



THE
JAMAICA GAZETTE
SUPPLEMENT

PROCLAMATIONS, RULES AND REGULATIONS

2094M

Vol. CXLVI

MONDAY, OCTOBER 16, 2023

No. 271B

No. 345B

THE TAX COLLECTION ACT

THE TAX COLLECTION (APPROVED WRITE-OFF) (NO. 10) 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) (No. 10) Order, 2023.
2. Subject to section 47A(5) of the Act, I, as Minister, declare that—
 - (a) there is uncollected the sum of \$108,739,840.53 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))

AMERICAN MEDICAL DEVICES GROUP 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
Education Tax	Jun-2019 to Aug-2019	353,241.98	0.00	238,767.77	0.00	592,009.75
Pay As You Earn Aug-2019		175,296.49	351,793.64	117,144.15	0.00	644,234.28

1,236,244.03

SCHEDULE, *contd.*

Account	Period	Tax	Penalty	Interest	Other	Total
ANN MARIE TOMLINSON-KLUVI				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 being written off as 'a debt payable by a taxpayer (other than a public body) that was outstanding as at December 31, 2010'.		
Account	Period	Tax	Penalty	Interest	Other	Total

Education Tax	Dec-2008 Dec-2009 Dec-2010	571,120.65	0.00	819,182.16	0.00	1,390,302.81
---------------	----------------------------------	------------	------	------------	------	--------------

Pay As You Earn	Jan-2007 to Dec-2007 Jan-2008 to Dec-2008 Jan-2009 to Dec-2009 Feb-2010 to Mar-2010 May-2010 to Aug-2010 Nov-2010	0.00	4,526,478.94	13,686,318.03	0.00	18,212,796.97
-----------------	--	------	--------------	---------------	------	---------------

19,603,099.78

BEATRICE LESLINE JOHNSON-ATKINS				Committee's Reason for write-off as per Regulations: In accordance with Section 5(1) (b) (ii) of the Tax Collection (Write-off) Regulations, 2013 being written off as 'a debt payable by a taxpayer (other than a public body) that was outstanding as at December 31, 2010'.		
Account	Period	Tax	Penalty	Interest	Other	Total

Individual Income Tax	Dec-2007	39,914.66	0.00	118,331.97	0.00	158,246.63
--------------------------	----------	-----------	------	------------	------	------------

158,246.63

SCHEDULE, *contd.*

Account	Period	Tax	Penalty	Interest	Other	Total
BEEP BEEP TYRES, BATTERIES & LUBES LTD.				Committee's Reason for write-off as per Regulations: In accordance with Section 5(1) (b) (ii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "a debt payable by a taxpayer (other than a public body) that was outstanding as at December 31, 2010".		

Account	Period	Tax	Penalty	Interest	Other	Total
General Consumption Tax	Mar-2010 Jul-2010 to Aug-2010 Oct-2010	0.00	1,450,160.40	7,779,297.13	0.00	9,229,457.53

Pay As You Earn Dec-2009	0.00	513,644.28	679,924.14	0.00	1,193,568.42
--------------------------	------	------------	------------	------	--------------

10,423,025.95

BENEDETTO ROBERTO ALBERTO PERSICILLI				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 being written off as "a debt payable by a taxpayer (other than a public body) that was outstanding as at December 31, 2010".		
Account	Period	Tax	Penalty	Interest	Other	Total

Individual Income Tax	Dec-2010	4,215,906.67	0.00	5,155,320.09	0.00	9,371,226.76
-----------------------	----------	--------------	------	--------------	------	--------------

9,371,226.76

CHANQUILITY EQUIPMENT & LANDSCAPING LTD.				Committee's Reason for write-off as per Regulations: In accordance with Section 5(1) (a) (v) 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-2015 Dec-2016 Dec-2017 Dec-2018	239,882.19	260,537.13	0.00	0.00	500,419.32
----------------------	--	------------	------------	------	------	------------

500,419.32

SCHEDULE, *contd.*

DNA ENTERTAINMENT & EVENTS				Committee's Reason for write-off as per Regulations:		
				In accordance with Section 5(1) (a) (ii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "a corporate taxpayer, the taxpayer is unable to pay the debt, based on consideration by the Commissioner General of the taxpayer's income, expenditure, assets and liabilities of any person who exercises control of the taxpayer".		
Account	Period	Tax	Penalty	Interest	Other	Total

General Consumption Tax	Jun-2013 to Dec-2013	0.00	617,946.59	4,928,869.30	1,705,931.3 0	7,252,747.19
	Jan-2014 to Aug-2014 to Nov-2014 to Dec-2014 Mar-2015 to Apr-2015					

7,252,747.19

EVERTON MANSFIELD WHYTE				Committee's Reason for write-off as per Regulations:		
				In accordance with Section 5(1) (b) (ii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "a debt payable by a taxpayer (other than a public body) that was outstanding as at December 31, 2010".		
Account	Period	Tax	Penalty	Interest	Other	Total

Individual Income Tax	Dec-2007	52,791.75	0.00	73,602.96	0.00	126,394.71
--------------------------	----------	-----------	------	-----------	------	------------

126,394.71

GLOBAL INDUSTRIAL EQUIPMENT & CONTROLS LTD.				Committee's Reason for write-off as per Regulations:		
				In accordance with Section 5(1) (b) (ii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "a debt payable by a taxpayer (other than a public body) that was outstanding as at December 31, 2010".		
Account	Period	Tax	Penalty	Interest	Other	Total

SCHEDULE, *contd.*

GLOBAL INDUSTRIAL EQUIPMENT & CONTROLS LTD.	Committee's Reason for write-off as per Regulations: In accordance with Section 5(1) (b) (ii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "a debt payable by a taxpayer (other than a public body) that was outstanding as at December 31, 2010".
--	--

Corporate Income Tax	Dec-2007 Dec-2008 Dec-2009	1,110,534.26	555,267.14	3,921,651.97	0.00	5,587,453.37
-----------------------------	----------------------------------	--------------	------------	--------------	------	--------------

Pay As You Earn	Dec-2007	0.00	11.88	48.90	0.00	60.78
------------------------	----------	------	-------	-------	------	-------

5,587,514.15

JAMAICA ME LAZY TOURS 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

Minimum Business Tax	Dec-2018	60,000.00	51,127.41	0.00	0.00	111,127.41
-----------------------------	----------	-----------	-----------	------	------	------------

111,127.41

ONWURAH EJIMKONYE EGOLUM				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

Minimum Business Tax	Dec-2015 Dec-2018	90,000.00	103,472.55	0.00	0.00	193,472.55
-----------------------------	----------------------	-----------	------------	------	------	------------

193,472.55

SCHEDULE, *contd.*

RAPID PROTECTIVE SERVICE CO. 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
Assets Tax	Dec-2011	2,281.62	0.00	4,512.41	0.00	6,794.03
Corporate Income Tax	Dec-2012 Dec-2015	10,000.00	5,000.00	11,773.03	0.00	26,773.03
Education Tax	Dec-2013 Dec-2014	188,370.00	0.00	241,884.91	0.00	430,254.91
General Consumption Tax	Jul-2011 to Dec-2011 Jan-2012 to Dec-2012 Jan-2013 to Dec-2013 Jan-2014 to Dec-2014	133,248.00	132,465.35	556,849.43	0.00	822,562.78
Minimum Business Tax	Dec-2016 Dec-2017 Dec-2018	180,000.00	183,310.47	0.00	0.00	363,310.47
Pay As You Earn	Dec-2012	0.00	20,786.67	45,087.49	0.00	65,874.16
						1,715,569.38

ST. JOHN'S PREP SCHOOL				Committee's Reason for write-off as per Regulations:		
				In accordance with Section 5(1) (a) (ii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "a corporate taxpayer, the taxpayer is unable to pay the debt, based on consideration by the Commissioner General of the taxpayer's income, expenditure, assets and liabilities of any person who exercises control of the taxpayer".		
Account	Period	Tax	Penalty	Interest	Other	Total

SCHEDULE, *contd.*

ST. JOHN'S PREP SCHOOL				Committee's Reason for write-off as per Regulations:		
				In accordance with Section 5(1) (a) (ii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "a corporate taxpayer, the taxpayer is unable to pay the debt, based on consideration by the Commissioner General of the taxpayer's income, expenditure, assets and liabilities of any person who exercises control of the taxpayer".		
Account	Period	Tax	Penalty	Interest	Other	Total
Education Tax	Dec-2016					
	Jan-2017					
	to	0.00	0.00	1,382,176.70	0.00	1,382,176.70
	Jun-2017					
	Aug-2017					
	Oct-2017					
	Dec-2017					
	Dec-2019					
	Feb-2020					
	Apr-2020					
	to					
	Oct-2020					
	Dec-2020					
	Dec-2022					
Pay As You Earn	May-2014					
	to	0.00	4,983,836.66	3,773,718.98	0.00	8,757,555.64
	Oct-2014					
	Dec-2014					
	Dec-2015					
	Dec-2016					
	Jan-2017					
	to					
	Jun-2017					
	Aug-2017					
	Oct-2017					
	Dec-2017					
	Dec-2019					
	Aug-2020					
						10,139,732.34

ST. JUDE'S PREPARATORY SCHOOL				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

SCHEDULE, *contd.*

ST. JUDE'S PREPARATORY SCHOOL				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-2014					
	Jul-2015 to Dec-2015	550,643.08	0.00	614,569.72	0.00	1,165,212.80
	Dec-2016					
	Jan-2017 to Aug-2017					
	Dec-2017					
	Jan-2018 to Dec-2018					
	Jan-2019 to Jul-2019					
	Dec-2020					
	Jan-2021 to Jun-2021					

Pay As You Earn	Dec-2014					
	Dec-2015	0.00	5,369.46	6,971.97	0.00	12,341.43

1,177,554.23

TIGER INVESTMENT LTD.				Committee's Reason for write-off as per Regulations:		
				In accordance with Section 5(1) (b) (ii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "a debt payable by a taxpayer (other than a public body) that was outstanding as at December 31, 2010".		
Account	Period	Tax	Penalty	Interest	Other	Total

Assets Tax	Dec-2007					
	Dec-2008					
	Dec-2009	0.00	0.00	15,197.27	0.00	15,197.27
	Dec-2010					

15,197.27

SCHEDULE, *contd.*

Account	Period	Tax	Penalty	Interest	Other	Total
TINGLE'S DISTRIBUTORS LTD.				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 being written off as "a debt payable by a taxpayer (other than a public body) that was outstanding as at December 31, 2010".		
Account	Period	Tax	Penalty	Interest	Other	Total

Corporate Income Tax	Dec-2009	19,809,316.80	0.00	19,455,138.35	0.00	39,264,455.15
-------------------------	----------	---------------	------	---------------	------	---------------

39,264,455.15

VIVIAN TYNDALE				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 being written off as "a debt payable by a taxpayer (other than a public body) that was outstanding as at December 31, 2010".		
Account	Period	Tax	Penalty	Interest	Other	Total

Individual Income Tax	Dec-2010	715,932.71	0.00	1,147,880.97	0.00	1,863,813.68
--------------------------	----------	------------	------	--------------	------	--------------

1,863,813.68

Grand Total				
Total Tax	Total Penalty	Total Interest	Total Other	Grand Total
\$28,498,480.86	\$13,761,208.57	\$64,774,219.80	\$1,705,931.30	\$108,739,840.53

SCHEDULE, *contd.*

Summary by Managing RSC	
Revenue Service Centre	Amount Recommended
Montego Bay RSC	\$89,136,740.75
St. Andrew RSC	\$19,603,099.78

Dated this 4th day of October, 2023.

NIGEL CLARKE
Minister of Finance and the Public Service.

No. 987/03^{VII}