



THE
JAMAICA GAZETTE
SUPPLEMENT

PROCLAMATIONS, RULES AND REGULATIONS

648M

Vol. CXLII

THURSDAY, SEPTEMBER 5, 2019

No. 95C

No. 154H

THE TAX COLLECTION ACT

THE TAX COLLECTION (APPROVED WRITE-OFF)
(No. 9) 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. 9) Order, 2019.
2. Subject to section 47A (5) of the Act, I, as Minister, declare that—
 - (a) there is uncollected the sum of \$1,176,253,041.85 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

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- (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
Anna Kay Zaidie Lazarus T/A Pineapples & Onion	Income Tax	Dec 2015	10,000.00	5,000.00	5,402.00	20,402.00
	MBT	Dec 2018	60,000.00	4,572.00	0.00	64,572.00
	Education Tax	Dec 2012	600.00	0.00	303.00	903.00
	GCT	Jun, Sept & Oct 2013	0.00	35,316.84	46,047.73	81,364.57
Barma Construction Limited	GCT	Oct 2014 Jan – Apr 2015 Jun to Dec 2015	605,175,645.99	63,705,299.00	433,960,956.00	1,102,841,900.99
	MBT	Dec 2017 Dec 2018	120,000.00	29,096.90	0.00	149,096.90
Berris Burchell Thomas	Individual Income Tax	Dec 2015 Dec 2016	7,000.00	15,000.00	7,364.08	29,364.08
	Education Tax	Dec 2011 Dec 2013	8,334.60	0.00	4,453.12	12,787.72
Brown's Petroleum Services Limited	Income Tax	Dec 2015	10,000.00	5,000.00	6,996.93	21,996.93
Chi Wai Lui T/A SJ Beauty Selection	MBT	Dec 2014	30,000.00	15,780.82	0.00	45,780.82
Christopher Simpson	Education Tax	Dec 2012	10,743.36	0.00	5,730.32	16,473.68
	Income Tax	Dec 2012 Dec 2013	48,000.00	0.00	42,673.39	90,673.39

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Crossword Souvenirs	GCT	June to Aug 2014	0.00	21,142.37	14,114.00	35,256.37
	PAYE	Jan to Mar; Jun & Sept 2011 Nov & Dec 2011 Dec 2012 Dec 2013 Mar to Sept 2014	55,303.42	168,560.85	76,215.52	300,102.79
	Education Tax	Dec 2011 Dec 2012 Dec 2013	243,901.60	0.00	131,426.17	375,327.77
	MBT	Dec 2014 Dec 2016 Dec 2017 Dec 2018	210,000.00	64,829.88	0.00	274,829.88
David Hylton	Income Tax	Dec 2012 Dec 2013	38,000.00	0.00	39,856.18	77,856.18
	Education Tax	Dec 2012	10,743.36	0.00	5,740.11	16,483.47
Dejdam Trading Company Limited	GCT	Jan to Dec 2012	476,405.67	76,077.00	670,368.91	1,222,851.58
Edutech Investment Limited	Education Tax	Dec 2014 Feb to Dec 2015 Jan to Apr 2016 Jun to Dec 2016	0.00	0.00	181,875.89	181,875.89

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Edutech Investment Limited cont'd	GCT	Oct to Dec 2012 Mar to May 2013 Aug to Dec 2013 Jan to Jun 2014 Aug to Dec 2014 Jan to Jun 2015 Sept to Dec 2015 Jan to Jun 2016 Aug to Dec 2016 Dec 2017 Jan to Mar 2018	0.00	1,516,378.00	6,380,358.21	7,896,736.21
	PAYE	Jan to Dec 2011 Jan to Dec 2012 Jan to Dec 2013 Jan to Nov 2014 Jan to Dec 2015 Jun to Dec 2016	1.56	1,433,625.11	1,560,909.92	2,994,536.59
Eric Hinds	Income Tax	Dec 2012 Dec 2013	14,000.00	0.00	12,506.72	26,506.72
	Education Tax	Dec 2012	9,783.36	0.00	5,757.53	15,540.89
Ernesto Sanchez	Education Tax	Dec 2012 Dec 2014	1,703.08	0.00	1,059.58	2,762.66

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Freeze Well Aircondition Parts, Supply & Service Limited	GCT	Oct to Dec 2011 Jan to Dec 2012 Feb 2013 Apr to Jul 2013 Sept - Nov 2013 Jan & Mar 2014 Jul to Sept 2014 Nov to Dec 2014 Mar to Jun 2015 Sept, Oct & Dec 2015 Jan 2016 Mar & Apr 2016 Jun, Aug & Dec 2016 Feb, Mar & May 2017	0.00	280,070.60	392,254.06	672,324.66
	Education Tax	Dec 2013	0.00	0.00	16,265.80	16,265.80
Greens Refrigeration Limited	Education Tax	Dec 2013	42,198.77	0.00	22,508.10	64,706.87
	Asset Tax	Dec 2012 Dec 2013	75,000.00	0.00	67,890.41	142,890.41
	MBT	Dec 2016 Dec 2017 Dec 2018	180,000.00	48,633.39	0.00	228,633.39
Island Black Pearl Limited	PAYE	Jan to Oct 2011	4,476,487.56	17,263,027.26	18,306,860.31	40,046,375.13
Kaestner Hart Taylor	Individual Income Tax	Dec 2012	18,272.00	0.00	16,820.78	35,092.78
	Education Tax	Dec 2012	10,743.36	0.00	5,710.75	16,454.11
Lost World Limited	GCT	Dec 2014 Apr to May 2015 Sep to Dec 2015 Nov 2012 Dec 2013	150,612.82	65,005.53	522.55	339,200.90

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Lost World Limited cont'd	Ed Tax	Dec 2013	349.63	0.00	179.96	529.59
	PAYE	Dec 2012	0.00	39.53	60.41	99.94
MER Jamaica Limited	GCT	Apr 2011 Jul to Dec 2011 Jan to Dec 2012 Jan to Dec 2013 Jan to Dec 2014	3,327,188.00	1,503,780.44	8,273,198.42	13,104,166.86
	Asset Tax	Dec 2013	0.00	0.00	11,129.02	11,129.02
Norman Leslie	Income Tax	Dec 2012	24,000.00	0.00	18,190.57	42,190.57
		Dec 2013				
Norman Samuels	Income Tax	Dec 2012	48,000.00	0.00	40,603.25	88,603.25
	Education Tax	Dec 2013	10,743.36	0.00	5,617.76	16,361.12
Sheila Thadhani	Income Tax	Dec 2011				
		Dec 2012				
		Dec 2013				
		Dec 2014				
		Dec 2015	0.00	\$190,000.00	\$91,697.50	\$281,697.50
Shuqing Wang	Personal Income Tax	Dec 2013				
		Dec 2014	33,258.24	0.00	437.12	33,695.36
Shuqing Wang t/as Cambridge One Stop Wholesale	GCT	Mar & Apr 2014	18,612.00	9,567.53	24,065.51	52,245.04
Trudi-Ann Patrice Felicia Golding-Coote	Education Tax	Dec 2015	468.69	0.00	244.41	713.10
	Income Tax	Dec 2010 Dec 2015	92,625.46	0.00	126,103.71	218,729.17
Walton Myers	Education Tax	Dec 2015	44,328.00	0.00	4,967.40	49,295.40
	Income Tax	Dec 2014 Dec 2015	482,078.00	176,614.00	101,341.25	760,033.25

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Whirle Limited	GCT	Feb to Dec 2011 Jan 2012 Sept & Dec 2017 Feb 2018	367,255.75	263,919.00	2,496,821.43	3,127,996.18
	Income Tax	Dec 2012 Dec 2017	38,725.00	50,000.00	18,904.37	107,629.37
		Grand Total	615,981,112.64	86,946,396.05	473,325,533.16	1,176,253,041.85

Dated this 29th day of August, 2019.

NIGEL CLARKE
Minister of Finance and the Public Service.