



THE
JAMAICA GAZETTE
SUPPLEMENT

PROCLAMATIONS, RULES AND REGULATIONS

3802M¹

Vol. CXLIII

TUESDAY, DECEMBER 29, 2020

No. 168F

No. 194k

THE TAX COLLECTION ACT

THE TAX COLLECTION (APPROVED WRITE-OFF) (NO. 3) 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. 3) Order, 2020.
2. Subject to section 47A(5) of the Act, I, as Minister, declare that—
 - (a) there is uncollected the sum of \$1,521,403,064.15 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

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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

(Paragraph 2(a))

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Reason for Write-off as per Regulations	
AG Construction & Supplies Limited	Minimum Business Tax	Dec 2016 Dec 2017 Dec 2018	180,000.00	91,031.73	0.00	271,031.73	The company 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 2016 Dec 2017 Dec 2018	180,000.00	91,031.73	0.00	271,031.73		
Add Corp Group Limited	GCT	Jan to Dec 2011					The company 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 Sept 2012						
		Nov & Dec 2012						
		Jan to Dec 2013						
		Jan to Dec 2014						
		Jan to Dec 2015						
		Jan to Dec 2016						
Jan to Dec 2017								
Jan to Dec 2018			10,257,018.00	2,527,559.00	9,665,947.99			
Jan to Apr 2019								
						22,450,524.99		

SCHEDULE, *cont'd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Reason for Write-off as per Regulations
Allied Protection Limited	Education Tax	Dec 2012 Dec 2013 Dec 2014 Jan to Dec 2015 Jan to Apr 2016 Jun & Jul 2016 Sept to Nov 2016 Jan, Feb, Apr, Jun, Sept to Dec 2017 Jun 2018	31,660,180.71	0.00	26,308,640.75	57,968,821.46	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	May 2012 Oct to Dec 2012 Jan to Aug, Nov & Dec 2013 Jan, Feb, Apr to Aug & Dec 2014 Jan, Mar, Jul, Oct to Dec 2015 Jan to Apr, Sept & Nov 2016 Jan 2017 Apr to Dec 2017 Jun 2018 Jul & Oct 2018	24,983,805.45	33,801,506.48	81,714,770.40	140,500,082.33	

SCHEDULE, *cont'd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Reason for Write-off as per Regulations
Allied Protection Limited cont'd	PAYE	Jan to Dec 2008	1,468,956.82	70,308,452.28	58,530,732.07	130,308,141.17	
		Jan to Apr 2009					
		Dec 2009					
		Jan to Dec 2010					
		Jan to Nov 2011					
		Jan, Feb, May, Jul, Aug, Oct to Dec 2012					
		Feb, May, Jul, Nov & Dec 2013					
		Jan to Mar 2014					
		May, Jun, Aug, Nov & Dec 2014					
		Jan, Mar to Jul, Sept 2015					
		Nov & Dec 2015					
		Oct 2015					
		Dec 2018					
		Mar 2019					
Amanick Sanduin Lewis	Income Tax	Dec 2012	24,000.00	0.00	25,789.84	49,789.84	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
		Dec 2013					
	Education Tax	Dec 2013	9,783.36	0.00	7,352.99	17,136.35	

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SCHEDULE, *cont'd.*

Taxpayer	Tax Type	Affected Period	Return Due	Penalty	Interest	Total	Reason for Write-off as per Regulations
Appliance World, OM Enterprises	GCT	Jun to Dec 2013 Jan to Sept 2014	1,441,667.00	749,402.38	2,306,015.45	4,497,084.83	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
		Dec 2016	518,021.04	0.00	348,373.76	866,394.80	
		Dec 2017 Dec 2018					
Axis Jamaica Insurance Agency Limited	Corporate Income Tax	Dec 2016	0.00	85,000.00	42,794.68	127,794.68	
		Dec 2017 Dec 2018	1,497,677.39	2,422,511.13	842,685.06	4,762,873.58	
		Feb & Mar 2016 Jan to Dec 2017 Jan to Dec 2018	21,901,410.06	3,353,551.00	14,173,606.00	39,428,567.06	

SCHEDULE, *cont'd.*

Taxpayer	Tax Type	Assessed Period	Return Tax	Penalty	Interest	Total	Reason for Write-off as per Regulations
Barrington Gayle	Education Tax	Dec 2016					The taxpayer is deceased, no known estate or assets
		Dec 2017					
		Dec 2018 Dec 2019	28,316.00	0.00	8,532.11	36,848.11	
Byron Woodbine	Individual Income Tax	Dec 2017 Dec 2018 Dec 2019	0.00	135,000.00	41,346.06	176,346.06	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
		Dec 2012					
		Dec 2013					
		Dec 2014 Dec 2015					
		Dec 2016 Dec 2017 Dec 2018 Dec 2019 Dec 2020	2,510.38	755,000.00	331,134.18	1,088,644.56	
	Education Tax	Dec 2012	0.00	0.00	7,172.80	7,172.80	
Carnisha Fiona Hyman	Education Tax	Dec 2019	8,190.00	0.00	0.00	8,190.00	The taxpayer is deceased, no known estate or assets
Carol Wedderburn	Individual Income Tax	Dec 2017 Dec 2018	0.00	170,000.00	36,490.16	206,490.16	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
		Dec 2015 Dec 2016	120,000.00	85,183.07	0.00	205,183.07	
	Minimum Business Tax	Dec 2015 Dec 2016	120,000.00	85,183.07	0.00	205,183.07	

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Reason for Write-off as per Regulations
Chelsea Jerk Centre limited	Corporate Income Tax	Dec 2014 Dec 2015 Dec 2016 Dec 2017 Dec 2018 Dec 2019	0.00	1,060,000.00	342,680.76	1,402,680.76	The company 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
	Education Tax	Dec 2014 Dec 2015 Dec 2016 Dec 2017 Dec 2018	0.00	0.00	530,308.75	530,308.75	
	GCT	Jun, Oct & Dec 2011 Jan to Dec 2012 Jan to Jul 2013 Oct to Dec 2013 Jan to Jul 2014 Sept, Oct & Dec 2014 Jan to Dec 2015 Jan to Dec 2016 Jan to Dec 2017 Jan to Dec 2018 Jan to May 2019	0.00	4,679,566.26	22,989,086.08	27,668,652.34	

SCHEDULE, *cont'd.*

Taxpayer	Tax Type	Affected Period	Recurin Tax	Penalty	Interest	Total	Reason for Write-off as per Regulations
Chelsea Jerk Centre limited cont'd	PAYE	Jan to Nov 2011					
		Jan to Jul 2012					
	Minimum Business Tax	Sept to Dec 2012					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 Aug 2013					
		Oct to Dec 2013					
		Jan to Jun & Dec 2014					
		Dec 2016	0.00	526,983.76	433,823.20	960,806.96	
		Dec 2017					
		Dec 2018	150,000.00	87,706.37	0.00	237,706.37	
		Jan to Apr 2011					
		Jun & Jul 2011					
		Sept to Dec 2011					
		Jan to Apr 2012					
		June to Oct & Dec 2012					
		Jan 2013					
		Mar & Apr 2013					
		Jun to Aug 2013					
		Oct to Dec 2013					
		Aug to Dec 2014					
		Feb, Apr, Oct to Dec 2015					
		Feb, Mar, Oct to Dec 2016					
		Feb, May & Dec 2017					
City Speed Racing Limited	GCT	Jan 2018	1,494,452.76	881,106.61	5,720,325.85	8,095,885.22	
		Apr to Jun 2018					

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Reason for Write-off as per Regulations
City Speed Racing Limited cont'd	PAYE	May to Dec 2014 Jan to Dec 2015 Jan to Jun 2016	110,367.78	428,913.90	237,640.59	776,922.27	
	Education Tax	Dec 2014 Jan to Dec 2015 Jan to Dec 2016	254,972.25	0.00	198,689.44	453,661.69	
Classique Distributors Limited	Assets Tax	Dec 2011 Dec 2012 Dec 2013 Dec 2014	275,000.00	0.00	214,489.72	489,489.72	The company 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
	Corporate Income Tax	Dec 2015	0.00	5,000.00	318.87	5,318.87	
	Minimum Business Tax	Dec 2016 Dec 2017 Dec 2018	110,415.37	73,446.15	0.00	183,861.52	
	PAYE	Dec 2011	21,333.00	90,650.70	79,824.29	191,807.99	
Clifton Greeg	Education Tax	Dec 2011	336,442.56	0.00	236,449.08	572,891.64	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
		Dec 2012					
		Dec 2013					
		Dec 2014 Dec 2017 Dec 2018					

SCHEDULE, *cont'd.*

Taxpayer	Tax Type	Affected Period	Return Due	Penalty	Interest	Total	Reason for Write-off as per Regulations
	Income Tax	Dec 2011					Income, expenditure, assets and liabilities of any person who exercises control of the taxpayer
		Dec 2012	2,682,547.54	0.00	3,146,157.38	5,828,704.92	
		Dec 2013					
		Dec 2014					
	Property Tax	2014-2015					
		2015-2016					
		2016-2017					
		2017-2018					
		2018-2019					
Clifton Whyte T/A Blue Moon Restaurant & Bar	GART	2019-2020	41,700.00	2,910.00	0.00	44,610.00	The taxpayer is deceased, no known estate or assets
		2020-2021					
Cocoro International Limited	Minimum Business Tax	Feb to Dec 2015	1,212,798.00	363,844.00	867,400.11	2,444,042.11	The company 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 2016					
		Dec 2014 Dec 2016 Dec 2017 Dec 2018	210,000.00	114,294.61	0.00	324,294.61	
	GCT	Apr 2015					The company is not carrying on business or in operation, the taxpayer has no remaining assets from which the debt can be collected
		Jan to Dec 2016 Jan to Dec 2017	1,008,687.00	350,868.28	797,870.00	2,157,425.28	
Cosmo Whyte Architecture Limited	PAYE	Jan to Sept 2011	3,913.00	17,637.43	16,690.26	38,240.69	The company is not carrying on business or in operation, the taxpayer has no remaining assets from which the debt can be collected

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Reason for Write-off as per Regulations
Courtney Dennis	Individual Income Tax	Dec 2015	10,000.00	5,000.00	9,367.95	24,367.95	The Commissioner General has been unable to locate the taxpayer
CUDDY'Z FRANCHISE ONE LTD		Dec 2011					In the case of a taxpayer who is 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
		Jan & Feb 2012					
		Apr to Jun 2012					
		Aug to Dec 2012					
		Jan to Feb 2013					
		May to Sept 2013					
		Jan to Apr 2014					
		Jun 2014					
		Aug & Sept 2014					
		Nov & Dec 2014					
	PAYE	Jan to Dec 2015	370,813.61	990,563.21	386,974.27	1,748,351.09	
		Jan to Apr 2016					
	Minimum Business Tax	Dec 2017	120,000.00	55,699.78	0.00	175,699.78	
		Dec 2018					

SCHEDULE, *cont'd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Reason for Write-off as per Regulations
CUDDY'Z FRANCHISE ONE LTD cont'd	GCT	Jan to Dec 2015 Jan to Mar & Dec 2016 Jan to Aug 2017	4,605,788.63	6,186,060.72	18,818,184.30	29,610,033.65	The company 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
	Education Tax	Feb to Dec 2015 Jan to Apr 2016 Sept - Dec 2016 Jan to Aug 2017	1,378,148.29	0.00	997,572.33	2,375,720.62	
D & L Equipment Hireage Company Limited	Minimum Business Tax	Dec 2016 Dec 2017 Dec 2018	180,000.00	91,031.73	0.00	271,031.73	

SCHEDULE, contd.

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Reason for Write-off as per Regulations
Darrel James	Income Tax	Dec 2012	10,404.12	0.00	11,871.65	22,275.77	The taxpayer is deceased, no known estate or assets
	Education Tax	Dec 2012	9,783.36	0.00	7,352.99	17,136.35	
Dean Alan Lee	Income Tax	Dec 2012					The Commissioner General has been unable to locate the taxpayer
		Dec 2013					
		Dec 2014					
		Dec 2015					
		Dec 2017	9,874.95	20,000.00	109,256.23	139,131.18	
	Education Tax	Dec 2014	0.00	0.00	896.34	896.34	The Commissioner General has been unable to locate the taxpayer
	Income Tax	Dec 2015	27,482.00	0.00	17,150.82	44,632.82	
Diane King	Education Tax	Dec 2015	127,926.91	83,023.00	131,648.62	342,598.53	The Commissioner General has been unable to locate the taxpayer
Doreen Veronica Clemetson	Individual Income Tax	Dec 2013	366,472.58	0.00	204,333.22	570,805.80	The taxpayer is deceased, no known estate or assets
Duncans Hill Citizens Association Limited	Minimum Business Tax	Dec 2017	120,000.00	40,735.66	0.00	160,735.66	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
		Dec 2018					
Ebony Data System Limited	Minimum Business Tax	Dec 2017	90,000.00	34,916.28	0.00	124,916.28	The Commissioner General has been unable to locate the taxpayer
	PAYE	Dec 2018 Oct & Nov 2014	0.00	721.58	993.00	1,714.58	

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Reason for Write-off as per Regulations
Edmond Ralston Johnson	Education Tax	Dec 2012	22,951.00	0.00	12,420.36	35,371.36	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
	Individual Income Tax	Dec 2014 Dec 2015	204,443.00	57,850.00	142,065.98	404,358.98	
El Remanso De Smokey Vale Limited	GCT	Jan to Dec 2014 Jan to Dec 2015 Jan to Dec 2016 Jan to Dec 2017 Jan to Dec 2018 Jan to Apr 2019	3,805,813.00	1,050,361.80	3,188,843.90	8,045,018.70	The Commissioner General has been unable to locate the taxpayer
		Dec 2016 Dec 2017 Dec 2018	180,000.00	91,031.73	0.00	271,031.73	
	MBT	Feb, May & June 2011 Aug to Dec 2011 Jan, Feb & Apr 2012 Jun to Oct 2012	0.14	390,604.32	728,968.45	1,119,572.91	
Fairway Distributors Limited	PAYE	Jan & Feb 2011 Apr & May 2011 Sept to Nov 2011	0.60	3,414,078.06	13,254,302.65	16,668,381.31	The company 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	Jan to Mar 2012 May to Oct 2012	0.60	3,414,078.06	13,254,302.65	16,668,381.31	

SCHEDULE, contd.

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Reason for Write-off as per Regulations
Fairway's Hardware Distribution Company Limited	GCT	May & Jun 2011 Sept to Dec 2011	0.00	607,880.47	2,996,690.42	3,604,570.89	The company 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 2012 Mar to Jun 2012 Aug & Oct 2012					
Finder Caribbean Limited	PAYE	Oct & Dec 2012	83,141.35	322,134.08	249,611.16	654,886.59	The Commissioner General has been unable to locate the taxpayer
Franceleta Nicola Dennis	Education Tax	Dec 2015	5,616.50	0.00	3,081.33	8,697.83	The taxpayer is deceased, no known estate or assets
		Dec 2016 Dec 2017					
Geneve Antoinette Brown	Income Tax	Dec 2014 Dec 2015	95,863.76	0.00	81,280.32	177,144.08	The Commissioner General has been unable to locate the taxpayer
Goldstone Spencer	Education Tax	Dec 2012	155,728.63	0.00	101,289.63	257,018.26	The taxpayer is deceased, no known estate or assets
		Dec 2014					
		Dec 2015					
		Dec 2016					
		Dec 2017					
Individual Income Tax	Individual Income Tax	Dec 2012	792,443.75	0.00	743,025.79	1,535,469.54	
		Dec 2013					
		Dec 2014					
		Dec 2015 Dec 2016 Dec 2017					

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Reason for Write-off as per Regulations
Goodluck Jewellers Limited	GCT	Dec 2014	21,484.63	2,149.00	21,700.00	45,333.63	The company 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
	Corporate Income Tax	Dec 2011 Dec 2014 Dec 2015	34,682.00	5,000.00	27,997.01	67,679.01	
Grants Electrical Supplies and Hardware Limited	Minimum Business Tax	Dec 2015 Dec 2016 Dec 2017 Dec 2018	240,000.00	134,232.13	0.00	374,232.13	The company 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 2014 Dec 2015 Dec 2017	180,000.00	120,901.41	0.00	300,901.41	
	Income Tax	Dec 2013	0.00	30,000.00	21,414.30	51,414.30	
Gwendolyn Pryce	Education Tax	Dec 2013	374.12	30,000.00	21,995.57	52,369.69	The taxpayer is deceased, no known estate or assets
Hailiang He	Minimum Business Tax	Dec 2016	60,000.00	39,488.65	0.00	99,488.65	The company is not carrying on

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Reason for Write-off as per Regulations
Headley Watson	GCT	Dec 2014 Nov & Dec 2015	128,200.63	135,276.00	233,681.00	497,157.63	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
	Education Tax	Dec 2007 Dec 2011	150,607.20	0.00	113,193.55	263,800.75	The taxpayer is deceased and has no known estate or assets
Hugh Hanover Bain Cresser	Education Tax	Dec 2015 Dec 2016	44,339.00	0.00	1,668.93	46,007.93	The taxpayer is deceased and has no known estate or assets
	Individual Income Tax	Dec 2015 Dec 2016	771,873.75	5,000.00	196,653.58	973,527.33	The company 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
IN 2 BLUE COMPANY LIMITED	Minimum Business Tax	Dec 2016	60,000.00	0.00	39,488.65	99,488.65	The company is not carrying on business or in operation, the taxpayer has no remaining assets from which the debt can be collected
	Assets Tax	Mar 2011 Jul to Sept & Dec 2011 Jan, Mar, May & Jun 2012 Aug & Oct 2012	0.00	669,607.91	2,303,169.99	2,972,777.90	The company is not carrying on business or in operation, the taxpayer has no remaining assets from which the debt can be collected
International Bathroom Wharehouse Limited	Assets Tax	Dec 2012	0.00	000	45.20	45.20	

SCHEDULE, *cont'd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Reason for Write-off as per Regulations
International Bathroom Warehouse Limited cont'd	PAYE	Jan & Feb 2011 Apr to Aug 2011 Oct to Dec 2011	0.00	39,979.46	79,142.06	119,121.52	collected and there are no remaining directors of the taxpayer from whom the debt can be collected
	Education Tax	Dec 2013	1,283.70	0.00	968.90	2,252.60	The company 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	Jan 2014 Dec 2014	0.00	635.18	916.54	1,551.72	
Jack Imports Limited	GCT	Dec 2010 Jan to May 2011 Jul to Nov 2011 Nov 2014 Jan 2015	0.00	484,626.43	2,492,467.09	2,977,093.52	
	Minimum Business Tax	Dec 2015					a) A debt payable by a
		Dec 2016 Dec 2017 Dec 2018	240,000.00	134,232.13	0.00	374,232.13	
Jay Den Development Company Limited	PAYE	Feb 2009	0.00	677,356.48	1,095,782.66	1,773,139.14	
	PAYE	Aug to Nov 2011 Jan & Feb 2012 Apr, Jun, Jul, Sept & Dec 2012	0.00	652,453.55	0.00	652,453.55	

SCHEDULE, *cont'd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Reason for Write-off as per Regulations
Jay Den Development Company Limited cont'd	GCT	Jan, Nov & Dec 2010	0.00	0.00	2,637.00	2,637.00	taxpayer (other than a public body) that was outstanding as at December 31, 2010
	GCT	Jan & Feb 2011 Apr to Dec 2011 Jan to Oct 2012	1,399,365.00	0.00	4,294,708.32	5,684,073.32	b) The company 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
Jebert Bent	Education Tax	Dec 2015	12,647.00	0.00	19,617.90	32,264.90	The cost of collection of the debt is not justified in relation to the amount that could reasonably be expected to be recovered
Jeltza Johnson	Individual Income Tax	Dec 2015	22,158.00	0.00	10,961.66	33,119.66	The Commissioner General has been unable to locate the taxpayer
Joy Ann Buchanan	Income Tax	Dec 2012	12,000.00	0.00	13,654.37	25,654.37	The taxpayer is deceased and has no known estate or assets
	Education Tax	Dec 2012	9,783.36	0.00	7,352.99	17,136.35	The Commissioner General has been unable to locate the taxpayer
Kebra Haynes	Education Tax	Dec 2011 Dec 2012	6,522.36	0.00	5,003.30	11,525.66	The Commissioner General has been unable to locate the taxpayer

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Reason for Write-off as per Regulations
Kendis Wayne Barrows	Education Tax	Dec 2011	271,226.09	55,000.00	152,937.80	479,163.89	The taxpayer is deceased and has no known estate or assets
		Dec 2011 Dec 2012 Dec 2013 Dec 2016 Dec 2017	1,108,318.21	0.00	1,331,677.67	2,439,995.88	
Kevin Pryce	Education Tax	Dec 2013	10,972.50	0.00	8,421.67	19,394.17	The Commissioner General has been unable to locate the taxpayer
Kingsway High School	PAYE	May, Oct & Dec 2011 May to Dec 2013					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 Sept 2014 Nov & Dec 2014 Jan to Dec 2015 Jan - Sept; Dec 2016 Dec 2017 Jan to Dec 2018 Jan to Oct & Dec 2019	28,549,248.29	76,488,190.81	38,632,678.43	143,670,117.53	

SCHEDULE, *cont'd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Reason for Write-off as per regulations
Kingsway High School cont'd	Education Tax	Dec 2012 Dec 2013 Dec 2014 Jan to Oct & Dec 2015	21,784,949.90	0.00	12,526,044.37	34,310,994.27	
		Jan to Oct & Dec 2016 Dec 2017 Jan to Dec 2018 Jan to Dec 2019					
Knut Arne Stene Borstad	Individual Income Tax	Dec 2011 Dec 2012	931,265.87	0.00	537,686.04	1,468,951.91	The Commissioner General has been unable to locate the taxpayer
		Dec 2013 Dec 2016 Dec 2017	9,378.97	0.00	1,256.49	10,635.46	
		Dec 2015 Dec 2016 Dec 2017	180,000.00	114,695.64	0.00	294,695.64	
Leon Wilson	Minimum Business Tax	Dec 2015 Dec 2016 Dec 2017	0.00	16,613.64	8,097.75	24,711.39	
		Dec 2016					
Lenworth Blackett	Individual Income Tax	Dec 2012	0.00	0.00	393.82	393.82	The Commissioner General has been unable to locate the taxpayer
		Dec 2013	0.00	0.00	1,586.04	1,586.04	

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SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Reason for Write-off as per Regulations
Limpieza-Y-Maintenance Services	Education Tax	Jan to Dec 2018 Jan to Apr 2019	306,242.63	0.00	93,834.40	400,077.03	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
		Mar to Dec 2015 Jan, Feb & May 2016 Jul to Dec 2016 May to Dec 2017 Jan to Aug & Dec 2018					
	GCT	Dec 2018 Jan to Apr 2019	14,254,882.00	2,319,855.00	7,289,737.65	23,864,474.65	
Linnval Smith	Partnership Income Tax	Dec 2017	0.00	10,000.00	3,819.61	13,819.61	The taxpayer is deceased and has no known estate or assets
	PAYE	Dec 2018 Dec 2019	0.00	30,000.00	4,867.33	34,867.33	
	Education Tax	Dec 2014	2,018.00	0.00	1,523.13	3,541.13	
Marion Mullings T/A Whitehouse Cottage Home of the Aged	Education Tax	Dec 2012 Dec 2014 Dec 2015 Jan to Dec 2016 Jan to Dec 2018	128,966.68	0.00	90,618.81	219,585.49	The taxpayer is deceased and has no known estate or assets
	Income Tax	Dec 2015 Dec 2016 Dec 2018 Dec 2019	0.00	274,881.55	123,805.11	398,686.66	
	PAYE	Dec 2013 Dec 2015	58,055.25	360,186.91	175,937.41	594,179.57	

SCHEDULE, *cont'd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Reason for Write-off as per Regulations
Max Wireless	Assets Tax	Dec 2016 Dec 2017	0.00	0.00	32,753.42	32,753.42	The taxpayer is deceased and has no known estate or assets
		Dec 2011 Dec 2012 Dec 2013 Dec 2014 Dec 2015 Jan & Feb 2016 Apr to Jun 2016 Oct to Dec 2016 Jan to Mar 2017	11,289,185.53	0.00	16,682,613.56	27,971,799.09	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
Medical Associates Limited	GCT	Jan to Dec 2012 Jan to Dec 2013 Jan to Sept 2014 Jan to Dec 2015 Jan to Dec 2016 Jan 2017	8,558,495.30	4,087,575.40	17,002,009.59	29,648,080.29	
		Jan to Jul 2011 Feb to Apr 2012 Jun 2012 to Dec 2014 May 2015 Jul to Dec 2015 Jan to May 2016 Jul to Aug 2016 Nov & Dec 2016 Mar & Apr 2017	36,801,609.20	256,830,783.43	197,251,830.89	490,884,223.52	
	PAYE						

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Reason for Write-off as per Regulations
Michael Johnson	Individual Income Tax	Dec 2016	125,626.09	10,000.00	88,038.02	223,664.11	The taxpayer is deceased, no known estate or assets
	Minimum Business Tax	Dec 2017	60,000.00	29,512.57	0.00	89,512.57	
Moon Dance Resort & Spa Company Limited	Minimum Business Tax	May & Jun 2014					The company 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
		Aug to Dec 2014					
		Jan to Dec 2015					
		Jan to Dec 2016					
Nugent O'Brian Small	Education Tax	Jan to Aug 2017	1,428,085.00	520,385.61	1,365,394.43	3,313,865.04	The taxpayer is deceased, no known estate or assets
		Dec 2013	0.0	45,000.00	29,015.75	74,015.75	
		Dec 2013					
		Dec 2014					
Odette Bird	Education Tax	Dec 2015	0.00	125,000.00	86,509.28	211,509.28	The Commissioner General has been unable to locate the taxpayer
		31-Dec-12	28,086.72	0.00	21,199.01	49,285.73	
		31-Dec-13					
Orville Heron	Individual Income Tax	Dec 2010	319,998.60	27,004.00	324,456.32	The taxpayer is deceased, no known estate or assets	
		Dec 2011					
		Dec 2012	4,523.00	0.00	5,852.89	10,375.89	

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Reason for Write-off as per Regulations
R.C.M. Custom Brokers Services Limited	GCT	Aug to Oct 2012 Apr to Sept & Dec 2013 Jan to Apr 2014 Aug to Dec 2014 Jan, Mar to Oct & Dec 2015	0.00	2,000.00	3,050.24	5,050.24	The company 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
Real Time Distribution and Logistics Limited	PAYE	Jan to Dec 2016 Jan to Mar 2017 Jun to Oct & Dec 2017	0.00	5,161,019.75	4,320,313.31	9,481,333.06	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
	Education Tax	Dec 2014 Jun to Dec 2017 Jan & Feb 2018	0.00	0.00	418,634.88	418,634.88	
	Assets Tax	Dec 2013 Dec 2014 Dec 2015 Dec 2016 Dec 2017 Dec 2018	0.00	0.00	422,832.97	422,832.97	

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Reason for Write-off as per Regulations
Real Time Distribution and Logistics Limited cont'd	GCT	Mar to Jul 2012 Sept & Dec 2012 Mar to Jul & Dec 2013 Jan to Dec 2014 Jan to Dec 2015 Jan to Dec 2016 Jan to Dec 2017	0.00	4,854,040.67	12,618,289.42	17,472,330.09	
Richard Pullock	Education Tax	Dec 2011	3,480.00	0.00	2,670.99	6,150.99	The Commissioner General has been unable to locate the taxpayer
Rodger Alvin Fraser	Individual Income Tax Education Tax PAYE	Dec 2014 Dec 2015 Jan, Apr & Jul 2018 Dec 2014	205,206.98 0.00 0.00	5,000.00 0.00 130,000.00	140,189.31 10.21 74,765.88	350,396.29 10.21 204,765.88	The taxpayer is deceased, no known estate or assets
Safron Sallectia Robinson	Education Tax	Dec 2012	8,665.67	0.00	7,250.55	15,916.22	The Commissioner General has been unable to locate the taxpayer
SCP Hotel & Restaurant Supplies Ltd	Minimum Business Tax	Dec 2016 Dec 2017 Dec 2018	180,000.00	91,031.73	0.00	271,031.73	The Commissioner General has been unable to locate the taxpayer

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Reason for Write-off as per Regulations
Saint Ann's Bay High School	PAYE	Jan, Jul & Nov 2013 Jun to Nov 2014 Jan to Apr 2015 Jun to Nov 2015 Feb & Mar 2017 May to Dec 2017 Feb to Apr 2018	0.00	1,862,925.49	1,960,010.83	3,822,936.32	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 exercise control of the taxpayer
	Education Tax	Dec 2014 Sept to Dec 2015 Jan to May 2016 Jul, Sept, Nov & Dec 2016 Feb to Dec 2017 Jun & Feb 2018	0.00	0.00	701,624.46	701,624.46	
Sandy Bay Sweets	GCT	Jan to Sept & Nov 2012 Jan to Mar 2013 May to Sept & Dec 2013 Jan to Nov 2014	738,808.54	329,099.00	2,057,150.00	3,125,057.54	The company 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, *cont'd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Reason for Write-off as per Regulations
Savanna-La-Mar Dental Clinic	Education Tax	Dec 2011 Dec 2012	19,478.00	0.00	14,639.30	34,117.30	The company 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
Security Alliance Services Limited	Education Tax	Dec 2014 Jan to Nov 2015 Feb to Apr 2016 Jul to Dec 2016 Jan to Mar 2017 May to Dec 2017 Aug 2018, Oct to Dec 2018 Apr & May 2019, Jul to Sept 2019	5,283,785.82	0.00	4,114,677.76	9,398,463.58	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 exercise control of the taxpayer

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Reason for Write-off as per Regulations
Security Alliance Services Limited cont'd	PAVE	Jan 2012					
		Mar - Dec 2012 Jan to Aug 2013 Oct to Dec 2013 Jan to Dec 2014 Jan to Nov 2015 Feb to Apr 2016 Jul to Dec 2016 Jan to Mar 2017 May to Dec 2017 Aug 2018; Oct to Dec 2018 Jan 2019; Apr & May 2019 Jul to Sept 2019	6,855,515.59	25,745,672.49	16,310,107.42	48,911,295.50	
	GCT	Jan to Dec 2012 Feb to Dec 2013 Jan to Dec 2014 Jan to Jun 2015 Aug to Dec 2015 Feb to Dec 2016 Feb 2017; Apr to Dec 2017 Jan 2018; Jun to Dec 2018 Jan 2019; Mar to Aug 2019	37,919,944.55	20,590,292.21	57,251,336.20	115,761,572.96	

SCHEDULE, *cont'd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Reason for Write-off as per Regulations
Sharell's Beauty & Barber Supplies Limited	Education Tax	Dec 2011	226,906.63	0.00	182,322.10	409,228.73	The company 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
	MBT	Dec 2016	180,000.00	96,019.77	0.00	276,019.77	
		Dec 2017 Dec 2018	59,207.75	258,223.77	211,766.93	529,198.45	
Simone Nicole Whyte	Individual Income Tax	PAYE					The taxpayer is deceased, no known estate or assets
		Dec 2011 Jan 2012					
		Dec 2013 Dec 2014 Dec 2017	187,336.02	0.00	59,169.38	246,505.40	
Sonia Britton	Individual Income Tax	Dec 2014					The company 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 2015 Dec 2016 Dec 2017 Dec 2019	457,548.95	35,000.00	315,473.50	808,022.45	
		Dec 2017 Dec 2018	99,807.44	46,046.04	0.00	145,853.48	
GCT		April, Jun to Jul & Dec 2017 Jan to Apr 2018 Jul to Sept 2018 Nov & Dec 2018 Feb, Jul to Nov 2019	969,760.62	124,651.00	408,727.00	1,503,138.62	

SCHEDULE, *cont'd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Reason for Write-off as per Regulations
Sonia Britton cont'd	Education Tax	Dec 2014 Dec 2015 May to Jul & Dec 2016 Jan to Mar; Jul & Dec 2017 Sept & Dec 2018 Dec 2019	161,281.83	0.00	115,275.80	276,557.63	
	Individual Income Tax	Dec 2015 Dec 2016	372,567.00	35,000.00	81,699.61	489,266.61	
Steve Clarke	Education Tax	Dec 2015 Dec 2016	44,753.00	0.00	14,650.54	59,403.54	The taxpayer is unable to pay the debt, based on consideration by the Commissioner General of the taxpayer's income, expenditure, assets and liabilities
	Individual Income Tax	Dec 2012 Dec 2013 Dec 2014 Dec 2015	0.00	0.00	419,211.67	419,211.67	
Tathlin Evadney Williams	Individual Income Tax	Dec 2012 Dec 2013 Dec 2014 Dec 2015	0.00	0.00	419,211.67	419,211.67	The taxpayer is unable to pay the debt, based on consideration by the Commissioner General of the taxpayer's income, expenditure, assets and liabilities

SCHEDULE, contd.

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Reason for Write-off as per Regulations
The Verley Home for Gentewomen	Property Tax	2014-2015 2015-2016 2016-2017 2017-2018	1,342,100.00	134,210.00	0.00	1,476,310.00	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 exercise control of the taxpayer
Venesia Calesh Parkins	Education Tax	Dec 2016	2,658.06	0.00	438.32	3,096.38	The Commissioner General has been unable to locate the taxpayer
Wortley Campbell	Education Tax	Dec 2017	7,254.00	0.00	2,874.83	10,128.83	The Commissioner General has been unable to locate the taxpayer
Xiuhau Liu	Income Tax	Dec 2014 Dec 2015	59,999.75	20,901.50	64,704.81	145,606.06	The Commissioner General has been unable to locate the taxpayer
	MBT	Dec 2015 Dec 2016	90,000.00	62,335.86	0.00	152,335.86	
		Grand Total	300,681,148.31	541,125,947.35	679,895,968.49	1,521,409,064.15	

Dated this 29th day of December, 2020.

NIGEL CLARKE,
Minister of Finance and the Public Service.