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No. 115B

No. 188B

THE TAX COLLECTION ACT

THE TAX COLLECTION (APPROVED WRITE-OFF) (NO. 2) ORDER, 2022

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. 2) Order, 2022.
2. Subject to section 47A(5) of the Act, I, as Minister, declare that—
 - (a) there is uncollected the sum of \$66,549,354.94 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))

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's reason for write-off as per Regulations
Albert Miller	Education Tax	Dec 2012	9,783.36	0.00	10,040.32	19,823.68	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".
	Income Tax	Dec 2012 Dec 2013	24,000.00	0.00	32,447.85	56,447.85	
Amanick Sanduin Lewis	Education Tax	Dec 2012	9,783.36	0.00	10,138.37	19,921.73	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".
Annette Douse-Kerr	Income Tax	Dec 2011	0.00	95,090.00	87,812.20	182,812.20	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".
		Dec 2012 Dec 2013 Dec 2015	18,045.00	285,000.00	282,131.56	585,176.56	

SCHEDULE, contd.

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's reason for write-off as per Regulations
Anthony Ewen	GCT	Jun to Dec 2012	0.00	0.00	634,099.60	634,099.60	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".
		Oct 2013					
		Dec 2013					
Arlene Titter McDonald	Minimum Business Tax	Jan to May 2014	0.00	0.00	234,916.71	234,916.71	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".
		Mar to May 2014					
		Dec 2013					
Arlene Titter McDonald	Education Tax	Feb 2016	7,351.12	0.00	6,868.07	14,219.19	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".
		Apr to Aug 2016					
		Jan to Nov 2014					

SCHEDULE, *cont'd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's reason for write-off as per Regulations
Barrington Henry	Individual Income Tax	Dec 2012	94,708.00	0.00	147,620.52	242,328.52	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".
	Education Tax	Dec 2012	16,400.00	0.00	16,666.40	33,066.40	
Boswell Morris	Education Tax	Dec 2014 Dec 2015	35,481.41	0.00	40,252.20	75,733.61	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".
	Income Tax	Dec 2014 Dec 2015	0.00	0.00	32,654.04	32,654.04	
	Minimum Business Tax	Dec 2016	60,000.00	56,115.45	0.00	116,115.45	
CH Wholesale & Retail Store Limited	GCT	Dec 2012 Dec 2013 Apr to Nov 2014	47,091.00	87,412.16	240,709.05	375,212.21	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".
	Minimum Business Tax	Dec 2016 Dec 2017 Dec 2018	180,000.00	138,418.11	0.00	318,418.11	
	Assets tax	Dec 2015	25,000.00	0.00	21,328.77	46,328.77	
	PAYE	Apr 2012 Dec 2012	0.00	190.41	387.04	577.45	

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
Carl Ralph	Income Tax	Dec 2011 Dec 2013 Dec 2019	216,755.15	65,000.00	352,080.65	633,835.80	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".
	Education Tax	Dec 2011, 2012 Dec 2013 Dec 2014 Dec 2015 Dec 2016, 2018 Dec 2019	97,288.74	0.00	83,650.70	180,939.44	
Carlton Baker	Trade and Business Licence	Apr 2019	15,000.00	0.00	0.00	15,000.00	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".
		Income Tax Dec 2012 Dec 2013	24,000.00	0.00	32,447.85	56,447.85	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".
Carlton Freeman	Education Tax	Dec 2012	9,783.36	0.00	10,067.06	19,850.42	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".
	Education Tax	Dec 2011 Dec 2012 Dec 2014	9,233.00	0.00	9,568.03	18,801.03	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".
Christine Nelson	Income Tax	Dec 2011 Dec 2012 Dec 2013 Dec 2015	10,000.00	5,000.00	14,765.60	29,765.60	

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
Claudette Ininis	Individual Income Tax	Dec 2011	390,965.00	0.00	277,478.45	668,443.45	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".
		Dec 2012					
Corner Craft Limited	Minimum Business Tax	Dec 2014					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".
		Dec 2015					
		Dec 2016	300,000.00	267,217.25	0.00	567,217.25	
		Dec 2017 Dec 2018					
D & G Micro Tech Sales and Services	Assets Tax	Dec 2012	0.00	0.00	953.42	953.42	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".
		Dec 2011	0.00	0.00	195.21	195.21	
		PAYE May 2013	0.00	28.20	55.12	83.32	
D & G Micro Tech Sales and Services	Education Tax	Dec 2016					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".
		Jan to Jul 2017					
		Dec 2017 Jun to Dec 2018	154,908.84	0.00	125,143.55	280,052.39	
D & G Micro Tech Sales and Services	GCT	Apr 2018	0.00	10,000.00	6,235.00	16,235.00	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".
		Dec 2017	0.00	30,000.00	18,658.47	48,658.47	

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's reason for write-off as per Regulations
Delmar Sherife	Individual Income Tax	Dec 2011	80,891.35	0.00	0.00	80,891.35	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".
		Dec 2012 Dec 2013	24,000.00	0.00	32,447.85	56,447.85	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".
Derrick Thompson	Education Tax	Dec 2012	9,783.36	0.00	10,067.06	19,850.42	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".
		Dec 2015 Dec 2016	0.00	45,000.00	41,783.40	86,783.40	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".
Dominique Spencer	Education Tax	Dec 2015 Dec 2017	11,835.00	0.00	2,339.13	14,174.13	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".
		Dec 2012 Dec 2013	5,351.74	0.00	6,252.27	11,604.01	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".
Elita Kirlew	Individual Income Tax	Dec 2015	0.00	14,000.00	11,676.35	25,676.35	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".

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's reason for write-off as per Regulations
Euromex Jamaica Limited	GCT	Nov 2017	828,450.00	86,274.00	658,334.00	1,573,058.00	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".
		Dec 2012	24,000.00	0.00	31,955.88	55,955.88	
Ezekiel Williams	Education Tax	Dec 2012	9,783.36	0.00	9,866.51	19,649.87	In accordance with Section 5(1)(a) (j) 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".
		Dec 2013					

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's reason for write-off as per Regulations
Grand Market Food Store Limited	GCT	Sept to Dec 2013 Apr 2018 May 2018 Jul & Aug 2018	0.00	456,402.62	1,862,781.63	2,319,184.25	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".
Guaranteed Parts To Go Limited	GCT	Jan to Mar 2011 May to Nov 2011	0.00	1,595,047.00	16,989,205.00	18,584,252.00	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 and the income, expenditure, assets and liabilities of any person who exercises control of the taxpayer".
Ivan Peel Bachas	Dec 2012	Education Tax	9,783.36	0.00	10,138.37	19,921.73	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".

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's reason for write-off as per Regulations
Ivolya Saunders	Education Tax	Dec 2016	2,651.00	0.00	0.00	2,651.00	In accordance with Section 5(1)(a) of the Tax Collection (Write-off) Regulations, 2013 being written off as "The taxpayer is deceased, has no known estate or assets".
	Education Tax	Dec 2012	0.00	0.00	7,189.83	7,189.83	In accordance with Section 5(1)(a) of the Tax Collection (Write-off) Regulations, 2013 being written off as "The taxpayer is deceased, has no known estate or assets".
Jacqueline Cunningham	Income Tax	Dec 2012 Dec 2013	24,000.00	0.00	32,622.78	56,622.78	In accordance with Section 5(1)(a) of the Tax Collection (Write-off) Regulations, 2013 being written off as "The taxpayer is deceased, has no known estate or assets".
	Education Tax	Dec 2012	0.00	0.00	7,189.83	7,189.83	In accordance with Section 5(1)(a) of the Tax Collection (Write-off) Regulations, 2013 being written off as "The taxpayer is deceased, has no known estate or assets".
James Wallace	Education Tax	Dec 2018 Dec 2019	11,273.11	0.00	214.12	11,487.23	In accordance with Section 5(1)(a) of the Tax Collection (Write-off) Regulations, 2013 being written off as "The taxpayer is deceased, has no known estate or assets".
Janice Nadine Campbell	Education Tax	Dec 2012	9,783.36	0.00	10,138.37	19,921.73	In accordance with Section 5(1)(a) of the Tax Collection (Write-off) Regulations, 2013 being written off as "The Commissioner General has been unable to locate the taxpayer".
	Individual Income Tax	Dec 2013	9,572.44	0.00	12,405.83	21,978.27	In accordance with Section 5(1)(a) of the Tax Collection (Write-off) Regulations, 2013 being written off as "The taxpayer is deceased, has no known estate or assets".
Joel-Ann Felecia Jenkins	Education Tax	Dec 2021	6,395.61	0.00	0.00	6,395.61	In accordance with Section 5(1)(a) of the Tax Collection (Write-off) Regulations, 2013 being written off as "The taxpayer is deceased, has no known estate or assets".
	Income Tax	Dec 2012 Dec 2013	72,000.00	0.00	98,786.67	170,786.67	In accordance with Section 5(1)(a) of the Tax Collection (Write-off) Regulations, 2013 being written off as "The taxpayer is deceased, has no known estate or assets".
Joshua Saunders	Education Tax	Dec 2012	11,003.36	0.00	11,542.98	22,546.34	In accordance with Section 5(1)(a) of the Tax Collection (Write-off) Regulations, 2013 being written off as "The taxpayer is deceased, has no known estate or assets".

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's reason for write-off as per Regulations
Kimone Tasania Morrison	GCT	Apr to Dec 2012 Aug to Dec 2013 Jan to Jun 2014 Dec 2012, 2013	0.00	152,289.48	782,836.18	935,125.66	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".
	Individual Income Tax	Dec 2014 Dec 2015, 2016 Dec 2017, 2018	0.00	950,000.00	831,933.31	1,781,933.31	
Lebert Palmer	Individual Income Tax	Dec 2014	44,172.00	0.00	50,939.66	95,111.66	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".
	Education Tax	Dec 2014	15,390.00	0.00	15,639.99	31,029.99	
Lizken Resorts Limited	Minimum Business Tax	Dec 2016 Dec 2017 Dec 2018	180,000.00	138,418.11	0.00	318,418.11	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".
Ludford Williams	Education Tax	Oct 2017 Jan 2018	98.49	0.00	148.19	246.68	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".
	PAYE	Dec 2015 Dec 2016	0.00	80,000.00	69,611.67	149,611.67	
	Individual Income Tax	Dec 2016	0.00	10,000.00	8,094.75	18,094.75	

SCHEDULE, *cont'd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's reason for write-off as per Regulations
Lynsey Stockford	Individual Income Tax	Dec 2015 Dec 2016	82,708.01	0.00	51,314.58	134,022.59	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".
M.V. E. E Company Limited	Minimum Business Tax	Dec 2016 Dec 2017 Dec 2018	180,000.00	138,418.11	0.00	318,418.11	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".
Magnel Shreeves	Education Tax	Jan & Feb 2020	1,990.84	0.00	711.55	2,702.39	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".
	PAYE	Dec 2015	0.00	150,000.00	118,248.53	268,248.53	
Marvin Orlando Douglas	Education Tax	Dec 2011 Dec 2012 Dec 2013	51,942.00	300,000.00	325,223.80	677,165.80	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".
	Income Tax	Dec 2011 Dec 2012 Dec 2013	1.00	75,000.00	67,850.72	142,851.72	

SCHEDULE, *cont'd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
Michael Linton	Income Tax	Dec 2013	182,324.10	40,000.00	50,112.92	272,437.02	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".
		Dec 2014 Dec 2015					
Michael Paul Thorpe	Individual Income Tax	Dec 2012	24,000.00	0.00	32,622.78	56,622.78	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".
		Dec 2013					
Monty Edwards	Income Tax	Dec 2015	0.00	18,357.79	14,793.26	33,151.05	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".
		Dec 2011 Dec 2012 Dec 2016					
Orville Lowe	Education Tax	Dec 2014	4,993.33	0.00	5,138.13	10,131.46	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".
		Dec 2011 Dec 2012 Dec 2016					

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's reason for write-off as per Regulations
Patrick Mullett	Individual Income Tax	Dec 2013	10,569.00	0.00	4,520.80	15,089.80	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".
	Education Tax	Dec 2012	9,783.36	0.00	9,942.28	19,725.64	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".
Paulette Hamilton-Rowe	Individual Income Tax	Dec 2012	11,000.00	0.00	15,506.15	26,506.15	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 and the income, expenditure, assets and liabilities of any person who exercises control of the taxpayer".
	Education Tax	Dec 2015 Feb to Nov 2017 Jan to Dec 2018	0.00	0.00	605,990.87	605,990.87	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 and the income, expenditure, assets and liabilities of any person who exercises control of the taxpayer".
Portmore Missionary Preparatory School	PAYE	Jan to Dec 2011 Jan to Dec 2012 Feb 2013 Apr to Dec 2013	0.00	8,931,918.89	14,928,411.76	23,860,330.65	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".
		Jan to Dec 2014 Jan to Dec 2015 Jul 2016 Oct to Dec 2016 Jan to Mar 2017 May to Nov 2017 Jan to Dec 2018					
Prakash Poolari	Individual Income Tax	Dec 2014 Dec 2015	10,000.00	10,000.00	18,833.72	38,833.72	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".
	Minimum Business Tax	Dec 2015	29,550.00	31,504.05	0.00	61,054.05	
	GCT	Jan 2016	77,018.92	7,702.00	86,760.00	171,480.92	

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's reason for write-off as per Regulations
Rohan Wright	Individual Income Tax	Dec 2011	754,515.32	495,000.00	1,129,243.75	2,378,759.07	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".
		Dec 2012					
		Dec 2015					
	PAYE	Dec 2013	0.00	215,000.00	162,685.25	377,685.25	
		Nov 2015	20,703.75	14,125.00	40,710.00	75,538.75	
Roy Allen	Individual Income Tax	Dec 2012	24,000.00	0.00	32,622.78	56,622.78	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".
		Dec 2013					
	Education Tax	Dec 2012	9,783.36	0.00	10,138.37	19,921.73	
Samuel Ramsey	Individual Income Tax	Dec 2018	0.00	40,000.00	17,619.86	57,619.86	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".

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's reason for write-off as per Regulations
Sankofa Preparatory School and Learning Centre	Education Tax	Dec 2012 Apr to Nov 2014	252,027.33	0.00	256,121.14	508,148.47	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"
	PAYE	Jan to Dec 2013 Jan to Nov 2014	36,050.52	227,135.40	199,367.47	462,553.39	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"
Steven Rose	Individual Income Tax	Dec 2016 Dec 2017 Dec 2018	277,035.06	4.00	128,244.04	405,283.10	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"
	Education Tax	Dec 2017	14,321.29	0.00	5,284.25	19,605.54	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"
Tersys Green International Limited	PAYE	Dec 2017	0.00	5,500.00	3,219.67	8,719.67	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"

SCHEDULE, *cont'd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's reason for write-off as per Regulations
Uriel Harris	Education Tax	Dec 2016 Dec 2017	20,790.00	0.00	9,930.44	30,720.44	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".
Vera May Notice	Income Tax	Dec 2011	106,003.60	0.00	150,507.12	256,510.72	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".
Vincent Copeland	Minimum Business Tax	Dec 2016	60,000.00	56,115.45	0.00	116,115.45	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".
Wfinsome Miles	Education Tax	Dec 2011 Dec 2014 Dec 2015	56,804.00	0.00	54,855.80	111,659.80	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".
	Individual Income Tax	Dec 2011 Dec 2012 Dec 2015	172,611.19	41,886.00	308,496.12	522,993.31	

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
Winston Wright	Education Tax	Dec 2011 Dec 2012	3,180.92	0.00	3,273.16	6,454.08	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".
Yueqing Zheng T/A Chris Green Pond Wholesale	GCT	Sept to Nov 2012 Apr 2013 Aug to Dec 2013 Apr to Nov 2014	421,764.00	167,642.10	762,806.03	1,352,212.13	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".
Zhong Chen T/A Spring Wholesale & Meat Plus	Education Tax	Dec 2017	0.00	0.00	2.58	2.58	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".
	PAYE	Dec 2017 Dec 2018	0.00	5,035.45	3,303.49	8,338.94	

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's reason for write-off as per Regulations
Zikit Trading Limited	Minimum Business Tax	Dec 2016 Dec 2017 Dec 2018	180,000.00	138,418.11	0.00	318,418.11	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".
Grand Total			6,489,559.64	15,784,065.01	44,275,730.29	66,549,354.94	

Dated this 20th day of July, 2022.

NIGEL CLARKE,
Minister of Finance and the Public Service.