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**MINUTES OF THE 98<sup>th</sup> MEETING OF THE TWELFTH ANGUILLA**  
**EXECUTIVE COUNCIL HELD ON WEDNESDAY 20<sup>th</sup> JULY 2022 AT 9.00 AM**

- PRESENT: Her Excellency the Governor, Ms Dileeni Daniel-Selvaratnam
- The Honourable Premier and Minister for Finance, Economic Development & Investment 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 Sustainability, Innovation and Environment, Mrs Quincia Gumbs-Marie
- The Honourable Attorney General, Mr Dwight Horsford
- Clerk to Executive Council, Mrs Angela Hughes
- IN ATTENDANCE: Honourable Parliamentary Secretary, Mr Merrick Richardson  
Financial Specialist, Mr Stephen Turnbull

EX MIN 22/247

**CONFIRMATION OF THE MINUTES**

Hon Parliamentary Secretary and Financial Specialist remained.

Council confirmed the Minutes of the 97<sup>th</sup> Meeting of Executive Council held on Wednesday 13<sup>th</sup> July, 2022.

**MATTERS ARISING FROM THE MINUTES**

EX MIN 22/248

**EX MEMO 22/178 FINANCIAL STOCKTAKE – AS AT 30TH JUNE, 2022**

Hon Parliamentary Secretary and Financial Specialist remained.  
PAS Finance, Ms Marisa Harding-Hodge joined the meeting.

Council:

- 1) noted the report on the financial position as at June 30, 2022 from the PAS Finance;
- 2) the overall fiscal position:
  - Overall financial position including debt amortization shows a surplus of EC\$45.86 million at the end of June;
  - Recurrent revenue was EC\$166.57 million this is EC\$42.32 million more than the original forecast, which is a positive variance of 34.06%. Overall impact on recurrent revenue for the major revenue heads are:
    - Property Tax – positive EC\$2.77 million
    - Universal Social Levy - positive EC\$1.76 million
    - Taxes on Goods and Services - positive EC\$11.66 million
    - Excise Taxes - negative EC\$1.02 million
    - Taxes on Specific Services - positive EC\$20.20 million
    - Taxes on International Trade - positive EC\$2.7 million
    - Sale of Goods and Services - positive EC\$3.41 million
  - Recurrent expenditure was EC\$103.44 million which is EC\$1.40 million over estimate;

- Annual capital expenditure is budgeted at EC\$2 million and at the end of June 2022 actual capital expenditure totalled EC\$0.36 million and capital revenue is EC\$0.83 million for the reimbursement of the CJLIA retrofit;
- Noted the expenditure arrears position;
- Noted that May's financial outturn was captured by the report on excess expenditure;
- Noted that for June revenue accounts were performing as expected. Some expenditure accounts were performing above estimate, largely due to profiling issues, for current transfers the cost of living support was not included and retirement benefits is an unpredictable account. Noted that the position with respect to below the line expenditure had to be confirmed with the Treasury, it appears as if expenditure related to WCA arrears has been brought above the line;
- Noted that the Government was not intending to take out the EC\$13.5 million policy based loan this financial year, it was possible additional unforeseen expenditures might need to be incurred and for the remaining half of the year there are several further risks to fiscal performance in the form of planned/approved revenue and expenditure policy measures totaling approximately EC\$24 million, including:
  - For the period July 2022 – 2023, an exemption from GST on gasoline, diesel and LPG, costed at EC\$2.28 million (EC\$4.56 million for 12 months).
  - Removal of GST on Financial Services (enacted) EC\$2.3 million (no sunset clause).
  - ANGLEC exemption, which is the reapplication of a dormant exemption (enacted). This was only costed in relation to diesel imports (main import) under the IGT regime and is estimated at EC\$2.38 million.
  - Electric Vehicles exemption - EC\$0.05 million.
  - Current duty exemption on essential foods - EC\$0.4 million and the excise exemption on Gasoline - EC\$1.93 million expiring in October 2022.

- Expansion of Conditional Exemptions.
  - Manufacturing Policy.
  - Supplementary Expenditure - EC\$15 million.
  - Uncosted Expenditure Measures including: the IGT credit for stock on hand of GST Registered Businesses, support for the WCA if intervention is required, there are also risks associated with the remittance of GST by GST registered businesses during the initial stages of the administration of the tax when a culture of compliance is being fostered.
  - Accommodation Tax was revenue received with no mechanism for claiming inputs, whereas, with GST such claims by hotels are possible and the impact on revenue performance has to be monitored meaning this sector might now pay less tax.
- Noted that GST redistributes taxation across the economy and some persons will benefit and some will not. Noted that whilst end of year performance is the focus, the YTD overall balance of EC\$63 million has to be put into context against planned/approved revenue and expenditure policy measures and the expenditure arrears of EC\$33.4 million.
  - Noted that any businesses that have added 13% GST to the price of items that were already inclusive of 9% IGT, will not be permitted to claim the 9% credit. Legislation will be drafted to bring this provision into effect. The credit is based on assurances that savings will be passed on to consumers. The Ministry of Finance shall continue to communicate with the business community. The MOF will review consumer receipts both pre and post GST in order to assess which businesses are compliant. Noted that the proposed payment of credit will adversely affect the projected revenue performance.
  - Central Government Debt inclusive of short term credit facilities moved from EC\$427.92 million at the end of 2021 to EC\$410.14 million at the end of June 2022. The reduction in debt is attributable to debt amortization payments of

EC\$17.74 million and exchange rate fluctuations of EC\$0.04 million; and

- The Sinking Fund balance at the end of June 2022 is EC\$2K.

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

EX MIN 22/249

**EX MEMO 22/179 APPROVAL OF REVISED LIST OF CONDITIONAL EXEMPTIONS**

Hon Parliamentary Secretary and Financial Specialist remained.

The PAS Finance briefed Council. The updated draft list of Conditional Exemptions is modelled on the conditional exemptions offered in the region (particularly Turks and Caicos, Jamaica and St. Vincent). These proposed exemptions are in line with the List of Conditional Duty Exemptions and contain the goods which CARICOM Member States may exempt from duty under the CARICOM Common External Tariff.

The 1991 List of Conditional Duty Exemptions, under the Integrated Customs Tariff Regulations, contains the goods that may be exempted from duty when imported by persons, enterprises or organizations in the circumstances, or for the purposes specified in the List.

These exemptions generally are in respect of the import of goods in connection with educational, health, governmental, social and cultural purposes. The current practice is to offer full exemptions on import duty and tax to comply with various agreements and to support charitable causes. Exemption from duty and tax on imported goods refers to the full waiver, exclusion or release from the statutory liability, obligation or requirement to pay Customs Duty and tax where applicable, on items defined as dutiable under the provisions of the Schedules of the Integrated Customs Tariff. Currently the GST Act makes provision for exemption from GST on goods imported under the conditional exemptions and so an update is needed. The Customs Act makes provision for the statutory exemption from Customs Duty of a standard list of imported products contained in the First and Second Schedules in the Integrated Customs Tariff Regulations. These are the conditional exemptions.

## Council:

- 1) noted the Ministry's indication that it was particularly important to progress this amendment to cover imports related to the Annual Summer Festival, where it is customary for waivers of duty and tax to be granted on associated events. If the full update cannot be advanced consideration should be given to advancing the "Festivals and Other Cultural Activities" provision. If this were not done, all requests related to the Anguilla Summer Festival would have to be processed as specific exemptions and GST would be payable notwithstanding any other exemptions;
- 2) noted the proposed updates to the Integrated Customs Tariff Regulations – Conditional Exemptions. Noted the proposed material changes to existing provisions and the completely new provisions. The new provisions relate to Expatriate Contract Officers, National Sports Associations, Disabled and Specially Challenged Persons, Festivals and Other Cultural Activities and Other Equipment. Noted concern and agreed that the definition of *festivals* and *other cultural events* had to be restricted, as the language was too broad; this could potentially widen the class of applicants and lead to greater revenue loss. Similarly, the definition of *other equipment* requires amendment, to reduce the scope and the reference to "any other purpose" at clause d, should be removed;
- 3) noted that as the proposal would widen the category of conditional exemptions and remove the scrutiny of Council, in relation to the grant of duty and tax waivers, the parameters have to be clearly defined, in order to ensure prudent financial management and avoid eroding control. The removal of legislative oversight and therefore public scrutiny was not favourable and operates to weaken accountability;
- 4) noted that the estimated revenue loss taking into consideration the new proposed conditional exemptions is EC\$0.296 million, which is primarily related to the exemptions for festivals, religious organisations and sports. Of this sum, an estimated EC\$0.11 million represents Goods and Services Tax, however, further verification and work must be conducted. Any loss in relation to NPO's was not costed and it is important that the loss is estimated, especially as NPO's

can often be incorrectly categorized as such. Revenue loss in relation to passenger baggage was also not costed;

- 5) agreed that a quarterly report on the revenue loss associated with conditional exemptions should be provided by the Ministry of Finance;
- 6) deferred a decision in relation to this matter and agreed that further work is needed in relation to the policy and proposed amendments to the conditional exemptions, which require full consideration. The financial base for revenue generation has been eroded by several recent Council decisions; and
- 7) agreed that the Attorney General's Chambers shall draft Regulations under the Financial Administration and Audit Act, 2010 to exempt GST and customs duties on costumes and items to be imported for the Anguilla Summer Festival, in accordance with the list which is to be provided by the Ministry of Finance.

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

EX MIN 22/250

**EX MEMO 22/180 OVERDRAFT FACILITY 2022- 2023**

Hon Parliamentary Secretary and Financial Specialist remained.

The Hon Premier briefed Council.

Council noted that:

- 1) the Government of Anguilla overdraft facility shall expire on September 30, 2022; and
- 2) an overdraft resolution must be submitted to the House of Assembly at its next sitting to secure the facility in accordance with Section 38 of the Financial Administration and Audit Act 2010, to meet current requirements effective from October 1, 2022.

Council agreed that:

- 1) an overdraft facility of twenty million Eastern Caribbean Dollars be maintained at the National Commercial Bank of Anguilla Ltd, at an interest rate of 5.75 per cent effective 1 October 2022 to 30 September 2023;
- 2) a continuing guarantee and promissory note shall be provided by the Government of Anguilla to the National Commercial Bank of Anguilla Ltd; and
- 3) approved the draft overdraft resolution for submission to the House of Assembly at its next sitting to give effect to the renewal of the overdraft facility.

Action: PS, FIN; HON, MIN FIN

EX MIN 22/251

**EX MEMO 22/181 FINANCIAL SUPPORT FOR A SECOND GENERAL SURGEON AT THE HEALTH AUTHORITY OF ANGUILLA**

Hon Parliamentary Secretary and Financial Specialist remained.

The Hon Premier briefed Council. The Health Authority of Anguilla has operated without a permanent general surgeon since December 28, 2021. Attempts to recruit one have been largely unsuccessful, seemingly due to dissatisfaction with the current work situation (one general surgeon on staff) and the compensation package being offered.

Continuity of client care and access to surgical care is being affected. Over the last seven months, four general surgeons have been used to cover for two to three week periods. In some cases, depending on the surgeon, the HAA has only been able to offer emergency care.

Currently, two highly qualified and experienced applicants have gone through the interview phase of the recruitment process, but have raised the aforementioned concerns as prohibiting factors for accepting the position.

The current medical division structure at the Health Authority has budgetary allocation for one general surgeon, having one surgeon with a high level of responsibility being on call 24/7, has made the



position undesirable. The continual recruitment places strain on the organisation and affects continuity of care tremendously.

Council:

- 1) noted that the HAA has as duty of care to the population and to its staff and that retaining a surgeon has been problematic, presently surgeons are not prepared to stay beyond a period very short period;
- 2) noted that the HAA raises revenue through direct support from the Government of Anguilla (about 70% of its budget) and through fees (30%) of its budget. The HAA does not have the fiscal space to hire an additional surgeon without direct assistance from the Government. The 2022 subvention for the HAA is EC\$20,242,413.00 (reduced from EC\$21,257,784 in 2021). Personnel costs for the HAA for 2022, without the increase for the second surgeon are EC\$25,065,164.00. This means that in addition to raising EC\$4.8 million through fees and services to cover personnel costs; it must also raise significantly more to cover all the other operational costs for the year. The HAA cannot increase fees at this time to cover this expenditure having recently done so. Based on the first quarter report (second quarter report now due) the HAA owed about EC\$1,319,955.00 to local and overseas vendors. These commitments are being managed in accordance with agreements established with the vendors;
- 3) noted that the Ministry of Health proposes to fund this EC\$168,000.00 increase from the following savings:
  - (1) To not fill the Chief Nursing Officer position in 2022 estimates: EC\$ 79,335.00
  - (2) Virement from Ministry of Finance Restricted Expenditure: EC\$ 88,665.00

The Ministry of Health initially approached the Ministry of Finance to use savings from the COVID-19 vote in the amount of EC\$88,665.00 to assist in this expenditure. However, the Ministry of Finance indicated that these savings are best used to settle utility bills with the Anguilla Water Corporation of approximately EC\$30K;

- 4) noted concerns that the HAA was not in a position to accommodate these costs and agreed that 2023 expenditure had to be programmed in full by the Ministry of Health; and
- 5) agreed that a second surgeon is needed and agreed to the employment of a second surgeon, in principle, however, the Ministry of Finance and the Ministry of Health have to work to identify the source of funds to pay the costs of EC\$168K for the second surgeon for the remainder of 2022 in the first instance; and also forecast for 2023, and provide written confirmation of the position to Council. before proceeding.

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

EX MIN 22/252

**EX MEMO 22/182 REFUSAL TO GRANT WORK PERMITS**

Hon Parliamentary Secretary and Financial Specialist remained.

The Hon Minister for Home Affairs briefed Council. Section 165(3) of the Labour (Relations) Act 2018, requires the Minister for Home Affairs & Labour to consult with Executive Council before refusing to grant Work Permits. Council noted the reasons for the Minister's proposed work permit refusals as follows:

In relation to: Yohanna Wilson Sosa, Simon Peter Halley, Grizela Monterde Beriawel, Ana Asuano Luis and Dennis Camara Alomia, pursuant to section 171(a) of the Labour (Relations) Act, the employer has not demonstrated a genuine need to engage the services of the prospective workers.

In relation to Rosejean Pineda Elera, pursuant to section 171(b) of the Labour (Relations) Act, there are Anguillians, their spouses, or persons resident on island who are qualified to fill the position.

In relation to: Jose Luis Mejia Garrido, pursuant to sections 171(a) and (b) of the Labour (Relations) Act, the employer has not demonstrated a genuine need to engage the services of the prospective workers and there are Anguillians, their spouses, or persons resident on island who are qualified to fill the positions.

Council:

- 1) thanked the Ministry for the paper;
- 2) noted section 164 of the Labour (Relations) Act 2018 containing the principles governing work permits;
- 3) noted that in keeping with section 165(3) of the Labour (Relations) Act 2018, the Hon Minister for Home Affairs & Labour consulted with Executive Council before refusing to grant work permits; and
- 4) considered and endorsed the proposal by the Hon Minister that the following persons be **refused** work permits on the basis of the foregoing information:
  - a) Yohanna Wilson Sosa
  - b) Simon Peter Halley
  - c) Grizela Monterde Beriawel
  - d) Ana Asuano Luis
  - e) Dennis Camara Alomia
  - f) Rosejean Pineda Elera
  - g) Jose Luis Mejia Garrido

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

Action: PS, HA; LAB, COMM; CIO; HON, MIN HA

EX MIN 22/253

**EX MEMO 22/183 AMENDMENT TO APPLICATION FOR ISSUE OF LICENCE UNDER THE ALIENS LAND HOLDING REGULATION ACT – REGISTRATION SECTION WEST END, BLOCK 17810 B, PARCEL 170 BEING 0.21 OF AN ACRE OF LAND**

Hon Parliamentary Secretary and Financial Specialist remained.

In Ex Min 22/168 Council approved the grant of an Aliens Land Holding Licence.

Council agreed to issue an Aliens Land Holding Licence to hold on a freehold basis a luxury condominium Villa (forming part of the Resorts & Residences of Anguilla Home Owners Association Ltd.), a condominium development at Four Seasons Anguilla Ltd., described as Registration Section West End, Block 17810 B, Parcel 170 (i.e. Villa 8) being 0.21 of an acre, subject to the following:

a) Stamp duties payable are as follows:

- |      |  |                |
|------|--|----------------|
| (i)  | under the Stamp Act – 5%<br>of EC\$10,777,238.16                             | EC\$538,861.91 |
| (ii) | under the Aliens Land Holding<br>Regulation Act – 5%<br>of EC\$10,777,238.16 | Exempt         |

<b>TOTAL</b>	<b><u>EC\$538,861.91</u></b>
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- b) that Strata Lots described as SL C403 situate in Block 17810 B, Parcel 201 in Registration Section West End must be exchanged with SOF 82 Anguilla Holdings LLC;
- c) with the express condition that the land is to be used for residential purposes and that the Licencee must not rent their dwelling house without first notifying the Ministry of Economic Development, Investment, Commerce, Information Technology & Natural Resources;
- d) the Licensee shall fully comply with the laws of Anguilla in force from time to time including the Land Development Control Act, the Property Tax Act, the Building Regulations, the Control of Employment Act, the Social Security Act, the Immigration and Passport Regulations and any statutory modification or re-enactment thereof and any rules or regulations made there under; and
- e) Regulations to be issued by the Attorney General Chambers for Exemption under the Aliens Land Holding Licence Regulations Act.

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

EX MIN 22/254

**EX MEMO 22/184 APPLICATION FOR ISSUE OF LICENCE UNDER THE ALIENS LAND HOLDING REGULATION ACT – REGISTRATION SECTION WEST END, BLOCK 17810 B, PARCEL 201 SL B203 BEING 992 SQ. FT.**

Hon Parliamentary Secretary and Financial Specialist remained.

Council agreed to issue an Aliens Land Holding Licence to hold on a freehold basis a luxury condominium unit being 992 sq. ft. forming part of Resorts & Residences of Anguilla Home Owners Association Ltd., a Condominium development at Four Seasons Anguilla Ltd., described as Registration Section West End, Block 17810 B, Parcel 201 SL B203, subject to the following:

a) Stamp Duties payable are as follows:

(i) under the Stamp Act – 5% of EC\$2,816,158.32	EC\$140,807.92
(ii) under the Aliens Land Holding Regulation Act – 3% of EC\$2,816,158.32	<u>EC\$ 84,484.75</u>
<b>TOTAL</b>	<b><u>EC\$225,292.67</u></b>

b) that pursuant to Memorandum of Understanding (MOU) dated September 17, 2010 between the Government of Anguilla and SOF-VIII-HOTEL II ANGUILLA HOLDINGS, LLC under Part IV. 4(4) of the MOU, it was agreed that on subsequent re-sale of Back Row Villa Units, Bluff Top Villa Units and Condominiums – an ALHL fee of 3% shall apply provided the subsequent buyer agrees to place the unit or condominium into the hotel room rental pool for a minimum of the first two (2) years after purchase. The Aliens Land Holding Licence Regulation Act fee shall therefore be reduced from 12.5% to 3% on the transfer of property on Block 17810 B, Parcel 201

Strata Lot SL B203, on the basis that it is in the public interest pursuant to the Financial Administration and Audit Act;

- c) that the Government of Anguilla values the concession on the grant of the Aliens Land Holding Licence at EC\$267,535.04; and
- d) that the Attorney General's Chambers prepare and issue Regulations under Section 16 of the Financial Administration and Audit Act, R.S.A. c. F27 to remit the payment of Stamp Duties under the Aliens Land Holding Licence Regulation Act in the amount of EC\$267,535.04 owed to the Government of Anguilla.

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

EX MIN 22/255

**EX MEMO 22/185 APPLICATION FOR ISSUE OF LICENCE UNDER THE ALIENS LAND HOLDING REGULATION ACT – REGISTRATION SECTION EAST END, BLOCK 99419 B, PARCEL 99 BEING 0.96 OF AN ACRE**

Hon Parliamentary Secretary and Financial Specialist remained.

Council agreed to issue an Aliens Land Holding Licence to register a Restriction being a life interest in property situated in Registration Section East End, Block 99419 B, described as Parcel 99 with a dwelling house thereon measuring 0.96 acre of land located in Captains Ridge, Island Harbour, Anguilla for residential purposes, with a dwelling house thereon, subject to the following:

(a) payment of the following Stamp Duties:

(i)	under Section 14(3) of the Aliens Land Holding Licence Act	EC\$500.00
(ii)	Registration Fee	<u>EC\$200.00</u>
	<b>TOTAL</b>	<b><u>EC\$700.00</u></b>

(b) the Licensee shall fully comply with the laws of Anguilla in force from time to time including the Land Development Control Act, the Property Tax Act, the Building Regulations, the Control of Employment Act, the Social Security Act, the Immigration and Passport Regulations and any statutory modification or re-enactment thereof and any rules or regulations made there under.

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

EX MIN 22/256

### **COVID-19 UPDATE**

Hon Parliamentary Secretary and Financial Specialist remained.

### **Epidemiology**

#### ***Global overview***

As of July 10, over 552 million confirmed cases and over 6.3 million deaths have been reported globally.

#### ***Caribbean Region***

As of July 18, since the previous report on July 11, 2022, an additional 49,104 cases of COVID-19 were confirmed in 32 countries within the Caribbean, bringing the region's total confirmed cases to 3,981,884 in 35 countries/territories (including the 26 CARPHA Member States). The new total represents a 1.3% increase in the number of confirmed cases. There were 34,644 deaths recorded in the Caribbean Region as of July 18, 2022.

#### ***Anguilla***

As of July 18, Anguilla has confirmed 3,535 cases of COVID-19 of which 3,514 persons have recovered and 9 have died. There are currently 12 active cases and no persons admitted to the Isolation Unit.

#### **Vaccination Deployment Update**

As of July 15, 2022, a total of 10,840 first doses, 10,280 second doses and 2,916 first booster doses have been administered. In an estimated population of 15,500 total persons, this would represent 70% of the total population having received the first dose, 66% of the total population having received two doses and 19% having received a first booster dose. In addition, 80% of the total eligible population (13,560) have received one dose, 75% have received two doses and 25% have received a first booster. The breakdown by age of persons having received a first dose, is as follows:

- 358 persons age 5 - 11
- 583 persons age 12 - 17
- 2997 persons age 18 - 34
- 2914 persons age 35 - 49
- 2584 persons age 50 - 64
- 1405 persons age 65+

The occupational breakdown of first doses, is as follows:

- 355 Healthcare workers
- 548 Civil and Border Protection
- 1849 Hospitality
- 1094 Retired
- 7145 Other

### ***Distribution (Pfizer)***

As of July 15, 5,397 total doses of Pfizer have been administered including 1,259 first doses, 1,015 second doses, 2,916 first booster doses and 207 second booster doses. This includes 582 first doses for 12 - 17 year olds; approximately 48% of the estimated 12 – 17 year old population and 413 (33%) second doses. This includes 356 (25%) first doses and 326 (23%) second doses for children aged 5 - 11 years old.

Council:

- 1) thanked the health team for their continued hard work;



- 2) noted the brief on the multi-country monkey pox outbreak in non-endemic countries. Noted that the Ministry of Health will continue to monitor and advise on the developments and engage in technical discussion and updates with regional and international partners. Noted the prevalence of monkey pox in the region; and
- 3) noted that the health team has been asked to review the position as it relates to the requirement for work permit holders to be vaccinated.

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

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