



THE ANGUILLA HOUSE OF ASSEMBLY

RESOLUTION

No: 1/2024-4/12HOA

CUSTOMS DUTY AND TAX EXEMPTION (MOTION 1/2024-4/12HOA) REGULATIONS, 2024

Statutory Instruments of Anguilla No.: 7/2024

RESOLUTION

Resolution made by the House of Assembly under section 77 (1) of the Customs Act, R.S.A. c.C169; section 2 of the Interim Goods Tax (Amendment) Act, 2020 and section 3 of the Excise Tax (Amendment) Act, 2020 was proposed and seconded in the House of Assembly on the **26th** day of **March, 2024**;

WHEREAS, a certificate of good standing that had not expired or been cancelled was produced to the Minister of Finance in relation to the importers;

BE IT RESOLVED that, under the powers contained in section 77(1) of the Customs Act, R.S.A. c. 169; section 2 of the Interim Goods Tax (Amendment) Act, 2020 and section 3 of the Excise Tax (Amendment) Act, 2020; the House of Assembly exempts from customs duty, interim goods tax and excise tax the goods imported into Anguilla specified in the Schedule.

1. The following conditions apply in respect of all goods exempted 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 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 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 customs duty and interim goods tax and excise tax on the value of such goods at the rates 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 customs duty, excise tax and interim goods tax 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 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 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 Fee 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 customs duty, excise tax and interim goods tax on the value of such goods at the rates 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 under this Resolution are liable to forfeiture.



Barbara Webster-Bourne
Speaker

Passed by Resolution of the House of Assembly this **26th** day of **March, 2024**



Lenox J. Proctor
Clerk, House of Assembly

MOTION NO. 1
SCHEDULE

IMPORTER:	Mr Duquaine Brooks / Lyon Fitness Center Ltd
PURPOSE:	Health and Fitness Centre
PERIOD DURING WHICH IMPORTATION ALLOWED:	January 8 th , 2024 to January 7 th , 2026
GOODS THAT MAY BE IMPORTED:	- List Attached
RATE OF CUSTOMS ADMINISTRATIVE CHARGE:	5% Administrative Charge of the value of the goods in respect of which customs duty exemption is granted.
DUTY AND TAX LOSS:	- EC\$ 127,306.00. Applicant to pay GST

HAE 07/21

Items List for Lyon Fitness Center

Gym Machines/Equipment

Quantity	Item	Price (USD)	Cost (USD)	Cost (EGS)	Tariff Number	Rate of Duty	Duty	GSF (1%)	GST (13%)	Total Duty Loss (Excluding GST)
1	Dual Adj Pulley Full	\$ 7,397.82	\$ 7,397.82	\$ 19,886.82	95069190	15%	\$ 2,983.02	\$ 198.87	\$ 2,998.93	\$ 3,181.89
2	Adjustable Bench	\$ 1,300.00	\$ 2,600.00	\$ 6,989.32	95069190	15%	\$ 1,048.40	\$ 69.89	\$ 1,053.99	\$ 1,118.29
1	Olympic Flat Bench	\$ 1,795.80	\$ 1,795.80	\$ 4,827.47	95069190	15%	\$ 724.12	\$ 48.27	\$ 727.98	\$ 772.40
1	Multipurpose Seated Bench	\$ 1,068.72	\$ 1,068.72	\$ 2,872.93	95069190	15%	\$ 430.94	\$ 28.73	\$ 433.24	\$ 459.67
1	Squat Rack	\$ 3,127.32	\$ 3,127.32	\$ 8,406.86	95069190	15%	\$ 1,261.03	\$ 84.07	\$ 1,267.75	\$ 1,345.10
1	Master Gluteus	\$ 5,641.44	\$ 5,641.44	\$ 15,165.32	95069190	15%	\$ 2,274.80	\$ 151.65	\$ 2,286.93	\$ 2,426.45
1	Standing Abductor Machine	\$ 4,178.52	\$ 4,178.52	\$ 11,232.70	95069190	15%	\$ 1,684.90	\$ 112.33	\$ 1,693.89	\$ 1,797.23
1	Peck Back	\$ 4,055.88	\$ 4,055.88	\$ 10,903.02	95069190	15%	\$ 1,635.45	\$ 109.03	\$ 1,644.17	\$ 1,744.48
1	Jungle Machine HLP	\$ 8,764.38	\$ 8,764.38	\$ 23,560.41	95069190	15%	\$ 3,534.06	\$ 235.60	\$ 3,552.91	\$ 3,769.67
1	Smith Machine	\$ 4,239.84	\$ 4,239.84	\$ 11,397.54	95069190	15%	\$ 1,709.63	\$ 113.98	\$ 1,718.75	\$ 1,823.61
1	High Row	\$ 4,415.04	\$ 4,415.04	\$ 11,868.51	95069190	15%	\$ 1,780.28	\$ 118.69	\$ 1,789.77	\$ 1,898.96
1	Dorcy Bar	\$ 2,479.08	\$ 2,479.08	\$ 6,664.26	95069190	15%	\$ 999.64	\$ 66.64	\$ 1,004.97	\$ 1,066.28
1	Inclined Bench Press	\$ 4,782.96	\$ 4,782.96	\$ 12,857.55	95069190	15%	\$ 1,928.63	\$ 128.58	\$ 1,938.92	\$ 2,057.21
1	Hip Thrust	\$ 5,711.52	\$ 5,711.52	\$ 15,353.71	95069190	15%	\$ 2,303.06	\$ 153.54	\$ 2,315.34	\$ 2,456.59
1	Leg Ext/Seated Leg Curl	\$ 5,168.40	\$ 5,168.40	\$ 13,893.69	95069190	15%	\$ 2,084.05	\$ 138.94	\$ 2,095.17	\$ 2,222.99
1	Horizontal Leg Press	\$ 10,856.36	\$ 10,856.36	\$ 29,184.07	95069190	15%	\$ 4,377.61	\$ 291.84	\$ 4,400.96	\$ 4,669.45
1	Dumbbell Set 5 - 100lbs	\$ 6,660.00	\$ 6,660.00	\$ 17,903.41	95069190	15%	\$ 2,685.51	\$ 179.03	\$ 2,699.83	\$ 2,864.55
2	Dumbbell Rack	\$ 712.00	\$ 1,424.00	\$ 3,828.00	94032090	15%	\$ 574.20	\$ 38.28	\$ 577.26	\$ 612.48
2	Olympic Bar	\$ 395.00	\$ 790.00	\$ 2,123.68	95069190	15%	\$ 318.55	\$ 21.24	\$ 320.25	\$ 339.79
28	Olympic Grip Plate - 45lbs	\$ 92.00	\$ 2,576.00	\$ 6,924.80	95069190	15%	\$ 1,038.72	\$ 69.25	\$ 1,044.26	\$ 1,107.97
6	Olympic Grip Plate - 35lbs	\$ 71.20	\$ 427.20	\$ 1,148.40	95069190	15%	\$ 172.26	\$ 11.48	\$ 173.18	\$ 183.74
26	Olympic Grip Plate - 25lbs	\$ 51.20	\$ 1,331.20	\$ 3,578.53	95069190	15%	\$ 536.78	\$ 35.79	\$ 539.64	\$ 572.57
18	Olympic Grip Plate - 10lbs	\$ 20.80	\$ 374.40	\$ 1,006.46	95069190	15%	\$ 150.97	\$ 10.06	\$ 151.77	\$ 161.03
16	Olympic Grip Plate - 5lbs	\$ 12.80	\$ 204.80	\$ 550.54	95069190	15%	\$ 82.58	\$ 5.51	\$ 83.02	\$ 88.09

2	Treadmills	\$ 4,500.00	\$ 9,000.00	\$ 24,193.80	95069190	15%	\$ 3,629.07	\$ 241.94	\$ 3,648.43	\$ 3,871.01
1	Elliptical	\$ 4,000.00	\$ 4,000.00	\$ 10,752.80	95069190	15%	\$ 1,612.92	\$ 107.53	\$ 1,621.52	\$ 1,720.45
1	Stairmaster	\$ 5,000.00	\$ 5,000.00	\$ 13,441.00	95069190	15%	\$ 2,016.15	\$ 134.41	\$ 2,026.90	\$ 2,150.56
1	Leg Press 45	\$ 7,000.00	\$ 7,000.00	\$ 18,817.40	95069190	15%	\$ 2,822.61	\$ 188.17	\$ 2,837.66	\$ 3,010.78
1	Squat Lunge	\$ 5,000.00	\$ 5,000.00	\$ 13,441.00	95069190	15%	\$ 2,016.15	\$ 134.41	\$ 2,026.90	\$ 2,150.56
1	Abdominal Crunch	\$ 5,000.00	\$ 5,000.00	\$ 13,441.00	95069190	15%	\$ 2,016.15	\$ 134.41	\$ 2,026.90	\$ 2,150.56
1	Chin and Dip	\$ 4,000.00	\$ 4,000.00	\$ 10,752.80	95069190	15%	\$ 1,612.92	\$ 107.53	\$ 1,621.52	\$ 1,720.45
1	Belt Squat	\$ 6,000.00	\$ 6,000.00	\$ 16,129.20	95069190	15%	\$ 2,419.38	\$ 161.29	\$ 2,432.28	\$ 2,580.67
1	Pendlulum squat	\$ 8,000.00	\$ 8,000.00	\$ 21,505.60	95069190	15%	\$ 3,225.84	\$ 215.06	\$ 3,243.04	\$ 3,440.90
1	Gluteus Machine	\$ 6,000.00	\$ 6,000.00	\$ 16,129.20	95069190	15%	\$ 2,419.38	\$ 161.29	\$ 2,432.28	\$ 2,580.67
2	Non motorised treadmills	\$ 5,000.00	\$ 10,000.00	\$ 26,882.00	95069190	15%	\$ 4,032.30	\$ 268.82	\$ 4,053.81	\$ 4,301.12
Gym Equipment (class based)										
5	Indoor cycling bikes	\$ 1,100.00	\$ 5,500.00	\$ 14,785.10	95069190	15%	\$ 2,217.77	\$ 147.85	\$ 2,229.59	\$ 2,365.62
5	Pump Sets	\$ 300.00	\$ 1,500.00	\$ 4,032.30	95069190	15%	\$ 604.85	\$ 40.32	\$ 608.07	\$ 645.17
5	Heavy Dumbbell sets	\$ 200.00	\$ 1,000.00	\$ 2,688.20	95069190	15%	\$ 403.23	\$ 26.88	\$ 405.38	\$ 430.11
10	Dumbbell sets	\$ 50.00	\$ 500.00	\$ 1,344.10	95069190	15%	\$ 201.62	\$ 13.44	\$ 202.69	\$ 215.06
4	Rowers	\$ 1,000.00	\$ 4,000.00	\$ 10,752.80	95069190	15%	\$ 1,612.92	\$ 107.53	\$ 1,621.52	\$ 1,720.45
2	TYR	\$ 1,455.00	\$ 2,910.00	\$ 7,822.66	95069190	15%	\$ 1,173.40	\$ 78.23	\$ 1,179.66	\$ 1,251.63
2	Training Ropes	\$ 100.00	\$ 200.00	\$ 537.64	95069190	15%	\$ 80.65	\$ 5.38	\$ 81.08	\$ 86.02
5	Kettlebells	\$ 100.00	\$ 500.00	\$ 1,344.10	95069190	15%	\$ 201.62	\$ 13.44	\$ 202.69	\$ 215.06
2	slam balls	\$ 100.00	\$ 200.00	\$ 537.64	95069190	15%	\$ 80.65	\$ 5.38	\$ 81.08	\$ 86.02
2	Sleds	\$ 750.00	\$ 1,500.00	\$ 4,032.30	95069190	15%	\$ 604.85	\$ 40.32	\$ 608.07	\$ 645.17
2	Curl Bar	\$ 310.00	\$ 620.00	\$ 1,666.68	95069190	15%	\$ 250.00	\$ 16.67	\$ 251.34	\$ 266.67
1	Pump Set Rack	\$ 400.00	\$ 400.00	\$ 1,075.28	94032090	15%	\$ 161.29	\$ 10.75	\$ 162.15	\$ 172.04
1	Kettlebell Rack	\$ 500.00	\$ 500.00	\$ 1,344.10	94032090	15%	\$ 201.62	\$ 13.44	\$ 202.69	\$ 215.06
30	Exercise mats	\$ 100.00	\$ 3,000.00	\$ 8,064.60	95069190	15%	\$ 1,209.69	\$ 80.65	\$ 1,216.14	\$ 1,290.34
25	Equipment mat	\$ 50.00	\$ 1,250.00	\$ 3,360.25	95069190	15%	\$ 504.04	\$ 33.60	\$ 506.73	\$ 537.64
1	Plyo Box Set	\$ 1,500.00	\$ 1,500.00	\$ 4,032.30	95069190	15%	\$ 604.85	\$ 40.32	\$ 608.07	\$ 645.17
4	Slinger Set	\$ 500.00	\$ 2,000.00	\$ 5,376.40	95069190	15%	\$ 806.46	\$ 53.76	\$ 810.76	\$ 860.22
4	Pulley Attachment	\$ 155.00	\$ 620.00	\$ 1,666.68	95069190	15%	\$ 250.00	\$ 16.67	\$ 251.34	\$ 266.67
4	Cable Attachment Sets	\$ 200.00	\$ 800.00	\$ 2,150.56	95069190	15%	\$ 322.58	\$ 21.51	\$ 324.30	\$ 344.09
30	Step Platform	\$ 50.00	\$ 1,500.00	\$ 4,032.30	95069190	15%	\$ 604.85	\$ 40.32	\$ 608.07	\$ 645.17

Kitchen										
1	Commercial Refrigerator	\$ 5,000.00	\$ 5,000.00	\$ 13,441.00	84181010	15%	\$ 2,016.15	\$ 134.41	\$ 2,026.90	\$ 2,150.56
1	Commercial Freezer	\$ 4,000.00	\$ 4,000.00	\$ 10,752.80	84183000	15%	\$ 1,612.92	\$ 107.53	\$ 1,621.52	\$ 1,720.45
3	Commercial Tables/Sink	\$ 500.00	\$ 1,500.00	\$ 4,032.30	73241000	10%	\$ 403.23	\$ 40.32	\$ 581.86	\$ 443.55
1	Merchandise Refrigerator	\$ 3,000.00	\$ 3,000.00	\$ 8,064.60	84185000	15%	\$ 1,209.69	\$ 80.65	\$ 1,216.14	\$ 1,290.34
1	Commercial Juicer	\$ 1,500.00	\$ 1,500.00	\$ 4,032.30	85094020	20%	\$ 806.46	\$ 40.32	\$ 634.28	\$ 846.78
1	Commercial Blender	\$ 800.00	\$ 800.00	\$ 2,150.56	85098010	20%	\$ 430.11	\$ 21.51	\$ 338.28	\$ 451.62
DS										
1	Sauna	\$ 15,000.00	\$ 15,000.00	\$ 40,323.00	94069090	15%	\$ 6,048.45	\$ 403.23	\$ 6,080.71	\$ 6,451.68
1	Steam generator	\$ 10,000.00	\$ 10,000.00	\$ 26,882.00	84021900	15%	\$ 4,032.30	\$ 268.82	\$ 4,053.81	\$ 4,301.12
Electronics										
1	PA System	\$ 500.00	\$ 500.00	\$ 1,344.10	85182900	20%	\$ 268.82	\$ 13.44	\$ 211.43	\$ 282.26
1	Speaker system	\$ 501.00	\$ 501.00	\$ 1,346.79	85182100	20%	\$ 269.36	\$ 13.47	\$ 211.85	\$ 282.83
1	Tablet PC	\$ 502.00	\$ 502.00	\$ 1,349.48	84713000	5%	\$ 67.47	\$ 13.49	\$ 185.96	\$ 80.97
10	Access Control Readers	\$ 503.00	\$ 5,030.00	\$ 13,521.65	85235290	20%	\$ 2,704.33	\$ 135.22	\$ 2,126.95	\$ 2,839.55
10	Magnetic lock system	\$ 504.00	\$ 5,040.00	\$ 13,548.53	83014000	15%	\$ 2,032.28	\$ 135.49	\$ 2,043.12	\$ 2,167.76
1	Security Camera System	\$ 5,000.00	\$ 5,000.00	\$ 13,441.00	85258900	20%	\$ 2,688.20	\$ 134.41	\$ 2,114.27	\$ 2,822.61
Building										
20	Rubber Floor Rolls	\$ 1,000.00	\$ 20,000.00	\$ 53,764.00	95069190	15%	\$ 8,064.60	\$ 537.64	\$ 8,107.61	\$ 8,602.24
1	Floor/Wall Tiles	\$ 15,000.00	\$ 15,000.00	\$ 40,323.00	69074000	15%	\$ 6,048.45	\$ 403.23	\$ 6,080.71	\$ 6,451.68
20	Ceiling Fans	\$ 200.00	\$ 4,000.00	\$ 10,752.80	84145130	20%	\$ 2,150.56	\$ 107.53	\$ 1,691.42	\$ 2,258.09
50	Ceiling Lights	\$ 50.00	\$ 2,500.00	\$ 6,720.50	94051100	20%	\$ 1,344.10	\$ 67.21	\$ 1,057.13	\$ 1,411.31
10	Wall lights	\$ 200.00	\$ 2,000.00	\$ 5,376.40	94051100	20%	\$ 1,075.28	\$ 53.76	\$ 845.71	\$ 1,129.04
										\$ 127,306.00