



THE
JAMAICA GAZETTE
SUPPLEMENT

PROCLAMATIONS, RULES AND REGULATIONS

3239

Vol. CXLVI

FRIDAY, DECEMBER 29, 2023

No. 400

No. 474

THE TAX COLLECTION ACT

THE TAX COLLECTION (APPROVED WRITE-OFF) (PUBLIC BODIES) ORDER, 2023

In exercise of the powers conferred on the Minister by section 47A(4) of the Tax Collection Act (hereinafter referred to as the "Act"), and of every other power hereunto enabling, the following Order is hereby made:—

1. This Order may be cited as the Tax Collection (Approved Write-Off) (Public Bodies) Order, 2023.
2. Subject to section 47A(5) of the Act, I, as Minister, declare that—
 - (a) there is uncollected the sum of \$553,266,310.05 in tax arrears in respect of Public Bodies, whose names and respective amounts are listed in the Schedule attached hereto;
 - (b) the Commissioner General has determined that the sum specified in sub-paragraph (a) is uncollectible; and
 - (c) the sum specified in sub-paragraph (a), as it relates to the tax arrears of public bodies listed in the attached Schedule, is written-off.

SCHEDULE

(Paragraph 2(a))

COLLEGE OF AGRICULTURE SCIENCE AND EDUCATION				Committee's Reason for write-off as per Regulations:		
				In accordance with section 5(1) (b) (i) of the Tax Collection (Write-off) Regulations, 2013 the debt is being written off on the ground that the collection of the debt is not practicable and the debt is "an amount that was outstanding as at December 31, 2012 and was required to be deducted by a public body, under regulation 7 of the Income Tax (Employments) Regulations or under section 6 of the Education Tax Act, in respect of emoluments that were payable by the public body to its employees entirely from the Consolidated		
Account	Period	Tax	Penalty	Interest	Other	Total
Education Tax	Dec-2011	7,755,409.80	0.00	10,304,896.29	0.00	18,060,306.09
Pay As You Earn	Dec-2011	58,935,690.01	352,160,931.27	124,109,382.68	0.00	535,206,003.96
						553,266,310.05

Grand Total				
Total Tax	Total Penalty	Total Interest	Total Other	Grand Total
\$66,691,099.81	\$352,160,931.27	\$134,414,278.97	\$0.00	\$553,266,310.05

Summary by Managing RSC	
Revenue Service Centre	Amount Recommended
St. Andrew RSC	\$553,266,310.05

Dated this 28th day of December, 2023.

NIGEL CLARKE
Minister of Finance and the Public Service.

No. 987/03^{VII}