



THE
JAMAICA GAZETTE
SUPPLEMENT

PROCLAMATIONS, RULES AND REGULATIONS

3229

Vol. CXLVI

FRIDAY, DECEMBER 29, 2023

No. 399

No. 473

THE TAX COLLECTION ACT

THE TAX COLLECTION (APPROVED WRITE-OFF) (NO. 11) 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. 11) Order, 2023.
2. Subject to section 47A(5) of the Act, I, as Minister, declare that—
 - (a) there is uncollected the sum of \$27,373,732.72 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.

(Paragraph 2(a))

A.S.I.S SECURITY & PROTECTION SERVICES 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-2012	5,000.00	0.00	5,995.89	0.00	10,995.89
Corporate Income Tax	Dec-2012	69,527.97	0.00	130,099.63	0.00	199,627.60
Education Tax	Dec-2012	46,988.46	0.00	62,435.28	0.00	109,423.74
General Consumption Tax	Dec-2011 Jan-2012 to Dec-2012 Jan-2013 to Dec-2013 Jan-2014 to Jul-2014	1,247,274.72	469,137.25	3,967,082.46	0.00	5,883,494.43
Minimum Business Tax	Dec-2016 Dec-2017 Dec-2018	180,000.00	190,792.53	0.00	0.00	370,792.53
Pay As You Earn	Aug-2012 to Nov-2012 Jan-2013 to Apr-2013	34,086.92	185,675.30	139,875.78	0.00	359,638.00
						6,733,972.19

SCHEDULE, *contd.*

Account	Period	Tax	Penalty	Interest	Other	Total
ANDRENE NICOLIN DEACON				Committee's Reason for write-off as per Regulations: In accordance with Section 5(1) (a) (i) of the Tax Collection (Write-off) Regulations, 2013 being written off as "the individual taxpayer is unable to pay the debt, based on consideration by the Commissioner General of the taxpayer's circumstances and the taxpayer's income, expenditure, assets and liabilities".		

Account	Period	Tax	Penalty	Interest	Other	Total
Education Tax	Dec-2012 Dec-2013	22,286.10	0.00	29,612.36	0.00	51,898.46
General Consumption Tax	May-2015 Jul-2015 to Oct-2015	178,188.00	57,160.00	321,679.00	0.00	557,027.00
Minimum Business Tax	Dec-2016 Dec-2017 Dec-2018	180,000.00	190,792.53	0.00	0.00	370,792.53

979,717.99

B.W. MANUFACTURING 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-2018	100,000.00	0.00	83,465.75	0.00	183,465.75
Corporate Income Tax	Dec-2014	0.00	15,000.00	19,722.00	0.00	34,722.00
Education Tax	Dec-2014 Apr-2017 to Jun-2017	21,637.56	0.00	23,532.34	0.00	45,169.90

SCHEDULE, *contd.*

B.W. MANUFACTURING 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
General Consumption Tax	Aug-2012 to Dec-2012 Jan-2013 to Jun-2013	368,806.33	371,715.00	2,803,360.03	0.00	3,543,881.36
Minimum Business Tax	Dec-2015 to Dec-2018	180,000.00	197,829.64	0.00	0.00	377,829.64
						4,185,068.65

BARRON & 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
Minimum Business Tax	Dec-2016 to Dec-2018	180,000.00	190,792.53	0.00	0.00	370,792.53
						370,792.53

CHAMEL ALICIA SMITH				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-2020	23,985.00	0.00	10,936.79	0.00	34,921.79

SCHEDULE, *contd.*

34,921.79

CITI LOANS 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	Jan-2015 to Mar-2015 May-2015 to Jun-2015	31,142.69	0.00	41,380.41	0.00	72,523.10
Minimum Business Tax	Dec-2016 Dec-2017 Dec-2018	180,000.00	190,792.53	0.00	0.00	370,792.53
Pay As You Earn	Apr-2013 to Nov-2013 Jan-2014 to Oct-2014 Dec-2014 Jan-2015 to Mar-2015 May-2015 to Jun-2015	487,773.55	2,483,653.69	1,627,955.08	0.00	4,599,382.32

5,042,697.95

CLIVE RUDOLPH ROCHESTER				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	5,590.30	0.00	4,861.35	0.00	10,451.65

SCHEDULE, *contd.*

CLIVE RUDOLPH ROCHESTER				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-2013					
	Dec-2014					
	Dec-2015	1,005,692.19	4.00	809,983.52	0.00	1,815,679.71
	Dec-2016					
	Dec-2017					
	Dec-2018					
	Dec-2019					

1,826,131.36

HARBOUR MASTER AUTO SPARES & SUPPLIES 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-2018	100,000.00	0.00	83,465.75	0.00	183,465.75
Education Tax	Dec-2018					
	Dec-2019	204,595.64	0.00	154,331.99	0.00	358,927.63
	Jan-2020					

Pay As You Earn Dec-2018 242,963.76 641,751.34 229,953.14 0.00 1,114,668.24

1,657,061.62

HENRY AUGUSTUS HOLNESS				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

SCHEDULE, *contd.*

HENRY AUGUSTUS HOLNESS				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-2013					
	Dec-2014					
	Dec-2015	9,552.60	0.00	8,578.01	0.00	18,130.61
	Dec-2016					
Individual Income Tax	Dec-2013					
	Dec-2014					
	Dec-2015	849,054.85	0.00	755,838.91	0.00	1,604,893.76
	Dec-2016					
						1,623,024.37

JORGE ALBERTO BENAVIDES ROSERO				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-2014	184,721.00	0.00	245,445.54	0.00	430,166.54
Individual Income Tax	Dec-2014	820,982.86	0.00	1,245,406.49	0.00	2,066,389.35
						2,496,555.89

KRUPASAGAR KALAPALA				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.*

KRUPASAGAR KALAPALA				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-2014 Dec-2015	192,594.00	0.00	252,665.68	0.00	445,259.68
Individual Income Tax	Dec-2014	0.00	59,854.00	65,832.17	0.00	125,686.17
						570,945.85

ORAL DECORDOVA JENKINS				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
General Consumption Tax	Apr-2013 to Jul-2013	291,304.55	116,571.39	802,573.32	0.00	1,210,449.26
						1,210,449.26

SUNNY CAI VENTURES 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-2014 Dec-2015	104,700.00	5,000.00	147,541.55	0.00	257,241.55

SCHEDULE, *contd.*

SUNNY CAI VENTURES 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	190,792.53	0.00	0.00	370,792.53
Pay As You Earn	Aug-2014 to Dec-2014 Jan-2015 to Mar-2015	0.00	4,884.49	9,474.70	0.00	14,359.19
						642,393.27

Grand Total				
Total Tax	Total Penalty	Total Interest	Total Other	Grand Total
\$7,728,449.05	\$5,562,198.75	\$14,083,084.92	\$0.00	\$27,373,732.72

Summary by Managing RSC	
Revenue Service Centre	Amount Recommended
Kingston RSC	\$27,373,732.72

Dated this 28th day of December, 2023.

NIGEL CLARKE
Minister of Finance and the Public Service.

