



THE
JAMAICA GAZETTE
SUPPLEMENT

PROCLAMATIONS, RULES AND REGULATIONS

768G

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THURSDAY, JULY 16, 2020

No. 113B

No. 137B

THE TAX COLLECTION ACT

THE TAX COLLECTION (APPROVED WRITE-OFF) (NO. 2) ORDER, 2020

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, 2020.
2. Subject to section 47A(5) of the Act, I, as Minister, declare that—
 - (a) there is uncollected the sum of \$721,301,180.50 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
A & B Motors Limited	Corporate Income Tax	Dec 2006	13,466,852.94	0.00	7,662,044.17	21,128,897.11
Acid Security Services	Education Tax	Dec 2010	16,531.24	0.00	11,475.73	28,006.97
	GCT	Jan to Dec 2006 Jan to Dec 2007 Jan to Dec 2008	5,043,559.36	1,985,460.39	60,137,503.76	67,166,523.51
	Corporate Income Tax	Dec 2005 Dec 2006	3,454,108.27	0.00	5,520,617.97	8,974,726.24
	PAYE	Sept to Nov 2006	932,131.33	6,208,547.86	9,774,631.59	16,915,310.78
Angella Martin	MBT	Jun 2017	30,000.00	13,717.11	0.00	43,717.11
	GCT	Jun to Oct 2016 Jan to Mar 2017 May 2017 Jul to Aug 2017	127,769.63	33,462.00	74,041.00	235,272.63
Ann-Marie Golding	Income Tax	Dec 2013	84,422.00	0.00	123,170.69	207,592.69
Better Homes and Gardens Real Estate Jamaica	GCT	Sept 2008	0.00	243,418.69	235,900.36	479,319.05
	PAYE	Dec 2009	0.00	138,271.90	131,038.71	269,310.61
Bingo Investments Limited/Now Supreme Route Limited	GCT	May & Jun 2008	725,400.00	109,620.00	5,166,834.23	6,001,854.23
Birthwright Enterprises Limited	Corporate Income Tax	Dec 2008 Dec 2009 Dec 2010	4,823,444.70	0.00	2,526,318.50	7,349,763.20
Braes River Community Development Association Limited	Minimum Business Tax	Dec 2017	60,000.00	25,355.87	0.00	85,355.87

SCHEDULE, *contd*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Central Medical Labs	PAYE	May to Dec 2007 Jan to Sept & Dec 2008 Dec 2009 Dec 2010	0.00	23,792,704.95	52,039,888.44	75,832,593.39
	Education Tax	Dec 2007 Dec 2010	2.26	0.00	1.58	3.84
Charmaine Guyah	Income Tax	Dec 2012 Dec 2013 Dec 2014 Dec 2015 Dec 2016	0.00	420,000.00	224,443.00	644,443.00
	Education Tax	Dec 2015	1,346.77	0.00	896.31	2,243.08
	GCT	Feb to Dec 2013 Jan to Dec 2014 Jan to Dec 2015 Jan to Dec 2016 Jan to Dec 2017 Jan & Feb 2018	1,673,249.00	635,222.00	1,468,741.09	3,777,212.09
Crehairtve Fusions Ltd	Minimum Business Tax	Dec 2016 Dec 2017 Dec 2018	180,000.00	78,561.63	0.00	258,561.63
Delroy Thompson	Income Tax	Dec 2015 Dec 2017	0.00	70,000.00	39,398.70	109,398.70
Desrene Taylor-Reid	Income Tax	Dec 2007 Dec 2009	0.00	0.00	209,655.20	209,655.20
Dickie 'P' Auto Sales Limited	Minimum Business Tax	Dec 2016 Dec 2017	120,000.00	60,687.82	0.00	180,687.82
	GCT	Jan to Dec 2011 Jan to Dec 2012 Feb, Apr, Jun & Sept 2013 Nov to Dec 2013 Jan 2014 Aug to Dec 2014 Jan to Dec 2015 Jan & Feb 2016	748,565.09	438,628.21	1,211,427.55	2,398,620.85
Donovan Henry	Income Tax	Dec 2011 Dec 2012 Dec 2015 Dec 2016	98,621.03	10,000.00	61,542.08	170,163.11

SCHEDULE, *contd*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Donovan Henry cont'd	Education Tax	Dec 2011 Dec 2012 Dec 2015 Dec 2016	0.00	0.00	26.76	26.76
English Corporation Limited	GCT	Jan to Dec 2007 Jan to Dec 2008 Jan to Dec 2009 Jan to Dec 2010	0.00	0.00	290,868.00	290,868.00
Foster Charity Foundation Jamaica Limited	Minimum Business Tax	Dec 2016 Dec 2017 Dec 2018	180,000.00	76,067.61	0.00	256,067.61
Francisca Omoruyi	Minimum Business Tax	Dec 2018	60,000.00	15,379.79	0.00	75,379.79
	Education Tax	Dec 2017 Dec 2018	1,687.52	0.00	564.54	2,252.06
Fred M. Jones Limited	Assets Tax	Dec 2007	0.00	0.00	1,027.77	1,027.77
	PAYE	Aug & Sept 2007 Nov & Dec 2007 Jan to Sept & Dec 2008 Dec 2010	0.00	774,485.38	1,145,987.33	1,920,472.71
Goldwell Manufacturing Company Limited	Corporate Income Tax	Dec 2015 Dec 2016 Dec 2017	951,069.00	60,937.00	500,619.69	1,512,625.69
	GCT	Jan to Dec 2011 Mar 2012 Jan to Apr 2013 Jun to Nov 2013 May, Aug, Oct & Nov 2014 Jan 2015 Mar to Dec 2015 Jan & Feb 2016 Apr & May 2016 Oct 2017 Jan & Feb 2018 Apr & May 2018	1,446,441.88	594,368.10	2,347,977.98	4,388,787.96
Headley Davis	Education Tax	Dec 2012	9,783.36	0.00	6,818.20	16,601.56

SCHEDULE, *contd*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Hortense Mattis	Income Tax	Dec 2007	1,390.00	0.00	0.00	1,390.00
Hyltons Limited	Education Tax	Dec 2009 Dec 2010	147,631.69	0.00	103,021.64	250,653.33
	GCT	Aug 2007 Aug to Oct 2008 Jun to Sept 2009 Apr to Oct 2010	0.00	388,891.47	3,381,073.84	3,769,965.31
	PAYE	Dec 2007 Jan to May 2008 Nov & Dec 2008 Jan, Feb & Dec 2009 Jan to May 2010 Jul to Dec 2010	0.00	539,433.47	1,493,496.71	2,032,930.18
Institute of Academic Excellence (IAE) Limited	PAYE	Jan to Nov 2007 Jan to Dec 2008 Feb & Mar 2009 May to Dec 2009	3,739,090.49	23,049,084.52	32,930,178.15	59,718,353.16
	Education Tax	Dec 2008 Dec 2009	813,333.66	0.00	566,826.66	1,380,160.32
Isolene Rose	Income Tax	Dec 2012 Dec 2013	24,000.00	0.00	24,390.46	48,390.46
	Education Tax	Dec 2012	9,783.36	0.00	6,782.84	16,566.20
Jamaica Livestock Association Limited	PAYE	Jan to Dec 2011 Jan to Nov 2012 Dec 2013 Jan, Sept & Dec 2014	0.00	4,892,092.31	7,410,658.06	12,302,750.37
Jamaica Racing Commission	PAYE	Jan to Dec 2013 Jan to Dec 2014 May 2015 Aug to Nov 2015 Jan to Dec 2016 Jan to Jul 2017 Jul 2018 Nov 2019	0.00	42,167,921.70	29,952,714.19	72,120,635.89

SCHEDULE, *contd*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Jamaica Racing Commission <i>cont'd</i>	Education Tax	Dec 2013 Dec 2014 May 2015 Sept to Nov 2015 Jan to Dec 2016 Jan to Jul 2017 Jul 2018 Nov 2019	0.00	0.00	1,228,997.73	1,228,997.73
	Income Tax	Dec 2014 Dec 2015	10,000.00	5,000.00	8,270.86	23,270.86
Jebert Bent	Education Tax	Dec 2013	373.60	0.00	632.95	1,006.55
Joan Levy	Income Tax	Dec 2013 Dec 2014	0.00	0.00	15,195.80	15,195.80
Julane Young	Income Tax	Dec 2012 Dec 2013	24,000.00	0.00	24,477.92	48,477.92
	Education Tax	Dec 2012	9,783.36	0.00	6,818.20	16,601.56
Keith Fennell	Income Tax	Dec 2014 Dec 2015	21,372.00	5,000.00	18,605.73	44,977.73
	Education Tax	Dec 2014	13,338.00	0.00	9,295.49	22,633.49
Kenneth Cleveland Bennett	Education Tax	Dec 2012	9,783.36	0.00	6,546.34	16,329.70
	Income Tax	Dec 2012 Dec 2013	24,000.00	0.00	23,811.02	47,811.02
Leary R. Thomas	Income Tax	Dec 2016	52,325.80	0.00	25,718.96	78,044.76
	Education Tax	Dec 2016	22,631.38	0.00	11,690.69	34,322.07
Leroy Richards	Education Tax	Dec 2012	6,679.36	0.00	4,630.62	11,309.98
	Income Tax	Dec 2012 Dec 2013	24,000.00	0.00	24,379.52	48,379.52
Lilith Josephs	Income Tax	Dec 2014 Dec 2015 Dec 2016	8,400.00	70,000.00	42,274.97	120,674.97
	Education Tax	Dec 2014 Dec 2015	21,562.00	0.00	13,539.66	35,101.66
Livia Bent	Education Tax	Dec 2012	9,570.40	0.00	6,569.78	16,240.18
Max Wireless	Education Tax	Dec 2017	13,717.59	0.00	4,960.00	18,677.59

SCHEDULE, *contd*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Max Wireless cont'd	PAYE	Dec 2014	0.00	120,000.00	64,505.07	184,505.07
	Assets Tax	Dec 2016 Dec 2017 Dec 2018	100,000.00	0.00	26,506.55	126,506.55
Miracle Tabernacle Church of God Limited	Minimum Business Tax	Dec 2016 Dec 2017 Dec 2018	160,000.00	76,621.86	0.00	236,621.86
Neville Graham	Education Tax	Dec 2012 Dec 2014	6,936.00	0.00	4,833.82	11,769.82
Norman Campbell	Income Tax	Dec 2015 Dec 2016	148,810.00	0.00	88,457.37	237,267.37
	Minimum Business Tax	Dec 2016 Dec 2017	90,000.00	49,880.40	0.00	139,880.40
	Education Tax	Dec 2011 Dec 2012 Dec 2015 Dec 2016 Dec 2017	63,735.78	0.00	24,813.92	88,549.70
Ochen & Company Limited	Education Tax	Feb & Mar 2018	21,544.80	0.00	6,899.44	28,444.24
	Corporate Income Tax	Dec 2012	4,144,656.00	0.00	821,284.86	4,965,940.86
	Minimum Business Tax	Dec 2017 Dec 2018	60,000.00	17,873.81	0.00	77,873.81
	Trade and Business Licence	Mar 2019 Mar 2020	90,000.00	0.00	0.00	90,000.00
	GCT	Mar to Dec 2018 Jan to Apr 2019	1,461,032.00	293,891.00	390,836.00	2,145,759.00
Oral Daley	Income Tax	Dec 2012 Dec 2013	72,000.00	0.00	73,433.75	145,433.75
	Education Tax	Dec 2012	11,703.00	0.00	8,156.28	19,859.28
Pascale Grisard	Income Tax	Dec 2014	132,953.29	0.00	111,240.44	244,193.73
	Education Tax	Dec 2014	551.05	0.00	384.04	935.09
Pastry Passions Limited	GCT	Jun 2012	0.00	2,000.00	3,449.83	5,449.83

SCHEDULE, *contd*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Patrick Love	Education Tax	Dec 2013 Dec 2015	1,976.88	0.00	2,164.37	4,141.25
	Income Tax	Dec 2015	15,000.00	135,000.00	75,938.97	225,938.97
R.C.M. Custom Brokers Services Ltd.	Minimum Business Tax	Dec 2016 Dec 2017 Dec 2018	180,000.00	78,561.63	0.00	258,561.63
	PAYE	Jan, Mar & Sept 2015 Jan - Mar & May 2016	5,477.65	15,694.65	6,838.79	28,011.09
	Education Tax	Dec 2011 Mar 2015 Jan to Mar & May 2016	20,701.63	0.00	15,161.06	35,862.69
	GCT	Nov & Dec 2011 Feb, Sept to Dec 2013 Jan to Dec 2014 Jan to Dec 2015 Jan to Dec 2016 Jan to Dec 2017 Jan to Dec 2018 Jan to Apr 2019	2,385,311.00	852,254.75	1,727,386.13	4,964,951.88
Robert Brown	Education Tax	Dec 2012	9,783.36	0.00	6,778.09	16,561.45
	Income Tax	Dec 2012 Dec 2013	24,000.00	0.00	24,379.52	48,379.52
Ruth Bartley	Income Tax	Dec 2015	91,828.00	0.00	60,946.78	152,774.78
	Education Tax	Dec 2012 Dec 2013 Dec 2014 Dec 2015	58,332.00	0.00	40,414.05	98,746.05
	GCT	Sept, Oct & Dec 2012 Jan & Feb 2013 Apr to Sept 2013 Nov & Dec 2013 Mar to May 2014 Aug to Oct 2014 Dec 2014 Mar & Dec 2015	170,717.54	42,900.27	249,613.65	463,231.46

SCHEDULE, *contd*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
S.A. Shakespare Limited	GCT	Jan to Dec 2011 Jan to Dec 2012 Jan to Dec 2013 Jan & Feb 2014	0.00	76,000.00	135,223.71	211,223.71
Sita Information Networking Computing B.V.	GCT	Aug to Dec 2007 Jan to Dec 2008 Jan to Dec 2009 Feb to Dec 2010	0.00	4,050,782.18	29,399,073.98	33,449,856.16
Smith & Stewart Distributors Limited	PAYE	Jan to Nov 2007 Jan to Apr 2008 Jun 2008 Oct to Dec 2008 Jan & Feb 2009 Apr to Dec 2009 Jan to Oct 2010 Dec 2010	0.00	9,681,516.77	25,283,016.38	34,964,533.15
	Corporate Income Tax	Dec 2009 Dec 2010	47,325,396.80	0.00	45,091,159.40	92,416,556.20
Surrey Paving & Aggregate Company Limited	Corporate Income Tax	Dec 2005	10,310,923.21	0.00	10,887,165.73	21,198,088.94
Susan King	Income Tax	Dec 2015 Dec 2016	35,932.00	5,000.00	3,054.32	43,986.32
Sushil Rochwani	Income Tax	Dec 2013	443.00	0.00	0.00	443.00
	GCT	Dec 2013 Jan 2014 Mar to Dec 2014	76,546.00	70,170.80	134,651.65	281,368.45
Sydney Gapour	Income Tax	Dec 2015	10,000.00	5,000.00	8,308.85	23,308.85
Talbert Lawrence	Income Tax	Dec 2015	6,300.00	5,000.00	6,611.84	17,911.84
The Heart Foundation of Jamaica	GCT	Dec 2012 Jan to Dec 2013 Jan to May 2014 Aug & Dec 2014	5,048,761.99	76,527.00	6,336,211.96	11,461,500.95
Watson's Auto Clinic Limited	Corporate Business Tax	Dec 2013 Dec 2014	269,546.72	20,000.00	165,518.00	455,064.72
	Minimum Business Tax	Dec 2016 Dec 2017 Dec 2018	180,000.00	76,066.74	0.00	256,066.74

SCHEDULE, *contd*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Watson's Auto Clinic Limited cont'd	GCT	Apr to Jun & Sept 2015 May to Dec 2016 Jan to Dec 2017 Jan 2018 Jun to Dec 2018 Jan to Apr 2019	1,352,477.00	489,109.00	696,296.00	2,537,882.00
Wendy Jamieson Campbell	Education Tax	Dec 2012	9,783.36	0.00	6,778.09	16,561.45
	Income Tax	Dec 2012 Dec 2013	24,000.00	0.00	24,379.52	48,379.52
Wilson Chung & Sons Building Supplies Ltd	GCT	Jul to Oct 2003 Dec 2003 Jan & Feb 2004 Jun to Nov 2004 Jan to Mar 2005 May 2005	1,446,893.00	1,397,333.00	131,356,227.00	134,200,453.00
Winsome Cole	GCT	Aug & Nov 2011 Mar 2012 Jul, Aug & Dec 2012 Jan 2013 Apr to Jun 2013 Jan & Sept 2014 Feb 2015 Apr 2015 Jul to Oct 2015	80,661.87	49,657.10	138,334.47	268,653.44
		Grand Total	114,946,466.36	124,589,160.74	481,765,553.40	721,301,180.50

Dated this 16th day of July, 2020.

NIGEL CLARKE,
Minister of Finance and the Public Service.