



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

**PROCLAMATIONS, RULES AND REGULATIONS**

3829

Vol. CXLIII

WEDNESDAY, DECEMBER 30, 2020

No. 171

No. 226

**THE TAX COLLECTION ACT**

**THE TAX COLLECTION (APPROVED WRITE-OFF) (PUBLIC BODIES) (NO. 3) ORDER, 2020**

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) (Public Bodies) (No. 3) Order, 2020.
2. Subject to section 47A(5) of the Act, I, as Minister, declare that—
  - (a) there is uncollected the sum of \$9,966,990,044.72 in tax arrears in respect of public bodies, 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 sub-paragraph (a), as it relates to the tax arrears of public bodies listed in the attached schedule, is written-off.

SCHEDULE

(Paragraph 2(a))

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Reason for Write-off as per Regulations
Bethel Basic School	Education Tax	Dec 2012	15,795.00	0.00	11,921.59	27,716.59	Entity did not benefit from the write-off process
	Education Tax	Dec 2012	343,989.12	0.00	259,632.65	603,621.77	
Grange Hill High School	PAYE	Dec 2012	1,672,869.65	6,606,514.64	3,531,286.29	11,810,670.58	Liabilities were omitted from previous write-off process
	PAYE	Dec 2007	-0.00	0.00	31,119.00	31,119.00	
Irwin High School	Education Tax	Dec 2011	3,058,681.84	0.00	2,307,207.78	5,365,889.62	a) Case was under Audit b) Entity did not benefit from the broad brush initially
	Minimum Business Tax	Dec 2015	0.00	321.03	0.00	321.03	
Jamaica Urban Transit Company Limited	GCT Withholding	Jun to Dec 2014	1,103,009,393.00	0.00	0.00	1,103,009,393.00	Inability to pay the debt based on consideration by the Commissioner General of the company's income, expenditure, assets and liabilities.
		Jan to Dec 2015					
		Jan to Dec 2016					
		Jan to Dec 2017					
		Jan to Dec 2018					
Jan to Jun 2020							



SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Reason for Write-off as per Regulations
Montego Bay Metro	PAYE	Apr to Dec 2011 Jan to Jul 2012 Oct & Dec 2012	3,996,375.50	16,793,225.60	14,645,782.13	35,435,383.23	a) The case was in court b) Entity did not benefit from the broad brush initially
	Education Tax	Dec 2011 Dec 2012	2,005,587.51	0.00	1,513,757.16	3,519,344.67	
NEPM Waste Management Limited	Assets Tax	Dec 2007 Dec 2008 Dec 2009 Dec 2010 Dec 2011	64,000.00	0.00	111,936.57	175,936.57	Entity did not benefit from the broad brush initially
	Education Tax	Dec 2011 Dec 2012	5,876,508.01	0.00	4,403,288.53	10,279,796.54	
St. Ann Parish Library	PAYE	Jan & Apr 2011 Jun to Dec 2011 Feb to Apr; & Jul 2012 Sept to Dec 2012	6,674,315.92	28,421,798.92	25,904,637.56	61,000,752.40	Entity did not benefit from the broad brush
	Education Tax	Dec 2008	70,447.37	0.00	52,946.92	123,394.29	

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Reason for Write-off as per Regulations
University Hospital of the West Indies	PAYE	Nov & Dec 2018 Jan to Dec 2019 Jan & Feb 2020	965,647,295.94	537,502,778.98	183,763,066.05	1,686,913,140.97	Inability to pay the debt based on consideration by the Commissioner General of the company's income, expenditure, assets and liabilities.
		Jul to Dec 2014 Jan to Dec 2015 Jan to Aug 2016 Nov & Dec 2016 Jan to Dec 2017 Jan to Dec 2018 Jan to Dec 2019 Jan to Apr 2020	1,392,112,668.38	0.00	0.00	1,392,112,668.38	
		GCT Withholding					
Grand Total	Education Tax	Dec 2014 Jan to Dec 2015 Jan to Dec 2016 Jan to Dec 2017 Jan to Dec 2018 Jan to Dec 2019 Jan & Feb 2020	1,554,347,766.33	0.00	782,261,114.70	2,336,608,881.03	
			5,155,704,565.75	2,334,996,034.67	2,476,489,444.30	9,966,990,044.72	

---

---

Dated this 29th day of December, 2020.

NIGEL CLARKE,  
Minister of Finance and the Public Service.