



MINISTRY OF FINANCE & THE PUBLIC SERVICE

Discretionary Waivers Approved for the period January 1 - January 31, 2011.

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.

TARIFF HEADING	APPLICANT	BRIEF DESCRIPTION OF ITEMS	CET WAIVED	SCT WAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	TOTAL	REASON
108/144	JAMAICA PUBLIC SERVANTS	purchase 300 awareness band	15,353.31	-	-	56,423.40		71,776.71	CHAR
9004, 6211	FOOD FOR THE POOR	shipment of 15 40 ft container containing footwear, building material, books, clothing, household items, etc, one 40ft container containing safety gears, medical items, religious items, household items, food etc	32,337,680.99	-	-	33,954,565.04		66,292,246.04	CHAR
9403	RICHARD DEPASS	importation of personal effects	1,395,370.72	1,792,000.00	-	1,218,739.26		4,406,109.98	CHAR
8703	MIRACLE TEMPLE MINISTRIES	2010 GMC Terrain	-	1,624,000.00	-	746,025.00		2,370,025.00	CHAR



TARIFF HEADING	APPLICANT	BRIEF DESCRIPTION OF ITEMS	CET WAIVED	SCT WAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	TOTAL	REASON
108/206	MISSIONARIES OF THE POOR	donation of three 40ft container containing building material, food, school supplies, medicines etc	503,350.57	-	-	528,518.10		1,031,868.67	CHAR
108/05	DR. EDWARD GREENE	importation of personal effects	299,530.00	-	-	314,506.50		614,036.50	CHAR
8523, 8471	PENTECOSTAL GOSPEL TEMPLE	purchase of ten dell computers	125,198.63	-	-	180,860.64		306,059.28	CHAR
9898	PANCETA M.HENRY	five barrels containing new and used clothing, shoes, etc	75,350.15	-	-	79,117.66		154,467.81	CHAR
9898	MARVETH BROWN	five barrels containing craft material, food, sewing materials etc	51,964.74	-	-	54,562.98		106,527.72	CHAR
9898	PARISH COUNCIL OF WESTMORELAND	donation of three barrels containing food, used clothing etc	51,510.00	-	-	54,085.50		105,595.50	CHAR



APPLICANT	BRIEF DESCRIPTION OF ITEMS	TARIFF HEADING	CET WAIVED	SCT WAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	WAIVER	REASON
8523	DIOCESE OF JAMAICA AND THE CAYMAN ISLANDS	purchase of one music unit	47,043.22	-	-	49,395.39		96,438.61	CHAR
9898	BETHEL ZION CHURCH OF GOD	donation of 5 barrels and 2 boxes containing toys, used clothing, diapers	42,925.00	-	-	45,071.25		87,996.25	CHAR
108/033	MISSION ACCOMPLISH MINISTRIES	donation of ten barrels containing used clothing, toys, books etc.	34,400.00	-	-	36,120.00		70,520.00	CHAR
8704	PORTMORE MUNICIPAL COUNCIL	donation of one 1975 Ford water truck	60,011.00	-	-	-		60,011.00	CHAR
9898	SOS CHILDREN'S VILLAGE	donation of 5 boxes containing used toys, shoes and clothes	27,042.75	-	-	28,394.89		55,437.64	CHAR
9898	GRACE HOUSE MINISTRIES INTERNATIONAL	donation of three barrels containing food, used clothing etc	17,170.00	-	-	18,028.50		35,198.50	CHAR
108/003	BETHEL POWER OF FAITH TEMPLE	donation of two barrels containing used clothing, food etc	17,148.00	-	-	18,005.40		35,153.40	CHAR
9898	THE SALVATION ARMY	donation of fifteen boxes containing toys, diapers, shoes etc	12,877.50	-	-	13,521.38		26,398.88	CHAR



APPLICANT	BRIEF DESCRIPTION OF ITEMS	TARIFF HEADING	CET WAIVED	SCT WAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	WAIVER	REASON
108/003	THE MOUNT NEBO BAPTIST CHURCH	one barrel containing used computer and shirts	12,009.20	-	-	12,609.66		24,618.86	CHAR
108/003	ST. ANN INFIRMARY	donation of school supplies, wheelchairs, medical supplies etc.	12,003.60	-	-	12,603.78		24,607.38	CHAR
108/003	BREAKTHROUGH DELIVERANCE MINISTRIES	purchase of public address system	11,009.02	-	-	11,559.47		22,568.48	CHAR
9898	TREAD WAYS GOSPEL ASSEMBLY	donation of two barrels containing used food and clothing	8,585.00	-	-	9,014.25		17,599.25	CHAR
9206	NEW BOWEN UNITED BROTHERS	donation of one drum set	7,211.40	-	-	7,571.97		14,783.37	CHAR
9898	THE SEVENTH DAY APOSTOLIC SPIRITUAL CHURCH OF GOD, LAND TOP DISTRICT	donation four barrels and one bag containing shoes, food etc	5,151.00	-	-	5,408.55		10,559.55	CHAR
6402	UNIVERSAL CENTRE OF TRUTH FOR BETTER LIVING	importation of 60 pairs of shoes	5,143.80	-	-	5,400.99		10,544.79	CHAR
9201	DELIVERANCE CHURCH OF GOD	donation of keyboard	2,060.40	-	-	2,163.42		4,223.82	CHAR



APPLICANT	BRIEF DESCRIPTION OF ITEMS	TARIFF HEADING	CET WAIVED	SCT WAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	WAIVER	REASON
108/033A	HEART INSTITUTE OF THE CARIBBEAN	purchase of one (1) ambulance	-	-	-	-		-	CHAR
108/203	NATIONAL WORKS AGENCY	2010 Honda CR-V cc2400, 2011 Honda CR-V cc2400, five Mitsubishi Montero Sport cc3200, three 2011 Toyota RAV 4 cc2000	8,534,765.38	18,524,171.58	-	8,469,273.82		35,528,210.78	GOVT/ INST
108/144	JAMAICA FIRE BRIGADE	importation of equipment and apparatus	403,821.87	-	-	424,012.97		827,834.84	GOVT/INST
108/260	JAMAICA PROTECTED AREAS TRUST	procurement of delivery, catering, accounting and security services	-	-	-	43,502.43		43,502.43	GOVT/INST
	PETROJAM LIMITED	purchase of 150,000 barrels of 87 gasoline blend stock	122,785,500.00	-	-	-		122,785,500.00	GOVT/CON
	COOL PETROLEUM	purchase of 120,000 barrels of MTBE-free gasoline	98,228,400.00	-	-	-		98,228,400.00	GOVT/CON
670/030	JAMAICA ENERGY PARTNERS	importation of diesel engines and auxiliary equipment	6,076,822.50	-	-	6,380,663.63		12,457,486.13	GOVT/CON



APPLICANT	BRIEF DESCRIPTION OF ITEMS	TARIFF HEADING	CET WAIVED	SCT WAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	WAIVER	REASON
8702	JAMAICA INFRASTRUCTURE OPERATORS	purchase of one 2011 Nissan Urvan High roof panel van cc 2953, purchase of one 2011 Nissan Frontier cc2664	487,449.64	2,131,373.56	-	1,311,330.93		3,930,154.14	GOVT/CON
108/144	GEOLAND AND KOREA CADASTRAL SURVEY CORPORATION	purchase of equipment, purchase of 2011 Honda CR-V	724,605.41	1,014,447.57	-	1,332,919.48		3,071,972.46	GOVT/CON
8405	NATIONAL ENVIRONMENT PLANNING AGENCY	importation of smoke generator and equipments	257,220.00	-	-	270,081.00		527,301.00	GOVT/CON
8419	CARIBBEAN SOLAR ENERGY LIMITED	purchase of eighty solar water heaters	276,872.11	-	-	-		276,872.11	GOVT/CON
8418, 9302	CONTINENTAL BAKING COMPANY	purchase 5 sets of material and equipment	-	-	-	34,358,757.98		34,358,757.98	MANU/MOD
2522	CEMEX	importation of quicklime	6,716,574.00	-	-	16,623,520.65		23,340,094.65	MANU/MOD
108/237	CARIBBEAN BROILERS LIMITED	purchase of equipment and material	3,622,908.05	-	-	6,600,868.05		10,223,776.10	MANU/MOD
108/237	QUALITY INCORPORATION VII LIMITED	purchase of equipment and material	-	-	-	5,294,343.83		5,294,343.83	MANU/MOD



TARIFF HEADING	BRIEF DESCRIPTION OF ITEMS	APPLICANT	CET WAIVED	SCT WAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	WAIVER	REASON
8439	PHEONIX PRINTERY	purchase of material and equipment	-	-	-	3,387,848.63		3,387,848.63	MANU/MOD
108/237	CARIBBEAN PRODUCERS JAMAICA LIMITED	purchase of equipment and material	-	-	-	782,274.13		782,274.13	MANU/MOD
8480	SEPROD LIMITED	purchase of equipment and material	-	-	-	720,552.00		720,552.00	MANU/MOD
8402	ORION LIMITED	purchase of one steam boiler	-	-	-	334,248.64		334,248.64	MANU/MOD
108/237	MAGWALL JAMAICA LIMITED	purchase of equipment and material	-	-	-	279,083.70		279,083.70	MANU/MOD
108/237	LYDFORD COMPNAY	purchase of material and equipment	-	-	-	270,352.80		270,352.80	MANU/MOD
108/237	EARTH ROCKS PRODUCT LIMITED	purchase of equipment and material	-	-	-	163,835.51		163,835.51	MANU/MOD
	NESTLE JAMAICA LIMITED	importation of refined granulated sugar	-	-	-	50,281,019.25		50,281,019.25	OTHER
806	S.N.H. WORLDWIDE TRADING COMPANY LIMITED	importation of raisins	7,051,118.59	-	-	4,318,810.14		11,369,928.73	OTHER



APPLICANT	BRIEF DESCRIPTION OF ITEMS	TARIFF HEADING	CET WAIVED	SCT WAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	WAIVER	REASON
901	MUSSON JAMAICA LIMITED	importation of black pepper	6,668,697.60	-	-	4,084,577.28		10,753,274.88	OTHER
203	GK FOODS AND SERVICES LIMITED	importation of 100,000kg Pork Trimmings	1,071,750.00	-	8,359,607.13	-		9,431,357.13	OTHER
	BARGAIN RENT-A-CAR LIMITED T/A AVIS RENT A CAR	twenty 2011 Toyota Yaris cc 1300	-	3,180,473.86	-	5,396,434.44		8,576,908.30	OTHER
9022	ADVANCED IMAGING LIMITED	purchase of one CT scanner	1,586,005.00	-	-	3,053,059.63		4,639,064.63	OTHER
8703	HI-END LUXURY AUTO SALES COMPANY LIMITED	2010 Ford F-150 pick-up cc5400	551,248.13	1,697,795.72	-	2,376,981.93		4,626,025.78	OTHER
108/191	TASTEE LIMITED	importation of 30,000 lbs of beef trimmings	471,570.00	-	1,839,113.57	1,534,958.70		3,845,642.27	OTHER
8703	SUPERLATIVE AUTO LIMITED	two 2010 Toyota Tundra	402,728.96	1,240,369.76	-	1,736,567.28		3,379,665.99	OTHER
8703	MANZEE ENTERPRISES LIMITED T/A SUNBIRD CAR RENTALS	2011 Toyota Fortuner cc3000	553,311.93	2,648,685.05	-	-		3,201,996.98	OTHER
8703	UCAL'S CAR RENTAL TOURS AND TAXI SERVICES	2011 Toyota Prado cc2982	299,943.91	1,679,685.90	-	-		1,979,629.81	OTHER



APPLICANT	BRIEF DESCRIPTION OF ITEMS	TARIFF HEADING	CET WAIVED	SCT WAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	WAIVER	REASON
8703	CARREN LIMITED	2011 Toyota Camry cc 2400	-	1,075,522.56	-	658,757.57		1,734,280.13	OTHER
167/025	BEST DRESSED CHICKEN, THE POULTRY DIVISION OF JAMAICA BROILERS GROUP LIMITED	purchase of two sets of corrugated boxes	691,305.70	-	-	927,501.81		1,618,807.50	OTHER
9018, 3822, 3926, 2836	RAPHA DIALYSIS CENTRE/DR. CUTIS YEATES	purchase of dialysis supplies and equipment	301,599.02	-	-	580,578.12		882,177.15	OTHER
565/02A	YVONNE JACKSON	2009 Mercedes Benz C300 cc2998	-	-	-	738,602.51		738,602.51	OTHER
8703	WOW TRADERS AND INVESTMENT LIMITED	2008 Honda Civic cc1300	-	138,041.40	-	-		138,041.40	OTHER
returning res	BONEY GRANT	2006 Honda CR-V cc 1998	-	125,008.02	-	-		125,008.02	OTHER
returning res	MORELY BROMFIELD	1997 Volkswagen Golf	-	50,438.64	-	-		50,438.64	OTHER
3005, 6307	DIABETES ASSOCIATION OF JAMAICA	purchase of medical supplies	8,187.85	-	-	15,761.61		23,949.45	OTHER
8471	ROBERT ARCHER	purchase of computer	-	-	-	23,096.07		23,096.07	OTHER



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742/010	LEOPOLD FRANCIS TO THEODORE AND MYRTLE GRIFFITHS	Penalty on transfer of property	-	-	-	-	22,070.00	22,070.00	OTHER
742/010	ELI STEPHENSON TO GLENROY AND NICOLE MARSHALL	Penalty on transfer of property	-	-	-	-	15,020.00	15,020.00	OTHER
273/037	CINNAMON HILL GOLF COURSE	purchase of Golf Carts, Cusman sprayer, Jacobsen turf truckster etc	8,322,977.74	-	-	8,739,126.63		17,062,104.37	JTB/OTHER
108/190	JAMAICA TOURIST BOARD/CARIBBEAN MARKET 2011	shipment of promotional items	4,565,707.90	-	-	4,793,993.30		9,359,701.20	JTB/OTHER
108/190	SUN GUARD DATA SYSTEMS/PRO VISION PRODUCTIONS INC.	shipment of promotional items	2,950,441.68	-	-	3,097,963.76		6,048,405.44	JTB/OTHER
4901, 4015, 4203, 4901, 6109	INSURANCE ASSOCIATION OF THE CARIBBEAN	shipment of promotional items	1,340,924.80	-	-	1,407,971.04		2,748,895.83	JTB/OTHER



APPLICANT	BRIEF DESCRIPTION OF ITEMS	TARIFF HEADING	CET WAIVED	SCT WAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	WAIVER	REASON
8903	CHUKKA CARIBBEAN ADVENTURES (FALMOUTH)	purchase of lumber and ply, purchase of kayaks, purchase of kayaks, harness, helmet, speed pulley etc, purchase of horse shoes and horse shoe nails	1,202,908.16	-	-	1,277,751.23		2,480,659.39	JTB/OTHER
4015, 4203, 4901, 4911, 9503, 9403, 8528, 9007, 6307, 3926, 4911,	CARIBBEAN MARKET PLACE/CAYMAN ISLANDS DEPARTMENT OF TOURISM	shipment of promotional items	454,799.81	-	-	477,539.80		932,339.60	JTB/OTHER
5609, 6506, 9506	KOOL RUNNINGS WATER PARK NEGRIL JAMAICA	purchase of mesh, purchase of lifeguard, helmet, carburettor etc.	179,350.44	-	-	188,317.96		367,668.39	JTB/OTHER
8903	DOLPHIN COVE (NEGRIL) LIMITED	purchase of kayaks and accessories	144,934.40	-	-	152,181.12		297,115.52	JTB/OTHER
4202, 4820, 6109,	SCOTIA BANK	shipment of promotional items	95,753.64	-	-	100,541.32		196,294.96	JTB/OTHER
108/190	USA AUTOFORCE GROUP/CREATIVE GROUP INC.	shipment of promotional items	77,888.24	-	-	81,782.65		159,670.89	JTB/OTHER



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3924, 4820, 4202, 7117, 4901	NEWTON MANUFACTURING COMPANY	shipment of promotional items	26,877.31	-	-	28,221.18		55,098.49	JTB/OTHER
9503, 9502, 3401	FLORIDA CARIBBEAN CRUISE ASSOCIATION	shipment of promotional items	21,826.44	-	-	22,917.76		44,744.20	JTB/OTHER
108/191	RICHARD KHOURI/JAMAICA HYDROPHONIC LIMITED	purchase of greenhouse material, equipment and mechanical seeder	10,182,978.11	-	-	10,692,127.02		20,875,105.13	AGRI/OTHER
108/162	LEZLIE R. GRANT	2011 Toyota Hilux D/Cab pick up 3000cc	-	1,300,321.79	-	336,872.58		1,637,194.37	AGRI/OTHER
108/162	NATHAN S. BUDHI	2010 Toyota Hilux D/Cab pick up 3000cc	-	1,179,965.33	-	305,692.00		1,485,657.32	AGRI/OTHER
108/162	GABRIEL S. LEIBA	2011 Toyota Hilux D/Cab pick up 3000cc	-	1,177,798.04	-	305,130.52		1,482,928.56	AGRI/OTHER
108/162	IAN E. MURRAY	2011 Isuzu Dmax D/cad pick up cc3000	-	866,913.30	-	224,590.04		1,091,503.34	AGRI/OTHER
108/162	ROBB E. MACMILLIAN	2011 Isuzu Dmax D/cad pick up cc3000	-	866,913.30	-	224,590.04		1,091,503.34	AGRI/OTHER
108/162	JAMES. C. JACKSON	2009 Land Rover Defender Pick up cc 2400	-	811,286.36	-	210,178.84		1,021,465.21	AGRI/OTHER



APPLICANT	BRIEF DESCRIPTION OF ITEMS	TARIFF HEADING	CET WAIVED	SCT WAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	WAIVER	REASON
108/162	CAROL KNIGHT-AMOS	2011 Nissan Frontier D/cab pick up cc3153	-	714,288.40	-	185,049.71		899,338.11	AGRI/OTHER
8701	CHICKLOC FARM LIMITED	purchase of one new holland TN-&%A tractor with front loader, cutter bush model with bucket and pallet fork	377,346.22	3,431.20	-	402,818.59		783,596.01	AGRI/OTHER
108/191	ORANGE HALL ESTATE LIMITED	purchase of coco peat grow bags	192,490.32	-	-	202,114.84		394,605.16	AGRI/OTHER
108/191	KURT WAUL	purchase of walk-in-freezer with accessories	125,976.51	-	-	132,275.33		258,251.84	AGRI/OTHER
8683	JAMAICA NETBALL ASSOCIATION	shipment of balls	1,575.07	-	-	5,788.38		7,363.45	OTHER
4008, 3909, 4004, 9506, 8205, 7604, 8205	SPORTS DEVELOPMENT FOUNDATION	purchase of materials	7,768,808.32	-	-	8,157,248.74		15,926,057.06	OTHER
108/144	JAMAICA HOTEL AND TOURIST ASSOCIATION	importation of 39717 books	272,839.90	-	-	286,481.90		559,321.80	OTHER



APPLICANT	BRIEF DESCRIPTION OF ITEMS	TARIFF HEADING	CET WAIVED	SCT WAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	WAIVER	REASON
108/191	ORVILLE PALMER	purchase of drip house	51,296.44	-	-	53,861.26		105,157.70	AGRI/OTHER
TOTAL			341,307,207.08	43,842,931.33	10,198,720.70	242,329,576.99	37,090.00	637,715,526.11	

KEY	CLASSIFICATION	CET WAIVED	SCT WAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX WAIVED	WAIVER
CHAR	Charitable	35,177,100.00	3,416,000.00	0.00	37,462,272.95	0.00	76,055,372.96
GOVT/CON	Government Contracts	8,938,587.25	18,524,171.58	0.00	8,936,789.22	0.00	36,399,548.05
GOVT/INST	Government Institutions	228,836,869.66	3,145,821.13	0.00	9,294,995.04	0.00	241,277,685.82
MANU/MOD	Manu/Modernization	10,339,482.05	0.00	0.00	68,815,685.93	0.00	79,155,167.98
OTHER	Other Reasons	58,015,168.13	18,756,938.62	10,198,720.70	117,819,833.85	37,090.00	204,827,751.30
TOTAL		341,307,207.08	43,842,931.33	10,198,720.70	242,329,576.99	37,090.00	637,715,526.11



TAXPAYER APPEALS DEPARTMENT

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

NAME OF TAXPAYER	TAX %	PENALTY %	INTEREST %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR WAIVER
ANGUS KENNEDY	80%			444,500.00	355,600.00	Beneficiary is currently unemployed due to ill-health.
			100%	357,231.86	357,231.86	Beneficiary is currently unemployed
RALPH COHEN			70%	165,970.85	116,179.60	Allow for payment in instalments w/o undue accumulation of charges.
*SYLVIA KATHLEEN LOWE			100%	428,193.15	428,193.15	*Minister's Approval. Non-profit organization
RODERICK SMITH			70%	93,137	65,195.90	Beneficiary resides overseas and was not aware of the time-line requirements.
GERTRUDE GARRICK			100%	52,091.26	52,091.26	Ill- health of beneficiary
HAROLD RUSSELL			80%	218,489.75	174,791.80	Retiree of limited means.
OWEN HALSTEAD	50%			56,000.00	28,000.00	Financial hardship.
ERROL JAMES			80%	301,048.49	240,838.79	Financial challenges due to medical issues.
TOTAL				2,116,662.36	1,818,122.36	

* pre- approved by the MOF



Taxpayer Appeals Department

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

NAME OF TAXPAYER	PERIOD	PENALTY %	INTEREST %	SURCHARGES %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR WAIVER
FAR EAST MOTORS CARIBBEAN	Jul-Nov. 09, Jan-Mar.'10 & Sept.-Nov. 10	100	100	100%	27,784.06	27,784.06	Company made plea of non-trading during the specified periods.
SYNTRON LIMITED	Feb.-July 2010	50	50	50%	14,101.67	7,050.84	Non-trading entity during the specified periods but aware of obligations.
GORTECH SOLUTIONS & CONSULTANCY	Mar.'08-Apr.'09 & Jun.'09-Oct.'10	45	45	45%	189,431.24	85,244.06	Taxpayer's plea of internal administrative difficulties.
CLEVE STEWART ENTERPRISE	Dec.'07-Mar.'08	100	100	100%	16,453.00	16,453.00	Charges related to periods of inactivity.
KLICS GARMENT PLUS	Jan-July 2010	60	60	60%	52,654.89	31,592.93	New business experiencing challenges.
GLENVILLE FRITH	Jan.-Feb. 2010 & September 2010	100	100	100%	20,310.00	20,310.00	Excellent compliance. Charges relate to administrative errors by the revenue.
ALMIN JAMAICA LIMIED	Aug.-Sept.'09, Jan.- Mar.'10, June & August 2010	100	100	100%	17,203.36	17,203.36	Company has not traded since registration.
*AUTO MAINTENANCE LTD.	2004-2009	100	100	100%	10,000,000.00	10,000,000.00	Minister's approval
JAMAICA TRADE & INVEST	Mar.-Apr.'02, May-Oct'04, Oct.'07 & April-May '10	100	100	100%	666,396.87	666,396.87	Statutory organization



NAME OF TAXPAYER	PERIOD	PENALTY %	INTEREST %	SURCHARGES %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR WAIVER
RAYMOND LEWIS	December-September 2010	70	70	70%	242,827.51	169,979.26	Good compliance rating
E. T COMPUTERS & OFFICER SUPPLIES	August 2004-April 2007	70	70	70%	614,954.77	430,468.34	Fairly good compliance & 50% tax waived.
DACOSTA TRADING COMPANY	Nov.'08-Jun '10 & Aug.'10. only.	60	60	60%	397,232.00	238,339.20	Severe financial problems
AUSTIN HOUSEN T/A FUSTIC AUTO	Dec.'06-May '07 & Feb.'08-March 2009	70	70	70%	134,748.23	94,323.76	Plea of misunderstanding of system.
TORRENS DEVELOPMENTS	April 2008-October 2009	90	90	90%	61,439.56	55,295.60	No trading during specified periods.
ANDREW BARNABY	Jun.'06-Nov.'08, Jan.-Apr.'09 & June '09-May '10	100	100	100%	840,778.13	840,778.13	Severe financial problems due to family medicare.
YAMAJA ENGINES LIMITED	Feb-Apr.'05, June-Nov.'05, Jan-Sept.'06, Dec.'06 , Feb.-April '07, June-Jul.'07, Sept.-Nov.'07, July '08	75	75	75%	803,988.00	602,991.00	Fair compliance. Charges relate to audit assessment.



NAME OF TAXPAYER	PERIOD	PENALTY %	INTEREST %	SURCHARGES %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR WAIVER
MONICA WALLACE	July-Nov.'01, July '02-July'03, Nov.'03-Jan.'05, June-July '05	100	100	100%	240,656.00	240,656.00	Small business. Account now closed/Medical challenges of taxpayer.
	Nov.'05-Jan.'06, Mar.'06, May- Dec.'06, Feb-May'07, Jul.'07 & Mar. '08						
MARIA CLARKE-JACKSON	Nov./Dec.'00, Mar./Apr.'01, July/Aug.'01, Mar/Apr.'02, Sept./Oct.-	100	100	100%	243,235.08	243,235.08	Satisfied amnesty conditions.
	Nov./Dec.'03, Jan./Feb.-Nov./Dec. '04 & Mar./Apr.'05						
POWTRONICS INTEGRATED RECHNOLOGY	June-August '09 & Oct.'09-April 2010	70	70	70%	887,230.65	621,061.46	Fair compliance and negative recessionary effect.
CEMONTHIA SHAND-CHIN	March-December 2004	100	100	100%	168,519.53	168,519.53	Qualified under the amnesty terms
CLARKE'S HARDWARE	Aug. & Oct.-Dec '09 & Feb, March & July 2010	100	100	100%	12,150.90	12,150.90	Excellent compliance. Most charges already paid.
VIN'S MECHANICAL & ELECTRICAL	Nov-04	100	100	100%	120,006.57	120,006.57	Minister's approval covered period but inadvertently omitted from letter.
A.S. MCGOWAN & COMPANY	April '08 & July 2008 to March 2009	70	70	70%	36,022.18	25,215.53	Minimal trading
CUNNINGHAM MGT. SERVICES	October 2008- March 2009	100	100	100%	20,423.14	20,423.14	Good record of filing/plea of administrative difficulties with representative.



NAME OF TAXPAYER	PERIOD	PENALTY %	INTEREST %	SURCHARGES %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR WAIVER
MOSS FABRICATION SERVICES	September 2008 & 2009	80	80	80%	82,832.14	66,265.71	New business with reasonable compliance rate. Claim not informed of charges.
PORTMORE TRANSPORT, AUTO & GENERAL SERVICES	Jan., April, July-Sept. & Nov. '07 & May 2008	100	100	100%	66,189.59	66,189.59	Very good compliance rating & most charges already paid.
LASCELLES MITCHELL	August 2005-April 2008	100	100	100%	85,032.63	85,032.63	Met amnesty conditions.
LINCOLN CHEN	Feb.'06 & Dec. '07 - March 2009	100	100	100%	31,090.69	31,090.69	Applicant should not have been registered for GCT
EXTREME INDULGENCE	Feb/Mar 2004 - Dec. 2006	100	100	100%	27,923.44	27,923.44	Met amnesty conditions.
NIGEL HIGGINS	Dec. 97 - Jan. 98, Apr. 98 - Nov. 98, Apr. 99 - Nov. 99, Feb. 00 - Jan 04, Apr 04 - Mar 05, Jun 05 - Feb. 06	100	100	100%	791,735.07	791,735.07	Accumulation of charges due mainly to administrative errors by the revenue.
HILTON HIGH DAY TOURS LTD	March 1995 - June 2009	100	100	100%	8,182,747.61	8,182,747.61	Pre-approved by the MOF
TOTAL					25,096,098.51	24,006,463.35	



Taxpayer Appeals Department

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

NAME OF TAXPAYER	PERIOD	PENALTY %	TAX %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR WAIVER
CSK INTERNET AND SMALL LOANS LIMITED	Dec 2008-Aug 2009 & Oct -Dec 2009	55%		24,858.55	13,672.20	Leniency to improve compliance.
LABELS JAMAICA LTD	2008-2009 & Mar 2010 - Aug 2010	70%		266,320.79	186,424.55	Compliance efforts and inability to pay based on cash flow
NICHE FINANCING LTD	2009	50%		156,964.86	78,482.43	Plea of cah flow challenges in recessionary period.
RECREATION PATHWAYS JAMAICA LTD	2008	30%		10,569.09	3,170.73	New company. Leniency to encourage compliance.
*DENIS TOBIN PREPARATORY SCHOOL LTD	2008-2009	100%		1,024,916.82	1,024,916.82	Pre-approved By MOF
*DENIS TOBIN PREPARATORY SCHOOL LTD	2008-2009		100%	2,263,145.54	2,263,145.54	Pre-approved By MOF
L.G. MOTOR INSURANCE ADJUSTERS	1994 & 2002	100%		4,688.53	4,688.53	Taxpayer deceased. Widow pensioner of
L.G. MOTOR INSURANCE ADJUSTERS	1994 & 2002		100%	3,198.75	3,198.75	limited means
NEW LINSTAD PHARMACY & GIFT CENTRE	2004	50%		33,898.82	16,949.41	Leniency to encourage improved compliance.
RGB LTD	June 2008 only.	100%		72,311.49	72,311.49	Administrative tardiness by the revenue.



NAME OF TAXPAYER	PERIOD	PENALTY %	TAX %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR WAIVER
GARLOGIE PRIMARY & JUNIOR HIGH	Dec 2002, Dec 2003, Apr 2007, Sept-Dec 2007, Jan-Dec 2008, Jan-Aug 2009, Dec'09	100%		220,987.00	220,987.00	Govt. institution
STONY HILL PRIMARY & JUNIOR HIGH	Dec 2006, Jan -Feb 2007, Sept -Dec 2007, Dec 2008, Jan-Apr 2009, Dec 2009, May & Jul 2010	100%		577,534.00	577,534.00	Govt. institution
MEADOWREST MEMORIAL GATDENS	Dec 2003, Dec 2006	70%		62,639.19	43,847.43	Plea of financial constraints and to encourage improved compliance
MAXIMILLIAN	Jan & Feb 2008 only.	100%		1,989.85	1,989.85	Met Amnesty conditions
LOIS TOMLINSON	Dec 2001, Dec 2003 & Dec 2004	100%		33,851.94	33,851.94	Small operation ceased since 2006.
MULIPLE SECURITY LTD	Dec 1999, Dec 2000	90%		76,178.00	68,560.20	Financial Hardship
TOTAL				4,834,053.22	4,613,730.88	



Taxpayer Appeals Department

Income Tax Waivers for approved for the period January 1 – January 31, 2010.

NAME OF TAXPAYER	PERIOD	PENALTY %	TAX %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR WAIVER
FERDINAND FOSTER	2006	70%		291,124.07	203,786.85	Financial Constraints
CORE COMMUNICATION LTD	2004 & 2009	60%		204,628.70	122,777.22	Leniency to encourage compliance
CREATIVE ELEMENTS LTD.	2000-2003	50%		126,967.00	63,483.50	Claim of miscommunication from revenue.
PAUL PRICE	2005-2008		70%	267,265.21	187,085.65	Limited means hence inability to pay total balance
TOTAL				495,752.77	513,649.72	



Taxpayer Appeals Department

Education Tax Waivers approved for the period January 1 – January 31, 2010.

NAME OF TAXPAYER	PERIOD	INTEREST %	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	REASON FOR WAIVER
*DENIS TOBIN PREPARATORY SCHOOL LIMITED	2008-2009	100%		451,534.97	451,534.97
*DENIS TOBIN PREPARATORY SCHOOL LIMITED	2008-2010		100%	170,080.11	170,080.11
TOTAL				621,615.08	621,615.08

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.