



THE
JAMAICA GAZETTE
SUPPLEMENT

PROCLAMATIONS, RULES AND REGULATIONS

3213

Vol. CXLVI

THURSDAY, DECEMBER 28, 2023

No. 398

No. 472

THE TAX COLLECTION ACT

THE TAX COLLECTION (APPROVED WRITE-OFF) (NO. 12) 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. 12) Order, 2023.
2. Subject to section 47A(5) of the Act, I, as Minister, declare that—
 - (a) there is uncollected the sum of \$382,145,971.70 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))

CEDRIC LLOYD BANTON				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	9,783.36	0.00	12,999.51	0.00	22,782.87
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Individual Income Tax	Dec-2012	24,000.00	0.00	39,641.57	0.00	63,641.57
	Dec-2013					

86,424.44

CHARLES WELLESLEY SEYMOUR GRAY				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-2011					
	Dec-2012	58,523.90	0.00	88,468.95	0.00	146,992.85
	Dec-2013					

146,992.85

SCHEDULE, *contd.*

Account	Period	Tax	Penalty	Interest	Other	Total
COMMUNICATION 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-2011 Dec-2013 Dec-2014 Dec-2015	200,000.00	0.00	286,060.27	0.00	486,060.27
Corporate Income Tax	Dec-2016 Dec-2017	0.00	130,000.00	128,283.80	0.00	258,283.80
Education Tax	Feb-2015 to Dec-2015 Jan-2016 to Jul-2016	20,680.76	0.00	31,629.56	0.00	52,310.32
General Consumption Tax	Jun-2011 Jul-2014 to Nov-2014 May-2017	40,896.00	212,067.13	441,575.32	0.00	694,538.45
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-2012 Sep-2012 Dec-2012 Feb-2015 to Dec-2015 Jan-2016 to Feb-2016 Apr-2016 to Jul-2016	1,716.84	34,271.57	92,589.59	0.00	128,578.00
						1,990,563.37
HORACE ANTHONY JHAGROO				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.*

HORACE ANTHONY JHAGROO				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-2012					
	Dec-2013	24,000.00	0.00	55,447.97	0.00	79,447.97
						79,447.97

IAN ANTHONY BOYNE				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-2014					
	Dec-2015	0.00	0.00	32,387.20	0.00	32,387.20
	Dec-2016					
Individual Income Tax	Dec-2013					
	Dec-2014					
	Dec-2015	0.00	124,000.00	312,471.59	0.00	436,471.59
	Dec-2016					
						468,858.79

JANA ENTERPRISES LTD.				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
Corporate Income Tax	Dec-2012					
	Dec-2015					
	Dec-2017	0.00	420,049.34	515,401.29	0.00	935,450.63
	Dec-2018					
	Dec-2019					
	Dec-2020					
	Dec-2021					

SCHEDULE, *contd.*

Account	Period	Tax	Penalty	Interest	Other	Total
KENGO AOKI				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-2016 Dec-2017	120,000.00	137,171.10	0.00	0.00	257,171.10
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257,171.10

KENRICK RYLAND BRISSETT				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					
	Dec-2015					
	Dec-2016	59,914.69	0.00	70,108.63	0.00	130,023.32
	Apr-2017 Dec-2017					
General Consumption Tax	Jun-2015					
	Jan-2016					
	May-2016 to Jun-2016	15,088.00	12,091.84	36,084.00	0.00	63,263.84

Individual Income Tax	Dec-2015	5,043.75	17,758.00	27,037.00	0.00	49,838.75
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243,125.91

KW MANUFACTURING & CONSTRUCTION COMPANY 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

SCHEDULE, *contd.*

KW MANUFACTURING & CONSTRUCTION COMPANY 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-2016					
	Dec-2017	180,000.00	190,792.53	0.00	0.00	370,792.53
	Dec-2018					
						370,792.53

MOVAC PROTECTION 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-2013					
	Dec-2014	7,454,365.83	0.00	9,107,677.51	0.00	16,562,043.34
	Dec-2015					
	Jan-2016					
	to					
	Sep-2016					
	Dec-2016					
	Dec-2017					
	Dec-2018					
	Dec-2019					
	Dec-2020					

SCHEDULE, *contd.*

MOVAC PROTECTION 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	Jan-2011 to Dec-2011	14,535,157.57	4,325,899.07	44,791,091.61	0.00	63,652,148.25
	Jan-2012 to Dec-2012					
	Jan-2013 to Feb-2013					
	Apr-2013 to Dec-2013					
	Jan-2014 to Dec-2014					
	Jan-2015 to Nov-2015					
	Jan-2016 to Mar-2016					
	May-2016 to Dec-2016					
	Jul-2017 to Sep-2017					
	Mar-2018 to Apr-2018					
	Jul-2018 to Mar-2019					
	Dec-2016					
	Dec-2017					
	Dec-2018					
Minimum Business Tax	Dec-2016 Dec-2017 Dec-2018	180,000.00	190,792.53	0.00	0.00	370,792.53

SCHEDULE, *contd.*

MOVAC PROTECTION 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

Pay As You Earn	Jan-2011 to Nov-2011	12,337,285.79	65,700,824.85	49,394,425.69	0.00	127,432,536.33
	Jan-2012 to Nov-2012					
	Aug-2013 to Dec-2013					
	Nov-2014 to Dec-2014					
	Dec-2015 to Jan-2016					
	Sep-2016 to Dec-2016					
	Dec-2017					

208,017,520.45

MOY CAMILLA HENRY				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	9,783.36	0.00	12,999.51	0.00	22,782.87
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Individual Income Tax	Dec-2012					
	Dec-2013	24,000.00	0.00	39,641.57	0.00	63,641.57

86,424.44

SCHEDULE, *contd.*

Account	Period	Tax	Penalty	Interest	Other	Total
OLIVER FREDERICK CLARKE				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-2017 Dec-2019	23,313.00	0.00	22,439.81	0.00	45,752.81
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Individual Income Tax	Dec-2015 Dec-2020	44,504.14	0.00	351,299.18	0.00	395,803.32
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441,556.13

OOOOMGH-DE-SIGNS 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
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370,792.53

PATRICIA SOPHIA ALLEN-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

Individual Income Tax	Dec-2014 Dec-2015	47,485.74	0.00	49,355.30	0.00	96,841.04
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96,841.04

SCHEDULE, *contd.*

ST. MICHAEL'S INSTITUTE				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-2011					
	Dec-2012	114,701.35	0.00	152,855.62	0.00	267,556.97
	Dec-2013					

Pay As You Earn	Jan-2011 to					
	Apr-2011	0.00	22,357.36	57,451.79	0.00	79,809.15
	Sep-2011 to					
	Nov-2011					
	Jan-2013 to					
	Apr-2013					
	Sep-2013 to					
	Nov-2013					

347,366.12

WALROSE DISTRIBUTOR				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	Sep-2015					
	to Nov-2015	0.00	35,165.00	71,514.31	0.00	106,679.31

106,679.31

SCHEDULE, *contd.*

Account	Period	Tax	Penalty	Interest	Other	Total
WESLEY WAYNE GRANDISON				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-2019 Jul-2020	75,432.33	0.00	47,998.16	0.00	123,430.49
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General Consumption Tax	Jun-2019 to Aug-2019 Dec-2019 Jan-2020 Jun-2020 Jan-2021	855,795.00	230,234.00	759,054.00	0.00	1,845,083.00
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1,968,513.49

WIPP PACKAGING 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-2015	10,000.00	5,000.00	8,739.33	0.00	23,739.33
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Education Tax	Dec-2011 Dec-2012 Dec-2013 Dec-2014 Jan-2015 to May-2015	1,661,894.41	0.00	2,489,427.63	0.00	4,151,322.04
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SCHEDULE, *contd.*

WIPP PACKAGING 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	Jan-2011 to May-2011 Jul-2011 to Nov-2011 Jan-2012 to May-2012 Jul-2012 to Dec-2012 Jan-2013 to Jun-2013 Aug-2013 to Nov-2013 Jan-2014 to Mar-2014 Apr-2014 to Jun-2014 Oct-2014 to Dec-2014 Jan-2015 to May-2015	10,466,704.02	3,388,711.57	38,070,550.34	0.00	51,925,965.93
Minimum Business Tax	Dec-2014 to Dec-2016 Dec-2017 to Dec-2018	209,550.00	230,084.35	0.00	0.00	439,634.35
Pay As You Earn	Jan-2011 to Nov-2011 Jan-2012 to Jun-2012 Dec-2012 to Jan-2013 Jul-2013 to Sep-2013 Dec-2013 to Jan-2014 May-2014 to Jul-2014 Dec-2014 to Jan-2015 May-2015	0.00	5,525,550.08	10,837,442.51	0.00	16,362,992.59

SCHEDULE, *contd.*

72,903,654.24

YORK PHARMACY 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-2013	4,574,292.36	0.00	7,639,471.32	0.00	12,213,763.68
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General Consumption Tax	Feb-2011 to Nov-2011 Feb-2012 to Apr-2012 Aug-2012 to Oct-2012	8,213,558.80	3,600,786.00	44,602,181.00	0.00	56,416,525.80
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Minimum Business Tax	Dec-2016	60,000.00	73,573.59	0.00	0.00	133,573.59
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Pay As You Earn	Oct-2012	0.00	133,987.29	320,405.84	0.00	454,393.13
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69,218,256.20

Grand Total				
Total Tax	Total Penalty	Total Interest	Total Other	Grand Total
\$72,502,879.94	\$89,672,074.84	\$219,971,016.92	\$0.00	\$382,145,971.70

Summary by Managing RSC

Revenue Service Centre	Amount Recommended
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Mandeville RSC	\$1,330,677.32
St. Andrew RSC	\$380,815,294.38

Dated this 28th day of December, 2023.

NIGEL CLARKE
Minister of Finance and the Public Service.

No. 987/03^{VII}

