**MINISTRY OF FINANCE & THE PUBLIC SERVICE**

De Minimis Waivers for the period **January 1, 2023 –** period **January 31, 2023**

(Final)

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Date** | **Tariff Heading** | **Applicant** | **Brief Description of Items** |  **CET WAIVED**  |  **SCT WAIVED**  |  **Income Tax**  |  **GCT WAIVED**  |  **PAYE**  |  **STAMP DUTY WAIVED**  |  **TRANSFER TAX WAIVED**  |  **PROPERTY TAX WAIVED**  |  **TOTAL**  |
| 1-Jan-23 |  | Trade Wind Citrus | Waiver of Additional Stamp Duty payable - Importation on oranges from Belize | 5,000,000.00 |  |  |  |  |  |  |  | 5,000,000.00 |
| 10-Jan-23 |  | Norman Manley Law School | Waiver of CET Payable - 2023 Audi Q5 | 1,186,774.20 |  |  |  |  |  |  |  | 1,186,774.20 |
| 10-Jan-23 |  | Lowen Holt | Waiver of SCT/GCT payable - 2017 Toyota Axio |  | 301,497.60 |  | 271,347.84 |  |  |  |  | 572,845.44 |
| 12-Jan-23 |  | Naomi Francis | Waiver of SCT/GCT payable - 2023 BMW X4 |  | 1,430,537.76 |  | 1,287,483.98 |  |  |  |  | 2,718,021.74 |
| 31-Jan-23 |  | Bhagwan Kiswani | Waiver of Customs Duty and GCT - Wide Power Life Assist Recliner | 16,388.40 |  |  | 14,749.56 |  |  |  |  | 31,137.96 |
|  |  |  | **Total** | 6,203,162.60 | 1,732,035.36 | 0.00 | 1,573,581.38 | 0.00 | 0.00 | 0.00 | 0.00 | 9,508,779.34 |

**Disclaimer:**

The Ministry of Finance & the Public Service wishes to advise that the Waiver(s) described above indicate approved, but not necessarily utilized waiver(s). Additionally, the amounts waived are estimates derived from the values provided by the Applicant(s). The Ministry assumes no responsibility for any errors made in describing these transactions.