



THE
JAMAICA GAZETTE
SUPPLEMENT

PROCLAMATIONS, RULES AND REGULATIONS

2082A

Vol. CXLVI

MONDAY, OCTOBER 16, 2023

No. 269A

No. 343A

THE TAX COLLECTION ACT

THE TAX COLLECTION (APPROVED WRITE-OFF) (No. 7) 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. 7) Order, 2023.
2. Subject to section 47A(5) of the Act, I, as Minister, declare that—
 - (a) there is uncollected the sum of \$109,476,532.92 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.

(Paragraph 2(a))

ANDREW RICARDO ALLWOOD				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-2015					
	Dec-2016	1,922.00	0.00	1,181.49	0.00	3,103.49
<hr/>						
Individual Income Tax	Dec-2015					
	Dec-2016	20,485.00	0.00	11,837.10	0.00	32,322.10
						<hr/>
						35,425.59

SCHEDULE, *contd.*

Account	Period	Tax	Penalty	Interest	Other	Total
ASTON JAMES HO SANG				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-2015 Dec-2017	102,600.00	0.00	109,157.81	0.00	211,757.81
----------------------	----------------------	------------	------	------------	------	------------

Individual Income Tax	Dec-2015	1,022,773.00	0.00	1,323,401.15	0.00	2,346,174.15
------------------------------	----------	--------------	------	--------------	------	--------------

2,557,931.96

LEONARD SMITH T/AS LEONARD SMITH & ASSOCIATES				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

Education Tax	Dec-2012 Dec-2013 Dec-2014 Jan-2015 Apr-2015 to Dec-2015 Dec-2016 Sep-2017 to Oct-2017	367,770.05	0.00	490,169.67	0.00	857,939.72
----------------------	--	------------	------	------------	------	------------

SCHEDULE, *contd.*

LEONARD SMITH T/AS LEONARD SMITH & ASSOCIATES		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	Jan-2011					
Consumption	Mar-2011	3,937,049.29	1,773,687.69	10,840,990.88	0.00	16,551,727.86
Tax	to Jul-2011					
	Sep-2011					
	to					
	Dec-2011					
	Jan-2012					
	to					
	Mar-2012					
	May-2012					
	to					
	Dec-2012					
	Jan-2013					
	to					
	Jun-2013					
	Aug-2013					
	to					
	Dec-2013					
	Jan-2014					
	to					
	Feb-2014					
	Apr-2014					
	to					
	Dec-2014					
	Jan-2015					
	to					
	Aug-2015					
	Oct-2015					
	Mar-2016					
	to					
	Sep-2016					
	Apr-2017					
	Aug-2017					
	to					
	Oct-2017					

SCHEDULE, *contd.*

LEONARD SMITH T/AS LEONARD SMITH & ASSOCIATES		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
Pay As You Earn	Jan-2011 to Dec-2011	2,152,293.46	10,627,200.79	7,441,618.83	0.00	20,221,113.08
	Jan-2012 to Nov-2012					
	Feb-2013 to Dec-2013					
	Jan-2014 to Dec-2014					
	Jan-2015 to Apr-2015					
	to Dec-2015					
	Dec-2016 to Sep-2017					
	to Oct-2017					
						37,630,780.66

MARJE MANUFACTURING & MARKETING CO. 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

SCHEDULE, *contd.*

MARJE MANUFACTURING & MARKETING CO. 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
General Consumption Tax	Jun-2011 to Dec-2011	1,562,041.53	798,694.13	5,747,067.80	0.00	8,107,803.46
	Jan-2012 to Nov-2012					
	Dec-2012 to Jan-2013					
	Feb-2013 to Dec-2013					
	Jan-2014 to Feb-2014					
	Apr-2014 to May-2014					
	Nov-2015 to Dec-2015					
	Jan-2016 to Jun-2016					
	Sep-2016 to Dec-2016					
	Nov-2017 to Jan-2018					
Minimum Business Tax	Dec-2016	60,000.00	69,416.89	0.00	0.00	129,416.89
Pay As You Earn	Aug-2011 to Nov-2011	0.00	38,203.00	80,960.08	0.00	119,163.08
	Jan-2012 to Nov-2012					
						8,356,383.43
SEAPORT EQUIPMENT 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

SCHEDULE, *contd.*

SEAPORT EQUIPMENT 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".
------------------------	--

General Consumption Tax	Jul-2010 Nov-2010 to Dec-2010	3,801,045.45	996,992.00	17,019,154.00	0.00	21,817,191.45
-------------------------------	--	--------------	------------	---------------	------	---------------

21,817,191.45

TANYA NICOLE SIMPSON				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	1,241.00	0.00	1,562.47	0.00	2,803.47
---------------	----------	----------	------	----------	------	----------

2,803.47

TURBINE GENERATOR MAINTENANCE INC.				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

Corporate Income Tax	Dec-2014 Dec-2016	11,898,808.00	0.00	14,908,947.45	0.00	26,807,755.45
-------------------------	----------------------	---------------	------	---------------	------	---------------

Minimum Business Tax	Dec-2014	0.00	2,153.50	0.00	0.00	2,153.50
-------------------------	----------	------	----------	------	------	----------

26,809,908.95

SCHEDULE, *contd.*

VICTOR LINCOLN WILSON				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 consideration by the Commissioner General of the taxpayer's circumstances and the taxpayer's income, expenditure, assets and liabilities".		
Account	Period	Tax	Penalty	Interest	Other	Total
Education Tax	Dec-2012					
	Dec-2013					
	Dec-2014	241,508.48	0.00	253,877.88	0.00	495,386.36
	Jun-2015					
	to					
	Nov-2015					
	Dec-2016					
General Consumption Tax	Dec-2017					
	Jan-2019					
	to					
	Dec-2019					
	Jan-2012					
	to					
	Dec-2012	415,684.03	371,168.49	1,110,518.52	0.00	1,897,371.04
	Jan-2013					
	to					
	Feb-2013					
	Apr-2013					
	Aug-2013					
	Oct-2013					
	to					
	Dec-2013					
	Sep-2014					
	to					
	Oct-2014					
	Apr-2015					
	to					
	Aug-2015					
	Dec-2015					
	Apr-2016					
	to					
	May-2016					
	Jul-2016 to					
	Oct-2016					
	Dec-2016					
	Jan-2017					
	to					
	Feb-2017					
	Apr-2017					
	to Jul-2017					
	Oct-2017					
	to					
	Dec-2017					
	Feb-2018					
	Apr-2018					
	Jun-2018					
	to Jul-2018					

SCHEDULE, *contd.*

VICTOR LINCOLN WILSON				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 consideration by the Commissioner General of the taxpayer's circumstances and the taxpayer's income, expenditure, assets and liabilities".		
Account	Period	Tax	Penalty	Interest	Other	Total

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

2,751,079.83

YU NUMASAWA				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-2021	39,790.52	0.00	9,012.84	0.00	48,803.36
---------------	----------	-----------	------	----------	------	-----------

Individual Income Tax	Dec-2019					
	Dec-2020	4,833,933.22	0.00	2,320,345.48	0.00	7,154,278.70
	Dec-2022					

7,203,082.06

Grand Total				
Total Tax	Total Penalty	Total Interest	Total Other	Grand Total
\$31,334,284.18	\$15,326,746.41	\$62,815,502.33	\$0.00	\$109,476,532.92

SCHEDULE, *contd.*

Summary by Managing RSC	
Revenue Service Centre	Amount Recommended
Kingston RSC	\$50,941,849.39
St. Andrew RSC	\$58,534,683.53

Dated this 4th day of October, 2023.

NIGEL CLARKE
Minister of Finance and the Public Service.

No. 987/03^{VII}