



THE
JAMAICA GAZETTE
SUPPLEMENT

PROCLAMATIONS, RULES AND REGULATIONS

2088A

Vol. CXLVI

MONDAY, OCTOBER 16, 2023

No. 270A

No. 344A

THE TAX COLLECTION ACT

THE TAX COLLECTION (APPROVED WRITE-OFF) (No. 8) 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. 8) Order, 2023.
2. Subject to section 47A(5) of the Act, I, as Minister, declare that—
 - (a) there is uncollected the sum of \$50,723,643.41 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))

BEPOT'S WHOLESALE & GENERAL MERCHANDISE 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

Corporate Income Tax	Dec-2015 Dec-2016	0.00	159,163.92	136,906.29	0.00	296,070.21
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Minimum Business Tax	Dec-2016 Dec-2017 Dec-2018	180,000.00	183,310.47	0.00	0.00	363,310.47
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659,380.68

BRANJORD LTD.				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

Assets Tax	Dec-2013	0.00	0.00	154.11	0.00	154.11
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Education Tax	May-2015	0.00	0.00	86.90	0.00	86.90
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Pay As You Earn	Dec-2011 May-2013 to Jun-2013 May-2015	124.10	12,401.40	19,003.14	0.00	31,528.64
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31,769.65

SCHEDULE, *contd.*

Account	Period	Tax	Penalty	Interest	Other	Total
DINVAL SHANDON WHITE				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-2011 Dec-2012 Dec-2013	17,485.36	0.00	22,413.03	0.00	39,898.39
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Individual Income Tax	Dec-2012	5,500.00	0.00	11,527.16	0.00	17,027.16
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56,925.55

GLORIA MANDORA WILLIAMS				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	10,743.36	0.00	13,771.02	0.00	24,514.38
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Individual Income Tax	Dec-2012 Dec-2013	48,000.00	0.00	77,030.99	0.00	125,030.99
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149,545.37

HECTOR LLOYD WINSTON FINDLAY				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

SCHEDULE, *contd.*

HECTOR LLOYD WINSTON FINDLAY				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

Individual Income Tax	Dec-2012					
	Dec-2013					
	Dec-2014	219,007.31	0.00	188,992.39	0.00	407,999.70
	Dec-2015					
	Dec-2016					

407,999.70

HUGH ELLISTON GENTLES				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	6,783.36	0.00	9,400.11	0.00	16,183.47
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Individual Income Tax	Dec-2012					
	Dec-2013	24,000.00	0.00	38,515.50	0.00	62,515.50

78,698.97

JOHN VINCENT HILL				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

General Consumption Tax	Nov-2008 Jan-2009 to Feb-2009	0.00	0.00	25,607.49	0.00	25,607.49
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25,607.49

SCHEDULE, *contd.*

KALMEDICS LTD.				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
Corporate Income Tax	Dec-2007 Dec-2008 Dec-2009	608,108.72	59,329.64	1,832,654.60	0.00	2,500,092.96
Education Tax	Dec-2007	2,397.50	0.00	3,073.16	0.00	5,470.66
Pay As You Earn	Dec-2007 Jan-2009 to Jun-2009	6,438.43	50,803.36	76,966.11	0.00	134,207.90
						2,639,771.52

KENROY L BECKFORD				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-2005 Dec-2006	227,793.29	0.00	301,083.75	0.00	528,877.04
						528,877.04

LEWBAN ELECTRICAL				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".		

SCHEDULE, *contd.*

LEWBAN ELECTRICAL				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
Pay As You Earn	Mar-2007 Mar-2008 to Apr-2008 Jun-2008	10.61	297.76	989.25	0.00	1,297.62
						1,297.62

TRI-LANCE CONSTRUCTION CO. LTD				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
Corporate Income Tax	Dec-2007	480,455.42	240,227.71	2,097,003.39	0.00	2,817,686.52
Pay As You Earn	Dec-2007	902,996.68	13,207,105.01	29,215,981.61	0.00	43,326,083.30
						46,143,769.82

Grand Total				
Total Tax	Total Penalty	Total Interest	Total Other	Grand Total
\$2,739,844.14	\$13,912,639.27	\$34,071,160.00	\$0.00	\$50,723,643.41

SCHEDULE, *contd.*

Summary by Managing RSC	
Revenue Service Centre	Amount Recommended
Mandeville RSC	\$50,723,643.41

Dated this 4th day of October, 2023.

NIGEL CLARKE
Minister of Finance and the Public Service.

No. 987/03^{VII}