

#### 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 subparagraph (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))

Committee's Reason for write-off as per Regulations:

CEDRIC LLOYD BANTON				In accordance with Section 5(1) (a) (iii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "the taxpayer i 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	
Individual Income Tax	Dec-2012 Dec-2013	24,000.00	0.00	39,641.57	0.00	63,641.57	

86,424.44

CHARLES WEL	LESLEY SEYN	OUR GRAY		Committee's Reason fo In accordance with Sectic (Write-off) Regulations, 2 Commissioner General h	on 5(1) (a) (vii) of 013 being writter	the Tax Collection off as "the
Account	Period	Tax	Penalty	Interest	Other	Total
Education Tax	Dec-2011 Dec-2012 Dec-2013	58,523.90	0.00	88,468.95	0.00	146,992.85

146,992.85

Account	Period	Tax	Penalty	Interest	Other	Total		
COMMUNICATION SERVICES LTD.			in (W tax tax col	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 for 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 JHAGR		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

HORACE ANTI	HONY JHAGRO	0		Committee's Reason fo In accordance with Sectio (Write-off) Regulations, 2 deceased, has no known	on 5(1) (a) (iii) of the contract of the contr	he Tax Collection off as "the taxpayer is
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 I	BOYNE			Committee's Reason fo In accordance with Sectic (Write-off) Regulations, 2 deceased, has no known	on 5(1) (a) (iii) o 013 being writte	of the Tax Collection en off as "the taxpayer is
Account	Period	Tax	Penalty	Interest	Other	Total
Education Tax	Dec-2014 Dec-2015 Dec-2016	0.00	0.00	32,387.20	0.00	32,387.20
Individual Income Tax	Dec-2013 Dec-2014 Dec-2015 Dec-2016	0.00	124,000.00	312,471.59	0.00	436,471.59

468,858.79

Dec-2012 Corporate Dec-2015 ncome Tax Dec-2017 Dec-2018 Dec-2019			In (W) tax coi	mmittee's Reason fo accordance with Section rite-off) Regulations, 2 payer, the taxpayer is sideration by the Comome, expenditure, assercises control of the tax	on 5(1) (a) (ii) of to 013 being written unable to pay the unissioner Generets and liabilities	he Tax Collection off as "a corporate e debt, based on al of the taxpayer's
Account	Period	Tax	Penalty	Interest	Other	Total
Corporate Income Tax	Dec-2015 Dec-2017 Dec-2018	0.00	420,049.34	515,401.29	0.00	935,450.63

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	
Education Tax	Sep-2016 to Dec-2016 Jan-2017 Jul-2017 Apr-2018 to Sep-2018 Nov-2018 to Dec-2018 Jan-2019	1,058,071.29	0.00	1,024,872.89	0.00	2,082,944.18	
W	to Dec-2019						
General Consumption Tax	Jan-2018 to Dec-2018 Jan-2019 to Dec-2019 Jan-2020 to Dec-2020 Jan-2021 to Dec-2021 Jan-2022 to Jul-2022	8,655,620.00	1,631,549.00	6,889,195.59	0.00	17,176,364.59	
	Sep-2016						
Pay As You Earn	Dec-2016 Apr-2018 to Sep-2018 Nov-2018 to Dec-2018 Jan-2019 Dec-2019	771,717.65	2,917,773.58	_1,060,740.16	0.00	4,750,231.39	

24,944,990.79

Account	Period	Tax	Penalty	Interest	Other	Total
KENGO AOKI				Committee's Reason for n accordance with Secti Write-off) Regulations, 2 Commissioner General I	on 5(1) (a) (vii) of 2013 being written	the Tax Collection off as "the
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

257,171.10

KENRICK RYLA	ND 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 deceased, has no known estate or assets".			
Account	Period	Tax	Penalty	Interest	Other	Total
Education Tax	Dec-2011 Dec-2015 Dec-2016 Apr-2017 Dec-2017	59,914.69	0.00	70,108.63	0.00	130,023.32
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

243,125.91

KW MANUFA LIMITED	CTURING & CON:	STRUCTION C	OMPANY	Committee's Reason for accordance with Secti (Write-off) Regulations, appayer that is not carry caxpayer has no remain collected and there are whom the debt can be committee of the committee of	ion 5(1) (a) (iv) of the 2013 being written of ving on business or ng assets from which no remaining director	ne Tax Collection off as "a corporate in operation, the
Account	Period	Tax	Penalty	Interest	Other	Total

KW MANUFACT LIMITED	FURING & COI	NSTRUCTION COI	In a (Wri taxp taxp colle	ayer that is not carry ayer has no remainir	on 5(1) (a) (iv) o 1013 being writte ing on business ng assets from w o remaining dire	f the Tax Collection en off as "a corporate
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

370,792.53

MOVAC PROTECTION LTD.			in (V ta ta cc	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 frown the debt can be collected and there are no remaining directors of the taxpayer frown the debt can be collected.		
Account	Period	Tax	Penalty	Interest	Other	Total
Education Tax	Dec-2011 Dec-2013 Dec-2014 Dec-2015 Jan-2016 to Sep-2016 Dec-2016 Dec-2017 Dec-2018 Dec-2019 Dec-2020	7,454,365.83	0.00	9,107,677.51	0.00	16,562,043.34

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MOVAC PROTE	ECTION LTD.		In (W ta) ta)	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 the debt can be collected.		
Account	Period	Tax	Penalty	Interest	Other	Total
General Consumption Tax	Jan-2011 to Dec-2012 Jan-2013 to Feb-2013 Apr-2013 to Dec-2014 Jan-2015 Nov-2015 Jan-2016 to Mar-2016 May-2016 Jul-2017 to Sep-2017 Mar-2018 to Apr-2018	14,535,157.57	4,325,899.07	44,791,091.61	0.00	63,652,148.25
Minimum Business Tax	Dec-2016 Dec-2017 Dec-2018	180,000.00	190,792.53	0.00	0.00	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 frowhom the debt can be collected".			
Account	Period	Tax	Penalty	Interest	Other	Total
Pay As You Earr	Jan-2011 to Nov-2011 Jan-2012 to Nov-2012 Aug-2013 to Dec-2013 Nov-2014 to Dec-2014 Dec-2015 Jan-2016 to Sep-2016 Dec-2016 Dec-2017	12,337,285.79	65,700,824.85	5 49,394,425.69	0.00	127,432,536.33

208,017,520.45

MOY CAMILLA	HENRY		in: (W	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	
ndividual ncome Tax	Dec-2012 Dec-2013	24,000.00	0.00	39,641.57	0.00	63,641.57	

86,424.44

Account	Period	Tax	Penalty	Interest	Other	Total
OLIVER FREDE	RICK CLARKE		In (V	ommittee's Reason for accordance with Sectic vrite-off) Regulations, 21 cceased, has no known	n 5(1) (a) (iii) of 013 being written	the Tax Collection off as "the taxpayer is
Account	Period	Тах	Penalty	Interest	Other	Total
Education Tax	Dec-2017 Dec-2019	23,313.00	0.00	22,439.81	0.00	45,752.81
Individual Income Tax	Dec-2015 Dec-2020	44,504.14	0.00	351,299.18	0.00	395,803.32

441,556.13

#### 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". OOOOMGH-DE-SIGNS LTD. Interest Other Total Period Penalty Account Tax Dec-2016 Dec-2017 Minimum 0.00 180,000.00 190,792.53 0.00 370,792.53 **Business Tax** Dec-2018

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 ideceased, 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
					-	96.841.04

96,841.04

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 Dec-2013	114,701.35	0.00	152,855.62	0.00	267,556.97
	Jan-2011 to Apr-2011 Sep-2011 to Nov-2011 Jan-2013 to Apr-2013 Sep-2013 to Nov-2013	0.00	22,357.36	57,451.79	0.00	79,809.15

347,366.12

WALROSE DIS	TRIBUTOR		In a (W) tax) cor inco	mmittee's Reason for accordance with Sectic fite-off) Regulations, 2i payer, the taxpayer is a sideration by the Com ome, expenditure, asser roises control of the ta	n 5(1) (a) (ii) of 013 being writte unable to pay th missioner Gene ets and liabilities	the Tax Collection n off as "a corporate te debt, based on trail of the taxpayer's
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

Account	Perlod	Tax	Penalty	Interest	Other	Total
WESLEY WAYN	E GRANDISO	N		Committee's Reason for n accordance with Sectio Write-off) Regulations, 20 leceased, has no known	n 5(1) (a) (iii) of 013 being writter	the Tax Collection off as "the taxpayer is
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
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

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
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

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 Jul-2012 to May-2012 Jul-2012 to Dec-2012 Jan-2013 to Jun-2013 Nov-2013 Jan-2014 to Apr-2014 to Oct-2014 Jan-2014 to Oct-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 Dec-2016 Dec-2017 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 Jan-2013 to Jul-2013 Sep-2013 to Dec-2013 Jan-2014 to May-2014 Jul-2014 to Dec-2014 Jan-2015 to May-2015	0.00	5,525,550.08	10,837,442.51	0.00	16,362,992.59

#### 72,903,654.24

YORK PHARMA	ACY 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
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
Minimum Business Tax	Dec-2016	60,000.00	73,573.59	0.00	0.00	133,573.59
Pay As You Ear	rn Oct-2012	0.00	133,987.29	320,405.84	0.00	454,393.13

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 Ma	y y
Revenue Service Centre	Amount Recommended

\$1,330,677.32
\$380,815,294.38

Dated this 28th day of December, 2023.

NIGEL CLARKE
Minister of Finance and the Public Service.

No. 987/03<sup>VII</sup>

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