



THE
JAMAICA GAZETTE
SUPPLEMENT

PROCLAMATIONS, RULES AND REGULATIONS

1477

Vol. CXLVI THURSDAY, AUGUST 17, 2023 No. 166

No. 232

THE TAX COLLECTION ACT

THE TAX COLLECTION (APPROVED WRITE-OFF) (No.5)
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. 5) Order, 2023.
2. Subject to section 47A(5) of the Act, I, as Minister, declare that—
 - (a) there is uncollected the sum of \$37,000,515.56 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))

AGEANNA ROSEVELL FACEY		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 debt has been outstanding for longer than ten years and there is no reasonable possibility of it being collected".				
Account	Period	Tax	Penalty	Interest	Other	Total
Education Tax	Dec-2007 Dec-2008	7,578.80	0.00	9,531.66	0.00	17,110.46

17,110.46

Interest	Other	Total
Committee's Reason for write-off as per Regulations: In accordance with Section 5(c), (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
BALANI I.T.D.						
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 which the debt can be collected.						
Account	Period	Tax	Penalty	Interest	Other	Total
Assets Tax	Dec-2015 Dec-2017 Dec-2018	63,802.32	0.00	71,505.67	0.00	135,707.99
Corporate Income Tax	Dec-2013 May-2016 to Dec-2016 Jan-2017 to Nov-2017	2,641,612.67	0.00	4,227,568.56	0.00	6,869,181.23
Education Tax	May-2016 to Dec-2016 Jan-2017 to Nov-2017	82,458.36	0.00	80,868.11	0.00	163,317.47
General Consumption Tax	Jan-2015 Apr-2015 to May-2015 Jul-2015 to Aug-2015 Oct-2015 to Nov-2015 Feb-2016 May-2016 to Jun-2016 Dec-2016 Jan-2017 Apr-2017 to Sep-2017 Nov-2017 to Dec-2017 Feb-2018 May-2018 to Mar-2018	277,027.46	225,037.00	549,566.00	0.00	1,052,660.46
Minimum Business Tax	Dec-2016 Dec-2017 Dec-2018	180,000.00	178,322.43	0.00	0.00	358,322.43
						8,579,169.58

SCHEDULE, *contd.*

		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 debt has been outstanding for longer than ten years and there is no reasonable possibility of it being collected".				
Account	Period	Tax	Penalty	Interest	Other	Total

Education Tax	Dec-2007 Dec-2008	1,245.60	0.00	1,566.56	0.00	2,812.16
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2,812.16

		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 debt has been outstanding for longer than ten years and there is no reasonable possibility of it being collected".				
Account	Period	Tax	Penalty	Interest	Other	Total

CHRISTOPHER ANTONIO WRIGHT

General Consumption Tax	Jan-2007 to Dec-2007 Jan-2008 to Aug-2008	0.00	0.00	5,998,069.00	0.00	5,998,069.00
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Individual Income Tax	Dec-2007	76,160.00	38,060.00	180,043.60	0.00	294,263.60
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6,292,352.60

		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

CLIVE HAMILTON

Education Tax	Dec-2012	9,763.36	0.00	12,304.28	0.00	22,067.64
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SCHEDULE, *contd.*

CLIVE HAMILTON						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
Individual Income Tax	Dec-2012 Dec-2013	24,000.00	0.00	37,936.07	0.00	61,936.07

84,023.71

DANIEL GOODEN						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
Education Tax	Dec-2012	9,783.36	0.00	12,304.28	0.00	22,087.64
Individual Income Tax	Dec-2012 Dec-2013	24,000.00	0.00	37,936.07	0.00	61,936.07

84,023.71

DEBORA LEONIE JENKINS						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
Education Tax	Dec-2011 Dec-2012 Dec-2013	17,871.00	0.00	22,475.89	0.00	40,346.89

40,346.89

SCHEDULE, *contd.*

Committee's Reason for write-off as per Regulations:						
In accordance with Section 5(1) (a) (viii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "the debt has been outstanding for longer than ten years and there is no reasonable possibility of it being collected".						
Account	Period	Tax	Penalty	Interest	Other	Total
Individual Income Tax	Dec-2007	0.00	20,792.00	48,798.22	0.00	69,590.22
						69,590.22

Committee's Reason for write-off as per Regulations:						
In accordance with Section 5(1) (a) (ix) 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 Dec-2009	475,601.45	246,123.25	1,508,608.84	0.00	2,230,333.54
						2,230,333.54

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-2011	0.00	0.00	9,856.93	0.00	9,856.93
						9,856.93

SCHEDULE. *contd.*

Account	Period	Tax	Penalty	Interest	Other	Total
HERBERT GAYLE						
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	12,304.28	0.00	22,087.64
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Individual Income Tax	Dec-2012	23,997.23	0.00	37,931.51	0.00	61,928.74
	Dec-2013					

84,016.38

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

358,322.43

LURLINE RUSSELL JOHNSON						
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 debt has been outstanding for longer than ten years and there is no reasonable possibility of it being collected".						
Account	Period	Tax	Penalty	Interest	Other	Total
Education Tax	Dec-2008	12,794.26	0.00	16,091.01	0.00	28,885.27

28,885.27

SCHEDULE, *contd.*

Committee's Reason for write-off as per Regulations:						
In accordance with Section 5(1) (a) (viii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "the debt has been outstanding for longer than ten years and there is no reasonable possibility of it being collected".						
MANDERSON GIBRALTAR LTD.						
Account	Period	Tax	Penalty	Interest	Other	Total
Pay As You Earn to	Jan-2008	0.00	994.85	3,945.88	0.00	4,940.73
	Oct-2008					

4,940.73

Committee's Reason for write-off as per Regulations:						
In accordance with Section 5(1) (a) (viii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "the debt has been outstanding for longer than ten years and there is no reasonable possibility of it being collected".						
NADINE FAY STEPHENSON						
Account	Period	Tax	Penalty	Interest	Other	Total
Education Tax	Dec-2008	4,385.30	0.00	5,515.28	0.00	9,900.58
	Dec-2009					

9,900.58

Committee's Reason for write-off as per Regulations:						
In accordance with Section 5(1) (a) (viii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "the debt has been outstanding for longer than ten years and there is no reasonable possibility of it being collected".						
NEVILLE ELMALO FRASER						
Account	Period	Tax	Penalty	Interest	Other	Total
Education Tax	Dec-2007	5,379.10	0.00	6,765.16	0.00	12,144.26
	Dec-2008					

12,144.26

SCHEDULE, *contd.*

ORVILLE WAYNE LOWE							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 debt has been outstanding for longer than ten years and there is no reasonable possibility of it being collected".							
Account	Period	Tax	Penalty	Interest	Other	Total	
General Consumption Tax	Jan-2008 to Jun-2008	0.00	0.00	20,230.00	0.00	20,230.00	

20,230.00

OWEN GEORGE IRONS							Committee's Reason for write-off as per Regulations:
In accordance with Section 5(1) (a) (viii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "the debt has been outstanding for longer than ten years and there is no reasonable possibility of it being collected".							
Account	Period	Tax	Penalty	Interest	Other	Total	
Individual Income Tax	Dec-2007	56,516.56	0.00	67,030.52	0.00	123,547.08	

123,547.08

PHILMORE SCOTT							Committee's Reason for write-off as per Regulations:
In accordance with Section 5(1) (b) (i) 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 Dec-2009	2,579,949.48	392,860.50	11,285,442.86	0.00	14,257,952.84	

14,257,952.84

SCHEDULE, *contd.*

Committee's Reason for write-off as per Regulations:					
In accordance with Section 5(1) (a) (viii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "the debt has been outstanding for longer than ten years and there is no reasonable possibility of it being collected".					
ROSEMARIE ELAINE BLACKWOOD					
Account	Period	Tax	Penalty	Interest	Total
Individual Income Tax	Dec-2009	195,249.48	103,161.23	684,336.98	982,747.69

982,747.69

Committee's Reason for write-off as per Regulations:					
In accordance with Section 5(1) (e) (viii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "the debt has been outstanding for longer than ten years and there is no reasonable possibility of it being collected".					
SELVIN JUNIOR MCRAE					
Account	Period	Tax	Penalty	Interest	Total
Education Tax	Dec-2008 Dec-2010	7,876.00	0.00	9,905.44	17,781.44
Individual Income Tax	Dec-2008 Dec-2009	247.50	0.00	3,979.35	4,226.85

22,008.29

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 had been unable to locate the taxpayer".					
SHARMA LIVENGSTON DRUMMOND					
Account	Period	Tax	Penalty	Interest	Total

SCHEDULE, *contd.*

SHARMA LIVENGSTON DRUMMOND							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	
Education Tax	Dec-2012	9,763.36	0.00	12,304.28	0.00	22,067.64	
Individual Income Tax	Dec-2012 Dec-2013	24,000.00	0.00	37,936.07	0.00	61,936.07	

84,023.71

SHELTON ALBERT MINOTT							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 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 Dec-2010	50,760.06	0.00	63,864.79	0.00	114,644.87	
Individual Income Tax	Dec-2009 Dec-2010	650,916.75	0.00	1,034,129.64	0.00	1,685,046.39	

1,799,691.26

SHINEHEAD'S BARBECUE AND DRAFT HOUSE 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	

SCHEDULE, *contd.*

SHINEHEAD'S BARBECUE AND DRAFT HOUSE 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
Minimum Business Tax	Dec-2016 Dec-2017 Dec-2018	180,000.00	178,322.43	0.00	0.00	358,322.43

358,322.43

SIMONE MACKENZIE 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
Corporate Income Tax	Dec-2014 Dec-2015	0.00	40,000.00	48,962.40	0.00	88,962.40
Minimum Business Tax	Dec-2016 Dec-2017 Dec-2018	180,000.00	178,322.43	0.00	0.00	358,322.43

447,284.83

STEPSUN COSMETICS 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 "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-2014	16,369.01	0.00	32,714.53	0.00	49,083.54

SCHEDULE, *contd.*

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	Mar-2017	0.00	6,620.57	6,788.00	0.00	13,408.57

Minimum Dec-2017 119,729.67 108,631.79 0.00 0.00 228,361.46
 Business Tax Dec-2018

290,853.57

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

Minimum Dec-2018 80,000.00 49,464.73 0.00 0.00 109,464.73
 Business Tax

109,464.73

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

MORLEYPARSONS JAMAICA LTD.

Assets Tax Dec-2008 0.00 0.00 351.78 0.00 351.78

SCHEDULE, *contd.*

Account		Period	Tax	Penalty	Interest	Other	Total
WORLEYPARSONS JAMAICA LTD.		Committee's Reason for write-off as per Regulations: In accordance with Section 5(1) (b) 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".					

596,539.69

Total Tax		Total Penalty		Grand Total	
\$8,258,372.52	\$2,061,924.66	\$26,680,218.38	\$0.00	\$37,000,515.56	

Summary by Managing RSC	
Revenue Service Centre	Amount Recommended
Wandeville RSC	\$10,744,343.02
Montego Bay RSC	\$26,256,172.54

Dated this 6th day of August, 2023.

No. 987/03^{VII}

NIGEL CLARKE
Minister of Finance and the Public Service.

