



THE
JAMAICA GAZETTE
SUPPLEMENT

PROCLAMATIONS, RULES AND REGULATIONS

1350G

Vol. CXLII

FRIDAY, NOVEMBER 29, 2019

No. 189D

No. 269D

THE TAX COLLECTION ACT

THE TAX COLLECTION (APPROVED WRITE-OFF)
(NO. 10) ORDER, 2019

In exercise of the powers conferred upon 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, 2019.
2. Subject to section 47A(5) of the Act, I, as Minister, declare that:—
 - (a) there is uncollected the sum of \$69,771,231.13 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 subparagraph (a), is uncollectible; and

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- (c) the sum specified in sub-paragraph (a), as it relates to taxpayers listed in the attached Schedule, is written-off.

SCHEDULE

(Paragraph 2(a))

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Adrian Alexander Bailey	Education Tax	Dec 2015	22,737.00	0.00	7,975.17	30,712.17
	Individual Income Tax	Dec 2014 Dec 2015	162,109.00	56,665.00	76,825.48	295,599.48
Albertine May Stewart	Individual Income Tax	Dec 2011	8,701.45	0.00	11,113.46	19,814.91
	Education Tax	Dec 2011 Dec 2012	13,967.95	0.00	7,469.35	21,437.30
Amory Forbes	Income Tax	Dec 2012 Dec 2013	21,783.36	0.00	18,267.20	40,050.56
	Education Tax	Dec 2012	12,000.00	0.00	10,643.15	22,643.15
Anthony Cohall	Education Tax	Dec 2011	31,298.26	0.00	19,217.49	50,515.75
	Individual Income Tax	Dec 2011	280,936.23	0.00	381,078.46	662,014.69
Astley Nathaniel Woodburne	Education Tax	Dec 2013	5,648.00	0.00	3,539.98	9,187.98
Autherene Maylor	Individual Income Tax	Dec 2010 Dec 2011 Dec 2012	860,556.00	0.00	586,772.24	1,447,328.24
	Education Tax	Dec 2011 Dec 2012	66,960.00	20,000.00	51,945.18	138,905.18
Beverly Forbes	GCT	Mar to Aug 2015	250,211.00	81,920.43	228,894.00	561,025.43
Brittonville Earthmoving Equipment Limited	GCT	Mar - Apr 2011 Jun - Dec 2011 Jan - May 2012	0.00	37,196.42	236,482.79	273,679.21
B Y Supermarket & W/Sale Limited	MBT	Dec 2018	60,000.00	11,223.09	0.00	71,223.09

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Cinderella Williams	Education Tax	Dec 2012	9,783.36	0.00	6,007.10	15,790.46
	Individual Income Tax	Dec 2012	12,000.00	0.00	12,003.53	24,003.53
Clement Eugene Harris	Individual Income Tax	Dec 2013	36,825.31	0.00	35,181.54	72,006.85
	Education Tax	Dec 2011 Dec 2012 Dec 2014	21,042.97	0.00	12,920.62	33,963.59
Clive Loney	MBT	Dec 2016	60,000.00	32,006.59	0.00	92,006.59
	GCT	Jan 2011 to Dec 2015 Jan to Oct 2016	1,462,173.00	490,695.45	1,522,546.87	3,475,415.32
Clive Loney t/a Crystal Tiles & More	GCT	Aug 2013 Jan 2015 Mar - Apr 2015 Jun - Dec 2015 Jan - Oct 2016	820,131.24	276,697.00	652,555.00	1,749,383.24
Couby's Restaurant Limited	Education Tax	Dec 2012 Dec 2014 Dec 2015	47,815.00	0.00	30,299.67	78,114.67
	Corporate Income Tax	Dec 2013 Dec 2014 Dec 2015	42,738.00	665,000.00	248,925.83	956,663.83
	GCT	Jan 2011 to Dec 2014 Jan to Apr 2015	3,330,039.00	1,189,550.50	6,281,577.09	10,801,166.59
	MBT	Dec 2018	60,000.00	12,054.43	0.00	72,054.43
Daine Barrett	Income Tax	Dec 2012 Dec 2013	24,000.00	0.00	22,488.16	46,488.16
	Education Tax	Dec 2012	9,783.36	0.00	6,007.10	15,790.46

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Deanne Delores Lawson	Individual Income Tax	Dec 2014 Dec 2015 Dec 2016 Dec 2018 Dec 2019	0.00	180,000.00	85,606.93	265,606.93
	GCT	Jan 2014 to Dec 2016 Jan to Apr 2017 Nov 2017	1,243,839.38	536,711.53	1,269,726.40	3,050,277.31
	Education Tax	Dec 2014 Dec 2015 Dec 2016	0.00	0.00	20,769.60	20,769.60
Dianne Lewis	Income Tax	Dec 2014 Dec 2015	123,653.00	10,000.00	53,848.18	187,501.18
Dezroy Matthews	Income Tax	Dec 2015	1,800.00	20,000.00	12,994.52	34,794.52
	Education Tax	Dec 2015 Dec 2016	13,517.00	0.00	8,295.44	21,812.44
Edutech Investment Limited	GCT	Oct to Dec 2011 Jan to Jun 2012 Aug to Sept 2012 Aug to Nov 2016	0.00	491,200.00	2,923,159.14	3,414,359.14
Fabian Ricardo Warren	Education Tax	Dec 2012	10,743.36	0.00	6,733.58	17,476.94
	Income Tax	Dec 2012 Dec 2013	48,000.00	0.00	45,590.56	93,590.56
Four R's Wholesale Liquor Store	GCT	Mar to Oct 2014 Dec 2014 Nov to Dec 2015 Sept to Dec 2016 Jan to Jul 2017 Sept 2017 Feb 2018 Apr to May 2018	1,296,889.50	376,935.00	977,802.00	2,651,626.50

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Four R's Wholesale Liquor Store cont'd	PAYE	Dec 2016 Dec 2017 Dec 2018	0.00	115,450.00	30,364.93	145,814.93
	Education Tax	Nov to Dec 2016 Jan to Aug 2017 Oct & Dec 2017 Jan to Jun 2018	107,308.21	0.00	40,112.87	147,421.08
	MBT	Dec 2015	55,000	35,027.93	0.00	90,027.93
	Personal Income Tax	Dec 2016 Dec 2017 Dec 2018	0.00	120,000.00	34,125.90	154,125.90
Gregory Davis	Education Tax	Dec 2012	11,703.00	0.00	7,340.60	19,043.60
	Income Tax	Dec 2012 Dec 2013	72,000.00	0.00	68,415.62	140,415.62
Juliet Hayles-Stanford	Education Tax	Dec 2012	10,743.36	0.00	6,596.55	17,339.91
	Individual Income Tax	Dec 2012 Dec 2015	4,000.00	5,000.00	12,579.51	21,579.51
Karate & Security Services Limited	GCT	Jan to Dec 2011 Jan to Dec 2012 Jan to Jun 2013	89,764.16	90,539.55	355,024.00	535,327.71
K.D. Sax Limited	GCT	Jul to Sept 2014	6,343.00	22,738.45	24,010.43	53,091.88
Leroy George Campbell	GCT	Jul to Dec 2013	119,663.66	50,562.52	192,346.54	362,572.72
Louise Bryan	Income Tax	Dec 2015	0.00	25,000.00	14,267.17	39,267.17
	Education Tax	Dec 2015	10,800.00	0.00	6,636.35	17,436.35
Marlon D'Aguilar	Income Tax	Dec 2012 Dec 2013	48,000.00	0.00	45,610.43	93,610.43
	Education Tax	Dec 2012	10,743.00	0.00	6,738.47	17,481.83

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Mervin George Williams	Individual Income Tax	Dec 2012 Dec 2013	18,000.00	0.00	21,950.65	39,950.65
	Education Tax	Dec 2012	9,783.36	0.00	6,007.10	15,790.46
Millicent Verona Davis	Income Tax	Dec 2013	204,717.80	0.00	198,284.41	403,002.21
Montego Bay Investment Co. Limited	Education Tax	Dec 2015 Dec 2016	12,719.46	0.00	100,062.36	112,781.82
	Corporate Income Tax	Dec 2015 Dec 2016	0.00	145,000.00	40,608.14	185,608.14
	Guest Accommodation Room Tax	Feb 2015 Apr to Dec 2015 Jan to Apr 2016	0.00	125,278.00	140,973.64	266,251.64
	GCT	Feb & Mar 2014 May to Nov 2014 Feb to Nov 2015 Jan to Apr 2016	5,452,277.47	4,270,783.65	9,433,786.44	19,156,847.56
	Minimum Business Tax	Dec 2014 Dec 2015 Dec 2016 Dec 2017 Dec 2018	180,000.00	71,021.01	0.00	251,021.01
	PAYE	Sept to Dec 2012 Jan to Jun 2013 Aug to Dec 2013 Jan to Apr 2014 Jul to Oct 2014 Dec 2014 Jun to Oct 2015 Dec 2015 Jan & Dec 2016	158,562.96	3,252,139.18	3,461,642.15	6,872,344.29
Moon Dance Management Company Ltd.	Asset Tax	Dec 2014	0.00	0.00	5,641.63	5,641.63
Nevdap Engineering & Construction	Minimum Business Tax	Dec 2016 Dec 2017	120,000.00	54,037.10	0.00	174,037.10

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Parmella Champagne	Individual Income Tax	Dec 2011 Dec 2012	260,041.02	0.00	176,367.47	436,408.49
	Education Tax	Dec 2011	13,150.00	0.00	8,074.25	21,224.25
	PAYE	Feb 2011	0.00	27.72	54.61	82.33
Philnett Auto Imports Ltd	GCT	Aug to Dec 2017 Jan to Dec 2018 Jan to Apr 2019	1,739,698.55	383,950.00	416,219.00	2,539,867.55
	MBT	Dec 2016 Dec 2017 Dec 2018	180,000.00	66,091.53	0.00	246,091.53
Philjon-D Ltd	GCT	Feb to Mar 2015	114,863.53	25,610.00	131,984.00	272,457.53
	Education Tax	Feb to Jun 2015	66,754.59	0.00	41,717.89	108,472.48
	Asset Tax	Dec 2013	0.00	0.00	3,014.99	3,014.99
Rasford Grant	Education Tax	Dec 2012	9,783.36	0.00	6,136.34	15,919.70
	Income Tax	Dec 2012 Dec 2013	24,000.00	0.00	22,805.21	46,805.21
Raymond Nathaniel Marshall	PAYE	Dec 2013 Dec 2014 Dec 2015 Dec 2016 Dec 2017	0.00	595,000.00	204,404.65	799,404.65
Richard Lyn	Education Tax	Dec 2014 Dec 2015	11,271.00	0.00	8,353.53	19,624.53
	Individual Income Tax	Dec 2011 Dec 2012 Dec 2013	11,916.00	75,000.00	56,690.14	143,606.14
Sheron Dixon-Murray	GCT	Mar to Dec 2017	589,101.00	85,645.00	279,647.00	954,393.00
Simone Green	Education Tax	Dec 2012	5,783.36	0.00	3,132.17	8,915.53
	Income Tax	Dec 2012 Dec 2013	12,000.00	0.00	9,937.67	21,937.67

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Stephen Andrew Charcharos	Individual Income Tax	Dec 2012	293,923.50	0.00	339,910.46	633,833.96
	Education Tax	Dec 2012	40,812.44	0.00	25,059.31	65,871.75
Violet Osbourne	Education Tax	Dec 2014 Dec 2016	9,251.05	0.00	4,234.22	13,485.27
William Walker	Individual Income Tax	Dec 2012 Dec 2013 Dec 2016	0.25	335,000.00	147,636.46	482,636.71
	Education Tax	Dec 2012 Dec 2013 Dec 2016 Dec 2018	18,869.08	270,000.00	130,003.33	418,872.41
Yongliang Xu	GCT	Dec 2014 Jan to Aug 2015 Jul to Dec 2016 Jan to Dec 2017	1,177,231.00	384,517.75	783,924.00	2,345,672.75
			21,752,260.90	15,091,274.83	32,927,695.40	69,771,231.13

Dated this 29th day of November, 2019.

NIGEL CLARKE
Minister of Finance and the Public Service.

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