



Office of the Auditor General Examination of the Customs Department – Import Duty Partial Payment Plan



Office of the Auditor General
Government of the Virgin Islands
18 April 2015

Contents

Executive Summary..... 2

Audit Scope, Objective and Methodology 3

Background 3

The Process 4

Debt Collection 5

Commercial Clients 6

Conclusion..... 6

Recommendations 7

Appendices..... 8

Executive Summary

1. Customs Management and Duties Act 2010 (the Act) provides a tariff under which all imports fall. Duties payable under the Act have to be paid to Customs before the goods are released to the importer.
2. The partial payment system was introduced on an unofficial and piecemeal basis to accommodate importers who had difficulty paying the full amount of duty assessed. This was initially done by referral of the Financial Secretary and at times elected representatives. Currently all applications are made directly to the Commissioner of Customs who approves or denies the request.
3. Importers who are approved are required to sign an agreement which outlines terms of repayment and provisions for recovery in the case of a default.
4. Although the provision for partial payments is not publicized, there has been a steady increase in its use. The facility is being used by private individuals and established companies.
5. There has been a steady rise in delinquent payments over the years. At the time of the audit examination an amount of \$486,125 was over ninety days past due.
6. Several importers pay only the initial down payment required to release the goods then refuse to honour the installment payments to amortize the balance of the import duties. In other cases importers commence payment of the installment amounts but do not complete payment of the debt.
7. Importers with delinquent accounts have been granted additional credit terms on other imports without being required to clear their prior debt.
8. The Department has been faced with challenges in securing collection as reminders are ineffective and no legal action has been pursued to effect recovery.

Audit Scope, Objective and Methodology

1. The audit comprised of a review of the partial payment system for import duties in operation at the HMS Customs Department.
2. The objective of this audit is to examine how the program was started, the process of granting a payment plan, and whether the program is being used for its intended purpose.
3. In carrying out our investigation we obtained information from:
 - i. Interviews with key staff at the Customs Department.
 - ii. Accounts files and computer data held at the Customs Department
 - iii. Ministry of Finance
 - iv. Premier's Office
 - v. JDE System and Treasury Accounts

Background

4. The Customs Department is tasked with the dual role of border defense and revenue collection.
5. All goods which are imported to, or exported from, the territory must be declared to Customs. The imports are required to be declared using the Computer Automated Processing System (CAPS) Custom's Trade Declaration form (HMC12). This requirement does not apply to postal parcels and goods classified as passenger's baggage. Imports are subject to the conditions and tariffs set out in the Customs Management and Duties Act 2010 (the Act).
6. Duties payable are provided in Schedule 4 of the Act and exemptions in Schedule 5. There are, in addition, other legislation under which certain specified imports are allowed entry duty-free. These include:
 - i. Cap 297 Pioneer Status – This grants exemption from import duties on items used in the operation of a pioneer service or enterprise for ten years.
 - ii. Hotel Aid Ordinance Cap 290 – Grants exemption from duties for building materials and hotel equipment, as specified in a license granted to a hotel, for use in the construction, expansion, and operation of the hotel.
 - iii. The Customs Management and Duties (Amendment) Act, 2011 – Grants exemption on import duties of certain building materials to first time home and office builders, hotels, and villas investors.
7. Duties assessed under the Customs Management and Duties Act 2010 must be paid to Customs at the port of entry before the items are released to the importer.
8. The system of partial payments for import duty was introduced in 1998 by the Department to facilitate individuals and companies with demonstrated difficulties in meeting the full amount of duties assessed on imported items. The Customs Department was unable to provide any official authorization,

supporting legislation or regulation legitimizing the practice. The files however point to directives from the Financial Secretary and elected representatives instructing the Department to provide this assistance to named individuals.

9. As the demand for this facility increased the Department found it necessary to implement a process to monitor collections and safeguards to protect against revenue losses.

The Process

10. An importer who wishes to use this facility is required to make a direct (verbal) request to the Commissioner of Customs. There is no standard application form. The T-12 is submitted to the Commissioner to evidence the amount of duty assessed. The Commissioner endorses the importer's T-12 to signify approval and refers the individual to the Customs Internal Audit Unit which is responsible for administering the partial payment accounts.

11. The Customs Internal Audit Unit prepares a "Request for Duty Amortization" agreement which details the amount of duty to be paid, monthly payments and other terms of the arrangement. This agreement, among other things, authorizes Customs to put a lien on the importer's estate in the event that the individual dies before the debt is repaid in full. The agreement has to be signed by the importer, the Commissioner and a witness.

12. Where the transaction involves a vehicle or heavy equipment a "Record of Interest" letter is also prepared to be signed by the parties. This is intended to give the Department of Motor Vehicles the authority to block any transfer if the importer cannot produce a Customs certification that the import duties have been paid in full.

13. The importer is required to make a down payment of the assessed duties (50% requested) and the balance is amortized in the agreement over a 6 to 12 month period.

14. After the paperwork is completed and the deposit is paid the importer takes the stamped documents to Customs' office at Port Purcell and the goods are released.

15. As a general rule, the partial payment facility applies only for identifiable items like vehicles and heavy equipment. These usually carry a vehicle identification number (Vin #) that makes it easy to identify if a seizure has to be implemented. Other large or expensive items like elevators and walk-in freezers have also been allowed.

16. At the time of the audit review there were approximately one hundred and fifteen customers on the import duty partial payment plan. Government employees are requested to sign a salaries deduction consent form that allows for deductions to be made directly from their salaries and applied to the debt. Notwithstanding, the list of delinquent importers include a number of public servants, indicating that salary deductions were not applied across the board. Other individuals pay cash/cheque directly to the Customs Internal Audit Unit and established businesses are asked to pay using post-dated cheques to cover the payment period. All funds collected from these transactions are deposited to Account No. 2330-415110 – Import Duties.

Debt Collection

17. Since inception, the popularity of the program has steadily increased as has the number of delinquent accounts. Customs Internal Audit Unit is responsible for collecting payments, issuing receipts, updating client records and generally administering the accounts.

Debt Monitoring System

18. Initially an excel spreadsheet was used to manage the outstanding client balances but since 2004 the unit has been using an independent module of the JDE Government's Computerised Accounting System for this purpose. The excel spreadsheet is still being updated and kept parallel to the JDE records.

19. Examination of the two systems revealed several discrepancies in the records which are shown in Appendix 1. These included:

- i. Differences between the outstanding balances recorded in JDE and those shown on spreadsheet for several importers;
- ii. Accounts which were shown as paid off on the spreadsheet but carried outstanding balances in JDE records;
- iii. Several accounts with negative balances in the JDE records indicating possible overpayment or, more likely, incomplete recordings;
- iv. Individuals with duplicate accounts in the JDE records.

Delinquent Accounts

20. Delinquent customers were comprised of businesses, businessmen, government workers and private individuals. Each is issued a reminder initially by telephone, then later in writing. The department has not to date pursued any court action to enforce payment of delinquent accounts.

21. The delinquent accounts were caused by:

- i. Importers who paid only the down payment to release the goods, and never honored the agreed payment plan for the outstanding balance. Appendix 2 refers.
- ii. Importers who commenced the installment payments but did not follow through to complete payment of the debt. Appendix 3 refers.
- iii. Importers with existing delinquent accounts who were granted additional credit terms on other imports without being required to cover their prior debt. Appendix 4 refers.

22. In addition to the foregoing, there were two importers who had been granted a payment plan on the premise of a pending application for pioneer status. No pioneer status was granted and duty was still outstanding. Another two individuals refused to make payments claiming that the outstanding import duty should be set off against amounts owed to them by the Government.

23. Difficulty in securing collections was at times compounded by importers selling the items thus rendering the seizure option impracticable. Customer accounts established between 2004 and 2008 do not have the necessary authorization forms to enable seizures.

24. The pervasiveness of client non-payment suggests that the programme is being abused and possibly being used as a method to evade paying full duty.

25. At the time of the audit examination a total of \$there was more than \$300,000 owed on delinquent accounts.

Commercial Clients

26. The programme began as an initiative to accommodate individuals and small businessmen by facilitating payment of substantial import costs via installment payment. It now includes a number of established businesses. In some of these cases outstanding balances are so substantial that the Customs Department can be said to be financing business activities rather than securing government revenue. Some of these can be seen in the appendices previously mentioned.

Conclusion

27. The partial payment facility for import duty was introduced without any legislative or regulatory authority and has grown as a financing tool for importers. The facility has suffered a number of delinquent accounts from private individuals and businesses alike resulting in a loss of a substantial amount of revenue to the Government. There are, in addition, indications that persons may be using it to avoid full payment of import duty. There is a need to regularize the process which would allow for better vetting of applicants for eligibility and provide other enforceable collection routes.

Recommendations

1. The partial payment system for import duty needs to be reviewed, and if considered beneficial, it should be developed and standardized with respect to:
 - a. Application and approval process;
 - b. Terms for repayment;
 - c. Security and collateral;
 - d. Procedures for recovery of delinquent balances;
 - e. Commercial and personal applications;
 - f. Interest rate applied to balance (not currently done);
 - g. Other special cases (eg. Companies claiming pioneer status)
2. It should then be regularized through the Ministry of Finance with the guidance and assistance of the Attorney General Chambers.
3. Government employees with delinquent balances should have the amounts deducted from their salaries in regular installments. Payment by salary deductions should be made standard for public servants.
4. No additional facility should be granted to importers with delinquent accounts. Importers should be required to clear their existing balance before another facility is approved.
5. Only items that can be impounded, repossessed and resold should be the subject of a partial payment facility. This includes readily identifiable items like vehicles, heavy equipment, boats and the like.
6. The Customs Department should intensify efforts to recover delinquent amounts. Where necessary, the balances should be referred to the Attorney General's Chambers for advice and action.
7. The partial payment facility should not be used as a financing tool for established businesses or others. This deprives the government of funds needed for development and results in an understatement of import duty in the records.
8. Inconsistencies and duplications in the JDE module that is being used to record and manage the outstanding balances and payments should be corrected, if necessary, with the assistance of the government's Department of Information and Technology. Improved accuracy is required for reliable reports.

Sonia M Webster
Auditor General
British Virgin Islands
18 April 2015

Appendix 1**Importer Accounts with Balance Discrepancies**

Name	JDE	Spreadsheet	Difference
Allen, Ronnie	3,595.80	-	3,595.80
Baptist, Avery	524.35	-	524.35
Baronville, Denver	550.00	-	550.00
Benjamin, Charles	3,194.58	-	3,194.58
Billy, Marva	2,011.40	2,111.40	100.00
Bobby's Market Place	26,971.53	7,971.53	19,000.00
Bougainvillea Clinic Ltd	-	1,513.39	1,513.39
Bougainvillea Clinic Ltd	-	9,359.42	9,359.42
Buck's Food Market	2,280.04	-	2,280.04
Chalwell, Brandon	3,452.54	-	3,452.54
Chinnery, Darlene	910.60	-	910.60
Christopher, Nadia	455.40	-	455.40
Christopher, Selvin	338.00	638.00	300.00
Compurich Printing Services	-	276.63	276.63
Crabbe, Dion	49,402.80	32,000.60	17,402.20
Dawson, Kieran	6.00	-	6.00
Dawson, Stanley	1,050.00	-	1,050.00
Donovan, Erlene	2,663.97	2,263.97	400.00
Donovan, Kisha	175.00	-	175.00
Douglas, Carlwell	410.00	240.05	169.95
Edwards, Ishma	5,769.40	-	5,769.40
Fahie, Brian	250.00	-	250.00
Frett, Wilton	227.04	-	227.04
George, Clifford	750.00	-	750.00
George, Rudy	-	2,573.08	2,573.08
George, Rudy	-	6,946.33	6,946.33
Georges, Elton	4,112.07	-	4,112.07
Georges, Jameal	127.83	-	127.83
Green, Alicia	4,025.50	-	4,025.50
Hodge, Claudia	1,198.00	-	1,198.00
Leonard, Richard	2,206.90	-	2,206.90
Lettsome, Ashford	-	401.92	401.92
Lettsome, Ashford	-	1,859.00	1,859.00
Lettsome, Leslie	-	2,480.00	2,480.00
Lettsome, Leslie	-	3,547.48	3,547.48
Lettsome, Quincy	2,935.34	-	2,935.34
Levons, Joel	587.33	-	587.33
Martin, Yvette	-	400.00	400.00

Name	JDE	Spreadsheet	Difference
Mitchell, Donna	271.66	-	271.66
O'neal, Wayne	4,735.72	-	4,735.72
Penn's Heavy Equipment	2,426.67	-	2,426.67
Pickering, Kimball	1,697.47	1,247.48	449.99
Richardson, Wilbert	276.63	-	276.63
Rosan, Joseph	3,989.43	-	3,989.43
Rosewood	18,335.83	-	18,335.83
Rymer, Suzanne	1,000.00	-	1,000.00
Scatliffe, Armenio	3,967.68	-	3,967.68
Scatliffe, Chantal	898.80	-	898.80
Scatliffe, Darwin	18,960.17	7,709.17	11,251.00
Sebastian's Transport	-	3,000.00	3,000.00
Smith, John	6,000.00	-	6,000.00
Smith, Lester	199.34	-	199.34
Smith, Mario	1,000.00	-	1,000.00
Sprint Courier Services	13,673.90	18,900.00	5,226.10
Stoutt, Dariel	2,510.92	2,321.85	189.07
Stoutt, Elvin	2,300.00	-	2,300.00
Stoutt, Ileta	16.66	-	16.66
Thomas-Christopher, M	1,773.17	-	1,773.17
Thompson, Alford	530.80	-	530.80
Triple "L" Heavy Equipment	6,027.48	-	6,027.48
Vanterpool, Vernon	300.00	-	300.00
Virgin Islands Motors	29,512.32	-	29,512.32
Walters, Franklyn	1,958.50	-	1,958.50
Wattley, Byrtil Bern	121.11	-	121.11
West End Car Rental	3,163.81	-	3,163.81
Wilkins,Huggins, Stacia	2,395.40	-	2,395.40

Source: Government Computerised Accounting System (JDE System) and Customs Records

Appendix 2

No Payments Made after Initial Down-Payment

Importer Name/no.	Date	Original Amt	Down payment	Outstanding balance
Bernier Kent	12/24/2013	1,867.21	667.21	1,200.00
Choucotou Jr. Marlon	05/10/2013	13,378.00	1,378.00	12,000.00
Christopher Alvin	10/09/2013	8,044.80	3,044.80	5,000.00
D & B Trucking Co.	08/02/2007	66,263.65	11,100.00	55,163.65
Elmo Connor/Ricky	12/15/2004	5,809.10	2,000.00	3,809.10
Forbes Vern	7/19/2007	5,549.13	3,500.00	2,049.13
Frett Clifton	11/11/2013	1,459.24	250	1,209.24
Green Alicia	1/19/2009	4,025.50	-	4,025.50
Ground Works BVI	06/08/2010	8,539.50	2,674.86	5,864.64
Harrigan Patrick	12/16/2013	400.83	100.83	300
Hodge Omar	11/08/2013	11,585.00	5,000.00	6,585.00
James Austin	7/21/2008	2,972.85	1,054.21	1,918.64
Lettsome Lucia	7/23/2007	8,882.80	2,739.08	6,143.72
Liburd Kelvin	8/22/2013	5,021.75	1,021.75	4,000.00
Nibbs Cayma	06/06/2011	5,000.00	4,000.00	1,000.00
Parker Lovell	07/01/2008	2,324.86	1,225.00	1,099.86
Penn's Heavy Equip.	10/01/2011	4,240.00	1,813.33	2,426.67
*Pickering	8/27/2012	6,910.80	3,710.80	3,200.00
Walters Franklyn	6/18/2013	4,458.50	2,500.00	1,958.50
Walters Wayne	3/24/2010	6,904.53	835	6,069.53
Wards Electrical	08/10/2007	1,639.85	139.85	1,500.00
Wilkins-Huggins Stacia	5/22/2013	2,395.40	-	2,395.40
World Furniture	08/10/2007	5,689.02	336.69	5,352.33

**Incomplete Name in Records*

Source: Government Computerised Accounting System (JDE System)

Appendix 3

Commenced Payments But Did Not Complete

Customer Name/ No.	Date	Ori. Amt	Down Payment	Other Payments	Balance
Allen Ronnie	03/08/2006	6,533.00	1,738.60	1,198.60	3,595.80
Auto Sales & Parts	7/07 -11/13	558,565.92	105,243.11	447,322.81	6,000.00
Blyden Brian	12/07/2006	11,149.00	990.00	7,000.00	3,159.00
Baptiste Avery	1/25/2012	2,048.70	1,000.00	524.35	524.35
Baronville Denver	05/04/2011	8,008.40	1,941.90	2,766.50	3,300.00
Billy Marva	12/17/2007	6,430.94	2,669.55	1,050.00	2,711.39
Brathwaite Juliet	10/20/2006	5,896.24	1,302.24	3,370.40	1,223.60
Bucks Food Market	10/20/2011	6,040.05	3,000.00	760.01	2,280.04
Christopher Selvin	5/23/2005	10,694.99	3,394.75	5,644.48	1,655.76
Crabbe Titus	10/15/2004	4,728.07	1,728.07	2,000.00	1,000.00
Carter Leonise	07/02/2007	1,068.67	400.00	100.00	568.67
Chalwell Clyde	9/23/2008	74,442.41	14,442.41	51,500.00	8,500.00
Chalwell Brandon	05/08/2012	7,687.05	1,000.00	2,120.00	4,567.05
Chinnery Sendrick	09/12/2013	11,052.21	656.84	7,895.37	2,500.00
Chinnery Darlene	11/08/2011	3,910.60	500.00	2,500.00	910.6
Choucotou Marlon	7/29/2009	10,705.29	3,000.00	1,205.29	6,500.00
Collins Annette	09/04/2007	3,066.15	1,135.15	1,823.60	107.4
Corea Derrick	02/11/2009	7,954.20	504.2	2,500.00	4,950.00
Dion Crabbe	10/04/2010	91,007.13	21,384.11	17,220.22	52,402.80
Donovan Erlene	3/22/2005	5,213.97	1,500.00	1,450.00	2,263.97
Davis Brian	05/03/2013	1,636.61	400.00	300.00	936.61
Edwards Ishma	10/24/2012	10,269.40	2,000.00	2,500.00	5,769.40
Elite Superette	1/14/2008	5,928.20	500.00	3,656.92	1,771.28
Enos Car Rental	7/29/2011	6,025.57	525.57	4,500.00	1,000.00
Evans Khoy	01/04/2012	10,841.60	5,081.60	3,380.00	2,380.00
Francis Michiko	7/19/2007	6,378.60	500.8	5,700.00	177.8
Fahie Jasin	01/12/2010	8,762.55	2,204.55	5,851.33	706.67
Frett Bettito	02/01/2007	6,978.75	560.75	100.00	6,318.00
George Cheryl	06/11/2008	9,234.51	860	6,787.65	1,586.86
George De Antonio	2/15/2012	5,625.98	1,625.98	3,700.00	300
Georges Jameal	6/17/2011	4,734.00	3,200.00	1,406.17	127.83
Griffin Scherrie	6/13/2008	7,653.01	3,200.00	2,477.78	1,975.23
Harrigan Ashburn	7/15/2013	12,306.00	3,306.00	6,000.00	3,000.00
Herbert Rodney	5/24/2013	7,108.00	1,500.00	2,000.00	3,608.00
Hodge Denny	7/23/2007	2,421.00	321.00	1,300.00	800.00
Hodge-Rodriquez M	7/31/2012	105,929.77	23,504.35	35,925.42	46,500.00
Hodge Gregory	8/27/2007	4,563.00	300.00	900.00	3,363.00

Customer Name/ No.	Date	Ori. Amt	Down Payment	Other Payments	Balance
Jones Seanelle	03/10/2011	1,202.90	202.90	200.00	800
Lennard Carvahlo	9/26/2013	4,649.33	1,000.00	891.66	2,757.67
Leonard Richard	08/03/2007	12,632.58	4,657.38	5,768.50	2,206.70
Lettsome Leslie	7/24/2007	11,193.48	2,490.00	100.00	8,603.48
Lettsome Wakimba	7/24/2007	1,529.00	770.00	189.75	569.25
Levons Joel	10/20/2011	1,713.57	626.24	500.00	587.33
Lewis Trevon	7/24/2007	5,462.48	1,000.00	2,260.92	2,201.56
Lil Bit Cash & Carry	09/09/2009	4,343.00	500.00	1,000.00	2,843.00
Maddox Glen	12/18/2012	1,871.70	171.70	450.00	1,250.00
Maduro Yvette	8/22/2013	7,399.00	1,500.00	4,500.00	1,399.00
Malone Kay	08/02/2007	5,327.10	2,216.00	2,900.00	211.1
Malone Keith	12/28/2007	18,378.98	2,676.29	10,702.69	5,000.00
Matthew Sheldon	7/31/2007	4,907.80	1,000.00	1,727.80	2,180.00
Mitchell Donna	08/10/2011	1,915.00	1,100.00	543.34	271.66
Nicholls Kerry	11/05/2013	3,189.40	350.00	473.23	2,366.17
O'Neal Wayne	09/03/2007	16,275.00	9,121.42	2,417.86	4,735.72
Penn Cecil	7/25/2007	113,229.00	22,427.00	49,802.00	41,000.00
Penn Marlon	06/05/2012	10,195.51	2,195.51	5,000.00	3,000.00
Penn Wesley	7/25/2007	1,214.20	404.74	600.00	209.46
Pickering Kimball	11/12/2007	7,947.48	1,000.00	5,450.00	1,497.48
Richardson Wilbert	5/31/2013	876.63	200.00	400.00	276.63
Robinson Pauline	9/16/2013	1,718.08	500.00	812.06	406.02
Scatliffe Chantal	12/22/2011	8,508.80	510.00	6,000.00	1,998.80
Scatlfiffe Darwin	3/18/2013	11,251.00	2,000.00	1,541.83	7,709.17
Shabazz Abdul	08/09/2007	4,873.00	800.00	350.00	3,723.00
Shirley John	06/07/2013	41,531.67	5,000.00	3,044.41	33,487.26
Simmonds Rodney	6/17/2011	25,298.76	4,662.75	8,000.00	12,636.01
Skelton Jeffrey	11/23/2007	7,706.40	347.00	3,682.00	3,677.40
Smith Ira A	08/09/2007	6,978.00	3,978.00	1,000.00	2,000.00
Smith Irene	08/01/2013	5,062.54	1,865.14	800.00	2,397.40
Smith-Maduro Elvia	2/22/2013	4,822.03	2,822.03	1,900.00	100
Smith Ganeicia	7/30/2008	2,623.28	369.93	950.00	1,303.35
Sprint Courier Service	3/15/2013	27,266.10	5,266.10	1,500.00	20,500.00
Stoutt Grethel	08/02/2007	5,683.48	3,000.00	948.63	1,734.85
Thomas Christine	8/16/2007	3,196.08	300.00	1,380.00	1,516.08
Todman Jamaal	7/16/2013	1,771.60	700.00	821.60	250
Triple L Heavy Equip	8/14/2007	30,525.41	9,995.50	1,131.24	19,398.67
Vanterpool Karen	5/18/2012	5,237.54	237.54	2,550.00	2,450.00
West End Car Rental	7/18/2007	66,375.65	15,754.32	47,457.52	3,163.81
Warner Ashley	11/07/2008	12,226.83	3,564.65	3,711.50	4,950.68
Warner Phoenicia	08/10/2007	4,310.00	2,200.00	200.00	1,910.00

Source: Government Computerised Accounting System (JDE System)

Appendix 4

New Arrangement Approved Before Existing One Paid Off

(Customers with multiple plans)

Year	Name	ACC. #	T 12#	PAY OFF DATE	ORIGINAL AMT.	PMT TO DATE	BALANCE	LAST PMT.DATE
2014	Auto Sales And Parts	100001	1404	02/28/14	5,635.34	-	5,635.34	
2014	Auto Sales And Parts	100001	1391	02/20/14	6,432.00	-	6,432.00	
2013	Crabb, Dion (Island Concrete)	149972	1320	09/30/13	13,368.70	3,368.70	10,000.00	05/22/13
2013	Crabb, Dion (Island Concrete)	149972	2013382	11/30/13	23,599.00	1,598.40	22,000.60	05/22/13
2013	Hodge, Rodriguez, Miriam	652914	1270	12/30/13	68,299.71	23,299.71	45,000.00	04/02/13
2013	Hodge, Rodriguez, Miriam	652914	1276	12/30/13	3,905.73	2,405.73	1,500.00	04/02/13
2009	Lettsome Ashford		2816	9/3/2009	1,859.00	-	1,859.00	
2009	Lettsome Ashford		2815	9/3/2009	401.92	-	401.92	
1996	Lettsome, Leslie	100047	2377	5/30/1996	3,250.00	770.00	2,480.00	2/9/1996
2005	Lettsome, Leslie	100047	868	9/30/2005	5,047.48	1,500.00	3,547.48	3/18/2005
2012	Lettsome, Leslie	100047	1127	01/30/12	2,896.00	320.00	2,576.00	02/03/12
2012	Penn, Cecil	100030	1560	12/15/07	58,047.10	50,802.00	7,245.10	09/19/12
2012	Penn, Cecil	100030	594	12/30/05	55,181.90	21,427.00	33,754.90	02/07/07
2013	Simmonds, Rodney	150295	1119	09/30/11	9,356.00	2,356.00	7,000.00	06/17/11
2013	Simmonds, Rodney	150295	232425	06/30/12	15,942.76	10,306.75	5,636.01	12/19/13
2011	Smith, Ganiecia	149016	3810	4/30/2009	1,846.20	900.00	946.20	12/7/2011
2011	Smith, Ganiecia	149016	3020	10/30/2008	580.09	222.94	357.15	6/25/2009
2007	Triple L Heavy Equipment	100048	309	8/14/2007	18,182.15	9,132.21	9,049.94	8/14/2007
2007	Triple L Heavy Equipment	100048	1612	8/16/2007	6,058.79		6,058.79	5/19/2007
2009	Triple L Heavy Equipment	100048	4462	5/2/2009	4,066.13	1,319.53	2,746.60	12/10/2009
2009	Triple L Heavy Equipment	100048	4352	12/5/2009	1,668.34	125.00	1,543.34	12/5/2009
2010	Walters, Wayne	149796	101831	10/30/2010	3,841.53	600.00	3,241.53	5/14/2010
2010	Walters, Wayne	149796	101138	10/1/2010	3,063.00	235.00	2,828.00	3/24/2010
2012	Warner, Ashley	148769	1	30/06/09	6,679.78	4,676.15	2,003.63	01/09/14
2012	Warner, Ashley	148769	4156	05/02/09	5,547.05	3,000.00	2,547.05	12/09/08
Total					324,755.70	138,365.12	186,390.58	

Source: Customs Records