



**MINISTRY OF FINANCE & THE PUBLIC SERVICE**

**Discretionary Waivers Approved for the period May 1 – May 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 by 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 OF DESCRIPTION OF ITEMS	CET WAIVED	SCT WAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	TOTAL	REASON
9898	UNITED APOSTOLIC ASSEMBLIES		-	-	-	52,540.25	-	52,540.25	CHAR
8518	THE SANDY BAY SEVENTH-DAY ADVENTIST CHURCH	purchase of speakers and DSP 23 processor	74,045.30	-	-	77,747.56	-	151,792.86	CHAR
	BISHOP JOSEPH ADE-GOLD	importation of rebuilder system	30,519.67	-	-	58,750.36	-	89,270.02	CHAR
9898	ANGELS FROM HEAVEN	donation of 8 barrels containing hospital supplies, clothing etc.	14,628.92	-	-	15,360.37	-	29,989.29	CHAR
4911	JAMAICA COUNCIL OF CHURCHES	importation of banners, posters, pens etc	-	-	-	-	-	-	CHAR
0713,4409,1601, 8528,4421, 9401, 9506, 8516, 7323, 9018, 3926, 1006, 1103, 6307, 6302, 6301, 6309, 4901,13,4409,1601, 9403,8304,9404,8528,4421, 9401, 9506, 8516, 7323, 9018, 3926, 1006, 1103, 6307, 6302, 6301, 6309, 4901	FOOD FOR THE POOR	55 40ft containers, 57 20ft containers, 8 45ft container, 33 boxes, containing food, hospital supplies, red kidney beans, lumber, hardware material, educational supplies, pharmaceuticals, clothing, shoes etc	304,528,867.46	-	-	319,755,310.83	-	624,284,178.29	CHAR



TARIFF HEADING	APPLICANT	BRIEF OF DESCRIPTION OF ITEMS	CET WAIVED	SCT WAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	TOTAL	REASON
8471, 5965, 8544, 6977, 3917, 8535, 8536, 9001, 9403, 2714	JAMAICA CUSTOMS - MEGASPORTS INITIATIVE	items imported	2,806,628.79	-	-	2,946,960.23	-	5,753,589.01	GOVT/CON
8477	JAMAICA INFRASTRUCTURE OPERATOR LTD.	importation of items including Stock Extruder, Socket Extruder Verge TCB, Screw Assy M8x35MM Set, etc.	-	-	-	2,050,431.95	-	2,050,431.95	GOVT/CON
8703	JAMAICA DEFENCE FORCE	importation of 21 Ford Crown Victoria motor cars	1,300,426.52	2,340,767.73	-	1,775,082.19	-	5,416,276.44	GOVT/INST
4911	TRANSPORT AUTHORITY OF JAMAICA	importation of 100,000 secured licence forms, 80,000 tax stickers and 225 cases of laminating material	30,368.32	-	-	31,886.74	-	62,255.06	GOVT/INST
4011,3813, 8413, 8205, 8481, 8544, 8539,6203, 7310, 5909	OFFICE OF THE PRIME MINISTER/DEPARTMENT OF LOCAL GOVERNMENT	donation of one 40ft container hospital beds, and medicals supplies; fire equipment; paintings	242,821.13	-	-	254,962.19	-	497,783.32	GOVT/INST
9898	PORTLAND INFIRMARY	donation of 3 barrels and 2 boxes containing clothing etc.	12,009.20	-	-	12,609.66	-	24,618.86	GOVT/INST
9401	LOST WORLD AIRPORT ATTRACTION	purchase of mirrors, lumber post, white thinset; importation of counter tops	341,450.47	-	-	358,522.99	-	699,973.46	AIP



TARIFF HEADING	APPLICANT	BRIEF OF DESCRIPTION OF ITEMS	CET WAIVED	SCT WAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	TOTAL	REASON
8903, 8708, 8421, 8708, 7312, 4010	<b>CHUKKA CARIBBEAN ADVENTURES (FALMOUTH)</b>	importation of kayaks, brake pad kts, drive belts etc.; importation of draft horses	436,593.47	-	-	458,423.15	-	895,016.62	AIP
8413, 7610, 3105, 3926, 9032	<b>JAMAICA HYDROPHONICS LIMITED/RICHARD KHOURI</b>	importation of Green House Equipment and Material	957,200.44	-	-	1,005,060.46	-	1,962,260.90	<b>OTHER - AGRI</b>
7309, 7314	<b>EVERGLADES FARM LIMITED</b>	purchase of one pressure tank and fencing material	480,166.64	-	-	504,174.98	-	984,341.62	<b>OTHER - AGRI</b>
8436	<b>AMBASSADOR DERRICK HEAVENS</b>	purchase of irrigation equipment	-	-	-	262,744.01	-	262,744.01	<b>OTHER - AGRI</b>
8436	<b>JASON MCEWAN</b>	importation of a beekeeping equipment	13,404.34	-	-	14,074.55	-	27,478.89	<b>OTHER - AGRI</b>
8303, 8438	<b>GK FOODS AND SERVICES</b>	importation of packaging house material	115,762.53	-	-	121,550.66	-	237,313.19	<b>OTHER - AGRI</b>
8436	<b>MR. LIONEL HENRY</b>	importation of a beekeeping equipment	11,353.54	-	-	11,921.21	-	23,274.75	<b>OTHER - AGRI</b>
<b>8436</b>	<b>NEWPORT MILLS LIMITED</b>	purchase of agricultural equipment	41,325.91	-	-	43,392.21	-	84,718.12	<b>OTHER - AGRI</b>
<b>8703</b>	<b>DELROY CAMPBELL</b>	2011 Toyota Hilux Vigo cc2982	-	720,468.00	-	756,491.40	-	1,476,959.40	<b>OTHER - AGRI</b>
<b>8703</b>	<b>GARY GRANT</b>	2011 Volkswagen Amarok-highline cc2000	-	477,361.51	-	501,229.59	-	978,591.10	<b>OTHER - AGRI</b>
<b>8703</b>	<b>POST HARVEST ASSOCIATES</b>	2012 Volkswagen Amarok-highline cc2000	-	428,925.48	-	450,371.75	-	879,297.23	<b>OTHER - AGRI</b>



TARIFF HEADING	APPLICANT	BRIEF OF DESCRIPTION OF ITEMS	CET WAIVED	SCT WAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	TOTAL	REASON
8703	EDWARD L. HEPBURN	2013 Volkswagen Amarok-highline cc2000	-	480,881.51	-	504,925.59	-	985,807.10	OTHER - AGRI
8703	DANNIE WRIGHT	2011 Nissan Navara D/cab pick cc2488	-	400,827.23	-	420,868.59	-	821,695.81	OTHER - AGRI
8703	EWAN STEPHENSON	2011 Toyota Tacoma pre-Runner cc2700	-	975,925.37	-	597,754.29	-	1,573,679.66	OTHER - AGRI
8703	FRANKFORD NOTICE	2011 Toyoya Hilux D/cab pickup cc2500	-	451,651.10	-	474,233.65	-	925,884.75	OTHER - AGRI
8703	RUDYARD MEARS	2011 Nissan Navara D/cab pick cc2488	-	457,641.27	-	480,523.34	-	938,164.61	OTHER - AGRI
8703	HAROLD BABOLAL	2011 Toyota Tacoma pre-Runner cc2700	-	526,003.39	-	552,303.56	-	1,078,306.96	OTHER - AGRI
4911	CARIBBEAN HOTEL & TOURISM INVEST CONFERENCE	promotional items	65,657.86	-	-	68,940.75	-	134,598.60	OTHER - TOURISM
8306, 4820, 8473, 8517, 8528, 8519, 8544, 7616, 8518	BEST BUY 2011 JAMAICA	promotional items	70,001.16	-	-	73,501.22	-	143,502.38	OTHER - TOURISM
5703, 9403, 9405, 8205	BEST BUY 2011 JAMAICA/ROGERS COMMUNICATIONS INC.	promotional items	4,991,822.03	-	-	5,241,413.13	-	10,233,235.16	OTHER - TOURISM
7117, 6302, 3926, 6217, 4911, 6307, 7326, 4817	RBC WEALTH MANAGEMENT	promotional items	336,350.72	-	-	353,168.26	-	689,518.98	OTHER - TOURISM



TARIFF HEADING	APPLICANT	BRIEF OF DESCRIPTION OF ITEMS	CET WAIVED	SCT WAIVED	ASD WAIVED	GCT WAIVED	TRANSFER TAX	TOTAL	REASON
4202, 9006, 6402	RBC WEALTH MANAGEMENT/MOSQUITO	promotional items	1,218,022.18	-	-	1,278,923.29	-	2,496,945.47	OTHER - TOURISM
4911	STAPLES RETAIL PRESIDENT'S CLUB	promotional items	22,983.68	-	-	24,132.86	-	47,116.54	OTHER - TOURISM
4911	THE SOURCE LEADERS CLUB	promotional items	82,803.00	-	-	86,943.14	-	169,746.14	OTHER - TOURISM
4911	WAWA INC/A & R MARKETING & PROMOTIONS INC.	promotional items	45,024.00	-	-	47,275.20	-	92,299.20	OTHER - TOURISM
9004, 4202, 4421, 7009, 3926, 5209, 6307, 9605, 8211, 3919	AVIVA/MILLION DOLLAR CLUB-MAUI JIM SUNGLASSES	promotional items	149,755.83	-	-	157,243.62	-	306,999.45	OTHER - TOURISM
9004, 4202, 4421, 7009, 3926, 5209, 6307	3M FOOD SAFETY -MAUI JIM SUNGLASSES	promotional items	106,253.21	-	-	111,565.87	-	217,819.08	OTHER - TOURISM
9403, 8521, 6302 8473	BEST BUY 2011 JAMAICA - MICROSOFT CANADA	promotional items	35,624.00	-	-	37,405.20	-	73,029.20	OTHER - TOURISM
8521, 8537, 8471, 8528	BEST BUY 2011 JAMAICA - SONY COMPUTER ENTERTAINMENT CANADA	promotional items	134,266.86	-	-	140,980.20	-	275,247.05	OTHER - TOURISM
8703	DEVON GORDON	importation of 1984 Oldsmobile	-	30,901.07	-	-	-	30,901.07	OTHER
8609	NAVAIR JAMAICA LIMITED FLIGHT TRAINING SCHOOL	donation of one 20ft container	25,719.00	-	-	27,004.95	-	52,723.95	OTHER
<b>TOTAL</b>			<b>318,721,856.15</b>	<b>7,291,353.66</b>	<b>-</b>	<b>342,198,705.98</b>	<b>-</b>	<b>668,211,915.78</b>	



KEY	CLASSIFICATION	CET WAIVED	SCT WAIVED	ASD WAIVED	GCT WAIVED	TT- WAIVED	TOTAL
CHAR	CHARITABLE ORGANIZATIONS/ACTIVITIES	304,648,061.34	-	-	319,959,709.37	-	624,607,770.71
GOVT/CON	GOVERNMENT CONTRACTS	2,806,628.79	-	-	4,997,392.18	-	7,804,020.97
GOVT/INST	GOVERNMENT INSTITUTIONS	1,585,625.17	2,340,767.73	-	2,074,540.78	-	6,000,933.68
ATTRACTIONS INCENTIVES PROGRAMME (AIP)	APPROVED TOURISM	778,043.94	-	-	816,946.13	-	1,594,990.07
OTHER-AGRI	NOT RELATED TO ANY APPROVED AGRICULTURAL INCENTIVE PROGRAMME	1,619,213.40	4,919,684.86	-	6,701,619.83	-	13,240,518.09
OTHER -TOURISM	NOT RELATED TO ANY APPROVED TOURISM INCENTIVE PROGRAMME INCENTIVE PROGRAM	7,258,564.51	-	-	7,621,492.74	-	14,880,057.25
OTHER	OTHER REASONS	25,719.00	30,901.07	-	27,004.95	-	83,625.02
<b>TOTAL</b>		<b>318,721,856.15</b>	<b>7,291,353.66</b>	<b>-</b>	<b>342,198,705.98</b>	<b>-</b>	<b>668,211,915.78</b>

KEY - SUBJECT TO MONTHLY DISCRETIONARY CAP



**REVENUE APPEALS DEPARTMENT**

**Waiver approvals for the period May 30 and June 10, 2011**

NAME OF TAXPAYER	PERIOD	PENALTY (%)	INTEREST (%)	SURCHARGES (%)	TAX (%)	AMOUNT BEFORE WAIVER (\$)	AMOUNT WAIVED (\$)	APPROVAL DATE	REASON
ACE TECHNOLOGIES INTERNATIONAL – income Tax	Jan-Dec.1995-2000 & 2003-2004	100				886,683.27	886,683.27	30.05.2011	APPROVED BY MOF ON CG-TAJ' S RECOMMENDATION
WHR & ASSOCIATES LIMITED - GCT	Feb./May '93- Feb/May 2008 & April 2008- February 2011	100	100	100%		6,174,374.91	6,174,374.91	30.05.2011	APPROVED BY MOF ON CG-TAJ' S RECOMMENDATION
*YVONNE RIDGUARD - GCT	April 2000 7 May 2007	100	100	100%		2,025,611.88	2,025,611.88	30.05.2011	APPROVED BY MOF ON CG-TAJ' S RECOMMENDATION
IRIS MALCOLM - SDTT			100			454,257.87	454,257.87	10.06.2011	APPROVED BY MOF ON CG-TAJ' S RECOMMENDATION
IRIS MALCOLM - SDTT					50%	744,500.00	372,250.00	10.06.2011	APPROVED BY MOF ON CG-TAJ' S RECOMMENDATION.
<b>TOTAL</b>						<b>10,285,427.93</b>	<b>9,913,177.93</b>		

\*Direct submission to the MOF due to particular circumstances.

The remaining three were submitted to the Department already pre-approved

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