



THE
JAMAICA GAZETTE
SUPPLEMENT

PROCLAMATIONS, RULES AND REGULATIONS

3203

Vol. CXLVI

THURSDAY, DECEMBER 28, 2023

No. 397

No. 471

THE TAX COLLECTION ACT

THE TAX COLLECTION (APPROVED WRITE-OFF) (No. 13) 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. 13) Order, 2023.
2. Subject to section 47A(5) of the Act, I, as Minister, declare that—
 - (a) there is uncollected the sum of \$18,717,911.23 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))

ADVANTAGE ACCOUNTING SERVICES 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

Education Tax	Dec-2008					
	Dec-2009	97,911.60	0.00	191,508.97	0.00	289,420.57
	Dec-2010					

Pay As You Earn	Dec-2008					
	Dec-2009	0.00	74,603.41	182,917.74	0.00	257,521.15

 546,941.72

DONALD PATRICK HOGGARTH				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

Education Tax	Dec-2007					
	Dec-2008	6,549.24	0.00	8,702.22	0.00	15,251.46

 15,251.46

SCHEDULE, *contd.*

Account	Period	Tax	Penalty	Interest	Other	Total
DOROTHY ADINA INNIS-JENKINS				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 Dec-2017	33,271.13	0.00	42,003.44	0.00	75,274.57

Individual Income Tax	Dec-2014 Dec-2015	219,861.22	73,449.00	388,782.80	0.00	682,113.02
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757,387.59

ENOS JOSIAH RABY				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".		
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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
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86,424.44

JANE PANTALEO MOSHA				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".		
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Account	Period	Tax	Penalty	Interest	Other	Total
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SCHEDULE, *contd.*

JANE PANTALEO MOSHA				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	4,062.69	0.00	5,398.24	0.00	9,460.93
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Pay As You Earn	Apr-2011 to Jun-2011 Dec-2011 May-2013 Jul-2013	53,506.36	321,789.12	250,048.36	0.00	625,343.84
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634,804.77

KAI TUNG FUNG				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

Education Tax	Dec-2007	0.00	0.00	5.81	0.00	5.81
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Individual Income Tax	Dec-2007 Dec-2009	956,125.20	438,587.19	2,518,453.92	0.00	3,913,166.31
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3,913,172.12

KAMARA ANTHONY RICHARDS				Committee's Reason for write-off as per Regulations:		
				In accordance with Section 5(1) (a) (vi) of the Tax Collection (Write-off) Regulations, 2013 being written off as "the cost of collection of the debt is not justified in relation to the amount that could reasonably be expected to be recovered".		
Account	Period	Tax	Penalty	Interest	Other	Total

SCHEDULE, *contd.*

KAMARA ANTHONY RICHARDS				Committee's Reason for write-off as per Regulations: In accordance with Section 5(1) (a) (vi) of the Tax Collection (Write-off) Regulations, 2013 being written off as "the cost of collection of the debt is not justified in relation to the amount that could reasonably be expected to be recovered".		
Account	Period	Tax	Penalty	Interest	Other	Total

Education Tax	Jul-2018 Dec-2018	3,769.58	0.00	154.87	0.00	3,924.45
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 3,924.45

KENNETH JULIAN BROWN				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 Dec-2008	916.00	0.00	22,010.30	0.00	22,926.30
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 22,926.30

KEVIN DAVID ROSEN				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-2008 Dec-2009 Dec-2010	600,105.00	0.00	11,297.06	0.00	611,402.06
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 611,402.06

SCHEDULE, *contd.*

Account	Period	Tax	Penalty	Interest	Other	Total
LENWORTH GEORGE CLARKE				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

Education Tax	Dec-2007	4,236.94	0.00	5,629.78	0.00	9,866.72
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Individual Income Tax	Dec-2007	4,601.75	0.00	15,123.77	0.00	19,725.52
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29,592.24

LEONARD DECORDOVA FORBES				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	8,643.36	0.00	11,484.75	0.00	20,128.11
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20,128.11

LORNA PATRICIA KELLERMAN				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	9,783.36	0.00	12,999.51	0.00	22,782.87
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SCHEDULE, *contd.*

LORNA PATRICIA KELLERMAN				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
Individual Income Tax	Dec-2012 Dec-2013	24,000.00	0.00	39,641.57	0.00	63,641.57
						86,424.44

MAYLIN MARGUERITE ROSE				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
Education Tax	Dec-2009	7,572.00	0.00	10,061.19	0.00	17,633.19
Individual Income Tax	Dec-2009	16,024.00	0.00	41,044.71	0.00	57,068.71
						74,701.90

NEAL GARRINGTON JOHNSON				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
Education Tax	Dec-2008 Dec-2009 Dec-2010	19,782.45	0.00	26,289.63	0.00	46,072.08
						46,072.08

SCHEDULE, *contd.*

NITOR 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

Pay As You Earn to	Jan-2007 Sep-2007	395,103.17	3,153,248.36	4,889,787.46	0.00	8,438,138.99
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8,438,138.99

OTHNEIL DAMION LAWRENCE				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 Dec-2009	136,767.91	455,174.64	1,744,330.27	0.00	2,336,272.82
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2,336,272.82

SUSAN ANDREA WILLOUGHBY				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-2009	10,000.00	0.00	0.00	0.00	10,000.00
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10,000.00

SCHEDULE, *contd.*

Account	Period	Tax	Penalty	Interest	Other	Total
TERRENCE RICARDO ROCHESTER 111				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

Education Tax	Dec-2008	15,737.69	0.00	20,911.24	0.00	36,648.93
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Individual Income Tax	Dec-2008	147,503.13	0.00	222,015.31	0.00	369,518.44
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406,167.37

VINCENT ANTHONY CLEMETSON				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-2008					
	Dec-2009	0.00	0.00	166,909.75	0.00	166,909.75
	Dec-2010					

166,909.75

WINSTON ALEXANDER WARD				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	77,289.97	47,650.85	386,327.80	0.00	511,268.62
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511,268.62

SCHEDULE, *contd.*

Grand Total				
Total Tax	Total Penalty	Total Interest	Total Other	Grand Total
\$2,886,927.11	\$4,564,502.57	\$11,266,481.55	\$0.00	\$18,717,911.23

Summary by Managing RSC	
Revenue Service Centre	Amount Recommended
Montego Bay RSC	\$18,717,911.23

Dated this 28th day of December, 2023.

NIGEL CLARKE
Minister of Finance and the Public Service.

No. 987/03^{VII}