



THE
JAMAICA GAZETTE
SUPPLEMENT

PROCLAMATIONS, RULES AND REGULATIONS

633

Vol. CXLI

THURSDAY, JULY 19, 2018

No. 65

No. 70

THE TAX COLLECTION ACT

THE TAX COLLECTION (APPROVED WRITE-OFF)
(No. 5) 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. 5) Order, 2018.
2. Subject to section 47A(5) of the Act, I, as Minister, declare that:—
 - (a) there is uncollected the sum of \$183,708,065.00 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
Andrew Mckay	Education Tax	Dec 2015	60,940	-	10,049.10	70,989.10
	Income Tax	Dec 2014 & Dec 2015	580,146.00	268,901.00	140,279.15	989,325.15
Royland Murray	GCT	Jan to Dec 2011; Jan to Dec 2012; Jan to Sept 2013; Nov & Dec 2013 & Jan 2014	8,786.00	37,196.50	69,771.81	115,754.31
L & B Supersaves Limited	GCT	Jan 2011; Apr 2012; Jun to Dec 2012 & Jan 2013	256,084.86	169,248.16	753,094.90	1,178,427.92
	Asset Tax	Dec 2012	10,000.00	-	3,168.49	13,168.49
	Education Tax	Dec 2012	15,210.00	-	5,334.39	20,544.39
	PAYE	Dec 2011; Jan to Apr 2012; Jun to Oct 2012 & Dec 2012	20,894.00	57,450.87	50,091.37	128,436.24
Erald George Romans	Education Tax	Dec 2012	10,743.00	-	4,042.00	14,785.00
	Income Tax	Dec 2012 & Dec 2013	48,000.00	-	33,563.00	81,563.00
Marvia Tharkurdeene	Education Tax	Dec 2012	9,783.00	-	3,681.00	13,464.00
	Individual Income Tax	Dec 2012 & Dec 2013	24,000.00	-	16,781.00	40,781.00
Cygano Russell	Individual Income Tax	Dec 2012 & Dec 2013	553,118.00	381,559.00	65,015.61	999,692.61
	Education Tax	Dec 2012 & Dec 2013	5,033.00	235,000.00	53,231.43	293,264.43
Kenute McFarlane	Individual Income Tax	Dec 2012 to Dec 2016	36,000.00	235,000.00	122,110.18	393,110.18

SCHEDULE, *contd.*

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Kenute McFarlane	Individual Income Tax	Dec 2012 to Dec 2016	36,000.00	235,000.00	122,110.18	393,110.18

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
The Foundation for International Self Help Development (Ja.) Ltd. - FISH	Education Tax	Dec 2011; Dec 2012 & Dec 2013; Jan to Dec 2014; Jan to Dec 2015; Jan to Dec 2016	10,441,988.04	-	3,676,010.69	14,117,998.73
	PAYE	Jan to Oct 2011 & Dec 2011; Jan to Dec 2012; Jan to Dec 2013; Jan to Dec 2014; Jan to Dec 2015 & Jan to Dec 2016;	24,872,150.56	57,107,379.34	47,309,098.53	129,288,628.43
Earl Thyme	Income Tax	Dec 2011	10,881.00	-	-	10,881.00
Train Track Hardware Limited	Income Tax	Dec 2011	10,881.00			10,881.00
	GCT	Jan 2012; Mar to Jul 2012 & Dec 2012; Jan 2013; Mar to Apr 2013; Aug to Dec 2013; Jan 2014; Mar to Apr 2014	341,379.48	246,211.92	537,310.63	1,124,902.03
Pierre Alcindor	Individual Income Tax	Dec 31, 2010	-	72,590.12	4,761.62	77,351.74
	Education Tax	Dec 31, 2010	-	75,000.00	20,009.80	95,009.80
Catering by Fay Limited	GCT	Jul & Aug 2011; Oct & Nov 2011; Jan & Feb 2012; Jun to Aug 2012; -Oct to Dec 2012; Jan to Dec 2013; Jan to Jul 2014; Oct & Nov 2016	4,122,245.77	1,579,743.34	6,666,056.78	12,368,045.89

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
	PAYE	Mar to Dec 2011; Jan & Feb 2012; Apr to Dec 2012; Aug 2013	-	138,345.61	91,284.82	229,630.43
	Education Tax	Dec 31 2012 & Dec 31, 2013	177,867.48	-	84,940.73	262,808.21
Jose Cartellone Construcciones Civiles S.A.	Asset Tax	Dec 31, 2011	-		5,034.25	5,034.25
Robert Hugo Fanning	Individual Income Tax	June 30, 2005	-	-	69,9092.88	69,9092.88
Anabay Dental Centre Limited	PAYE	May to Dec 2012	27,872.00	77,797.73	67,729.28	179,399.01
	Education Tax	Dec 2011 & Dec 2012	58,305.00	-	22,546.69	80,851.69
	MBT	Dec 2016 & Dec 2017	120,000.00	24,108.86	-	144,108.86
Oral McIntosh	Individual Income Tax	Dec 2012 & Dec 2013		30,000.00	11,210.00	41,210.00
	Education Tax	Dec 2013; Dec 2014 & Dec 2015	3,703.00	15,000.00	7,206.00	25,909.00
Edbar Security Limited	Education Tax	Dec 2012; Dec 2013 & Dec 2014; Jan to Feb 2015; Apr to Jun 2015; Aug to Dec 2015	582,579.73	-	225,787.67	808,367.40
	MBT	Dec 2016 & Dec 2017	120,000.00	25,771.54	-	145,771.54
	PAYE	Mar 2011; Feb 2013; Apr to Nov 2013; Jan to Sept 2014 & Nov 2014; Aug 2015	48,547.59	101,861.62	74,466.18	224,875.39

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Leo Guo T/A Great Sea Trading	Education Tax	Dec 2015	1,669.68	-	270.56	1,940.24
	GCT	May 2015	89,040.15	8,904.00	47,277.00	145,221.15
	Individual Income Tax	Dec 2015	6,975.00	5,000.00	2,934.77	14,909.77
Quantum Jamaica Limited	PAYE	Feb to Dec 2012; Jan to Dec 2013; Feb to Jun 2014	242,277.21	618,457.52	514,297.03	1,375,031.76
	Corporate Income Tax	Dec 2011	149.42	-	-	149.42
	Education Tax	Dec 2012; Dec 2013 & Dec 2014	119,238.94	-	47,087.70	166,326.64
	GCT	Feb to Jun 2014; Aug to Nov 2014; Feb 2015; Apr to Jun 2015; Feb & Aug 2016	465,810.00	197,876.10	412,232.52	1,075,918.62
	MBT	Dec 2016 & Dec 2017	120,000.00	-	29,495.63	77,495.63
Clinton Burke	Individual Income Tax	Dec 2013	48,000.00	-	29,495.63	77,495.63
	Education Tax	Dec 2012	10,743.36	-	3,131.66	13,875.02
Sylvester Bennett	Education Tax	Dec 2007 & Dec 2009	7,754.66	-	2,634.90	10,389.56
Taneisha Johnson Henry	Education Tax	Dec 2012	9,783.36	-	3,524.77	13,308.13
	Individual Income Tax	Dec 2012 & Dec 2013	24,000.00	-	16,398.65	40,398.65
Okechukwu Uche	Individual Income Tax	Dec 2013; Dec 2014 & Dec 2015	1,164,105.46	571,638.00	621,340.51	2,357,083.97
	Education Tax	Dec 2015	85,754.15	-	26,055.26	111,809.41

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
St. Joseph High School	Education Tax	Dec 2014; Jan to Sept & Nov 2015; Jan to Apr 2016; Sept & Dec 2016 & May 2017	339,591.11	-	135,141.90	474,733.01
	PAYE	Jan 2011; Apr to Dec 2011; Jan to Dec 2012; Jan to Dec 2013; Jan to Apr 2014; Jun to Aug & Dec 2014; Mar to Sept & Nov 2015; Jan to Apr 2016; Sept & Dec 2016 & Dec 2017	321,070.10	2,242,979.53	2,742,703.14	5,306,752.77
Enid May Chen	Individual Income Tax	Dec 2011	-	-	10,546.40	10,546.40
Ferdinand Ramsaran	GCT	Jan to Dec 2011; Jan to Aug 2012	320,472.00	128,188.80	845,824.54	1,294,485.34
A.C.P. Manufacturing Limited	PAYE	Jan to Dec 2011	789,577.80	2,665,725.88	2,735,451.12	6,190,754.80
	Education Tax	Dec 2011	427,704.63	-	165,394.44	593,099.07
		Grand Total	47,170,855.54	67,316,935.44	69,220,274.02	183,708,065.00

Dated this 19th day of July, 2018.

NIGEL CLARKE
Minister of Finance and the Public Service.