



THE
JAMAICA GAZETTE
SUPPLEMENT

PROCLAMATIONS, RULES AND REGULATIONS

442F

Vol. CXLIII

THURSDAY, MAY 7, 2020

No. 76D

No. 77D

THE TAX COLLECTION ACT

THE TAX COLLECTION (APPROVED WRITE-OFF) 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) Order, 2020.
2. Subject to section 47A(5) of the Act, I, as Minister, declare that—
 - (a) there is uncollected the sum of \$581,532,990.89 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 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
Andrea Brown	Income Tax	Dec 2014	17,483.00	0.00	6,618.10	24,101.10
	Education Tax	Dec 2014	2,696.48	0.00	1,020.74	3,717.22
Aston Foster	Income Tax	Dec 2012 Dec 2013	21,500.00	0.00	22,998.81	44,498.81
	Education Tax	Dec 2012	9,783.36	0.00	6,537.43	16,320.79
Anthony Kesson	Income Tax	Dec 2012 Dec 2013	24,000.00	23,176.92	0.00	47,176.92
	Education Tax	Dec 2012	9,783.36	6,287.86	0.00	16,071.22
Best Care Foundation	PAYE	Jan 2007 to Apr 2008 Jul & Dec 2008 Apr, May & Dec 2009 Dec 2010	8,830.15	94,797.06	217,808.33	321,435.54
	Education Tax	Dec 2008	2,000.00	0.00	1,202.51	3,202.51
Chocolate Dreams	Minimum Business Tax	Dec 2017 Dec 2018	120,000.00	39,072.98	0.00	159,072.98
	Asset Tax	Dec 2011 Dec 2013 Dec 2014 Dec 2015 Dec 2016 Dec 2017 Dec 2018	750,000.00	0.00	405,834.24	1,155,834.24
	Education Tax	Dec 2014 Oct 2016 Jan 2017 to Nov 2019	1,329,990.14	0.00	457,106.13	1,787,096.27
	PAYE	Feb to Nov 2014 Feb to Dec 2015 Feb to Aug 2016 Oct 2016 Jan 2017 to Nov 2019	1,904,870.80	3,429,940.25	1,687,804.49	7,022,615.54

SCHEDULE, *contd*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Andrea Brown	Income Tax	Dec 2014	17,483.00	0.00	6,618.10	24,101.10
	Education Tax	Dec 2014	2,696.48	0.00	1,020.74	3,717.22
Aston Foster	Income Tax	Dec 2012 Dec 2013	21,500.00	0.00	22,998.81	44,498.81
	Education Tax	Dec 2012	9,783.36	0.00	6,537.43	16,320.79
Anthony Kesson	Income Tax	Dec 2012 Dec 2013	24,000.00	23,176.92	0.00	47,176.92
	Education Tax	Dec 2012	9,783.36	6,287.86	0.00	16,071.22
Best Care Foundation	PAYE	Jan 2007 to Apr 2008 Jul & Dec 2008 Apr, May & Dec 2009 Dec 2010	8,830.15	94,797.06	217,808.33	321,435.54
	Education Tax	Dec 2008	2,000.00	0.00	1,202.51	3,202.51
Chocolate Dreams	Minimum Business Tax	Dec 2017 Dec 2018	120,000.00	39,072.98	0.00	159,072.98
	Asset Tax	Dec 2011 Dec 2013 Dec 2014 Dec 2015 Dec 2016 Dec 2017 Dec 2018	750,000.00	0.00	405,834.24	1,155,834.24
	Education Tax	Dec 2014 Oct 2016 Jan 2017 to Nov 2019	1,329,990.14	0.00	457,106.13	1,787,096.27
	PAYE	Feb to Nov 2014 Feb to Dec 2015 Feb to Aug 2016 Oct 2016 Jan 2017 to Nov 2019	1,904,870.80	3,429,940.25	1,687,804.49	7,022,615.54

SCHEDULE, *contd*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Chocolate Dreams cont'd	GCT	Feb & Mar 2013 May to Jul 2013 Oct & Dec 2013 Jan to Dec 2014 Jan to Aug 2015 Oct to Dec 2015 Feb to Sept 2016 Nov & Dec 2016 Jan to Jul 2017 Sept, Nov & Dec 2017 Jan 2018 to Oct 2019	6,415,981.21	2,587,061.76	7,896,589.92	16,899,632.89
	Income Tax	Dec 2016	335,206.00	65,000.00	180,498.50	580,704.50
CLM Lifetime Pharmacy Ltd	Minimum Business Tax	Dec 2016 Dec 2017 Dec 2018	180,000.00	0.00	73,574.59	253,574.59
Dajan Limited	Minimum Business Tax	Dec 2016 Dec 2017 Dec 2018	170,000.00	71,910.87	0.00	241,910.87
DANEM Engineering Limited	GCT	Aug to Dec 2009 Jan to Jul 2010 Sept & Oct 2010	7,428,234.61	2,332,475.00	41,558,227.40	51,318,937.01
Dannel Douglas	Income Tax	Dec 2012	99,144.00	0.00	40,104.72	139,248.72
Delisser McPherson	Income Tax	Dec 2012 Dec 2013	24,000.00	0.00	23,789.16	47,789.16
	Education Tax	Dec 2012	9,783.36	0.00	6,537.43	16,320.79
Derrick Hibbert	Education Tax	Dec 2015	6,681.00	0.00	3,512.07	10,193.07
	Income Tax	Dec 2015	10,000.00	5,000.00	7,885.21	22,885.21
Derrick Michael Patrick Leslie	Education Tax	Dec 2016	37,650.5	16,619.22	0.00	54,269.72
Devan Senior	Income Tax	Dec 2014	5,975.00	0.00	2,667.35	8,642.35
Eric Kerr	Income Tax	Dec 2013	2,741.39	0.00	0.00	2,741.39
Ferdie Green	Education Tax	Dec 2012	10,423.36	0.00	6,969.84	17,393.20
	Income Tax	Dec 2012 Dec 2013	39,000.00	0.00	13,520.09	52,520.09

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Greenwood Preparatory School Limited	Minimum Business Tax	Dec 2014, 2015, 2016, 2017 & 2018	300,000.00	154,986.35	0.00	454,986.35
	Education Tax	Dec 2011	54,405.00	0.00	36,379.26	90,784.26
Ian C. Roberts	Income Tax	Dec 2014	110,672.00	0.00	89,111.71	199,783.71
	Education Tax	Dec 2011, 2012, 2013 & 2014	37,555.00	0.00	25,094.97	62,649.97
Jassette Joy Wilson	Income Tax	Dec 2016	0.00	10,000.00	4,614.51	14,614.51
	Trade and Business Licence	2017/2018	7,500.00	0.00	0.00	7,500.00
John Bird	Income Tax	Dec 2010, 2011, 2012	490,785.36	173,038.68	563,407.32	1,227,231.36
	Education Tax	Dec 2013, 2014 & 2015	29,918.32	0.00	12,850.81	42,769.13
Leonard Depass	Income Tax	Dec 2012 Dec 2013	24,000.00	0.00	23,127.72	47,127.72
	Education Tax	Dec 2012	9,783.36	0.00	6,287.86	16,071.22
Leroy White	Education Tax	Dec 2014 Dec 2015 Dec 2016	58,157.00	0.00	22,018.61	80,175.61
	Income Tax	Dec 2015 Dec 2016	139,526.47	42,473.00	64,137.57	246,137.04
Mack D's Auto Sales and Services Limited	PAYE	Nov 2011 to Mar 2012 May 2012 to Mar 2015 May to Jun 2015 Aug 2015 Oct 2015 to Nov 2016	45,662,387.07	135,828,618.42	86,295,640.78	267,786,646.27
	GCT	Aug 2011 to May 2012 Oct & Nov 2013 Jan to Mar 2014	13,508,129.42	3,209,617.53	33,975,281.54	50,693,028.49
	Minimum Business Tax	Dec 2016, 2017 & 2018	180,000.00	73,573.59	0.00	253,573.59

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Mack D's Auto Sales and Services Limited cont'd	Education Tax	Dec 2011 Dec 2012 Dec 2013 Dec 2014 Jan to Mar 2015 May & Jun 2015 Aug 2015 Oct to Dec 2015 Jan to Nov 2016	15,493,444.98	0.00	10,247,250.81	25,740,695.79
Maxine Simms	Education Tax	Dec 2011 Dec 2012 Dec 2015	17,604.80	0.00	6,353.47	23,958.27
	Income Tax	Dec 2015	10,000.00	5,000.00	7,529.90	22,529.90
McGregor & Levy Limited	PAYE	Mar to Jun 2012 Sept 2012 to Jul 2016	0.02	7,708,018.06	7,462,233.20	15,170,251.28
Mint Corporation	Corporate Income Tax	Dec 2007 Dec 2008	399,209.52	199,604.76	1,209,918.83	1,808,733.11
	PAYE	Apr 2007 Oct to Dec 2007 Feb to Dec 2008 Jul to Dec 2009 Dec 2010	692,027.53	4,039,942.86	6,000,418.64	10,732,389.03
Nature Treats Limited	GCT	Mar to Nov 2007 Jan to Mar 2008 May to Jul 2008 Nov & Dec 2008 Jan to Mar 2009 Jun to Sept; Nov & Dec 2009 Jan; Mar; Jun; Aug; Oct & Dec 2010	136,270.25	78,309.61	1,414,495.83	1,629,075.69
	PAYE	Dec 2007 Jan to May & Dec 2008 Dec 2009	691,971.05	3,762,028.80	5,351,624.06	9,805,623.91
	Education Tax	Dec 2007 Dec 2008 Dec 2009	318,626.17	0.00	191,576.10	510,202.27

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Neville Blake	Education Tax	Dec 2012 Dec 2013	16,343.05	0.00	10,541.06	26,884.11
Neville Mills Associates Limited	Education Tax	Dec 2013 & 2014 Oct to Dec 2015 Jan to Dec 2016 Jan 2017	0.00	0.00	143,263.48	143,263.48
	GCT	Nov to Dec 2011 Jun 2012 to May 2013 Jul to Sept 2013 Dec 2013 Jan to Feb 2014 Apr, May & Aug 2014 Oct to Dec 2014 Jan to Feb 2015 Apr 2015 to Jun 2016 Oct to Dec 2016 Jan 2017	0.00	907,227.48	1,888,651.07	2,795,878.55
	PAYE	Jan to Dec 2011 Dec 2013 Dec 2014 Oct to Dec 2015 Jan to Dec 2016 Jan 2017	0.00	2,105,694.76	2,353,485.33	4,459,180.09
Noel Watson	Education Tax	Dec 2012 Dec 2014	9,784.36	0.00	6,542.56	16,326.92
	Income Tax	Dec 2012 Dec 2013 Dec 2015	22,000.00	5,000.00	19,250.79	46,250.79
Norman Laing	Education Tax	Dec 2012	130,000.00	33,666.98	0.00	163,666.98
	Income Tax	Dec 2013 Dec 2014 Dec 2015 Dec 2016	410,931.07	185,766.13	0.00	596,697.20
Norma Simpson Powell	Education Tax	Dec 2012	9,783.36	0.00	6,541.89	16,325.25
	Income Tax	Dec 2012 Dec 2013	24,000.00	0.00	23,800.09	47,800.09

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Oliver's Decorating Company Limited	PAYE	Jan to Nov 2011 Jan to Aug 2012 Oct to Nov 2012 Feb to Nov 2013 Jan to Dec 2014 Jan 2015 Mar to Dec 2015 Jan to Jun 2016 Aug to Dec 2016 Jan 2017	14,418.21	7,027,472.91	7,772,502.15	14,814,393.27
	Education Tax	Dec 2011 Dec 2012 Dec 2013 Dec 2014	251,961.10	0.00	401,978.67	653,939.77
	GCT	Jul 2017 Sept to Dec 2017 Jan to Nov 2018 Jan to Apr 2019	817,717.59	281,773.00	258,888.00	1,358,378.59
	Minimum Business Tax	Dec 2014 Dec 2015 Dec 2017 Dec 2018	180,000.00	79,225.14	0.00	259,225.14
	Asset Tax	Dec 2012 Dec 2018	25,000.00	0.00	7,943.84	32,943.84
Pastry Passions Limited	Education Tax	Dec 2013 Dec 2014 Nov & Dec 2015 Dec 2016 Nov & Dec 2017	0.00	0.00	432,635.80	432,635.80
	Corporate Income Tax	Dec 2012 Dec 2013	0.00	176,409.80	83,058.42	259,468.22
	GCT	Jan to Oct 2011 Jan to Mar 2012 May, Jul, Sept & Dec 2012 Jan 2013 Mar to May 2013 Sept 2013 Aug 2014	0.00	1,230,950.26	9,174,469.80	10,405,420.06
	Asset Tax	Dec 2015 Dec 2016 Dec 2017 Dec 2018	0.00	0.00	154,690.35	154,690.35

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Pastry Passions Limited cont'd	Minimum Business Tax	Dec 2017 Dec 2018	0.00	3,325.36	0.00	3,325.36
	PAYE	Apr to Dec 2011 Jan 2012 Mar & Apr 2012 Aug to Oct 2012 Dec 2012 Jan to Jun 2013 Dec 2013 Nov & Dec 2017 Jan, Mar, May & Jul 2018	0.00	2,971,349.74	3,319,668.37	6,291,018.11
Roadway Transport Limited	GCT	Mar 2010	0.00	25,110.57	117,163.48	142,274.05
Shanice Creary	Income Tax	Dec 2015	31,139.00	0.00	12,000.27	43,139.27
Shawn Burke	Education Tax	Dec 2015 Dec 2016	16,225.00	0.00	5,260.89	21,485.89
Starlight Enterprise Company Limited	Corporate Income Tax	Dec 2010	2,167,425.59	35,000.00	2,317,702.87	4,520,128.46
Suzan King	Education Tax	Dec 2015 Dec 2016	35,932.00	5,000.00	3,054.32	43,986.32
Transocean Shipping Limited	Asset Tax	Dec 2007 Dec 2009 Dec 2010	0.00	0.00	9,108.90	9,108.90
	Corporate Income Tax	Dec 2008	0.00	0.00	481,011.66	481,011.66
Uldean Reid T/A Interbuzz Cyber Centre & Bookshop	GCT	Jan 2011 to Feb 2013 Apr to Nov 2013 Jan, Mar & Apr 2014	386,271.63	249,748.65	1,254,764.88	1,890,785.16
	Education Tax	Dec 2011 Dec 2012	180,039.30	0.00	120,387.77	300,427.07
	PAYE	Dec 2012 Jan 2013 to Feb 2014	0.00	443.49	520.25	963.74
Wayne Clarke	Education Tax	Dec 2012	5,194.00	0.00	3,042.48	8,236.48

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total
Wayne Clarke cont'd	Income Tax	Dec 2013 Dec 2015	12,401.00	5,000.00	9,287.71	26,688.71
Wican Supply & Services Limited	GCT	Apr 2011 Jul to Dec 2011 Jan to May 2012 Aug to Nov 2012 Jan to Nov 2013 Jan; Apr 2014 Jul to Dec 2014 Jan to Dec 2015 Jan 2016 Apr to Dec 2016 Jan to Dec 2017 Jan to Dec 2018	18,225,533.25	4,562,163.05	22,610,635.36	45,398,331.66
	PAYE	May to Dec 2011 Jan to May 2012 Aug to Nov 2012 Jan to Dec 2013 Oct to Nov 2014 Jan to Dec 2015 May to Dec 2016 Jan to Nov 2017	1,542,233.20	7,369,405.07	6,617,368.41	15,529,006.68
	Education Tax	Dec 2012, 2013 & 2014 Jan 2015 Jul to Dec 2015 May to Dec 2016 Feb to Nov 2017	1,403,147.67	0.00	1,056,568.51	2,459,716.18
	Asset Tax	Dec 2013, 2014, 2015, 2017 & 2018	368,252.23	0.00	219,880.98	588,133.21
	Minimum Business Tax	Dec 2017 Dec 2018	120,000.00	37,410.30	0.00	157,410.30
		Grand Total		123,753,463.65	191,253,696.27	266,525,830.97

Dated this 7th day of May, 2020.

NIGEL CLARKE,
Minister of Finance and the Public Service.