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No. 166A

No. 228A

THE TAX COLLECTION ACT

THE TAX COLLECTION (APPROVED WRITE-OFF) (PUBLIC BODIES) ORDER, 2021

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, 2021.
2. Subject to section 47A(5) of the Act, I, as Minister, declare that—
 - (a) there is uncollected the sum of \$72,085,290.69 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

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- (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))

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
National Irrigation Commission	Corporate Income Tax	Dec 2007	0.00	0.00	899,998.54	899,998.54	In accordance with section 5 (1)(b)(i) of the Tax Collection (Write-off) Regulations, 2013 the debt is being written off on the grounds that the collection of debt is not practicable and the debt is "an amount that was outstanding as at December 31, 2012 and that 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 Fund".
Transport Authority	PAYE	Feb & April 2008 Jun to Dec 2008 Dec 2009 Dec 2010 Dec 2011	0.00	4,480,151.11	9,994,278.42	14,474,429.53	In accordance with section 5 (1)(b)(i) of the Tax Collection (Write-off) Regulations, 2013 the debt is being written off on the grounds that the collection of debt is not practicable and the debt is "an amount that was outstanding as at December 31, 2012 and that 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 Fund".
	Education Tax	Dec 2012	11,125,706.23	0.00	9,780,935.04	20,906,641.27	
	Education Tax	Dec 2012	142,282.44	0.00	125,084.67	267,367.11	
University Of The West Indies	PAYE	Dec 2012	1,528,190.85	14,243,655.63	19,765,007.76	35,536,854.24	In accordance with section 5 (1)(b)(i) of the Tax Collection (Write-off) Regulations, 2013 the debt is being written off on the grounds that the collection of debt is not practicable and the debt is "an amount that was outstanding as at December 31, 2012 and that 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 Fund".
Grand Total			12,796,179.52	18,723,806.74	40,565,304.43	72,085,290.69	

Dated this 10th day of December, 2021.

NIGEL CLARKE,
Minister of Finance and the Public Service.