



THE ANGUILLA HOUSE OF ASSEMBLY

RESOLUTION

No: 2/2024-5/12HOA

CUSTOMS DUTY AND TAX EXEMPTION (MOTION 2/2024-5/12HOA) REGULATIONS, 2024

Statutory Instruments of Anguilla No.:29/2024

RESOLUTION

Resolution made by the House of Assembly under section 77 (1) of the Customs Act, R.S.A. c.C169; and section 3 of the Excise Tax (Amendment) Act, 2020 was proposed and seconded in the House of Assembly on the 10th day of **December, 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; and section 3 of the Excise Tax (Amendment) Act, 2020; the House of Assembly exempts from customs duty, 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 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 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, and the 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 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 10th day of **December, 2024**

Lenox J. Proctor
Clerk, House of Assembly

MOTION NO. 2

SCHEDULE

IMPORTER: Paradise Holding Company LTD

PURPOSE: Frangipani Project

**PERIOD DURING WHICH
IMPORTATION ALLOWED:** June 25, 2024 to June 24, 2025

**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\$ 1,164,236.80.

HAE 07/21

CUSTOMS DUTY LOSS CALCULATION

DESCRIPTION OF GOODS	TARIFF CODE	CIF (XCD)	ICD RATE %	ICD (XCD)	CSF RATE %	CSF (XCD)	EXCISE RATE %	EXCISE (XCD)	GST RATE %	GST 13% (XCD)	TOTAL DUTY	DUTY LOSS (XCD)
TILE , GROUTS and FINISHING MATERIALS												
Diamond Brite	32149000	\$ 13,441.00	15%	\$ 2,016.15	1%	\$ 134.41		\$ -	13%	\$ 2,026.90	\$ 4,177.46	\$ 2,150.56
Glass Pool Tiles	70169010	\$ 41,710.11	10%	\$ 4,171.01	1%	\$ 417.10		\$ -	13%	\$ 6,018.77	\$ 10,606.88	\$ 4,588.11
Subtotal												
INTERIOR TILE AND FINISHING MATERIAL												
Coral Stone Tile	68021010	\$ 47,043.50	15%	\$ 7,056.53	1%	\$ 470.44		\$ -	13%	\$ 7,094.16	\$ 14,621.12	\$ 7,526.96
Marble Tile (honed and filled) / Porcelain Floor Tile	68021010	\$ 24,193.80	15%	\$ 3,629.07	1%	\$ 241.94		\$ -	13%	\$ 3,648.43	\$ 7,519.43	\$ 3,871.01
Travertine Flooring	68021010	\$ 225,808.80	15%	\$ 33,871.32	1%	\$ 2,258.09		\$ -	13%	\$ 34,051.97	\$ 70,181.38	\$ 36,129.41
Granite Slabs	68029390	\$ 5,376.40	15%	\$ 806.46	1%	\$ 53.76		\$ -	13%	\$ 810.76	\$ 1,670.99	\$ 860.22
Subtotal												
FLOOR FINISHINGS												
Area Rugs	57029900	\$ 53,764.00	15%	\$ 8,064.60	1%	\$ 537.64		\$ -	13%	\$ 8,107.61	\$ 16,709.85	\$ 8,602.24
Subtotal												
PLYWOODS												
Form wood: 1x4, 2x4, 2x6, x 16'	44072900	\$ 88,307.37	5%	\$ 4,415.37	1%	\$ 883.07		\$ -	13%	\$ 12,168.76	\$ 17,467.20	\$ 5,298.44
BCX plywood (good 1 side), untreated, treated, T-111 Roofing Plywood 4'x8', 5'x7'		\$ -		\$ -	1%	\$ -		\$ -	13%	\$ -	\$ -	\$ -
Form Plywood 3/4" x 4"x6"	44123900	\$ 15,363.06	15%	\$ 2,304.46	1%	\$ 153.63		\$ -	13%	\$ 2,316.75	\$ 4,774.84	\$ 2,458.09
T-111 Roofing Plywood 4'x8', 5'x7' , roughtex, R.B&B siding , treated, cedar	44123100	\$ 8,535.04	15%	\$ 1,280.26	1%	\$ 85.35		\$ -	13%	\$ 1,287.08	\$ 2,652.69	\$ 1,365.61
Tongue and groove 1x6" x 14" / Sturdifloor Plywood - treated and untreated	44079900	\$ 44,637.56	5%	\$ 2,231.88	1%	\$ 446.38		\$ -	13%	\$ 6,151.06	\$ 8,829.31	\$ 2,678.25
Subtotal												
OTHER WOODS												
Pressure treated pine, D-grade, #1, #2 , timbers	44079900	\$ 16,129.20	5%	\$ 806.46	1%	\$ 161.29		\$ -	13%	\$ 2,222.60	\$ 3,190.36	\$ 967.75
ACQ, .25CCA, .40CCA, .80CCA, 2.5#CCA marine	44123900	\$ 9,408.70	15%	\$ 1,411.31	1%	\$ 94.09		\$ -	13%	\$ 1,418.83	\$ 2,924.22	\$ 1,505.39
Cypress, select grade, #2 , timbers	44079900	\$ 4,973.17	5%	\$ 248.66	1%	\$ 49.73		\$ -	13%	\$ 685.30	\$ 983.69	\$ 298.39
Douglas fir, clear / #2 grade / Timbers /	44079900	\$ 2,688.20	5%	\$ 134.41	1%	\$ 26.88		\$ -	13%	\$ 370.43	\$ 531.73	\$ 161.29
IPE, Cumuaru, Greenheart, Purple Heart Mahogonay	44092990	\$ 40,323.00	5%	\$ 2,016.15	1%	\$ 403.23		\$ -	13%	\$ 5,556.51	\$ 7,975.89	\$ 2,419.38
Plyform	44123900	\$ 9,462.46	15%	\$ 1,419.37	1%	\$ 94.62		\$ -	13%	\$ 1,426.94	\$ 2,940.93	\$ 1,513.99
Subtotal												
ROOFING AND ROOFING MATERIALS												
metal roofing, galvanized, galvalume, painted		\$ -	10%	\$ -	1%	\$ -		\$ -	13%	\$ -	\$ -	\$ -
Roof Metal Gutters	79070010	\$ 12,768.95	10%	\$ 1,276.90	1%	\$ 127.69		\$ -	13%	\$ 1,842.56	\$ 3,247.14	\$ 1,404.58
Roof cement, coatings / Elastomeric Roof Coating and Paints	32100040	\$ 25,269.08	15%	\$ 3,790.36	1%	\$ 252.69		\$ -	13%	\$ 3,810.58	\$ 7,853.63	\$ 4,043.05
Galvanized, aluminum, vinyl coil	76169990	\$ 1,774.21	15%	\$ 266.13	1%	\$ 17.74		\$ -	13%	\$ 267.55	\$ 551.43	\$ 283.87
Clay Tile	69059000	\$ 16,129.20	15%	\$ 2,419.38	1%	\$ 161.29		\$ -	13%	\$ 2,432.28	\$ 5,012.96	\$ 2,580.67
Subtotal												
DOORS - WOOD AND GLASS												
Glass enclosures for Bathrooms	70051000	\$ 51,320.32	10%	\$ 5,132.03	1%	\$ 513.20		\$ -	13%	\$ 7,405.52	\$ 13,050.76	\$ 5,645.24
Wood doors (Cedar or similar) (interior)	44182100	\$ 107,528.00	15%	\$ 16,129.20	1%	\$ 1,075.28		\$ -	13%	\$ 16,215.22	\$ 33,419.70	\$ 17,204.48
Wood doors (Closets) (Interior)	44182100	\$ 32,258.40	15%	\$ 4,838.76	1%	\$ 322.58		\$ -	13%	\$ 4,864.57	\$ 10,025.91	\$ 5,161.34
Glass Doors		\$ -		\$ -	1%	\$ -		\$ -	13%	\$ -	\$ -	\$ -
Railings	44189900	\$ 68,549.10	15%	\$ 10,282.37	1%	\$ 685.49		\$ -	13%	\$ 10,337.20	\$ 21,305.06	\$ 10,967.86
Trellis work		\$ -	15%	\$ -	1%	\$ -		\$ -	13%	\$ -	\$ -	\$ -
Aluminum and glass windows w/ Exterior Shutters and screens	76101000	\$ 114,248.50	15%	\$ 17,137.28	1%	\$ 1,142.49		\$ -	13%	\$ 17,228.67	\$ 35,508.43	\$ 18,279.76
Hurricane storm panels and track / Secuirty Grills (D)	7610909010	\$ 147,851.00	0%	\$ -	1%	\$ 1,478.51	1%	\$ 1,493.30	13%	\$ 19,606.96	\$ 22,578.77	\$ 2,971.81
Aluminum A/C Grilles	76109090	\$ 28,064.81	15%	\$ 4,209.72	1%	\$ 280.65		\$ -	13%	\$ 4,232.17	\$ 8,722.54	\$ 4,490.37
Subtotal												
DOORS - EXTERIOR - STEEL AND FIRE ENTRY												
Aluminum doors		\$ -		\$ -	1%	\$ -		\$ -	13%	\$ -	\$ -	\$ -
		\$ -		\$ -	1%	\$ -		\$ -	13%	\$ -	\$ -	\$ -
DOORS - INTERIOR												
Misc Pattern Molding / Synthetich Architectual Foam Molding	44189900	\$ 26,075.54	15%	\$ 3,911.33	1%	\$ 260.76		\$ -	13%	\$ 3,932.19	\$ 8,104.28	\$ 4,172.09

Stair railing, and components (common area)	44189900	\$ 125,538.94	15%	\$ 18,830.84	1%	\$ 1,255.39		\$ -	13%	\$ 18,931.27	\$ 39,017.50	\$ 20,086.23
Wooden doors		\$ -		\$ -	1%	\$ -		\$ -	13%	\$ -	\$ -	\$ -
Subtotal												
Back of House												
Furnishings - Decks / Tables and Chair Sets	94036090	\$ 268,820.00	15%	\$ 40,323.00	1%	\$ 2,688.20		\$ -	13%	\$ 40,538.06	\$ 83,549.26	\$ 43,011.20
		\$ -		\$ -	1%	\$ -		\$ -	13%	\$ -	\$ -	\$ -
		\$ -		\$ -	1%	\$ -		\$ -	13%	\$ -	\$ -	\$ -
Subtotal												
Service Area & Maintenance:												
Light tools (D)	84678900	\$ 53,764.00	20%	\$ 10,752.80	1%	\$ 537.64		\$ -	13%	\$ 8,457.08	\$ 19,747.52	\$ 11,290.44
Commercial Grade Ironing System	84513000	\$ 10,752.80	20%	\$ 2,150.56	1%	\$ 107.53		\$ -	13%	\$ 1,691.42	\$ 3,949.50	\$ 2,258.09
Laundry/washers and dryers combination industrial and utility	84501290	\$ 53,764.00	20%	\$ 10,752.80	1%	\$ 537.64		\$ -	13%	\$ 8,457.08	\$ 19,747.52	\$ 11,290.44
Subtotal												
LANDSCAPING												
Tractor and trailers	87019190	\$ 134,410.00	20%	\$ 26,882.00	1%	\$ 1,344.10		\$ -	13%	\$ 21,142.69	\$ 49,368.79	\$ 28,226.10
Live Plants/ Date Palms, Palm Trees, etc	6029090	\$ 53,764.00	0%	\$ -	1%	\$ 537.64		\$ -	13%	\$ 7,059.21	\$ 7,596.85	\$ 537.64
Landscaping/borders, ground cover	39269090	\$ 13,871.11	15%	\$ 2,080.67	1%	\$ 138.71		\$ -	13%	\$ 2,091.76	\$ 4,311.14	\$ 2,219.38
Irrigation system pump	84131900	\$ 12,096.90	20%	\$ 2,419.38	1%	\$ 120.97		\$ -	13%	\$ 1,902.84	\$ 4,443.19	\$ 2,540.35
Irrigation system sprinkler, heads, blue striped hose, drip system hose	84248900	\$ 8,064.60	15%	\$ 1,209.69	1%	\$ 80.65		\$ -	13%	\$ 1,216.14	\$ 2,506.48	\$ 1,290.34
Rakes (D)	82013090	\$ 241.70	0%	\$ -	1%	\$ 2.42		\$ -	13%	\$ 31.73	\$ 34.15	\$ 2.42
Shovels (D)	82011000	\$ 201.37	0%	\$ -	1%	\$ 2.01		\$ -	13%	\$ 26.44	\$ 28.45	\$ 2.01
Hoes (D)	82013030	\$ 261.62	0%	\$ -	1%	\$ 2.62		\$ -	13%	\$ 34.35	\$ 36.97	\$ 2.62
Garden Hoses (D)	39173220	\$ 1,208.88	0%	\$ -	1%	\$ 12.09		\$ -	13%	\$ 158.73	\$ 170.82	\$ 12.09
Lawn Mower	84331900	\$ 6,715.12	20%	\$ 1,343.02	1%	\$ 67.15		\$ -	13%	\$ 1,056.29	\$ 2,466.46	\$ 1,410.18
Termiticides (D)	38089190	\$ 15,806.62	0%	\$ -	1%	\$ 158.07		\$ -	13%	\$ 2,075.41	\$ 2,233.47	\$ 158.07
Wheelbarrows	87168010	\$ 1,008.08	10%	\$ 100.81	1%	\$ 10.08		\$ -	13%	\$ 145.47	\$ 256.35	\$ 110.89
Subtotal												
Front of House,												
Arrival Reception Building & Guest Lobby incl. sales center:												
Furniture: Sofas, lounge chairs, tables	94036090	\$ 16,129.20	15%	\$ 2,419.38	1%	\$ 161.29		\$ -	13%	\$ 2,432.28	\$ 5,012.96	\$ 2,580.67
Computers: Reception POS system	84705000	\$ 16,129.20	20%	\$ 3,225.84	1%	\$ 161.29		\$ -	13%	\$ 2,537.12	\$ 5,924.26	\$ 3,387.13
Offices: Office Furnishings	94036090	\$ 13,441.00	15%	\$ 2,016.15	1%	\$ 134.41		\$ -	13%	\$ 2,026.90	\$ 4,177.46	\$ 2,150.56
Conference Room Equipment		\$ -		\$ -	1%	\$ -		\$ -	13%	\$ -	\$ -	\$ -
Golfcarts and Maintanance carts	87031000	\$ 48,387.60	10%	\$ 4,838.76	1%	\$ 483.88	9%	\$ 4,833.92	13%	\$ 7,610.74	\$ 17,767.30	\$ 10,156.56
Services: Restroom toilets	69101080	\$ 8,064.60	15%	\$ 1,209.69	1%	\$ 80.65		\$ -	13%	\$ 1,216.14	\$ 2,506.48	\$ 1,290.34
Subtotal												
GYM ROOM & FURNISHINGS *****												
Masage Tables	94029000	\$ 16,129.20	15%	\$ 2,419.38	1%	\$ 161.29		\$ -	13%	\$ 2,432.28	\$ 5,012.96	\$ 2,580.67
Staff Room furnishings	94036090	\$ 104,839.80	15%	\$ 15,725.97	1%	\$ 1,048.40		\$ -	13%	\$ 15,809.84	\$ 32,584.21	\$ 16,774.37
Relaxation Gazebo wood	94036090	\$ 59,005.99	15%	\$ 8,850.90	1%	\$ 590.06		\$ -	13%	\$ 8,898.10	\$ 18,339.06	\$ 9,440.96
Sports Center Fitness Equipment Treadmills, Peloton, etc	95069190	\$ 40,323.00	15%	\$ 6,048.45	1%	\$ 403.23		\$ -	13%	\$ 6,080.71	\$ 12,532.39	\$ 6,451.68
Subtotal												
Pools: Pumps and Systems												
Main Pool: Pumps and Systems	84138100	\$ 43,011.20	20%	\$ 8,602.24	1%	\$ 430.11		\$ -	13%	\$ 6,765.66	\$ 15,798.01	\$ 9,032.35
Pool Deck Furnishings	94036090	\$ 53,764.00	15%	\$ 8,064.60	1%	\$ 537.64		\$ -	13%	\$ 8,107.61	\$ 16,709.85	\$ 8,602.24
Pool Coping	69072210	\$ 33,602.50	15%	\$ 5,040.38	1%	\$ 336.03		\$ -	13%	\$ 5,067.26	\$ 10,443.66	\$ 5,376.40
Pool Deck coatings	32091010	\$ 64,516.80	15%	\$ 9,677.52	1%	\$ 645.17		\$ -	13%	\$ 9,729.13	\$ 20,051.82	\$ 10,322.69
Entrance Lobby Fountain pump system and furnishings		\$ -	15%	\$ -	1%	\$ -		\$ -	13%	\$ -	\$ -	\$ -
Pool Filter	84212100	\$ 40,323.00	15%	\$ 6,048.45	1%	\$ 403.23		\$ -	13%	\$ 6,080.71	\$ 12,532.39	\$ 6,451.68
Subtotal												
Central Facilities :												
Retail Equipment: Display hangers etc	96180000	\$ 67,205.00	15%	\$ 10,080.75	1%	\$ 672.05		\$ -	13%	\$ 10,134.51	\$ 20,887.31	\$ 10,752.80
Games Room: Pool tables, Bocce, shuffleboard etc.	95069940	\$ 13,441.00	15%	\$ 2,016.15	1%	\$ 134.41		\$ -	13%	\$ 2,026.90	\$ 4,177.46	\$ 2,150.56
Art Work (Major pieces)	97019110	\$ 215,056.00	15%	\$ 32,258.40	1%	\$ 2,150.56		\$ -	13%	\$ 32,430.44	\$ 66,839.40	\$ 34,408.96
Scuptures (Major pieces)	97039000	\$ 53,764.00	15%	\$ 8,064.60	1%	\$ 537.64		\$ -	13%	\$ 8,107.61	\$ 16,709.85	\$ 8,602.24
Subtotal												

Fixed Furnishings Equipment:												
Hotel building beds and furniture	94035000	\$ 70,968.48	15%	\$ 10,645.27	1%	\$ 709.68		\$ -	13%	\$ 10,702.05	\$ 22,057.00	\$ 11,354.96
In-Room Electronics Hair Dryers	85163100	\$ 5,376.40	20%	\$ 1,075.28	1%	\$ 53.76		\$ -	13%	\$ 845.71	\$ 1,974.75	\$ 1,129.04
In-Room Electronics-Clock Radios/speakers, docking stations etc	85279900	\$ 10,752.80	20%	\$ 2,150.56	1%	\$ 107.53		\$ -	13%	\$ 1,691.42	\$ 3,949.50	\$ 2,258.09
Operative furnishings; bins, curtains, drapery and linens	63031290	\$ 12,096.90	10%	\$ 1,209.69	1%	\$ 120.97		\$ -	13%	\$ 1,745.58	\$ 3,076.24	\$ 1,330.66
Telecommunications CCTV system -Internet	85258900	\$ 20,430.32	20%	\$ 4,086.06	1%	\$ 204.30		\$ -	13%	\$ 3,213.69	\$ 7,504.06	\$ 4,290.37
Flat Screen TVs Hotels and Condo	85287200	\$ 29,570.20	20%	\$ 5,914.04	1%	\$ 295.70		\$ -	13%	\$ 4,651.39	\$ 10,861.13	\$ 6,209.74
Sound systems hotel	85182900	\$ 2,688.20	20%	\$ 537.64	1%	\$ 26.88		\$ -	13%	\$ 422.85	\$ 987.38	\$ 564.52
Door Hardware	83024900	\$ 6,653.30	15%	\$ 997.99	1%	\$ 66.53		\$ -	13%	\$ 1,003.32	\$ 2,067.84	\$ 1,064.53
Exterior lighting system	94051900	\$ 11,962.49	20%	\$ 2,392.50	1%	\$ 119.62		\$ -	13%	\$ 1,881.70	\$ 4,393.82	\$ 2,512.12
Safes	83030000	\$ 4,301.12	15%	\$ 645.17	1%	\$ 43.01		\$ -	13%	\$ 648.61	\$ 1,336.79	\$ 688.18
Coffee Makers	85167100	\$ 8,064.60	20%	\$ 1,612.92	1%	\$ 80.65		\$ -	13%	\$ 1,268.56	\$ 2,962.13	\$ 1,693.57
Blenders	85098010	\$ 2,688.20	20%	\$ 537.64	1%	\$ 26.88		\$ -	13%	\$ 422.85	\$ 987.38	\$ 564.52
Glassware	70139900	\$ 2,580.67	10%	\$ 258.07	1%	\$ 25.81		\$ -	13%	\$ 372.39	\$ 656.26	\$ 283.87
Dinnerware	69111010	\$ 2,580.67	15%	\$ 387.10	1%	\$ 25.81		\$ -	13%	\$ 389.17	\$ 802.07	\$ 412.91
Pots and Pans	76151030	\$ 8,064.60	15%	\$ 1,209.69	1%	\$ 80.65		\$ -	13%	\$ 1,216.14	\$ 2,506.48	\$ 1,290.34
Knives	82119100	\$ 1,612.92	15%	\$ 241.94	1%	\$ 16.13		\$ -	13%	\$ 243.23	\$ 501.30	\$ 258.07
Forks, Spoons	82152000	\$ 1,612.92	10%	\$ 161.29	1%	\$ 16.13		\$ -	13%	\$ 232.74	\$ 410.17	\$ 177.42
Vases	69139000	\$ 1,344.10	15%	\$ 201.62	1%	\$ 13.44		\$ -	13%	\$ 202.69	\$ 417.75	\$ 215.06
Irons	85164000	\$ 3,360.25	20%	\$ 672.05	1%	\$ 33.60		\$ -	13%	\$ 528.57	\$ 1,234.22	\$ 705.65
ironing Boards	94032090	\$ 645.17	15%	\$ 96.78	1%	\$ 6.45		\$ -	13%	\$ 97.29	\$ 200.52	\$ 103.23
Kitchen and bath countertops	68022110	\$ 66,963.06	15%	\$ 10,044.46	1%	\$ 669.63		\$ -	13%	\$ 10,098.03	\$ 20,812.12	\$ 10,714.09
Bistro Tables/Bar Height Chairs	94036090	\$ 26,882.00	15%	\$ 4,032.30	1%	\$ 268.82		\$ -	13%	\$ 4,053.81	\$ 8,354.93	\$ 4,301.12
Subtotal												
KITCHEN AND BATH CABINETS												
vanity cabinets and cultured marble tops/ Preassembled	94036090	\$ 18,226.00	15%	\$ 2,733.90	1%	\$ 182.26		\$ -	13%	\$ 2,748.48	\$ 5,664.64	\$ 2,916.16
Knock-down bathroom vanity cabinets	94036090	\$ 9,274.29	15%	\$ 1,391.14	1%	\$ 92.74		\$ -	13%	\$ 1,398.56	\$ 2,882.45	\$ 1,483.89
kitchen sinks, stainless steel, enameled steel, cast iron	73241000	\$ 29,570.20	10%	\$ 2,957.02	1%	\$ 295.70		\$ -	13%	\$ 4,266.98	\$ 7,519.70	\$ 3,252.72
garbage disposals	85098030	\$ 6,801.15	20%	\$ 1,360.23	1%	\$ 68.01		\$ -	13%	\$ 1,069.82	\$ 2,498.06	\$ 1,428.24
Subtotal												
BATHROOM FIXTURES												
laundry tubs, plastic, fiberglass	39229000	\$ 5,241.99	10%	\$ 524.20	1%	\$ 52.42		\$ -	13%	\$ 756.42	\$ 1,333.04	\$ 576.62
glass tub and shower doors, swinging, sliding	76101000	\$ 13,441.00	15%	\$ 2,016.15	1%	\$ 134.41		\$ -	13%	\$ 2,026.90	\$ 4,177.46	\$ 2,150.56
Faucets, Moen, Delta, Price Pfister, Kohler, American Standard Premier	84818000	\$ 3,360.25	20%	\$ 672.05	1%	\$ 33.60		\$ -	13%	\$ 528.57	\$ 1,234.22	\$ 705.65
Toilet seats / Bathroom Accessories	69101080	\$ 1,747.33	15%	\$ 262.10	1%	\$ 17.47		\$ -	13%	\$ 263.50	\$ 543.07	\$ 279.57
Urinals	69101070	\$ 4,516.18	15%	\$ 677.43	1%	\$ 45.16		\$ -	13%	\$ 681.04	\$ 1,403.63	\$ 722.59
Subtotal												
PLUMBING - OTHER												
Hot water heaters, electric, gas, solar	85161000	\$ 14,758.22	20%	\$ 2,951.64	1%	\$ 147.58		\$ -	13%	\$ 2,321.47	\$ 5,420.69	\$ 3,099.23
pressure tanks, galvanized, fiberglass	84139190	\$ 2,822.61	20%	\$ 564.52	1%	\$ 28.23		\$ -	13%	\$ 444.00	\$ 1,036.74	\$ 592.75
pumps, shallow well, deep well, submersible, trash	84138100	\$ -	15%	\$ -	1%	\$ -		\$ -	13%	\$ -	\$ -	\$ -
sprinkler equipment, pipe, fittings	84248900	\$ 672.05	15%	\$ 100.81	1%	\$ 6.72		\$ -	13%	\$ 101.35	\$ 208.87	\$ 107.53
PVC Valves		\$ -		\$ -	1%	\$ -		\$ -	13%	\$ -	\$ -	\$ -
valves, cpvc , pvc	39174000	\$ 4,032.30	20%	\$ 806.46	1%	\$ 40.32		\$ -	13%	\$ 634.28	\$ 1,481.06	\$ 846.78
water meters	90282000	\$ 2,688.20	15%	\$ 403.23	1%	\$ 26.88		\$ -	13%	\$ 405.38	\$ 835.49	\$ 430.11
PVC, Copper & CPVC pipe and fittings / Plastic Drainfield Pipe	39174000	\$ 130,272.86	20%	\$ 26,054.57	1%	\$ 1,302.73		\$ -	13%	\$ 20,491.92	\$ 47,849.22	\$ 27,357.30
culvert pipe and storm drains	73269090	\$ 12,096.90	10%	\$ 1,209.69	1%	\$ 120.97		\$ -	13%	\$ 1,745.58	\$ 3,076.24	\$ 1,330.66
Subtotal												
ELECTRICAL												
Electrical fixtures	94051900	\$ 126,139.81	20%	\$ 25,227.96	1%	\$ 1,261.40		\$ -	13%	\$ 19,841.79	\$ 46,331.15	\$ 26,489.36
Electrical Panel (Main/subs)	85372000	\$ 5,819.95	20%	\$ 1,163.99	1%	\$ 58.20		\$ -	13%	\$ 915.48	\$ 2,137.67	\$ 1,222.19
Electrical Breakers / Fuse	85362000	\$ 2,923.42	20%	\$ 584.68	1%	\$ 29.23		\$ -	13%	\$ 459.85	\$ 1,073.77	\$ 613.92
Electrical Wire (copper) Color Coded	85446010	\$ 200,002.08	20%	\$ 40,000.42	1%	\$ 2,000.02		\$ -	13%	\$ 31,460.33	\$ 73,460.76	\$ 42,000.44
Brass floor electric boxes	73269090	\$ 645.17	10%	\$ 64.52	1%	\$ 6.45		\$ -	13%	\$ 93.10	\$ 164.07	\$ 70.97
PVC, Galvanized and EMT conduit and fittings	39174000	\$ 12,096.90	20%	\$ 2,419.38	1%	\$ 120.97		\$ -	13%	\$ 1,902.84	\$ 4,443.19	\$ 2,540.35
Jacks / Phone Jacks / Computer Jacks / Ground Fault Receptacles	85369000	\$ 3,897.89	20%	\$ 779.58	1%	\$ 38.98		\$ -	13%	\$ 613.14	\$ 1,431.69	\$ 818.56
Meter cans & disconnects	90283000	\$ -	15%	\$ -	1%	\$ -		\$ -	13%	\$ -	\$ -	\$ -
Indoor load centers & circuit breakers	85362000	\$ 3,225.84	20%	\$ 645.17	1%	\$ 32.26		\$ -	13%	\$ 507.42	\$ 1,184.85	\$ 677.43

Wiring, thhn, romex, cable (Copper all grades and colors)	85446010	\$ 21,371.19	20%	\$ 4,274.24	1%	\$ 213.71		\$ -	13%	\$ 3,361.69	\$ 7,849.64	\$ 4,487.95
Ceiling fans & controls	84145130	\$ 1,612.92	20%	\$ 322.58	1%	\$ 16.13		\$ -	13%	\$ 253.71	\$ 592.43	\$ 338.71
Bathroom extractor fans	84145190	\$ 322.58	20%	\$ 64.52	1%	\$ 3.23		\$ -	13%	\$ 50.74	\$ 118.49	\$ 67.74
Electrical Guttering	85437090	\$ 161.29	20%	\$ 32.26	1%	\$ 1.61		\$ -	13%	\$ 25.37	\$ 59.24	\$ 33.87
Alarm systems	94051000	\$ -	20%	\$ -	1%	\$ -		\$ -	13%	\$ -	\$ -	\$ -
Intercom systems	94051000	\$ -	20%	\$ -	1%	\$ -		\$ -	13%	\$ -	\$ -	\$ -
Cat 6/RG6 Data cable	85442000	\$ 5,645.22	20%	\$ 1,129.04	1%	\$ 56.45		\$ -	13%	\$ 887.99	\$ 2,073.49	\$ 1,185.50
Fiber Optic cable	85447000	\$ 18,010.94	20%	\$ 3,602.19	1%	\$ 180.11		\$ -	13%	\$ 2,833.12	\$ 6,615.42	\$ 3,782.30
Subtotal												
AIR CONDITIONING												
VRV A/C Units and Compressor	84158100	\$ 268,820.00	15%	\$ 40,323.00	1%	\$ 2,688.20		\$ -	13%	\$ 40,538.06	\$ 83,549.26	\$ 43,011.20
split ducted air-conditioners	84158100	\$ -	15%	\$ -	1%	\$ -		\$ -	13%	\$ -	\$ -	\$ -
Split non-ducted air conditioners	84158100	\$ -	15%	\$ -	1%	\$ -		\$ -	13%	\$ -	\$ -	\$ -
Mini-split air conditioners	84158100	\$ -	15%	\$ -	1%	\$ -		\$ -	13%	\$ -	\$ -	\$ -
package air conditioners	84158100	\$ -	15%	\$ -	1%	\$ -		\$ -	13%	\$ -	\$ -	\$ -
window air conditioners / thru the wall A/C	84158100	\$ -	15%	\$ -	1%	\$ -		\$ -	13%	\$ -	\$ -	\$ -
Hotel PTAC air conditioners	84158100	\$ -	15%	\$ -	1%	\$ -		\$ -	13%	\$ -	\$ -	\$ -
Ducting / Drain Pans / Boots/ Collars / Dryers / Registers/ Returns / Grills	84159000	\$ -	15%	\$ -	1%	\$ -		\$ -	13%	\$ -	\$ -	\$ -
Duct board / Tape / Tubing Insulation / Termistats / Copper Tubing	74112900	\$ -	15%	\$ -	1%	\$ -		\$ -	13%	\$ -	\$ -	\$ -
Tubing Insulation	39129000	\$ -	10%	\$ -	1%	\$ -		\$ -	13%	\$ -	\$ -	\$ -
Subtotal												
Kitchen Appliances												
Refrigerators -Freezers	84182910	\$ 19,355.04	15%	\$ 2,903.26	1%	\$ 193.55		\$ -	13%	\$ 2,918.74	\$ 6,015.55	\$ 3,096.81
Ranges,	73211110	\$ 13,978.64	10%	\$ 1,397.86	1%	\$ 139.79		\$ -	13%	\$ 2,017.12	\$ 3,554.77	\$ 1,537.65
Microwave ovens	85165000	\$ 7,419.43	20%	\$ 1,483.89	1%	\$ 74.19		\$ -	13%	\$ 1,167.08	\$ 2,725.16	\$ 1,558.08
Cooktops	73211110	\$ 12,903.36	10%	\$ 1,290.34	1%	\$ 129.03		\$ -	13%	\$ 1,861.95	\$ 3,281.32	\$ 1,419.37
Range Hoods	84146000	\$ 5,914.04	15%	\$ 887.11	1%	\$ 59.14		\$ -	13%	\$ 891.84	\$ 1,838.08	\$ 946.25
Dishwashers	84221100	\$ 7,258.14	15%	\$ 1,088.72	1%	\$ 72.58		\$ -	13%	\$ 1,094.53	\$ 2,255.83	\$ 1,161.30
Washers	84501910	\$ 9,677.52	20%	\$ 1,935.50	1%	\$ 96.78		\$ -	13%	\$ 1,522.27	\$ 3,554.55	\$ 2,032.28
Dryers	84512900	\$ 9,139.88	20%	\$ 1,827.98	1%	\$ 91.40		\$ -	13%	\$ 1,437.70	\$ 3,357.08	\$ 1,919.37
Ice makers	84186900	\$ 21,505.60	15%	\$ 3,225.84	1%	\$ 215.06		\$ -	13%	\$ 3,243.04	\$ 6,683.94	\$ 3,440.90
Subtotal												
Solar/Electric Equipment												
Solar Panels/ panels, transformers,conduit racking for 500 kw	85414000	\$ -	20%	\$ -	1%	\$ -		\$ -	13%	\$ -	\$ -	\$ -
Electric Vehicles (D)	87036000	\$ 1,075,280.00	10%	\$ 107,528.00	1%	\$ 10,752.80	9%	\$ 107,420.47	13%	\$ 169,127.57	\$ 394,828.84	\$ 225,701.27
Generators	85016200	\$ -	20%	\$ -	1%	\$ -		\$ -	13%	\$ -	\$ -	\$ -
Batteries	85068000	\$ 672,050.00	20%	\$ 134,410.00	1%	\$ 6,720.50		\$ -	13%	\$ 105,713.47	\$ 246,843.97	\$ 141,130.50
Electric Charging Stations	85044000	\$ 107,528.00	15%	\$ 16,129.20	1%	\$ 1,075.28		\$ -	13%	\$ 16,215.22	\$ 33,419.70	\$ 17,204.48
Subtotal												
Out Door Furnishings												
Chaise Lounges	94017900	\$ 40,323.00	15%	\$ 6,048.45	1%	\$ 403.23		\$ -	13%	\$ 6,080.71	\$ 12,532.39	\$ 6,451.68
Chairs	94017900	\$ 26,882.00	15%	\$ 4,032.30	1%	\$ 268.82		\$ -	13%	\$ 4,053.81	\$ 8,354.93	\$ 4,301.12
Umbrellas	66019100	\$ 40,323.00	15%	\$ 6,048.45	1%	\$ 403.23		\$ -	13%	\$ 6,080.71	\$ 12,532.39	\$ 6,451.68
Tables Outdoor	94036090	\$ 537.64	15%	\$ 80.65	1%	\$ 5.38		\$ -	13%	\$ 81.08	\$ 167.10	\$ 86.02
Patio Tables with chairs	94036090	\$ 64,516.80	15%	\$ 9,677.52	1%	\$ 645.17		\$ -	13%	\$ 9,729.13	\$ 20,051.82	\$ 10,322.69
Subtotal												
Common Site Systems												
RO plant/Exofor	84212900	\$ 241,938.00	15%	\$ 36,290.70	1%	\$ 2,419.38		\$ -	13%	\$ 36,484.25	\$ 75,194.33	\$ 38,710.08
Sewage Treatment Plant System	84212900	\$ 134,410.00	15%	\$ 20,161.50	1%	\$ 1,344.10		\$ -	13%	\$ 20,269.03	\$ 41,774.63	\$ 21,505.60
Plumbing Fixtures System (plumbing)	84818000	\$ 188,174.00	20%	\$ 37,634.80	1%	\$ 1,881.74		\$ -	13%	\$ 29,599.77	\$ 69,116.31	\$ 39,516.54
Large Plumbing pipes	39172900	\$ 53,764.00	15%	\$ 8,064.60	1%	\$ 537.64		\$ -	13%	\$ 8,107.61	\$ 16,709.85	\$ 8,602.24
Plumbing Fittings	39174000	\$ 107,528.00	20%	\$ 21,505.60	1%	\$ 1,075.28		\$ -	13%	\$ 16,914.15	\$ 39,495.03	\$ 22,580.88
Water Filters	84212100	\$ 4,435.53	15%	\$ 665.33	1%	\$ 44.36		\$ -	13%	\$ 668.88	\$ 1,378.56	\$ 709.68
Transformer Substation	85043400	\$ 147,851.00	15%	\$ 22,177.65	1%	\$ 1,478.51		\$ -	13%	\$ 22,295.93	\$ 45,952.09	\$ 23,656.16
Elevators and system	84282000	\$ 483,876.00	20%	\$ 96,775.20	1%	\$ 4,838.76		\$ -	13%	\$ 76,113.69	\$ 177,727.65	\$ 101,613.96
Main Pool - Equipment and pumps	84138100	\$ 106,734.55	20%	\$ 21,346.91	1%	\$ 1,067.35		\$ -	13%	\$ 16,789.34	\$ 39,203.60	\$ 22,414.26
Forged Steel Manhole Covers	73269090	\$ -	10%	\$ -	1%	\$ -		\$ -	13%	\$ -	\$ -	\$ -
Lift station pumps	84138100	\$ 80,646.00	20%	\$ 16,129.20	1%	\$ 806.46		\$ -	13%	\$ 12,685.62	\$ 29,621.28	\$ 16,935.66

Subtotal												
Contractor's Equipment:												
Drills (D)	84672100	\$ 1,881.74	20%	\$ 376.35	1%	\$ 18.82		\$ -	13%	\$ 296.00	\$ 691.16	\$ 395.17
Power Saws etc (D)	84678900	\$ 537.64	20%	\$ 107.53	1%	\$ 5.38		\$ -	13%	\$ 84.57	\$ 197.48	\$ 112.90
Extension Cords (D)	85444200	\$ 537.64	20%	\$ 107.53	1%	\$ 5.38		\$ -	13%	\$ 84.57	\$ 197.48	\$ 112.90
Screwdrivers (D)	82054000	\$ 322.58	5%	\$ 16.13	1%	\$ 3.23		\$ -	13%	\$ 44.45	\$ 63.81	\$ 19.36
Sockets etc (D)	82042000	\$ 268.82	5%	\$ 13.44	1%	\$ 2.69		\$ -	13%	\$ 37.04	\$ 53.17	\$ 16.13
ladders (D)	73269090	\$ 3,360.25	10%	\$ 336.03	1%	\$ 33.60		\$ -	13%	\$ 484.88	\$ 854.51	\$ 369.63
Air compressor	84144000	\$ 13,441.00	20%	\$ 2,688.20	1%	\$ 134.41		\$ -	13%	\$ 2,114.27	\$ 4,936.88	\$ 2,822.61
Pickup truck	87042190	\$ 67,205.00	10%	\$ 6,720.50	1%	\$ 672.05	9%	\$ 6,713.78	13%	\$ 10,570.47	\$ 24,676.80	\$ 14,106.33
Office Furniture Desks	94036090	\$ 672.05	15%	\$ 100.81	1%	\$ 6.72		\$ -	13%	\$ 101.35	\$ 208.87	\$ 107.53
Chairs	94017900	\$ 1,048.40	15%	\$ 157.26	1%	\$ 10.48		\$ -	13%	\$ 158.10	\$ 325.84	\$ 167.74
Computers	84714900	\$ 2,957.02	5%	\$ 147.85	1%	\$ 29.57		\$ -	13%	\$ 407.48	\$ 584.90	\$ 177.42
Filing Cabinets	83040010	\$ 752.70	15%	\$ 112.90	1%	\$ 7.53		\$ -	13%	\$ 113.51	\$ 233.94	\$ 120.43
Printers	84433200	\$ 2,688.20	20%	\$ 537.64	1%	\$ 26.88		\$ -	13%	\$ 422.85	\$ 987.38	\$ 564.52
TOTALS		\$ 7,958,775.40		\$ 1,204,789.86		\$ 79,587.75				\$ 1,217,692.74	\$ 2,623,096.34	\$ 1,405,403.61
Items that will attract full Duty											46,887.75	15,465.53
Electric Vehicles that will fall under existing legislation (EVC)											394,828.84	225,701.27
Actual Duty Loss Total												\$ 1,164,236.80