



THE
JAMAICA GAZETTE
SUPPLEMENT

PROCLAMATIONS, RULES AND REGULATIONS

8F

Vol. CXLII

TUESDAY, JANUARY 15, 2019

No. 2B

No. 2B

THE TAX COLLECTION ACT

THE TAX COLLECTION (APPROVED WRITE-OFF) (NO. 2) ORDER, 2019

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) Order, 2019.
2. Subject to section 47A(5) of the Act, I, as Minister, declare that—
 - (a) there is uncollected the sum of \$114,794,402.73 in tax arrears in respect of taxpayers, whose names and respective amounts are listed in the Schedule attached hereto;

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- (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
Island Joe's Adventures Company Limited	MBT	Dec 2016 to Dec 2018	150,000.00	37,825.97	0.0	187,825.97
	Income Tax	Dec 2015	10,000.00	5,000.00	4,789.89	19,789.89
Evan Cameron	Individual Income Tax	Dec 2011 to Dec 2012	26,371.44	0.0	1,909.33	28,280.77
Raymar Imports (Automotive) Limited	MBT	Dec 2016 Dec 2017 Dec 2018	180,000.00	38,657.31	0.0	218,657.31
	PAYE	Jan to Sept 2012 & Nov 2012	0.0	6,048.33	9,304.35	15,352.68
	GCT	May to Dec 2013; Jan to Dec 2014; Jan to Dec 2015; Jan to Dec 2016; Jan to Dec 2017 & Jan to Jun 2018	2,973,919.00	832,524.85	1,424,116.36	5,230,560.21
Kimone McCarthy	Education Tax	Dec 2012	4,013.00	0.0	1,721.64	5,734.64
Hyacinth Brown	Education Tax	Dec 2011 Dec 2012 Dec 2013 & Dec 2015	26,673.00	0.0	9,560.50	36,233.50
	Income Tax	Dec 2011 & Dec 2015	10,000.00	5,000.00	6,515.98	21,515.98
Nigel Higgins	Education Tax	Dec 2014 & Dec 2015	1,388.50	0.0	154.97	1,543.47
Ronald James	Education Tax	Dec 2011 & Dec 2012	12,838.84	0.0	6,029.23	18,868.07
Repog Limited	PAYE	Jan to Mar 2011	0.0	3.70	20.16	23.86
	GCT	Jan to Feb 2011	0.0	49,296.80	131,107.24	180,404.04

SCHEDULE, *contd*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Image Etc. Limited	Income Tax	Dec 2011; Dec 2014 to Dec 2015	4,990,561.09	215,000.00	4,115,475.88	9,321,036.97
	Education Tax	Dec 2011 to Dec 2016	2,283,778.13	0.0	857,378.66	3,141,156.79
	GCT	Jan to Dec 2011; Jan to Dec 2012; Jan to Dec 2013; Jan to Sept 2014; Jan to Dec 2015; Jan to Dec 2016	38,030,691.94	11,856,948.50	41,231,205.79	91,118,846.23
	PAYE	Dec 2012 to Dec 2016	1,450,635.59	1,948,445.44	1,132,237.90	4,531,318.93
	MBT	Dec 2017 to Dec 2018	120,000.00	15,795.46	0.0	135,795.46
Nicholas Grey	Education Tax	Dec 2012	10,743.36	0.0	5,128.37	15,871.73
	Income Tax	Dec 2012 to Dec 2013	48,000.00	0.0	38,416.71	86,416.71
Robert Taylor	Income Tax	Dec 2011	400,601.74	0.0	0.0	400,601.74
	Education Tax	Dec 2011	34,826.36	0.0	0.0	34,826.36
	GCT	Oct to Dec 2011 Mar, May & Jul 2012	12,500.00	10,000.00	21,241.42	43,741.42
		Grand Total	50,777,541.99	15,020,546.36	48,996,314.38	114,794,402.73

Dated this 10th day of January, 2019.

NIGEL CLARKE, DPhil, MP
Minister of Finance and the Public Service.

