



MINISTRY OF FINANCE & THE PUBLIC SERVICE

Discretionary Waivers Approved for the period July 1 - July 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	WAIVER	REASON
National Meats and Food Distributors Limited	Boneless beef, bovine cuts and fishery products	undetermined	Agr
GK Foods & Services Limited	materials and equipment	10,904,598.44	Agr
Ryan Chung	Green house equipment	1,763,885.81	Agr
Inter-American Institute for Cooperation on Agriculture	cold storage equipment	1,165,609.53	Agr
Gary Coulton	(1) Massey Ferguson MF 4290 Tractor	619,246.01	Agr
Richard Thomas/Innovative Agricultural Solutions Limited	Plastic mulch film, drip tape, and agricultural equipment	564,636.35	Agr
Desmond Barrett	(1) Massey Ferguson Tractor	191,809.37	Agr
Chi Pui Kan	Power tiller, rotary cutter, cultivator and Disc harrow	85,387.69	Agr
The Trelawny Parish Council	(2) Containers containing medical supplies, food items, etc	Undetermined	Char
Associated Gospel Assemblies	donation of school bags and school supplies	undetermined	Char
Food for the Poor	one 40' container containing assorted items, six 40' containers containing assorted items, four 40' containers containing assorted items, one 45' container containing sewing machine, tables and fabrics, Two 40 ft container containing handbags and shoes, (1) 40' container containing assorted items,(2) 40' container containing assorted items	290,427,162.60	Char
JN Foundation	Equipment and hardware supplies	4,776,866.72	Char
The Greater Brown's Town Community Development Benevolent Society	sewing machine and storage cabinets	3,835,204.49	Char
The Door of Faith Church	(4) 20' industrial ceiling fans	1,994,968.48	Char
Brotherhood of St.Andrew, St.Georges	provision of meals	1,774,230.64	Char



APPLICANT	BRIEF DESCRIPTION OF ITEMS	WAIVER	REASON
Diabetes Association of Jamaica	medical products	772,878.90	Char
Jamaica Association for the Deaf	Audiological equipment	597,464.51	Char
Lighthouse Assembly Ministries	13 AC units 3600 BTU	586,030.88	Char
Miracle Temple Ministries Inc	(1) tent, musical items etc	558,750.13	Char
Jamaica Society for the Blind	500 white canes, 5 perkins brailers and one vision tester optec 5500p	497,457.79	Char
Sharing is Caring Foundation	Charitable Goods	407,296.81	Char
Yvonne ComManu/Modore Ministries	(25) Boxes of men, women and children's clothing etc, Ocean Freight service and inland freight	255,090.84	Char
Church of Nazarene	(1) medical chair	196,145.74	Char
Ewarton Church of Christ	(13) barrels containing toys, books ,clothing etc, (13) barrels containing used clothes, shoes toys etc	184,009.94	Char
Environmental Foundation Of Jamaica	2008 Honda Twister CBX250 Motorcycle	160,709.00	Char
Students Christian Fellowship & Scripture Union	4000 December 2010 Daily Bread Booklets	155,452.50	Char
Epworth Citizens Association	(11) barrels containing food items, toiletries and school supplies	141,393.91	Char
Ocho Rios Methodist Church	(1) 3M Digital projector X95i, 5000 Lumens	129,327.94	Char
Monex Limited/Sir John Golding Rehabilitation Center	Raw materials	113,287.98	Char
Missionaries of the Poor	musical items, 40' container containing food items and clothing	108,057.05	Char
Holy Cross Roman Catholic Church	Meals by Chung's Catering Service Ltd	75,609.14	Char
Rose Hall Development Limited	soccer balls ,soccer bags etc	70,670.88	Char
Jamaica Methodist District	On thousand velvet pouches and one thousand checkered pens to distribute as souvenirs	65,445.74	Char
Martin Castle Seventh-Day Adventist Church	(9) barrels containing food items, clothing etc	61,972.84	Char
Stewart Mountain S.D.A Church	(6) barrels containing food items, school supplies etc	57,400.00	Char
Inited Nation's Children's Fund	household and personal effects	56,570.62	Char
Esther Heath	(12) barrels and (6) boxes	53,079.79	Char
Ronald Johns	donation of computerize wheelchair	47,754.45	Char
Patricia Smith	(9) barrels and (4) cartons	38,044.41	Char



APPLICANT	BRIEF DESCRIPTION OF ITEMS	WAIVER	REASON
Goodnews Mission	(1000) T-Shirts	35,423.06	Char
Forefront Exploits Mission	one 40ft container containing clothing, books, food etc.	35,367.31	Char
The Religious Society of Friends (Quakers) Jamaica Yearly Meeting	(3000) t-shirt, three plastic totes containing bible school supplies	32,508.60	Char
Stony Seventh Day Adventist Church	Seven barrels containing new and used shoes and clothing	32,045.55	Char
Bay Road Wesleyan Holiness Church	public address systems	24,947.50	Char
Hilton Penn	(16) boxes containing items of clothing, shoes etc	22,968.04	Char
Leonie Halliday	(3) barrels of groceries	20,423.85	Char
National Council For Senior Citizens	4 barrels, 2 boxes, 1 bin containing clothes, adult diapers, books, etc.	18,031.55	Char
SOS Children's Village of Jamaica Foundation	10 boxes and 2 barrels contain clothing, shoes toiletries, watches and accessories, etc., (10) used computers	17,751.14	Char
The Heart Foundation of Jamaica	1000 Spectacle frames	17,019.88	Char
North Jamaica Conference of Seventh-Day Adventists	(7) barrels containing shoes, clothing, food toiletries etc	16,103.29	Char
Bamboo Seventh-Day Adventist Church	(7) barrels containing shoes, clothing, food toiletries	15,923.94	Char
Ephesus Seventh-Day Adventist	Two barrels containing food and clothing	8,688.74	Char
Fletchers Grove Baptist Church	(2) barrels containing used clothing, books and bags	8,688.74	Char
The Jamaica Legion	(3) pallets of artificial poppies	6,659.94	Char
National Insurance Fund	Land	undetermined	Govt
Brian Wynter	Household and personal effects	undetermined	Govt
Jamaica Urban Transit Company	diesel fuel and lubricants	undetermined	Govt
Ministry of Foreign Affairs and Foreign Trade	equipment	undetermined	Govt
National Works Agency	Retention Bond	undetermined	Govt
Wigton Wind Farm	installation crane, container of tools, (4) 679 kVAr capacitors	152,838,201.59	Govt
National Water Commission	(3) 2010 Toyota Hilux double cab pick up, (1) 2010 Suzuki Grand Vitara, (10) water trucks,	31,742,179.84	Govt
Kier Construction Limited (KCL)	Equipment including hydraulic hammer, piling frame, piling equipment, excavator, etc., Two 2010 Toyota D/cab 4x4 2.5 pick up, 2010 Toyota Hilux 4x4 D/cab pick up, 2010 Toyota Hiace Panel Van, 2010 Suzuki 2.01 Grand Vitara	11,892,714.89	Govt



APPLICANT	BRIEF DESCRIPTION OF ITEMS	WAIVER	REASON
China Harbour Engineering CO Ltd	(4) 2011 Mitsubishi L200, (14) 2011 Mitsubishi L200, (5) 2010 Toyota Hilux, (1) 2010 Honda Accord, (1) Toyota Coaster Bus	11,068,576.08	Govt
Bouygues Travaux Publics-Jamaica Branch	2008 Maniton Telescopic handler	4,559,240.81	Govt
Ministry of Transport & Works	(3) 2009 Toyota Coasters	3,954,379.53	Govt
Jamaica Trade and Invest	New bond on (3) film industry projects, equipment	3,768,168.32	Govt
Ministry of Transport and Works	(50) Volvo B12B bus	3,426,190.63	Govt
Yallahs High School	one 2010 Toyota Coaster Bus	1,483,515.18	Govt
Ministry of National Security	(4) 2006 Toyota Corolla	1,462,919.17	Govt
Inland Revenue Department	(1000) motor vehicle certificate	1,352,174.83	Govt
EHC Industries Ltd	desks and chairs	870,155.46	Govt
The Port Authority	(1) 2006 Toyota Sienna SUV	364,761.80	Govt
Office of the Minister	40 ft container of furniture and medical supplies, 1 barrel containing household items	139,483.63	Govt
Ardene High School	air condtion unit etc, Air condition unit and accessories	127,544.26	Govt
Meteorological Service	radiosondes-reconn,radiosonde balloons etc	81,013.41	Govt
Devon All Age School	(3) computers,(2) printers,(1) scanner,school bags etc	60,092.41	Govt
Victoria Primary School	3 barrels containing school supplies and fod items, (3) barrels containing school supplies and food items, (3) barrels containing school supplies and food items	58,847.75	Govt
Falmouth Infant School	school furniture	53,003.16	Govt
Ministry of Health	Novamatrix Oxypleth 520 Digital Pulse Oximeter	50,436.59	Govt
Calabar High School	apparel being donated by Puma	45,619.96	Govt
Excelsior High School	clothing items	35,335.44	Govt
Hanover Educational Institute	(3000) identification cards	18,027.68	Govt
Wealth Masters International/Pro Video Solutions	Promotional Items including speakers, mixer, wireless mikes, etc.	9,600,362.39	JTB
Caribbean Cardiac Society/Cleveland Clinic	(120) small pads w/ pens etc., 10' standing pop up display w/ mural lights, Promotional Items, 200 cotton beach bags, 200 presentation folders, 1000 business cards, 200 tri-fold brochures	5,210,000.67	JTB
876 Media Limited	(30,000) booklets Lets Eat Out guides	560,937.07	JTB
Food Ingredients Limited	Hydro Palm oil, soya oil, sesame oil, Palm olien	undetermined	Manu/Mod



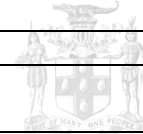
APPLICANT	BRIEF DESCRIPTION OF ITEMS	WAIVER	REASON
King Pepper Products Ltd.	Ground mace, ground ginger, thyme leaves, mustard flour, ground tumeric	undetermined	Manu/Mod
Local Spice Ltd	Materials and equipment	undetermined	Manu/Mod
Lyn Bakers and General Supply Company Limited	Instant yeast, raisins, currants.	undetermined	Manu/Mod
SNH Worldwide Trading Company Limited	Raisins	undetermined	Manu/Mod
Wisynco Group Limited	Materials and equipment, Manu/Manufacturing items, Boxes for use in the Manu/Manufacturing process	5,510,011.58	Manu/Mod
J Wray and Nephew	purchase of equipment and material	5,276,161.68	Manu/Mod
Best Dressed Chicken	Corrugated boxes, Boxes for use in the Manu/Manufacturing process	2,839,641.76	Manu/Mod
Jamaica Broilers Group Limited	Two sets of Manu/Manufacturing items, Corrugated boxes	2,430,181.84	Manu/Mod
Jamaica Manu/Manufacturers' Association Ltd.	Paper	2,064,931.15	Manu/Mod
Polypet Ltd	Materials and equipment	1,825,237.81	Manu/Mod
Continental Baking Company	purchase of equipment and material	1,422,784.04	Manu/Mod
Lascelles Limited	purchase of equipment and material	1,404,400.04	Manu/Mod
Caribbean Broilers Jamaica Ltd	Corrugated boxes	1,147,275.86	Manu/Mod
Tripple C Manu/Manufacturing	materials and equipment	1,019,593.08	Manu/Mod
Island Products Manufacturing Company Limited	purchase of equipment and material	997,776.74	Manu/Mod
Today's Home Cantre Ltd	Materials and equipment	815,289.02	Manu/Mod
Continental Baking Company Limited	Materials and equipment	780,562.89	Manu/Mod
Newport Mills Ltd	materials and equipment	762,898.60	Manu/Mod
Vinyflex Jamaica Ltd.	Materials and equipment	621,575.35	Manu/Mod
Caribbean Brands Ltd	Materials and equipment	529,972.13	Manu/Mod
Jamaica Aggregates Ltd	two sets of materials and equipment	474,138.48	Manu/Mod
Ryco Jamaica Limited	Materials and equipment	395,416.97	Manu/Mod
Pioneer Meat Products	Materials and equipment	252,966.71	Manu/Mod
Lascelles Ltd	materials and equipment	229,279.62	Manu/Mod
CANJAM Trading Limited	water pump/service	227,705.08	Manu/Mod



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Imperial Optical Jamaica	Materials and equipment	226,793.96	Manu/Mod
Phoenix Printery Ltd	Materials and equipment	210,000.00	Manu/Mod
Manu/Modern Visuals Limited	materials and equipment	199,487.97	Manu/Mod
JAD Development Ltd	Materials and equipment	163,245.54	Manu/Mod
Content Agricultural Products	materials and equipment	145,692.44	Manu/Mod
Shagore Aggregates Ltd	Materials and equipment	138,305.25	Manu/Mod
Scott's Stockpile & Construction	Materials and equipment	116,085.72	Manu/Mod
Indulge Ltd	Materials and equipment	101,966.57	Manu/Mod
Seprod Limited	purchase of equipment and material	44,027.27	Manu/Mod
Agri & Industrial Packaging	Materials and equipment	35,478.70	Manu/Mod
Precision Graphics	Materials and equipment	26,775.00	Manu/Mod
Jamaica Money Market Brokers Limited	Stamp Duty on Loan	131,606,985.00	Other
Teams For Medical Mission	building materials	7,496,580.61	Other
Pines Imaging Centre Limited	One MRI machine and accessories	6,419,890.80	Other
Jamaica Hockey Federation	sports equipment	6,415,452.05	Other
Teams For Medical Mission	building materials	4,019,506.07	Other
Beryl Thomas-Blair	2010 Toyota Lexus/hybrid	2,072,683.29	Other
Dayle O'Blair	2010 Toyota Lexus/hybrid	2,072,683.29	Other
Farson Trucking Co. Ltd.	1X 2008 BMW 5351 M/Car	1,958,372.80	Other
Jamaica Olympic Association	Two sets of sporting gears, Gears	1,596,525.22	Other
Meteorological Service	importation of meteorology equipment and supplies	1,499,489.62	Other
Isratech Jamaica Limited	solar water heaters and components, (2070) solar water heaters and component parts	819,509.87	Other
Omar Smith	2008 Honda CR-V	817,969.81	Other
Verna Harris	2000 Mitsubishi Galant	791,294.24	Other
Dwayne Bygrave	(3) Live horses	779,307.25	Other
Shirley McBean	2005 Hyundai Trajet	760,639.48	Other
House of Tranquility Funeral Home Limited	(2) mortuary coolers	711,561.91	Other
Anne Martin	Fresenius Dialysis Machine, goods and services	384,726.14	Other
Denise Brown	2005 Mitsubishi Grandis	356,794.08	Other



APPLICANT	BRIEF DESCRIPTION OF ITEMS	WAIVER	REASON
Jamaica Football Federation	Addidas gears and equipment, Course material for FIFA Futuro III,gears and equipment for FIFA Club Management Course	286,134.91	Other
Jamaica Amateur Athletic Association	Gears, one high jump bag,	222,342.34	Other
Delroy Mclarty	(2) Live horses	194,826.81	Other
Garnet Grant to Leopold Green	Penalties payable on land	169,520.00	Other
Rose Simpson to Yvonne Graham	Penalties payable on land	147,020.00	Other
Jamaica Football Federation	importation of course material for FIFA Futuro II,Gears and equipment	141,505.24	Other
Dennis Titus	1999 Mercedes Benz	136,661.56	Other
James O'Conner	2007 Ford Escape -Hybrid	129,761.42	Other
Fish World Attraction	ATV,UTV	117,958.78	Other
Multi-Plastic Limited	(28) solar water heaters and component parts	103,650.54	Other
Price Waterhouse Coopers	(1) 1998 40' Bluebird coach	94,893.75	Other
Arthur Foreman	(1) Live horse	88,557.64	Other
Cassiemine McDonald to Grace Peddie & Dialina Peddie	Penalties payable on land	87,380.00	Other
Junior Stewart to Sandra Surgeon & Renae Smith	Penalties payable on land	73,520.00	Other
Gludinile Adams to Patrick Hendricks	Penalties payable on land	67,520.00	Other
Jamaica Skeet Club	Ammunition for target practise	66,823.39	Other
Patrick Davis to Diana Hayles	Penalties payable on land	52,520.00	Other
The Beauty Spot Limited	make-up supplies	48,161.75	Other
Junior Stewart to Deon Brown	Penalties payable on land	47,270.00	Other
Ilene Edwards to Knaleece Bailey	Penalties payable on land	42,020.00	Other
Lorrain Thomas to Lloyd Bennett and Ethel Bennett	Penalties payable on land	42,020.00	Other
Arnold Wright to Warren Smith	Penalties payable on land	39,260.00	Other
Lincoln Nelson to Quincy Thomas	Penalties payable on land	36,770.00	Other





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Cecil Mamdeen to Gary Lewis and Hyacinth Lewis	Penalties payable on land	35,020.00	Other
Rosemarie Greenwood to Geraldine Facey-Smith	Penalties payable on land	33,020.00	Other
Rupert Robinson to Tameka Davis	Penalties payable on land	30,020.00	Other
Vivian Wellington to Hixford Brooks and Natoya Brooks	Penalties payable on land	26,120.00	Other
George Burrell to Collette Gordon-Findley	Penalties payable on land	24,520.00	Other
Raymond Phillips	(1) Tama Imperial 5-piece Drum set with cymbals	23,708.62	Other
Bertram Clarke to Matthew Francis and Lilla Francis	Penalties payable on land	21,020.00	Other
Leroy Gayle to Mark Francis and Carlene Francis	Penalties payable on land	21,020.00	Other
Vincent Channer to Steve Powell	Penalties payable on land	21,010.00	Other
Jamaica Badminton Association	(100) dozen shuttles	19,185.69	Other
Altamont Ramsay to Steve Powell and Milesha Thompson	Penalties payable on land	12,920.00	Other
Doris Malcolm to Hilary Bailey	Penalties payable on land	12,920.00	Other
Lebert Grant to Bridgette Rambaran	Penalties payable on land	9,923.75	Other
Tropical Car Rentals Ltd	(1) 2010 Mazda 6	undetermined	Tour
Island Car Rentals	(15) 2010 Toyota Fortuner	27,433,354.43	Tour
Bargain Rent A Car (Ja) Ltd.	(19) 2010 Toyota Yaris, (5) 2010 Toyota Hiace, 15 Seater	15,348,004.94	Tour
Jamaica Tours	Three 2010 Ford Expedition, 2010 BMW X5	12,633,822.60	Tour
Holijam Car Rentals	(3) 2010 Honda CRV	3,324,949.67	Tour
Liberty Car Rentals	2010 Toyota Prado	2,828,573.49	Tour
Carren Limited	(1) 2010 Honda Civic, (1) 2007 Hyundai Accent, (2) 2008 Hyundai Accent, (3) 2008 Hyundai Getz, (2) 2010 Toyota Yaris Sedan,	2,257,347.81	Tour
Tropical Foundations Ltd.	2011 Mazda 6	1,727,182.89	Tour
Menard Clarke	2010 Toyota Hiace 16 seater	1,262,200.58	Tour
Sharlon Corporation Ltd	2008 C300 Mercedes Benz	1,072,995.65	Tour
Audley Spencer	(1) 2006 Toyota Ipsum 7 Seater	1,065,769.63	Tour
Magaretta and Guyfed Spence	(1) 2005 Toyota Hiace 10 Seater	754,086.70	Tour
Chukka Caribbean Adventures	Razor Dune Buggy Engines, ATV Tires, Helmets for ATV & Dune	634,275.40	Tour



APPLICANT	BRIEF DESCRIPTION OF ITEMS	WAIVER	REASON
Cecil Forsythe	2009 Toyota Hiace 16 Seater	554,594.04	Tour
Shayne Wheatle	2009 Toyota Hiace 16 Seater	554,594.04	Tour
Garfield Williamson-Clendevon	2005 Toyota Hiace	434,926.25	Tour
Norma Lee-Villiers	(1) 2006 Nissan Serena, 15 Seaters	324,300.25	Tour
Dudley Graham	(1) 2005 Toyota Hiace 15 Seater	275,963.65	Tour
Nacana Motors	2010 Toyota Tundra	180,291.10	Tour
Garfield Williamson	(1) 2006 Toyota Hiace 16 Seater	164,153.47	Tour
TOTAL		847,251,621.57	

REASON	CLASSIFICATION	WAIVED
Agr	Agricultural Purposes	15,318,742.02
Char	Charitable	308,510,885.85
Govt	Government Related	229,452,582.41
JTB	Tourist Board Meetings	15,395,888.13
Manu/Mod	Manu/Modernization	32,435,658.84
Other	Other Reasons	173,306,477.74
Tour	Tourism - Car Rental Industry	72,831,386.58
TOTAL		847,251,621.57



TAXPAYER APPEALS DEPARTMENT

GCT Waivers Approved for the period July 1 – July 31, 2010

NAME OF TAXPAYER	PERIOD	TAX %	PENALTY %	INTEREST %	SURCHARGES %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR WAIVER
San San Mgt. Training Ctr Ltd.	Feb.'94-Jul. '06; Jul & Nov.'07 Aug.'08, Mar.- August '2009`		70	70	70	791,928.61	554,350.03	Financial constraints.
Allan Allen	Sept.'08-April'09, Jun'09-Jan'10		100	100	100	22,183.00	22,183.00	Entity was not trading during stated periods.
Tip Top Auto Spares	Mar-Sept'07;Feb-Mar.'08, May '08-Aug.'08, Nov.'08,Jul.'09,Sept.'09 Nov.'09,Mar-Apr.'10		90	90	90	2,145,220.00	1,930,698.00	Financial challenges.
GlaxoSmithKline	Aug-09		80	80	80	1,813,956.78	1,451,165.42	Leniency based on marginal lateness of returns.
George Thompson	Nov. '08- Feb.'10		100	100	100	20,362.29	20,362.29	Should not have registered for GCT as a consultant with Govt.
Airmark Equipment	Nov.'06, Feb.'07, Sept.'08 & Mar.'09		80	80	80	264,137.99	211,310.39	Mostly the Revenue's fault in prolonged period in reconciling and rectifying a/c.
Donald J Marks	Jul.'97, Jan.'98-Mar'03,Dec.'04-Mar.'05, Jul.'07-Dec.'05, Feb.'06-Jan.'07 & Apr.'09		100	100	100	10,540,139.06	10,540,139.06	Taxpayer's age and state of health and blunders on the part of the Revenue.
Shadco Import Export Ltd.	Dec.'07- Oct.'09		80	80	80	3,527,832.24	2,822,265.79	Compliance history and financial challenges.
Leroy Stewart	Dec.'98-Jan.'09		98	98	98	10,027,813.00	9,827,256.74	Serious financial and health challenges.



NAME OF TAXPAYER	PERIOD	TAX %	PENALTY %	INTEREST %	SURCHARGES %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR WAIVER
AC Tropicool Ltd.	Jul.'08-May'09, Aug.-Nov.'09, Feb-Apr.'10		80	80	80	777,089.14	621,671.31	Financial challenges.
DRS Chemicals	Mar-Apr-'08		50	50	50	12,363.38	6,181.69	Leniency to encourage continued excellent compliance.
Shangri-la Flowers	Jun.-Aug.'09, Oct.-Dec.'09		85	85	85	376,818.45	320,295.68	Cash flow constraints
D.R. Ebanks Ltd.	Feb.-Apr.'07,Jun.-Jul'07,Sept.-Dec.'07, Dec.'08-A`Apr.'10`		90	90	90	635,465.33	571,918.80	Compliance history and financial challenges.
JAD Development Ltd.	Nov. 09 & Feb-April 2010		80	80	80	511,565.92	409,252.74	Cashflow constraints
Customer Service Acad. of Ja. Ltd.	Jan, March & May 2010		70	70	70	36,104.32	25,273.02	Cashflow constraints and educational institution.
Pro Electrical Supplies	Apr.'07-Jan.'08 & Jan-Feb'10		80	80	80	543,001.20	434,400.96	Financial challenges.
Improvement, Coaching & Supp.	Mar 08, Mar and May 09		60	60	60	51,312.31	30,787.39	Good compliance, health and deficiency in mailing system.
Survey Supplies Ltd.	Jan.-Mar. '09		50	50	50	156,297.46	78,148.73	Financial constraints and to improve compliance.
Pure Construction Ltd.	Oct.'08-Apr.'09 & Jun.'09-March '10		60	60	60	42,212.19	25,327.31	Financial challenges.
VE Productions	Aug.-Sept.'08 & Jan-Feb.'09		100	100	100	6,143.75	6,143.75	Business closed and balance insignificant.
Alesia McDonald	Sept.'07-Feb.'10		50	50	50	88,051.14	44,025.57	Financial constraints.
Hose Assembly & Supply Ltd.	Sept. 2009		90	90	90	305,998.22	275,398.40	Excellent compliance history
VK & K Security Co. Ltd.	Aug.-Oct.'05, Feb 06, Apr-Nov.'06, Jan-Aug. 07, Oct.-Nov.'07, Jan-Mar.'08, Aug-Oct.'09, Jan-Feb.'09		50	50	50	119,930.74	59,965.37	Leniency due to recession.



NAME OF TAXPAYER	PERIOD	TAX %	PENALTY %	INTEREST %	SURCHARGES %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR WAIVER
Patrick Curtis & Assoc.	Jan-Sept.'08 & March '09		40	40	40	52,294.83	20,917.93	Leniency due to system irregularities on taxpayer's part.
Guardian Insurance Brokers Ltd.	Mar.-May & Jul 2009		95	95	95	11,770,356.49	11,181,838.67	Compliance history and financial challenges.
SK Business Improvement Service	Nov.'08, April '09-Mar.'10		50	50	50	16,000.00	8,000.00	Financial constraints and for period of non-trading.
			100	100	100	14,959.00	14,959.00	
Andrew Anderson	Dec.'06-Jan.'10		70	70	70	517,688.00	362,381.60	Financial constraints.
Amwest Investment	May'06-Jan'10		100	100	100	184,000.00	184,000.00	Non-trading entity.
Loran V. Boutique	Apr.'09-April '10		60	60	60	267,117.99	160,270.79	Financial challenges and impact of recession.
Engage Media Interactive	Jul.'09-Mar.'10		70	70	70	81,047.86	56,733.50	Leniency due to ignorance of system and cash flow problems.
Tropical Foundations Ltd.	Jul'08-Mar '10		80	80	80	962,916.00	770,332.80	Leniency due to recession and entity fairly new.
Prosperous Manufacturing Ltd.	Dec.'09 to Jan.'10 and Apr. '10		75	75	75	52,919.05	39,689.29	Challenges experienced using online filing system.
Suretich Embroidery	Aug. '09 to Jan. '10 and Mar '10		70	70	70	218,894.83	153,226.38	Cash flow problems.
Almond Productions	Oct-09		90	90	90	41,803.34	37,623.01	Compliant taxpayer; financial challenges.
Jewel Edwards	Feb.-Dec. 07, Feb.'08 & Oct. '09		75	75	75	127,601.33	95,701.00	Fair compliance; financial difficulties.
Synatra Duncan	Apr/May 2001		100	100	100	7,764.35	7,764.35	As per Amnesty conditions.
Allen Welding & H/ware	Jan.'07-Feb.'10		70	70	70	235,639.26	164,947.48	Financial challenges.
Kevlar Protection	Jun-Nov. '09, Jan - Mar.'10		80	80	80	451,777.39	361,421.91	Part of charges liquidated and financial constraints.



NAME OF TAXPAYER	PERIOD	TAX %	PENALTY %	INTEREST %	SURCHARGES %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR WAIVER
Rivi Gardner & Associates	Dec.'08-Jan.'09 & May '09-Mar. '10		80	80	80	591,863.64	473,490.91	Financial difficulties.
Fairjan Construction Serv. & Supp.	Sept.'05-May '10		100	100	100	117,173.09	117,173.09	Taxpayer should not have been registered for GCT.
Lloyd Redwood	Jan.'01, May-Nov.'01		100	100	100	664,905.00	664,905.00	Partially the Revenue fault and financial challenges.
Deric Gordon	Jan.-Mar.'09		100	100	100	4,240.07	4,240.07	Business closed and partially the Revenue's fault.
Tropical Choice	Apr.-Dec.'08, Jan & Mar.'09		80	80	80	91,928.17	73,542.54	Financial constraint.
Meta Trading Company Ltd.	Mar. & Dec '06		70	70	70	153,835.29	107,684.70	Business closed and Amnesty conditions.
Barefoot Adventures Ltd.	Apr-Dec.'08 Jan.'09-Feb.'10		100	100	100	64,264.74	64,264.74	Non-trading entity during stated periods.
Michelle Stennett	Oct.-Dec.'08; Jan, Feb. & May '09		60	60	60	17,644.50	10,586.70	Significant portion of charges paid and economic hardship.
The Holiday Shop Co. Ltd.	Oct.-Jul.'08, Dec.'08-Mar.'09 & Mat '09and May -Feb'10		50	50	50	45,023.05	22,511.53	Acute financial challenges.
Colibri Resorts and Properties Ltd.	Jan-Mar'09		100	100	100	7,874.05	7,874.05	Change of GCT status.
Linjem Trading Company Ltd.	Feb, Apr., May, Aug, Sept., Oct & Nov. 2009		100	100	100	17,536.15	17,536.15	Non-trading entity.
Lottrel Richards	Jan.-May'09, Jul-Nov.'09, Jan-Feb.'10 & Apr.'10		40	40	40	31,729.95	12,691.98	Leniency due to economic recession.



NAME OF TAXPAYER	PERIOD	TAX %	PENALTY %	INTEREST %	SURCHARGE %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR WAIVER
Realjam TV Ltd.	Oct.'07-Apr.'08, Jan.'09, May.'09, Jul '09, Nov.'09 & Jan.'10		95	95	95	2,527,515.75	2,401,139.96	Compliance history, financial challenges and partially Revenue's fault.
Esther Ricketts	Jan-Mar.'07, May-Aug.'07, Oct-Dec.'07, Jan.'09, April-Dec.'09		50	50	50	74,993.09	37,496.55	Financial challenges.
Pride Manchester	Apr.'08, Jul.'08, Aug.'08-Jun.'09, Aug-Nov.'09		100	100	100	51,694.19	51,694.19	Inactivity during periods stated and should not have been registered for GCT.
Lavern Henry	May-Jul '99, Oct '99-Jul '00 & Oct.'-Nov.'00		100	100	100	39,712.83	39,712.83	Delay in effecting closure advisory of a/c.
	Oct to Nov '00	100				1,785.00	1,785.00	
Mr. Zhang	May.'00, Nov.'05, Jan'09, Aug-Sept.'06, Dec. '06-Mar'07 & Oct.'09		30	30	30	33,861.29	10,158.39	Leniency due to recession.
Claud Cain	Jan-Jun.'02, Sept.-Dec.'03, Sept.-Dec.'04, Oct.'05-Mar.'06, Jun.'06, Mar.-Apr.'08 & Mar.'09		100	100	100	7,625,507.31	7,625,507.31	Partially the Revenue's administrative errors; business closed due to theft and taxpayer's serious illness.
T.J. Enterprise	May-Jun.'01, May-Jun.'03, Jan-Feb.'05, Sept.'05, Feb.'06, Apr.'08 & Jul '08		80	80	80	145,225.28	116,180.22	To encourage compliance.
Junior Waugh	Nov.'05, May, Jun, Nov., & Dec.'07, Feb, Apr. May, Jul. Oct. & Dec.'08 & Jan-Mar.'09		80	80	80	90,250.75	72,200.60	Time taken by Revenue to rectify a/c.



NAME OF TAXPAYER	PERIOD	TAX %	PENALTY %	INTEREST %	SURCHARGE %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR WAIVER
Stanley Gottlieb (T/as Nirvana Cottages)	Jan-Mar.'05,May,Aug, Oct.'05-Jun'06,Aug-Sept.'06, Nov.Dec.'06 & Jul7 2009		70	70	70	510,274.00	357,191.80	Due to the nature of the entity (tourism related).
R & B Auto Zone	Feb-Mar'05,May,Sept.,Dec.'05-Feb.'06,May-Jul.'06, Sept.'06, Dec.'08		95	95	95	6,072,659.00	5,769,026.05	Significant financial challenges and leniency due to lack of knowledge of procedures relating to industry in which it operates.
Market Research Services	May-Aug.'92,Oct,Dec.'92-Mar.'93,May'93, Sept.-Oct.'93, Dec.'93-Aug.'94,Jun-Jul.'95,Sept.'95,Jan.,Mar,May,Jul, Oct.'96; Feb'97-Sept.'00,Oct'00-Apr.'01,Jul.'01-Jun'02, Aug'02-May'03, Aug.'03-Jul.'04,Sept.'04-Jul.'06,Sept.-Oct.'06,Jan-Mar.'07, May'07, Sept.-Nov.'07, Jan-Feb'08, April 2008; May-Jun.'08		100	100	100	73,000,914.27	73,000,914.27	Amnesty conditions.
TOTAL						140,449,144.78	135,615,865.86	



TAXPAYER APPEALS DEPARTMENT

PAYE Waivers Approved for the Period July 1 – July 31, 2010

NAME OF TAXPAYER	PERIOD	PENALTY %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR WAIVER
Sweetcraft	Dec-06	100	29,425.66	29,425.66	Revenue's fault - extended period taken to transfer credit within the a/c.
Russell Investment	2007,2008 & 2009	30	515,981.00	154,794.30	Downturn in business and financial constraints.
Asphaltic Concrete Enterprise	Mar-May & Oct.'08, Mar.'09;Mar.-May.'10	30	22,830.74	6,849.22	Leniency as taxpayer has made good effort to liquidate principal and to encourage future compliance.
General Road Construction	Dec.'00, Dec.'01,Dec.'07, Jan.-May & Oct.'08 & Mar-May '10	30	62,294.03	18,688.21	Leniency as taxpayer has made good effort to liquidate principal and to encourage future compliance.
General Paving Company	Nov. '05;Dec.'07,Jan-May & Oct.'08, Mar.-May'10	30	65,668.71	19,700.61	Leniency as taxpayer has made good effort to liquidate principal and to encourage future compliance.
Joseph Holding Ltd.	Dec.'08, Jan-Jul & Oct-Dec. '09	50	107,500.78	53,750.39	Financial constraints.
Rhodes Hall High School	2008,2009 & Feb 10	100	99,962.00	99,962.00	Government institution.
Interior's Construction	1998,2000,2007,2008 & 2009	60	77,240.00	46,344.00	Nature of industry and location.
C Chatani Ltd.	Jan.'99-April '10	60	299,807.00	179,884.20	To assist with compliance and effort made to settle principal.
Superdeal Hardware Ltd.	2003,2007-2008	40	138,054.00	55,221.60	Financial challenges.
Beep Beep Tyres, Batteries & Lubes	Dec.'07,Feb-Aug.'08, Dec.'8-Dec.'09	60	272,652.00	163,591.20	Financial challenges.



NAME OF TAXPAYER	PERIOD	PENALTY %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR WAIVER
Falmouth Heritage Renewal	2006 & 2007	100	226,894.12	226,894.12	Waiver granted by Hon. Min. of Finance. Taxpayer settled to qualify for amnesty but insignificant amount remained.
Consumables Direct Sales Ltd.	Oct.-Dec.'08 & Dec. '09	70	196,538.97	137,577.28	Leniency as economy in recession.
Lewis & Family Cons. and Cleaning Ser.	Jan.-Oct. 2009	60	11,174.75	6,704.85	Main client NSWMA who paid late.
Omega Manufacturing Co. Ltd.	Dec.'07,jan-April.'08, Jun.-Dec.'08 & Jan.'10	60	144,405.46	86,643.28	Financial constraints.
MRD Inventory Mgt.	Dec.'08 & Oct-Mar.'10	60	181,634.39	108,980.63	Financial challenges.
Global Mgt. Services Ltd.	Oct.'08, April 2009 & Feb. 2010	50	106,314.34	53,157.17	Leniency due to returned cheque.
Jamaica Aggregates	Jun.'08, Mar-Apr.'09, Jul.'09-Jan.'10 & Mar-May '10	70	190,944.29	133,661.00	Severe financial constraints.
Hyque Marketing Ltd.	Dec.'06, Aug.'09, Nov..'09, Dec.'09, & Jan-Feb.'10	70	258,109.46	180,676.62	Financial constraints and time taken to complete payment arrangements.
Food For The Poor	Dec.'04, Dec.'07 & Jul.'09	100	500,010.73	500,010.73	Nature of the entity.
Technological Solutions	Dec.'04,Dec.'05 & Nov.'07	85	346,786.90	294,768.87	Principal settled and good compliance rating.
Marva's Hair Cosmetics	2007-2009	40	13,253.89	5,301.56	Financial constraints.
Wills' Roofing	2007-2009 & Jan-April & Jun '10	50	27,362.00	13,681.00	Dire financial constraints.
Sagicor Life Jamaica	Dec-09	50	160,320.00	80,160.00	Leniency due to error/oversight re shortfall of principal that was immediately paid.



NAME OF TAXPAYER	PERIOD	PENALTY %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR WAIVER
Loran V. Boutique Ltd.	Dec 04, Dec 06, Sept 07 to Sept 08 and Dec 09	60	15,216.09	9,129.65	Financial challenges.
Richard Desouza (T/as Plant World)	Dec-05	40	56,243.50	22,497.40	Financial challenges.
Azan's House of Fabrics	Fe.'08-June 2010	60	235,952.75	141,571.65	Cash flow challenges.
Western Sports	2007-2009	50	72,765.00	36,382.50	Leniency given economy in recession.
Team Builders Ltd.	2007-2009	60	93,876.00	56,325.60	Financial challenges.
TOTAL			4,029,207.83	2,422,324.57	



TAXPAYER APPEALS DEPARTMENT

Transfer Tax & Stamp Duty Waivers for the July 1 – July 31, 2010

NAME OF TAXPAYER	TAX %	PENALTY %	INTEREST %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR WAIVER
Alphanso Francis		80		63,760.00	51,008.00	Outside of taxpayer's control to resubmit documents on time.
Estate: Melita Aarons	100		100	697,961.91	697,961.91	Relief to Salvation Army and Jamaica Cancer Society as part of properties transferred to those entities. Waiver granted by Hon. Min. of Finance.
Estate: Sera Heron	20			159,500.00	31,900.00	Financial plight, age of taxpayer and location of property.
			100	158,678.00	158,678.00	
Peter Depass		100		323,420.00	323,420.00	Leniency based on circumstances faced by taxpayer of level of time taken by developers to complete housing units and matter was in court, and tardiness of attorney to submit documents.
Patrick Howard Addlery (et al)		100		105,000.00	105,000.00	Financial constraints
Robert Wright et al	100			80,000.00	80,000.00	To correct error of transfer to incorrect purchaser by NHT.
Tricia Henry		100		94,520.00	94,520.00	Leniency based on late submission of sales agreement by transferor and ignorance of procedures.
Estate: Reginald Balkaram			60	284,967.12	170,980.27	Financial constraints



NAME OF TAXPAYER	TAX %	PENALTY %	INTEREST %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR WAIVER
Estate: Byron Stokely			100	30,361.97	30,361.97	Financial constraints
Estate: Irma Daniels	30			729,500.00	218,850.00	Financial challenges.
Martin Pitter		100		46,370.00	46,370.00	Financial challenges.
TOTAL				3,048,386.00	2,283,397.15	

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.