



THE
JAMAICA GAZETTE
SUPPLEMENT

PROCLAMATIONS, RULES AND REGULATIONS

1317

Vol. CXLV

FRIDAY, JUNE 24, 2022

No. 91

No. 146

THE TAX COLLECTION ACT

THE TAX COLLECTION (APPROVED WRITE-OFF) (NO. 3) 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. 3) Order, 2022.
2. Subject to section 47A(5) of the Act, I, as Minister, declare that—
 - (a) there is uncollected the sum of \$84,211,047.40 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
Adrian Lawson	GCT	Sept to Dec 2010	490,687.00	100,216.00	1,956,253.00	2,547,156.00	In accordance with Section 5(1)(b) (i) 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"
Asif Campbell	Income Tax	Dec 2010	0.00	5,000.00	5,243.01	10,243.01	In accordance with Section 5(1)(b) (i) 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"
Beknobs Holdings Limited	Education Tax	Dec 2010	0.00	0.00	8,729.29	8,729.29	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"
Beverly Joy Lofters	Education Tax	Dec 2007 Dec 2008	8,263.00	0.00	8,668.23	16,931.23	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"

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's reason for write-off as per Regulations
Blossom Lovena Thomas-Wright	Education Tax	Dec 2008 Dec 2009	6,596.00	0.00	8,994.24	15,590.24	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".
Devon Harold Bennett	Individual Income Tax	Dec 2009	12,923.73	0.00	640,431.31	653,355.04	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".
Francleta Mckenzie	Income Tax	Dec 2010	890,210.01	0.00	972,279.68	1,862,489.69	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".
Franley Services Limited	Corporate Income Tax	Dec 2010	28,534.80	0.00	0.00	28,534.80	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".

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's reason for write-off as per Regulations
Gresford Osbourne	Individual Income Tax	Dec 2010	1,424,795.18	0.00	1,714,770.21	3,139,565.39	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".
Hugh Anthony Ferguson	Education Tax	Dec 2009	2,309.59	0.00	2,453.58	4,763.17	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".
		Dec 2008	4,924.00	0.00	5,165.48	10,089.48	
Ingrid Grant	Income Tax	Dec 2008	9,945.94	4,982.00	35,316.38	50,244.32	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".
		Dec 2009					
Jennifer Gordon	Education Tax	Dec 2007 Dec 2008	0.00	0.00	306.22	306.22	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".

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
Kathleen Rose Thompson	Education Tax	Dec 2009 Dec 2010	11,882.00	0.00	12,464.71	24,346.71	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".
	Individual Income Tax	Dec 2009	529.00	0.00	1,168.57	1,697.57	
Kevin Valbert Bailey	Education Tax	Dec 2009 Dec 2010	47,297.90	0.00	49,617.46	96,915.36	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".
	Income Tax	Dec 2009	428,949.95	0.00	970,034.45	1,398,984.40	
Kevin Karon Brown	Income Tax	Dec 2008 Dec 2009 Dec 2010	441,958.54	101,187.00	494,342.30	1,037,487.84	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".
		Dec 2009 Dec 2010	76,157.10	0.00	62,930.87	139,087.97	
Kevin Earle	Education Tax	Dec 2009 Dec 2010	76,157.10	0.00	62,930.87	139,087.97	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".

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's reason for write-off as per Regulations
La Isla Property Management Jamaica Limited	Assets Tax	Dec 2007 Dec 2008	15,257.53	0.00	37,080.98	52,338.51	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".
	PAYE	Dec 2007 Feb 2008 Jun to Aug 2008 Dec 2008	0.00	102,116.58	366,766.29	469,882.87	
Lae's Hardware & Company Limited	PAYE	Dec 2007	20,000.00	142,794.35	214,378.11	377,172.46	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".
Marvin Douglas	Education Tax	Dec 2010	7,266.00	100,000.00	99,363.48	206,629.48	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".
Michelle Levene-Phillips	Individual Income Tax	Dec 2007	199,395.18	102,511.10	746,327.85	1,048,234.13	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".

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
Morris George Brown	Individual Income Tax	Dec 2007	0.00	0.00	961.42	961.42	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".
Narda Grierson	Individual Income Tax	Dec 2007	0.00	0.00	56,440.44	56,440.44	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".
Neville McIntosh	Education Tax	Dec 2009	8,482.50	0.00	8,883.04	17,365.54	In accordance with Section 5(1)(b) (iii) 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".
Norman Bernard	Individual Income Tax	Dec 2008 Dec 2009	3,383,220.18	1,691,610.10	5,423,113.07	10,497,943.35	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".

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's reason for write-off as per Regulations
Novel Smith	Education Tax	Dec 2010	6,969.00	0.00	7,221.88	14,190.88	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".
	Individual Income Tax	Dec 2000 Dec 2001 Dec 2002	134,395.00	67,198.00	142,797.93	344,390.93	
Ontime Security Services	Partnership Income Tax	Dec 2010	0.00	145,000.00	123,978.98	268,978.98	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".
Paul Anthony Flynn	Education Tax	Dec 2009 Dec 2010	1,752.00	0.00	1,834.73	3,586.73	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".
Philwit James	Education Tax	Dec 2007 Dec 2008	7,806.80	0.00	8,178.99	15,985.79	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".

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
Pillars Limited	PAYE	Dec 2008	0.00	1,230.90	4,378.63	5,609.53	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".
Pole Construction Limited	Corporate Income Tax	Dec 2007	283,672.02	102,717.16	839,579.01	1,225,968.19	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".
		Dec 2008					
		Dec 2009					
	Education Tax	Dec 2008	540,672.12	0.00	505,350.11	1,046,022.23	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".
Qes-46 Limited	GCT	May to Dec 2008	1,693,394.49	552,913.00	12,988,360.00	15,234,667.49	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".
		Jan to Mar 2009					
		Jan to Dec 2007					
		Jan to Dec 2008					
		Jan to Dec 2009					
		Jan to Dec 2010					
Raveen Daddani	GCT		0.00	0.00	834,919.00	834,919.00	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".

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's reason for write-off as per Regulations
Rayburn Reid	Individual Income Tax	Dec 2005 Dec 2006	104,656.00	52,329.00	111,199.96	268,184.96	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".
	Individual Income Tax	Dec 2010	220,118.30	110,059.15	400,408.50	730,585.95	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".
Raymond Eccleston	Education Tax	Dec 2010	39,649.24	0.00	41,087.99	80,737.23	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".
Raymond Harvey	Individual Income Tax	Dec 2007	0.00	0.00	393,129.39	393,129.39	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".
Reggae Jam Limited	Corporate Income Tax	Dec 2010	1,837,070.86	0.00	1,295,033.94	3,132,104.80	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".

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
Rheshan Capital Management Limited	Education Tax	Dec 2009 Dec 2010	333,601.28	0.00	349,961.65	683,562.93	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".
	Assets Tax	Dec 2007 Dec 2008 Dec 2009	0.00	0.00	1,096.30	1,096.30	
	PAYE	Jan to Jul 2008 Dec 2008 Dec 2009 Jan to Dec 2010	233,363.25	1,485,704.22	1,815,442.83	3,534,510.30	
Richard Norman Bryan	Individual Income Tax	Dec 2009	0.00	0.00	271.49	271.49	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".
Richard Lyons	Individual Income Tax	Dec 2010	2,121.63	0.00	508.36	2,629.99	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".
Richard Russell	PAYE	Dec 2009	0.00	132,343.23	70,112.83	202,456.06	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".

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's reason for write-off as per Regulations
Richard Walters	Individual Income Tax	Dec 2010	9,126.80	0.00	2,760.59	11,887.39	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".
Roger Hoshing	Education Tax	Dec 2007 Dec 2008	7,558.60	0.00	7,832.88	15,391.48	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".
Rodger Morgan	Individual Income Tax	Dec 2008	300,215.20	150,107.50	879,471.84	1,329,794.64	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".
Ron-Jerome Gallimore	Individual Income Tax	Dec 2007	0.00	0.00	13,955.17	13,955.17	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".

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
Rose Marie Letman	Education Tax	Dec 2009 Dec 2010	0.00	40,000.00	41,414.51	81,414.51	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".
	Income Tax	Dec 2009 Dec 2010	0.00	40,000.00	41,126.41	81,126.41	
Rudolph Earle McFarlane	Individual Income Tax	Dec 2007 Dec 2008 Dec 2009	353,066.40	176,533.20	1,027,704.06	1,557,303.66	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".
Ruel Nathaniel Nedrick	Education Tax	Dec 2010	1,360.00	0.00	1,426.70	2,786.70	In accordance with Section 5(1)(b) (iii) 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".
Sadiki Haslam	Individual Income Tax	Dec 2009	178,079.16	89,039.58	493,700.64	760,819.38	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".
	Education Tax	Dec 2009	18,856.41	0.00	19,446.16	38,302.57	

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's reason for write-off as per Regulations
Samuel Murray	Education Tax	Dec 2008	2,984.40	0.00	3,092.89	6,077.09	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".
	Individual Income Tax	Dec 2008	0.00	0.00	295.18	295.18	
Samuel Telford Riddle	Individual Income Tax	Dec 2008	140,525.63	0.00	321,559.84	462,085.47	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".
	Education Tax	Dec 2008	38,708.23	0.00	44,036.05	82,744.28	
Serna Fletcher	Individual Income Tax	Dec 2010	4,899.00	0.00	9,696.50	14,595.50	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".
	Education Tax	Dec 2010	2,401.00	0.00	2,488.12	4,889.12	
Seth Shelton	Individual Income Tax	Dec 2009 Dec 2010	85,448.98	0.00	118,941.44	204,390.42	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".

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
Seville Vocational Training Institute Limited	Assets Tax	Dec 2007 Dec 2008 Dec 2009	3,000.00	0.00	2,836.86	5,836.86	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".
	Education Tax	Dec 2010	9,129.15	0.00	9,460.42	18,589.57	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".
Simone Blake	Individual Income Tax	Dec 2007 Dec 2008	497,749.67	286,531.83	1,774,591.93	2,558,873.43	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".
Standel Ltd	Assets Tax	Dec 2010	4,522.22	0.00	4,281.86	8,804.08	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".
Stephen Bowen	Individual Income Tax	Dec 2007 Dec 2009	0.00	0.00	282.98	282.98	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".

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's reason for write-off as per Regulations
Steve Hamilton	Individual Income Tax	Dec 2007	2,442,346.38	0.00	5,883,275.70	8,325,622.08	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".
		Dec 2009 Dec 2010					
Suman Bathina	Individual Income Tax	Dec 2007	273.67	37,403.50	144,408.82	182,085.99	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".
		Dec 2008					
Tarec Dennis	Education Tax	Dec 2009	47,719.43	0.00	49,451.02	97,170.45	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".
		Dec 2010					
Theodore Chung	GCT	Dec 2009	485,853.61	0.00	790,195.03	1,276,048.64	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".
		Dec 2010					
Theodore Chung	GCT	Jun 2010	0.00	0.00	23,569.00	23,569.00	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".

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
Troy Gooden	Individual Income Tax	Dec 2007 Dec 2008 Dec 2009 Dec 2010	0.00	40,000.00	41,161.12	81,161.12	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".
Uptown Shopping Centre Limited	GCT	Jan to Dec 2007 Jan to Aug 2008	280,197.00	106,618.35	2,975,312.00	3,362,127.35	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".
Uroy Thomas	Income Tax	Dec 2010	0.00	11,414.31	7,913.72	19,328.03	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".
Vernel Campbell	Individual Income Tax	Dec 2007 Dec 2008 Dec 2009	86,794.85	43,398.00	261,685.56	391,878.41	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".

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's reason for write-off as per Regulations
Veronica Daye	Education Tax	Dec 2007 Dec 2008 Dec 2009 Dec 2010	4,821.80	0.00	5,058.27	9,880.07	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".
Versel Innis	Income Tax	Dec 2006	23,693.00	11,847.00	25,627.98	61,167.98	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".
Victor Naegele	Individual Income Tax	Dec 2008 Dec 2009	0.00	0.00	1,358.23	1,358.23	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".
Villa Investment Company Limited	Assets Tax	Dec 2008	0.00	0.00	791.67	791.67	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".

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
Violet Dunbar	Education Tax	Dec 2007 Dec 2008 Dec 2009	3,297.30	0.00	3,454.50	6,751.80	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".
Walden Smith	Income Tax	Dec 2007 Dec 2008	0.00	9,437.35	29,462.82	38,900.17	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".
Welds Construction Limited	Assets Tax	Dec 2007 Dec 2008 Dec 2009	0.00	0.00	2,416.45	2,416.45	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".
Winston George Thomas	Individual Income Tax	Dec 2007 Dec 2008 Dec 2009	1,958,789.89	573,366.22	4,934,481.06	7,466,637.17	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".

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
Williams Shipping & Customs Brokers Limited	PAYE	Dec 2008	36,629.22	245,303.64	339,610.50	621,543.36	In accordance with Section 5(3)(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".
	Assets Tax	Dec 2007	16.44	0.00	667.76	684.20	
Xavier Stewart	Individual Income Tax	Dec 2010	10,000.00	0.00	0.00	10,000.00	In accordance with Section 5(3)(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".
Yvonne Collins	GCT	Jan to Dec 2007 Jan to Dec 2008 Jan to Dec 2009 Jan to Dec 2010	0.00	0.00	2,746,623.00	2,746,623.00	In accordance with Section 5(3)(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".
Yvonne Hutchinson	Education Tax	Dec 2007 Dec 2008 Dec 2009 Dec 2010	4,363.30	0.00	4,563.69	8,926.99	In accordance with Section 5(3)(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".
	Grand Total		20,207,517.04	6,860,912.37	57,142,617.99	84,211,047.40	

Dated this 10th day of June, 2022.

NIGEL CLARKE,
Minister of Finance and the Public Service.

