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JAMAICA GAZETTE
SUPPLEMENT

PROCLAMATIONS, RULES AND REGULATIONS

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THURSDAY, JULY 19, 2018

No. 63

No. 68

THE TAX COLLECTION ACT

THE TAX COLLECTION (APPROVED WRITE-OFF)
(No. 3) ORDER, 2018

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. 3) Order, 2018.
2. Subject to section 47A(5) of the Act, I, as Minister, declare that:—
 - (a) there is uncollected the sum of \$1,838,649,086.49 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 the taxpayers listed in the attached Schedule, is written-off.

SCHEDULE

| Taxpayer | Tax Type | Affected Period | Return Tax | Penalty | Interest | Total |
|-------------------------------------|-----------------------|----------------------------------------------------------------------------------------|------------|--------------|--------------|--------------|
| Karen Thomas | GCT | Jan 2007 & Dec 2007; Jan 2008 to Dec 2008 | - | 18,696.00 | 289,623.00 | 308,319.00 |
| Western School Trust Limited | PAYE | March 2010; May 2010 to Aug 2010; Nov to Dec 2010 Feb 2011 to April 2011 & Dec 2011 | 476,014.84 | 2,141,412.64 | 1,998,610.31 | 4,616,037.79 |
| | Education Tax | Dec 2011 | 246,861.33 | - | 68,923.09 | 315,784.42 |
| Lindo's Caribbean Seafood Limited | Asset Tax | Dec 2014 to Dec 2017 | 444,050.13 | - | 94,323.83 | 538,373.96 |
| | Corporate Income Tax | Dec 2014 & Dec 2016 | 740,189.00 | 20,000.00 | 311,484.90 | 1,071,673.90 |
| | MBT | Dec 2017 | 60,000.00 | | 1,247.01 | 61,247.01 |
| Maxeen Morgan | Individual Income Tax | Dec 2012 to Dec 2016 | - | 245,000.00 | 48,023.77 | 293,023.77 |
| Naomi Jacobs | Individual Income Tax | Dec 2011 to Dec 2014 | - | 220,000.00 | 48,987.08 | 268,987.08 |
| | Education Tax | Dec 2011; Dec 2014 & Dec 2013 | - | 165,000.00 | 38,554.82 | 203,554.82 |
| Patrick Hill | Personal Income Tax | Dec 2013 to Dec 2016 | - | 260,000.00 | 45,147.16 | 305,147.16 |
| | Education Tax | Dec 2013 | - | 80,000.00 | 13,371.88 | 93,371.88 |
| Annmarie Andrea Davis-Brown | GCT | Aug 2014 to Dec 2014; Jan 2015; April 2015; Nov 2015; Aug 2016 | - | 90,000.00 | 36,670.00 | 126,670.00 |
| | Education Tax | Dec 2016 | 14,040.00 | - | 1,554.14 | 15,594.14 |
| Donald Miller T/A Miller' Auto Care | Education Tax | Dec 2011; Dec 2012 & Dec 2013 | 58,166.88 | - | 17,697.36 | 75,864.24 |
| Donald Miller | Education Tax | Dec 2011 & Dec 2012 | 18,525.90 | - | 5,636.53 | 24,162.43 |

SCHEDULE, *contd.*

| Taxpayer | Tax Type | Affected Period | Return Tax | Penalty | Interest | Total |
|-----------------|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------|---------------|---------------|
| | Individual Income Tax | Dec 2012 to Dec 2013 | 32,792.27 | - | 13,882.27 | 46,674.54 |
| Herman Lawrence | GCT | Jan 2011; April 2011; July to Dec 2011; Jan to Dec 2012; Jan 2013; Mar to Dec 2013; Jan to Dec 2014; Jan to Nov 2015 | 854,128.06 | 342,838.67 | 771,384.49 | 1,968,351.22 |
| | Individual Income Tax | Dec 2011 | 10,340.76 | - | 11,604.52 | 21,945.28 |
| Evon Douglas | GCT | April to Jun 2011; Jan to April 2012; June to July 2012; June to Dec 2016; Jan to Sept 2017 | 1,520,698.80 | 357,441.70 | 321,626.09 | 2,199,766.59 |
| | Individual Income Tax | Dec 2007 to Dec 2008 | 1,890,577.79 | 1,890,577.79 | 5,144,683.66 | 8,925,839.24 |
| | Education Tax | Dec 2009; Dec 2010 & Dec 2011 | 48,470.86 | - | 14,129.11 | 62,599.97 |
| | MBT | Dec 2017 | 60,000.00 | - | 1,247.01 | 61,247.01 |
| Lamasa Limited | PAYE | Dec 2007; Dec 2008; June 2009; Dec 2009; Jan to Mar 2010; May to Nov 2010; Jan to Nov 2011; Jan to Nov 2012; Jan 2013 to Aug 2013; Oct 2013 to Dec 2013 & Mar 2014 | 221,226.37 | 7,675,383.46 | 16,694,218.99 | 24,590,828.82 |
| | Education Tax | Dec 2011; Dec 2012 & Dec 2013 | 9,458,599.44 | - | 2,765,769.76 | 12,224,369.20 |
| | Corporate Income Tax | Dec 2007 to Dec 2009 & Dec 2011; Dec 2013 to Dec 2014 | 4,457,155.30 | 1,997,250.96 | 11,590,810.06 | 18,045,216.32 |
| | Asset Tax | Dec 2011 | - | - | 1,561.64 | 1,561.64 |

SCHEDULE, *contd.*

| Taxpayer | Tax Type | Affected Period | Return Tax | Penalty | Interest | Total |
|-----------------------------------------|-----------------------|-------------------------------------------------------------------------------------------------------------------------|------------|------------|------------|------------|
| | MBT | Aug 2016 | 60,000.00 | 12,054.43 | - | 72,054.43 |
| Lascar Fencing & Construction Limited | PAYE | Jan to Dec 2008; Jan to May 2009; July to Sept 2009 & Dec 2009; Jan to July 2010 & Dec 2010; Dec 2013; Jan to Aug 2014; | 96,668.81 | 287,311.59 | 393,463.42 | 777,443.82 |
| | Education Tax | Dec 2013; Jan 2014; June to Aug 2014 | 256,738.30 | - | 75,072.33 | 331,810.63 |
| | Asset Tax | Dec 2008 to Dec 2009; Dec 2014 to Dec 2017 | 92,000.00 | - | 45,893.83 | 137,893.83 |
| | MBT | Aug 2016 & June 2017 | 120,000.00 | 14,132.78 | 0.0 | 134,132.78 |
| | Individual Income Tax | Dec 2013 to Dec 2015 | 256,977.00 | 15,000.00 | 114,304.53 | 386,281.53 |
| Lionel Blackstock | Education Tax | Dec 2014 & Dec 2015 | 49,330.00 | - | 14,147.41 | 63,477.41 |
| Lynford Ledgister | Education Tax | Dec 2012 | 10,743.36 | - | 3,278.47 | 14,021.83 |
| | Individual Income Tax | Dec 2012 to Dec 2013 | 28,000.00 | - | 4,589.00 | 32,589.00 |
| Yvonne May Haase | Individual Income Tax | Dec 2008 | 599.00 | - | 1,117.00 | 1,716.00 |
| | Education Tax | Dec 2007; Dec 2008 & Dec 2009 | 12,422.00 | - | 3,983.12 | 16,405.12 |
| Patricia Knight T/as Maternity and More | Education Tax | Dec 2008 | 32,175.00 | - | 9,803.96 | 41,978.96 |
| | PAYE | Jan to Dec 2008 | 15,639.00 | 73,326.50 | 101,175.87 | 190,141.37 |
| Patricia Knight T/as Footwear+ | Education Tax | Dec 2008 | 14,710.00 | - | 4,562.65 | 19,272.65 |
| | GCT | Jan 2007; Mar 2007; May to Nov 2007; Jan 2008; April 2008; Aug 2008 | - | - | 42,965.25 | 42,965.25 |
| | PAYE | Oct to Dec 2007; Jan to Dec 2008 | 3,584.06 | 26,265.35 | 52,326.18 | 82,175.59 |

SCHEDULE, *contd.*

| Taxpayer | Tax Type | Affected Period | Return Tax | Penalty | Interest | Total |
|---------------------------------------------------|----------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------|---------------|----------------|----------------|
| Ian Windell Jones | Education Tax | Dec 2011; Dec 2012; Dec 2013; Dec 2014; Dec 2015 | 1,014,086.31 | - | 320,908.39 | 1,334,994.70 |
| | Income Tax | Dec 2011 to Dec 2015 | 3,022,602.51 | 5,000.00 | 3,658,635.35 | 6,686,237.86 |
| Electrical Engineering & Plumbing Service Limited | PAYE | Dec 2011; Dec 2012; Dec 2013 | 306,799.53 | 702,783.51 | 542,643.05 | 1,552,226.09 |
| | Education Tax | Dec 2011; Dec 2012; Dec 2013 | 244,010.40 | - | 78,019.81 | 322,030.21 |
| | MBT | Dec 2016; Dec 2017 | 120,000.00 | 17,458.14 | - | 137,458.14 |
| Environ Maintenance Limited | Asset Tax | Dec 2010 | 34,998.44 | 39,322.98 | - | 74,321.42 |
| | GCT | Jan to Dec 2007; Jan to Dec 2008; Jan to July 2009; May 2010; July 2010 & Oct 2010 | 50,795,347.98 | 15,450,415.35 | 404,938,360.82 | 471,184,124.15 |
| | PAYE | Dec 2007; May; Jun & Dec 2008; May to Sept 2009; Nov & Dec 2009 & Dec 2010 | 32,341.91 | 137,556.71 | 171,621.43 | 341,520.05 |
| Tewani Limited | GCT | Mar 2008 & March 2009 | 2.83 | 1,171,495.98 | 37,470,216.28 | 38,641,715.09 |
| Rotoflex Limited | GCT | Feb to March 2007; July to Aug 2007; Apr to Jul 2008; Sept to Dec 2008; Jan to Feb 2009; Apr to Dec 2009; Mar 2010 to Jun 2010 | - | - | 8,129,597.96 | 8,129,597.96 |
| S.A.S Limited | Corporate Income Tax | Dec 2007 to Dec 2008 | 236,382.30 | 56,281.50 | 388,718.89 | 681,382.69 |
| | Education Tax | Dec 2007; Dec 2008; Dec 2009 & Dec 2010 | 10,528,644.90 | - | 3,769,298.47 | 14,297,943.37 |
| | GCT | Jun to Dec 2007; Jan to Dec 2008 | 102,626.00 | 61,058.94 | 1,036,074.86 | 1,199,759.80 |

SCHEDULE, *contd.*

| Taxpayer | Tax Type | Affected Period | Return Tax | Penalty | Interest | Total |
|-------------------------------------------|----------------------|----------------------------------------------------------------------------------------------------------------------------------------|---------------|----------------|----------------|----------------|
| | PAYE | Dec 2007; Dec 2008; Jan 2009 to Oct 2009; Jan 2010 to Dec 2010 | 27,189,177.64 | 180,554,460.12 | 131,954,595.61 | 339,698,233.37 |
| Downtown Auto Supplies Limited | Corporate Income Tax | Dec 2007 to Dec 2009 | 63,557,197.06 | 31,798,598.54 | 157,801,773.57 | 253,157,569.17 |
| | Education Tax | Dec 2009 | 0.09 | - | 0.03 | 0.12 |
| Rainbow Awnings & Custom Products Limited | GCT | Aug 2007 to Nov 2007; Jan to Dec 2008; Jan to Dec 2009; Jan to May 2010 & Sept 2010 | 10,088,040.81 | 2,835,298.82 | 66,219,105.81 | 79,142,445.44 |
| | PAYE | Jan to May 2009; Jul 2009; Sept to Dec 2009; Jan to Dec 2010 | 2,466.33 | 117,841.53 | 213,785.07 | 334,092.93 |
| Manpower & Maintenance Services Limited | GCT | Sept 2007 & Nov 2007; Mar to April 2008; Jun to Oct 2008 & Dec 2008; Mar 2009; Jul to Sept 2009; Nov to Dec 2009; Jan 2010 to Nov 2010 | 3,339,729.83 | 39,213,342.07 | 179,764,785.32 | 222,317,857.22 |
| | PAYE | Jan; May & June 2009; Aug to Dec 2009; Jan to Apr 2010; Jun to Sept 2010 & Nov 2010 | 847,722.44 | 3,387,474.62 | 4,201,237.81 | 8,436,434.87 |
| Can-Cara Development Limited | Asset Tax | Dec 2003 to Dec 2010 | 175,000.00 | - | 325,888.36 | 500,888.36 |
| | Education Tax | Dec 2010 | 2,329,458.42 | - | 833,955.76 | 3,163,414.18 |
| | PAYE | Jun 2007 to Dec 2007; Jan 2008 to July 2008; Dec 2008; Jan & Dec 2009; Jan to Dec 2010 | 8,605,564.42 | 42,552,540.92 | 57,839,071.24 | 108,997,176.58 |

SCHEDULE, *contd.*

| Taxpayer | Tax Type | Affected Period | Return Tax | Penalty | Interest | Total |
|-------------------------------------|----------------------|---------------------------------------------------------------------------------------------------------------|----------------|----------------|------------------|------------------|
| Ultra Protection Specialist Limited | Corporate Income Tax | Dec 2007 | 1,579,084.52 | 789,542.26 | 2,792,155.69 | 5,160,782.47 |
| | Education Tax | Dec 2007 & Dec 2009 | 2,108,923.24 | - | 755,003.25 | 2,863,926.49 |
| | GCT | Jan 2007 to Dec 2007; Jan to May 2008; Apr to Dec 2010; | 2,088,846.90 | 1,204,439.15 | 27,322,000.98 | 30,615,287.03 |
| | PAYE | Dec 2007; Jan to May 2008; July, Sept & Dec 2008; Jan to Mar 2009; Jun 2009 to Dec 2009; Jan 2010 to May 2010 | 4,091,142.56 | 22,912,548.76 | 34,642,375.60 | 61,646,066.92 |
| Neville O B Williams & Associates | Education Tax | Dec 2008; Dec 2009 & Dec 2010 | 1,400,523.56 | - | 501,393.23 | 1,901,916.79 |
| | PAYE | Feb to Mar 2007; May to Dec 2007; Jan & Jul 2008; Sept 2008 to Dec 2008; Jul to Dec 2009; Feb & Dec 2010 | 7,446,702.58 | 36,305,317.32 | 53,567,091.49 | 97,319,111.39 |
| | | Grand Total | 222,948,847.77 | 395,244,469.09 | 1,220,455,769.63 | 1,838,649,086.49 |

Dated this 19th day of July, 2018.

NIGEL CLARKE
Minister of Finance and the Public Service.