PROCLAMATIONS,	RULES AN	ID REGULATIONS
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#### 1442

#### SCHEDULE, contd.

44.5 (4.5 (4.5 (4.5 (4.5 (4.5 (4.5 (4.5		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							
Amount Recommended							
\$214,434,962.68							
\$1,690,789.99							
\$930,692.59							

Dated this 6th day of August, 2023.

NIGEL CLARKE Minister of Finance and the Public Service.

[Aug. 15, 2023

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## THE

# JAMAICA GAZETTE **SUPPLEMENT**

# PROCLAMATIONS, RULES AND REGULATIONS

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
  - 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;
  - the Commissioner General has determined that the sum specified in sub-paragraph (a) is uncollectible; and
  - the sum specified in sub-paragraph (a), as it relates to the taxpayers listed in the attached Schedule, is written-off.

1436

(Paragraph 2(a))

BENTLEY ALLAN FOSTER					mittee's Reason fo cordance with Section of the Gebalations, 2 dion of the debt is no reasonably he expe	on 5(1) (a) (vi) of 013 being writter ot justified in rela	the Tax Collection n off as "the cost of ation to the amount that
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
						( <del>-</del>	

123,677.80

CANJAM TRADING JAMAICA LTD.				n accordance with Write-off) Regulation expayer that is not expayer has no res	ons, 2013 being writt carrying on business maining assets from are no remaining die	per Regulations: of the Tax Collection en off as "a corporate s or in operation, the which the debt can be ectors of the taxpayer fron
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 MAR	LENE MAXWE	iL	ln (Y	ommittee's Reason for accordance with Sectio Vitte-off) Regulations, 20 ommissioner General ha	n 5(1) (a) (vii) of 013 being written	the Tax Collection off as "the
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
					-	direction of the second

899,617.89

WYS CATERING LTD.				Committee's Reason for in accordance with Sectic (Write-off) Regulations, 20 taxpayer that is not carrylr taxpayer has no remaining collected and there are no whom the debt can be col	f the Tax Collection on off as "a corporate or in operation, the which the debt can be	
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	2 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 Ear	Dec-2011 Jan-2012 n to Dec-2012 Dec-2013	394,408.48	2,229,004.50	5 1,998,738.21	0.00	4,622,151.25

51,571,937.68

## SCHEDULE, contd.

TACHMIN CHAI	MECHER POW	ELL	ln	ommittee's Reason for a accordance with Section Write-off) Regulations, 2 commissioner General h	on 5(1) (a) (vii) of 013 being written	the Tax Collection off as "the
Account	Period	Tax	Penalty	Interest	Other	Total
Education Tax	Dec-2012 Dec-2013	14,699.80	0.00	18,387.11	0.00	33,086.91

#### 33,086.91

WESTSTREET	BROKERS LTD.		ir (V ta ta	ommittee's Reason for accordance with Section Write-off) Regulations, 21 suppayer that is not carryi expayer has no remainin ollected and there are in thom the debt can be collected.	n 5(1) (a) (iv) of 013 being written ng on business g assets from w o remaining direct	the Tax Collection n off as *a corporate or in operation, the
Account	Period	Tax	Penalty	Interest	Other	Total
Corporate Income Tax	Dec-2016 Dec-2017 Dec-2018 Dec-2019 Dec-2020	0.00	795,000.00	455,146.46	0.00	1,250,146.46
Education Tax	Dec-2013 Dec-2014 Dec-2015	0.00	0.00	91,892.17	0.00	91,892.17
Pay As You Ear	Dec-2013 n Dec-2014 Dec-2015	0.00	281,603.25	283,239.06	0.00	564,842.31

#### 1,906,880.94

Account	Period	Tax	Penalty	Interest	Other	Total
WINSOME M	ARLENE MAXWE	ill.	C.	Vrite-off) Regulations, 2 ommissioner General h	2013 being written o las been unable to	off as "the locate the taxpayer".
				ommittee's Reason for accordance with Secti		

## SCHEDULE, contd

PROCLAMATIONS, RULES AND REGULATIONS

Period	Tax	Penalty	Interest	Other	Total	
VASSALL		ln a	Committee's Reason for write-off as per Regulation: In accordance with Section 5(1) (a) (iii) of the Tax Colle (Write-off) Regulations, 2013 being written off as "the ta deceased, has no known estate or assets".			
Period	Tax	Penalty	Interest	Other	Total	
Dec-2011	2,951.86	0.00	3,692.31	0.00	6,644.17	
Feb-2011 Dec-2012 Dec-2013	66,044.00	11,116.50	156,398.37	0.00	233,558.87	
Dec-2012	25,562.00	0.00	46,744.15	0.00	72,306.15	
	Period Dec-2011  Feb-2011  Dec-2012  Dec-2013	Period Tax  Dec-2011 2,951.86  Feb-2011 Dec-2012 66,044.00 Dec-2013	Period   Tax   Penalty     Dec-2011   2,951.86   0.00     Feb-2011   Dec-2012   66,044.00   11,116.50     Dec-2013     Dec-2013	Committee's Reason for   In accordance with Section (Write-off) Regulations, 2t deceased, has no known     Period Tax Penalty Interest     Dec-2011 2,951.86 0.00 3,692.31     Feb-2011 Dec-2012 66,044.00 11,116.50 156,398.37     Dec-2013   Dec-2013     Dec-2013   Dec-2013     Dec-2014   Dec-2015     Dec-2015   Dec-2016     Dec-2017   Dec-2018     Dec-2018   Dec-2018     Dec-2019   Dec-2019     Dec-2019   Dec-2019   Dec-2019     Dec-2019   Dec-2019   Dec-2019     Dec-2019   Dec-2019   Dec-2019     Dec-2019   Dec-2019   Dec-2019   Dec-2019   Dec-2019     Dec-2019   Dec-2019   Dec-2019   Dec-2019   Dec-2019   Dec-2019   Dec-	Committee's Reason for write-off as per in accordance with Section 5(1) (a) (iii) of (Write-off) Regulations, 2013 being written deceased, has no known estate or assets     Period Tax Penalty Interest Other	

312,509.19

DCK BUILDING SOLUTIONS JAMAICA LIMITED				In a (Writaxp)	nmittee's Reason for ecordance with Section te-off) Regulations, 20 ayer that is not carryin ayer has no remaining acted and there are no m the debt can be coll	n 5(1) (a) (iv) o 13 being writte g on business assets from w remaining dire	f the Tax Collection on off as "a corporate or in operation, the
Account	Period	Tax	Penalty		Interest	Other	Total
Education Tax	Sep-2018 to Dec-2018 Jan-2019 to Dec-2019 Jan-2020 to Feb-2020	8,528,765.88	0.00		6,130,680.96	0.00	14,659,446.84
Pay As You Ear	Sep-2018 to Dec-2018 Jan-2019 to Dec-2019 Jan-2020 to Feb-2020	37,630,707.94	81,364,568.3	30	27,120,537.70	0.00	146,115,813.94
							160,775,260.78

AUG. 15, 2023]

### SCHEDULE, contd.

				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

1439

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

Account	Period	Tax	Penalty	Interest	Other	Total	
ACHMIN CH	AMECHER POW	ELL	0	n accordance with Secti Write-off) Regulations, 2 commissioner General h	013 being written	off as "the	
			C	Committee's Reason for write-off as per Regulations:			