



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

**PROCLAMATIONS, RULES AND REGULATIONS**

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No. 20<sup>2</sup>A

No. 16<sup>2</sup>A

**THE TAX COLLECTION ACT**

**THE TAX COLLECTION (APPROVED WRITE-OFF) ORDER, 2018**

In exercise of the powers 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) Order, 2018.
2. Subject to section 47A(5) of the Act, I, as Minister, declare that—
  - (a) there is uncollected the sum of \$705,681,906.35 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
  - (c) the sum specified in sub-paragraph (a), as it relates to the taxpayers listed in the attached Schedule, is written-off.

## SCHEDULE

Taxpayer	Tax Type	Affected Period	Return Tax Balance	Penalty	Interest	Total
Polka Dots Limited	Education Tax	Dec. 2005; Dec. 2006; Dec. 2007; Dec. 2008; Dec. 2009	1,545,516.23	0.00	520,211.92	2,065,728.15
	GCT	Sept. 2000 to Oct. 2000; Dec. 2000; Oct. 2001; May 2004; Aug. 2004; May 2005 to June 2005; Dec. 2005; April 2006 to June 2006; Aug. 2006; Nov. 2006 to May 2007; Aug. 2007 to May, 2008; July 2008; Sept. 2008 to Dec. 2008; March 2009 to May 2009; Oct 2009; Jan. 2010 to Feb. 2010;	4,222,612.76	1,472,707.80	40,047,425.38	45,742,745.94

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax Balance	Penalty	Interest	Total
Polka Dots Limited, <i>contd.</i>		May 2010 to Aug. 2010; Dec. 2010				
	PAYE	Dec. 2005; Dec. 2006; Dec. 2007; Dec. 2008; Mar. 2009 to Dec. 2010	881,384.08	4,545,674.85	6,678,828.70	12,105,887.63
M & A Construction & Heavy Equipment Limited	Corporate Income Tax	Dec. 2009	4,766,749.04	2,383,374.52	9,811,345.50	16,961,469.06
	PAYE	July 2007 to Dec. 2007; Dec. 2008	5,409,140.47	34,256,105.39	56,930,017.20	96,595,263.06
Opal Vassell Lee (Trading as Regal Caterers)	Education Tax	Dec. 2007 & Dec. 2008	2,962,679.04	0.00	997,220.81	3,959,899.85
		Jan. 2008 to Dec. 2008; July 2012 to Aug. 2012; Dec. 2012 to Feb. 2013; Aug. 2014 to Dec. 2014;	0.00	712,944.52	6,699,857.93	7,412,802.45

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax Balance	Penalty	Interest	Total
Opal Vassell Lee (Trading as Regal Caterers), <i>contd.</i>		Feb. 2015; May 2015 to June 2015; Aug. 2015; Oct. 2015 to Dec. 2015	0.00	712,944.52	6,699,857.93	7,412,802.45
Grand Total			\$71,882,386.24	\$150,564,374.05	\$483,235,146.06	\$705,681,906.35

Dated this 22nd day of February, 2018.

AUDLEY F. SHAW CD, MP  
Minister of Finance and the Public Service.