

THE

JAMAICA GAZETTE SUPPLEMENT

PROCLAMATIONS, RULES AND REGULATIONS

2094A

Vol. CXLVI

MONDAY, OCTOBER 16, 2023

No. 271A

No. 345A

THE TAX COLLECTION ACT

THE TAX COLLECTION (APPROVED WRITE-OFF) (No. 9) 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. 9) Order, 2023.
 - 2. Subject to section 47A(5) of the Act, I, as Minister, declare that—
 - there is uncollected the sum of \$99,233,892.11 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 subparagraph (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.

Income Tax

Dec-2015

SCHEDULE

(Paragraph 2(a))

ALEXANDER K	KONSTANTI	NOV	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-2017	886.24	0.00	1,630.76	0.00	2,517.00
Individual Income Tax	Dec-2014	13,419.00	0.00	23,574.21	0.00	36,993.21
Minimum Business Tax	Dec-2014 Dec-2015 Dec-2016 Dec-2017 Dec-2018	180,000.00	187,007.58	0.00	0.00	367,007.58

406,517.79

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". ALLECIA JESSICA SPENCE-BROWN Period Account Tax Penalty Interest Other Total Dec-2014 **Education Tax** 49,498.24 0.00 53,145.97 0.00 102,644.21 Dec-2015 Dec-2013 Individual 480,691.00 Dec-2014 204,902.00 732,527.23 0.00 1,418,120.23

1,520,764.44

Account	Period	Tax	Penalty	Interest	Other	Total
CARS TO GO L	TD.		In (W tax tax	ommittee's Reason for accordance with Sections, 2 frite-off) Regulations, 2 compare that is not carry copayer has no remainin lected and there are nor the debt can be compared.	on 5(1) (a) (iv) of 013 being writter ing on business of g assets from who remaining direct	the Tax Collection n off as "a corporate or in operation, the
Account	Period	Tax	Penalty	Interest	Other	Total
Corporate Income Tax	Dec-2017	0.00	323,995.56	155,072.66	0.00	479,068.22
General Consumption Tax	Apr-2015 to Jun-2015 Aug-2015 Oct-2016 to Dec-2016 Jan-2017 to Feb-2017	0.00	113,130.00	818,029.17	0.00	931,159.17
Pay As You Ear	Apr-2016 rn to Sep-2016 Dec-2016	0.00	968,081.18	713,215.78	0.00	1,681,296.96

3,091,524.35

DAVID & SUB'S OUTFITTERS & TRADING				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 "a corporat taxpayer, the taxpayer is unable to pay the debt, based on consideration by the Commissioner General of the taxpayer income, expenditure, assets and liabilities of any person who exercises control of the taxpayer."		
Account	Period	Tax	Penalty	Interest	Other	Total
General Consumption Tax	Sep-2018 to Dec-2018 Jan-2019 to Dec-2019 Jan-2020 to Dec-2020 Jan-2021 to Aug-2021	1,434,982.17	421,529.00	975,822.00	0.00	2,832,333.17

DAVID & SUB'S OUTFITTERS & TRADING			Committee's Reason fo In accordance with Sectic (Write-off) Regulations, 2 taxpayer, the taxpayer is consideration by the Com income, expenditure, ass exercises control of the tax	on 5(1) (a) (ii) of 013 being writte unable to pay th unissioner Gene ets and liabilities	the Tax Collection n off as "a corporate e debt, based on tral of the taxpayer's	
Account	Period	Tax	Penalty	Interest	Other	Total
Partnership Income Tax	Dec-2018 Dec-2019 Dec-2020 Dec-2021	0.00	375,000.00	126,662.18	0.00	501,662.18
Pay As You Ea	ırn Dec-2019	53,716.50	143,970.81	56,407.03	0.00	254,094.34
Trade and Business Licence	Mar-2020 Mar-2021 Mar-2022	175,000.00	3,500.00	0.00	0.00	178,500.00

3,766,589.69

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 DAVID BRADLEY SCOTT taxpayer's income, expenditure, assets and liabilities". Period Tax Account Penalty Other Interest Total Jun-2017 to Jul-2017 **Education Tax** 236.12 0.00 18,098.54 0.00 18,334.66 Sep-2017 Nov-2017 Dec-2017 Feb-2018 Dec-2018

		3	CHEDULE,	onia.		
DAVID BRADLE	EY SCOTT		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
General Consumption Tax	Jan-2011 to Feb-2011 Nov-2012 Feb-2013 to Mar-2013 Jun-2015 May-2016 Feb-2018 to Dec-2018 Jan-2019 to Apr-2019	106,071.00	626,402.27	1,097,008.52	0.00	1,829,481.79
Individual Income Tax	Dec-2017 Dec-2018	3,568.25	15,000.00	14,243.20	0.00	32,811.45
Minimum Business Tax	Dec-2018	0.00	8,729.07	0.00	0.00	8,729.07
Pay As You Ear	n Dec-2013	0.00	105,000.11	119,992.56	0.00	224,992.67

2,114,349.64

DENISE SHARON SPEID				Committee's Reason for n accordance with Section Write-off) Regulations, 2 collection of the debt is no could reasonably be expense.	on 5(1) (a) (vi) of to 2013 being written ot justified in relate	the Tax Collection off as "the cost of ion to the amount that
Account	Period	Tax	Penalty	Interest	Other	Total
Education Tax	Dec-2012	9.783.36	0.00	12,562,76	0.00	22,346.12

DENISE SHARON SPEID				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 cost of collection of the debt is not justified in relation to the amount that could reasonably be expected to be recovered".			
Account	Period	Tax	Penalty	Interest	Other	Total	
Individual Income Tax	Dec-2012 Dec-2013	24,000.00	0.00	38,570.16	0.00	62,570.16	

84,916.28

DWAYNE CARM	MICHAEL SMIT	TH I	In (V	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-2016	6,514.76	0.00	5,543.60	0.00	12,058.36
Individual Income Tax	Dec-2013 Dec-2014 Dec-2015 Dec-2016 Dec-2017 Dec-2018	833,592.45	2.00	604,997.07	0.00	1,438,591.52

1,450,649.88

FEDERAL TRANSFORMER MANUFACTURING & CONSULTING 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-2016	0.00	35,000.00	36,642.77	0.00	71,642.77		

FEDERAL TRAN CONSULTING L		ANUFACTURING	& ta	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	Oct-2015 to Dec-2015 Jan-2016 to	3,068,555.72	0.00	3,365,411.93	0.00	6,433,967.65	
	Dec-2016 Jan-2017 to Mar-2017 May-2017 to Jul-2017 Sep-2017 Dec-2017 Jan-2018 to May-2018					,	
General Consumption Tax	May-2017 to Jul-2017 Sep-2017 to Dec-2017 Jan-2018 to May-2018	7,853,866.00	1,654,159.00	8,962,792.00	0.00	18,470,817.00	
Minimum Business Tax	Dec-2018	60,000.00	51,127.41	0.00	0.00	111,127,41	
Pay As You Ear	Dec-2015 n Jan-2016 to Dec-2016 Jan-2017 to Mar-2017 May-2017 to Jul-2017 Sep-2017 to Nov-2017 Jan-2018	6,755,503.57	23,066,348.61	9,344,666.47	0.00	39,166,518.65	

64,254,073.48

Period	Tax	Penalty	Interest	Other	Total		
JANET PAMELLA NUGENT				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's			
Period	Tax	Penalty	Interest	Other	Total		
Dec-2016	1,631.83	0.00	1,003.52	0.00	2,635.35		
Dec-2016	8,498.17	0.00	5,226.07	0.00	13,724.24		
	A NUGENT Period Dec-2016	A NUGENT Period Tax Dec-2016 1,631.83	Period Tax Penalty Dec-2016 1,631.83 0.00	Committee's Reason fo In accordance with Sectic (Write-off) Regulations, 2 Commissioner General h Period Tax Penalty Interest Dec-2016 1,631.83 0.00 1,003.52	Committee's Reason for write-off as per In accordance with Section 5(1) (a) (vii) of (Write-off) Regulations, 2013 being written Commissioner General has been unable to Dec-2016 1,631.83 0.00 1,003.52 0.00		

16,359.59

JOY DIANA JACKSON				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 taxpaye deceased, has no known estate or assets".		
Account	Period	Tax	Penalty	Interest	Other	Total
Education Tax	Dec-2012	11,703.36	0.00	15,028.22	0.00	26,731.58
Individual Income Tax	Dec-2012	36,000.00	0.00	60,133.60	0.00	96,133.60

122,865.18

Account	Period	Tax	Penalty	Interest	Other	Total
LANCE ALEX	XANDER BECKFO	ORD	(W	accordance with Secti rite-off) Regulations, 2 ceased, has no know	2013 being written o	e Tax Collection off as "the taxpayer is
			Co	mmittee's Reason fo	or write-off as per	Regulations:

LANCE ALEXAN	ALEXANDER BECKFORD		In (W	Committee's Reason for write-off as per Regulati In accordance with Section 5(1) (a) (iii) of the Tax Co (Write-off) Regulations, 2013 being written off as "the deceased, has no known estate or assets".		
Account	Period	Tax	Penalty	Interest	Other	Total

17,815.94

EABERT CLAUDE MCDONALD			ln a	Committee's Reason for write-off as pe In accordance with Section 5(1) (a) (iii) of (Write-off) Regulations, 2013 being written deceased, has no known estate or assets'		the Tax Collection n off as "the taxpayer is
Account	Period	Tax	Penalty	Interest	Other	Total
Education Tax	Dec-2012	9,783.36	0.00	12,562.76	0.00	22,346.12
Individual Income Tax	Dec-2012 Dec-2013	24,000.00	0.00	38,570.16	0.00	62,570.16
					-	1

84,916.28

LORNA NORMA	A COKE BROC	KETT	In a	mmittee's Reason for accordance with Secti rite-off) Regulations, 2 mmissioner General h	on 5(1) (a) (vii) of 2013 being written	the Tax Collection
Account	Period	Tax	Penalty	Interest	Other	Total
Minimum Business Tax	Dec-2017	30,000.00	29,928.24	0.00	0.00	59,928.24
					-	

59,928.24

MITZIE ORELIA	HARRIS			Committee's Reason for write-off as p In accordance with Section 5(1) (a) (iii) o (Write-off) Regulations, 2013 being write deceased, has no known estate or asset		f the Tax Collection on off as "the taxpayer is
Account	Period	Tax	Penalty	Interest	Other	Total

15,187.50

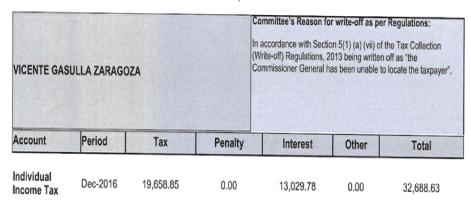
MYSTIC RIDGE	STIC RIDGE RESORT MANAGEMENT LTD.			Committee's Reason for In accordance with Sectic (Write-off) Regulations, 2 taxpayer that is not carry taxpayer has no remainir collected and there are n whom the debt can be co	f the Tax Collection n off as "a corporate or in operation, the	
Account	Period	Tax	Penalty	Interest	Other	Total
Corporate Income Tax	Dec-2014 Dec-2015	1,015,863.91	238,871.00	977,513.21	0.00	2,232,248.12
General Consumption Tax	Jan-2014 to Dec-2014	335,472.56	68,796.00	630,060.00	0.00	1,034,328.56
Minimum Business Tax	Dec-2015 Dec-2016	120,000.00	148,364.91	0.00	0.00	268,364.91

3,534,941.59

Account	Period	Tax	Penalty	Interest	Other	Total
NAZ CHILDREN CENTRE LIMITED			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 "a corporate taxpayer, the taxpayer is unable to pay the debt, based on consideration by the Commissioner General of the taxpayer's income, expenditure, assets and liabilities of any person who exercises control of the taxpayer's			

	1.0		EDULE, CO	Committee's Reason for	write-off as p	er Regulations:
NAZ CHILDREN CENTRE LIMITED			In accordance with Section 5(1) (a) (ii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "a corpora taxpayer, the taxpayer is unable to pay the debt, based on consideration by the Commissioner General of the taxpayer income, expenditure, assets and liabilities of any person whe exercises control of the taxpayer".			
Account	Period	Tax	Penalty	Interest	Other	Total
Corporate Income Tax	Dec-2017 Dec-2018 Dec-2019 Dec-2020 Dec-2021 Dec-2022	31,711.50	1,075,000.00	0 397,252.18	0.00	1,503,963.68
Education Tax	Aug-2017 to Nov-2017 Jan-2018 to Oct-2018 Jan-2019 to Dec-2019 Jan-2020 to Dec-2020 Jan-2021 May-2021 to Dec-2021 Jan-2022 to	4,996,702.80	0.00	2,581,243.83	0.00	7,577,946.63
Pay As You Ear	Jun-2018	3,418,140.96	4,602,818.4	1 1,556,933.93	0.00	9,577,893.30

18,659,803.61



32,688.63

		Grand Total		
Total Tax	Total Penalty	Total Interest	Total Other	Grand Total
\$31,192,039.18	\$34,466,663.16	\$33,575,189.77	\$0.00	\$99,233,892,11

Summary by Managing RSC				
Revenue Service Centre Amount Recomme				
Montego Bay RSC	\$99,216,076.17			
Mandeville RSC	\$17,815.94			

Dated this 4th day of October, 2023.

NIGEL CLARKE
Minister of Finance and the Public Service.

No. 987/03^{VII}