



MINISTRY OF FINANCE & THE PUBLIC SERVICE

Discretionary Waivers Approved for the period November 1 – November 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	CET WAIVED	SCT WAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	WAIVER	REASON
MINISTRY OF AGRICULTURE AND FISHERIES	importation of 200,000 kgs lettuce, carrots, tomato and cabbage each	-	-	66,086,608.00	-		66,086,608.00	AGRI
ST. MARY BANANA ESTATES LIMITED	three 2011 Toyota Hilux D/Cab pick-up (2982cc)	-	3,568,487.50	-	924,483.16		4,492,970.66	AGRI
CHAS E, RAMSON LIMITED	purchase of 4000kg of beef tenderloin	137,408.00		1,071,776.90	894,525.12		2,103,710.02	AGRI
CHERYL S. SIMPSON	2008 Toyota Hilux D/Cab pick-up (2982cc)	-	1,057,215.72	-	273,891.43		1,331,107.15	AGRI
GOLDEN GROVE SUGAR COMPANY LIMITEF	2010 Nissan Frontier D/Cab pick-up	-	596,654.11	-	154,574.36		751,228.47	AGRI
HENRY GIVANS	purchase irrigation material	-	-	-	84,302.40		84,302.40	AGRI
ENTERPRISE 65 LIMITED	purchase of one generator	-	-	-	59,849.87		59,849.87	AGRI



APPLICANT	BRIEF DESCRIPTION OF ITEMS	CET WAIVED	SCT WAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	WAIVER	REASON
FOOD FOR THE POOR	6 45ft, 1 20ft and 3 40ft containing educational, house hold items, medical supplies, hospital supplies, etc., 6 20ft containing red kidney beans and lima beans, 1 40ft container containing soybean cooking oil, 6 40ft container containing rice casserole and medical supplies, 1 40ft container containing protein, 1 45ft and 1 40ft container containing clothing, school supplies and medical supplies etc, 2 40ft containers containing kidney and pinto beans,	187,746,869.95	-	-	195,622,584.61		383,369,454.56	CHAR
THE ROMAN CATHOLIC BISHOP OF MANDEVILLE	three 2009 Mitsubishi Outlander	1,286,321.65	3,601,700.63	-	2,206,041.63		7,094,063.91	CHAR
MIRACLE TEMPLE MINISTRIES INC.	2010 GMC Terrain	-	3,966,999.21	-	-		3,966,999.21	CHAR
ST. PATRICK'S FOUNDATION	donation of 15 computers, donation of electronic items, caps, etc	451,968.06	-	-	582,586.26		1,034,554.33	CHAR
CHARMAINE CONSTANTINE	purchase of eight vials of velcade	147,290.89			283,534.97		430,825.87	CHAR



APPLICANT	BRIEF DESCRIPTION OF ITEMS	CET WAIVED	SCT WAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	WAIVER	REASON
MEADOWBROOK UNITED CHURCH	purchase of 25 hand bells with cases and ringing accessories	107,075.00	-	-	112,428.75		219,503.75	CHAR
LIONS CLUB MONTEGO BAY	donation of 500 reading glasses	84,030.00	-	-	88,231.50		172,261.50	CHAR
SHARING IS CARING FOUNDATION	donation of sno-cones, cotton candy, popcorn and sewing machines	67,292.20	-	-	70,656.81		137,949.01	CHAR
ST. ANDREW PARISH CHURCH	purchase of meal	-	-	-	129,176.25		129,176.25	CHAR
REMNANT GATES OF GLORY CHURCH OF GOD SEVENTH DAY	donation of ten barrels containing food and clothing	42,865.00	-	-	45,008.25		87,873.25	CHAR
APOSTOLIC CHURCH OF JESUS CHRIST, BARNEYSIDE	donation of eight barrels, one pallet and three boxes containing food, toiletries, medical supplies etc	34,352.00	-	-	36,069.60		70,421.60	CHAR
RIVERSDALE SEVENTH DAY ADVENTIST CHURCH	donation of clothing, shoes, toiletries etc	29,543.50	-	-	31,020.68		60,564.18	CHAR
UNITING REVIVAL OUTREACH MINISTRIES	donation of one barrel and one crate and one box containing food supplies, toys and household items	25,764.00	-	-	27,052.20		52,816.20	CHAR



APPLICANT	BRIEF DESCRIPTION OF ITEMS	CET WAIVED	SCT WAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	WAIVER	REASON
ANGELS FROM HEAVEN	donation of ten barrels containing food, clothing etc.	23,872.06	-	-	25,065.67		48,937.73	CHAR
MISSIONARIES OF THE POOR	donation of speaker system, donation of video printer, donation of medicines	20,474.07	-	-	22,923.03		43,397.10	CHAR
SHIRE HAMPTON REDEMPTION CHURCH OF GOD	donation of 4 barrels containing clothes, shoes, etc	17,200.00	-	-	18,060.00		35,260.00	CHAR
PHILADELPHIA NEW TESTAMENT CHURCH OF GOD	donation of 2 barrels and 3 boxes containing books, school supplies, used clothes, etc	17,146.00	-	-	18,003.30		35,149.30	CHAR
NATIONAL CHURCH OF GOD	donation of five barrels containing clothing, food etc.	12,000.00	-	-	12,600.00		24,600.00	CHAR
SMILE	donation of three barrels containing shoes, toiletries etc	10,305.60	-	-	10,820.88		21,126.48	CHAR
ANGEA SCOTT	donation of labtops, television set, CPUs and food	10,298.40	-	-	10,813.32		21,111.72	CHAR
GORDON PEN COMMUNITY DEVELOPMENT ASSOCIATION	donation of five barrels containing clothing, food etc.	10,000.00	-	-	10,500.00		20,500.00	CHAR
PORT MARIA UNITED CHURCH	donation of public address system	9,257.64	-	-	9,720.52		18,978.16	CHAR



APPLICANT	BRIEF DESCRIPTION OF ITEMS	CET WAIVED	SCT WAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	WAIVER	REASON
YMCA SPEEDOS SWIM CLUB	purchase of medals and ribbons	6,806.44	-	-	-		6,806.44	CHAR
THE ANIMAL HOUSE	donation of dog kennels and tarpaulins	2,941.05	-	-	3,088.10		6,029.15	CHAR
JAMAICA ECUMENICAL MUTUAL MISSION	donation of used tools	2,554.75	-	-	2,682.49		5,237.25	CHAR
RACERS TRACK CLUB	donation of equipment and gears	4,625.06	-	-	-		4,625.06	CHAR
E. PIHL AND SONS	purchase of paving blocks, purchase of 4 2003 JLG 2632E2 Scissor lift, purchase of paving blocks, purchase of ceramic reef modules and related material, purchase of 2 Jet ski/waver runners and one 2006 HMDE Trailer	9,401,586.42	-	-	10,189,464.34		19,591,050.76	GOVT/CON
KIER CONSTRUCTION LIMITED	purchase of equipment	2,748,067.02	-	-	2,885,470.37		5,633,537.38	GOVT/CON



APPLICANT	BRIEF DESCRIPTION OF ITEMS	CET WAIVED	SCT WAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	WAIVER	REASON
EVERGLADES FARMS LIMITED	purchase of materials and equipment	531,072.01	-	-	557,625.61		1,088,697.62	GOVT/CON
JAMAICA PROTECTED AREAS TRUST	procurement of insurance, accounting and security services	-	-	-	84,937.06		84,937.06	GOVT/CON
MINISTRY OF WATER AND HOUSING	transfer of parcel of land at Spanish Village	-	-	-	-	34,300,000.00	34,300,000.00	GOVT/INST
E. PIHL AND SONS	purchase of paving blocks, purchase of 4 2003 JLG 2632E2 Scissor lift, purchase of paving blocks, purchase of ceramic reef modules and related material, purchase of 2 Jet ski/waver runners and one 2006 HMDE Trailer	9,401,586.42	-	-	10,189,464.34		19,591,050.76	GOVT/CON
KIER CONSTRUCTION LIMITED	purchase of equipment	2,748,067.02	-	-	2,885,470.37		5,633,537.38	GOVT/CON



APPLICANT	BRIEF DESCRIPTION OF ITEMS	CET WAIVED	SCTWAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	WAIVER	REASON
CHINA HARBOUR ENGINEERING COMPANY LIMITED	purchase of materials sourced locally re: Palisadoes Shoreline, contractor plant and equipment, purchase of equipment and plant, materials bitumen/kerosene, fuel/lubricants/oil, prefabricated houses, water supplement, office furniture and equipment, material for steel trestle, guide girder	283,477,753.42	-	-	744,658,012.09	65,377,404.62	1,093,513,170.14	GOVT/CON
ISRATECH JAMAICA LIMITED	purchase of solar water heaters and components	18,613,798.79	-	-			18,613,798.79	GOVT/INST
JAMAICA PROMOTIONS CORPORATION TO FACTORIES CORPORATION OF JAMAICA	transfer of parcel of land	-	-	-	-	5,950,000.00	5,950,000.00	GOVT/INST
JAMAICA PROTECTED AREAS TRUST	procurement of insurance, accounting and security services	1,153,935.72	1,389,338.61	-	2,752,205.22		5,295,479.55	GOVT/INST
SCJ HOLDINGS LIMITED TO FACTORIES CORPORATION OF JAMAICA	transfer of parcel of land	-	-	-		975,309.64	975,309.64	GOVT/INST



APPLICANT	BRIEF DESCRIPTION OF ITEMS	CET WAIVED	SCTWAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	WAIVER	REASON
MINISTRY OF HEALTH	donation of medical equipment	23,788.47	-	-	24,977.89		48,766.36	GOVT/INST
NATIONAL SOLID WASTE MANAGEMENT AND AUTHORITY	2011 Motor Bike	-	-	-	16,532.02		16,532.02	GOVT/INST
ISLAND CAR RENTALS	three 2011 Toyota Hiace 16 Seater (2500cc), 30 2011 Toyota Yaris (1300cc)	8,890,093.80	6,006,464.08	-	8,095,171.25		22,991,729.12	JTB
CHUKKA CARIBBEAN ADVENTURES (FALMOUTH)	purchase of chaise lounges, canopy equipment, etc	2,710,333.22	-	-	2,845,849.88	-	5,556,183.11	JTB
JTL TOURS LIMITED	2010 Yutong 51 Seater Bus	-	-	-	1,566,690.13		1,566,690.13	JTB
SUBARU/MAUI JIM SUNGLASSES	purchase of promotional items	569,001.38	-	-	597,451.44		1,166,452.82	JTB
PURDUE PHARMA	purchase of promotional items	377,830.43	-	-	396,721.96		774,552.39	JTB
HERTZ/LIBERTY CAR RENTAL	Two 2011 Toyota Hiace 15 Seater (3000cc)	-	430,022.28	-	-		430,022.28	JTB
DOLPHIN COVE	purchase of kayaks, fins, snorkels etc.	173,088.22	-	-	181,742.63	-	354,830.85	JTB
AUDLEY MORLE	2005 Toyota Hiace 10 Seater	-	335,719.31	-	-		335,719.31	JTB



APPLICANT	BRIEF DESCRIPTION OF ITEMS	CET WAIVED	SCT WAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	WAIVER	REASON
BYROUS BROWN	2005 Toyota Coaster 29 Seater	-	-	-	330,638.00		330,638.00	JTB
NEGRIL AREA ENVIRONMENT PROTECTION TRUST	donation of promotional items	-	-	-	301,225.44		301,225.44	JTB
WATERSPORTS ENTERPRISE	purchase of life jackets, snorkel fins, etc	142,075.13	-	-	149,178.88		291,254.01	JTB
SUBARU OF AMERICA, INC.	purchase of promotional items	201,611.89	-	-	-		201,611.89	JTB
CARIBBEAN MARKET PLACE/CARIBBEAN HOTEL AND TOURIST ASSOC.	purchase of promotional items	97,235.45	-	-	102,097.22		199,332.67	JTB
ANNIE'S REVENGE 2010	purchase of two sets of promotional items	52,463.84	-	-	55,087.03		107,550.87	JTB
SEPROD LIMITED	purchase of materials and equipment	118,608.87	-	-	2,988,733.69		3,107,342.56	MANU/MOD
JAD DEVELOPMENT	purchase of materials and equipment	-	-	-	2,608,651.50		2,608,651.50	MANU/MOD
FOOD INGREDIENT LIMITED	purchase of materials and equipment	996,208.00	-	-	1,046,018.40		2,042,226.40	MANU/MOD
CEMEX JAMAICA	purchase of three sets of spare parts	922,193.12	-	-	968,302.78		1,890,495.90	MANU/MOD
SURREY PAVING AND AGGREGATE COMPANY LIMITED	purchase of equipment and material	859,300.00	-	-	902,265.00		1,761,565.00	MANU/MOD



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ONE JAMAICA RECYCLING COMPANY	purchase of recycling equipment	-	-	-	1,432,764.90		1,432,764.90	MANU/MOD
BEST DRESSED CHICKEN, POULTRY DIVISION OF JAMAICA BROILERS	purchase of corrugated boxes	1,423,622.20	-	-	-		1,423,622.20	MANU/MOD
INTERNATIONAL INGREDIENTS LIMITED	purchase of materials and equipment	-	-	-	882,120.00		882,120.00	MANU/MOD
DAIRY INDUSTRIES	purchase of materials and equipment & Corrugated Boxes	434,147.72	-	-	338,979.33	-	773,127.05	MANU/MOD
WISYNCO GROUP LIMITED	purchase of corrugated boxes	432,810.60	-	-	-		432,810.60	MANU/MOD
BAKING ENTERPRISES LIMITED	purchase of materials and equipment	-	-	-	404,790.75		404,790.75	MANU/MOD
NATURAL BEE PRODUCTS/ROSE ALLEN	purchase of one vertical form seal machine with attachments	179,797.68	-	-	188,787.56		368,585.24	MANU/MOD
RICHARD SAMIEL	purchase of agricultural equipment	135,862.16	-	-	142,655.27		278,517.43	MANU/MOD
RAINFOREST SEAFOODS LIMITED	purchase of materials and equipment	-	-	-	229,242.90		229,242.90	MANU/MOD



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RAMBLE ENTERPRISE/TA EDWARD DAIRIES	purchase of bush hog with attachments	106,824.28	-	-	112,165.49		218,989.77	MANU/MOD
CARIBBEAN BROILERS (JAMAICA) LIMITED	purchase of corrugated boxes	198,583.44	-	-	-		198,583.44	MANU/MOD
LSK INDUSTRIES LIMITED	purchase of materials and equipment	81,586.00	-	-	85,665.30		167,251.30	MANU/MOD
LIBERTY CAR RENTALS	10 2011 Toyota Corolla (1497cc), five 2011 Toyota Yaris (1300cc) and four 2011 Suzuki Grand Vitara (1995cc)	6,502,147.39	5,208,942.52	-	6,221,651.98		17,932,741.89	OTHER



APPLICANT	BRIEF DESCRIPTION OF ITEMS	CET WAIVED	SCT WAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	WAIVER	REASON
TROPIC ISLAND TRADING COMPANY LIMITED	ten 2011 Suzuki Vitara (1995cc) and two 2011 Suzuki Sedan SX4 (1586cc)	4,661,416.28	5,601,468.57	-	4,787,080.30		15,049,965.15	OTHER
RAYTON ELECTRIC COMMERCIAL EQUIPMENT LIMITED	purchase of air conditioning units	5,871,698.33	-	-	6,165,283.25		12,036,981.58	OTHER
CARREN CAR RENTALS	five 2011 Toyota Corolla (1497cc), one 2011 Honda CRV (1799cc) and two 2011 Suzuki Grand (1995cc)	3,120,524.72	2,811,729.83	-	3,040,481.25		8,972,735.80	OTHER
JAMAICA TOURS AND CAR RENTALS	2011 Toyota Corolla, 2011 Toyota Yaris and 2011 Suzuki Grand Vitara (1995cc)	1,153,935.72	1,389,338.61	-	1,185,515.09		3,728,789.42	OTHER
UCAL'S CAR RENTALS, TOURS AND TAXE SERVICES LIMITED	two 2011 Toyota Corolla (1497cc) and one Nissan Qashqai 4 x 2 cross over	1,143,257.58	1,067,040.41	-	1,120,392.43		3,330,690.43	OTHER
JAMAICA ASSOCIATION OF LOCAL GOVERNMENT OFFICERS	2010 Toyota Camry	330,277.30	924,776.45	-	566,425.58		1,821,479.33	OTHER
DENNIS W. FISHER	purchase of 13 horses for racing	1,020,254.40	-	-	624,905.82	-	1,645,160.22	OTHER



APPLICANT	BRIEF DESCRIPTION OF ITEMS	CET WAIVED	SCT WAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	WAIVER	REASON
TRUDY-ANN CARDOZA	one 2007 Cadillac Escalade Wagon (6200)	-	1,519,100.44	-	-		1,519,100.44	OTHER
WALLENFORD COFFE COMPANY	mortgage	-	-	-	-	1,505,510.00	1,505,510.00	OTHER
BRACO TOURS LIMITED	purchase of river board, helmets, life jackets, etc	692,324.11	-	-	726,940.32		1,419,264.43	OTHER
COLE'S CAR RENTALS	2010 Honda City(1497cc)	397,106.15	213,113.63	-	361,598.24	-	971,818.03	OTHER
CLAUDE BURTON	2011 Honda CRV (1997cc)	-	948,421.40	-	-	-	948,421.40	OTHER
ROSEMARIE WHYTE	2007 Honda CRV	-	937,809.60	-	-		937,809.60	OTHER
DAWN MARIE BROWN	2007 Honda CRV	-	927,903.94	-	-	-	927,903.94	OTHER
DIONNE Y. GOLAU	2011 Nissan Frontier (3153cc)	-	712,707.56	-	184,640.17	-	897,347.73	OTHER
LLOYD SHERMAN	2010 Mudan Truck Tipper Truck (3707cc)	-	617,649.26	-	243,673.47		861,322.73	OTHER
PROSPECTIVE CAR RENTALS	2011 Toyota Corolla	337,454.13	181,100.38	-	307,280.11		825,834.62	OTHER
CRAIG A. POWELL	2011 Isuzu D. Max pick up	-	349,393.00	-	296,414.39	-	645,807.39	OTHER



APPLICANT	BRIEF DESCRIPTION OF ITEMS	CET WAIVED	SCT WAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	WAIVER	REASON
ROGER K. NEWMAN	purchase of four horses for breeding	371,001.60	-	-	227,238.48		598,240.08	OTHER
JAMAICA AMATEUR ATHLETIC ASSOCIATION	purchase of medals and neck ribbons	561,633.92	-	-	-		561,633.92	OTHER
BOWLAS CAR RENTALS	2010 Hyundai (1200cc)	205,916.41	110,508.47	-	187,504.05		503,928.94	OTHER
GEDDES REFRIDGERATION LIMITED	purchase of air conditioning units	196,332.72	-	-	206,149.36		402,482.08	OTHER
SHEREEFA D. LLOYD	2005 Mercedes Benz C240	-	374,206.56	-	-		374,206.56	OTHER
LORNA FERGUSON	2006 Honda CRV	-	287,868.00	-	-		287,868.00	OTHER
T.K. JAMAICA LIMITED	purchase of air conditioning units	120,518.48	-	-	126,544.40		247,062.88	OTHER
MARLON D. DACOSTA	purchase of three horses for breeding	147,713.60	-	-	90,474.58		238,188.18	OTHER
DENRICK G. CHAMBERS	purchase of one horse for racing	120,554.00	-	-	73,839.33	-	194,393.33	OTHER
DIABETES ASSOCIATION OF JAMAICA	purchase of clover units and test cartridges	64,259.59	-	-	123,699.71	-	187,959.29	OTHER
ISAAC G. BELLINFANTE	2004 Mitsubishi Outlander (2378cc)	-	165,240.65	-			165,240.65	OTHER



APPLICANT	BRIEF DESCRIPTION OF ITEMS	CET WAIVED	SCT WAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	WAIVER	REASON
HARRY PARSARD	purchase of one horse for racing	85,880.00	-	-	52,601.50		138,481.50	OTHER
WATERHOUSE FOOTBALL CLUB	purchase of gears	138,240.18	-	-	-		138,240.18	OTHER
JAMAICA REACH TO RECOVERY	purchase of masectomy products	46,013.09	-	-	88,575.20		134,588.29	OTHER
DONALD O'MEALLY	2004 Honda CRV	-	126,700.48	-		-	126,700.48	OTHER
NECETA ABEL TO GARY AND SUZIE-ANN BOYNE	Penalty on transfer of property	-	-	-	-	121,820.00	121,820.00	OTHER
KAYAN WILSON	2007 Honda Civic (1339cc)	-	107,221.65	-	-		107,221.65	OTHER
JUNIOR STEWART TO VANESSA AND LEROY BUCKNOR	Penalty on transfer of property	-	-	-	-	78,770.00	78,770.00	OTHER
JAMAICA FOOTBALL FEDERATION	purchase of equipment and gears	66,462.68	-	-	-		66,462.68	OTHER
JAMAICA OLYMPIC ASSOCIATION	purchase of gears	60,896.38	-	-	-		60,896.38	OTHER
JAMAICA SKEET CLUB	purchase of 4 trap machines and spare parts	55,606.19	-	-	-		55,606.19	OTHER
MILDRED FRANKEN	1970 Triumph Spitfire TR6 (2498cc)	-	47,969.60	-			47,969.60	OTHER



APPLICANT	BRIEF DESCRIPTION OF ITEMS	CET WAIVED	SCT WAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	WAIVER	REASON
JAMAICA BASKET BALL ASSOCIATION	purchase of gears	37,851.18	-	-	-		37,851.18	OTHER
WINDSOR HEIGHTS SMALL BUSINESS/WINDSOR HEIGHTS COMBINED CITIZENS ASSOCIATION	purchase of gear, trophies, appliances and equipment	-	-	-	30,930.68		30,930.68	OTHER
ISLAND SPECIAL CONSTABULARY FORCE PAST MEMBERS ASSOCIATION	purchase of meal	-	-	-	25,900.00		25,900.00	OTHER
TOTAL		552,870,816.74	45,582,812.47	67,158,384.90	1,016,958,256.17	108,308,814.26	1,790,879,084.53	



KEY	CLASSIFICATION	CET WAIVED	SCT WAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX WAIVED	WAIVER
AGR	Agricultural Purposes	137,408.00	5,222,357.33	67,158,384.90	2,391,626.33	0.00	74,909,776.56
CHAR	Charitable	473,648,606.75	7,568,699.83	0.00	944,036,680.93	65,377,404.62	1,490,631,392.13
GOVT/CON	Government Contracts	12,680,725.45	0.00	0.00	13,717,497.38	34,300,000.00	60,698,222.83
GOVT/INST	Government Institutions	28,681,616.77	7,395,802.68	0.00	10,888,886.38	6,925,309.64	53,891,615.47
JTB	Tourist Board Meetings	4,442,248.43	765,741.59	0.00	9,515,416.30	0.00	14,723,406.32
MANU/MOD	Manu/Modernization	5,689,349.19	0.00	0.00	9,256,743.88	0.00	14,946,093.07
OTHER	Other Reasons	27,590,862.15	24,630,211.04	0.00	27,151,404.97	1,706,100.00	81,078,578.16
TOTAL		552,870,816.74	45,582,812.47	67,158,384.90	1,016,958,256.17	108,308,814.26	1,790,879,084.53



TAXPAYER APPEALS DEPARTMENT

Stamp Duty & Transfer Tax Waivers approved for the period November 1 – November 31, 2010

NAME OF TAXPAYER	TAX %	PENALTY %	INTEREST %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR WAIVER
NATHANIEL SPENCE			90	103,700.22	93,330.19	Applicant is experiencing serious financial challenges
DAPHNE SMITH			100	138,158.71	138,158.71	Beneficiaries minors at time of death. Limited means.
ANTHONY BROWN	100			282,060.00	282,060.00	Correction of error re titles.
MONICA BULA BRAHAM	100			265,040.00	265,040.00	Unavoidable delay - Govt. entity transfer.
DONNA ROSEMARIE GRAHAM	100			163,060	163,060	Unavoidable delay - Govt. entity transfer.
*ENOS SAMUEL CAMPBELL	25			84,500.00	21,125.00	Waiver was approved by the Minister
			100	66,065.33	66,065.33	Waiver was approved by the Minister
*EARL JENNINGS			100	210,201.95	210,201.95	Waiver was approved by the Minister
JOYCE JAMES			100	46,917.96	46,917.96	Financial constraints.
DENNIS BARTON	100			45,000.00	45,000.00	Administrative error by Govt. entity.
			100	45,101.00	45,101.00	Administrative error by Govt. entity.
NEVILLE MALONEY			100	222970.71	222970.71	Pensioner of very limited means.
	100			114,500.00	114,500.00	Pensioner of very limited means.
TOTAL				1,787,275.88	1,713,530.85	



TAXPAYER APPEALS DEPARTMENT

GCT Waivers for the November 1 – November 31, 2010

NAME OF TAXPAYER	PERIOD	PENALTY %	INTEREST %	SURCHARGES %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR WAIVER
JAD DEVELOPMENT LTD.	May-10	80	80	80	343,615.60	274,892.48	Period was excluded from the previous approval letter
TROPICAL METAL PRODUCTS	May-10	80	80	80	77,253.91	61,803.13	Excellent compliance
PRIME CRETE LTD.	Oct. 2009, Dec. 2009-August 2010	70	70	70	345,648.63	241,954.04	Good compliance rating & plea of downturn in business
SINCO'S ELECTRICAL COMPANY	August 2009-July 2010	50	50	50	396,819.17	198,409.58	Fair compliance & plea of financial challenges.
CAMS GARAGE LTD.	July '06 Sept.'06, Jan. '07, Feb.'07 & June 2007	80	80	80	107,092.01	85,673.61	Very good compliance & plea of financial hardship.
RHONA'S FLOWERS & GIFTS	March and May 2010	80	80	80	98,615.98	78,892.78	Excellent compliance & plea negative effect of recession.
FIRST CHOICE SUPERMARKET	May-Dec. '06, Feb -May & Jul.- Augu.'07, May '08 & Feb 2010	75	75	75	641,755.48	481,316.61	Excellent filing rate & 42% charges already paid.
DIGINET JAMAICA LTD.	Feb., May, July & Sept. -Dec. '04 & May 2010	100	100	100	192,848.82	192,848.82	Very good compliance. Most already paid and administrative delays.



NAME OF TAXPAYER	PERIOD	PENALTY %	INTEREST %	SURCHARGES %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR WAIVER
CNT GLOBAL LTD.	June 2006 & August & October 2007	100	100	100	82,017.87	82,017.87	Charges related to bad debt recovered.
DEV. PARTNERS & MGT	Nov. & Dec. 2008 & Feb. 2009	50	50	50	16,644.25	8,322.13	Payment were made on-line but filed late.
NEW HORIZON COLLECTION	Jan-May 2008	70	70	70	75,426.33	52,798.43	Good compliance & claim of no notice of charges.
MULTI MINERALS MINING	June-July 2009	60	60	60	143,920.23	86,352.14	Claim of accumulation being due to administrative delays.
WINDOORS & THINGS	Feb.'05-April'08,	100	100	100	164,874.29	164,874.29	Business inactive these periods.
WINDOORS & THINGS	July '08-Aug.2010	50	50	50	164,874.29	82,437.15	Downturn in business.
SPORTS PLUS LTD	Jan.-Aug.'09, Oct-Nov.'09, April-May '10, July 2010	50	50	50	40,456.00	20,228.00	To compensate for wait during processing.
KAMSAN ENTERPRISE	Jan-Dec.'09, Feb-May. '10	60	60	60	114,550.00	68,730.00	New business.



NAME OF TAXPAYER	PERIOD	PENALTY %	INTEREST %	SURCHARGES %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR WAIVER
ANTHONY SINCLAIR	Jun.'05, Oct.'05- Jan.'07, Mar-April '07, July-Sept.'07, Mar. '08, Aug.'08,Jan'09, Apr. '09, Aug.'09, May'10,& Aug.'10.	100	100	100	114,133.00	114,133.00	Satisfy amnesty conditions.
D.A. RESIDENTIAL	May 2007-Feb. 2010	100	100	100	122,029.00	122,029.00	Non trading entity.
CHOICE BUSINESS SOLUTION	June '09, Aug.'09, Mar. 2010	100	100	100	3,914.00	3,914.00	Status changed to limited liability company.
ROGER MITCHELL	May 07-June/July 1999	100	100	100	1,412.17	1,412.17	Account closed since '05.
MITCHELL HANSON & COMPANY	May-10	90	90	90	101,414.67	91,273.20	Paid before due date but filed late.
GOOD LUCK CHINESE FAST FOOD	Mar. 2008- March 2009	100	100	100	22,988.37	22,988.37	Non-trading - business closed.
JOBEKE LIMITED	June 2009, Aug. '09-April 2010 & June 2010	70	70	70	807,254.34	565,078.04	Only three days late and some charges already paid.
COMPANY CONSULTANTS	Jul'-Oct.'05 & December 2005	80	80	80	88,662.35	70,929.88	Very good compliance & charges would exceed liability because of administrative delays.



NAME OF TAXPAYER	PERIOD	PENALTY %	INTEREST %	SURCHARGES %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR WAIVER
CHIN'S HEALTH PRODUCTS	May -November 2006	80	80	80	932,366.93	745,893.54	Accumulation due mainly to administrative delays.
ACCURATE QUALITY MEDICAL SUPPLIES	Nov. 2008 & Feb. - Sept. 2009	100	100	100	25,553.36	25,553.36	Company is engaged in an exempt activity.
WILLIAMS & ASSOCIATES	April, July, Aug.- Sept. 2008 & Nov. 2008 - June 2010	100	100	100	68,522.44	68,522.44	No trading activity during these periods.
KERRIEN HARRIS	July, Aug., Sept. 2008 & Nov. '08 - Mar 2009	100	100	100	18,950.15	18,950.15	New business and significant portion already paid.
CLIFTON TOMLIN	Oct. 2008-Mar 2010	90	90	90	20,523.37	18,471.03	Excellent compliance and portion already paid.
MARK CARTER	May 2009- Feb. 2010	85	85	85	455,033.33	386,778.33	Very good compliance but plea of negative effect of recession.
KARL GRIFFITHS	June-July 2004- Feb. 2009 , & April 2009 -June 2010	100	100	100	173,666.10	173,666.10	No trading during these periods.
LESWIN LIMITED	March, Sept. & October 2009	90	90	90	61,219.59	55,097.63	No trading in these periods.
VOLTZ ELECTRICAL CONTRACTORS	August 2009- August 2010	100	100	100	30,280.75	30,280.75	Very good compliance.



NAME OF TAXPAYER	PERIOD	PENALTY %	INTEREST %	SURCHARGES %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR WAIVER
P.B. LTD.	Jul-Oct.'01, Dec.'01-Mar.'02, Aug.'02, Aug.'03.- Apr '10, Aug. '10	95	95	95	646,498.61	614,173.68	Business location/impact of socio economic environs.
*STOTTMAN JACKSON	Jany - May '01	100	100	100	436,632.37	436,632.37	Approved by Minister
*OUTSOURCING MANAGEMENT	Jan. 2005 - Dec. 2006	100	100	100	413,853.07	413,853.07	Approved by the Minister.
JAM-MAR PROCESSING	Jun. ,Jul.Sept., Dec. '08;Jan., Mar-Jul, Nov. '09; Jan-Mar, May, July & August 2010	90	90	90	364,784.32	328,305.88	Operational challenges related to custom and other issues with the revenue.
TOTAL					7,899,460.90	6,362,299.29	

* Approved by the Minister.



TAXPAYER APPEALS DEPARTMENT

PAYE Waivers approved for the November 1 - November 31, 2010

NAME OF TAXPAYER	PERIOD	PENALTY %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR WAIVER
ASI IRRIGATION & PUMPING SYSTEM	2009	50	14,814.91	7,407.46	Company inactive some periods and some charges already paid.
MEDI-RAYS LIMITED	2001, 2007, Jan.-Feb 2008	100	37,184.49	37,184.49	Qualified based on amnesty conditions.
JANARD ENTERPRISES LTD.	2005	75	261,052.98	195,789.74	Company experiencing difficulty collecting out standing amounts.
HOUSE OF TRANQUILITY FUNERAL	Dec. 2003 & Dec. 2004	100	111,648.42	111,648.42	Satisfied amnesty conditions but for posting errors.
GARMACK CAR RENTALS	Dec. 1998 & Dec. 2001	50	23,381.20	11,690.60	Charges result from audit assessment. Excellent compliance.
SURE QUALITY LTD.	Dec. 2005,2006: Jan.-Apr. & Dec. 2007, July-December 2008	60	61,640.18	36,984.11	Plea of cash flow challenges.
SUMMIT SATELLITTE SYSTEMS	2003-2010	40	19,848.84	7,939.54	To encourage improved compliance.
BEAUMONT CAR RENTAL	Mar.2008-Dec. 2009	40	186,777.00	74,710.80	Financial constraints.
CREATIVE ELEMENTS LTD.	2000-2003	50	126,967.24	63,483.62	Claim of miscommunication from revenue.
MAY DAY TRAINING CENTRE	December 2008-August 2010	80	125,051.44	100,041.15	Educational/Non profit organization.



NAME OF TAXPAYER	PERIOD	PENALTY %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR WAIVER
SINCO'S ELECTRICAL CO.	May 2009-September 2010	50	466,478.43	233,239.22	Audit assessment and plea of financial difficulties.
MY PHARMACY & SERVICES	Dec.2007, Feb. 2008, May 2008 & Aug.2008	40	15,808.14	6,323.26	Plea of financial constraints and promise of improved compliance.
W. G. NORTHOVER ASSOCIATES	Dec. 2001, Dec. 2008 & Dec. 2009	80	59,450.25	47,560.20	Administrative delays contributed to the outstanding charges.
GO GLOBAL LTD.	Mar. '06, Dec. '07, Jan.-Dec. '08-'09, Jan-Sept.'10	40	34,143.67	13,657.47	To encourage improved compliance.
JOHNSON & JOHNSON	Dec. 2003, Dec. 2004 & Dec. 2005	80	261,437.98	209,150.38	Administrative delays contributed to the outstanding charges.
CHRISRYON LIMITED	Dec. 2005 & 2006 & Jan - Aug 2006	90	544,262.34	489,836.11	Audit assessment and business expanding during recession.
MODERN FURNISHING CO.	Dec. '98,Dec'99, Dec.'00, Dec.'01, Dec.'02, Dec.'03 Dec.'04, Dec.'05 & April 2006	100	99,988.01	99,988.01	Qualified for tax amnesty.
CHEZ MARIA LTD.	April 2008 & May 2010	50	5,504.17	2,752.09	Taxpayer not informed in reasonable time.
CARREN LIMITED	Dec.'01, Dec.'02 & Jan.- December 2008	60	48,664.04	29,198.42	Small business and plea of financial strain.
BANDBOX CLEANERS LTD.	December 2007-April 2008	40	2,670.21	1,068.08	Small business and plea of financial strain.



NAME OF TAXPAYER	PERIOD	PENALTY %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR WAIVER
JUNIOR SINCLAIR	Dec.'04, Jan.-June '07, Aug.- Dec.'07, Jan.-May '08, Dec.2009	70	43,400.00	30,380.00	Slow down of business activities.
HEADLINE ENTERTAINMENT	2004-2009	50	134,113.00	67,056.50	Audit assessment and fair compliance.
OLD HARBOUR HIGH	2009	100	77,794.00	77,794.00	Public educational institution.
JAMAICA TOBACCO MFG	1999	90	201,245.00	181,120.50	Widow unable to contact other directors.
ARTISTIC WOODCRAFT LTD.	1996-1999,2008-2009	50	110,819.89	55,409.95	Plea of cash flow challenges.
DIVING AND SALVAGING	1999-2004	80	917,755.18	734,204.14	Accumulation of charges resulted from audit and objection.
TOTAL			3,991,901.01	2,925,618.24	



TAXPAYER APPEALS DEPARTMENT

Income Tax Waivers for the November 1 – November 31, 2010

NAME OF TAXPAYER	PERIOD	PENALTY %	TAX %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR THE WAIVER
FITZROY GREY	2006-2008		100	16,716.41	16,716.41	Pensioner experiencing severe financial constraints.
*MYRTLE CROOKS MCFARLANE	1998,2001-2003,2004,2005,2007 & 2008		100	364,089.30	364,089.30	Approved by Minister.
TRAINING DYNAMICS & CONSLT.	2001-2003	80		105,100.00	84,080.00	Company is unable to pay.
TOTAL				485,905.71	464,885.71	

*Processed in the MoF



TAXPAYER APPEALS DEPARTMENT

Asset Tax Waivers for the period November 1 – November 31, 2010

NAME OF TAXPAYER	PERIOD	INTEREST %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR WAIVER
STUARTS JOINERY & DOOR		100	29,478.08	29,478.08	
TOTAL			29,478.08	29,478.08	

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.