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

The following was approved by Round Robin on **Tuesday 24<sup>th</sup> September 2024**: -

**EX MIN 24/258      EX MEMO 24/180 Application for Duty Exemption for the Juice Bar**

The Juice Bar, owned by Mr. Cardigan Niles and Mrs. Melisha (Maccow) Niles has been in operation since February 2020. They were previously granted an exemption for items and equipment to outfit their current space. Their mission is to serve and satisfy the nutritional needs of the community through providing their products. They aim to expand their products and enhance their current business offerings and as such have requested a duty free concession for their business for two years, to enable them to obtain the necessary items and equipment.

The Customs Duty Exemption Policy of 1998, guides tax exemptions for specific projects and activities and provides exceptions where exemptions may be approved to incentivize local entrepreneurial development activity. Although the intended investment is not covered under the list of eligible projects/activities in the policy, it however, is in keeping with the aim to encourage investment by local entrepreneurs. The granting of the duty exemptions will result in a duty and tax loss of EC\$12,768.75 on the recommend list of items.

Executive Council considered and approved the application with a duty and tax loss of EC\$12,768.75 (net administrative fee of 5%) on the recommended list of items.

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

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