



**THE
JAMAICA GAZETTE
SUPPLEMENT**

PROCLAMATIONS, RULES AND REGULATIONS

1453

Vol. CXLVI WEDNESDAY, AUGUST 16, 2023 No. 164

No. 230

THE TAX COLLECTION ACT

THE TAX COLLECTION (APPROVED WRITE-OFF) (No. 3)
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.3) Order, 2023.
2. Subject to section 47A(5) of the Act, I, as Minister, declare that—
 - (a) there is uncollected the sum of \$368,843,937.86 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

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- (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))

ALICIA LLC LTD.		Committee's Reason for write-off as per Regulations: In accordance with Section 5(1) (e) (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-2012 0.00 0.00 61,961.66 0.00 61,961.66

General Consumption Tax Aug-2011 to Mar-2013
 Feb-2012 156,636.00
 Apr-2012 to Aug-2012 75,292.30
 Jun-2012 to Dec-2012 602,414.50
 Jan-2013 to Mar-2013 0.00
834,342.60

Minimum Business Tax Dec-2016 to Dec-2017 128,857.70 0.00 0.00 248,857.70

Pay As You Earn Apr-2012 to Jan-2013
 Dec-2012 0.00
 Jan-2013 651,940.70
651,940.70

1,245,532.18

2,390,684.54

SCHEDULE, *contd.*

Account	Period	Tax	Penalty	Interest	Other	Total
ALPHA SECURITY SERVICE (1994) LTD.						
				Committee's Reason for write-off as per Regulations: In accordance with Section 8(1) (e) (v) of the Tax Collection (Write-off) Regulations, 2013 being written off as the taxpayer who is an un-discharged bankrupt without assets, the trustee has been discharged or has continued in writing that the trustee does not foresee any further payments to the Government.		
Account	Period	Tax	Penalty	Interest	Other	Total

Assets Tax	Dec-2013	0.00	0.00	27,828.77	0.00	27,828.77
	Dec-2014					

Education Tax	Dec-2014					
	Jan-2015	13,366,752.39	0.00	13,724,067.62	0.00	27,090,820.01
	Dec-2015					
	Jan-2016					
	Dec-2016					
	Jan-2017					
	Dec-2017					
	Jan-2018					
	Dec-2018					
	Jan-2019					
Nov-2019						

SCHEDULE, *contd.*

Account	Period	Tax	Penalty	Interest	Other	Total
<p>ALPHA SECURITY SERVICE (1984) LTD.</p> <p><small>Committee's Reason for write-off as per Regulations: In accordance with Section 51) (a) (v) of the Tax Collection (Write-off) Regulations, 2013 being written off as "the taxpayer who is an undischarged bankrupt without assets, the trustee has been discharged or has confirmed in writing that the trustee does not foresee any further payments to the Government."</small></p>						
General Consumption Tax	Jan-2011 to Mar-2011 Feb-2012 to Aug-2012 Oct-2012 to Dec-2012 Jan-2013 to Oct-2013 to Dec-2013 Jan-2014 to Aug-2014 Oct-2014 to Dec-2014 Jan-2015 to Dec-2015 Jan-2016 to Dec-2016 Feb-2017 to Aug-2017 Oct-2017 to Dec-2017 Jan-2018 to Dec-2018 Jan-2019 to	82,142,207.30	16,440,902.53	148,713,960.63	0.00	247,297,070.46
Minimum Business Tax	Dec-2016 to Dec-2017 Dec-2017 to Dec-2018	180,000.00	178,322.43	0.00	0.00	358,322.43

SCHEDULE, *contd.*

ALPHA SECURITY SERVICE (1984) LTD.						
Committee's Reason for write-off as per Regulations:						
Account	Period	Tax	Penalty	Interest	Other	Total
Pay As You Earn to	Jan-2011					
	Feb-2011	10,072,212.83	44,617,589.70	21,714,901.54	0.00	76,404,704.07
	to					
	Apr-2011					
	Aug-2011					
	to					
	Dec-2011					
	to					
	Feb-2012					
	to					
	May-2014					
	to					
	Dec-2014					
	to					
	Jan-2015					
	to					
Dec-2016						
to						
Jan-2016						
to						
Aug-2016						
to						
Jan-2017						
to						
Oct-2017						
to						
Jan-2018						
to						
Feb-2018						
to						
Dec-2018						
to						
Jan-2019						
to						
Apr-2019						
to						
Nov-2019						

351,178,745.74

CARMEN JOY MCCANN						
Committee's Reason for write-off as per Regulations:						
Account	Period	Tax	Penalty	Interest	Other	Total
Education Tax	Dec-2014	109,090.43	0.00	134,107.14	0.00	237,107.57
	to					
	to					
	to					
	to					
	to					
	to					
	to					
	to					
	to					
	to					
	to					
	to					
	to					
	to					

In accordance with Section 5(1) (a) (v) of the Tax Collection (Withholding) Regulations, 2013 being written off as "An individual taxpayer is unable to pay the debt, based on consideration by the Commissioner General of the taxpayer's circumstances and the taxpayer's income, expenditure, assets and liabilities".

SCHEDULE, *contd.*

CARMEN JOY MCCANN		Committee's Reason for Write-off as per Regulations: In accordance with Section 5(1) (a) (i) of the Tax Collection (Write-off) Regulations, 2013 being written off as "the Individual taxpayer is unable to pay the debt, based on considerations by the Committee/other General of the taxpayer's circumstances and the taxpayer's income, expenditure, assets and liabilities".				
Account	Period	Tax	Penalty	Interest	Other	Total

Individual Income Tax	Dec-2014	1,054,427.71	0.00	1,502,957.21	0.00	2,557,384.92
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2,794,492.49

CHRISTOPHER SARDESAL SARJU		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 "the taxpayer is deceased, has no known estate or assets".				
Account	Period	Tax	Penalty	Interest	Other	Total

Education Tax	Mar-2015 to Dec-2015	1,354,610.98	0.00	1,457,561.26	0.00	2,822,472.24
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General Consumption Tax	Aug-2017	154,315.00	15,432.00	164,424.00	0.00	334,171.00
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Individual Income Tax	Dec-2015 to Dec-2017	1,423,231.42	60,000.00	1,120,701.10	0.00	2,603,932.52
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Minimum Business Tax	Dec-2017 to Dec-2018	88,752.99	78,599.04	0.00	0.00	167,352.03
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SCHEDULE, *contd.*

CHRISTOPHER SANDESAI SARJU							Committee's Reason for write-off as per Regulations: In accordance with Section 6(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	
	Jul-2016 to Dec-2016	127,932.51	407,322.96	135,634.86	0.00	670,890.32	
	Pay As You Earn Jan-2017 to Aug-2017						
						6,598,318.11	

KESHAN CLAYON GIBBS							Committee's Reason for write-off as per Regulations: In accordance with Section 6(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	
	Dec-2015 Dec-2016 Dec-2017	76,890.34	0.30	55,820.12	0.00	133,700.46	

Individual Income Tax	Dec-2015 Dec-2016	170,608.00	55,000.00	252,171.19	0.00	487,779.19	
						821,479.65	

MAYO HOLDINGS LTD.							Committee's Reason for write-off as per Regulations: In accordance with Section 6(1) (a) (ii) 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.*

Account	Period	Tax	Penalty	Committee's Reason for write-off as per Regulations:		
				Interest	Other	Total
MAYO HOLDINGS LTD.	Dec-2017					
	Feb-2018	10,556.88	0.00	41,043.48	0.00	51,600.36
Education Tax	to					
	Aug-2018					
	to					
	Oct-2018					
	Dec-2018					
	Jan-2019					
	to					
	Jul-2019					

In accordance with Section 5(1) (a) (v) 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.

General Consumption Tax	Apr-2011					
	Jul-2012 to	210,357.98	1,082,420.46	2,757,645.91	0.00	4,030,424.05
	Aug-2012					
	Dec-2012					
	Nov-2013					
	Oct-2015					
	Dec-2015					
	Jan-2016					
	May-2016					
	Jul-2016 to					
	Oct-2016					
	Mar-2018					
	to					
	Aug-2018					
	Oct-2018					
	to					
	Dec-2018					
	Jan-2019					
	to					
	Dec-2019					

4,082,024.41

Account	Period	Tax	Penalty	Committee's Reason for write-off as per Regulations:		
				Interest	Other	Total
OLGA MELVINA LONGMAN	Dec-2017					
	Dec-2020	17,148.09	0.00	5,746.37	0.00	22,894.46
Education Tax	Dec-2021					

In accordance with Section 5(1) (b) of the Tax Collection (Write-off) Regulations, 2013 being written off as the taxpayer is deceased, has no known estate or assets.

22,894.46

SCHEDULE, *cont'd.*

Account	Period	Tax	Penalty	Interest	Other	Total
COMMITTEE'S REASON FOR WITHDRAWAL AS PER REGULATIONS: In accordance with Section 6(1) (a) (iv) of the Tax Collection (Withdrawal) 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".						
RIVERSIDE HARDWARE LTD.						
Assets Tax	Dec-2011					
	Dec-2012	60,000.00	0.00	76,717.11	0.00	136,717.11
	Dec-2014					
	Dec-2015					
	Dec-2016					
	Dec-2017					

Corporate Income Tax	Dec-2015	0.00	23,000.00	26,214.33	0.00	49,214.33
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Education Tax	Dec-2013	61,032.80	0.00	76,481.34	0.00	137,514.14
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Minimum Business Tax	Dec-2016	160,000.00	178,322.43	0.00	0.00	338,322.43
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Pay As You Earn	May-2012					
	to Nov-2012	15,675.06	91,034.23	82,319.45	0.00	189,028.74
	to Jan-2013					
	to Aug-2013					
	Dec-2013					
						372,698.75

Account	Period	Tax	Penalty	Interest	Other	Total
COMMITTEE'S REASON FOR WITHDRAWAL AS PER REGULATIONS: In accordance with Section 6(1)(a) (iv) of the Tax Collection (Withdrawal) Regulations, 2013 being written off as the Commissioner General has been unable to locate the taxpayer.						
ROHAN GEORGE COLLINS						
Education Tax	Dec-2011	14,423.03	0.00	18,073.77	0.00	32,496.80

SCHEDULE, *contd.*

ROHAN GEORGE COLLINS						
Account	Period	Tax	Penalty	Interest	Other	Total
Individual Income Tax	Dec-2011	39,305.20	0.00	84,594.99	0.00	123,900.09

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".

156,399.89

SYDNEY OTHNIEL BEAUMONT						
Account	Period	Tax	Penalty	Interest	Other	Total
Individual Income Tax	Dec-2011	0.00	0.00	37,892.19	0.00	37,892.19

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".

37,892.19

WAYNE ANTHONY TRACEY						
Account	Period	Tax	Penalty	Interest	Other	Total
Education Tax	Dec-2017 Dec-2018 Dec-2019	50,455.13	0.00	37,344.50	0.00	87,799.63

Committee's Reason for write-off as per Regulations:
 In accordance with Section 5(1) (e) (iii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "the taxpayer is deceased, has no known estate or assets".

87,799.63

SCHEDULE. *contd.*

	Grand Total			Grand Total
Total Tax	Total Penalty	Total Interest	Total Other	Grand Total
\$111,260,424.77	\$63,995,667.26	\$193,567,625.83	\$0.00	\$368,843,937.86

Summary by Managing RSC	
Revenue Service Centre	Amount Recommended
Mandeville RSC	\$4,102,057.48
St. Andrew RSC	\$364,741,890.38

Dated this 6th day of August, 2023.

NIGEL CLARKE
Minister of Finance and the Public Service.