**MINISTRY OF FINANCE & THE PUBLIC SERVICE**

De Minimis Waivers for the period **June 1, 2025 –** period **June 30, 2025**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **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**  |
| 2-Jun-25 |   | Pure National Limited  | Waiver of GCT payable - Importation of ice |   |   |   | 8,000,000.00 |   |   |   |   |  8,000,000.00  |
| 2-Jun-25 |   | University of the West Indies | Waiver of CET payable - 2025 Range Rover, 2025 BMW X4 and 2025 Toyota Coaster Bus | 5,684,790.55 |   |   |   |   |   |   |   |  5,684,790.55  |
| 3-Jun-25 |   | Carol Redding, Adrian Redding and Carol Redding | Waiver of the Transfer Tax payable - Property located at Lot 64 Rosehall, Clarendon  |   |   |   |   |   |   | 60,000.00 |   |  60,000.00  |
| 6-Jun-25 |   | Lincoln Taylor | Waiver of SCT and GCT payable - 2024 Toyota RAV 4 which was Stolen |   | 969,450.11 |   | 876,284.63 |   |   |   |   |  1,845,734.74  |
| 20-Jun-25 |   | Everett Brown | Waiver of 50% of SCT and GCT payable - 2025 Toyota Landcruiser |   | 961,266.32 |   | 865,139.69 |   |   |   |   |  1,826,406.01  |
|  |  |  | **Total** | 5,684,790.55 | 1,930,716.43 | 0.00 | 9,741,424.32 | 0.00 | 0.00 | 60,000.00 | 0.00 | 17,416,931.30 |

**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.