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 |
| 18 | 23-Oct-18 | Fjigmo Limited | Waiver of import duty on the importation of 60 golf carts with a retail value of US\$412,250.00, in accordance with the Developer 6 and the Cayman Islands Government Main Agreement Dated 7.Jan.2009. Duration of the Concession: 10/23/2018 | 1 | 23-Oct-18 | Approval Letter from Ministry of Finance \& Economic Development - agreement in Appendix 13 | No exemption | No exemption |
| 19 | 24-Jan-20 | Fjigmo Limited | $10 \%$ reduced import rate on the importation of recycled rubber pellets with a retail value of US $\$ 382,750$ for the construction of a cart path, in accordance with the Developer 6 and the Cayman Islands Government Main Agreement Dated 7.Jan.2009. | 2 | 24-Jan-20 | Approval Letter from Ministry of Finance \& Economic Development | No exemption | No exemption |
|  |  |  |  | 3 | 14-Sep-19 | Letter from Fjigmo Limited requesting Duty Reduction (mentions agreement) | No exemption | No exemption |
|  |  |  |  | 4 | 14-Sep-19 | List of attachment to Letter on page 2 | No exemption | No exemption |
|  |  |  |  | 5 | 09-Jul-19 | Purchase Order | Individual cost of items; <br> Third Party names | Section 21(1)(a)(ii) <br> Section 23 |
|  |  |  |  | 6 | 09-Jul-19 | Invoice | Individual cost of items; <br> Third Party names | Section 21(1)(a)(ii) <br> Section 23 |
|  |  |  |  | 7-9 | 01-Dec-15 | Email Chain between Ministry of Finance \& Economic Development and Cabinet Office | No exemption | No exemption |
|  |  |  |  | 10 | 20-Aug-10 | Certificate of Incorporation on Change of Name | Commercially sensitive information | Section 21(1)(b) |
|  |  |  |  | 11 | 07-Jan-09 | Main Agreement Between Fjigmo Limited and the Governor in Cabinet of the Cayman Islands <br> A public document that can be accessed at: <br> http://www.legislativeassembly.ky/portal/pls/portal/docs/1/10 868083.PDF | No exemption | No exemption |



Dear Sir:

RE: Waiver of Import Duty

- Sixty Golf Carts

Reference is made to your letter dated $14^{\text {th }}$ September 2018 and email dated $18^{\text {th }}$ October 2018, in which you requested a waiver of import duty.

Please be advised that in accordance with Section 50 of the Customs Law (2017 Revision), and in accordance with the agreement between Fujigmo Limited and the Cayman Islands Government dated $7^{\text {th }}$ January 2009, approval is hereby granted to a waiver of import duty to on the importation of sixty golf carts. The items have a retail value of US\$412,500.00 (Order \#V4969).

Sincerely,


Minister for Finance and Economic Development
RM/la
cc: Collector of Customs
Assistant Collector - Kevin Walton

Reference is made to your letter dated 4 September 2019 in which you requested a reduced rate of import duty.

In accordance with Schedule VI. of the 'Import Duty Reduction' terms stated within the Fujigmo Limited and Cayman Islands Government Main Agreement (dated 7 January 2009), all golf related facilities are entitled to a $10 \%$ reduced rate of import duty.

Based on the review of the documentation submitted and in accordance with Section 52 of the Customs and Border Control Law, 2018 approval is hereby granted to apply a $\mathbf{1 0} \%$ reduced import rate on the importation of recycled rubber pellets for the construction of a cart path. The materials have a retail value of US $\$ 382,750$ (Purchase Order \#201907091111).

Sincerely,

for Hon. Roy M. McTaggart, JP
Minister for Finance and Economic Development
RM/scl
cc: Director of Customs and Border Control

Friday, September 14, 2019
(Delivered via Email)-çutel

Mr. Kenneth Jefferson
Ministry of Finance and Economic Development 3rd Floor, Government Administration Building
71A Eigin Avenue, George Town
Grand Cayman KY1-1205
Cayman Islands

SUBJECT: Fujigmo Limited and CIG Main Agreement Dated January 7, 2009

RE: Golf Facilities Duty Reduction in Accordance with Main Agreement Clause $\mathbf{1 1}$ and Schedule VI

Dear Mr. Jefferson,

Pursuant to the relevant provisions of the Fujigmo Main Agreement (MA) executed on the Fth January 2009 between Fujigmo Limited and the Cayman Islands Government, and specifically Section 9(ii) of Schedule VI, import duty waivers will be granted for recycling equipment and other eco-friendly initiatives.

Please note that we currently anticipate importation of recycled rubber pellets for the construction of a cart path. In order to import and clear items for this project without paying import duty, the Department of Customs will require a letter from CIG confirming the duty waiver.

We would be most grateful for issuance of a letter addressed to the Cayman Islands Customs Department (copied to confirming the waiver. We request that the letter be issued prior to October $18^{\text {th }}, 2019$ so that we can clear all items in a timely fashion and avoid delays. Should you have any queries regarding same, please do not hesitate to contact me at your convenience.

Data redacted under Sections 21(1)(b) and 23 of the Freedom of Information Act (2020
Revision)


Attachments:

1. Fujigmo Limited and CIG Main Agreement Executed January 7, 2009
2. Purchase Order $\leftarrow 1$ NVolce
3. Certificate of name change

CC: Lindora Aune
Hon Roy McTaggart



Data redacted under Section 21(1)(b) of the Freedom of Information Act (2020 Revision)
P.O. NO. 201907091111

DATE July 9, 2019 CUSTOMER ID

VENDOR

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

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

| SHIPPING METHOD | SHIPPING TERMS | DELIVERY DATE |
| :---: | :---: | :---: |
|  |  |  |


| QTY | ITEM \# | DESCRIPTION | JOB/GL | UNIT PRICE | LINE TOTAL |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 1 |  | Porous Pave Recycled Cart Part Mix for 138,000 square feet surface area per attached Horizon Quote 4E015615 |  |  | \$ |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  | Data redacted under Section | 21(1)(a)(ii) of the Ft | eedom of Informatio | n Law (2020 Revision) |
|  |  |  |  | SUBTOTAL | \$ |
|  |  |  |  | SALES TAX |  |
|  |  |  |  | TOTAL | \$ |

1. Please send two coples of your invoice.
2. Enter this order in accordance with the prices, terms, delivery method, and specifications listed above.
3. Please notifiy us immediately if you are unable to ship as specified


Data redacted under Section 23 of the Freedom of Information Act (2025 Revision)

## INVOICE

Data redacted under Sections $21(1)(b)$ and 23 of the Freedom of Information Law (2020 Revision)

| 4E015615 |  |
| :--- | :--- |
| LOCATION | H804 |
| DATE | $07 / 09 / 19$ |
| PAGE | 1 of 1 |



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


| MERCHANDISE TOTAL | handling | MISC CHARGE | tax | FREIGHT | TOTAL |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | 0.00 | 0.00 | 0.00 | 0.00 |  |
| Accepted: |  |  |  |  |  |
|  |  | By : |  |  |  |
|  |  | Date: |  |  |  |


| From: | Nixon, Michael |
| :--- | :--- |
| Sent: | Wednesday, 11 November $20208: 34$ am |
| To: | Blake, Asenath |
| Subject: | FW: Cabinet Extract - Concession Agreement Fujigmo |
| Attachments: | image001.png.html |

From: Nixon, Michael
Sent: Tuesday, December 1, 2015 11:27 AM
To: Connolly-Rivers, Michelle
Cc: Rose, Samuel; Lewis, Robert
Subject: RE: Cabinet Extract - Concession Agreement Fujigmo

Michelle,

Thank you very much.

Regards,

| Michael A. Nixon |
| :--- | :--- |
| Acting Financial Secretary |
| Ministry of Finance \& Economic Development |
| Cayman Islands Government \| Government Administration Building Box 131 |
| 133 Elgin Avenue \| Grand Cayman KY1-9000 | Cayman Islands |
| Tel: (345) 244-2220 \| E-Mail: Michael. Nixon@gov.ky |

DISCLAIMER: The information in this e-mall is confidential and may be legally privileged. If you are not the intended recipient, you must not read, use or disseminate the information. Although this e-mail and any attachments are believed to be free of any virus or other defect that might affect any computer system into which it is received and opened, it is the responsibility of the recipient to ensure that it is yirus free and no responsibility is accepted by the Cayman Islands Government for any loss or damage arising in anyway from its use.

From: Connolly-Rivers, Michelle
Sent: Tuesday, December 01, 2015 11:11 AM
To: Nixon, Michael
Cc: Rose, Samuel; Lewis, Robert
Subject: RE: Cabinet Extract - Concession Agreement Fujigmo
Dear Sirs,

Please find attached a copy of the Cabinet Extract and Fujigmo/Government Agreement as requested through the Cabinet Secretary.

Kind regards,

From: Lewis, Robert
Sent: 01 December 2015 09:55

To: Rose, Samuel; Connolly-Rivers, Michelle; Nixon, Michael
Subject: RE: Cabinet Extract - Concession Agreement
Will do Sir.
Kind regards,
Robert

Robert Lewis, msc, muRp
Director, Policy Coordination Unit, Cabinet Office
Cayman Islands Government
1-345-244-3602 (Direct)
1-345-925-1505 (Work cell)
www.cabinetoffice.gov.ky

From: Rose, Samuel
Sent: Tuesday, December 01, 2015 9:55 AM
To: Lewis, Robert; Connolly-Rivers, Michelle; Nixon, Michael
Subject: Fw: Cabinet Extract - Concession Agreement
Dear Mr Lewis,
Kindly assist Mr Nixon with his query below.
Kind regards,
SR

Sent from my BlackBerry 10 smartphone.
From: Nixon, Michael
Sent: Tuesday, December 1, 2015 2:25 PM
To: Rose, Samuel
Cc: Bullings, Kim
Subject: Cabinet Extract - Concession Agreement
Good Morning Samuel,
I am trying to confirm whether or not the Cabinet ever approved a Concession Agreement with Fujigmo Limited or is now claiming a refund of import duty under a Concession Agreement dated 7 January 2009 but before we proceed any further I would like to confirm whether or not the Cabinet approved a Concession Agreement and also what the terms of those concessions are. Any assistance you can provide on this would be greatly appreciated.

Regards,
Data redacted under Section 21(1)(b) of the Freedom of Information Act (2020 Revision)


Michael A. Nixon
Acting Financial Secretary
Ministry of Finance \& Economic Development
Cayman Islands Government | Government Administration Building Box 131
133 Elgin Avenue | Grand Cayman KY1-9000 | Cayman Islands
Tel: (345) 244-2220 | E-Mail: Michael. Nixon@gov.ky

Main Agreement between
Fujigmo Limited and the Governor in Cabinet of the Cayman Islands
dated 7 January 2009
(40 pages)

A public document that can be accessed at:
http://www.legislativeassembly.ky/portal/pls/portal/docs/1/10868083.PDF

