

Hon. Parliamentary Secretary, Financial Adviser and Head of Governor's Office remained.

The Honourable Premier and Minister for Finance and Health briefed Council. The construction industry on Anguilla is saturated as indicated by an increase in business activity in this industry from 2018 to the end of 2023 with over 100 active Building contractor businesses gaining approvals for new building contractor's licenses in the first quarter of 2024. In order to offer protection for the sector, The Ministry of Finance and Health included the construction sector into the Licensing of Business (Reserved Industries) Order, 2023 made under section 20 of the Licensing of Businesses Act 2021. According to this legislation, non- Anguillians can apply for licenses related to businesses listed on the reserved list and have their applications considered by Executive Council. The Commerce Unit received an application for a business license for an industry on the reserved list from Consigli International LLC to operate the business activity Building Contractor. Consigli International has experience in construction in North America and the region. Consigli currently has a contract with Four Seasons Resort and Residences Anguilla, having already completed work there. They also have a contract with South West Harbour who has signed a Memorandum of Understanding with the Government of Anguilla to develop a marina. Executive Council is asked to consider and advise on the granting of a business license to Consigli International LLC to operate as a Building Contractor.

Executive Council considered and approved the granting of a business licence to Consigli International LLC to operate as a Building Contractor.

Action: PS, EDSIE; HON. PREM.

**EX MIN 24/135**

**EX MEMO 24/95 Amendments to Legislative Framework to Improve Effectiveness of International Cooperation for Tax Purposes- Tax Information Exchange Act and International Tax Compliance (Common Reporting Standard) Regulations, 2016**

Hon. Parliamentary Secretary, Financial Adviser and Head of Governor's Office remained.

Ms. Nordisia Lake, Director of International Tax Cooperation, Ministry of Finance joined the meeting and briefed Council. The Common Reporting Standard (CRS) requires that jurisdictions obtain information from their financial institutions and automatically exchange that information with other jurisdictions on an annual basis. Anguilla, in furtherance of its commitment to fighting tax evasion, joined a group of Organization for Economic Co-operation and Development (OECD) member states in adopting the Common Reporting Standard. Through this adoption, the endorsers intend to follow the OCED Standard for Automatic Exchange of Financial Account Information.

Anguilla's second round of Automatic Exchange of Information (AEOI) Effectiveness Peer Review was launched in April of 2024 with the onsite review scheduled for October 2024. The International Tax Cooperation Unit (the Unit) has therefore been working diligently with the OECD on creating an AEOI Administrative Compliance Framework and associated manual that will assist the Unit carrying out investigations of the due diligence processes undertaken by the Reporting Financial Institutions to ensure compliance with the standard.

It is proposed that Executive Council consider and approve the the Tax Information Exchange (Amendment) Act, 2024 and International Tax Compliance (Common Reporting Standard) (Amendment) Regulations, 2024 which inter alia provide for a change in the definition of "competent authority, the obligation to file a nil return, administrative penalties and notification obligations of Non-Reporting Financial Institutions proceeding before the House of Assembly.

The amendments seek to change the definition of "competent authority" for the purposes of the International Tax Compliance (CRS) Regulations to mean the Permanent Secretary in the Ministry of Finance or his delegate, rather than Comptroller of

Inland Revenue. This change allows for more efficient and convenient working especially for compliance purposes. Amendment to add the requirement of financial institutions to file an information return for no reportable accounts will help guide the compliance work of the ITC unit. The amendments proposed will also allow for a more efficient process of compliance with the OECD Standard for Automatic Exchange of Financial Account Information in Tax Matters especially core Requirement 1 of the Terms of Reference for AEOI reviews, which details the need for an administrative framework to ensure that it is being carried out effectively in practice.

Council considered and approved:

- 1) Tax Information Exchange (Amendment) Act, 2024 which inter alia provides for change in the definition of “competent authority,” the obligation to file a nil return, administrative penalties and notification obligations of Non-Reporting Financial Institutions; and
- 2) International Tax Compliance (Common Reporting Standard) (Amendment) Regulations, 2024, which inter alia, provides for a change in the definition of “competent authority,” the obligation to file a nil return, administrative penalties and notification obligations of Non-Reporting Financial Institutions.

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

**EX MIN 24/136**

**EX MEMO 24/96 Application for Issue of Licence Under the Aliens Land Holding Regulation Act- Stephen Edin Garlick and Olivia Frances Garlick- Registration Section: South Central, Block 38712 B, Parcel 100 Containing 1.00 Acre**  
Hon. Parliamentary Secretary, Financial Adviser and Head of Governor’s Office remained.

Executive Council the approves the granting of an Aliens Land Holding Licence to Stephen Edwin Garlick and Olivia Frances Garlick to hold on a freehold basis, vacant property situated in Registration Section: South Central, Block 38712 B, described as Parcel 100, being 1.00 acre located at Lockrum, Anguilla for residential purposes to develop two (2) dwelling houses per half acre subject to the following:

- (a) Payment of the following Stamp duties

**OPTION 2**

(i)	under the Stamp Act – 5% of EC\$153,227.40	EC\$7, 661.37
(ii)	under the Aliens Land Holding Regulation Act – 6.25% of EC\$153,227.40	Waiver
(iii)	refundable deposit- 10% of EC\$153,227.40	<u>Waiver</u>
	<b>TOTAL</b>	<b><u>EC\$7,661.37</u></b>

- (b) The property must be used for residential purposes.
- (c) The Applicants are granted an exemption from the Government's Policy 1) restricting Aliens to the purchase of no more than half an acre of land, 2) the requirement to pay Stamp Duty under the Aliens Land Holding Licence Regulation Act and 3) the requirement to pay the 10% refundable deposit, on the grounds that the subject property is a distressed property owned by the National Commercial Bank of Anguilla Ltd. and the applicants have provided other justifiable reasons and grounds for granting the waivers.
- (d) The Licensee must not rent their dwelling houses without first notifying the Ministry of Economic Development, Investment, Commerce, Information Technology & Natural Resources in order to rent the said properties.
- (e) The Licensee shall fully comply with the laws of Anguilla in force from time to time including the Land Development Control Act, the Property Tax Act, the

Building Regulations, the Labour Relations Act 2018 and Work Permit Regulations, the Social Security Act, the Immigration and Passport Regulations and any statutory modification or re-enactment thereof and any rules or regulations made there under.

Council authorized early release of the action sheet before confirmation of the minutes.

ACTION: PS, HA; DLS; HON. MIN. HA.

**EX MIN 24/137**

**EX MEMO 24/97 Refusal to Grant Work Permits**

Hon. Parliamentary Secretary, Financial Adviser and Head of Governor's Office remained.

The Honourable Minister for Home Affairs and Labour briefed Council. In keeping with section 165 (3) of the Labour (Relations) Act 2018, the Minister of Home Affairs & Labour seeks to consult with the Executive Council before refusing to grant work permits. Council noted the reasons for refusal as follows:

In relation to 1 person pursuant to section 171 (1) (a) & (b) of the Labour Relations Act, the employer has not demonstrated a genuine need to engage the services of the prospective employee and there are Anguillians capable of filling the position.

In relation 5 persons pursuant to section 171 (1) (a) of the Labor Relations Act, the employer has not yet demonstrated a genuine need to engage the services of the prospective employee.

Council:

- 1) Noted section 164 of the Labour (Relations) Act 2018 containing the principles governing work permits;
- 2) Noted that in keeping with section 165 (3) of the Labour (Relations) Act 2018, the Hon Minister for Home Affairs & Labour consulted with Executive Council before refusing to grant work permits; and

- 3) Considered and endorsed the proposal by the Hon Minister that 6 persons be refused work permits on the basis of the foregoing information.

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

ACTION: PS, HA; LAB, COMM; CIO; HON MIN HA.

**EX MIN 24/138**

**EX MEMO 24/98 Priority Training Needs for 2024**

Hon. Parliamentary Secretary, Financial Adviser and Head of Governor's Office remained.

On March 22, 2024 the Training Policy Committee met and reviewed the Scholarships and Financial Assistance applications received for the year 2024/2025 as well as the proposed priority training areas submitted by departments and ministries. The areas submitted were ranked by the Ministries by importance and urgency. It is proposed that consideration be given to funding all critical areas and the Island Scholarship for 2024.

Executive Council:

- 1) Noted concerns raised in relation to the proposed priority training areas.
- 2) Noted that Ministers are to consult with their respective Permanent Secretaries on the proposed priority training areas for their ministries and revert to the Honourable Deputy Governor.
- 3) Deferred this matter for a next sitting.

ACTION: EXCO MEMBERS; EXCO CLERK

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