



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—
 - (a) 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 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))

ALEXANDER K KONSTANTINOV				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
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Individual Income Tax	Dec-2014	13,419.00	0.00	23,574.21	0.00	36,993.21
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Minimum Business Tax	Dec-2014	180,000.00	187,007.58	0.00	0.00	367,007.58
	Dec-2015					
	Dec-2016					
	Dec-2017					
	Dec-2018					

406,517.79

ALLECIA JESSICA SPENCE-BROWN				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-2014	49,498.24	0.00	53,145.97	0.00	102,644.21
	Dec-2015					

Individual Income Tax	Dec-2013	480,691.00	204,902.00	732,527.23	0.00	1,418,120.23
	Dec-2014					
	Dec-2015					

1,520,764.44

SCHEDULE, *contd.*

Account	Period	Tax	Penalty	Interest	Other	Total
CARS TO GO 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-2017	0.00	323,995.56	155,072.66	0.00	479,068.22
General Consumption Tax	Apr-2015 to Jun-2015 Aug-2015 to Dec-2016 Jan-2017 to Feb-2017	0.00	113,130.00	818,029.17	0.00	931,159.17
Pay As You Earn	Apr-2016 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 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".		
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
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SCHEDULE, *contd.*

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 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".		
Account	Period	Tax	Penalty	Interest	Other	Total
Partnership Income Tax	Dec-2018					
	Dec-2019					
	Dec-2020	0.00	375,000.00	126,662.18	0.00	501,662.18
	Dec-2021					
Pay As You Earn	Dec-2019	53,716.50	143,970.81	56,407.03	0.00	254,094.34
Trade and Business Licence	Mar-2020					
	Mar-2021	175,000.00	3,500.00	0.00	0.00	178,500.00
	Mar-2022					
						3,766,589.69

DAVID BRADLEY 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
Education Tax	Jun-2017 to Jul-2017					
	Sep-2017	236.12	0.00	18,098.54	0.00	18,334.66
	Nov-2017 to Dec-2017					
	Feb-2018 to Dec-2018					

SCHEDULE, *contd.*

DAVID BRADLEY 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 May-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 Earn	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 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
Education Tax	Dec-2012	9,783.36	0.00	12,562.76	0.00	22,346.12

SCHEDULE, *contd.*

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
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84,916.28

DWAYNE CARMICHAEL SMITH				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
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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
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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
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SCHEDULE, *contd.*

Account	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".		
Account	Period	Tax	Penalty	Interest	Other	Total

Education Tax	Dec-2016	1,631.83	0.00	1,003.52	0.00	2,635.35
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Individual Income Tax	Dec-2016	8,498.17	0.00	5,226.07	0.00	13,724.24
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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 taxpayer is 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
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Individual Income Tax	Dec-2012	36,000.00	0.00	60,133.60	0.00	96,133.60
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122,865.18

LANCE ALEXANDER BECKFORD				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

SCHEDULE, *contd.*

LANCE ALEXANDER BECKFORD				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	7,800.00	0.00	10,015.94	0.00	17,815.94
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17,815.94

LEABERT CLAUDE MCDONALD				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	12,562.76	0.00	22,346.12
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Individual Income Tax	Dec-2012 Dec-2013	24,000.00	0.00	38,570.16	0.00	62,570.16
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84,916.28

LORNA NORMA COKE BROCKETT				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

Minimum Business Tax	Dec-2017	30,000.00	29,928.24	0.00	0.00	59,928.24
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59,928.24

SCHEDULE, *contd.*

MITZIE ORELIA HARRIS				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-2021	15,187.50	0.00	0.00	0.00	15,187.50
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15,187.50

MYSTIC RIDGE RESORT MANAGEMENT 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-2014 Dec-2015	1,015,863.91	238,871.00	977,513.21	0.00	2,232,248.12
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General Consumption Tax	Jan-2014 to Dec-2014	335,472.56	68,796.00	630,060.00	0.00	1,034,328.56
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Minimum Business Tax	Dec-2015 Dec-2016	120,000.00	148,364.91	0.00	0.00	268,364.91
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3,534,941.59

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".		
Account	Period	Tax	Penalty	Interest	Other	Total

SCHEDULE, *contd.*

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".		
Account	Period	Tax	Penalty	Interest	Other	Total
Corporate Income Tax	Dec-2017					
	Dec-2018					
	Dec-2019	31,711.50	1,075,000.00	397,252.18	0.00	1,503,963.68
	Dec-2020					
	Dec-2021					
	Dec-2022					
Education Tax	Aug-2017					
	to					
	Nov-2017	4,996,702.80	0.00	2,581,243.83	0.00	7,577,946.63
	Jan-2018					
	to					
	Oct-2018					
	Jan-2019					
	to					
	Dec-2019					
	Jan-2020					
	to					
	Dec-2020					
	Jan-2021					
	May-2021					
	Sep-2021					
	to					
	Dec-2021					
	Jan-2022					
	to					
	Dec-2022					
Pay As You Earn	Jun-2018					
	Aug-2018	3,418,140.96	4,602,818.41	1,556,933.93	0.00	9,577,893.30
	to					
	Dec-2018					
	Jan-2019					
	to					
	Dec-2019					
	Jan-2020					
	to					
	Sep-2020					
	Dec-2020					
	Jan-2021					
	Mar-2021					
	May-2021					
	Sep-2021					
	to					
	Dec-2021					
	Jan-2022					
	to					
	Dec-2022					

18,659,803.61

SCHEDULE, *contd.*

VICENTE GASULLA ZARAGOZA				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-2016	19,658.85	0.00	13,029.78	0.00	32,688.63
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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 Recommended
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}