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SUPPLEMENT

PROCLAMATIONS, RULES AND REGULATIONS

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TUESDAY, APRIL 2, 2019

No. 31A¹

CORRIGENDUM

No. 55B¹

The following supersedes the publication which appeared in the Jamaica Gazette Proclamation, Rules and Regulations, No. 28B, dated April 1, 2019:

THE TAX COLLECTION ACT

THE TAX COLLECTION (APPROVED WRITE-OFF)
(No. 5) 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. 5) Order, 2019.
2. Subject to section 47A (5) of the Act, I, as Minister, declare that—
 - (a) there is uncollected the sum of \$56,833,348.44 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 subparagraph (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
Andrew Gordon	Income Tax	Dec 2012 Dec 2013	24,000.00	0.0	19,809.66	43,809.66
	Education Tax	Dec 2012	9,783.36	0.0	4,915.23	14,698.59
Guisida Waugh	Income Tax	Dec 2015 Dec 2017	0.0	15,000.00	5,300.08	20,300.08
	Education Tax	Dec 2013	28.00	0.0	14.07	42.07
Fredrick Drummond	Income Tax	Dec 2012	24,000.00	0.0	21,328.56	45,328.56
	Education Tax	Dec 2012	10,743.36	0.0	5,397.54	16,140.90
TSD Jamaica Limited	PAYE	Dec 2011	0.0	20,974.14	33,097.71	54,071.85
Errol Linton	Income Tax	Dec 2012 Dec 2013	24,000.00	0.0	19,809.66	43,809.66
	Education Tax	Dec 2012	9,783.34		4,915.23	14,698.57
MoBay Proper Limited	GCT	Jan to Dec 2011 Jan 2012	0.0	41,707.25	149,097.46	190,804.71
Pierre Alcindor	Income Tax	Dec 2011 to Dec 2016	0.0	352,692.17	100,544.52	453,236.69
	Education Tax	Dec 2011 Dec 2012 Dec 2013	0.0	224,257.74	78,751.69	303,009.43
Hammond's Pastry Place	GCT	Jun & Dec 2012 May, Jul & Aug 2013 Jan to Dec 2014 Jan to Dec 2015 Jan to Dec 2016	20,918,048.33	4,658,869.54	16,435,965.96	42,012,883.83
MDRS Management Company Limited	Asset Tax	Dec 2016	200,000.00	0.0	84,575.34	284,575.34

SCHEDULE

(Paragraph 2(a))

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MDRS Management Company limited	Asset Tax	Dec 2016	200,000.00	0.0	84,575.34	284,575.34

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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 subparagraph (a), as it relates to the taxpayers listed in the attached Schedule, is written-off.

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
William Foster	Income Tax	Dec 2012	5,195.5	0.0	5,430.91	10,626.41
	Education Tax	Dec 2011 Dec 2012	10,498.65	0.0	5,279.38	15,778.03
Kenneth Bogle	PAYE	Apr 2011 Dec 2011	0.0	41,086.71	67,589.70	108,676.41
	Education Tax	Dec 2013	19,500.00	0.0	9,805.82	29,305.82
Balance Brushmaking Company Limited	GCT	Jul, Nov & Dec 2012 Jun & Dec 2013 Jan to Mar 2014 Jun 2014	3.50	139,689.87	257,958.78	397,652.15
One on One Educational Services Limited	Income Tax	Dec 2015 Dec 2017	0.0	50,000.00	9,648.12	59,648.12
	Education Tax	Mar to Dec 2015 Jan to Dec 2016 Jul to Dec 2017 Jan, Sept & Nov 2018	0.0	0.0	606,999.61	606,999.61
	PAYE	Apr to Dec 2015 Jan to Dec 2016 Jun to Dec 2017 Jan to Nov 2018	0.0	7,551,653.16	4,358,306.74	11,909,959.90
	Asset Tax	Dec 2015 Dec 2016 Dec 2017 Dec 2018	0.0	0.0	178,171.23	178,171.23
	MBT	Dec 2017 Dec 2018	0.0	19,120.82	0.0	19,120.82
		Grand Total	21,255,584.04	13,115,051.40	22,462,713.00	56,833,348.44

Dated this 28th day of March, 2019.

NIGEL CLARKE
Minister of Finance and the Public Service.