



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

**PROCLAMATIONS, RULES AND REGULATIONS**

958A

Vol. CXLI

WEDNESDAY, NOVEMBER 14, 2018

No. 128A

No. 164A

**THE TAX COLLECTION ACT**

THE TAX COLLECTION (APPROVED WRITE-OFF) (NO. 8)  
ORDER, 2018

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. 8) Order, 2018.
2. Subject to section 47A(5) of the Act, I, as Minister, declare that—
  - (a) there is uncollected the sum of \$13,695,206.40 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 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
Straight Edge Construction	PAYE	Jan to Dec 2011; Dec 2012; Apr to Oct 2013 & Dec 2013; Mar to Dec 2014; Jan to Dec 2015; Jan 2016; Mar to Sept 2016	-	3,535,900.04	3,683,260.69	7,219,160.73
	Asset Tax	Dec 2015 Dec 2016	-	-	68,434.83	68,434.83
	Corporate Income Tax	Dec 2012 Dec 2013 Dec 2014 Dec 2015	-	340,000.00	869,141.51	1,209,141.51
Sea Wind Resort Limited	PAYE	Apr to Nov 2013	-	13,513.69	17,544.28	31,057.97
	GCT	Apr to Oct 2013	-	520,626.55	744,623.12	1,265,249.67
	Asset Tax	Dec 2012	-	-	6,071.92	6,071.92
MDRS Management Company Limited	PAYE	Aug 2013	-	-	871.22	871.22
	GCT	Feb & Apr 2015	-	0.70		0.70
	Asset Tax	Dec 2014 Dec 2015	-	-	19,921.23	19,921.23
Govange by Unique Eunice Wines	Special Consumption Tax	Jan to Dec 2015; Jan to Dec 2016; Jan to Dec 2017; Jan to Feb 2018	2,305,045.02	610,506.00	834,301.00	3,749,852.02
Calvin Downie	Education Tax	Dec 2012	11,703.36	-	4,909.57	16,612.93
	Income Tax	Dec 2012 Dec 2013	62,000.00	-	46,831.67	108,831.67
		<b>Grand Total</b>	<b>2,378,748.38</b>	<b>5,020,546.98</b>	<b>6,295,911.04</b>	<b>13,695,206.40</b>

Dated this 7th day of November, 2018.

NIGEL CLARKE  
Minister of Finance and the Public Service.

No. 987/03<sup>IV</sup>