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MINUTES OF THE 85th MEETING OF THE TWELFTH ANGUILLA
EXECUTIVE COUNCIL HELD ON THURSDAY 14th APRIL 2022 AT 9.00 AM

- PRESENT: Her Excellency the Governor, Ms Dileeni Daniel-Selvaratnam
- The Honourable Premier and Minister for Finance and Health,
Dr Ellis Webster
- The Honourable Deputy Governor, Mr Perin Bradley
- The Honourable Minister for Social Development, Cultural Affairs,
Youth Affairs, Gender Affairs, Education and Library Services,
Ms Dee-Ann Kentish-Rogers
- 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 Economic Development, Commerce,
Information Technology, Environment and Natural Resources,
Mr Kyle Hodge
- The Honourable Attorney General, Mr Dwight Horsford
- Acting Clerk to Executive Council, Ms Jennyville Smith
- IN ATTENDANCE: Hon Parliamentary Secretary for Economic Development,
Mrs Quincia Gumbs-Marie
Hon Special Ministerial Assistant to the Hon Minister for Social
Development/Education, Mr Merrick Richardson
Financial Specialist, Mr Stephen Turnbull

EX MIN 22/123

CONFIRMATION OF THE MINUTES

Hon Parliamentary Secretary for Economic Development, Hon Special Ministerial Assistant to the Hon Minister for Social Development/ Education and Financial Specialist remained.

Council confirmed the Minutes of the 84th Meeting of Executive Council held on Thursday 7th April, 2022.

MATTERS ARISING FROM THE MINUTES

EX MIN 22/124

COVID-19 UPDATE

Hon Parliamentary Secretary for Economic Development, Hon Special Ministerial Assistant to the Hon Minister for Social Development/ Education and Financial Specialist remained. The following persons joined:

PS, Health, Mr Foster Rogers
CMO, Dr Aisha Andrewin

Epidemiology***Global overview***

Globally, during the week of April 4 – 10, 2022, the number of new COVID-19 cases has continued to decline for the third consecutive week, with a 24% decrease as compared to the previous week. Also the number of new weekly deaths continued to decrease (-18% as compared to the previous week). All regions reported decreasing trends in the number of new weekly cases and deaths. As of April 10, 2022, over 496 million confirmed cases and over 6 million deaths have been reported globally.

These trends should be interpreted with caution as several countries are progressively changing their COVID-19 testing strategies, resulting in lower overall numbers of tests performed and consequently lower numbers of cases detected.

WHO COVID-19 global rapid risk assessment

The WHO's most recent rapid global risk assessment on COVID-19 was completed on April 6, 2021, the global public health risk was assessed to remain very high, due to the ongoing risks to human

health, the risk of spread and also insufficient control capacities. Despite a reduction in SARS-CoV-2 testing since the beginning of 2022, as observed in many Member States, the COVID-19 pandemic continues with intense transmission and high levels of death, primarily among unvaccinated at risk populations.

The highly transmissible Omicron variant of concern has rapidly replaced all other circulating variants in almost all countries in which it has been reported, and has become dominant globally.

Caribbean Region

Since the previous report on April 4, 2022, an additional 22,172 cases of COVID-19 were confirmed in 33 countries within the Caribbean, bringing the region's total confirmed cases to 3,370,517 in 35 countries/territories (including the 26 CARPHA Member States). The new total represents a 0.7% increase in the number of confirmed cases. There were 33,169 deaths recorded in the Caribbean Region as of April 11, 2022.

On April 6 to 7 at the Trinidad Hilton Hotel, CARPHA hosted its first face-to-face meeting since the start of the COVID-19 pandemic. A total of 23 Chief Medical Officers (CMOs) from across the Caribbean met, with 18 present in person (including Anguilla) and 5 joining in virtually. Funding for this meeting was provided by the European Union (EU). During the meeting, there was collaboration and examination of the optimal ways of working and responding to the ongoing challenges presented by COVID-19, and the resultant effects on the health status of the CARICOM.

Anguilla

As of midday April 13, Anguilla has confirmed 2742 cases of COVID-19 of which 2721 persons have recovered and nine have died. There are currently 12 active cases and no persons presently admitted to the Isolation Unit.

Vaccination Deployment Update

As of April 13, 2022, a total of 10,644 first doses and 9,913 second doses have been administered. In an estimated population of 15,500 total persons, this would represent 69% of the total population having received the first dose and 64% of the total population having

received two doses. In addition, 78% of the total eligible population (13, 560) have received one dose and 73% have received two doses. The breakdown by age of persons having received a first dose, is as follows:

- 294 persons age 5 - 11
- 526 persons age 12 - 17
- 2953 persons age 18 - 34
- 2894 persons age 35 - 49
- 2571 persons age 50 - 64
- 1403 persons age 65+

The occupational breakdown of first doses, is as follows:

- 355 Healthcare workers
- 547 Civil and Border Protection
- 1837 Hospitality
- 1094 Retired
- 7063 Others

Distribution (Pfizer)

As of April 13, 4369 total doses of Pfizer have been administered including 1072 first doses, 654 second doses and 2643 booster doses. This includes 526 first doses for 12 - 17 year olds; approximately 43% of the estimated 12 – 17 year old population and 294 first doses and 214 second doses for children aged 5 - 11 years old.

Due to the upcoming Easter holiday on Good Friday, this week, vaccinations will be done on Thursday morning at Welches Polyclinic on a walk-in basis.

Council:

- 1) thanked the health team for their continued hard work;
- 2) noted that the Ministry of Health will continue to monitor the global, regional and local epidemiological situations; and
- 3) further noted that the health team has no recommendations for consideration at this time.

Council authorised the issue of the Action Sheet before confirmation of the Minutes.

Action: PS, HLTH; PS, FIN; PS, EDCITENR; BD; ACC, GEN;
HON, DG; HON, AG; MINS OF GOV'T

EX MIN 22/125

EX MEMO 22/85 APPROVAL OF THE DRAFT GOODS AND SERVICES TAX (GST) REGULATIONS 2022

Hon Parliamentary Secretary for Economic Development, Hon Special Ministerial Assistant to the Hon Minister for Social Development/ Education and Financial Specialist remained.

The Hon Premier briefed Council. The GST Act was passed in July 2021 and the draft GST Regulations incorporate salient provisions to supplement and strengthen the administration of the GST Act and address the following:

- Determination of who qualifies for voluntary registration.
- Carrying forward excess credits and submitting a claim for a GST refund.
- Payment of refunds to relevant parties.
- Record keeping.
- Transitional provisions.
- Listing of zero-rated and exempt supplies.

Process - Zero-rated and exempt supplies

The Inland Revenue Department (IRD) and the Customs Department coordinated to assign tariff codes to goods classified under the zero-rating and exempt headings. This is a normal process undertaken to provide clarity to stakeholders including brokers, businesses, and consumers, on what specific supplies are zero-rated or exempt. For example, there are various classifications for 'rice' and rice products in the Customs Tariff. However, it may not be the intention of Cabinet to zero-rate all types of rice and rice products, for example, Uncle Ben's, basmati, sushi rice and cereals. The zero-rating and exempt features of GST take into consideration the social element of the tax, and goods and services identified for zero-rating and exemption are generally based on mass consumption and affordability. It is this approach that IRD and Customs have taken in the coding process.

The following policy decisions informed the provisions of the draft Regulations:

1) *Options for treatment of stock pre-GST*

- a) *On imports* - The temporary bonded warehouse (TBW) option will be advanced, and a centralized Government facility will be established to accommodate businesses that do not have access to warehousing. Customs will make the necessary arrangements to operationalize the centralized TBW effective 1 May 2022 to 31 July 2022.
- b) *On stock on shelves and in duty paid warehouses* – All taxable goods will be subject to 13% GST on 1 July 2022. The TBW option along with pertinent public messaging will be adopted to minimize the potential inflationary impact from any initial prices increases.

2) *Zero-rated and Exempt List*

- a) GST will be exempt on *imports* for persons in the fishing, farming and manufacturing sectors using the Customs Processing Codes, which are based on approved input lists from the Ministry of Economic Development. Lists already exist for fishers and farmers and the Ministry will develop a list of inputs for manufacturers.
- b) Persons/businesses in these sectors will be encouraged to register for GST, so that GST paid on *local purchases* may be reclaimed and refunded. The Comptroller of the IRD will pay refunds on a monthly basis in this case.

3) *Exemption of gaming from GST*

- a) Gaming will be treated as an exempt supply under the GST Act and is included in the draft GST Regulations. Amendment to the relevant sections in the GST Act is also required.

4) *Exemption of sale of tourism accommodation developments from GST*

- a) Schedule 2 (Exempt Supplies) (2)(j) of the GST Act will be expanded to include:

iii) a tourism accommodation development, such as condominiums, villas, hotels, resorts and similar establishments and luxury real estate products as defined under the Resort Residence Annual Levy Act.

5) *Proposed amendments to the GST Act*

The IRD has advanced the proposed recommendations, including those detailed above, to the Attorney General's Chambers for the purpose of drafting amendments to the GST Act. Other proposed amendments include:

- Revising the definition of 'days'.
- Revising the condition on which a sales receipt should be issued and removing the dollar value condition.
- Removing the Comptroller's discretionary power as it relates to particulars of a tax invoice, sales receipt, tax credit note and tax debit note.
- Allowing for certified copies of the GST certificate to be issued to branches and divisions.
- Expanding the interpretation of 'taxable person' which is defined in the interpretation section as the person required to register for GST. However, the term is used interchangeably with 'registered person' throughout the legislation.
- Requiring GST taxable persons such as retailers, restaurants and similar establishments to operate a programmable point of sale system to record daily sales and issue sales receipts.

Council:

- 1) approved the draft GST Regulations;
- 2) instructed the Attorney General's Chambers to draft the proposed amendments to the GST Act, for further consideration by Council; and

- 3) instructed the IRD to work with the Attorney General's Chambers to present the draft GST Regulations to the House of Assembly, by the third week in April 2022.

Council authorised the issue of the Action Sheet before confirmation of the Minutes.

Action: PS, FIN; HON, AG; HON, DG; CIR, HON, PREM

EX MIN 22/126

EX MEMO 22/86 AMENDMENT TO THE DRAFT ANGUILLA BUSINESS COMPANIES (BC) REGULATIONS TO DELAY COMMENCEMENT OF THE NEW FEES TO THE 3RD QUARTER

Hon Parliamentary Secretary for Economic Development, Hon Special Ministerial Assistant to the Hon Minister for Social Development/ Education and Financial Specialist remained.

The Hon Premier briefed Council. In February 2022 in Ex Min 22/60, the Anguilla Business Companies Bill and associated Regulations were approved by Council to proceed to enactment. Subsequently, the first reading of the Anguilla Business Companies Bill proceeded at the March 29, 2022 sitting of the House of Assembly. The final readings of the Anguilla Business Companies Act were scheduled for Tuesday 12th April 2022.

Anguilla Business Companies (BC) Regulations

The Anguilla Business Company Regulations are an integral part of the legislative update to Anguilla's company regime. They outline the fee structure for filings to be made under the Anguilla Business Companies Act, which was developed through a focused benchmarking exercise. These fees were subject to consultation on several occasions and an extensive comparative review of the fees in comparable jurisdictions was conducted.

Annual returns and fee filings under the Business Companies legislation are done on an annual basis, based on the quarter of incorporation. Thus in every quarter there are a group of companies due to submit annual returns. It is customary for Company Managers to bill their clients in advance.

It was originally anticipated that the Business Companies legislation would have been enacted by mid-March which would have provided

sufficient time for the Registry to advise stakeholders on the transition to the new fees, due to commence in Quarter 2, 2022. However, the legislation will not be in force until later this month. The commencement is effected by the Minister by Order. It is intended that this order will be issued on April 19, 2022 which was the date agreed with the system's developers. It is proposed that the commencement of the new fees be delayed to Quarter 3, 2022, to allow for a smoother transition.

The industry needs to be sufficiently informed on key issues to ensure certainty and trust for Anguilla's products. Due to the initial lack of certainty regarding the commencement date, service providers were unable to receive definitive guidance from the Registry on certain issues, notwithstanding several rounds of public consultation and ongoing communication.

The implementation of new fees within the middle of Quarter 2 may be disruptive and challenging for Anguilla's service providers. Past communications suggest that service providers issue invoices well in advance of a filing quarter, so they may provide their clients with adequate notice of an increase in fees. Some agents have particularly large portfolios of active companies.

Council:

- 1) approved the draft Anguilla Business Companies Regulations 2022, with an amendment to delay the commencement of the new fees to Quarter 3, 2022; and
- 2) instructed the Attorney General's Chambers to prepare the Regulations for execution, following enactment of the Anguilla Business Companies Act.

Council authorised the issue of the Action Sheet before confirmation of the Minutes.

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

EX MIN 22/127

EX MEMO 22/87 APPLICATION FOR ISSUE OF LICENCE UNDER THE ALIENS LAND HOLDING REGULATION ACT – REGISTRATION SECTION NORTH, BLOCK 59018 B, PARCEL 13 BEING 4 ACRES

Hon Parliamentary Secretary for Economic Development, Hon Special Ministerial Assistant to the Hon Minister for Social Development/ Education and Financial Specialist remained.

In Ex Min 22/92 Council agreed to issue an Aliens Land Holding Licence to hold property situated in Registration Section North, Block 59018 B, described as Parcel 13 for tourism purposes, clauses (a) to (h) of the approval are to be upheld, with the exception of clause (f), pertaining to the provision of public access to the beach, foreshore and public parking, which shall be removed.

Council noted that there is adequate public access proximate to the property.

Council authorised the issue of the Action Sheet before confirmation of the Minutes.

Action: PS, HA; DLS; HON, MIN HA

EX MIN 22/128

EX MEMO 22/88 APPLICATION FOR ISSUE OF LICENCE UNDER THE ALIENS LAND HOLDING REGULATION ACT – REGISTRATION SECTION EAST END, BLOCK 99418 B, PARCEL 99 CONTAINING 0.55 OF AN ACRE

Hon Parliamentary Secretary for Economic Development, Hon Special Ministerial Assistant to the Hon Minister for Social Development/ Education and Financial Specialist remained.

Council agreed to issue an Aliens Land Holding Licence to hold on a freehold basis, property situate in Registration Section East End, Block 99418 B, described as Parcel 99 being 0.55 of an acre located at Navigation Hill, Island Harbour, Anguilla for residential purposes with a dwelling house thereon, subject to the following:

(a) payment of the following Stamp Duties:

- | | | |
|-----|--------------------------|----------------|
| (i) | under the Stamp Act – 5% | |
| | of EC\$2,742,813.47 | EC\$137,140.67 |

(ii)	under the Aliens Land Holding Regulation Act – 5% of EC\$2,903,256.00	EC\$145,162.80
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TOTAL	<u>EC\$282,303.47</u>
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- (b) the property must be used for residential purposes;
- (c) the Licencee must not rent their dwelling house without first notifying the Ministry of Economic Development, Investment, Commerce, Information Technology & Natural Resources of their intention to rent the said property; and
- (d) the Licensee shall fully comply with the laws of Anguilla.

Action: PS, HA; DLS; HON, MIN HA

EX MIN 22/129

EX MEMO 22/89 APPLICATION FOR ISSUE OF LICENCE UNDER THE ALIENS LAND HOLDING REGULATION ACT – REGISTRATION SECTION SOUTH EAST, BLOCK 79214 B, PARCEL 202 SL A5 BEING 1,478 SQ. FT.

Hon Parliamentary Secretary for Economic Development, Hon Special Ministerial Assistant to the Hon Minister for Social Development/ Education and Financial Specialist remained.

Council agreed to issue an Aliens Land Holding Licence to hold, on a freehold basis, land situated in Registration Section South East, Block 79214 B, described as Parcel 202 Strata Lot SL A5, consisting of 1478 sq. ft. with a condominium thereon located in Sandy Hill for tourism purposes, subject to:

(a) payment of the following Stamp Duties:

(i)	under the Stamp Act – 5% of EC\$672,050.00	EC\$33,602.50
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(ii) under the Aliens Land Holding Regulation Act – 5% of EC\$672,050.00	<u>EC\$33,602.50</u>
TOTAL	<u>EC\$67,205.00</u>

- (b) Sandy Hill Beach Resort Club Development should be the exclusive renting agent for the villa;
- (c) the Licensees shall be required to enter into an agreement with the Sandy Hill Beach Resort Club Development for the management and use of the villa for at least forty-four (44) weeks in each calendar year;
- (d) the licensees shall have the right to reside in the villa for a maximum of eight (8) weeks in each calendar year without being liable for the payment of accommodation tax. However, if the applicants wish to live in their villa for a period longer than eight (8) weeks, then they shall be required to pay the accommodation tax; and
- (e) the Licensee shall fully comply with the laws of Anguilla.

Action: PS, HA; DLS; HON, MIN HA

EX MIN 22/130

EX MEMO 22/90 APPLICATION FOR ISSUE OF LICENCE UNDER THE ALIENS LAND HOLDING REGULATION ACT – REGISTRATION SECTION WEST END, BLOCK 17910 B, PARCEL 83 BEING 0.21 OF AN ACRE

Hon Parliamentary Secretary for Economic Development, Hon Special Ministerial Assistant to the Hon Minister for Social Development/ Education and Financial Specialist remained.

Council agreed to issue an Aliens Land Holding Licence to hold on freehold basis, property situate in Registration Section West End, Block 17910 B, described as Parcel 83 being 0.21 of an acre located at Meads Bay, Anguilla for residential purposes with a dwelling house thereon, subject to the following:

- (a) payment of the following Stamp Duties:

(i) under the Stamp Act – 5% of EC\$793,019.00	EC\$39,650.95
(ii) under the Aliens Land Holding Regulation Act – 5% of EC\$793,019.00	<u>EC\$39,650.95</u>
TOTAL	<u>EC\$79,301.90</u>

- (b) the property must be used for residential purposes;
- (c) the Licencee must not rent their dwelling house without first notifying the Ministry of Economic Development, Investment, Commerce, Information Technology & Natural Resources of their intention to rent the said property; and
- (d) the Licensee shall fully comply with the laws of Anguilla.

Action: PS, HA; DLS; HON, MIN HA

EX MIN 22/131

EX MEMO 22/91 PROGRAMME OF ACTIVITIES AND BUDGET FOR THE CELEBRATION OF THE 55TH ANNIVERSARY OF THE ANGUILLA REVOLUTION AND ANGUILLA DAY 2022

Hon Parliamentary Secretary for Economic Development, Hon Special Ministerial Assistant to the Hon Minister for Social Development/ Education and Financial Specialist remained.

The Hon Minister for EDCITENR briefed Council as to the 55th Anniversary of the Anguilla Revolution and Anguilla Day Celebrations detailing the theme and programme of activities for the 2022 commemoration, as follows:

Theme: Standing proudly 55 years later, united we make Anguilla greater

Activity	Date	Venue
National Day of Prayer	Thursday 5 th May 2022	Not applicable
Anguilla Cycling Association's Anguilla Day Cycling Race	Sunday 22 nd May 2022	TBD
Gospel Explosion	Thursday 26 th May 2022	Mount Fortune SDA Church
Schools' Celebration Parade	Friday 27 th May 2022	The Valley
Ecumenical Service	Sunday 29 th May 2022	Church of God (Holiness), Pope Hill
Anguilla Day Parade	Monday 30 th May 2022	J R W Park
Senior Citizens' Luncheon	Monday 30 th May 2022	Residential Care Facilities
Anguilla Day Boat Race	Monday 30 th May 2022	Round the island

Council noted the theme, the proposed programme of activities and as outlined below approved the proposed budget for the programme of activities for the 55th Anniversary of the Anguilla Revolution and Anguilla Day 2022:

Activity	Expenditure Estimate EC\$
National Day of Prayer	
Cycling Race	\$4,000
Gospel Explosion	\$3,435
Schools' Celebration Parade	\$12,820
Ecumenical Service	\$4,850
Anguilla Day Parade	\$21,755
Senior Citizens' Luncheon	\$5,000
Anguilla Day Boat Race	\$80,000
Other	\$3,555
TOTAL	\$135,415

Action: PS, FIN; ACC, GEN; BD; PS, EDCITENR;
HON, MIN EDCITENR
