



THE
JAMAICA GAZETTE
SUPPLEMENT

PROCLAMATIONS, RULES AND REGULATIONS

894A

Vol. CXLI

THURSDAY, NOVEMBER 8, 2018

No. 116A

No. 152A

THE TAX COLLECTION ACT

THE TAX COLLECTION (APPROVED WRITE-OFF)
(NO. 10) ORDER, 2018

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. 10) Order, 2018.
2. Subject to section 47A (5) of the Act, I, as Minister, declare that—
 - (a) there is uncollected the sum of \$231,112,194.74 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

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- (c) the sum specified in subparagraph (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
Michelle Christine Maxwell	Individual Income Tax	Dec 2012 Dec 2013	24,000.00		21,415.00	45,415.00
	Education Tax	Dec 2012	4,743.00		1,915.00	6,658.00
Lorraine Foster	Education Tax	Dec 2011 Dec 2012 Dec 2013	33,149.24		14,872.55	48,021.79
	Individual Income Tax	Dec 2011; Dec 2012 & Dec 2013	33,281.25		32,473.35	65,754.60
Crichton Brothers Limited	GCT	Jan to Aug 2012; Oct to Dec 2012; Jan to Aug 2013; Jan to Jul 2014 & Nov 2014; Jan & May 2015	-	3,030,122.43	10,261,822.59	13,291,945.02
	PAYE	Feb to Aug & Dec 2011; Jan to Dec 2012; Jan to Dec 2013; May to Dec 2014; Jan to Dec 2015	-	8,148,148.33	8,715,643.22	16,863,791.55
	Education Tax	Dec 2011; Dec 2012; Dec 2013 Dec 2014; Jan to Dec 2015	-		1,629,294.11	1,629,294.11
	Asset Tax	Dec 2013; Dec 2014 Dec 2015	-		127,294.51	127,294.51
	Corporate Income Tax	Dec 2011 Dec 2012 Dec 2013 Dec 2014 Dec 2015	-	365,000.00	127,237.84	492,237.84

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Leonard Davis	Education Tax	Dec 2012 Dec 2013 Dec 2014	18,200.71	-	8,517.20	26,717.91
Kemarr Williams	Education Tax	Dec 2012	9,783.36	-	4,384.89	14,168.25
Jamaica Air Shuttle Limited	Education Tax	Dec 2011 Dec 2012 Dec 2013	2,226,681.69		999,010.00	3,225,691.69
	PAYE	Dec 2013	232,226.96	541,439.00	395,238.00	1,168,903.96
	Corporate Income Tax	Dec 2014		105,000.00	32,559.00	137,559.00
	Minimum Business Tax	Dec 2016 Dec 2017	120,000.00	32,422.00		152,422.00
Alopel Dixon	Individual Income Tax	Dec 2012 Dec 2013	48,000.00		36,995.47	84,995.47
	Education Tax	Dec 2012	10,743.36		4,810.27	15,553.63
Joan Dwyer	MBT	Dec 2018	60,000.00	1,247.01		61,247.01
	GCT	Aug to Dec 2014; Jan to Dec 2015; Jan to Dec 2016; Jan to Dec 2017; Jan to Jun 2018	2,711,016.00	740,603.40	1,013,102.42	4,464,721.82
George Henry	Individual Income Tax	Dec 2015	295,738.00	147,869.00	121,895.67	565,502.67
	Education Tax	Dec 2015	39,154.00	-	11,825.12	50,979.12
Island Networks Limited	Education Tax	Dec 2013; Dec 2014; Jan to Dec 2015; Jan to Dec 2016	685,218.98		460,153.24	1,415,372.22

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Island Networks Limited cont'd	GCT	Jun to Dec 2011; Jan to Oct 2012 & Dec 2012; Jan 2013; Mar to Dec 2013; Jan to Dec 2014; Jan to Dec 2015; Jan to May 2016; Jul to Dec 2016; Feb to Aug 2017; Nov & Dec 2017	61,414,342.92	1,699,896.70	66,234,717.86	129,348,957.48
	PAYE	Feb 2011; Apr to Aug 2011; Oct to Nov 2011; Feb 2012 to Jul 2012; Sept to Dec 2012; Jan to Dec 2013; Jan to Dec 2014; Jan to Dec 2015; Jan to Dec 2016; Aug to Dec 2017	4,075,628.78	8,032,602.33	5,850,675.64	17,958,906.75
	Corporate Income Tax	Dec 2016	831,205.55	10,000.00	221,108.51	1,062,314.06
Vaz Preparatory School	PAYE	Feb 2011; Jul 2011; Oct to Dec 2011; Jan to Dec 2012; Feb to Apr 2013; Jun to Aug 2013; Oct to Dec 2013; Jan to Dec 2014; Jan to Dec 2015; Feb 2016; May to Sept 2016 & Nov to Dec 2016	5,711,904.62	11,838,472.83	8,554,614.98	26,104,992.43

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Beach House Villas Jamaica Limited	Asset Tax	Dec 2013; Dec 2014 & Dec 2015	6,096.26		60,507.20	66,603.46
	Guest Accommodation Room Tax	Nov 2015	9.12			9.12
Caribic Vacations Limited	GCT	Nov 2013; Jan to Apr 2014; Jun 2014 & Aug to Nov 2014; Feb to Mar 2015; May to Nov 2015	-	4,218,413.56	8,667,750.71	12,886,164.27
		Grand Total	78,591,123.80	38,911,236.59	113,609,834.35	231,112,194.74

Dated this 7th day of November, 2018.

NIGEL CLARKE
Minister of Finance and the Public Service.