



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

**PROCLAMATIONS, RULES AND REGULATIONS**

146A

Vol. CXLII

MONDAY, APRIL 1, 2019

No. 30A

No. 54A

**THE TAX COLLECTION ACT**

THE TAX COLLECTION (APPROVED WRITE-OFF) (NO. 7) 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. 7) Order, 2019.
2. Subject to section 47A(5) of the Act, I, as Minister, declare that—
  - (a) there is uncollected the sum of \$297,099,685.03 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
  - (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
A & G Enterprise	GCT	Mar to Dec 2007	0.25	254,377.37	8,230,531.6	8,484,909.22
Andito's Food Limited	PAYE	Dec 2012 Dec 2013 Dec 2014 Dec 2015	0.00	887,288.43	546,919.41	1,434,207.84
	Corporate Income Tax	Dec 2016	0.00	0.00	22,095.33	22,095.33
	Asset Tax	Dec 2012 Dec 2013 Dec 2014	0.00	0.00	8,999.59	8,999.59
	Education Tax	Dec 2011 Dec 2017 Dec 2014 Dec 2015	0.00	0.00	149,752.89	149,752.89
	GCT	Sept to Dec 2012 Jan to Dec 2013 Jan to Sept 2014 Jan to May 2015 Jul to Aug 2015 Nov to Dec 2015 Mar & Jun 2016	5,230,316.00	1,934,936.45	6,538,459.56	13,703,712.01
Audrey Hoyte	Individual Income Tax	Dec 2014 Dec 2015 Dec 2016 Dec 2017	790,000.00	325,000.00	391,129.96	1,506,129.96
	Education Tax	Dec 2014 Dec 2015 Dec 2016 Dec 2017	69,412.25	0.00	23,494.59	92,906.84
Clement Williams	Individual Income Tax	Dec 2012 Dec 2013	31,764.61	0.00	25,711.99	57,476.60
	Education Tax	Dec 2012	10,743.36	0.00	5,573.72	16,317.08
Collington Jennings	Income Tax	Dec 2009	30,000.00	0.00	0.00	30,000.00

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Covenant Christian Academy & Children's Centre	Education Tax	Dec 2011 Dec 2012 Dec 2013 Dec 2014 Jan 2015 to Dec 2017 Jan to Jun 2018	7,598,339.84	0.00	3,482,921.27	11,081,261.11
	PAYE	Jan 2011 to Dec 2012 Jan to Aug 2013 Oct to Dec 2013 Jan 2014 to Dec 2015 Jan to Jun 2016 Sep to Nov 2016 Mar to May 2017 Jul to Nov 2017 Jan to Jun 2018	6,555,531.64	18,124,516.49	15,944,322.67	40,624,370.80
Daniel Charles Gardener	Education Tax	Dec 2012 Dec 2014	19,722.36	0.00	10,232.07	29,954.43
	Income Tax	Dec 2012 Dec 2013 Dec 2015	24,000.00	15,000.00	27,332.25	66,332.25
Erica Williams-Green	Income Tax	Dec 2008	2,746.66	0.00	5,139.30	7,885.96
Errol Campbell	Education Tax	Dec 2012	10,903.36	0.00	5,656.73	16,560.09
	Income Tax	Dec 2012 Dec 2013	72,000.00	0.00	60,609.69	132,609.69
Errol White	Education Tax	Dec 2007	1,734.80	0.00	903.98	2,638.78
	Income Tax	Dec 2007	168,006.54	0.00	416,466.96	584,473.50
Facey Commodity Co. Ltd	Withholding Tax Misc	Dec 2006	0.00	0.00	2,340.32	2,340.32
	Company Income Tax	Dec 2009	0.00	0.00	43,823,017.23	43,823,017.23

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Jamaican Villa Vacations	GCT	Jul to Sept 2008; Jan 2009 to Dec 2010	0.00	0.00	3,271,535.00	3,271,535.00
	PAYE	Jan to Jul 2007; Sept to Nov 2007	0.00	7,277.68	25,707.89	32,985.57
Jeremy Ferguson	GCT	Apr to Sept & Dec 2010	168,010.03	85,171.19	793,499.00	1,046,680.22
	Education Tax	Dec 2010	19,365.37	0.00	7,533.55	26,898.92
Jun Tu T/A Ching Sheng Wholesale	Education Tax	Dec 2012	2,301.00	0.00	1,193.77	3,494.77
	GCT	Sept 2012 Oct 2012	0.00	3,927.50	5,999.09	9,926.59
L & R Better Buy	Education Tax	Dec 2011 Dec 2012	13,759.00	0.00	7,138.25	20,897.25
	GCT	Dec 2014 Mar 2015	0.06	10,000.00	6,245.00	16,245.06
Leo Anthony Henry	Education Tax	Dec 2012	6,034.00	0.00	3,127.73	9,161.73
Marline Dally	Income Tax	Dec 2010	489,477.29	0.00	384,551.89	874,029.18
Michelle Grant	Income Tax	Dec 2008 Dec 2009 Dec 2010	0.00	0.00	895,315.37	895,315.37
Michael's Mattress Warehouse Ltd.	GCT	Jan & Dec 2012 Feb 2013	15,466.25	6,319.94	31,451.09	53,237.28
Millway Fast Food & Bar	GCT	Jan 2007 to Aug 2008	0.00	0.00	549,345.00	549,345.00
Nancy Long Beckham	Education Tax	Dec 2007	128,699.02	0.00	67,121.57	195,820.59

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Quality Academics Limited	PAYE	Dec 2007; Jan 2008 to Dec 2010; Dec 2011; Feb to May 2012 & Dec 2012; Dec 2013; Apr to Dec 2014; Dec 2015 Dec 2016	2,529,675.90	32,879,245.59	50,192,508.33	85,601,429.82
	Education Tax	Dec 2009; Dec 2010; Dec 2011; Dec 2012; Dec 2013 Dec 2015 Nov 2016	1,709,886.63	0.00	1,176,243.19	2,886,129.82
Saturn Sales Limited	GCT	Sep to Dec 2004	1,353,519.00	1,042,356.00	52,277,961.29	54,673,836.29
Transaction E-Pins Limited	GCT	May 2010	1,834,223.84	1,376,525.00	18,832,641.00	22,043,389.84
Vestcom Limited	Asset Tax	Dec 2017	0.00	0.00	739.73	739.73
	Corporate Income Tax	Dec 2013 Dec 2014 Dec 2015	0.00	65,000.00	1,797,799.13	1,862,799.13
	GCT	Jan & Mar 2015	517,327.00	155,439.61	428,920.61	1,101,687.22
	MBT	Jan 2017	3,741.03	881.11	0.00	4,622.14
Volney Ainsley	Income Tax	Dec 2014	4,175.00	0.00	3,121.42	7,296.42
	Education Tax	Dec 2014 Dec 2015	27,180.00	0.00	7,050.57	34,230.57
		<b>Grand Total</b>	<b>29,438,062.09</b>	<b>57,173,262.36</b>	<b>210,488,360.58</b>	<b>297,099,685.03</b>

Dated this 27th day of March, 2019.

NIGEL CLARKE  
Minister of Finance and the Public Service.

