

SCHEDULE, *contd.*

Grand Total				
Total Tax	Total Penalty	Total Interest	Total Other	Grand Total
\$58,073,019.68	\$88,901,085.51	\$70,082,340.07	\$0.00	\$217,056,445.26

Summary by Managing RSC	
Revenue Service Centre	Amount Recommended
Kingston RSC	\$214,434,962.68
St. Andrew RSC	\$1,690,789.99
Large Taxpayer Office	\$930,692.59

Dated this 6th day of August, 2023.

NIGEL CLARKE
Minister of Finance and the Public Service.



THE
JAMAICA GAZETTE
SUPPLEMENT

PROCLAMATIONS, RULES AND REGULATIONS

1435

Vol. CXLVI

TUESDAY, AUGUST 15, 2023

No. 162

No. 228

THE TAX COLLECTION ACT

THE TAX COLLECTION (APPROVED WRITE-OFF) 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) Order, 2023.
2. Subject to section 47A(5) of the Act, I, as Minister, declare that—

(a) there is uncollected the sum of \$217,056,445.26 in tax arrears in respect of taxpayers, 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 taxpayers listed in the attached Schedule, is written-off.

SCHEDULE

(Paragraph 2(a))

BENTLEY ALLAN FOSTER				Committee's Reason for write-off as per Regulations: In accordance with Section 5(1) (a) (vi) of the Tax Collection (Write-off) Regulations, 2013 being written off as "the cost of collection of the debt is not justified in relation to the amount that could reasonably be expected to be recovered".		
Account	Period	Tax	Penalty	Interest	Other	Total
Education Tax	Dec-2012	10,743.36	0.00	13,438.24	0.00	24,181.60
Individual Income Tax	Dec-2012 Dec-2013	38,000.00	0.00	61,496.20	0.00	99,496.20
						123,677.80

CANJAM TRADING JAMAICA LTD.				Committee's Reason for write-off as per Regulations: In accordance with Section 5(1) (a) (iv) of the Tax Collection (Write-off) Regulations, 2013 being written off as "a corporate taxpayer that is not carrying on business or in operation, the taxpayer has no remaining assets from which the debt can be collected and there are no remaining directors of the taxpayer from whom the debt can be collected".		
Account	Period	Tax	Penalty	Interest	Other	Total
Minimum Business Tax	Dec-2016 Dec-2017 Dec-2018	180,000.00	178,322.43	0.00	0.00	358,322.43
						358,322.43

SCHEDULE, *contd.*

WINSOME MARLENE MAXWELL				Committee's Reason for write-off as per Regulations: In accordance with Section 5(1) (a) (vii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "the Commissioner General has been unable to locate the taxpayer".		
Account	Period	Tax	Penalty	Interest	Other	Total
Individual Income Tax	Dec-2012 Dec-2013	325,962.00	0.00	573,655.89	0.00	899,617.89
						899,617.89

WYS CATERING LTD.				Committee's Reason for write-off as per Regulations: In accordance with Section 5(1) (a) (iv) of the Tax Collection (Write-off) Regulations, 2013 being written off as "a corporate taxpayer that is not carrying on business or in operation, the taxpayer has no remaining assets from which the debt can be collected and there are no remaining directors of the taxpayer from whom the debt can be collected".		
Account	Period	Tax	Penalty	Interest	Other	Total
Education Tax	Dec-2011 Dec-2012 Dec-2013	1,206,649.30	0.00	1,509,326.49	0.00	2,715,975.79
General Consumption Tax	Jan-2011 to Dec-2011 Jan-2012 to Dec-2012 Jan-2013 to Dec-2013	9,405,306.02	3,762,122.42	30,708,059.77	0.00	43,875,488.21
Minimum Business Tax	Dec-2016 Dec-2017 Dec-2018	180,000.00	178,322.43	0.00	0.00	358,322.43
Pay As You Earn	Dec-2011 Jan-2012 to Dec-2012 Dec-2013	394,408.48	2,229,004.56	1,998,738.21	0.00	4,622,151.25
						51,571,937.68

SCHEDULE, *contd.*

TACHMIN CHAMECHER POWELL				Committee's Reason for write-off as per Regulations:		
				In accordance with Section 5(1) (a) (vi) of the Tax Collection (Write-off) Regulations, 2013 being written off as 'the Commissioner General has been unable to locate the taxpayer'.		
Account	Period	Tax	Penalty	Interest	Other	Total

Education Tax	Dec-2012	14,699.80	0.00	18,387.11	0.00	33,086.91
	Dec-2013					

33,086.91

WESTSTREET BROKERS LTD.				Committee's Reason for write-off as per Regulations:		
				In accordance with Section 5(1) (a) (iv) of the Tax Collection (Write-off) Regulations, 2013 being written off as "a corporate taxpayer that is not carrying on business or in operation, the taxpayer has no remaining assets from which the debt can be collected and there are no remaining directors of the taxpayer from whom the debt can be collected".		
Account	Period	Tax	Penalty	Interest	Other	Total

Corporate Income Tax	Dec-2016					
	Dec-2017					
	Dec-2018	0.00	795,000.00	455,146.46	0.00	1,250,146.46
	Dec-2019					
	Dec-2020					

Education Tax	Dec-2013					
	Dec-2014	0.00	0.00	91,892.17	0.00	91,892.17
	Dec-2015					

Dec-2013						
Pay As You Earn	Dec-2014	0.00	281,603.25	283,239.06	0.00	564,842.31
	Dec-2015					

1,906,880.94

WINSOME MARLENE MAXWELL				Committee's Reason for write-off as per Regulations:			
				In accordance with Section 5(1) (a) (vii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "the Commissioner General has been unable to locate the taxpayer".			
Account	Period	Tax	Penalty	Interest	Other	Total	

SCHEDULE, *contd*

Account	Period	Tax	Penalty	Interest	Other	Total
CAROL MARCIA VASSALL				Committee's Reason for write-off as per Regulations: In accordance with Section 5(1) (a) (iii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "the taxpayer is deceased, has no known estate or assets".		
Account	Period	Tax	Penalty	Interest	Other	Total

Education Tax	Dec-2011	2,951.86	0.00	3,692.31	0.00	6,644.17
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General Consumption Tax	Feb-2011					
	Dec-2012	66,044.00	11,116.50	156,398.37	0.00	233,558.87
	Dec-2013					

Individual Income Tax	Dec-2012	25,562.00	0.00	46,744.15	0.00	72,306.15
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312,509.19

DCK BUILDING SOLUTIONS JAMAICA LIMITED				Committee's Reason for write-off as per Regulations:		
				In accordance with Section 5(1) (a) (iv) of the Tax Collection (Write-off) Regulations, 2013 being written off as "a corporate taxpayer that is not carrying on business or in operation, the taxpayer has no remaining assets from which the debt can be collected and there are no remaining directors of the taxpayer from whom the debt can be collected".		
Account	Period	Tax	Penalty	Interest	Other	Total

	Sep-2018 to Dec-2018					
Education Tax	Jan-2019 to Dec-2019	8,528,765.88	0.00	6,130,680.96	0.00	14,659,446.84
	Jan-2020 to Feb-2020					

Pay As You Earn	Sep-2018 to Dec-2018	37,630,707.94	81,364,568.30	27,120,537.70	0.00	146,115,813.94
	Jan-2019 to Dec-2019					
	Jan-2020 to Feb-2020					

160,775,260.78

SCHEDULE, *contd.*

ELAINE JOY SANDFORD				Committee's Reason for write-off as per Regulations: In accordance with Section 5(1) (a) (iii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "the taxpayer is deceased, has no known estate or assets".		
Account	Period	Tax	Penalty	Interest	Other	Total
Individual Income Tax	Dec-2015	10,000.00	5,000.00	16,617.70	0.00	31,617.70
						31,617.70

HYACINTH YVONNE WOOLLERY				Committee's Reason for write-off as per Regulations: In accordance with Section 5(1) (a) (iii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "the taxpayer is deceased, has no known estate or assets".		
Account	Period	Tax	Penalty	Interest	Other	Total
Education Tax	Dec-2012	7,115.68	0.00	8,900.58	0.00	16,016.26
						16,016.26

ISLAND DAIRIES LTD.				Committee's Reason for write-off as per Regulations: In accordance with Section 5(1) (a) (viii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "the debt has been outstanding for longer than ten years and there is no reasonable possibility of it being collected".		
Account	Period	Tax	Penalty	Interest	Other	Total
General Consumption Tax	Jan-2011 to Mar-2011 May-2011 to Jul-2011 Sep-2011	0.00	96,025.62	834,666.97	0.00	930,692.59
						930,692.59

SCHEDULE, *contd.*

JAQUELINE MAY WEBSTER				Committee's Reason for write-off as per Regulations: In accordance with Section 5(1) (a) (iii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "the taxpayer is deceased, has no known estate or assets".		
Account	Period	Tax	Penalty	Interest	Other	Total
Education Tax	Dec-2016	0.00	0.00	322.52	0.00	322.52
Individual Income Tax	Dec-2016	35,388.00	0.00	36,996.00	0.00	72,384.00
						72,706.52

OLIVER ANTHONY SHIRLEY				Committee's Reason for write-off as per Regulations: In accordance with Section 5(1) (a) (vii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "the Commissioner General has been unable to locate the taxpayer".		
Account	Period	Tax	Penalty	Interest	Other	Total
Education Tax	Dec-2012 Dec-2013	10,715.36	0.00	13,403.21	0.00	24,118.57
						24,118.57

TACHMIN CHAMECHER POWELL				Committee's Reason for write-off as per Regulations: In accordance with Section 5(1) (a) (vii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "the Commissioner General has been unable to locate the taxpayer".		
Account	Period	Tax	Penalty	Interest	Other	Total