



THE ANGUILLA HOUSE OF ASSEMBLY

RESOLUTION

No: 8/2024-4/12HOA

CUSTOMS DUTY AND TAX EXEMPTION (MOTION 8/2024-4/12HOA) REGULATIONS, 2024

Statutory Instruments of Anguilla No.:24/2024

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 27th day of **September, 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, and 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 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.



Merrick Richardson
Deputy Speaker

Passed by Resolution of the House of Assembly this **27th** day of **September, 2024**



Lenox J. Proctor
Clerk, House of Assembly

MOTION NO. 8
SCHEDULE

IMPORTER:	Ms Mona Fleming
PURPOSE:	Electric Vehicle
PERIOD DURING WHICH IMPORTATION ALLOWED:	March 30, 2022 to March 29, 2023
GOODS THAT MAY BE IMPORTED:	- Nissan Leaf
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\$ 4,500.00 – Excise and Customs Duty

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