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<th>Appendix</th>
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<td>14-Sep-18</td>
<td>13-Sep-18</td>
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<td>CI$100,000 waiver of import duty on the importation of floor/wall tiles, appliances, plumbing fixtures, lighting fixtures, cabinets, windows/doors and indoor/outdoor furniture. Duration of the Concession: 4 September 2018 – 4 September 2020.</td>
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<td>17</td>
<td>05-Dec-19</td>
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<td>Email chain between Ministry of Finance &amp; Economic Development and Attorney</td>
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</table>
Data redacted under Section 23 of the Freedom of Information Law (2020 Revision)

The Cottages Ltd.
P. O. Box 1608
Grand Cayman KY1-1110

Dear Madam:

RE: WAIVER OF IMPORT DUTY

Data redacted under Section 23 of the Freedom of Information Law (2020 Revision)

Reference is made to your letter received 15th February 2018, in which you requested a concession of import duty.

Please be advised that the Cabinet granted approval for the following import duty concessions in respect of The Cottages Ltd., in accordance with the provisions of section 50 of the Customs Law (2017 Revision):

a) A waiver of import duty not to exceed CI$100,000 on the importation of floor/wall tiles, appliances, plumbing fixtures, lighting fixtures, cabinets, windows/doors and indoor/outdoor furniture;

b) The waiver set out above is subject to The Cottages Ltd. providing the Ministry of Finance and Economic Development, prior to importation, with a schedule of items to be imported along with their estimated value and a written confirmation that the items are being imported for the sole use of The Cottages Ltd.; and

c) The Ministry of Finance and Economic Development reserves the right to deny a waiver or require The Cottages Ltd., to pay the regular rate of import duty for any items it deems to not be related to the categories listed in paragraph a) above.

Sincerely,

Hon. Roy M. McTaggart, JP
Minister for Finance and Economic Development

RM/mh
Ref: FIN/CUS/4

The Cottages Ltd.
P. O. Box 1608
Grand Cayman KY1-1110

5th December 2019

Dear Madam:

RE: Request for a Waiver of Import Duty – The Cottages Ltd.

Reference is made to your emails dated 20th November 2019, in which you requested a waiver of import duty.

Please be advised that in accordance with Section 52 of the Customs and Border Control Law, 2018 approval is hereby granted to a waiver of import duty to The Cottages Ltd. on the importation of floor/wall tiles, appliances, plumbing fixtures, lighting fixtures, cabinets, windows/doors and indoor/outdoor furniture included in the attached schedule. The invoices and values are as follows:

1. Rooms to Go (Invoice no. 24300202) mattresses and furniture for the Great House - US$[redacted];
2. Rooms to Go (Invoice no. 24573833) Bedroom sets and furniture for Cottages US$[redacted];
3. Rooms to Go (Invoice no. 24578582) outdoor furniture US$[redacted];
4. Target (no. 1061303192288) Fridges, Shelves, microwaves - US$[redacted];
5. Wayfair (Invoice no. 3108723712) furniture for Cottages and fridge and cooktop stoves US$[redacted]; and
6. Niagara Industries (Invoice no. 5135454 and 5135942) tank less water heaters 10 US$[redacted].

Sincerely,

[Signature]

Hon. Roy M. McTaggart, JP
Minister for Finance and Economic Development

RM/la

cc: Director of Collector of Customs and Border Control
Data redacted under Section 19 (1)(a) of the Freedom of Information Law (2020 Revision)
Hydes, Marsena

From: McTaggart, Roy
Sent: Wednesday, May 09, 2018 4:16 PM
To: Hydes, Marsena
Subject: RE: RE: The Cottages

Hi Marsena,

I support the request for duty waiver, it fits in nicely with the ‘Go East’ initiative. The concession she is requesting is about $110k.

Let’s prepare the cabinet paper recommending a duty waiver concession on the items she requested up to a maximum of CI$100k.

Many thanks,

Roy

---

From: Hydes, Marsena
Sent: Wednesday, May 9, 2018 1:49 PM
To: McTaggart, Roy
Subject: RE: The Cottages

Good day sir,

Further to our recent conversation, kindly find attached an electronic copy of the request for a waiver of Import Duties on building materials, furniture, fixtures, and equipment.

This application is for your review. Please advise once you have made a decision. I will draft the paper for Cabinet accordingly.

Have a good day.

Regards
Marsena Hydes
Ministry of Finance and Economic Development
3rd Floor, Government Administration Building
P. O. Box 131
133 Elgin Avenue
Grand Cayman KY1-9000
244-3680
Dear Marsena

I hope you are well.

I don’t have any invoices, the figures provided are just for budget purposes. I can’t do anything until I actually have the funds in hand and in order for me to move forward I have to rely on as many concessions as possible. I am really relying on the duty waiver.

Please let me know if you need anything further.

Kind regards,

On 7 May 2018, at 4:35 PM, Hydes, Marsena <Marsena.Hydes@gov.ky> wrote:

Good day

Thank you for your email below.

I am enquiring if there are any invoices available with regards to the items listed below.

Or if this figure is just a gross estimate with regards to budget purposes.

Regards
Marsena Hydes
Ministry of Finance and Economic Development
3rd Floor, Government Administration Building
P. O. Box 131
133 Elgin Avenue
Grand Cayman KY1-9000
244-3680
Dear Marsena,

I am so sorry for the delay in responding. My financing has now been approved and I am ready to move forward with my project. I really need to cost costs where I can and we will be purchasing as much of the material from local vendors as possible.

Following is a list of the material, goods and furniture, that I wish to import for the Cottages:-

- Floor / wall tiles 
- Appliances
- Plumbing fixtures
- Light fixtures
- Cabinets
- Windows/doors
- Furniture In door and out

Total US$665,000.00 (approximately)

Thank you for your assistance in this matter and I look forward to receiving the duty concessions.

Please let me know if you require any further information.

Best regards,
The information sent in this email is intended only for the personal and confidential use of the designated recipient named above. If you have received this email in error, please immediately notify us and delete the original message. If you are not the intended recipient, any disclosure, copying, distribution or action taken in reliance of its contents is prohibited and may be unlawful. Please note that attachments are in Microsoft Word format and some may be password protected. Should you experience any difficulties with downloading attachments please do not hesitate to contact the above signed.

Please consider the environment before printing this e-mail.

From: [Redacted]  
Sent: Sunday, April 08, 2018 7:45 PM  
To: Hydes, Marsena  
Subject: Re: The Cottages - Colliers, Block 73A, Parcel 105

Dear Ms Hydes

Thank you for your email and I am sorry for the delay in responding. I have requested this information from my contractors and as soon as I receive the same I will forward it on to you.

Thank you for your assistance in this matter

Kind regards,

[Redacted]

On 26 Mar 2018, at 12:01 PM, Hydes, Marsena <Marsena.Hydes@gov.ky> wrote:

Good day [Redacted]

Further to your letter in which you request for a waiver of import duties, please note that we will need an estimate amount/inventory for the goods that will be imported.

Additionally, please note that the Minister does not have the authority to waive Building Control Fees.

Upon receipt, we will continue with the application process.

Regards

Marsena Hydes  
Ministry of Finance and Economic Development  
3rd Floor, Government Administration Building  
P. O. Box 131  
133 Edgin Avenue  
Grand Cayman KY1-9000  
244-3680

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CPA/20/17; Item 2.5

Govt. Admin. Bldg. Box 113
133 Elgin Ave.
Grand Cayman KY1-9000
CAYMAN ISLANDS

October 3, 2017

CENTRAL PLANNING AUTHORITY

C/O P.O. Box
Grand Cayman KY
CAYMAN ISLANDS

Dear Madam:

Subject: Application for a Cottage Colony, Pool, Cabana, LPG Tank, Diesel Tank, Generator and 6’ Fence on Block 73A Parcel 105 (F17-0138) (P17-0671) (CS)

At a meeting of the Central Planning Authority held on September 27, 2017 your application was considered and it was resolved to grant planning permission, subject to the following conditions:

Conditions (1-7) listed below shall be met before permit drawings can be submitted to the Department of Planning.

1) A lighting plan for the site which is consistent with the Department of Environment’s guidelines for turtle friendly lighting – the plan should be circulated to the Department of Environment for review, but will be approved by the Central Planning Authority.

2) If not already shown on the site plan, the applicant shall submit a site plan that shows the location, dimensions and size of the wastewater treatment system (including the disposal system). The treatment system must be labelled as either a septic tank or an aerobic wastewater treatment system, whichever is applicable.

3) If not already shown on the site plan, the applicant shall submit a site plan showing tire stops for the parking spaces and the parking area curbed and surfaced with asphalt or concrete.

4) The applicant shall submit a Stormwater Management plan designed in accordance with the requirements of the National Roads Authority (NRA) and approved by the Central Planning Authority. The applicant should liaise directly with the NRA in submitting the stormwater management plan.
5) The applicant shall submit a landscape plan which shall be subject to review and approval by the Central Planning Authority. It is suggested that the landscape plan be prepared following the recommendations of the Draft Cayman Islands Landscape Guidelines, found on the Planning Department’s website (www.planning.ky) under Policy Development, Policy Drafts.

6) Construction drawings for the proposed wastewater treatment system and disposal system shall be submitted to the Water Authority for review and approval. The Central Planning Authority must receive confirmation of the Water Authority’s approval.

7) The applicant shall submit a construction operations plan to the satisfaction of the Director of Planning indicating in sufficient detail how the development will be constructed without interfering with or obstructing adjacent roads, properties and fire lanes. At a minimum, the plan shall indicate the location of material storage, workers parking, site offices, portable toilets, construction fencing and where applicable, the stockpiling of material excavated from the site and material brought to the site for fill purposes.

8) The applicant is required to apply for a Permit from the Director of Planning. Construction shall not commence prior to the issuance of a Permit.

9) Unless specifically authorized otherwise in writing by the Central Planning Authority, the Development shall be carried out strictly in accordance with the approved plans.

Additionally, once construction has started, conditions (10-11) shall be complied with before a final Certificate of Occupancy can be issued.

10) The construction drawings for the proposed swimming pool shall be submitted to the Department of Environmental Health. The applicant shall also submit to the Director of Planning the requisite signed certificate certifying that if the pool is constructed in accordance with the submitted plans it will conform to public health requirements.

11) All sand excavated for the purpose of constructing the pool or foundations shall remain on site and be returned to this beach system.

The applicant shall obtain a Final Certificate (of Fitness for Occupancy) prior to occupying the building(s).

If the existing grade level does not currently provide for it, the applicant is reminded that the finished floor level of all buildings should be at least seven feet (7') above mean sea level.

Provision shall be made for the removal of solid waste, including construction and demolition waste, from the site on a regular basis during the construction period.
The applicant shall provide adequate number of sanitary facilities during the construction stage.

To prevent potential delays and save money, the applicant may wish to coordinate with the following agencies prior to commencing any construction: Caribbean Utilities Company, a Telecommunication Company of your preference and the Cayman Water Company and/or the Water Authority - Cayman.

Please be advised that this approval is in effect for five (5) years only and will expire if you do not obtain a Permit during this time.

If you have any questions, please contact the Department of Planning at 244-6501.

Sincerely,

[Signature]

Haroon L. Pandohie, AICP
Executive Secretary

HP/jw
## A - PROPERTY SECTION

<table>
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<th>Ownership Type</th>
<th>Crown / Private</th>
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<td>Absolute / Provisional</td>
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<td>Origin of Title</td>
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<td>First Registration</td>
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<tr>
<th>APPURTENANCES</th>
<th>Block and Parcel No. 73A 105</th>
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<tbody>
<tr>
<td>Registration Section</td>
<td>COLLIERS</td>
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<tr>
<td>Name of Parcel</td>
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<tr>
<td>Approximate Area</td>
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<td>(See Survey Plan FR 03/961)</td>
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Data redacted under Section 23 of the Freedom of Information Law (2020 Revision)

## B - PROPRIETORSHIP SECTION

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<th>Entry No.</th>
<th>Date</th>
<th>Instrument No.</th>
<th>Name and Address of Proprietor(s)</th>
<th>Signature of Registrar</th>
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Note: Not to transfer without consent of Chargee (RLL Sec. 68) AS
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<tr>
<th>Entry No.</th>
<th>Date</th>
<th>Instrument No.</th>
<th>Nature of Incumbrance</th>
<th>Further Particulars</th>
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<tr>
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<td>1st Charge</td>
<td>Principal Sum: CI$430,000.00. Interest at the Chargee's Prime Rate for CI$ lending. Repayment Date Unspecified. Note: Chargee has the right to tack &amp; consolidate (RLL Secs. 81 &amp; 82) AS</td>
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<td>23/09/15</td>
<td>8100/15</td>
<td>Proprietors</td>
<td>Proprietors: CAYMAN NATIONAL BANK LTD., P.O.Box 1097, Grand Cayman KY1-1102 Cayman Islands.</td>
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</tbody>
</table>
Dear Ms Hyde

Thank you for your email and I am sorry for the delay in responding. I have requested this information from my contractors and as soon as I receive the same I will forward it on to you.

Thank you for your assistance in this matter

Kind regards,

Data redacted under Section 23 of the Freedom of Information Law (2020 Revision)

On 26 Mar 2018, at 12:01 PM, Hydes, Marsena <Marsena_Hydes@goy.ky> wrote:

Good day

Further to your letter in which you request for a waiver of import duties, please note that we will need an estimate amount/inventory for the goods that will be imported.

Additionally, please note that the Minister does not have the authority to waive Building Control Fees.

Upon receipt, we will continue with the application process.

Regards

Marsena Hydes
Ministry of Finance and Economic Development
3rd Floor, Government Administration Building
P. O. Box 131
133 Elgin Avenue
Grand Cayman, KYI-9000
244-3680

Disclaimer
Hydes, Marsena

From: Hydes, Marsena
Sent: Monday, March 26, 2018 12:01 PM
To: [redacted] Data redacted under Section 23 of the Freedom of Information Law (2020 Revision)
Subject: RE: The Cottages - Colliers, Block 73A, Parcel 105

Good day [redacted] Data redacted under Section 23 of the Freedom of Information Law (2020 Revision)

Further to your letter in which you request for a waiver of import duties, please note that we will need an estimate amount/inventory for the goods that will be imported.

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3rd Floor, Government Administration Building
P. O. Box 131
133 Elgin Avenue
Grand Cayman KY1-9000
244-3680