



MINISTRY OF FINANCE & THE PUBLIC SERVICE

Discretionary Waivers Approved for the period December 1 – December 31, 2010.

Disclaimer: The Ministry of Finance & the Public Service wishes to advise that the Waivers described below indicate approved but not necessarily utilized waivers. Additionally, the amounts waived are estimates derived from the values provided the Applicants which in some instances do not necessarily include the cost of shipping, insurance etc. The Ministry assumes no responsibility for any errors made in describing these transactions.

APPLICANT	BRIEF DESCRIPTION OF ITEMS	TARIFF HEADING	CET WAIVED	SCT WAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	WAIVER	REASON
GRACE KENNEDY LIMITED	purchase of fish products	0302, 0303, 0306, 0307	60,754,097.25	-	-	59,539,015.31	-	120,293,112.56	AGRI
MOTHER'S ENTERPRISE LIMITED	purchase of beef trimmings	202,	6,293,625.00	-	1,762,215.00	8,194,290.94	-	16,250,130.94	AGRI
AROSA LIMITED	purchase of 75,000 kg beef trimmings	202	3,186,810.00	-	892,306.80	4,149,222.16	-	8,228,338.96	AGRI
JAMAICA EGG FARMERS ASSOCIATION	purchase of 906 cases of eggs	407	1,353,216.10	-	1,556,191.74	1,101,178.41	-	4,010,586.25	AGRI
TRADE WIND CITRUS	purchase of four tractors		-	-	-	2,405,007.99	-	2,405,007.99	AGRI
REDGATE FARMS/DOSSEL SINCLAIR	purchase of ZZZZ-pump	8413	1,079,392.34	-	-	1,133,361.95	-	2,212,754.29	AGRI
CHRISTOPHER LEIGH	purchase of One 2009 Toyota Hilux Vigo cc2490	8703	-	1,181,064.89	-	305,976.86	-	1,487,041.74	AGRI
JAMAICA BROILERS GROUP LIMITED	purchase of poultry house, purchase of poultry house equipment	8436, 8436	667,838.16	-	-	701,230.07	-	1,369,068.24	AGRI
DOSSEL SINCLAIR	purchase of irrigation equipment		-	-	-	976,574.07	-	976,574.07	AGRI



APPLICANT	BRIEF DESCRIPTION OF ITEMS	TARIFF HEADING	CET WAIVED	SCT WAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	WAIVER	REASON
VALDEZ BULLOCK	purchase of poultry house cleaning machine and bush cutter	8436	379,017.84	-	-	397,968.73	-	776,986.57	AGRI
GK FOODS AND SERVICES	purchase of equipment for packaging house	8436	369,499.00	-	-	387,973.95	-	757,472.95	AGRI
ANDREW LOGAN	purchase of ford tractor and disk plow	87058701	-	249,961.78	-	481,176.42	-	731,138.20	AGRI
GARY COULTON	purchase of plough and harrow with attachments		-	-	-	325,282.63	-	325,282.63	AGRI
FRANKLYN SMITH	purchase of bee keeping equipment	8436	8,284.68	-	-	8,698.92	-	16,983.60	AGRI
FOOD FOR THE POOR	donation two 45ft and five 45ft containers containing, furniture, shoes, medical supplies, household items, toiletries, educational items, etc., donation of 1 40ft container containing hospital furniture, medical supplies etc., donation of 11 40ft and 5 45ft containers containing footwear, fencing, shoes, clothing, educational supplies, household, medical etc.	6302, 3305, 9603, 4202, 3307, 3304, 9403, 8304, 9506, 8409, 6309, 9503, 8528, 8471, 6302, 4819, 6505, 9404, 3926, 6409, 9401, 8418, 7323, 7321, 7323, 8423, 9402, 9018, 3005, 6207, 8418, 9402, 9401, 9403, 4818, 9503, 4802, 6404, 4015, 6506, 9405, 7009, 6911, 4820, 9609, 9608, 4901, 6404, 4802, 9017, 4016, 8214, 8213, 9014, 4202, 7318, 9603, 4818, 9404, 8713, 8509, 8716, 9021, 6207, 8443, 9610, 9403, 8304, 9401, 6910, 9018, 3926, 8713, 6307, 9402, 5710, 9506, 713,	94,020,112.59	-	-	98,721,118.22	-	192,741,230.81	CHAR



APPLICANT	BRIEF DESCRIPTION OF ITEMS	TARIFF HEADING	CET WAIVED	SCT WAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	WAIVER	REASON
AMBUCARE	purchase of two Type11 Van-type ambulance		-	-	-	3,348,491.25	-	3,348,491.25	CHAR
E-LEARNING JAMAICA COMPANY LIMITED	purchase of cameras, DVD, LCD TVs, table tops, frames, etc	8525, 8528, 9403	1,038,545.22	-	-	1,090,472.48	-	2,129,017.69	CHAR
ST. JOHN BOSCO CHILDREN'S HOME	purchase of one 2011 Nissan Urvan 15 Seater bus		80,194.95	705,715.56	-	432,250.78	-	1,218,161.29	CHAR
MISSIONARIES OF THE POOR	donation of one 40ft container containing clothing, food, furniture etc., donation of one 40ft container containing food, diaper, etc., donation of one 40ft container containing food, clothing, shoes etc., donation of one 40ft container containing food, clothing, shoes etc.	1516, 1006, 1701, 1101, 1902, 2106, 2008, 2005, 2103, 2104, 1604, 2104, 0713, 1904, 1104, 6209, 1701, 1104, 6209, 1704, 1806, 6309, 9503, 3924, 4818, 3306, 9603, 6307, 6205, 9403, 9404, 8715, 6302, 1006, 0713, 1701, 1104, 1101, 4818, 1901, 1517, 3003, 3304, 9018, 0713, 1905, 2009, 1101, 2104, 2103, 1704, 2501, 0802, 2202, 1905, 0813, 2103, 3924, 4015, 6302, 8712, 4820, 6309 3005, 6307, 3006, 3926, 8452, 4818, 4904, 8523, 7323, 3305, 7615, 3401, 3924, 3307, 4820, 8413, 9608, 3401, 7615, 7323, 9603, 5208,	330,212.74	-	-	346,723.37	-	676,936.11	CHAR



APPLICANT	BRIEF DESCRIPTION OF ITEMS	TARIFF HEADING	CET WAIVED	SCT WAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	WAIVER	REASON
UPLIFTMENT JAMAICA	donation of eight pallets containing toys, medical items and sporting equipment	9898	322,833.60	-	-	338,975.28	-	661,808.88	CHAR
JAMAICA BAPTIST UNION	purchase of 4500 manuals	4820	205,333.38	-	-	215,600.05	-	420,933.43	CHAR
THE MOUNT NEBO BAPTIST CHURCH	donation of one 20ft container containing building material, books etc.		203,926.59	-	-	214,122.92	-	418,049.51	CHAR
JAMAICA ASSOCIATION FOR THE DEAF	purchase of audiological equipment	9018, 9033	170,952.60	-	-	179,500.23	-	350,452.83	CHAR
ST. ELIZABETH HOMECOMING FOUNDATION	procurement of meals		-	-	-	208,761.53	-	208,761.53	CHAR
THE SALVATION ARMY	purchase of meals, donation of three barrels containing food and clothing	2099, 2201, 3006, 3919, 3924, 4009, 4203, 4418, 4419, 4901, 5609, 6209, 6215, 6217, 6302, 6404, 6506, 6910, 6912, 7309, 7313, 7317, 7318, 7323, 7324, 7326, 8201, 8205, 8215, 8414, 8425, 8472, 8544, 8715, 9008, 9017, 9403, 9503, 9506, 9603, 9609	10,339.20	-	-	128,391.49	-	138,730.69	CHAR



APPLICANT	BRIEF DESCRIPTION OF ITEMS	TARIFF HEADING	CET WAIVED	SCT WAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	WAIVER	REASON
FOREFRONT EXPLOIT MISSION	donation of one 40ft container containing clothing, shoes, etc.	2099, 2201, 3006, 3919, 3924, 4009, 4203, 4418, 4419, 4901, 5609, 6209, 6215, 6217, 6302, 6404, 6506, 6910, 6912, 7309, 7313, 7317, 7318, 7323, 7324, 7326, 8201, 8205, 8215, 8414, 8425, 8472, 8544, 8715, 9008, 9017, 9403, 9503, 9506, 9603, 9609	54,022.32	-	-	56,723.44	-	110,745.76	CHAR
BLESSING AND DELIVERANCE MINISTRIES	shipment of clothing, food, toiletries etc.	2099, 2201, 3006, 3919, 3924, 4009, 4203, 4418, 4419, 4901, 5609, 6209, 6215, 6217, 6302, 6404, 6506, 6910, 6912, 7309, 7313, 7317, 7318, 7323, 7324, 7326, 8201, 8205, 8215, 8414, 8425, 8472, 8544, 8715, 9008, 9017, 9403, 9503, 9506, 9603, 9609	51,558.00	-	-	54,135.90	-	105,693.90	CHAR
THE JAMAICA SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS LTD	donation of sutres	2099, 2201, 3006, 3919, 3924, 4009, 4203, 4418, 4419, 4901, 5609, 6209, 6215, 6217, 6302, 6404, 6506, 6910, 6912, 7309, 7313, 7317, 7318, 7323, 7324, 7326, 8201, 8205, 8215, 8414, 8425, 8472, 8544, 8715, 9008, 9017, 9403, 9503, 9506, 9603, 9609	21,855.91	-	-	42,072.63	-	63,928.54	CHAR



APPLICANT	BRIEF DESCRIPTION OF ITEMS	TARIFF HEADINGS	CET WAIVED	SCT WAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	WAIVER	REASON
KIWANIS CLUB OF EASTERN KINGSTON AND PORT ROYAL	donation of two barrels containing food and clothing	9898	30,722.40	-	-	32,258.52	-	62,980.92	CHAR
ASSEMBLIES OF GOD, JAMAICA/BETHEL ASSEMBLY OF GOD	donation of food, books, hygiene kits etc.	9898	28,166.35	-	-	29,574.67	-	57,741.02	CHAR
ROTARY CLUB OF KINGSTON EAST & PORT ROYAL	purchase of playground equipment		-	-	-	56,546.46	-	56,546.46	CHAR
TEAMS FOR MEDICAL MISSION	purchase of building material		-	-	-	54,538.47	-	54,538.47	CHAR
THE JAMAICA LEGION	donation of lapelpins	7117	22,473.50	-	-	23,597.17	-	46,070.67	CHAR
CALVARY TEMPLE EVANGELICAL CHURCH OF CHRIST	donation of five barrels containing used clothing, stationery etc.	9898	22,401.60	-	-	23,521.68	-	45,923.28	CHAR
JOSH WALKER	purchase of high frequency data/voice transceiver	8418, 7325, 8516	21,442.50	-	-	22,514.63	-	43,957.13	CHAR
CHURCH OF GOD IN CHRIST JESUS APOSTOLIC	donation of five barrels and three boxes containing food	9898	17,232.00	-	-	18,093.60	-	35,325.60	CHAR
ROY MCKENZIE	donation of toys, candies, clothing, etc.	4820, 9017, 4016, 9609, 9506, 9608, 9503, 8424, 1704, 6309	17,232.00	-	-	18,093.60	-	35,325.60	CHAR



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STONY HILL SEVENTH DAY ADVENTIST CHURCH	donation of eight barrels containing food, clothing, books etc.	9898	17,186.00	-	-	18,045.30	-	35,231.30	CHAR
BRAND NEW LIFE CHURCH OF GOD, JAMAICA	donation of four barrels shoes and clothing	9898	17,154.00	-	-	18,011.70	-	35,165.70	CHAR
PORTMORE NEW TESTAMENT CHURCH	donation of five barrels and one box containing toys, candy etc.	9898	15,646.66	-	-	16,428.99	-	32,075.64	CHAR
TORRINGTON FOURSQUARE GOSPEL CHURCH	donation of six barrels containing school supplies, toiletries, bags and socks	9898	14,596.20	-	-	15,326.01	-	29,922.21	CHAR
OXFORD BAPTIST CHURCH	donation of musical items	9206,8302, 9201	13,232.70	-	-	13,894.34	-	27,127.04	CHAR
POWER AND LIGHT MINISTRY	donation of three barrels containing toys	9898	10,108.80	-	-	10,614.24	-	20,723.04	CHAR
RESTORATION OF LIFE MISSION IN CHRIST	donation of toys, school supplies, food, etc.	9898	8,748.54	-	-	9,185.97	-	17,934.51	CHAR



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STERLING UNITED CHURCH, GRANGE HILL	donation of one barrel containing school supplies and backpacks		5,151.60	-	-	5,409.18	-	10,560.78	CHAR
THE SEVENTH-DAY APOSTOLIC SPIRITUAL CHURCH OF GOD, LAND TOP DISTRICT	donation of four barrels and one box containing food, clothing etc.	9898	5,146.20	-	-	5,403.51	-	10,549.71	CHAR
PALMETTO GARDENS SEVENTH-DAY ADVENTIST CHURCH	donation of three barrels containing food, clothing etc.	9898	4,308.00	-	-	4,523.40		8,831.40	CHAR
LITTLE MANGER CHURCH OF JESUS CHRIST	donation of one barrel containing food, clothing and used shoes	9898	3,434.40	-	-	3,606.12	-	7,040.52	CHAR
CHINA HARBOUR ENGINEERING COMPANY LIMITED	purchase of one 2011 Toyota Coaster Bus 29 Seater, purchase of two 2011 Toyota Hilux, purchase of two 2011 Mitsubishi L200	8702, 8703, 8702, 8703, 8702, 8703	1,159,699.09	3,934,091.92	-	4,382,722.02	-	9,476,513.02	GOVT/CON
INLAND REVENUE DEPARTMENT	importation of motor vehicle registration certificates	4901	287,225.40	-	-	1,055,553.36	-	1,342,778.76	GOVT/INST



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MINISTRY OF NATIONAL SECURITY	donation of a 2001 Suzuki motor cycle	8304	137,376.00	-	-	84,142.80	-	221,518.80	GOVT/INST
JAMAICA PROMOTIONS CORPORATION	shipment of personal effects such as chairs, desks etc.	8801, 3824, 9026	67,884.70	-	-	71,278.94	-	139,163.64	GOVT/INST
METEOROLOGICAL SERVICE	purchase of meteorological equipment		66,864.64	-	-	70,207.87	-	137,072.51	GOVT/INST
JAMAICA PROTECTED AREAS TRUST	procurement of services		-	-	-	46,600.05	-	46,600.05	GOVT/INST
LOST WORLD AIRPORT ATTRACTIONS- CLUB MONTEGO BAY	purchase of equipment and supplies, purchase of materials, equipment and fixtures	8428, 6908, 3917, 7326, 8481, 3214, 3402, 7318, 7412, 8205, 8481, 3402, 4411, 4008, 8516, 6910, 3922, 8415, 3921, 3506, 8305, 7324, 4009, 5607, 7307, 7616, 7610, 7308, 5703, 7610, 7007, 8428, 9405, 8481	25,626,329.81	-	-	27,177,630.48	-	52,803,960.29	JTB
CHUKKA CARIBBEAN ADVENTURES	purchase of Polaris rangers 4X4, rims, tyres, and buggies, purchase of ceramic urinals, dispensers, etc., purchase of canopy traverse rope, draft horses, and polarizes, purchase of paddles, purchase of hinges	8703, 8708, 4011, 3926,	6,543,557.88	-	-	6,389,059.84	-	12,932,617.72	JTB



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ANNIE'S REVENGE 2010	purchase of promotional items	4202, 6205, 6505, 9506, 6306, 6307, 3926, 8443, 7013	1,026,027.18	-	-	1,077,328.54	-	2,103,355.72	JTB
UNIQUE VACATION (SANDALS TRAVEL AGENT RECOGNITION-STAR AWARDS)	purchase of promotional items	6109, 4202, 4420, 4820, 7117, 4811, 4202, 3304	843,073.98	-	-	885,227.68	-	1,728,301.66	JTB
RHAPSODY CRUISES, TOURS AND CHARTER LIMITED	purchase of rubber fins, snorkels, life jackets, tents, lilos etc.	9506, 6307, 9401, 6306,	629,005.62	-	-	660,455.90	-	1,289,461.51	JTB
CECIL A. LEE	one 2005 Toyota Coaster 29 seater	8702	310,176.00	-	-	597,088.80	-	907,264.80	JTB
PURDUE PHARMA	purchase of promotional items	6216, 8471, 6109, 4901, 6912, 4817	395,157.33	-	-	414,915.19	-	810,072.52	JTB
MAURICE MARKS	purchase of one 2005 Toyota Hiace 15 Seater cc2693	8702	-	755,392.00	-	-	-	755,392.00	JTB
DOLPHIN COVE (NEGRIL) LIMITED	purchase of paving stones, snorkel and poles, purchase of DVD Duplicators	6810, 3921, 9506, 6307, 8521	311,546.79	-	-	327,124.13	-	638,670.92	JTB



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USAIN BOLT'S TRACK & RECORDS	purchase of ceiling fan	8414	123,680.34	-	-	129,864.36	-	253,544.70	JTB
FLORIDA CARIBBEAN CRUISE ASSOCIATION	purchase of promotional items	9503, 9502, 3401	59,190.20	-	-	62,149.71	-	121,339.90	JTB
TEAM LIPSTICK	purchase of promotional items	6305, 9404, 3801,	25,911.33	-	-	27,206.90	-	53,118.23	JTB
INTERNATIONAL INGREDIENT LIMITED	purchase of filling, flavouring icing, instant dry yeast, caramel, prunes etc., purchase of equipment and material	2106, 2102, 1702, 0813, 0806, 8437	74,200,992.00	-	-	3,386,199.60	-	77,587,191.60	MANU/MOD
NESTLE JAMAICA LIMITED	purchase of granulated sugar, anhydrous milk fat	1701, 0405	19,432,382.06	-	-	37,407,335.47	-	56,839,717.53	MANU/MOD
S.N.H WORLDWIDE TRADING COMPANY LIMITED	purchase of 105,000 kg raisins	806	7,084,006.27	-	-	4,338,953.84	-	11,422,960.11	MANU/MOD
JAMAICA FIBRE GLASS PRODUCTS LIMITED	purchase of equipment and material (two sets)	8465, 8424	-	-	-	5,334,831.39	-	5,334,831.39	MANU/MOD
PREMIUM PRODUCE EXPORT (JERKAZ RESTAURANT)	purchase of equipment	8418, 6090, 8516, 7326, 9403, 7321, 9403, 8509, 8424, 8208, 8422, 7324, 8516, 6467	2,137,175.60	-	-	2,244,034.38	-	4,381,209.99	MANU/MOD



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PEPSI COLA JAMAICA BOTTLING CO. LIMITED	purchase of equipment and material (two sets)	8428, 8483	-	-	-	4,275,592.02	-	4,275,592.02	MANU/MOD
JUICI BEEF (PATTIES) LIMITED	purchase of equipment and material (two sets)		-	-	-	3,858,153.89	-	3,858,153.89	MANU/MOD
MULTI MINERALS MINING LTD	purchase of equipment and material	8474	-	-	-	3,827,486.25		3,827,486.25	MANU/MOD
SEPROD LIMITED	purchase of equipment and material (two sets)	8413, 7307, 8413, 8483,	-	-	-	3,183,880.64	-	3,183,880.64	MANU/MOD
RAINFOREST SEAFOOD	purchase of corrugated boxes, purchase of equipment and material	4819, 7872	211,256.07	-	-	948,995.32	-	1,160,251.39	MANU/MOD
DOUGALL FLOORING	purchase of equipment and material (three sets)	8465, 8419, 8421, 8205	-	-	-	944,325.31	-	944,325.31	MANU/MOD
CONTINENTAL BAKING COMPANY LIMITED	purchase of 5000 kg roasted granulated peanuts	2008	217,402.90	-	717,429.57	-		934,832.47	MANU/MOD



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CARIBBEAN BROILERS JAMAICA LIMITED	purchase of corrugated boxes(two sets), purchase of equipment and material	4819, 8481, 4819	420,349.65	-	-	423,914.43	-	844,264.08	MANU/MOD
BEST DRESSED CHICKEN, POULTRY DIVISION OF JAMAICA BROILERS GROUP LIMITED	purchase of corrugated boxes(three sets)	4819	691,105.25	-	-	-	-	691,105.25	MANU/MOD
DAIRY INDUSTRIES JAMAICA LIMITED	purchase of corrugated boxes	4819	600,326.26	-	-	-	-	600,326.26	MANU/MOD
SIGNTEX LIMITED	purchase of equipment and material	8443	-	-	-	561,163.13	-	561,163.13	MANU/MOD
S&G ROAD SURFACING MATERIALS LIMITED	purchase of equipment and material(two sets)	9031, 8431, 8443, 8416, 8504, 8479	-	-	-	559,768.41	-	559,768.41	MANU/MOD
JOHN HALL AGGREGATES	purchase of equipment and material	8474	-	-	-	351,228.15	-	351,228.15	MANU/MOD
KLEEN MANUFACTURING KONCEPTS LIMITED	purchase of equipment and material	8421, 8422	-	-	-	330,089.98	-	330,089.98	MANU/MOD
GRACE FOOD PROCESSORS	purchase of equipment and material	8443, 8523	-	-	-	229,174.21	-	229,174.21	MANU/MOD
FANTASTIC COSMETICS LIMITED	purchase of equipment and material	8422, 8421, 8414, 3925	-	-	-	195,046.02	-	195,046.02	MANU/MOD
SUPREME CHEMICALS LIMITED	purchase of equipment and material	8422	-	-	-	108,070.20	-	108,070.20	MANU/MOD



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CONSOLIDATED BAKERIES (JAMAICA)LIMITED	purchase of equipment and material	8422	-	-	-	105,348.63		105,348.63	MANU/MOD
CITRAD LIMITED	purchase of equipment and material	8462	-	-	-	90,058.50	-	90,058.50	MANU/MOD
MAGWALL JAMAICA LIMITED	purchase of equipment and material	8462, 8456, 6808, 8202, 8452, 8465,	-	-	-	5,409.18	-	5,409.18	MANU/MOD
BARGAIN RENT-A-CAR(JAMAICA) LIMITED	purchase of 20 2011 Toyota Yaris cc1300, 40 2011 Toyota Corolla cc 1497, 10 2011 Toyota Rav4 cc1998	8703	24,644,664.00	17,348,727.54	-	23,162,502.92	-	65,155,894.45	OTHER
LIBERTY CAR RENTALS LIMITED	purchase of 20 2011 Toyota Yaris cc1300	8703	5,933,260.80	3,184,183.30	-	5,402,728.40	-	14,520,172.49	OTHER
DAVID FRASER	shipment of personal effects such as sofa bed, books, computer desk etc., shipment of 2008 Toyota Fortuner		3,247,877.40	7,439,928.17	-	3,535,054.88	-	14,222,860.45	OTHER
EXCLUSIVE HOLIDAY OF ELEGANCE LIMITED	purchase of 8 2011 Toyota Corolla cc1500 and 10 2011 Toyota Yaris	8703	5,671,620.48	3,043,769.66	-	5,164,483.08	-	13,879,873.22	OTHER



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ISLAND CAR RENTAL LIMITED	purchase of twenty 2011 Toyota Yaris cc1300	8703	1,983,403.20	3,193,279.15	-	5,418,161.69	-	10,594,844.04	OTHER
UCAL'S CAR RENTAL TOURS AND TAXI SERVICES LIMITED	purchase of 3 2011 Toyota Corolla cc1497 and 5 2010 Nissan Tiida cc 1598	8703	2,517,773.04	1,351,204.86	-	2,292,642.17	-	6,161,620.07	OTHER
CARREN LIMITED	purchase of 7 2011 Toyota Yaris cc1300	8703	2,076,641.28	1,114,464.15	-	1,890,954.94	-	5,082,060.37	OTHER
GAMACK AUTOMOTIVE LEASING COMPANY LIMITED	purchase of 2 Toyota Corolla cc1497 and 1 2011 Toyota Yaris cc1300	8703	972,910.56	522,128.67	-	885,916.14	-	2,380,955.37	OTHER
ARTS CAR MART	purchase of 2011 Toyota Tundra cc5700	8703	279,477.44	860,765.93	-	1,205,106.73	-	2,345,350.11	OTHER
RIC -MOR MOTORS LIMITED	purchase of one 2011 Tundra	8703	270,459.00	832,989.92	-	1,166,219.21	-	2,269,668.13	OTHER
BUCMARS INC. LIMITED	purchase of one 2008 Nissan Armada Wagon cc5600	8703	849,637.52	-	-	1,225,685.97	-	2,075,323.49	OTHER
BOWLAS CAR RENTALS LIMITED	purchase of one 2010 Hyundai Santa Fe cc2200	8703	188,789.83	1,057,223.04	-	647,549.11	-	1,893,561.98	OTHER
TROPIC ISLAND CAR RENTALS	purchase of three 2011 Suzuki APV cc1590	8703	351,119.23	565,301.96	-	959,169.96	-	1,875,591.16	OTHER



APPLICANT	BRIEF DESCRIPTION OF ITEMS	TARIFF HEADINGS	CET WAIVED	SCTWAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	WAIVER	REASON
APEX CAR RENTALS LIMITED	purchase of one 2011 Toyota Corolla cc1500	8703	451,251.84	631,840.81	-	663,870.34	-	1,746,962.99	OTHER
GLADSTONE BARRETT	shipment of personal effects such as chairs, tabletops etc.		684,720.00	-	-	718,956.00	-	1,403,676.00	OTHER
NORTHERN CARIBBEAN UNIVERSITY	purchase of 2011 Toyota Hiace 15 Seater		88,826.64	781,674.43	-	478,775.59		1,349,276.66	OTHER
RACERS TRACK CLUB	purchase of equipment and gears, donation of equipment and gears, purchase of power suits, vest and shorts	9506, 6204, 6109,6102, 6104, 4202, 6505, 6404, 6101, 6210, 6114, 6202, 6204, 6201, 6110, 6115, 6116, 4202,	403,022.62	-	-	934,822.23	-	1,337,844.85	OTHER
ASPHALTIC CONCRETE ENTERPRISE LIMITED	purchase of one 2006 Roadtec RP 190 Rubber tired paver		-	-	-	1,317,765.99		1,317,765.99	OTHER
ERIC WHEATLEY	purchase of one 2008 Toyota Wish 7 Seater cc1801	8703	296,148.00	393,876.84	-	310,782.65	-	1,000,807.49	OTHER
DENROY PATRICK	purchase of one 2007 Toyota Wish 7 Seater cc1800	8703	283,272.00	376,751.76	-	297,270.36	-	957,294.12	OTHER
SALEM MOTORS COMPANY LIMITED	purchase of 1 2011 Toyota Yaris cc1300	8703	296,663.04	159,209.16	-	270,136.42	-	726,008.62	OTHER
COLE'S CAR RENTAL LIMITED	purchase of one 2011 Toyota Corolla cc1500	8703	113,128.08	182,136.21	-	309,037.63	-	604,301.92	OTHER



APPLICANT	BRIEF DESCRIPTION OF ITEMS	TARIFF HEADINGS	CET WAIVED	SCTWAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	WAIVER	REASON
TACEY LUMLEY	shipment of one 2005 Hyundai Sonata cc2359	8703	-	337,405.61	-	-	-	337,405.61	OTHER
JUDY MILLER TO KIPLIN CUFFE AND LALTIE KEISE	Penalty on transfer of property		-	-	-	-	177,022.50	177,022.50	OTHER
HARRY PARSAD	purchase of two horses	101	103,116.00	-	-	63,158.55	-	166,274.55	OTHER
CRYSTAL VEHICLE SALES	purchase of one 2008 Honda Civic Hybrid cc1300	8703	-	156,168.71	-	-	-	156,168.71	OTHER
CYRIL AND DANE WELLINGTON TO LETSA AND LOLETA WHYTE	Penalty on transfer of property		-	-	-	-	147,020.00	147,020.00	OTHER
BESS FOR LESS CAR MART LIMITED	purchase of one 2008 Honda Civic	8703	-	138,621.00	-	-	-	138,621.00	OTHER
LORI-ANN CREWE	purchase of one 2009 Saturn Vue Hybrid	8703	-	135,438.35	-	-	-	135,438.35	OTHER
VICTORIA STEWART TO HENSLEY AND CARL ROBINSON	Penalty on transfer of property		-	-	-	-	126,020.00	126,020.00	OTHER
CYNTHIA ROBINSON TO GARTH WOODSTOCK	Penalty on transfer of property		-	-	-	-	121,894.25	121,894.25	OTHER
ANGELLA MCHARGH TO EARL CHAMBERS	Penalty on transfer of property		-	-	-	-	115,020.00	115,020.00	OTHER
HARVEY LEVERS	property tax		-	-	-	-	113,025.00	113,025.00	OTHER
KINGSLEY O. DAVIS	purchase of one horse	101	65,306.80	-	-	40,000.42	-	105,307.22	OTHER



APPLICANT	BRIEF DESCRIPTION OF ITEMS	TARIFF HEADINGS	CET WAIVED	SCTWAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	WAIVER	REASON
ANDREW ANDERSON, EDWARD ANDERSON	property tax		-	-	-	-	100,580.00	100,580.00	OTHER
HERMAN BROWN TO NORRIS BROWN AND NORMAN MORGAN	Penalty on transfer of property		-	-	-	-	99,020.00	99,020.00	OTHER
ALLAN JOHNSON TO CURLINE SMITH	Penalty on transfer of property		-	-	-	-	67,910.00	67,910.00	OTHER
IAN JONES	importation of One 2005 Toyota Avensis		-	61,003.53	-	-	-	61,003.53	OTHER
MERVIN WILLIAMS	importation of one 2005 Hyundai Elantra		-	59,260.57	-	-	-	59,260.57	OTHER
SYDNEY MCPHERSON TO ANGELA WEST	Penalty on transfer of property		-	-	-	-	57,770.00	57,770.00	OTHER
NANCEE FULLERTON	property tax		-	-	-	-	53,195.00	53,195.00	OTHER
WINSTON LEWISNT0 CURTIS BECKFORD	Penalty on transfer of property		-	-	-	-	52,500.00	52,500.00	OTHER
LEAFORD MCLEISH TO MILTON AND PEARLINE BLAKE	Penalty on transfer of property		-	-	-	-	50,380.00	50,380.00	OTHER
CHRISTOPHER MCNAIR	shipment of personal effects such as sofa bed, books, computer desk etc.		24,161.00	-	-	25,369.05	-	49,530.06	OTHER
BOBETTE PRYCE TO LUKE AND MILLICENT PRYCE	Penalty on transfer of property		-	-	-	-	48,020.00	48,020.00	OTHER



APPLICANT	BRIEF DESCRIPTION OF ITEMS	TARIFF HEADINGS	CET WAIVED	SCTWAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	WAIVER	REASON
JAMAICA ASSOCIATION FOR MENTALLY HANDICAPPED CHILDREN	property tax		-	-	-	-	47,300.00	47,300.00	OTHER
MYRTLE WYNTER TO DARRON MCINTOSH	Penalty on transfer of property		-	-	-	-	43,070.00	43,070.00	OTHER
ORANE SIMPSON TO RICHARD , SHARON AND PEART FARQUHARSON,	Penalty on transfer of property		-	-	-	-	42,020.00	42,020.00	OTHER
PAUL AND RALLIE BARRETT TO FREDERICK AND EUGENA GARDENER	Penalty on transfer of property		-	-	-	-	42,020.00	42,020.00	OTHER
CLEMENT CHRITOPHER TO LEONARD CHRISTOPHER	Penalty on transfer of property		-	-	-	-	37,820.00	37,820.00	OTHER
HORACE SINCLAIR TO OVID AND LISA EVANS	Penalty on transfer of property		-	-	-	-	36,770.00	36,770.00	OTHER
JANET BROWN TO NATALIE MORRISON	Penalty on transfer of property		-	-	-	-	36,770.00	36,770.00	OTHER
SYBIL HENRY TO ESMIE WALKER	Penalty on transfer of property		-	-	-	-	36,522.50	36,522.50	OTHER
RILVA BARRETT TO MORRIS AND GLORIA MIGHTY	Penalty on transfer of property		-	-	-	-	31,520.00	31,520.00	OTHER



APPLICANT	BRIEF DESCRIPTION OF ITEMS	TARIFF HEADINGS	CET WAIVED	SCTWAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	WAIVER	REASON
ALFRED CAMPBELL TO DAMEON EDWARDS	Penalty on transfer of property		-	-	-	-	31,240.00	31,240.00	OTHER
RALPHALETA BELL TO ARLENE AND EDMOUNDSON NORRIS	Penalty on transfer of property		-	-	-	-	28,020.00	28,020.00	OTHER
NATHANIEL BROWN TO DONOVAN AND SANDRA RICHARDS	Penalty on transfer of property		-	-	-	-	27,020.00	27,020.00	OTHER
GEORGE FEARON TO KIPLIN CUFFE	Penalty on transfer of property		-	-	-	-	25,325.00	25,325.00	OTHER
CALVIN GROVES TO NICHOLAS GROVES	Penalty on transfer of property		-	-	-	-	24,320.00	24,320.00	OTHER
KEITH BROWN TO ROBERT AND NEREEN REID	Penalty on transfer of property		-	-	-	-	22,770.00	22,770.00	OTHER
RONALD THOMAS TO DAVE BADDAL	Penalty on transfer of property		-	-	-	-	22,070.00	22,070.00	OTHER
MYRETH WOOLERY	Property Tax		-	-	-	-	18,505.00	18,505.00	OTHER
CHRISTIAN SIMPSON-HAYDEN	Property Tax		-	-	-	-	17,706.00	17,706.00	OTHER
AVRIL PARKER	Property Tax		-	-	-	-	16,350.00	16,350.00	OTHER
MAISIE WILLIAMS	Property Tax		-	-	-	-	16,200.00	16,200.00	OTHER
MERRICK AND MARKBLAIR TO HILLROY AND ERROL MCGLASHAN	Penalty on transfer of property		-	-	-	-	14,720.00	14,720.00	OTHER
SILVERY SCOTT TO CLAUDETTE BROWN	Penalty on transfer of property		-	-	-	-	14,495.00	14,495.00	OTHER



APPLICANT	BRIEF DESCRIPTION OF ITEMS	TARIFF HEADINGS	CET WAIVED	SCTWAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	WAIVER	REASON
OSBOURNE PEART TO MARLINE PEART	Penalty on transfer of property		-	-	-	-	7,670.00	7,670.00	OTHER
IVALYN TOMLINSON	property tax		-	-	-	-	5,003.00	5,003.00	OTHER
ZEPENIAH MUIR	property tax		-	-	-	-	4,552.50	4,552.50	OTHER
TOTAL			365,281,003.07	50,753,579.49	4,928,143.11	360,437,221.45	1,979,155.75	783,379,102.87	

KEY	CLASSIFICATION	CET WAIVED	SCT WAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX WAIVED	WAIVER
AGR	Agricultural Purposes	74,091,780.37	1,431,026.66	4,210,713.54	80,106,958.41	0.00	159,840,478.98
CHAR	Charitable	96,784,270.55	705,715.56	0.00	105,776,527.11	0.00	203,266,513.22
GOVT/CON	Government Contracts	1,159,699.09	3,934,091.92	0.00	4,382,722.02	0.00	9,476,513.02
GOVT/INST	Government Institutions	559,350.74	0.00	0.00	1,327,783.02	0.00	1,887,133.76
JTB	Tourist Board Meetings	35,893,656.45	755,392.00	0.00	37,748,051.52	0.00	74,397,099.97
MANU/MOD	Manu/Modernization	104,994,996.06	0.00	717,429.57	72,709,058.95	0.00	178,421,484.58
OTHER	Other Reasons	51,797,249.81	43,927,353.35	0.00	58,386,120.43	1,979,155.75	156,089,879.33
TOTAL		365,281,003.07	50,753,579.49	4,928,143.11	360,437,221.45	1,979,155.75	783,379,102.87



TAXPAYER APPEALS DEPARTMENT

Transfer Tax & Stamp Duty Waivers approved for the December 1 - December 31, 2010.

NAME OF TAXPAYER	TAX %	PENALTY %	INTEREST %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR WAIVER
JOHN HENRY GRIFFITHS	20			219,500.00	43,900.00	Financial challenges and & responsible for physically challenged sibling.
			100	193,544.00	193,544.00	Financial challenges etc.
MYRTLE CLARKE	30			144,500.00	43,350.00	Financial challenges
GODFREY HAMILTON/MOH	100			180,010.00	180,010.00	Correction of NHT's error.
MARLON G. MOORE		100		27,520	27,520.00	Has ability to pay the principal liability.
*WESLEY FOSTER			70	192,828.58	134,979.60	Financial challenges
*VELVETEEN FOSTER			100	164,643.04	164,643.04	Financial challenges
FREDRICK G. KING			100	233,465.01	233,465.01	Ministerial approval
MUSA A. LEWIS		100		48,020.00	48,020.00	Financial challenges & misinformation.
CLIVE WILKS		100		33,760.00	33,760.00	Financial challenges
ALBERTHA CROOKS		100		165,694.60	165,694.60	Almost destitute with medical challenges
ALBERTHA CROOKS	100			239,500.00	239,500.00	Almost destitute with medical challenges
^ENID WILLAMS		40		98,511.91	40,599.76	Allow for payment plan w/o accumulation of charges
TOTAL				1,941,497.14	1,548,986.01	

* One application

^previously granted 60% interest in December



Taxpayer Appeals Department

Approved GCT Waivers for Waivers approved for the December 1 - December 31, 2010.

NAME OF TAXPAYER	PERIOD	PENALTY %	INTEREST %	SURCHARGES %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR WAIVER
SAIAMBE LIMITED	Dec.06-Jan.10	95	95	95%	2,414,400.11	2,293,680.10	Financial constraints - approved by the Minister
OLIVER BENNETT	Feb.-Dec.04	95	95	95%	1,692,739.55	1,608,102.57	Very good compliance rating - approved by the Minister.
HYDROLOGY CONSULTANTS LTD.	Mar.93 - Dec.09	95	95	95%	17,353,143.31	16,485,486.14	Financial constraints - approved by the Minister
PRECISION ENTERPRISES LTD.	Sept.-Oct.09	98	98	98%	1,375,844.67	1,348,327.78	Very good compliance rating- approved by the Minister
S S & S WHOLESALE & SUPERMARKET	April-Dec. 06	100	100	100%	328,222.00	328,222.00	Good compliance rating. Police report and approved by Minister.
NORMA LEVEN	Aug.'01 - Jan '09	80	80	80%	622,238.00	497,790.40	Financial constraints and medical challenges.
QUALITY COLD STORAGE	Aug.-Dec. 07	80	80	80%	490,274.49	392,219.59	Excellent compliance rating. Charges result of audit assessment.
BISSY MECHANISMS LTD.	Mar.07-Aug.08	90	90	90%	459,121.84	413,209.66	Fair compliance rating and entity no longer trading.



NAME OF TAXPAYER	PERIOD	PENALTY %	INTEREST %	SURCHARGES %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR WAIVER
AINSWORTH CHAMPAGNIE	Jan.07-Dec.09	50	50	50%	79,519.04	39,759.52	To encourage improved compliance.
CLAUDETTE REID	Mar.- May 09	60	60	60%	80,283.76	48,170.26	To encourage continued compliance.
EDWIN LOWE	Mar-10	100	100	100%	4,774.11	4,774.11	Charges the result of administrative delays.
LATROY ENTERPRISES	May & Dec. 2009	80	80	80%	31,246.65	24,997.32	Excellent compliance rating & claim of administrative errors.
PRINTS AND PAINTS LTD.	Feb-March 2010	70	70	70%	99,032.80	69,322.96	Good compliance rating
MATTCORP POWER SOLUTIONS	Jul-Oct & Dec.09 & April 10	70	70	70%	355,858.35	249,100.85	Very good compliance and administrative delays.
JUDITH MAIR	Mar.-Nov.08 & Jan-Mar .09	80	80	80%	99,807.55	79,846.04	Business declined hence financial constraints
JAMAICA PUBLIC SERVICE	Jul'08, Feb,Sept. & Oct.09	80	80	80%	454,557.00	363,645.60	Lateness due to passage of tropical.
DELANO WELLINGTON	Jan-Dec.04, Jan-Apr. 05,Dec.07, Jan. Feb.& Apr.-Dec '08 & Feb.-Jun.09	100	100	100%	453,996.45	453,996.45	Inability to comply due to prolonged illness



NAME OF TAXPAYER	PERIOD	PENALTY %	INTEREST %	SURCHARGES %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR WAIVER
INFOTECH CARIBBEAN	Jun. Aug, Sept. Nov. & Dec.05, Jan-Sept. & Dec.'06,Jan-Apr, Jun, Jul, Sept & Oct.07	98	98	98%	16,954,149.00	16,615,066.02	Weak financial position.
EXECUTIVE MOTOR LIMITED	Apr 00 - Aug 04	90%	90%	90%	204,155,261.84	183,739,735.66	Financial constraints in the face of enormous liabilities.
CRAFT WICKER & THINGS	Oct.03, Nov.03, Jul.04 & Sept.07	100	100	100%	163,432.22	132,249.22	Satisfied amnesty conditions.
MACHINERY & SERVICE LTD.	Feb.04, Apr.-Dec.04, May05, Sept.06- Jan07, Mar-Apr.07 Jun-Aug.07, Nov.08 & August 2009	98	98	98%	4,395,680.00	4,307,766.40	Severe financial difficulties. Approved by Minister.
PREMIUM PRODUCE EXPORT	June, Sept, Oct.04, Feb, Mar & May 05- Jul 2005	100	100	100%	43,590.70	43,590.70	Met amnesty conditions.
CLASSIC GROUP LIMITED	Sept., Dec.'06, June 2008, April 2009	95	95	95%	2,002,820.00	1,902,679.00	Inability to pay and approved by the Minister.
E.B.S.L LIMITED	Dec.09-Aug.10	100	100	100%	20,406.70	20,406.70	Non-trading periods.
FRANCHINE RANKINGS	Dec.06, Dec'07 & Dec.08	80	80	80%	473,853.59	379,082.87	Good compliance rating



NAME OF TAXPAYER	PERIOD	PENALTY %	INTEREST %	SURCHARGES %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR WAIVER
VALERIE FLECTHER	May-Jun.,Oct'99,Feb., Jun-Jul'00,Sept-Jan, Mar-Apr,Jun. '01, Feb.Apr.'02, Feb, Apr.'03, Apr.06-Jun'08,& Mar.-May'08	40	40	40%	438,660.93	175,464.37	Plea of relative inactivity in most periods.
RENEW LIMITED	Nov.08-Oct.09, Apr.,& Jun-Jul 2010	30	30	30%	327,545.15	98,263.55	Leniency to encourage improved compliance.
DOJO LIMITED	Sept. '04, Jan.'05-May 06 & March & Oct.'07	100	100	100%	147,383.63	147,383.63	Accumulation of charges due to administrative delays by the revenue.
WONG CHEW ONN & CO	2010 April	100	100	100%	2,000.00	2,000.00	Due to State of Emergency
PORT MARLEY	2010 April	100	100	100%	1,446,521.00	1,446,521.00	Result of genuine error. Minister approved.
RIU JAMAICOTEL LTD.	2010 April	100	100	100%	1,148,647.00	1,148,647.00	Result of genuine error. Minister approved.
CARIBBEAN CEMENT COMPANY	2009 November	100	100	100%	28,451,584.00	28,451,584.00	Excellent compliance record.



NAME OF TAXPAYER	PERIOD	PENALTY %	INTEREST %	SURCHARGES %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR WAIVER
SHOPPES AT ROSE HALL	Nov.07-Feb.08	100	100	100%	2,091,496.17	2,091,496.17	Met amnesty conditions.
SHOPPES AT ROSE HALL	Mar & Sept. 2008 & October 2009	75	75	75%	1,895,330.07	1,421,497.55	Fairly good compliance rating.
GLORY MUSIC LTD.	Dec.04, May Jun-July, & October 2005	95	95	95%	620,639.10	589,607.15	Good compliance rating
VERE PHARMACY LTD.	Oct 2001-Oct 2009	100	100	100%	1,879,379.00	1,879,379.00	Good compliance rating. Minister approved.
CENTURY 21 HEAVE -HO	Feb.01, Mar 03, & July 06 - Sept.07	95	95	95%	1,013,546.00	962,868.70	Good compliance rating. Minister approved.
POWER SERVICES CO.	Oct 05-Jul. Sept.-Dec.06, Feb-Aug,& Dec.07 -Feb, Jun.-Jul.&	100	100	100%	13,839,348.43	13,839,348.43	Down turn in business leading to financial
	Oct-Dec 2008						Difficulties & Minister approved.
SURE PRODUCTS MFG.	Sept.,Nov-Dec.08, Jan, Feb, Jun-Dec.09 & Feb -Jul 10	80	80	80%	90,788.14	72,630.51	Plea of financial hardship.
GEORGE MARTIN	Jun-Dec 03, Jan-Mar., Aug & Sept. 04, Apr.05, Apr.07& Mar 2009	80	80	80%	208,378.30	166,702.64	Pensioner experiencing financial challenges.



NAME OF TAXPAYER	PERIOD	PENALTY %	INTEREST %	SURCHARGES %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR WAIVER
EL PASO FASHIONS	Sept.-Dec 2009, Jan-April & Jul-Sept 2010	100	100	100%	1,020,309.97	1,020,309.97	Approved by the Minister.
URBAN ENGINEERING & CONSTRUCTION		80	80	80%	65,199.61	52,159.69	Charges relate mostly to periods of inactivity.
TTOCS COMPANY	Sept.08, Feb -Jun, Aug-Dec 09, Jan, Mar-Aug 10	80	80	80%	127,193.90	101,755.12	Accumulated charges relate to periods of inactivity.
CARIBBEAN AGGREGATES LTD.	Nov.03, Sept,Oct-Dec.04, Jan, Feb, Apr-Jun, Aug Oct & Nov .05, Jan 06, May-Dec 07, Mar, Jul -Dec 08, Feb, Apr.-Jun & Dec 2009	98	98	98%	1,585,784.00	1,554,068.32	Financial difficulties and accumulated charges relate mostly to periods of inactivity.
BRYAN MORGAN	November 2000-June 2005	100	100	100%	657,330.19	657,330.19	Compliance is unsatisfactory but business is below the threshold
TROPICAL AIR CONDITIONING	Feb-April 2010	90	90	90%	149,365.36	134,428.82	Failure to file returns though payment made online.
TOTAL					311,810,683.68	287,854,673.72	



Taxpayer Appeals Department

PAYE Waivers for approved for the December 1 – December 31, 2010.

NAME OF TAXPAYER	PERIOD	PENALTY %	TAX %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR WAIVER
STARFISH OIL LIMITED	2009 & January 2010	100%		135,480.37	135,480.37	Effect of recession & 80% charges already paid.
KAPLAND CO. LTD	Jan - Apr 2007, Dec 2007 & Jan - Dec 2008	40%		18,372.44	7,348.98	Leniency to encourage future compliance.
EMMANUEL BAPTIST CHURCH	Dec 2007, Mar 2008, Dec 2008 & Feb 2010	100%		2,222.48	2,222.48	Charges arose due to the collector's oversight.
CITY LIFE MINISTRIES LTD	March - May 2008	40%		5,184.17	2,073.67	Non-profit religious organization
LOGO STITCH MANUFACTURING LTD	Dec 2007, Dec 2008 & Jan 2009 - Aug 2010	60%		182,049.42	109,229.65	Effect of recession & adherence to payment plan.
EXCELAB COMPANY LIMITED	February - December 2009	40%		15,781.53	6,312.61	Leniency to encourage improved compliance.
COOL RUNNINGS HARDWARE SUPPLIES LTD	December 2002- December 2003	70%		28,343.56	19,840.49	Ceased Trading in 2004
GREEN COVE MARITIME (JAMAICA) LTD	December 2007- September 2010	40%		267,519.00	107,007.60	Cash Flow Problems
EASTERN COLLEGE OF HOSPITALITY MANAGEMENT	2006 - 2007	70%		24,897.96	17,428.57	Commodity based org. dependent on subvention.
DEL'S BEAUTY SALON	Dec-08	60%		32,022.74	19,213.64	Financial Constraint



NAME OF TAXPAYER	PERIOD	PENALTY %	TAX %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR WAIVER
DYNAMIC ENVIRONMENTAL MANAGEMENT LTD	Dec 2007, Dec 2008, Jan & Feb 2009	80%		661,117.52	528,894.02	Working capital challenges in recessionary period.
GOLDEN AGE HOME LTD.	December 2007 & 2008	100%		131,118.68	131,118.68	Government Agency
MONA PREPARATORY SCHOOL	Dec 2007, Jul & Oct - Dec 2008, Jan, Mar - Jul, Sep, Nov - Dec 2009 & Mar - Apr 2010	80%		90,635.59	72,508.47	Educational institution & 50% already paid.
MED-LIFE MEDICAL CENTRE	Jan - Dec 2009, Jan - Apr, Jun & Sep 2010	70%		89,221.71	62,455.20	Financial Constraint
JA. GOLF ASSOCIATION	Dec 2006, Feb 2007- May 2007 & Jul 2007- Jul 2008		40%	46,956.56	18,782.62	Leniency to encourage future compliance.
TOTAL				1,683,967.17	1,221,134.43	



Taxpayer Appeals Department

Income Tax Waivers for approved for the December 1 - December 31, 2010.

NAME OF TAXPAYER	PERIOD	PENALTY %	TAX %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR WAIVER
ROLAND ISAACS	2001 - 2005	100%		868,584.17	868,584.17	Mislead by accountant and has health challenges.
ROLAND ISAACS	2001 - 2005		60%	2,058,615.58	1,235,169.35	Mislead by accountant and has health challenges.
CHUKKA CARIBBEAN ADVENTURES	1997 - 2000	70%		4,886,498.00	3,420,548.60	Late posting led to charges.
DOUGLAS CHIN	2001 -2004	70%		509,383.50	356,568.45	Satisfied amnesty conditions
TOTAL				8,323,081.25	5,524,302.12	

Note

Security Innovations Ltd. was processed for Income tax and Education Tax and approved by the Minister

for \$5,156,813 granting 70%. On review however, the officer concluded that the tax type ought to PAYE& Ed. Tax for a value of \$8,539,719.

This matter is to be resolved with the input of the Commissioner and might entail resubmitting the case to the Minister; hence they will be reported at a future date.



Taxpayer Appeals Department

Asset Tax Waivers for approved for the December 1 – December 31, 2010.

NAME OF TAXPAYER	PERIOD	INTEREST %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR WAIVER
SUNSET GIFTS LTD	2003 - 2009	60%	34,064.38	20,438.63	Plea of financial difficulties
TOTAL			34,064.38	20,438.63	

DISCLAIMER: The Ministry of Finance & the Public Service wishes to advise that the Waivers described above indicate approved but not necessarily utilized waivers. Additionally, the amounts waived are estimates derived from the values provided the Applicants which in some instances do not necessarily include the cost of shipping, insurance etc. The Ministry assumes no responsibility for any errors made in describing these transactions.