



THE
JAMAICA GAZETTE
SUPPLEMENT

PROCLAMATIONS, RULES AND REGULATIONS

392³A

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FRIDAY, JUNE 28, 2019

No. 69²A

No. 114²A

THE TAX COLLECTION ACT

THE TAX COLLECTION (APPROVED WRITE-OFF)
(No. 8) ORDER, 2019

In exercise of the power 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. 8) Order, 2019.
2. Subject to section 47A(5) of the Act, I, as Minister, declare that:—
 - (a) there is uncollected the sum of \$85,569,589.59 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

- (c) the sum specified in sub-paragraph (a), as it relates to taxpayers listed in the attached Schedule, is written-off.

SCHEDULE

(Paragraph 2(a))

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Ambrose Walker	Education Tax	Dec 2011 Dec 2012	35,200.00	0.00	18,261.96	53,461.96
	Income Tax	Dec 2011 Dec 2012	81,867.10	0.00	88,482.82	170,349.92
Amos Aloni	Income Tax	Dec 2012 Dec 2013	1,829,924.33	0.00	1,008,231.20	2,838,155.53
	Education Tax	Dec 2013	35,280.03	0.00	18,978.47	54,258.50
Born Again End Time Tabernacle Limited	MBT	Dec 2016 Dec 2017 Dec 2018	180,000.00	48,633.39	0.00	228,633.39
Byron Williams	Education Tax	Dec 2015	7,800.00	0.00	3,055.69	10,855.69
	Income Tax	Dec 2015	10,000.00	5,000.00	5,876.32	20,876.32
Cerenia Nembhard	Income Tax	Dec 2012 Dec 2013	23,000.00	0.00	25,109.88	48,109.88
Chiron Limited	PAYE	Dec 2007	85,795.33	479,866.18	738,441.68	1,304,103.19
Classic Interior Limited	PAYE	Jan 2009	0.00	5,256.86	14,555.46	19,812.32
Cyber Café & Data Solutions Limited	PAYE	Apr & Dec 2009	3,113.87	14,283.29	19,284.20	36,681.36
Devon Atkinson	Education Tax	Dec 2012	9,783.36 *	0.00	5,231.65	15,015.01
	Income Tax	Dec 2012 Dec 2013	24,000.00	0.00	20,585.88	44,585.88

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Donovan Peters	Income Tax	Dec 2008	17,671.30	8,835.65	48,146.56	74,653.51
Dudley Bartley	Education Tax	Dec 2015	495.10	0.00	258.44	753.54
	GCT	Jan to Jun 2014 Aug to Dec 2014 Jan 2015 Mar to May 2015 Aug to Dec 2015 Jan to Feb 2016 Apr to Oct 2016 Dec 2016 Feb 2017 Apr 2017 Jun 2017 Sept, Oct & Dec 2017 Jan to May 2018 Jul to Sept & Nov 2018	2,019,290.45	483,921.13	1,544,495.20	4,047,706.78
Electronic Spares	MBT	Dec 2015 Dec 2016 Dec 2017 Dec 2018	0.00	64,944.53	0.00	64,944.53
	Asset Tax	Dec 2012 to Dec 2018	0.00	0.00	263,316.66	263,316.66
	Education Tax	Jun to Dec 2018	6,727.46	0.00	602.18	7,329.64
	PAYE	Nov & Dec 2011 Jan to Nov 2012 Jan 2013 Mar to Dec 2013 Jan to Dec 2014 Jan to Aug 2015 Dec 2015 Dec 2016	0.00	1,053,524.73	920,021.68	1,973,546.41

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
	GCT	Apr 2012 Dec 2012 Jan to Dec 2013 Jan to Aug 2014 Jan to Apr 2015 Jun 2015 Oct to Dec 2015 Jan to May 2016 Sept to Oct 2016 Jun to Sept 2018	0.00	478,279.72	576,205.88	1,054,485.60
Errol Murray	Education Tax	Dec 2011	6,418.00	0.00	3,411.61	9,829.61
Ezekiel Ramdas	Income Tax	Dec 2008	0.00	0.00	184,962.85	184,962.85
Fay Angella Newell	PAYE	Dec 2008	0.00	42,218.88	94,421.63	136,640.51
Fredell Moonasingh	Income Tax	Dec 2007 Dec 2008 Dec 2009 Dec 2010	0.00	0.00	352,086.89	352,086.89
Hyacinth Doreen Evans	Income Tax	Dec 2008	211,857.99	120,520.11	474,778.77	807,156.87
Jamaica Fun Farm Ltd.	CIT	Dec 2010	33,333.30	0.00	0.00	33,333.30
Jianwen Li	Income Tax	Dec 2010	488,750.77		578,989.78	1,067,740.55
Kerry-Ann Larmond	Income Tax	Dec 2012 Dec 2013	72,000.00	0.00	61,987.21	133,987.21
	Education Tax	Dec 2013	11,703.36	0.00	6,295.68	17,999.04
Lenworth Webster	Income Tax	Dec 2001 Dec 2002 Dec 2003 Dec 2004	57,487.60	0.00	31,369.96	88,857.56
Linton Hugh Wint	Income Tax	Dec 2010	17,841.81	0.00	15,768.10	33,609.91
Lloyd Williams	Education Tax	Dec 2010	5,324.00	0.00	2,847.01	8,171.01

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Mashalene Spencer	Education Tax	Dec 2007 Dec 2008	6,747.78	0.00	3,608.37	10,356.15
Mawangie Samms	Education Tax	Dec 2007 Dec 2008 Dec 2009 Dec 2010	19,298.13	0.00	10,319.66	29,617.79
	Income Tax	Dec 2007	5,483.00	0.00	23,388.49	28,870.49
Maxine Allen	Income Tax	Dec 2009	0.00	0.00	11,946.70	11,946.70
Orrett A Allison	Income Tax	Dec 2012 Dec 2013	13,973.04	0.00	9,517.09	23,490.13
Paulette Powell	PAYE	Jan to Aug 2008 Oct to Dec 2008 Jan 2009 Mar to May & Jul 2009 Sept to Dec 2009 Jan, Feb and May 2010	9,804.41	71,772.94	120,867.46	202,444.81
Percival Campbell	Education Tax	Dec 2012	9,783.36	0.00	5,231.65	15,015.01
	Income Tax	Dec 2013	2,216.64	0.00	1,761.03	3,977.67
Richard Atherton	Income Tax	Dec 2007 Dec 2008	12,783,587.09	6,391,793.54	29,502,603.09	48,677,983.72
Rose Waugh	Income Tax	Dec 2007 Dec 2008 Dec 2009	111,817.72	33,845.69	295,574.59	441,238.00
	Education Tax	Dec 2009	5,662.00	0.00	3,027.75	8,689.75
Roy King	Income Tax	Dec 2008 Dec 2009	48,909.20	17,717.60	114,505.41	181,132.21
	Education Tax	Dec 2008	6,622.55	0.00	3,541.40	10,163.95

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Rupert Hibbert	Income Tax	Dec 2012 Dec 2013	96,000.00	0.00	82,343.50	178,343.50
	Education Tax	Dec 2012	12,018.36	0.00	6,426.81	18,445.17
Shawn Almirah Baugh	Income Tax	Dec 2002 Dec 2003 Dec 2004	17,676.00	142,038.00	498,282.57	657,996.57
	Education Tax	Dec 2002 Dec 2003 Dec 2004	0.00	0.00	2,059.71	2,059.71
Stephen Roy Loney	Education Tax	Dec 2012	9,783.36	0.00	5,262.84	15,046.20
Supreme Syrup (Successor) Ltd.	GCT	Sept to Dec 2009 Jan to Aug 2010	2,949,713.15	781,154.00	14,219,428.00	17,950,295.15
Tennyson Oliver Thompson	Education Tax	Dec 2010	1,300.00	0.00	695.17	1,995.17
Thein Zaw	Income Tax	Dec 2015	572,372.00	286,186.00	156,439.22	1,014,997.22
Top Bargain Pharmacy Limited	Education Tax	Dec 2007	42,632.35	0.00	22,797.62	65,429.97
	PAYE	Dec 2007	44,500.00	248,895.20	385,010.93	678,406.13
Trans Express Courier Limited	Income Tax	Dec 2010	52,788.72	0.00	36,095.46	88,884.18
Yvette May Rose	Income Tax	Dec 2008 Dec 2009	2,596.19	9,371.49	26,163.75	38,131.43
	Education Tax	Dec 2009	5,617.78	0.00	3,004.10	8,621.88
		Grand Total	22,105,566.99	10,788,058.93	52,675,963.67	85,569,589.59

Dated this 28th day of June, 2019.

NIGEL CLARKE
Minister of Finance and the Public Service.

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