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SUPPLEMENT

PROCLAMATIONS, RULES AND REGULATIONS

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WEDNESDAY, JANUARY 23, 2019

No. 4B

No. 6B

THE TAX COLLECTION ACT

THE TAX COLLECTION (APPROVED WRITE-OFF) (PUBLIC BODIES) 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) (Public Bodies) Order, 2019.
2. Subject to section 47A(5) of the Act, I, as Minister, declare that—
 - (a) there is uncollected the sum of \$6,679,777,867.80 in tax arrears in respect of public bodies, 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 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
Betting, Gaming and Lotteries Commission	Education Tax	Dec 2012	0.01	0.0	0.0	0.01
Broadcasting Commission	Education Tax	Dec 2010	0.02	0.0	0.01	0.03
Cocoa Industry Board	PAYE	Dec 2009; Jan, Mar to May, Aug to Oct & Dec 2012	125,598.68	1,124,912.00	1,128,706.70	2,379,217.38
	Education Tax	Dec 2012	277,224.52	0.0	148,320.86	425,545.38
Department of Correctional Services	PAYE	Dec 2012	0.0	0.0	307,302,840.56	307,302,840.56
Financial Services Commission	PAYE	Dec 2007; Dec 2008; Jul to Sept 2010	0.0	0.0	50,965.91	50,965.91
Houses of Parliament	Education Tax	Dec 2011	10,328,121.60	0.0	4,864,290.61	15,192,412.21
	PAYE	Dec 2011	9,259,231.68	31,443,336.07	29,811,222.07	70,513,789.82
Independence Park Limited	Asset Tax	Jan 2008	0.0	0.0	481.88	481.88
Jamaica Constabulary Force	Education Tax	Dec 2011; Dec 2012	629,413,975.86	0.0	296,438,463.18	925,852,439.04
	PAYE	Dec 2011; Dec 2012	389,439,369.11	1,175,854,877.09	1,019,875,492.55	2,585,169,738.75

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Jamaica Racing Commission	PAYE	Dec 2007; Jan to Sept & Dec 2008; Jan to Mar, May to Sept, Nov & Dec 2009; Jan to May, Sept to Dec 2010; Jan, Mar to Dec 2011; Jan to Dec 2012	15,976.91	1,614,635.83	7,259,624.87	8,890,237.61
Ministry of Education	Education Tax	Dec 2012	850,951,851.33	0.0	400,777,340.07	1,251,729,191.40
	PAYE	Dec 2012	213,332,580.58	618,549,590.61	531,943,219.72	1,363,825,390.91
Ministry of Health	Education Tax	Dec 2012	25,500.77	0.0	12,010.23	37,511.00
	PAYE	Dec 2009 & Dec 2012	0.0	52,919.63	10,847.55	63,767.18
Ministry of Industry, Commerce, Agriculture and Fisheries	PAYE	Jan 2012	0.0	0.0	64,263.89	64,263.89
Ministry of Justice	PAYE	Oct 2008 Dec 2011 Dec 2012	0.0	0.0	4,145,331.01	4,145,331.01
Ministry of National Security	Education Tax	Dec 2012	11,769,585.14	0.0	5,543,184.40	17,312,769.54
	PAYE	May, Jul & Aug 2009; Jan & Jun 2010; Dec 2012	23,718.43	586,612.40	1,089,035.64	1,699,366.47

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
National Insurance Fund	PAYE	Dec 2007 Feb to May, Jul to Sept 2008; Apr to Jun, Sept to Nov 2009; Apr & May 2010	11,640.64	70,670.26	119,864.07	202,174.97
North-East Regional Health Authority	Education Tax	Dec 2012	73,641,723.90	0.0	34,683,436.17	108,325,160.07
Portland Parish Council	GCT	Nov 2011 July to Nov 2012	0.0	23,155.14	39,774.41	62,929.55
Post and Telecommunications Department	GCT	Aug to Dec 2010 Jan to Mar 2011	1,394,671.57	373,408.83	5,093,174.00	6,861,254.40
Road Maintenance Fund	Education Tax	Dec 2008 Dec 2009	0.05	0.0	0.02	0.07
	PAYE	Dec 2008 Apr 2009 Dec 2012	18,358.29	420,259.56	992,394.92	1,431,012.77
Tax Administration Jamaica	PAYE	Dec 2012	1,272,077.71	3,687,282.78	3,258,577.56	8,217,938.05
Tax Administration Services Department	PAYE	Dec 2011	0.0	0.0	22,137.94	22,137.94
Grand Total			2,191,301,206.80	1,833,801,660.20	2,654,675,000.80	6,679,777,867.80

Dated this 23rd day of January, 2019.

NIGEL CLARKE, DPhil., MP
Minister of Finance and the Public Service.

