**MINISTRY OF FINANCE & THE PUBLIC SERVICE**

De Minimis Waivers for the period **November 1, 2022 – November 31, 2022**

(Provisional)

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **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-Nov-22 |   |  Trade Wind Citrus  | Waiver of Additional Stamp Duty payable - Importation on oranges from Belize  |  5,000,000.00  |   |   |   |   |   |   |   |  5,000,000.00  |
| 4-Nov-22 |   |  Rainforest Seafoods Limited  | Waiver of CET AND GCT payable on a shipment of spoiled seafood mix and salmon for disposal | 534,279.23  |   |   |  651,409.30  |   |   |   |   |  1,185,688.53  |
| 7-Nov-22 |   | University of West Indies Jamaica | Waiver of the CET payable - 2022 Landrover Range Rover | 2,423,425.11 |   |   |   |   |   |   |   |  2,423,425.11  |
|  |  |  | **Total** | 7,957,704.34 | 0.00 | 0.00 | 651,409.30 | 0.00 | 0.00 | 0.00 | 0.00 | 8,609,113.64 |

**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.