



THE
JAMAICA GAZETTE
SUPPLEMENT

PROCLAMATIONS, RULES AND REGULATIONS

8K

Vol. CXLII

TUESDAY, JANUARY 15, 2019

No. 2C

No. 2C

THE TAX COLLECTION ACT

THE TAX COLLECTION (APPROVED WRITE-OFF) (NO. 3) 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. 3) Order, 2019.
2. Subject to section 47A(5) of the Act, I, as Minister, declare that—
 - (a) there is uncollected the sum of \$25,791,625.31 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
Albert Joseph Williams T/A Players Grocery & Auto Parts	GCT	Jun 2011; Sept to Dec 2011; Jan to Aug 2012	98,781.48	50,920.17	191,939.64	341,641.29
A-1 Fashions, Hrishi Enterprises	Education Tax	Dec 2015	0.0	0.0	1.53	1.53
	Partnership Income Tax	Dec 2015	0.0	5,000.00	2,156.93	7,156.93
	PAYE	Dec 2015	0.0	40.64	13.94	54.58
	GCT	Apr & May 2017	488,652.06	133,624.00	146,246.00	768,522.06
	Education Tax	Feb 2016	0.0	0.0	18.88	18.88
	MBT	Dec 2016 to Dec 2018	179,250.00	35,872.37	0.0	215,122.37
Royale Collection Limited	PAYE	Sept & Dec 2014 Feb 2016	4,694.22	9,133.35	6,280.19	20,107.76
	GCT	Jan to Jul 2012; Nov & Dec 2012; Nov 2015; Feb to Apr 2016	2,413,909.31	903,424.00	5,741,823.00	9,059,156.31
Delarno Sterling	Education Tax	Dec 2012	11,517.36	0.0	5,644.75	17,162.11
	Income Tax	Dec 2012 to Dec 2013	144,000.00	0.0	117,076.83	261,076.83
Aaron Frey	Education Tax	Dec 2015	0.15	0.0	1,542.37	1,542.52

SCHEDULE, *contd*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Carol Cowan	Income Tax	Dec 2011	2,343,102.13	1,171,551.06	3,594,408.80	7,109,061.99
Earle Cowan	Income Tax	Dec 2011	2,493,191.00	1,246,596.00	3,824,650.33	7,564,437.33
Kevin Vidal	Education Tax	Dec 2012	9,783.36	0.0	4,794.90	14,578.26
	Income Tax	Dec 2012 to Dec 2013	24,000.00	0.0	19,514.47	43,514.47
Damain St. Phillip Rismond	Education Tax	Dec 2012	9,783.36	0.0	4,794.90	14,578.26
	Income Tax	Dec 2012 to Dec 2013	24,000.00	0.0	19,514.47	43,514.47
Leana Marshall	Income Tax	Dec 2012 to Dec 2013	48,000.00	0.0	39,018.01	87,018.01
	Education Tax	Dec 2012	10,743.00	0.0	5,260.51	16,003.51
Denzil Thomas	Income Tax	Dec 2012	24,000.00	0.0	21,033.38	45,033.38
	Education Tax	Dec 2012	10,743.36	0.0	5,265.40	16,008.76
Edson Simms	Income Tax	Dec 2011	3,208.00	0.0	7,825.51	11,033.51
	Education Tax	Dec 2011	3,480.00	0.0	2,041.51	5,521.51
Everett Brown	Income Tax	Dec 2012 to Dec 2013	48,000.00	0.0	37,377.71	85,377.71
	Education Tax	Dec 2012	10,743.36	0.0	5,265.40	16,008.76

SCHEDULE, *contd*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Joel Roache	Income Tax	Dec 2012	12,000.00	0.0	3,629.66	15,629.66
	Education Tax	Dec 2012	9,783.36	0.0	2,959.19	12,742.55
		Grand Total	8,425,365.51	3,556,161.59	13,810,098.21	25,791,625.31

Dated this 10th day of January, 2019.

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

