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No. 49

No. 78

THE TAX COLLECTION ACT

THE TAX COLLECTION (APPROVED WRITE-OFF) ORDER, 2021

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) Order, 2021.
2. Subject to section 47A-(5) of the Act, I, as Minister, declare that—
 - (a) there is uncollected the sum of \$147,987,916.75 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
Aimen Chen t/a Minchen Supermarket	GCT	Jan to Apr & Sept 2013	15,500.00	8,650.00	38,865.87	63,015.87	In accordance with Section 5(1)(a) (vii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The Commissioner General has been unable to locate the taxpayer."
Albert Blake	Income Tax	Dec 2015 Dec 2016 Dec 2017 Dec 2018 Dec 2019	3,596,685.41	170,000.00	1,920,560.45	5,687,245.86	In accordance with Section 5(1)(a) (i) of the Tax Collection (Write-Off) Regulations, 2013, this is 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 2015 Dec 2016 Dec 2017 Dec 2018 Dec 2019	395,047.26	0.00	201,530.21	596,577.47	
Albert Chin	Individual Income Tax	Dec 2008 Dec 2009	0.00	0.00	186,081.87	186,081.87	In accordance with Section 5(1)(b) (ii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as (a) "A debt payable by a taxpayer (other than a public body) that was outstanding as at December 31, 2010."

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-Off Committee's Reason for Write-Offs per Regulations
Alexander Hart	Individual Income Tax	Dec 2011 Dec 2012 Dec 2013 Dec 2014	0.08	520,000.00	748,220.75	1,268,220.83	In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as (b) "The taxpayer is deceased, no known estate or assets."
	Education Tax	Oct & Dec 2013 Jan to Jun 2014 Oct to Dec 2014	2,332.02	0.00	7,871.25	10,203.27	
	Income Tax	Dec 2012	13,672.49	0.00	19,727.80	33,400.29	In accordance with Section 5(1)(a) (vii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The Commissioner General has been unable to locate the taxpayer."
	Education Tax	Dec 2012	10,743.36	0.00	9,163.49	19,906.85	In accordance with Section 5(1)(a) (i) of the Tax Collection (Write-Off) Regulations, 2013, this is 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."
Anthony Hinds	Education Tax	Dec 2012	9,783.36	0.00	8,355.73	18,139.09	
	Individual Income Tax	Dec 2012 Dec 2013	24,000.00	0.00	28,249.70	52,249.70	
Anthony Alexander Masters	Education Tax	Dec 2012 Dec 2013	50,614.60	0.00	43,689.80	94,304.40	In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, 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
Asher Augustus Mckayle	Individual Income Tax	Dec 2013	12,000.00	0.00	13,474.72	25,474.72	In accordance with Section 5(1)(a) (vii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The Commissioner General has been unable to locate the taxpayer."
	Education Tax	Dec 2012	9,783.36	0.00	8,444.86	18,228.22	
Ashok Panjabi	Individual Income Tax	Dec 2014	19,547.90	0.00	0.00	19,547.90	In accordance with Section 5(1)(a) (vii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The Commissioner General has been unable to locate the taxpayer."
	Minimum Business Tax	Dec 2014	30,000.00	25,756.90	0.00	55,756.90	
Beachfront Construction Limited	Corporate Income Tax	Dec 2011	796,127.89	0.00	1,053,178.57	1,849,306.46	In accordance with Section 5(1)(a) (iv) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The corporate taxpayer 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."
Bernard Frampton	Education Tax	Dec 2011 Dec 2013	20,342.25	0.00	17,559.14	37,901.39	In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-Off Committee's Reason for Write-Off as per Regulations
	Individual Income Tax	Dec 2011	15,708.51	0.00	21,497.53	37,206.04	Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, no known estate or assets;"
Bridgette May Roberts	Education Tax	Dec 2017	11,700.00	0.00	0.00	11,700.00	In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, no known estate or assets;"
Carey & Sons Residential Development Limited	GCT	Dec 2013 Jan to Mar & May 2014	0.00	10,886.00	12,950.46	23,836.46	In accordance with Section 5(1)(a) (vii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The Commissioner General has been unable to locate the taxpayer."
	Minimum Business Tax	Dec 2014 Dec 2015 Dec 2016 Dec 2017 Dec 2018	300,000.00	209,023.45	0.00	509,023.45	
Cebert Gordon	Individual Income Tax	Dec 2012	14,281.89	0.00	27,471.05	41,752.94	In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, no known estate or assets;"
Cecil Tingling	Individual Income Tax	Dec 2013	523,172.00	0.00	504,725.96	1,027,897.96	In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, 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
Claude Trevor Heath	Individual Income Tax	Dec 2011	41,106.65	0.00	71,503.60	112,610.25	In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, no known estate or assets."
	Education Tax	Dec 2011	8,997.02	0.00	7,766.10	16,763.12	
Courtney Hays	Individual Income Tax	Dec 2012 Dec 2013	24,000.00	0.00	28,468.35	52,468.35	In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, no known estate or assets."
	Education Tax	Dec 2012	9,783.36	0.00	8,444.86	18,228.22	
Crossword Souvenirs Limited	Minimum Business Tax	Dec 2015	60,000.00	51,513.80	0.00	111,513.80	In accordance with Section 5(1)(a) (iv) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The corporate taxpayer 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."
Daislyn Narveaz	Education Tax	Dec 2018	8,553.43	0.00	4,007.78	12,561.21	In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, no known estate or assets."
	Trade & Business Licence	Apr 2018 Apr 2019	5,000.00	0.00	0.00	5,000.00	

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-Off Committee's Reason for Write-Off as per Regulations
Derrick Broomfield	Individual Income Tax	Dec 2015	9,959.10	5,000.00	10,773.42	25,732.52	In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, no known estate or assets."
	Education Tax	Dec 2014	14,259.00	0.00	11,214.11	25,473.11	Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, no known estate or assets."
Elaine Dawn Jarman-Gordon	Individual Income Tax	Dec 2015	97,457.00	0.00	80,842.37	178,299.37	In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, no known estate or assets."
	Education Tax	Dec 2014	21,309.00	0.00	18,259.13	39,568.13	Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, no known estate or assets."
Everton Navardo Rankine	Education Tax	Dec 2012	7,067.09	0.00	6,100.21	13,167.30	In accordance with Section 5(1)(a) (vii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The Commissioner General has been unable to locate the taxpayer."
Franker Block Factory Limited	Minimum Business Tax	Dec 2014	300,000.00	209,023.45	0.00	509,023.45	In accordance with Section 5(1)(a) (iv) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The corporate taxpayer 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 Dec 2017 Dec 2018					
Franklyn Albert Williams	Individual Income Tax	Dec 2012	48,000.00	0.00	56,324.47	104,324.47	In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, no known estate or assets."

SCHEDULE, contd.

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-Off Committee's Reason for Write-Off as per Regulations
	Education Tax	Dec 2012	10,743.36	0.00	9,136.49	19,879.85	Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, no known estate or assets."
G.B.F. Chemicals & Cosmetic Products Limited	Minimum Business Tax	Dec 2016 Dec 2017 Dec 2018	180,000.00	108,489.87	0.00	288,489.87	In accordance with Section 5(1)(a) (iv) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The corporate taxpayer 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."
Gerald Stephens	Individual Income Tax	Dec 2014 Dec 2015	502,533.00	138,662.00	519,580.31	1,160,775.31	In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, no known estate or assets."
	Education Tax	Dec 2014 Dec 2015	55,507.24	0.00	42,046.50	97,553.74	
Gloria Lee	Education Tax	Dec 2012 Dec 2013 Dec 2014	45,042.60	0.00	38,305.62	83,348.22	In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, no known estate or assets."
Henry Alejandro	Education Tax	Dec 2014	520.74	0.00	444.75	965.49	In accordance with Section 5(1)(a) (vii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-Off Committee's Reason for Write-Off as per Regulations
Amezquita Camargo	Individual Income Tax	Dec 2014	9,374.71	0.00	9,290.74	18,665.45	Commissioner General has been unable to locate the taxpayer."
Interage (Jamaica) Limited	Assets Tax	Dec 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018	240,000.00	0.00	203,673.28	443,673.28	In accordance with Section 5(1)(a) (iv) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The corporate taxpayer 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	Mar & Apr 2013 Jun to Dec 2013	20.23	105,047.75	158,824.41	263,892.39	
	Minimum Business Tax	Dec 2016 Dec 2017 Dec 2018	180,000.00	103,501.83	0.00	283,501.83	
	Corporate Income Tax	Dec 2014 Dec 2015 Dec 2016 Dec 2017 Dec 2018 Dec 2019	0.00	230,000.00	148,639.04	378,639.04	
	Education Tax	Dec 2015 Dec 2016 Dec 2017 Dec 2018	652,950.00	0.00	329,881.31	982,831.31	In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, no known estate or assets."
	Individual Income Tax	Dec 2015 Dec 2018	6,466,255.00	0.00	3,851,957.21	10,318,212.21	

SCHEDULE, contd.

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-Off Committee's Reason for Write-Off as per Regulations
Jennifer Campbell T/A Builders Reading Resource & Counseling Centre	PAYE	Sept & Dec 2013 Jan to Jul 2014 Sept to Dec 2014 Jan to Jul 2015 Sept to Nov 2015 Dec 2017	74,958.80	576,416.42	480,287.51	1,131,662.73	In accordance with Section 5(1)(a) (i) of the Tax Collection (Write-Off) Regulations, 2013, this is 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 2014 Jan to Jul 2015 Sept to Nov 2015 Dec 2017 Jul to Nov 2018 Jan to Jul 2019 Sept to Dec 2019 Jan to Mar 2020	258,334.90	0.00	196,446.36	454,781.26	
	Individual Income Tax	Dec 2015 Dec 2016 Dec 2017 Dec 2018 Dec 2019 Dec 2020	0.00	212,642.07	64,813.18	277,455.25	

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-Off Committee's Reason for Write-Off as per Regulations
Joaney Finnkin	Minimum Business Tax	Dec 2016 Dec 2017 Dec 2018	180,000.00	105,995.85	0.00	285,995.85	
	PAYE	Dec 2010	32,336.50	63,654.18	21,196.13	117,186.81	In accordance with Section 5(1)(b)
	Individual Income Tax	Dec 2010	316,595.75	0.00	228,233.79	544,829.54	(iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as a "A debt payable by a taxpayer (other than a public body) that was outstanding as at December 31, 2010."
	Individual Income Tax	Dec 2011 Dec 2012 Dec 2013 Dec 2014 Dec 2016 Dec 2018	1,141,745.99	235,000.00	976,398.69	2,353,144.68	In accordance with Section 5(1)(a) (i) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as b) "The (individual) taxpayer is unable to pay the debt, based on consideration by the
	Minimum Business Tax	Dec 2017 Dec 2018	100,000.00	47,109.41	0.00	147,109.41	
	Minimum Business Tax	Dec 2017 Dec 2018	100,000.00	47,109.41	0.00	147,109.41	
	Individual Income Tax	Dec 2011 Dec 2012 Dec 2013 Dec 2014 Dec 2016 Dec 2018	1,141,745.99	235,000.00	976,398.69	2,353,144.68	
	Individual Income Tax	Dec 2010	316,595.75	0.00	228,233.79	544,829.54	
	PAYE	Dec 2010	32,336.50	63,654.18	21,196.13	117,186.81	
	Individual Income Tax	Dec 2010	316,595.75	0.00	228,233.79	544,829.54	

SCHEDULE, contd.

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-Off Committee's Reason for Write-Off as per Regulations
	Education Tax	Dec 2010	19,793.75	0.00	16,905.35	36,699.10	Commissioner General of the taxpayer's circumstances and the taxpayer's income, expenditure, assets and liabilities."
	Education Tax	Jan 2018 Mar & Apr 2018 Jun to Dec 2018	1,397.04	0.00	2,714.87	4,111.91	
John Chin Chin Fatt	Education Tax	Dec 2011 Dec 2012	127,572.65	0.00	110,118.91	237,691.56	In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, no known estate or assets."
Johnny Jetskis Limited	Minimum Business Tax	Dec 2016	60,000.00	45,308.03	0.00	105,308.03	In accordance with Section 5(1)(a) (iv) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The corporate taxpayer 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."

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-Off Committee's Reason for Write-Off as per Regulations
KGB Plumbing & Electrical Hardware Ltd	Corporate Income Tax	Dec 2015 Dec 2016 Dec 2017 Dec 2018 Dec 2019 Dec 2020	0.00	159,999.55	158,649.07	318,648.62	In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The (corporate) 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 Commissioner General of the taxpayer's income, expenditure, assets and liabilities of any person who exercises control of the taxpayer."
	GCT	Jan to Mar 2012 Jul & Aug 2012 Jan, Mar & Aug 2015 Jul 2017 Jul 2018 Jul 2018 Mar, Apr & Jun 2019 Mar 2020	0.00	115,157.00	321,417.96	436,574.96	
	PAYE	Jan to Nov 2011 Jan & Feb 2012 Sept to Nov 2014 Dec 2015 Dec 2016	0.00	723,988.64	726,876.86	1,450,865.50	
KGB Plumbing & Electrical Hardware Ltd cont'd	Education Tax	Dec 2015 Dec 2016 Dec 2018 Sept to Dec 2019 Jan to Apr & Jun 2020 Aug to Dec 2020	0.00	0.00	75,570.65	75,570.65	In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The (corporate) taxpayer is unable to pay the debt, based on consideration by the Commissioner General of the

SCHEDULE, contd.

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-Off Committee's Reason for Write-Off as per Regulations
	Minimum Business Tax	Dec 2016	0.00	6,139.37	0.00	6,139.37	taxpayer's income, expenditure, assets and liabilities and the income, expenditure, assets and liabilities of any person who exercises control of the taxpayer."
	Assets Tax	Dec 2015 Dec 2016 Dec 2017 Dec 2018	0.00	0.00	227,017.56	227,017.56	
Leeland Green	Education Tax	Dec 2012	9,783.36	0.00	8,320.07	18,103.43	In accordance with Section 5(1)(a)(iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, no known estate or assets."
	Individual Income Tax	Dec 2012 Dec 2013	24,000.00	0.00	28,162.24	52,162.24	
Leeroy Henry	Individual Income Tax	Dec 2007 Dec 2008 Dec 2009	75,132.00	27,447.00	96,216.95	198,795.95	In accordance with Section 5(1)(b)(ii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as a) "A debt payable by a taxpayer (other than a public body) that was outstanding as at December 31,

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-Off Committee's Reason for Write-Off as per Regulations
Linda Hoskins	Individual Income Tax	Dec 2012	12,000.00	0.00	14,884.30	26,884.30	In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, no known estate or assets."
	Education Tax	Dec 2012	9,783.36	0.00	8,355.73	18,139.09	In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, no known estate or assets."
Leymon Foyd Strachan	Individual Income Tax	Dec 2011	346,373.82	0.00	3,132,472.16	3,478,845.98	In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, no known estate or assets."
Levi Solomon Hayles	Individual Income Tax	Dec 2012	23,999.99	0.00	28,162.23	52,162.22	In accordance with Section 5(1)(a) (vi) of the Tax Collection (Write-Off) Regulations, 2013, this is 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."
	Education Tax	Dec 2012	9,783.36	0.00	8,320.07	18,103.43	In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as b) "The taxpayer is deceased, no known estate or assets."
	Education Tax	Dec 2011	4,942.74	0.00	4,266.50	9,209.24	In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as b) "The taxpayer is deceased, no known estate or assets."
							2010 Regulations

SCHEDULE, contd.

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-Off Committee's Reason for Write-Off as per Regulations
Marc Patrick Nelson	Individual Income Tax	Dec 2017	1,242.52	0.00	595.44	1,837.96	In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, no known estate or assets."
	Education tax	Dec 2017	111.83	0.00	53.59	165.42	
Marion Antoinette Frost	Individual Income Tax	Dec 2012 Dec 2014 Dec 2015	0.00	17,741.00	19,538.88	37,279.88	In accordance with Section 5(1)(a) (i) of the Tax Collection (Write-Off) Regulations, 2013, this is 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 Dec 2012 Dec 2014	2,316.00	0.00	13,435.24	15,751.24	
Nicholas Adrian Sangster	Individual Income Tax	Dec 2012 Dec 2013	48,000.00	0.00	56,914.83	104,914.83	In accordance with Section 5(1)(a) (vii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The Commissioner General has been unable to locate the taxpayer."
	Education Tax	Dec 2012	7,143.51	0.00	6,162.92	13,306.43	

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-Off Committee's Reason for Write-Off as per Regulations
Owen Fisher	GCT	May 2011 Jul to Sept 2011 Nov & Dec 2011 Jan & Jul 2012 Sept to Nov 2012 Jan to Mar 2013 Jul & Dec 2013	0.00	51,131.85	110,487.23	161,619.08	In accordance with Section 5(1)(a) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The 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."
P & N Hotel Supplies	GCT	Feb to Dec 2010	0.00	1,250,351.00	16,280,861.00	17,531,212.00	In accordance with Section 5(1)(b) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as a "A debt payable by a taxpayer (other than a public body) that was outstanding as at December 31, 2010."
Palmer's Auto & Body Repairs Limited	Corporate Income Tax	Dec 2015	6,403.05	5,000.00	1,334.96	12,738.01	In accordance with Section 5(1)(a) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The

SCHEDULE, contd.

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-Off Committee's Reason for Write-Off as per Regulations
	Minimum Business Tax	Dec 2016 Dec 2017 Dec 2018	180,000.00	108,489.87	0.00	288,489.87	corporate taxpayer 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."
Petchreena Pauline Williams	Individual Income Tax	Dec 2015	10,000.00	5,000.00	10,802.87	25,802.87	In accordance with Section 5(1)(a) (vii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The Commissioner General has been unable to locate the taxpayer."
Richard Egbert Morris	Education Tax	Dec 2015	2,700.00	0.00	2,296.19	4,996.19	In accordance with Section 5(1)(a) (vii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The Commissioner General has been unable to locate the taxpayer."
	Individual Income Tax	Dec 2015	0.00	10,000.00	8,254.18	18,254.18	

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-Off Committee's Reason for Write-Off as per Regulations
Sean Dairmann Lawrence	Individual Income Tax	Dec 2008 Dec 2009 Dec 2010	41,994,070.75	0.00	46,841,094.49	88,835,165.24	In accordance with Section 5(1)(b) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "A debt payable by a taxpayer (other than a public body) that was outstanding as at December 31, 2010."
Sherine Peterkin	GCT	Mar to May 2014 Aug to Oct, & Dec 2014 Jan to Apr 2015	0.00	95,849.57	216,389.06	312,238.63	In accordance with Section 5(1)(a) of the Tax Collection (Write-Off) Regulations, 2013, this is 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."
The I. T. Shop	Assets Tax Minimum Business Tax	Dec 2014 Dec 2015 Dec 2017 Dec 2018	20,000.00 83,342.38	0.00 88,904.99	14,759.58 0.00	34,759.58 172,247.37	In accordance with Section 5(1)(a) (iv) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The corporate taxpayer is not carrying on business or in operation, the

SCHEDULE, contd.

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-Off Committee's Reason for Write-Off as per Regulations
	GCT	Aug & Nov 2018	0.00	12,228.47	4,329.00	16,557.47	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."
Tracey-Ann P. Foster	Individual Income Tax	Dec 2015 Dec 2016	0.00	79,372.14	48,709.53	128,081.67	In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, no known estate or assets."
	Education Tax	Dec 2016	5,885.21	0.00	3,822.94	9,708.15	
	Minimum Business Tax	Dec 2016	60,000.00	45,308.03	0.00	105,308.03	
Wain Lloyd Bennett	Individual Income Tax	Dec 2012 Dec 2013	48,000.00	0.00	56,936.70	104,936.70	In accordance with Section 5(1)(a) (vii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The Commissioner General has been unable to locate the taxpayer."
	Education Tax	Dec 2012	10,743.36	0.00	9,273.52	20,016.88	
Walk Good Jamaica Limited	GCT	Nov 2016 Dec 2016 Feb 2017	0.00	21,146.96	13,859.00	35,005.96	In accordance with Section 5(1)(a) (iv) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as a) "The corporate taxpayer is not carrying on business or in operation, the taxpayer has no remaining assets from which the debt can be
	Minimum Business Tax	Dec 2016 Dec 2017 Dec 2018	180,000.00	105,995.85	0.00	285,995.85	
	Education Tax	Dec 2014	3,369.72	0.00	2,877.99	6,247.71	
	Corporate Income Tax	Dec 2015 Dec 2016	0.00	36,477.09	23,716.64	60,193.73	

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-Off Committee's Reason for Write-Off as per Regulations
	Assets Tax	Dec 2015 Dec 2016 Dec 2017	160,000.00	0.00	139,678.76	299,678.76	collected and there are no remaining directors of the taxpayer from whom the debt can be collected."
	Assets Tax	Dec 2010	0.00	0.00	10,069.16	10,069.16	In accordance with Section 5(1)(b) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as b) "A debt payable by a taxpayer (other than a public body) that was outstanding as at December 31, 2010."
	Grand Total		60,521,343.25	6,147,409.39	81,319,164.11	147,987,916.75	

SCHEDULE, contd.

Dated this 29th day of April, 2021.

NIGEL CLARKE,
Minister of Finance and the Public Service.