



THE  
**JAMAICA GAZETTE**  
**SUPPLEMENT**

**PROCLAMATIONS, RULES AND REGULATIONS**

1443

|            |                          |         |
|------------|--------------------------|---------|
| Vol. CXLVI | TUESDAY, AUGUST 15, 2023 | No. 163 |
|------------|--------------------------|---------|

No. 229

**THE TAX COLLECTION ACT**

THE TAX COLLECTION (APPROVED WRITE-OFF) (No. 2) 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. 2) Order, 2023.
2. Subject to section 47A(5) of the Act, I, as Minister, declare that—
  - (a) there is uncollected the sum of \$142,138,167.80 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))

| CANUTE ELISHA THOMAS |        | Committee's Reason for write-off as per Regulations:<br>In accordance with Section 5(1) (a) (ii) 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 12,259.71 0.00 22,043.07

22,043.07

| DAVE SAMUEL BROWN |        | Committee's Reason for write-off as per Regulations:<br>In accordance with Section 5(1) (a) (ii) 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 12,259.71 0.00 22,043.07

Individual Dec-2012 ✓  
Income Tax Dec-2013 ✓ 24,000.00 0.00 37,826.74 0.00 61,826.74

83,869.81 ✓

SCHEDULE, *contd*

| Account                                                                                                                                                                                                                                                                           | Period | Tax | Penalty | Interest | Other | Total |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-----|---------|----------|-------|-------|
| DENSONS TRADERS                                                                                                                                                                                                                                                                   |        |     |         |          |       |       |
| Committee's Reason for write-off as per Regulations:<br>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 |

|                         |                                        |              |              |                |      |                |
|-------------------------|----------------------------------------|--------------|--------------|----------------|------|----------------|
| General Consumption Tax | Apr-2008<br>Jan-2010<br>to<br>Dec-2010 | 9,160,704.40 | 7,752,604.00 | 103,388,327.53 | 0.00 | 120,301,635.93 |
|-------------------------|----------------------------------------|--------------|--------------|----------------|------|----------------|

120,301,635.93

| DOROTHY MAY JOHNSON                                                                                                                                                                                                                           |        |     |         |          |       |       |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-----|---------|----------|-------|-------|
| Committee's Reason for write-off as per Regulations:<br>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 | 9,097.36 | 0.00 | 11,545.67 | 0.00 | 20,643.03 |
|---------------|----------|----------|------|-----------|------|-----------|

|                       |          |           |          |           |      |           |
|-----------------------|----------|-----------|----------|-----------|------|-----------|
| Individual Income Tax | Dec-2015 | 10,000.00 | 5,000.00 | 16,651.86 | 0.00 | 31,651.86 |
|-----------------------|----------|-----------|----------|-----------|------|-----------|

52,294.89

| DYNAMIC COMPUTER SOFTWARE CO. LTD.                                                                                                                                                                                                            |        |     |         |          |       |       |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-----|---------|----------|-------|-------|
| Committee's Reason for write-off as per Regulations:<br>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 |

|            |                      |      |      |          |      |          |
|------------|----------------------|------|------|----------|------|----------|
| Assets Tax | Dec-2011<br>Dec-2012 | 0.00 | 0.00 | 2,697.53 | 0.00 | 2,697.53 |
|------------|----------------------|------|------|----------|------|----------|

SCHEDULE, *contd.*

| DYNAMIC COMPUTER SOFTWARE CO. LTD. |        | 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 Commissioner General has been unable to locate the taxpayer". |         |          |       |       |
| Account                            | Period | Tax                                                                                                                                                                                  | Penalty | Interest | Other | Total |

|                         |                                              |            |           |            |      |            |
|-------------------------|----------------------------------------------|------------|-----------|------------|------|------------|
| General Consumption Tax | Jun-2013 to Dec-2013<br>Jan-2014 to Sep-2014 | 133,726.56 | 78,620.04 | 346,029.76 | 0.00 | 558,376.36 |
|-------------------------|----------------------------------------------|------------|-----------|------------|------|------------|

|                      |                                                          |            |            |      |      |            |
|----------------------|----------------------------------------------------------|------------|------------|------|------|------------|
| Minimum Business Tax | Dec-2014 to Dec-2015<br>Dec-2016 to Dec-2017<br>Dec-2018 | 240,000.00 | 254,346.12 | 0.00 | 0.00 | 494,346.12 |
|----------------------|----------------------------------------------------------|------------|------------|------|------|------------|

|                 |                                                                                     |          |            |            |      |            |
|-----------------|-------------------------------------------------------------------------------------|----------|------------|------------|------|------------|
| Pay As You Earn | Jan-2011 to Dec-2011<br>Jan-2013 to May-2013<br>Dec-2013 to Mar-2014<br>to Aug-2014 | 9,497.00 | 123,532.90 | 186,579.44 | 0.00 | 319,609.34 |
|-----------------|-------------------------------------------------------------------------------------|----------|------------|------------|------|------------|

1,375,029.35

| GRACE BAKERY 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-2017<br>Dec-2018 | 180,000.00 | 178,322.43 | 0.00 | 0.00 | 358,322.43 |
|----------------------|----------------------------------|------------|------------|------|------|------------|

358,322.43

SCHEDULE, *contd.*

| Account                                                                                                                                                                                                                                                               | Period | Tax | Penalty | Interest | Other | Total |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-----|---------|----------|-------|-------|
| <b>HOPETON EZEKIEL BURKE</b><br>Committee's Reason for write-off as per Regulations:<br>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 | 12,259.71 | 0.00 | 22,043.07 |
|---------------|----------|----------|------|-----------|------|-----------|

|                       |          |           |      |           |      |           |
|-----------------------|----------|-----------|------|-----------|------|-----------|
| Individual Income Tax | Dec-2012 | 24,000.00 | 0.00 | 37,826.74 | 0.00 | 61,826.74 |
|                       | Dec-2013 |           |      |           |      |           |

83,869.81

| <b>LAL BHOJRAJ BALANI</b><br>Committee's Reason for write-off as per Regulations:<br>In accordance with Section 5(1) (a) (vi) 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 | 0.00 | 0.00 | 5,629.16 | 0.00 | 5,629.16 |
|-----------------------|----------|------|------|----------|------|----------|

5,629.16

| <b>MARCIA ELEITH MCKENZIE</b><br>Committee's Reason for write-off as per Regulations:<br>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.*

| 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'. |  |  |  |  |  |  |
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|               |             |      |      |            |      |            |
|---------------|-------------|------|------|------------|------|------------|
| Education Tax | Dec-2011    |      |      |            |      |            |
|               | Dec-2012    | 0.00 | 0.00 | 865,953.80 | 0.00 | 865,953.80 |
|               | Dec-2013    |      |      |            |      |            |
|               | Dec-2014    |      |      |            |      |            |
|               | Apr-2015    |      |      |            |      |            |
|               | to          |      |      |            |      |            |
|               | May-2015    |      |      |            |      |            |
|               | Jul-2015 to |      |      |            |      |            |
|               | Dec-2015    |      |      |            |      |            |
|               | Jan-2016    |      |      |            |      |            |
|               | to Jul-2016 |      |      |            |      |            |
|               | Sep-2016    |      |      |            |      |            |
|               | to          |      |      |            |      |            |
|               | Dec-2016    |      |      |            |      |            |
|               | Jan-2017    |      |      |            |      |            |
|               | to          |      |      |            |      |            |
|               | Dec-2017    |      |      |            |      |            |
|               | Aug-2019    |      |      |            |      |            |
|               | to          |      |      |            |      |            |
|               | Sep-2019    |      |      |            |      |            |
|               | Nov-2019    |      |      |            |      |            |
|               | to          |      |      |            |      |            |
|               | Dec-2019    |      |      |            |      |            |
|               | Jan-2020    |      |      |            |      |            |
|               | to          |      |      |            |      |            |
|               | Mar-2020    |      |      |            |      |            |
|               | Nov-2020    |      |      |            |      |            |
|               | to          |      |      |            |      |            |
|               | Dec-2020    |      |      |            |      |            |
|               | Jan-2021    |      |      |            |      |            |
|               | to          |      |      |            |      |            |
|               | Feb-2021    |      |      |            |      |            |
|               | ...         |      |      |            |      |            |

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The original order  
 is being  
 filed in  
 the original order

SCHEDULE, *contd.*

| MARCIA ELEITH MCKENZIE |        | Committee's Reason for write-off as per Regulations:<br>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 |

Feb-2010

Pay As You Earn

Apr-2010

Jun-2010

Aug-2010

Oct-2010

Dec-2010

Jan-2011

to

Dec-2011

Jan-2012

to

Dec-2012

Jan-2013

to

Nov-2013

Jan-2014

to Jul-2014

Sep-2014

to

Dec-2014

May-2015

to Jul-2015

Dec-2015

0.00

0.00

780,393.64

0.00

780,393.64

1,646,347.44

| RAYMOND O'BRIEN CASSIS |        | Committee's Reason for write-off as per Regulations:<br>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

12,259.71

0.00

22,043.07

SCHEDULE, *contd.*

| RAYMOND O'BRIEN CASSIS |        | Committee's Reason for write-off as per Regulations:<br>In accordance with Section 5(1) (a) (ii) 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 |

|                         |                      |            |            |              |      |              |
|-------------------------|----------------------|------------|------------|--------------|------|--------------|
| General Consumption Tax | Feb-2012 to Apr-2012 | 837,094.00 | 419,283.89 | 1,635,539.28 | 0.00 | 2,891,917.17 |
|-------------------------|----------------------|------------|------------|--------------|------|--------------|

Jun-2012 to Dec-2012  
Jan-2013 to Dec-2013  
Jan-2014 to Dec-2014  
Jan-2015 to Dec-2015  
Jan-2016 to Jul-2016  
Sep-2016 to Dec-2016  
Jan-2017

|                       |                      |           |      |           |      |           |
|-----------------------|----------------------|-----------|------|-----------|------|-----------|
| Individual Income Tax | Dec-2012 to Dec-2013 | 24,000.00 | 0.00 | 37,826.74 | 0.00 | 61,826.74 |
|-----------------------|----------------------|-----------|------|-----------|------|-----------|

2,975,786.98

| T.M.P. DISTRIBUTORS LTD. |        | Committee's Reason for write-off as per Regulations:<br>In accordance with Section 5(1) (a) (ix) of the Tax Collection (Write-off) Regulations, 2013 being written off as "evidence of the debt has been lost or destroyed". |         |          |       |       |
|--------------------------|--------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|----------|-------|-------|
| Account                  | Period | Tax                                                                                                                                                                                                                          | Penalty | Interest | Other | Total |

|               |          |            |      |            |      |            |
|---------------|----------|------------|------|------------|------|------------|
| Education Tax | Dec-2012 | 425,530.55 | 0.00 | 533,240.29 | 0.00 | 958,770.84 |
|---------------|----------|------------|------|------------|------|------------|

SCHEDULE, *contd.*

| T.M.P. DISTRIBUTORS LTD. |        | Committee's Reason for write-off as per Regulations:                                                                                                                 |         |          |       |       |
|--------------------------|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|----------|-------|-------|
|                          |        | In accordance with Section 5(1) (a) (xi) of the Tax Collection (Write-off) Regulations, 2013 being written off as "evidence of the debt has been lost or destroyed". |         |          |       |       |
| Account                  | Period | Tax                                                                                                                                                                  | Penalty | Interest | Other | Total |

|                 |          |              |              |              |      |               |
|-----------------|----------|--------------|--------------|--------------|------|---------------|
| Jan-2012        |          |              |              |              |      |               |
| to              |          |              |              |              |      |               |
| Pay As You Earn | Mar-2012 | 1,182,279.10 | 6,446,255.00 | 5,384,668.74 | 0.00 | 13,013,202.84 |
| May-2012        |          |              |              |              |      |               |
| to              |          |              |              |              |      |               |
| Dec-2012        |          |              |              |              |      |               |

13,971,973.68

| WEI KANG WHOLESALE RETAIL LTD. |        | 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 "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 | 7,605.06 | 0.00 | 22,605.06 |
|----------------------|----------|-----------|----------|----------|------|-----------|

|                         |          |            |           |            |      |            |
|-------------------------|----------|------------|-----------|------------|------|------------|
| Jun-2014                |          |            |           |            |      |            |
| to                      |          |            |           |            |      |            |
| General Consumption Tax | Nov-2014 | 264,349.00 | 97,952.70 | 518,136.06 | 0.00 | 880,437.76 |
| Feb-2015                |          |            |           |            |      |            |
| May-2015                |          |            |           |            |      |            |
| Jul-2015                |          |            |           |            |      |            |

|                      |          |            |            |      |      |            |
|----------------------|----------|------------|------------|------|------|------------|
| Minimum Business Tax | Dec-2016 |            |            |      |      |            |
|                      | Dec-2017 | 180,000.00 | 178,322.43 | 0.00 | 0.00 | 358,322.43 |
|                      | Dec-2018 |            |            |      |      |            |

1,261,365.25

| Grand Total     |                 |                  |                  |
|-----------------|-----------------|------------------|------------------|
| Total Tax       | Total Penalty   | Total Interest   | Total Other      |
| \$12,753,411.41 | \$15,539,239.51 | \$113,845,516.88 | \$0.00           |
|                 |                 |                  | \$142,138,167.80 |

SCHEDULE, *contd.*

| Summary by Managing RSC |                    |
|-------------------------|--------------------|
| Revenue Service Centre  | Amount Recommended |
| Kingslon RSC            | \$15,781,444.05    |
| Montego Bay RSC         | \$126,356,723.75   |

Dated this 6th day of August, 2023.

NIGEL CLARKE

Minister of Finance and the Public Service.

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