

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 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))

ADVANTAGE A	CCOUNTING	SERVICES LTD.		Committee's Reason for In accordance with Section (Write-off) Regulations, 20 a taxpayer (other than a p December 31, 2010".	n 5(1) (b) (ii) of 013 being writte	the Tax Collection on off as "a debt payable by
Account	Period	Tax	Penalty	Interest	Other	Total
Education Tax	Dec-2008 Dec-2009 Dec-2010	97,911.60	0.00	191,508.97	0.00	289,420.57
Pay As You Ear	n Dec-2008 Dec-2009	0.00	74,603.41	182,917.74	0.00	257,521.15

546,941.72

DONALD PATR	ICK HOGGART	Tanga (1)		Committee's Reason for In accordance with Section (Write-off) Regulations, 2 a taxpayer (other than a December 31, 2010".	on 5(1) (b) (ii) of t 013 being written	he Tax Collection off as "a debt payable by
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

Account	Period	Tax	Penalty	Interest	Other	Total
DOROTHY ADIN	NAC-SINNI AL	KINS	In (V	immittee's Reason for accordance with Section Irite-off) Regulations, 20 ceased, has no known e	n 5(1) (a) (iii) o 13 being writte	f the Tax Collection on off as "the taxpayer is
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	219,881.22	73,449.00	388,782.80	0.00	682,113.02

757,387.59

ENOS JOSIAH	RABY			Committee's Reason for with Section (Write-off) Regulations, 201 Commissioner General has	5(1) (a) (vii) 3 being writ	of the Tax Collection len off as "the
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

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

JANE PANTALE	O MOSHA		In a	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
Pay As You Ear	Apr-2011 to n Jun-2011 Dec-2011 May-2013 Jul-2013	53,506.36	321,789.12	250,048.36	0.00	625,343.84

634,804.77

KAI TUNG FUN	KAI TUNG FUNG Account Period Tax Penalt				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 to 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		
Individual Income Tax	Dec-2007 Dec-2009	956,125.20	438,587.19	2,518,453.92	0.00	3,913,166.31		

3,913,172.12

KAMARA AN	ITHONY RICHARD	DS .	In (W	mmittee's Reason for accordance with Sectio rite-off) Regulations, 20 lection of the debt is no uld reasonably be expe	n 5(1) (a) (vi) of th 13 being written of It justifled in relation	ne Tax Collection off as "the cost of on to the amount that
Account	Period	Tax	Penalty	Interest	Other	Total

Committee's Reason for write-off as per Regulations: In accordance with Section 5(1) (a) (vi) of the Tex 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". KAMARA ANTHONY RICHARDS Account Period Tax Penalty Interest Other Total Jul-2018 Dec-2018 **Education Tax** 3,769.58 0.00 154.87 0.00 3,924.45

3,924.45

KENNETH JU	LIAN BROWN			Committee's Reason for In accordance with Sectic (Write-off) Regulations, 20 a taxpayer (other than a p December 31, 2010'.	n 5(1) (b) (ii) o 113 being writte	f the Tax Collection on off as "a debt payable by
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

22,926.30

KEVIN DAVID RI	OSEN		(W at	accordance with Section rite-off) Regulations, 20 axpayer (other than a procember 31, 2010".	13 being writte	the Tax Collection an off as *a debt payable by t was outstanding as at
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

611,402.06

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 a taxpayer (other than a public body) that was outstanding as at December 31, 2010".				
Period	Tax	Penalty	Interest	Other	Total			
Dec-2007	4,236.94	0.00	5,629,78	0.00	9,866.72			
Dec-2007	4,601.75	0.00	15,123.77	0.00	19,725.52			
	ORGE CLAR Period Dec-2007	ORGE CLARKE Period Tax Dec-2007 4,236.94	Period Tax Penalty Dec-2007 4,236.94 0.00	ORGE CLARKE Committee's Reason for In accordance with Sectin (Write-off) Regulations, 2 a taxpayer (other than a December 31, 2010". Period Tax Penalty Interest Dec-2007 4,236.94 0.00 5,629,78	Committee's Reason for write-off as per in accordance with Section 5(1) (b) (ii) of the Write-off) Regulations, 2013 being written a taxpayer (other than a public body) that we be being voice at the period to the			

29,592.24

LEONARD DEC	ORDOVA FOR	BES	ln (W	ommittee's Reason fo accordance with Secti Irite-off) Regulations, 2 ceased, has no known	on 5(1) (a) (iii) of ti 013 being written	he Tax Collection off as "the taxpayer is
Account	Period	Tax	Penalty	Interest	Other	Total
Education Tax	Dec-2012	8,643.36	0.00	11,484.75	0.00	20,128.11

20,128.11

LORNA PATRIC	IA KELLERMA	N.		Committee's Reason for n accordance with Secti Write-off) Regulations, 2 Commissioner General h	on 5(1) (a) (vii) of 013 being written	the Tax Collection off as "the
Account	Period	Tax	Penalty	Interest	Other	Total
Education Tax	Dec-2012	9,783.36	0.00	12,999.51	0.00	22,782.87

LORNA PATR	ICIA KELLERM	AN	in (V	ommittee's Reason for accordance with Section Vitte-off) Regulations, 20 ommissioner General has	5(1) (a) (vii) 13 being writ	of the Tax Collection
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

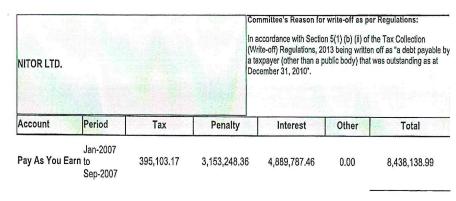
86,424.44

MAYLIN MARGUERITE ROSE			in a (W a ta	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 b a taxpayer (other than a public body) that was outstanding as et December 31, 2010".		
Account	Period	Тах	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 GARRING	STON JOHNS	SON	in (W a t		n 5(1) (b) (ii) o 113 being writt	
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



8,438,138.99

OTHNEIL DAN	IION LAWRENC	CE		Committee's Reason for in accordance with Sectio (Write-off) Regulations, 20 a taxpayer (other than a p December 31, 2010".	n 5(1) (b) (ii) o 13 being writt	f the Tax Collection en off as "a debt payable by
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

2,336,272.82

SUSAN ANDR	EA WILLOUGHI	зy		Committee's Reason for In accordance with Sectiv (Write-off) Regulations, 2 a taxpayer (other than a December 31, 2010".	on 5(1) (b) (ii) o 013 being writt	f the Tax Collection en off as "a debt payable by
Account	Period	Tax	Penalty	Interest	Other	Total
Individual Income Tax	Dec-2009	10,000.00	0.00	0.00	0.00	10,000.00

10,000.00

			Committee's Reason fo	write-off as p	as Basulation
RDO ROCHI	ESTER 111) 	a laxpayer (other than a p	on 5(1) (b) (ii) of 013 being writte	f the Tax Collection en off as "a debt payable by
eriod	Tax	Penalty	Interest	Other	Total
Dec-2008	15,737.69	0.00	20,911.24	0.00	36,648.93
ec-2008	147,503.13	0.00	222,015.31	0.00	369,518.44
	Period Dec-2008	Dec-2008 15,737.69	Period Tax Penalty Dec-2008 15,737.69 0.00	a taxpayer (other than a part of the par	a taxpayer (other than a public body) that December 31, 2010". Period Tax Penalty Interest Other

406,167.37

VINCENT ANTH	IONY CLEME	TSON		Committee's Reason for n accordance with Sectic Write-off) Regulations, 20 a taxpayer (other than a p December 31, 2010".	n 5(1) (b) (il) i 013 being writ	· · · · · · · · · · · · · · · · · · ·
Account	Period	Tax	Penalty	Interest	Other	Total
Individual Income Tax	Dec-2008 Dec-2009 Dec-2010	0.00	0.00	166,909.75	0.00	166,909.75

166,909.75

WINSTON ALE	XANDER WAI	RD		Committee's Reason for in accordance with Sectio (Write-off) Regulations, 20 a taxpayer (other than a p December 31, 2010".	n 5(1) (b) (ii) of 113 being writte	the Tax Collection on off as *a debt payable by
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
						E14 200 02

511,268.62

		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}