<table>
<thead>
<tr>
<th>Appendix</th>
<th>Date Concession Approved</th>
<th>Name of Developer</th>
<th>Details of the Concession</th>
<th>Records Held</th>
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<tbody>
<tr>
<td>19</td>
<td>24-Jan-20</td>
<td>Fjigmo Limited</td>
<td>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.</td>
<td>24-Jan-20, Approval Letter from Ministry of Finance &amp; Economic Development, No exemption, No exemption</td>
</tr>
<tr>
<td></td>
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<td></td>
<td></td>
<td>14-Sep-19, Letter from Fjigmo Limited requesting Duty Reduction (mentions agreement), No exemption, No exemption</td>
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<td></td>
<td>14-Sep-19, List of attachment to Letter on page 2, No exemption, No exemption</td>
</tr>
<tr>
<td>5</td>
<td>09-Jul-19</td>
<td></td>
<td>Purchase Order Individual cost of items; Third Party names</td>
<td>Section 21(1)(a)(ii), Section 23</td>
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<tr>
<td>6</td>
<td>09-Jul-19</td>
<td></td>
<td>Invoice Individual cost of items; Third Party names</td>
<td>Section 21(1)(a)(ii), Section 23</td>
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<td>7-9</td>
<td>01-Dec-15</td>
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<td>Email Chain between Ministry of Finance &amp; Economic Development and Cabinet Office No exemption No exemption</td>
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<tr>
<td>10</td>
<td>20-Aug-10</td>
<td></td>
<td>Certificate of Incorporation on Change of Name Commercially sensitive information</td>
<td>Section 21(1)(b)</td>
</tr>
<tr>
<td>11</td>
<td>07-Jan-09</td>
<td></td>
<td>Main Agreement Between Fjigmo Limited and the Governor in Cabinet of the Cayman Islands A public document that can be accessed at: <a href="http://www.legislativeassembly.ky/portal/phr/portal/docs/1/1086803.PDF">http://www.legislativeassembly.ky/portal/phr/portal/docs/1/1086803.PDF</a> No exemption No exemption</td>
<td></td>
</tr>
</tbody>
</table>
Ref: FIN/CUS/4

23rd October 2018

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

Dear Sir:

RE: Waiver of Import Duty

[Redacted] – Sixty Golf Carts

Reference is made to your letter dated 14th September 2018 and email dated 18th 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 7th January 2009, approval is hereby granted to a waiver of import duty to [Redacted] on the importation of sixty golf carts. The items have a retail value of US$412,500.00 (Order #V4969).

Sincerely,

[Signature]

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

RM/la

cc: Collector of Customs
Assistant Collector – Kevin Walton
Ref: FIN/CUS/4

24 January 2020

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

Dear Mr. [Redacted]

RE: Reduced Rate of Import Duty
Golf Facilities 10% Import Duty Reduction
Fujigmo Limited and Cayman Islands Government Main Agreement

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 10% 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,

[Signature]

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

RM/scl

cc: Director of Customs and Border Control
Friday, September 14, 2019

Mr. Kenneth Jefferson  
Ministry of Finance and Economic Development  
3rd Floor, Government Administration Building  
71A Elgin 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 11 and Schedule VI

Dear Mr. Jefferson,

Pursuant to the relevant provisions of the Fujigmo Main Agreement (MA) executed on the 7th 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 [redacted]) confirming the waiver. We request that the letter be issued prior to October 18th, 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.

Kind Regards

[Name]

[Position]
CAYMAN'S ONLY 18 - HOLE CHAMPIONSHIP GOLF COURSE

Attachments:

1. Fujigmo Limited and CIG Main Agreement Executed January 7, 2009
2. Purchase Order & INVOICE
3. Certificate of name change
CC: Lindora Aune
    Hon Roy McTaggart

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

P.O. NO. 201907091111
DATE July 9, 2019

<table>
<thead>
<tr>
<th>VENDOR</th>
<th>SHIP TO</th>
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**NAME REDACTED UNDER SECTION 21(1)(b) OF THE FREEDOM OF INFORMATION ACT (2020 REVISION)**

<table>
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<tr>
<th>SHIPPING METHOD</th>
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<tr>
<th>QTY</th>
<th>ITEM #</th>
<th>DESCRIPTION</th>
<th>JOB/GL</th>
<th>UNIT PRICE</th>
<th>LINE TOTAL</th>
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<tr>
<td>1</td>
<td></td>
<td>Porous Pave Recycled Cart Part Mix for 138,000 square feet surface area per attached Horizon Quote 4ED15615</td>
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**NAME REDACTED UNDER SECTION 21(1)(a)(ii) OF THE FREEDOM OF INFORMATION ACT (2020 REVISION)**

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<th>SALES TAX</th>
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<tbody>
<tr>
<td>$</td>
<td></td>
<td>$</td>
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</table>

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

**NAME REDACTED UNDER SECTION 23 OF THE FREEDOM OF INFORMATION ACT (2020 REVISION)**

Authorized by: [Signature]
Date: [Date]
**INVOICE**

**BILL TO**
H32189

**SHIP TO**

---

**QUOTE DATE**
01/07/19

**EXPRESS DATE**
02/06/19

**REQUIRED DATE**

**REFERENCE NUMBER**

**CART PATH**

**PAYMENT TERMS**
NET 45 DAYS

**WRITTEN BY**
H804

**CONTACT**

**SHIP VIA**

**FREIGHT TERMS**
IN/OUTBOUND

**JOB NUMBER**
60952A

**SALES REP**
H804/

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<tr>
<th>PRODUCT/DESCRIPTION</th>
<th>QUANTITY</th>
<th>PRICE</th>
<th>U/M</th>
<th>EXTENSION</th>
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<td>MISC-MISC</td>
<td>138000</td>
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<td>EA</td>
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<tr>
<td>POROUS PAVE XL BLACK RUBBER RUBBER 1.5&quot; THICK PRICE PER SQ</td>
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<td></td>
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<td></td>
</tr>
<tr>
<td>MISC-MISC</td>
<td>1</td>
<td></td>
<td>EA</td>
<td></td>
</tr>
<tr>
<td>ON SITE TRAINING 2 DAYS CERTIFIED DART FOR WARRANTY</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MISC-MISC</td>
<td>1</td>
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<td>EA</td>
<td></td>
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<tr>
<td>FREIGHT CHARGES FOB CISNE CARGO.</td>
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<< RUBBER PRODUCT IS MORE THAN 50% RECYCLED. >>

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<table>
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<tr>
<th>MERCHANDISE TOTAL</th>
<th>HANDLING</th>
<th>MISC CHARGE</th>
<th>TAX</th>
<th>FREIGHT</th>
<th>TOTAL</th>
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<tr>
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<td>0.00</td>
<td>0.00</td>
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</table>

**Accepted:**

By: ____________________________

Date: ____________________________
From: Nixon, Michael
Sent: Tuesday, December 01, 2015 11:11 AM
To: Connolly-Rivers, Michelle
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
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 [REDACTED] 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)
DISCLAIMER: The information in this e-mail 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 virus free and no responsibility is accepted by the Cayman Islands Government for any loss or damage arising in anyway from its use.
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