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## MOTION

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No: **476**  
Proposed by: Hon Member for Valley South, the Chief Minister and Minister of Finance  
Meeting: Thirtieth Meeting of the First Session of the Eleventh Anguilla House of Assembly  
Date: 11<sup>th</sup> October, 2016

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### **CUSTOMS DUTY EXEMPTION (MOTION 476) REGULATIONS, 2016**

Statutory Instruments of Anguilla No.: /2016

## RESOLUTION

**Resolution made by the House of Assembly under section 77 (1) of the Customs Act, R.S.A. c.C169.3** was proposed and seconded in the House of Assembly on the 11<sup>th</sup> day of October 2016;

**BE IT RESOLVED that**, under the powers contained in section 77(1) of the Customs Act, R.S.A. c. 169, the House of Assembly exempts from duty the goods imported into Anguilla specified in the Schedule.

1. The following conditions apply in respect of all goods exempted from duty 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 from duty 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 from duty 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 duty on the value of such goods at the rate of duty 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 duty 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 from duty 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 from duty 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 Charge 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 duty on the value of such goods at the rate of duty 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 from duty under this Resolution are liable to forfeiture.

Leroy C Rogers  
*Speaker*

Passed by Resolution of the House of Assembly the 11<sup>th</sup> day of October 2016.

Lenox J Proctor  
*Clerk, House of Assembly*

**MOTION NO. 476**  
**SCHEDULE**

**IMPORTER:** Keithley F T Lake / Tropical Treats.

**PURPOSE:** Extension

**PERIOD DURING WHICH IMPORTATION ALLOWED:** January 26, 2016 – January 27, 2017

**GOODS THAT MAY BE IMPORTED:** - 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 LOSS:** - EC \$ 75,957.00.

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Keithly FT Lake  
Anguilla Chamber of Commerce  
P.O. Box 321  
The Valley  
Anguilla

**Tropical Treats Raw Material and Equipment List**

	Tariff	Value	Rate	Actual Duty	QTY in Boxes
<b><u>Packaging Containers Plastic</u></b>					
Plastic 3 gallon containers & lids	39239090	\$24,120	20%	\$4,824	450
Plastic 2.5 gallon containers & lids	39239090	\$10,084	20%	\$2,016.80	600
Plastic 1 gallon containers & lids	39239090	\$6,000	20%	\$1,200	800
<b><u>Packaging Containers Paper</u></b>					
8, 16, 32, 64 oz Paper Containers & Lids	48195090	\$83,720	20%	\$16,744	25000
3 gallon cardboard containers	48195090	\$5,000.00	20%	\$1,000	2000
<b><u>Raw Ingredients</u></b>					
Flavor Bases	21069090	\$1,340.00	20%	\$268.00	60
Concentrate Bases	21069090	\$890.00	20%	\$178.00	44
Extract Flavors	21069090	\$2,980.00	20%	\$596.00	120
Fruit Topping Flavors	20079110	\$780.00	20%	\$156.00	54
Coconut Flakes	08011100	\$600.00	50%	\$30.00	15
Caramel Syrup	17049000	\$246.00	50%	\$123.00	15
Puree Bases	20079950	\$3,216.00	15%	\$482.40	125
<b><u>Mixes</u></b>					
Ice Cream Milk Mix(Liquid)	21069090	\$42,849.00	20%	\$8,569.80	900
Sorbet Mix (Liquid)	21069090	\$9,649.00	20%	\$1,929.80	45
Waffle Cone Mix (Powder)	19012090	\$2,370.00	50%	\$118.50	38
Chocolate Dry Miz (Powder)	18069000	\$9,934.00	50%	\$4,967.00	120
<b><u>Equipment</u></b>					
Dipping Freezers/Refridgerator	84185000	\$16,320.00	20%	\$3,264.00	5
Batch Ice Cream Freezer	84185000	\$60,970.00	20%	\$12,194.00	2
Waffle Cone Iron	85167900	\$1,267.00	25%	\$316.75	4

Waffle Cone Baker	85166090	\$828.00	25%	\$207.00	2
Walk in Freezers	84184000	\$36,000.00	20%	\$7,200.00	2
Commercial Blender and Extractor	84388000	\$3,780.00	25%	\$945.00	4
BackUp Generator (Under Concession)	85013300	\$33,000.00	50%	\$1,650.00	1

<b><u>Ingredients in Bulk Form</u></b>					Qty in Boxes
Pecan Halves	08029090	\$1,682.00	15%	\$252.30	120
Pistachios Shelled	08025000	\$1,380.00	15%	\$207.00	90
Almonds	08021200	\$689.00	15%	\$103.35	40
Mixed Nuts	08029090	\$734.00	15%	\$110.10	18

<b><u>Chocolate Based Ingredients in Bulk Form</u></b>					
Chocolate Coating	18069090	\$1,784.00	50%	\$892.00	70
M&M Chopped	18069090	\$3,894.00	50%	\$1,947.00	50
Oreo Cookies	19053100	\$4,680.00	25%	\$1,170.00	300
Chocolate Chips	18069090	\$1,500.00	50%	\$750.00	130

<b><u>Candy Ingredients in Bulk Form</u></b>					
Gummy Bears	1704900	\$1,200.00	50%	\$600.00	80
Sprinkles	1704900	\$840.00	50%	\$420.00	50
Chocolate Bars (Crushed & Chopped)	18069090	\$1,050.00	50%	\$525.00	48

Total in US Dollars \$375,376 \$75,957