

Concessions Granted to Developers of Large Projects - 1 June 2017 to 3 November 2020

Appendix	Date Concession Approved	Name of Developer	Details of the Concession	Records Held				
				Page #	Date of Record	Type of Record	Exempt Information	Exemption Under the FOI Law
17	13-Sep-18	The Cottages Ltd.	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. Durationof the Concession: 4 September 2018 – 4 September 2020.	1	14-Sep-18	Approval Letter from Ministry of Finance & Economic Development	Third Party names	Section 23
				2	05-Dec-19	Approval Letter from Ministry of Finance & Economic Development	Third Party names	Section 23
				3	13-Sep-18	Cabinet Extract	Entire Record	Section 19 (1)(a)
				4-45	17-Aug-18	Cabinet Paper	Entire Record	Section 19 (1)(a)
				46	09-May-18	Internal email chain Ministry of Finance & Economic Development	No exemption	No exemption
				47	07-May-18	Email chain between Ministry of Finance & Economic Development and Attorney	Third Party names	Section 23
				48-50	26-Apr-18	Email chain between Ministry of Finance & Economic Development and Attorney	Third Party names Individual cost of items	Section 23 Section 21(1)(a)(ii)
				51-53	03-Oct-17	Letter from Central Planning Authority	Third Party names, Personal email address	Section 23
				54-62	no date	Rendering of Buildings	No exemption	No exemption
				63-65	12-Feb-18	Land Register for property	No exemption	No exemption
				104	26-Mar-18	Email chain between Ministry of Finance & Economic Development and Attorney	Third Party names, Personal email address	Section 23





MINISTRY OF  
FINANCE AND ECONOMIC  
DEVELOPMENT  
CAYMAN ISLANDS GOVERNMENT

Ref: FIN/CUS/4

14<sup>th</sup> September 2018

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

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

Dear Madam:

**RE: WAIVER OF IMPORT DUTY**

**[REDACTED] – The Cottages Ltd.**

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

Reference is made to your letter received 15<sup>th</sup> 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





MINISTRY OF  
FINANCE AND ECONOMIC  
DEVELOPMENT  
CAYMAN ISLANDS GOVERNMENT

Ref: FIN/CUS/4

5<sup>th</sup> December 2019

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

Reference is made to your emails dated 20<sup>th</sup> 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:

Data redacted under Section 21(1)(a)(ii) of the Freedom of Information Law (2020 Revision)

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,

A handwritten signature in blue ink, appearing to read "Roy McTaggart".

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

RM/la

cc: Director of Collector of Customs and Border Control







ORIGINAL

## Hydes, Marsena

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**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



**Hydes, Marsena**

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**From:** [REDACTED]  
**Sent:** Monday, May 07, 2018 7:42 PM  
**To:** Hydes, Marsena  
**Subject:** [EXTERNAL] Re: The Cottages - Colliers, Block 73A, Parcel 105

Draft cabinet  
paper with

estimate

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

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,

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

On 7 May 2018, at 4:35 PM, Hydes, Marsena <[Marsena.Hydes@gov.ky](mailto:Marsena.Hydes@gov.ky)> wrote:

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

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

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

**From:** [REDACTED]  
**Sent:** T



## Hydes, Marsena

**From:** [REDACTED]  
**Sent:** Thursday, April 26, 2018 6:33 PM  
**To:** Hydes, Marsena  
**Subject:** [EXTERNAL] RE: The Cottages - Colliers, Block 73A, Parcel 105

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

→ ask for invoices  
→ cabinet paper  
will only state  
that it is an estimate  
and not actual

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 \$ [REDACTED]
- Appliances \$ [REDACTED]
- Plumbing fixtures \$ [REDACTED]
- Light fixtures \$ [REDACTED]
- Cabinets \$ [REDACTED]
- Windows/doors \$ [REDACTED]
- Furniture In door and out [REDACTED]

Data redacted under Section 21(1)(a)(ii) of the Freedom of Information Law (2020 Revision)

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,

[REDACTED]

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

[REDACTED]

[REDACTED]

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

☎ Phone: [REDACTED] or [REDACTED] ext. [REDACTED]  
☎ Fax: [REDACTED]  
✉ E-mail: [REDACTED]

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

**Our Affiliate:**

[REDACTED]

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



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Please consider the environment before printing this e-mail.

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**From:** [REDACTED] Data redacted under Section 23 of the Freedom of Information Law (2020 Revision)  
**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] 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@gov.ky](mailto:Marsena.Hydes@gov.ky)> wrote:

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.

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 KY1-9000  
244-3680

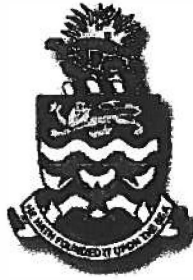
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Govt. Admin. Bldg. Box 113  
133 Elgin Ave.  
Grand Cayman KY1-9000  
CAYMAN ISLANDS

October 3, 2017

**CENTRAL PLANNING AUTHORITY**

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

C/O P.O. Box [REDACTED]  
Grand Cayman KY [REDACTED]  
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.



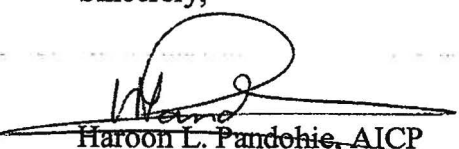
The applicant shall provide adequate number of sanitary facilities during the construction stage.

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.

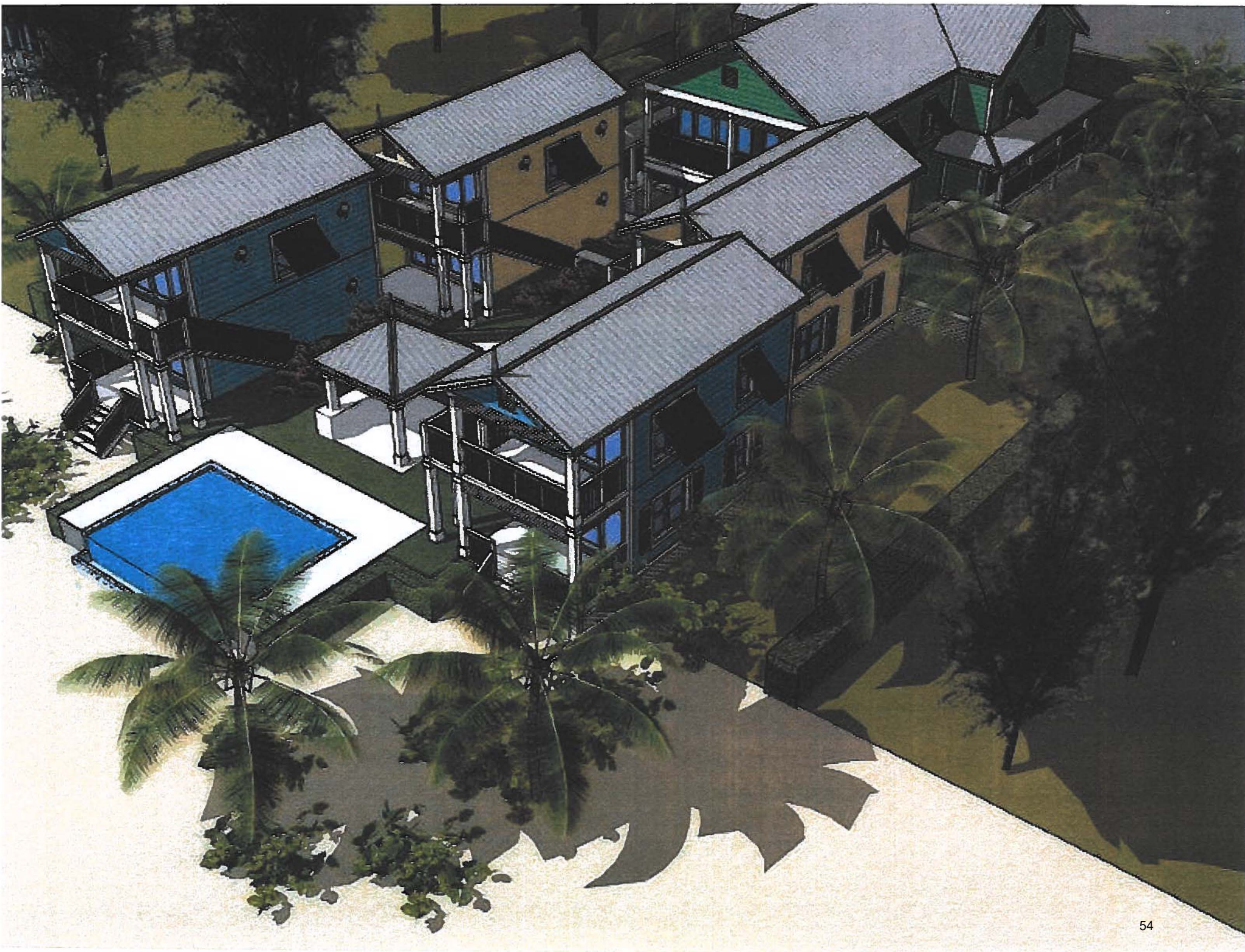
Sincerely,



Haroon L. Pandohie, AICP  
Executive Secretary

HP/jw













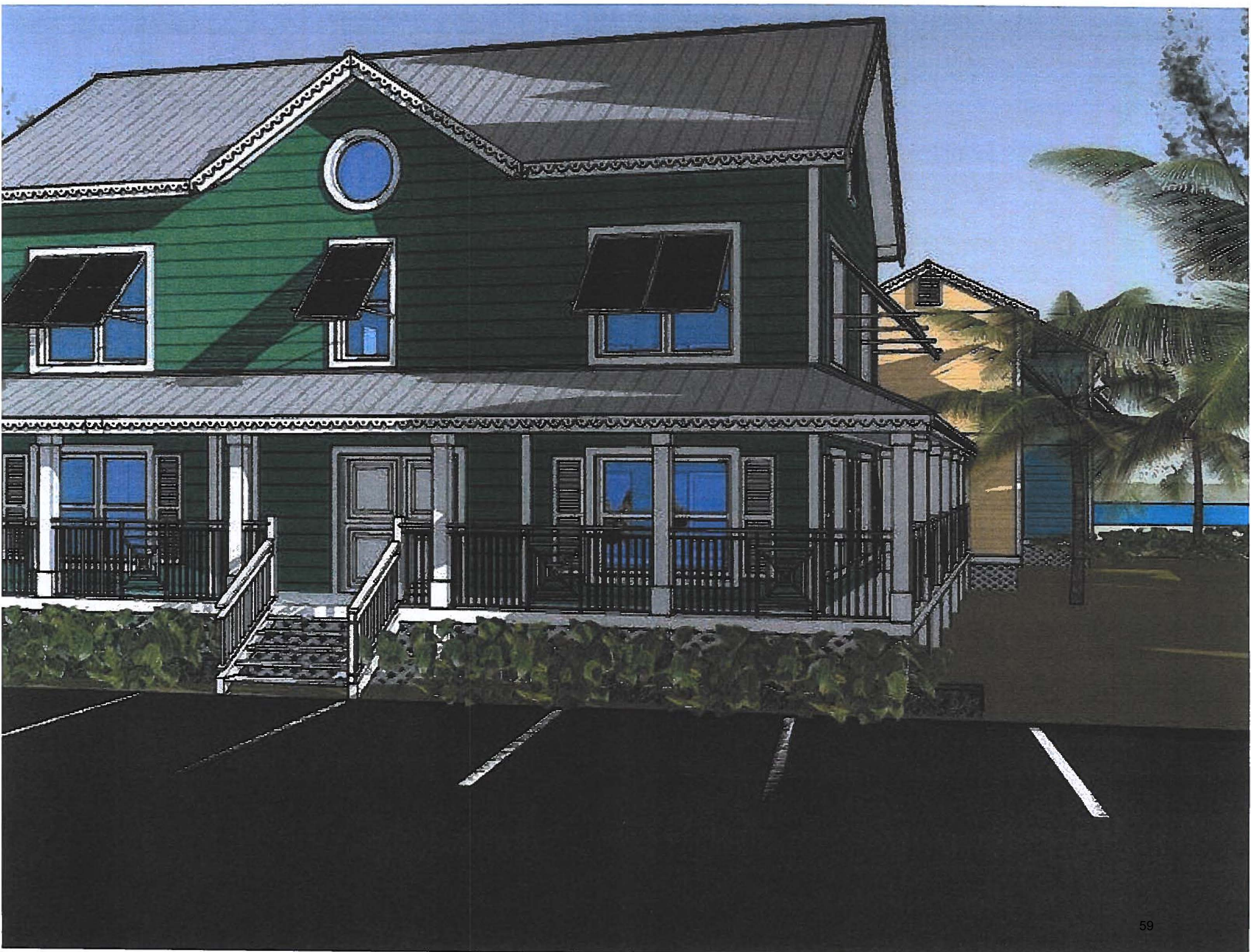




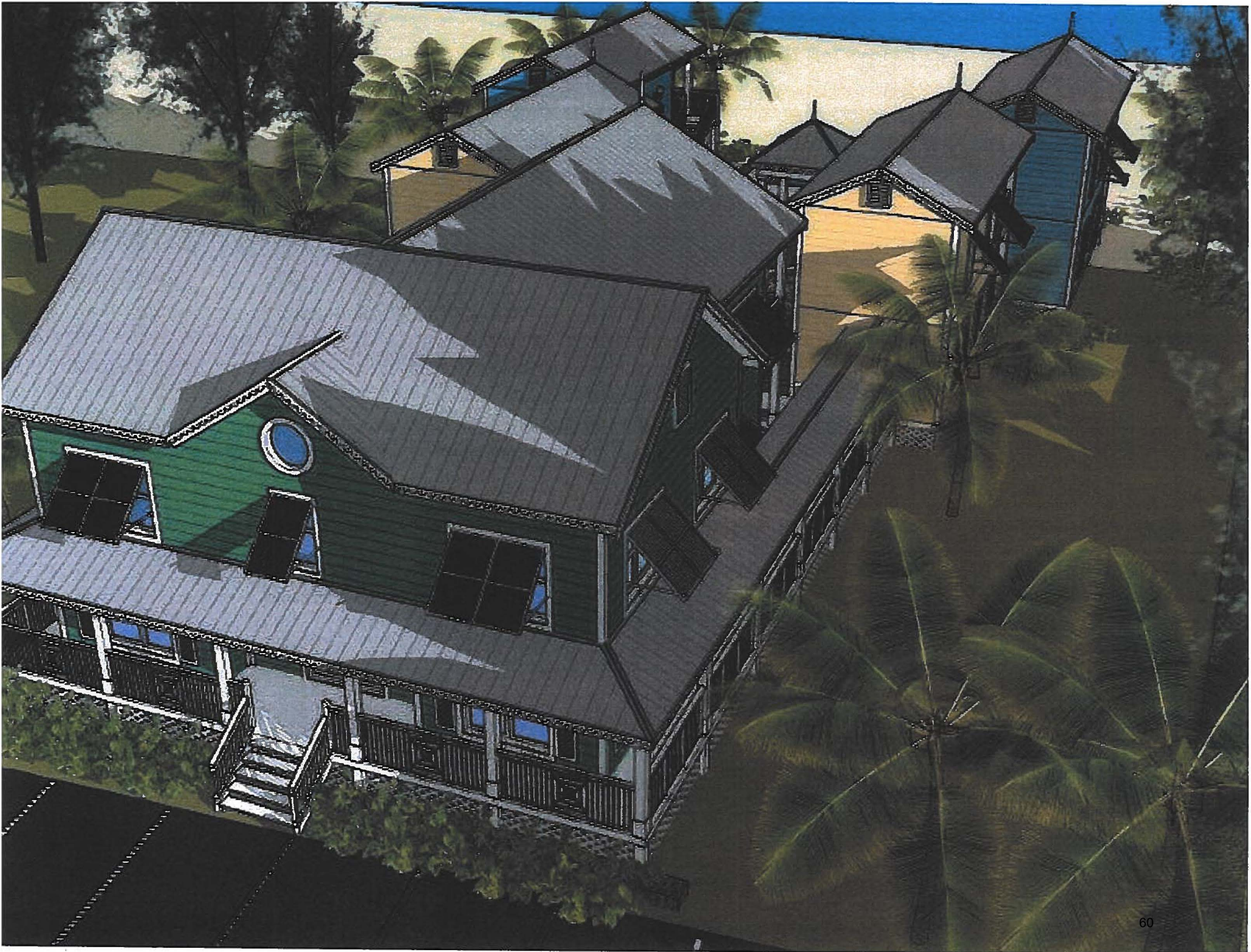
























## CAYMAN ISLANDS LAND REGISTER

Edition 8

Opened 27 JUL 2017

### A - PROPERTY SECTION

Ownership Type	Crown / Private		Block and Parcel No. 73A 105	
Nature of Title	Absolute / Provisional		Registration Section	COLLIERS
Origin of Title			Name of Parcel	
First Registration			Approximate Area	0.96 Acre (M 10789) SEB (See Survey Plan FR 03/961)
Mutation No.	M 9801			

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### B - PROPRIETORSHIP SECTION

Entry No.	Date	Instrument No.	Name and Address of Proprietor(s)	Signature of Registrar
			(See 73A 93 & 94) SEB	
4	23/09/15	8099/15	██████████ P.O. Box ██████ Grand Cayman ██████ Cayman Islands.	A Singh
			Note: Not to transfer without consent of Chargee (RLL Sec. 68) AS	

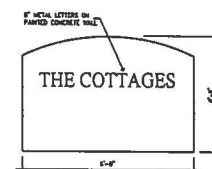


**Edition 8**

### C - INCUMBRANCES SECTION

[illegible]





SIGN ELEVATION

Caribbean Sea

[illegible]

**CONSULTANTE**

**ALBIONETHY AND ASSOCIATES LTD.**  
WOMEN LAB SUPERVISOR  
P.O. BOX 7734 GRAVESEND, KY-14006  
PH. 647-1381 CO. 625-3836  
WOMEN & 17000

1

PROJECT:

THE COTTAGES  
FOR MS. LYNN BOODEN

BLOCK NO.	PAGE NO.
73A	105

PROJECT LOCATION  
EAST END, GRAND CAYMAN

DRAFTING

DESIGN	20/2
CHECKED	5
PROJECT NO.	1000
DATE	6/17/20
SCALE	1"=3'

## SITE PLAN

FIGURE NO. A-1.0

BUILDING/SITE DATA SUMMARY

JOHNSON	INSTR. TOWN
LAMB AREA	41,880sf
BUILDING AREA	
CHIEF HOUSE	4,320sf
BUILDING 1	1,080sf
BUILDING 2	1,080sf
BUILDING 3	1,080sf
BUILDING 4	1,080sf
LAUNDRY STORE	270sf
CABANA	1,080sf
TOTAL BUILDING AREA:	8,820sf
SITE COVERAGE:	5,184sf (12.1%)
PARKING REQUIRED:	8 spaces
PARKING PROVIDED:	10 spaces

I HEREBY CERTIFY THAT THE DIMENSIONS SHOWN  
ARE CORRECT.

SIGNED: \_\_\_\_\_  
DATE: \_\_\_\_\_

© OFFICE FOR ARCHITECTURE AND DESIGN LTD.  
ALL RIGHTS RESERVED.



## Hydes, Marsena

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

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

**Follow Up Flag:** Follow up  
**Flag Status:** Completed

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] 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@gov.ky](mailto:Marsena.Hydes@gov.ky)> wrote:

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

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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 KY1-9000  
244-3680

**Disclaimer**



## Hydes, Marsena

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**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)

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Regards

Marsena Hydes  
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P. O. Box 131  
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244-3680