



THE
JAMAICA GAZETTE
SUPPLEMENT

PROCLAMATIONS, RULES AND REGULATIONS

1758B¹

Vol. CXLIV

FRIDAY, DECEMBER 24, 2021

No. 177B

No. 242B

THE TAX COLLECTION ACT

THE TAX COLLECTION (APPROVED WRITE-OFF) (NO. 2)
(AMENDMENT) 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) (No. 2) Amendment Order, 2021.
2. Subject to section 47A(5) of the Act, I, as Minister, declare that—
 - (a) there is uncollected the sum of \$2,193,519,929.79 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
Adolphy DeCordova Samuels T/A Samuels Hardware	GCT	Aug, Sept & Oct 2008 May 2009	0.00	0.00	795,594.38	795,594.38	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 of outstanding as at December 31, 2010".
Annette Duncan-Smith	Guest Accommodation Room Tax	Dec 2014 Jan to Dec 2015 Jan & Feb 2016	134,819.02	50,532.00	121,490.09	306,841.11	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".
Ansurd Anglin	Education Tax	Dec 2015 Dec 2016	3,759.82	0.00	421.88	4,181.70	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".
Ardene Patricia Cunningham	Individual Income Tax	Dec 2013 Dec 2014	39,410.94	0.00	68,281.19	107,692.13	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".
	Education Tax	Dec 2011 Dec 2014	18,205.62	0.00	16,544.36	34,749.98	

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
Arklow 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 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".
		Jan to Dec 2011 Jan to Sept 2012 Nov & Dec 2012 Jan to Dec 2013 Feb to Jul 2014 Sept to Dec 2014					
Austin Furnishing Company Limited	GCT	Dec 2016 Dec 2017 Dec 2018	13,943,412.51	6,365,140.00	42,734,929.00	63,043,481.51	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 2011 Dec 2012 Dec 2013 Dec 2014					
		Minimum Business Tax					
	Corporate Income Tax	Dec 2011 Dec 2012 Dec 2013 Dec 2014	1,537,413.00	247,884.00	1,170,615.17	2,955,912.17	

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	
Av/ Aspire Young Limited	MBT	Dec 2016	180,000.00	115,971.93	0.00	295,971.93	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 2017 Dec 2018						
B & B Oracabessa Limited	Guest Accommodation Room Tax	Nov & Dec 2014	1,002,248.87	334,267.00	619,817.15	1,956,333.02	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".	
		Jan to Dec 2015						
		Jan to Jun 2016 Aug 2016						
		Jan to Dec 2017 Jan to Dec 2018 Jan to Dec 2019 Jan to Dec 2020 Jan to Apr 2021						
Balfour Williams	Education Tax	Dec 2013	2,266.00	0.00	2,086.04	4,352.04	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".	
		Minimum Business Tax	Dec 2017 Dec 2018	120,000.00	69,001.22	0.00		189,001.22
		Individual Income Tax	Dec 2013 Dec 2014	0.00	13,990.50	11,897.18		25,887.68
	Education Tax	Dec 2014	120.00	35,000.00	29,993.05	65,113.05		

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
Basil Herman	Education Tax	Dec 2013	3,641.93	0.00	3,248.18	6,890.11	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".
Basil Plunkett	Individual Income Tax	Dec 2013	248,351.00	0.00	148,712.05	397,063.05	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	12,887.42	0.00	11,494.08	24,381.50	
		Dec 2012 Dec 2013					
Carlene Madden	Income Tax	Dec 2013	12,000.00	0.00	15,338.01	27,338.01	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".
Carmen Stephenson	Minimum Business Tax	Dec 2014					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 2015	220,950.94	174,113.63	0.00	395,064.57	
		Dec 2017 Dec 2018					
		Dec 2013 Dec 2014 Dec 2017	0.00	17,000.00	12,926.75	29,926.75	
	PAYE	Dec 2015					
		Dec 2016	177,414.00	945,792.47	369,500.05	1,492,706.52	
		Dec 2017 Dec 2018					
		Dec 2015 Dec 2016 Dec 2018	126,882.00	0.00	103,384.10	230,266.10	
	Education Tax	Dec 2015 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
Claudette Mcleish	Income Tax	Dec 2017	540,976.40	0.00	267,869.91	808,846.31	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".
		Jul & Aug 2013 Jan to Dec 2014 Jan to Dec 2015 Mar to Jun 2016 Aug to Dec 2016	0.00	2,020,345.00	7,834,296.03	9,854,641.03	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".
Columbus Park Jamaica Limited	PAYE	Dec 2018	0.00	45,000.00	13,690.91	58,690.91	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".
Conroy Douglas	Income Tax	Dec 2015	10,000.00	5,000.00	10,365.57	25,365.57	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
Cornwall Medical & Dental Supplies Limited	GCT	Jan 2014 Mar to May 2014 Sept, Oct & Dec 2014	2,751,316.90	1,415,634.00	4,972,347.00	9,139,297.90	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

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
Cornwall Medical & Dental Supplies Limited cont'd	PAYE	Feb to Dec 2015	11,747,322.42	16,747,954.61	7,180,842.19	35,676,119.22	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".
		Nov & Dec 2016					
		Jan to Dec 2017					
	Education Tax	Jan to Dec 2018	9,350,240.20	0.00	4,190,373.96	13,540,614.16	
		Jan to Dec 2019					
		Jan to Jun 2020					
	Assets Tax	Dec 2014	0.00	0.00	114,710.55	114,710.55	
		Feb to Dec 2015					
		Nov & Dec 2016					
		Jan to Dec 2017					
Corporate Income Tax		Dec 2013	53,608,609.80	95,000.00	18,582,513.87	72,286,123.67	
		Dec 2016					
		Dec 2017					
		Dec 2018					
		Dec 2011					
		Dec 2012					
		Dec 2013					
Dec 2014							
Dec 2015							
Dec 2016							
Dec 2017							

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
D/W/A/S Construction & Security Company Limited	Minimum Business Tax	Dec 2017 Dec 2018	80,831.34	38,309.67	0.00	119,141.01	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".
Dafra Wholesale & Retail Limited	Corporate Income Tax	Dec 2007	4,564,139.15	0.00	8,193,652.04	12,757,791.19	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 of outstanding as at December 31, 2010".
Dalley's Variety Limited	Minimum Business Tax	Dec 2015 Dec 2016	84,182.62	82,131.65	0.00	166,314.27	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, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
Darrion Anderson	Education Tax	Dec 2012	10,743.36	0.00	9,307.77	20,051.13	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".
	Individual Income Tax	Dec 2012 Dec 2013	48,000.00	0.00	57,089.76	105,089.76	
Devin Boswell	Individual Income Tax	Dec 2012 Dec 2013	24,000.00	0.00	28,544.88	52,544.88	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	8,476.05	18,259.41	
Devroy Chance	Individual Income Tax	Dec 2016	10,866.00	0.00	7,597.91	18,463.91	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 2016 Dec 2017	30,105.00	0.00	13,689.10	43,794.10	
Dorette Segunmie Richards-Dayes	GCT	Jan to Aug 2014 Nov & Dec 2014	0.00	194,457.13	360,356.00	554,813.13	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".
		Jan to Jul 2015 Sept to Nov 2015					

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
East Queen Street Baptist Church	PAYE	Jun to Dec 2011	0.00	2,361,565.18	2,607,875.14	4,969,440.32	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".
		Jan to Dec 2012					
		Jan to Dec 2013					
Edna Cockette	Individual Income Tax	Jan to Dec 2013	0.00	0.00	97,484.63	97,484.63	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 2014					
Elaine Fray	Individual Income Tax	Jan to Dec 2016	7,618.25	0.00	8,939.06	16,557.31	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 2017					
		Dec 2012					
Elaine Fray	Education Tax	Dec 2012	48,000.00	0.00	57,242.81	105,242.81	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					
Elaine Fray	Education Tax	Dec 2012	10,743.36	0.00	9,342.03	20,085.39	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".
		Dec 2012					

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
Everton Lloyd Writer	GCT	Jun & Sept 2013 Nov & Dec 2013 Feb to Jun 2014 Aug 2014 Oct to Dec 2014 Jan & Feb 2015 Apr & May 2015	203,570.00	42,957.87	294,750.19	541,278.06	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	4,046.00	0.00	3,654.64	7,700.64	
		Dec 2016	60,000.00	44,476.69	0.00	104,476.69	
		Dec 2012	63,876.00	0.00	93,206.84	157,082.84	
Fairfax Amyas Rupert Mullings	Education Tax	Dec 2015 Dec 2016 Dec 2017	84,450.14	0.00	38,841.23	123,291.37	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 Nov 2016 Jan & Mar 2017 May to Aug 2017	0.00	65,044.02	51,004.28	116,048.30	
		Dec 2016	63,724.18	0.00	0.00	63,724.18	
Garnet Ricketts T/as G.A. Ricketts Engineering Services	Individual Income Tax PAYE	Dec 2016	0.00	40,000.00	26,425.23	66,425.23	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
Garvey Maceo High School Past Students' Association	Minimum Business Tax	Dec 2018	60,000.00	28,681.23	0.00	88,681.23	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".
General Alumina Jamaica Limited	Corporate Income Tax	Dec 2007	467,833,430.50	0.00	1,327,205,692.88	1,795,039,123.38	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 of outstanding as at December 31, 2010".
Geoffrey Zladie	Individual Income Tax	Dec 2009 Dec 2010	0.00	0.00	360,162.55	360,162.55	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 of 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
Glenford Alexander Baccas	Individual Income Tax	Dec 2015	5,051.00	5,000.00	7,521.79	17,572.79	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	153,068.00	215,000.00	277,285.28	645,353.28	
Howard Anderson	Individual Income Tax	Dec 2014	25,191.00	0.00	21,824.84	47,015.84	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".
	Education Tax	Dec 2014					
Howard Ormsby	Individual Income Tax	Dec 2012	43,000.00	0.00	53,053.77	96,053.77	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	10,743.36	0.00	9,307.77	20,051.13	
1834 Investment Limited	Corporate Income Tax	Dec 2010	35,537,107.00	297.00	1,958,770.30	37,496,174.30	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 of outstanding as at December 31, 2010".
	Education Tax	Dec 2010	1,033,592.37	0.00	56,970.59	1,090,562.96	
Ivan Williams	PAYE	Dec 2010	18,718,276.22	3,102,618.39	1,033,122.90	22,854,017.51	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 2015	0.00	11,500.00	2,399.81	13,899.81	

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
Janitorial Distributors Limited	Education Tax	Dec 2015 Feb to Dec 2016 Jan to Jul 2017 Sept 2017	321,999.35	0.00	52,964.86	574,964.21	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".
	GCT	Feb to Jul 2012 Jan & Mar 2013 May to Dec 2013 Jan & Feb 2014 Apr & Jun 2014 Sept to Nov 2014 Jan to Dec 2015 Jan & Feb 2016 May to Dec 2016 Jan to Apr 2017 Jun & Jul 2017 Sept to Dec 2017 Jan to Dec 2018 Jan to Dec 2019 Jan to Dec 2020 Jan & Feb 2021	16,222,009.85	3,985,177.03	20,502,425.80	40,709,612.68	
	PAYE	Dec 2013 Jan to Nov 2014 Jan to Dec 2015 Jan to Mar 2016	0.00	290,574.57	372,083.98	662,658.55	
	Trade & Business Licence	Mar 2019 Mar 2020 Mar 2021 Mar 2022	260,000.00	3,250.00	0.00	263,250.00	
	Corporate Income Tax	Dec 2014 Dec 2015 Dec 2016 Dec 2017 Dec 2018	21,269.25	845,000.00	442,437.61	1,308,706.86	

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
Janitorial Distributors Limited cont'd	Minimum Business Tax	Dec 2017 Dec 2018	120,000.00	69,001.22	0.00	189,001.22	
	Individual Income Tax	Dec 2015	10,251.39	7,125.00	13,082.01	30,458.40	
Julian Iclida Watson	Education Tax	Dec 2015	14,108.00	0.00	1,440.86	15,548.86	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".
Junhua Zhu	Individual Income Tax	Dec 2014	15,330.50	0.00	44,103.92	59,434.42	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".
Karen Espeut	Education Tax	Dec 2015	247.44	0.00	185.31	432.75	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 2015	10,000.00	5,000.00	11,233.35	26,233.35	
Karen Hilton-Burke	Individual Income Tax	Dec 2012 Dec 2013	36,000.00	0.00	42,406.36	78,406.36	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	10,743.36	0.00	9,939.00	20,682.36	

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
Khadine Gordon	Education Tax	Dec 2016 Dec 2017	13,113.00	0.00	326.08	13,439.08	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 2016 Dec 2017	167,038.16	0.00	69,938.92	236,977.08	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".
Lee Davis	Education Tax	Dec 2016 Dec 2017	55,821.03	0.00	12,993.53	68,814.56	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	15,385.76	0.00	13,897.53	29,283.29	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".
Leslie George Morgan	Individual Income Tax	Dec 2013 Dec 2014	24,000.00	0.00	29,430.43	53,430.43	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 2016 Dec 2017 Dec 2018	0.00	235,000.00	102,507.73	337,507.73	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".
Lucian McFarlane Wright	Education Tax	Dec 2020	14,702.00	0.00	0.00	14,702.00	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".
	Education Tax	Dec 2012	9,783.36	0.00	8,476.05	18,259.41	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".
Lynval Clarke	Individual Income Tax	Dec 2012 Dec 2013	24,000.00	0.00	28,544.88	52,544.88	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
Marathon Insurance Brokers Limited	GCT	Jan, Mar & Aug 2009 Jan, Apr & Oct 2010	0.76	3,289,574.00	19,686,384.88	22,975,959.64	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 of outstanding as at December 31, 2010".
	Assets Tax	Dec 2009	0.00	2,500,000.00	14,826.79	2,514,826.79	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".
Marked For Life Tatoo Business Tax Limited	Minimum Business Tax	Dec 2016 Dec 2017 Dec 2018	180,000.00	115,971.93	0.00	295,971.93	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 2015	42,994.21	0.00	32,746.31	75,740.52	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 of outstanding as at December 31, 2010".
Michael George Sasso	Income Tax	Dec 2015	351,393.00	175,697.00	401,455.23	928,545.23	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 of outstanding as at December 31, 2010".
Morant Bay Preparatory School	PAYE	Jan to Dec 2008 Feb to Dec 2009 Jan & Feb 2010 Sept to Nov 2010	0.00	287,650.89	885,913.26	1,173,564.15	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 of 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
Newton Green	Individual Income Tax	Dec 2012 Dec 2013	14,000.00	0.00	16,171.73	30,171.73	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".
	Education Tax	Dec 2012	9,783.36	0.00	8,476.05	18,259.41	
Nigel Kelly	Individual Income Tax	Dec 2012 Dec 2013	12,000.00	0.00	21,580.75	33,580.75	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	6,783.36	0.00	6,940.11	13,723.47	
Omar Anthony Collymore	Income Tax	Dec 2014 Dec 2015	631,476.84	0.00	538,109.00	1,169,585.84	In accordance with Section 5(1)(a) (i) of the Tax Collection (Write-off) Regulations, 2013 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".
	Education Tax	Dec 2014 Dec 2015	57,245.38	0.00	48,688.63	105,934.01	
Patrick Alexander Spence	Education Tax	Dec 2012	9,783.36	0.00	8,837.04	18,620.40	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".
	Individual Income Tax	Dec 2012 Dec 2013	24,000.00	0.00	29,441.36	53,441.36	

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 George Morgan	Individual Income Tax	Dec 2015	10,000.00	5,000.00	11,411.00	26,411.00	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".
	Education Tax	Dec 2012 Dec 2014	5,846.15	0.00	5,280.66	11,126.81	
Paulette Taylor-Harris	Education Tax	Dec 2018	1,646.10	0.00	151.47	1,797.57	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 2018	18,290.02	2.00	1,683.17	19,975.19	
Phoenix Lounge @ Soso Seafood Grill & More Limited	Corporate Income Tax	Dec 2017 Dec 2018	607,881.50	40,000.00	256,344.42	904,225.92	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".
	PAYE	Jun to Sept 2018 Dec 2018 Dec 2019	64,784.84	157,864.97	38,075.41	260,725.22	

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
Phoenix Lounge @ Soso Seafood Grill & More Limited cont'd	Education Tax	Apr to Dec 2016 Jan to Dec 2017 Jan to Mar 2018 May to Sept 2018 Dec 2018	474,418.72	0.00	315,489.56	789,908.28	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".
	GCT	Apr to Dec 2016 Jan to Mar 2017 May to Jul 2017 Feb & Nov 2018	4,665,914.38	1,217,140.00	6,382,502.78	12,265,557.16	
Radiator Place Limited	PAVE	Dec 2018	0.00	5,000.00	1,612.57	6,612.57	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".
	Assets Tax	Dec 2017 Dec 2018	179,989.04	0.00	92,565.03	272,554.07	

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
Radiator Place Limited cont'd	Education Tax	Dec 2012	1,702,802.87	0.00	1,356,322.96	3,059,125.83	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 2013					
		Dec 2014					
Raymond Mitchell	Minimum Business Tax	Jan to Sept 2019	145,000.00	89,992.85	0.00	234,992.85	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".
		Dec 2016					
		Dec 2017					
Ricardo Byfield	Individual Income Tax	Dec 2014	22,524.00	0.00	32,252.35	54,776.35	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					
Ricardo Byfield	Education Tax	Dec 2012	15,391.87	0.00	14,169.48	29,561.35	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 2013					
		Dec 2015					

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
Richard Woodd Todd	Education Tax	Dec 2012	0.00	0.00	8,942.97	8,942.97	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".
Rupert George Bethune	Individual Income Tax	Dec 2012	8,000.00	0.00	10,624.24	18,624.24	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".
Specialist Accounting Services Limited	Minimum Business Tax	Dec 2016 Dec 2017 Dec 2018	180,000.00	115,971.93	0.00	295,971.93	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, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
The Optimus Management Company Limited	Minimum Business Tax	Dec 2016 Dec 2017	120,000.00	87,290.70	0.00	207,290.70	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	Sept & Oct 2016 Mar to Nov 2017	214,716.33	399,157.31	138,923.18	752,796.82	
Today's Home Center 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) (v) of the Tax Collection (Write-off) Regulations, 2013 being written off as "The taxpayer who is an un-discharged bankrupt without assets, the trustee has been discharged or has confirmed in writing that the trustee does not foresee any further payments to the Government".
	GCT	May to Aug 2015 Feb to Sept 2016 Feb to Oct 2017	2,822,880.16	399,665.00	2,616,372.62	5,838,917.78	

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
Today's Home Center Limited cont'd	Education Tax	Jun to Dec 2015 Jan to Oct 2016 Mar to Nov 2017	504,360.60	0.00	378,472.92	882,833.52	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 2013 Dec 2014	44,226.00	153,241.80	83,573.46	281,041.26	
Ursula Lortz	Education Tax	Dec 2013 Dec 2014	61,220.25	0.00	56,358.29	117,578.54	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".
Veronica Robinson-Thompson	Income Tax	31-Dec-12	11,411.52	0.00	15,204.15	26,615.67	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".
Vestcom Limited	GCT	Jul & Aug 2011	0.00	4,000.00	10,203.25	14,203.25	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".
	Minimum Business Tax	Dec 2015	0.00	0.00	9,946.80	9,946.80	

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
Von Murphy	Income Tax	Dec 2010	0.00	0.00	26,911.23	26,911.23	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 of outstanding as at December 31, 2010".
		Grand Total	655,810,543.61	49,745,388.29	1,487,963,997.89	2,193,519,929.79	

Dated this 10th day of December, 2021.

NIGEL CLARKE
 Minister of Finance and the Public Service