



THE  
**JAMAICA GAZETTE**  
**SUPPLEMENT**

**PROCLAMATIONS, RULES AND REGULATIONS**

627

Vol. CXLI

THURSDAY, JULY 19, 2018

No. 64

No. 69

**THE TAX COLLECTION ACT**

THE TAX COLLECTION (APPROVED WRITE-OFF)  
(NO. 4) 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. 4) Order, 2018.
2. Subject to section 47A(5) of the Act, I, as Minister, declare that—
  - (a) there is uncollected the sum of \$848,040,344.56 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

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Celect Hotel & Restaurant Supplies Limited	MBT	December 2016	60,000.00	16,211.13	-	76,211.13
	Asset Tax	Dec 2012 to Dec 2016	235,000.00	146,365.50	-	381,365.50
	PAYE	Dec 2011 & Dec 2014	-	19,893.53	6,915.39	26,808.92
	Education Tax	Feb 2015	-	10,516.33	3,808.00	14,324.33
	GCT	April to May 2013; Oct 2013 & Dec 2013; Feb to July 2014; Sept to Dec 2014 & Jan 2015	1,625,182.00	401,161.60	1,368,774.75	3,395,118.35
Alvin Clarke	Individual Income Tax	Dec 2012 to Dec 2013	48,000.00		32,884.77	80,884.77
	Education Tax	Dec 2012	10,743.36		3,890.21	14,633.57
Button Bay Beach Getaway Limited	Minimum Business Tax	Dec 2016 to Dec 2017	90,000.00	18,705.15	-	108,705.15
Schrader Camargo Ingenieros Asociados SA	PAYE	Dec 2007; Jan to Aug 2008 & Dec 2008	-	2,976,590.50	9,285,984.11	12,262,574.61
	Asset Tax	Dec 2007			0.02	0.02
	Corporate Income Tax	Dec 2008 to Dec 2009	59,373,033.40	29,686,516.70	131,936,275.94	220,995,826.04

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Real Oil Jamaica Limited	MBT	Dec 2015 to Dec 2017	120,000.00	22,861.85		142,861.85
	PAYE	Sept 2014; Oct 2015; Feb 2016; Apr to May 2016 & Aug 2016	-	117.02	58.33	175.35
	GCT	Sept to Dec 2011; Jan to July 2012	11,678,069.00	2,875,978.00	25,134,282.00	39,688,329.00
	Education Tax	Feb 2016; Apr to May 2016 & Aug 2016	-	-	30.65	30.65
	Corporate Income Tax	Dec 2012 & Dec 2015	17,883,807.00	5,000.00	5,816,531.07	23,705,338.07
Vincent Dunkley	Property Tax	2013 to 2017	92,350.00	6,600.00	-	98,950.00
J B Property Management	Corporation Income Tax	Dec 2009 & Dec 2010	-	-	5,201,947.50	5,201,947.50
Dudley Bartley	GCT	2002; Aug 2003; Apr, Jun, Aug & Oct 2004; Feb, Apr, Aug, Oct, Nov & Dec 2005; Mar & Apr 2006; Jun to Dec 2006; Jan 2007; Mar to Dec 2007; Jan 2008; Mar to Apr 2008; Jun to Jul 2008; Sept to Dec 2008; Jan to May 2009; Sept to Dec 2009; Jan 2010; Jun Sept 2010; Nov to Dec 2010	-	-	3,950,964.10	3,950,964.10

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Hopeton Clarke	PAYE	Jan to Nov 2007; Jan to Nov 2008; Jan to Nov 2009; Jan to Dec 2010		636,107.61	1,365,043.51	2,001,151.12
	Individual Income Tax	Dec 2007 to Dec 2010	-	-	785,232.78	785,232.78
Sure-Well	PAYE	Apr to Dec 2008; Jan to Dec 2009	56,474.86	1,857,409.28	3,875,263.79	5,789,147.93
Ken & Dougie	PAYE	Feb to Dec 2010	-	2,868,326.72	5,088,806.28	7,957,133.00
Williams Auto & Service Centre	GCT	May to Oct 2009 & Dec 2009; Mar & Apr 2010; Jun to Dec 2010	-	170,592.94	2,197,177.44	2,367,770.38
Garan-Tee Construction Company Limited	Corporate Income Tax	Dec 2010	6,473,506.08	3,986,749.45	11,428,897.24	21,889,152.77
Solid Rock Construction Company Limited	Education Tax	Dec 2007 to Dec 2010	9,915,086.77	-	3,531,575.67	13,446,662.44
	PAYE	Jan to Dec 2007; Jan to Dec 2008; Jan to Jul 2009; Sep to Dec 2009; Jan to Dec 2010	26,205,503.51	130,847,261.24	190,072,264.69	347,125,029.44
Johnson's Building Division Limited	GCT	Mar 2008; Jun to Dec 2008; Jan 2009 & Dec 2010	1,613,054.81	1,109,044.97	27,221,648.02	29,943,747.80
	Corporate Income Tax	Dec 2008 to Dec 2009	2,425,566.78	-	1,626,789.55	4,052,356.33
Lowe's National Service Station Limited	Corporate Income Tax	Dec 2007	3,331,775.38	1,665,887.69	6,361,405.78	11,359,068.85
Kids & Things Limited	GCT	Jan 2007; Jul to Dec 2007; Jan to Apr 2008; Jun to Dec 2008; Jan to Mar 2009	7,107.71	52,196.36	425,105.04	484,409.11
	Education Tax	Dec 2009 & Dec 2010	20,202.00	-	7,195.59	27,397.59

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
	Asset Tax	Dec 2009 & Dec 2010	8,000.00	-	2,574.24	10,574.24
Hatfield Hardware & Supplies Limited	GCT	Feb to Jul 2007; Sept & Dec 2007; Mar to Dec 2009; Jan to Sept 2010 & Nov 2010	69,951.59	231,852.20	2,867,981.01	3,169,784.80
	PAYE	Dec 2007; Jan to Feb 2008 & Dec 2008; Jan to Jun 2009	-	38,216.06	102,197.09	140,413.15
Industrial Catering Service Limited	Corporate Income Tax	Dec 2003	34,219,187.07	-	53,127,076.85	87,346,263.92
		<b>Grand Total</b>	<b>175,561,601.32</b>	<b>179,650,161.83</b>	<b>492,828,581.41</b>	<b>848,040,344.56</b>

Dated this 19th day of July, 2018.

NIGEL CLARKE  
Minister of Finance and the Public Service.