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**SUPPLEMENT**

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No. 78

**THE TAX COLLECTION ACT**

**THE TAX COLLECTION (APPROVED WRITE-OFF) ORDER, 2021**

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, 2021.
2. Subject to section 47A-(5) of the Act, I, as Minister, declare that—
  - (a) there is uncollected the sum of \$147,987,916.75 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

(Paragraph 2(a))

| Taxpayer                          | Tax Type              | Affected Period        | Return Tax   | Penalty    | Interest     | Total        | Tax Write-Off Committee's Reason for Write-Off as per Regulations   |
|-----------------------------------|-----------------------|------------------------|--------------|------------|--------------|--------------|---|
| Aimen Chen v/a Minheh Supermarket | GCT                   | Jan to Apr & Sept 2013 | 15,500.00    | 8,650.00   | 38,865.87    | 63,015.87    | In accordance with Section 5(1)(a) (ii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The Commissioner General has been unable to locate the taxpayer."  |
|                                   |                       | Dec 2015               |              |            |              |              |   |
|                                   |                       | Dec 2016               |              |            |              |              |   |
|                                   |                       | Dec 2017               |              |            |              |              |   |
| Albert Blake                      | Income Tax            | Dec 2018               | 3,596,685.41 | 170,000.00 | 1,920,560.45 | 5,687,245.86 | In accordance with Section 5(1)(a) (i) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The (individual) taxpayer is unable to pay the debt based on consideration by the Commissioner General of the taxpayer's circumstances and the taxpayer's income, expenditure, assets and liabilities." |
|                                   |                       | Dec 2019               |              |            |              |              |   |
|                                   |                       | Dec 2015               |              |            |              |              |   |
|                                   |                       | Dec 2016               |              |            |              |              |   |
| Albert Chin                       | Individual Income Tax | Dec 2017               | 395,047.26   | 0.00       | 201,530.21   | 596,577.47   | In accordance with Section 5(1)(b) (ii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as (a) "A debt payable by a taxpayer (other than a public body) that was outstanding as at December 31, 2010."   |
|                                   |                       | Dec 2018               |              |            |              |              |   |
|                                   |                       | Dec 2019               |              |            |              |              |   |
| Albert Chin                       | Individual Income Tax | Dec 2008               | 0.00         | 0.00       | 186,081.87   | 186,081.87   |   |
|                                   |                       | Dec 2009               |              |            |              |              |   |

SCHEDULE, contd.

| Taxpayer                  | Tax Type              | Affected Period                                      | Return Tax | Penalty    | Interest   | Total        | Tax Write-Off Committee's Reason for Write-Off as per Regulations  |
|---------------------------|-----------------------|--|------------|------------|------------|--------------|--|
| Alexander Hart            | Individual Income Tax | Dec 2011<br>Dec 2012<br>Dec 2013<br>Dec 2014         | 0.08       | 520,000.00 | 748,220.75 | 1,268,220.83 | In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as (b) "The taxpayer is deceased, no known estate or assets."  |
|                           | Education Tax         | Oct & Dec 2013<br>Jan to Jun 2014<br>Oct to Dec 2014 | 2,382.02   | 0.00       | 7,871.25   | 10,203.27    |  |
|                           | Income Tax            | Dec 2012   | 13,672.49  | 0.00       | 19,727.80  | 33,400.29    | In accordance with Section 5(1)(a) (vi) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The Commissioner General has been unable to locate the taxpayer."   |
| Anthony Hinds             | Education Tax         | Dec 2012   | 9,789.36   | 0.00       | 8,355.73   | 18,139.09    | In accordance with Section 5(1)(a) (i) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The (individual) taxpayer is unable to pay the debt, based on consideration by the Commissioner General of the taxpayer's circumstances and the taxpayer's income, expenditure, assets and liabilities." |
|                           | Individual Income Tax | Dec 2012<br>Dec 2013                                 | 24,000.00  | 0.00       | 28,249.70  | 52,249.70    |  |
| Anthony Alexander Masters | Education Tax         | Dec 2012<br>Dec 2013                                 | 50,614.60  | 0.00       | 43,689.80  | 94,304.40    | In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, no known estate or assets."  |

SCHEDULE, *contd.*

| Taxpayer                        | Tax Type              | Affected Period      | Return Tax | Penalty   | Interest     | Total        | Tax Write-Off Committee's Reason for Write-Off as per Regulations   |
|---------------------------------|-----------------------|----------------------|------------|-----------|--------------|--------------|---|
| Asher Augustus Mckayle          | Individual Income Tax | Dec 2013             | 12,000.00  | 0.00      | 13,474.72    | 25,474.72    | In accordance with Section 5(1)(a) (vii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The Commissioner General has been unable to locate the taxpayer."   |
|                                 | Education Tax         | Dec 2012             | 9,783.36   | 0.00      | 8,444.86     | 18,228.22    |   |
| Astrok Panjahi                  | Individual Income Tax | Dec 2014             | 19,547.90  | 0.00      | 0.00         | 19,547.90    | In accordance with Section 5(1)(e) (vi) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The Commissioner General has been unable to locate the taxpayer."  |
|                                 | Minimum Business Tax  | Dec 2014             | 39,000.00  | 25,756.90 | 0.00         | 55,756.90    |   |
| Beachfront Construction Limited | Corporate Income Tax  | Dec 2011             | 796,127.89 | 0.00      | 1,053,178.57 | 1,849,306.46 | In accordance with Section 5(1)(a) (iv) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The corporate taxpayer is not carrying on business or in operation, the taxpayer has no remaining assets from which the debt can be collected and there are no remaining directors of the taxpayer from whom the debt can be collected." |
| Bernard Frampton                | Education Tax         | Dec 2011<br>Dec 2013 | 20,342.25  | 0.00      | 17,559.14    | 37,901.39    | In accordance with Section 5(1)(e) (iii) of the Tax Collection (Write-  |

SCHEDULE, cont'd.

| Taxpayer                                     | Tax Type              | Affected Period       | Return Tax | Penalty    | Interest   | Total        | Tax Write-Off Committee's Reason for Write-Off as per Regulations  |
|--|-----------------------|-----------------------|------------|------------|------------|--------------|--|
| Bridgette May Roberts                        | Education Tax         | Dec 2013              | 11,700.00  | 0.00       | 0.00       | 11,700.00    | (iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, no known estate or assets."   |
|  |                       | Jan to Mar & May 2014 | 0.00       | 10,886.00  | 12,950.46  | 23,836.46    |  |
| Carry & Sons Residential Development Limited | Minimum Business Tax  | Dec 2014              | 300,000.00 | 209,023.45 | 0.00       | 509,023.45   | In accordance with Section 5(1)(a) (vi) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The Commissioner General has been unable to locate the taxpayer." |
|  |                       | Dec 2015              |            |            |            |              |  |
|  |                       | Dec 2016              |            |            |            |              |  |
|  |                       | Dec 2017              |            |            |            |              |  |
| Gebert Gordon                                | Individual Income Tax | Dec 2012              | 14,261.89  | 0.00       | 27,471.05  | 41,732.94    | In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, no known estate or assets."            |
|  |                       | Dec 2013              | 523,172.00 | 0.00       | 504,725.96 | 1,027,897.96 |  |
| Cecil Tingling                               | Individual Income Tax | Dec 2013              | 523,172.00 | 0.00       | 504,725.96 | 1,027,897.96 | In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, no known estate or assets."            |

SCHEDULE, contd.

| Taxpayer                     | Tax Type                 | Affected Period      | Return Tax | Penalty   | Interest  | Total      | Tax Write-Off Committee's Reason for Write-Off as per Regulations   |
|------------------------------|--------------------------|----------------------|------------|-----------|-----------|------------|---|
| Claude Trevor Heath          | Individual Income Tax    | Dec 2011             | 41,106.65  | 0.00      | 71,503.60 | 112,610.25 | In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, no known estate or assets."   |
|                              | Education Tax            | Dec 2011             | 8,997.02   | 0.00      | 7,766.10  | 16,763.12  |   |
| Courtney Hays                | Individual Income Tax    | Dec 2012<br>Dec 2013 | 24,000.00  | 0.00      | 28,468.35 | 52,468.35  | In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, no known estate or assets."   |
|                              | Education Tax            | Dec 2012             | 9,783.36   | 0.00      | 8,444.86  | 18,228.22  |   |
| Cressword oSouvenirs Limited | Minimum Business Tax     | Dec 2015             | 60,000.00  | 51,513.80 | 0.00      | 111,513.80 | In accordance with Section 5(1)(a) (iv) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The corporate taxpayer is not carrying on business or in operation, the taxpayer has no remaining assets from which the debt can be collected and there are no remaining directors of the taxpayer from whom the debt can be collected." |
|                              | Education Tax            | Dec 2018             | 8,553.43   | 0.00      | 4,007.78  | 12,561.21  |   |
| Daislyn Narveez              | Trade & Business Licence | Apr 2018<br>Apr 2019 | 5,000.00   | 0.00      | 0.00      | 5,000.00   | In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, no known estate or assets."   |
|                              | Education Tax            | Dec 2018             | 8,553.43   | 0.00      | 4,007.78  | 12,561.21  |   |

SCHEDULE, contd.

| Taxpayer                      | Tax Type              | Affected Period      | Return Tax | Penalty    | Interest  | Total      | Tax Write-Off Committee's Reason for Write-Off as per Regulations   |
|-------------------------------|-----------------------|----------------------|------------|------------|-----------|------------|---|
| Derrick Broomfield            | Individual Income Tax | Dec 2015             | 9,959.10   | 5,000.00   | 10,773.42 | 25,732.52  | In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, no known estate or assets."   |
|                               | Education Tax         | Dec 2014<br>Dec 2015 | 14,259.00  | 0.00       | 11,214.11 | 25,473.11  |   |
| Elaine Dawn Jarman-Gordon     | Individual Income Tax | Dec 2015             | 97,457.00  | 0.00       | 80,842.37 | 178,299.37 | In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, no known estate or assets."   |
|                               | Education Tax         | Dec 2014<br>Dec 2015 | 21,309.00  | 0.00       | 18,259.13 | 39,568.13  |   |
| Evertton Navarro Rankine      | Education Tax         | Dec 2012             | 7,067.09   | 0.00       | 6,100.21  | 13,167.30  | In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The Commissioner General has been unable to locate the taxpayer."   |
| Flanker Block Factory Limited | Minimum Business Tax  | Dec 2014             | 300,000.00 | 209,023.45 | 0.00      | 509,023.45 | In accordance with Section 5(1)(a) (iv) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The corporate taxpayer is not carrying on business or in operation, the taxpayer has no remaining assets from which the debt can be collected and there are no remaining directors of the taxpayer from whom the debt can be collected." |
|                               |                       | Dec 2015             |            |            |           |            |   |
|                               |                       | Dec 2016             |            |            |           |            |   |
|                               |                       | Dec 2017<br>Dec 2018 |            |            |           |            |   |
| Franklyn Albert Williams      | Individual Income Tax | Dec 2012<br>Dec 2013 | 48,000.00  | 0.00       | 56,324.47 | 104,324.47 | In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-  |

SCHEDULE, *cont'd.*

| Taxpayer                                       | Tax Type              | Affected Period                  | Return Tax | Penalty    | Interest   | Total        | Tax Write-Off Committee's Reason for Write-Off as per Regulations   |
|--|-----------------------|----------------------------------|------------|------------|------------|--------------|---|
| 6. B.F. Chemicals & Synthetic Products Limited | Minimum Business Tax  | Dec 2016<br>Dec 2017<br>Dec 2018 | 180,000.00 | 108,489.87 | 0.00       | 288,489.87   | In accordance with Section 5(1)(a) (iv) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The corporate taxpayer is not carrying on business or in operation, the taxpayer has no remaining assets from which the debt can be collected and there are no remaining directors of the taxpayer from whom the debt can be collected." |
| Gerald Stephens                                | Individual Income Tax | Dec 2014<br>Dec 2015             | 502,533.00 | 138,562.00 | 519,580.31 | 1,160,775.31 | In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, no known estate or assets."   |
| Gloria Lee                                     | Education Tax         | Dec 2012<br>Dec 2013<br>Dec 2014 | 45,042.60  | 0.00       | 38,305.62  | 83,348.22    | In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, no known estate or assets."   |
| Henry Alejandro                                | Education Tax         | Dec 2014                         | 520.74     | 0.00       | 444.75     | 965.49       | In accordance with Section 5(1)(a) (vii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The   |

SCHEDULE, contd.

| Taxpayer                    | Tax Type              | Affected Period  | Return Tax                                    | Penalty    | Interest     | Total         | Tax Write-Off Categories & Reason for Write-Off as per Regulations  |
|-----------------------------|-----------------------|--|---|------------|--------------|---------------|---|
| Amerquifa Camargo           | Individual Income Tax | Dec 2014   | 9,374.71                                      | 0.00       | 9,290.74     | 18,665.45     | Commissioner General has been unable to locate the taxpayer.  |
|                             | Assets Tax            | Dec 2011, 2012, 2013, 2014, 2015, 2016                   | 240,000.00                                    | 0.00       | 203,673.28   | 443,673.28    | In accordance with Section 5(1)(e) (iv) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The corporate taxpayer is not carrying on business or in operation, the taxpayer has no remaining assets from which the debt can be collected and there are no remaining directors of the taxpayer from whom the debt can be collected." |
|                             |                       | PAYE   | Mar & Apr 2013<br>Jun to Dec 2013<br>Dec 2018 | 20.23      | 105,047.75   | 158,824.41    |   |
| Interpage (Jamaica) Limited | Minimum Business Tax  | Dec 2016<br>Dec 2017<br>Dec 2018                         | 180,800.00                                    | 103,501.83 | 0.00         | 283,501.83    | In accordance with Section 5(1)(e) (iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, no known estate or assets."   |
|                             | Corporate Income Tax  | Dec 2014<br>Dec 2015<br>Dec 2016<br>Dec 2017<br>Dec 2018 | 0.00  | 230,000.00 | 148,639.04   | 378,639.04    |   |
|                             |                       | Education Tax  | Dec 2015<br>Dec 2016<br>Dec 2017<br>Dec 2018  | 652,950.00 | 0.00         | 329,861.31    |   |
| Iva George Ho Sang          | Individual Income Tax | Dec 2015<br>Dec 2018                                     | 6,466,255.00                                  | 0.00       | 3,851,957.21 | 10,318,212.21 | In accordance with Section 5(1)(e) (iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, no known estate or assets."   |

SCHEDULE, contd.

| Taxpayer  | Tax Type              | Affected Period  | Return Tax | Penalty    | Interest   | Total      | Tax Write-Off Committee's Reason for Write-Offs per Regulations  |
|---|-----------------------|--|------------|------------|------------|------------|--|
| Jennifer Campbell T/A Builders Reading Resource & Counseling Centre | Education Tax         | Dec 2014<br>Jan to Jul 2015<br>Sept to Nov 2015                    |            |            |            |            | In accordance with Section 5(1)(a) (i) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The (individual) taxpayer is unable to pay the debt, based on consideration by the Commissioner General of the taxpayer's circumstances and the taxpayer's income, expenditure, assets and liabilities." |
|   |                       | Dec 2017<br>Jul to Nov 2018<br>Jan to Jul 2019<br>Sept to Dec 2019 | 258,334.90 | 0.00       | 196,446.36 | 454,781.26 |  |
| Individual Income Tax   | Individual Income Tax | Jan to Mar 2020  |            |            |            |            |  |
|   |                       | Dec 2015   |            |            |            |            |  |
|   |                       | Dec 2016   |            |            |            |            |  |
|   |                       | Dec 2017<br>Dec 2018<br>Dec 2019<br>Dec 2020                       | 0.00       | 212,642.07 | 64,813.18  | 277,455.25 |  |

SCHEDULE, contd.

| Taxpayer             | Tax Type              | Affected Period  | Return Tax   | Penalty    | Interest   | Total        | Tax Write-Off Committee's Reason for Write-Off as per Regulations   |
|----------------------|-----------------------|--|--------------|------------|------------|--------------|---|
| Joaney Finnikin      | Minimum Business Tax  | Dec 2016<br>Dec 2017<br>Dec 2018                                     | 180,000.00   | 105,995.85 | 0.00       | 285,995.85   |   |
|                      | PAYE                  | Dec 2010   | 32,396.50    | 63,654.28  | 21,196.43  | 117,186.81   | In accordance with Section 5(1)(b) (i) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as a) "A debt payable by a taxpayer (other than a public body) that was outstanding as at December 31, 2010." |
|                      | Individual Income Tax | Dec 2011<br>Dec 2012<br>Dec 2013<br>Dec 2014<br>Dec 2015<br>Dec 2016 | 1,141,745.99 | 235,000.00 | 976,398.69 | 2,953,144.68 | In accordance with Section 5(1)(a) (i) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as b) "The (individual) taxpayer is unable to pay the debt, based on consideration by the                     |
| Minimum Business Tax | Dec 2017<br>Dec 2018  | 100,060.00   | 47,109.41    | 0.00       | 147,169.41 |              |   |

## SCHEDULE, contd.

| Taxpayer               | Tax Type             | Affected Period                               | Return Tax | Penalty   | Interest   | Total      | Tax Write-Off Committee's Reason for Write-Off as per Regulations   |
|------------------------|----------------------|---|------------|-----------|------------|------------|---|
|                        |                      |   |            |           |            |            |   |
|                        | Education Tax        | Dec 2010                                      | 19,793.75  | 0.00      | 16,905.35  | 36,699.10  | Commissioner General of the taxpayer's circumstances and the taxpayer's income, expenditure, assets and liabilities."   |
|                        | Education Tax        | Jan 2018<br>Mar & Apr 2018<br>Jun to Dec 2018 | 1,397.04   | 0.00      | 2,714.87   | 4,111.91   |   |
| John Chin Chin Fatt    | Education Tax        | Dec 2011<br>Dec 2012                          | 127,572.65 | 0.00      | 110,118.91 | 237,691.56 | In accordance with Section 5(1)(a) (ii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, no known estate or assets."  |
| Johnny Jetside Limited | Minimum Business Tax | Dec 2016                                      | 60,000.00  | 45,308.09 | 0.00       | 105,308.09 | In accordance with Section 5(1)(a) (iv) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The corporate taxpayer is not carrying on business or in operation, the taxpayer has no remaining assets from which the debt can be collected and there are no remaining directors of the taxpayer from whom the debt can be collected." |

SCHEDULE, contd.

| Taxpayer                                      | Tax Type             | Affected Period  | Return Tax | Penalty    | Interest   | Total        | Tax With-Off Committee's Reason for With-Off as per Regulations  |
|---|----------------------|--|------------|------------|------------|--------------|--|
| KGB Plumbing & Electrical Hardware Ltd        | Corporate Income Tax | Dec 2015<br>Dec 2016<br>Dec 2017<br>Dec 2018<br>Dec 2019<br>Dec 2020                             | 0.00       | 159,999.55 | 159,649.07 | 319,648.62   | (In accordance with Section 5(1)(a) (ii) of the Tax Collection (With-Off) Regulations, 2013, this is being written off as "The (corporate) taxpayer is unable to pay the debt based on consideration by the Commissioner General of the taxpayer's income, expenditure, assets and liabilities and the income, expenditure, assets and liabilities of any person who exercises control of the taxpayer." |
|   |                      | Jan to Mar 2012<br>Jul & Aug 2012<br>Jan, Mar & Aug 2015   | 0.00       | 115,457.00 | 321,417.96 | 436,874.96   |  |
|   |                      | Mar 2020<br>Jan to Nov 2011<br>Jan & Feb 2012<br>Sept to Nov 2014<br>Dec 2015<br>Dec 2016        | 0.00       | 723,999.64 | 726,876.86 | 1,450,865.50 |  |
| KGB Plumbing & Electrical Hardware Ltd cont'd | Education Tax        | Dec 2015<br>Dec 2016<br>Dec 2018<br>Sept to Dec 2019<br>Jan to Apr & Jun 2020<br>Aug to Dec 2020 | 0.00       | 0.00       | 75,570.65  | 75,570.65    | (In accordance with Section 5(1)(a) (ii) of the Tax Collection (With-Off) Regulations, 2013, this is being written off as "The (corporate) taxpayer is unable to pay the debt, based on consideration by the Commissioner General of the   |
|   |                      |  |            |            |            |              |  |

SCHEDULE, contd.

| Taxpayer                                      | Tax Type             | Affected Period  | Return Tax | Penalty    | Interest   | Total        | Tax Write-Off Committee's Reason for Write-Off as per Regulations  |
|---|----------------------|--|------------|------------|------------|--------------|--|
| KGB Plumbing & Electrical Hardware Ltd        | Corporate Income Tax | Dec 2015<br>Dec 2016<br>Dec 2017<br>Dec 2018<br>Dec 2019<br>Dec 2020                             | 0.00       | 159,999.95 | 158,849.07 | 318,848.82   | In accordance with Section 5(1)(a) (ii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The (corporate) taxpayer is unable to pay the debt, based on consideration by the Commissioner General of the taxpayer's income, expenditure, assets and liabilities and the incidence, expenditure, assets and liabilities of any person who exercises control of the taxpayer." |
|   |                      | Jan to Mar 2012<br>Jul & Aug 2012<br>Jan, Mar & Aug 2015   | 0.00       | 115,157.00 | 321,417.96 | 436,574.96   |  |
|   |                      | Mar, Apr & Jun 2019  |            |            |            |              |  |
| KGB Plumbing & Electrical Hardware Ltd cont'd | PAYE                 | Jan to Nov 2011<br>Jan & Feb 2012<br>Sept to Nov 2014<br>Dec 2015<br>Dec 2016                    | 0.00       | 723,988.64 | 726,876.86 | 1,450,865.50 | In accordance with Section 5(1)(a) (ii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The (corporate) taxpayer is unable to pay the debt, based on consideration by the Commissioner General of the   |
|   |                      | Dec 2015<br>Dec 2016<br>Dec 2018<br>Sept to Dec 2019<br>Jan to Apr & Jun 2020<br>Aug to Nov 2020 | 0.00       | 0.00       | 75,570.65  | 75,570.65    |  |

SCHEDULE, *contd.*

| Taxpayer      | Tax Type              | Affected Period                  | Return Tax | Penalty   | Interest   | Total      | Tax Write-Off Committee's Reason for Write-Off as per Regulations  |
|---------------|-----------------------|----------------------------------|------------|-----------|------------|------------|--|
| Leiland Green | Minimum Business Tax  | Dec 2016                         | 0.00       | 6,139.37  | 0.00       | 6,139.37   | taxpayer's income, expenditure, assets and liabilities and the income, expenditure, assets and liabilities of any person who exercises control of the taxpayer."   |
|               | Assets Tax            | Dec 2015                         | 0.00       | 0.00      | 227,017.56 | 227,017.56 |  |
|               |                       | Dec 2016<br>Dec 2017<br>Dec 2018 |            |           |            |            |  |
| Leiland Green | Education Tax         | Dec 2012                         | 9,783.36   | 0.00      | 8,320.07   | 18,103.43  | In accordance with Section 5(1)(a) (ii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, no known estate or assets."   |
|               | Individual Income Tax | Dec 2012                         | 24,000.00  | 0.00      | 28,162.24  | 52,162.24  |  |
|               |                       | Dec 2013                         |            |           |            |            |  |
| Leeroy Henry  | Individual Income Tax | Dec 2007                         | 75,132.00  | 27,447.00 | 36,216.95  | 198,795.95 | In accordance with Section 5(1)(b) (i) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as a) "A debt payable by a taxpayer (other than a public body) that was outstanding as at December 31, |
|               |                       | Dec 2008<br>Dec 2009             |            |           |            |            |  |

SCHEDULE, *cont'd.*

| Taxpayer              | Tax Type              | Affected Period      | Return Tax | Penalty | Interest     | Total        | Tax Write-Off Committee's Reason for Write-Off as per Regulations  |
|-----------------------|-----------------------|----------------------|------------|---------|--------------|--------------|--|
| Levi Solomon Hayles   | Education Tax         | Dec 2012             | 9,783.36   | 0.00    | 8,320.07     | 18,103.43    | In accordance with Section 5(1)(a) (vi) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The cost of collection of the debt is not justified in relation to the amount that could reasonably be expected to be recovered." |
|                       | Individual Income Tax | Dec 2012<br>Dec 2013 | 23,999.99  | 0.00    | 28,162.23    | 52,162.22    |  |
| Leymon Floyd Strachan | Individual Income Tax | Dec 2011             | 346,373.82 | 0.00    | 3,132,472.16 | 3,478,845.98 | In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, no known estate or assets."  |
|                       | Individual Income Tax | Dec 2012             | 12,000.00  | 0.00    | 14,884.30    | 26,884.30    |  |
| Linda Hoskins         | Education Tax         | Dec 2012             | 9,783.36   | 0.00    | 8,355.73     | 18,139.09    | In accordance with Section 5(1)(a) (ii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, no known estate or assets."   |
|                       | Individual Income Tax | Dec 2012             | 12,000.00  | 0.00    | 14,884.30    | 26,884.30    |  |

SCHEDULE, contd.

| Taxpayer                 | Tax Type              | Affected Period                  | Return Tax | Penalty   | Interest  | Total      | Tax Write-Off Committee's Reason for Write-Off as per Regulations   |
|--------------------------|-----------------------|----------------------------------|------------|-----------|-----------|------------|---|
| Marc Patrick Nelson      | Individual Income Tax | Dec 2017                         | 1,242.52   | 0.00      | 595.44    | 1,837.96   | In accordance with Section 5(1)(a) (ii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, no known estate or assets."  |
|                          | Education Tax         | Dec 2017                         | 141.83     | 0.00      | 53.59     | 165.42     |   |
| Marlon Antonette Frost   | Individual Income Tax | Dec 2012<br>Dec 2014<br>Dec 2015 | 0.00       | 17,741.00 | 19,536.88 | 37,279.88  | In accordance with Section 5(1)(a) (i) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The (individual) taxpayer is unable to pay the debt based on consideration by the Commissioner General of the taxpayer's circumstances and the taxpayer's income, expenditure, assets and liabilities." |
|                          | Education Tax         | Dec 2011<br>Dec 2012<br>Dec 2014 | 2,316.00   | 0.00      | 13,483.24 | 15,799.24  |   |
| Nicholas Adrian Sangster | Individual Income Tax | Dec 2012<br>Dec 2013             | 48,000.00  | 0.00      | 56,944.83 | 104,944.83 | In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The Commissioner General has been unable to locate the taxpayer."   |
|                          | Education Tax         | Dec 2012                         | 7,243.51   | 0.00      | 6,162.92  | 13,306.43  |   |

SCHEDULE, *contd.*

| Taxpayer                             | Tax Type             | Affected Period   | Return Tax | Penalty      | Interest      | Total         | Tax Write-Off Commission's Reason for Write-Off as per Regulations  |
|--------------------------------------|----------------------|---|------------|--------------|---------------|---------------|---|
| Owen Fisher                          | GCT                  | May 2011<br>Jul to Sept 2011<br>Nov & Dec 2011<br>Jan & Jul 2012<br>Sept to Nov 2012<br>Jan to Mar 2013<br>Jul & Dec 2013 | 0.00       | \$1,131.85   | 110,487.23    | 161,619.08    | In accordance with Section 5(1)(a) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The taxpayer is unable to pay the debt, based on consideration by the Commissioner General of the taxpayer's circumstances and the taxpayer's income, expenditure, assets and liabilities." |
| P & N Hotel Supplies                 | GCT                  | Feb to Dec 2010   | 0.00       | 1,250,351.00 | 16,290,861.00 | 17,541,212.00 | In accordance with Section 5(1)(b) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as a) "A debt payable by a taxpayer (other than a public body) that was outstanding as at December 31, 2010."   |
| Palmer's Auto & Body Repairs Limited | Corporate Income Tax | Dec 2015  | 6,403.05   | 5,000.00     | 1,334.96      | 12,738.01     | In accordance with Section 5(1)(d) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The   |

## SCHEDULE, contd.

| Taxpayer                     | Tax Type              | Affected Period                  | Return Tax | Penalty    | Interest  | Total      | Tax Write-Off Committee's Reason for Write-Off as per Regulations  |
|------------------------------|-----------------------|----------------------------------|------------|------------|-----------|------------|--|
| Patchareena Pauline Williams | Individual Income Tax | Dec 2015                         | 10,000.00  | 5,000.00   | 10,802.87 | 25,802.87  | In accordance with Section 5(2)(a) (vi) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The Commissioner General has been unable to locate the taxpayer."   |
| Richard Egbert Morris        | Education Tax         | Dec 2015                         | 2,700.00   | 0.00       | 2,296.19  | 4,996.19   | In accordance with Section 5(1)(a) (vi) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The Commissioner General has been unable to locate the taxpayer."   |
|                              | Individual Income Tax | Dec 2015                         | 0.00       | 10,000.00  | 8,254.18  | 18,254.18  |  |
|                              | Minimum Business Tax  | Dec 2016<br>Dec 2017<br>Dec 2018 | 180,000.00 | 108,489.87 | 0.00      | 288,489.87 | Corporate taxpayer is not carrying on business or in operation, the taxpayer has no remaining assets from which the debt can be collected and there are no remaining directors of the taxpayer from whom the debt can be collected." |

SCHEDULE, contd.

| Taxpayer               | Tax Type              | Affected Period   | Return Tax    | Penalty   | Interest      | Total          | Tax Write-Off Committee's Reason for Write-Off as per Regulations  |
|------------------------|-----------------------|---|---------------|-----------|---------------|----------------|--|
| Sean Daireamh Lawrence | Individual Income Tax | Dec 2008<br>Dec 2009<br>Dec 2010                            | 41,994,970.75 | 0.00      | 46,841,024.49 | \$8,835,055.24 | In accordance with Section 5(1)(b) (i) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "a debt payable by a taxpayer (other than a public body) that was outstanding as at December 31, 2010."   |
|                        |                       | Mar to May 2014<br>Apr to Oct & Dec 2014<br>Jan to Apr 2015 | 0.00          | 95,849.57 | 116,969.06    | 312,238.63     | In accordance with Section 5(1)(a) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The (individual) taxpayer is unable to pay the debt, based on consideration by the Commissioner General of the taxpayer's circumstances and the taxpayer's income, expenditure, assets and liabilities." |
| Shenina Peterkin       | GCT                   |   |               |           |               |                |  |
|                        |                       |   |               |           |               |                |  |
| The F.T. Shep          | Assets Tax            | Dec 2014<br>Dec 2015<br>Dec 2017<br>Dec 2018                | 20,000.00     | 0.00      | 14,755.58     | 34,755.58      | In accordance with Section 5(1)(a) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The corporate taxpayer is not carrying on business or in operation, the  |
|                        |                       | Minimum Business Tax<br>Dec 2014<br>Dec 2015                | 43,342.38     | 88,504.39 | 0.00          | 172,297.37     |  |

SCHEDULE, *contd.*

| Taxpayer                  | Tax Type              | Affected Period      | Return Tax | Penalty   | Interest   | Total      | Tax Write-Off Committee's Reason for Write-Off as per Regulations  |
|---------------------------|-----------------------|----------------------|------------|-----------|------------|------------|--|
| Tracey-Ann P. Foster      | Individual Income Tax | Dec 2015<br>Dec 2016 | 0.00       | 79,372.14 | 48,709.53  | 128,081.67 | In accordance with Section 5(1)(a) (ii) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The taxpayer is deceased, no known estate or assets."   |
|                           | Education Tax         | Dec 2016             | 5,885.21   | 0.00      | 3,822.94   | 9,708.15   |  |
| Wain Ubya Bennett         | Minimum Business Tax  | Dec 2016             | 60,000.00  | 45,308.03 | 0.00       | 105,308.03 | In accordance with Section 5(1)(a) (vi) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as "The Commissioner General has been unable to locate the taxpayer."   |
|                           | Individual Income Tax | Dec 2012<br>Dec 2013 | 48,000.00  | 0.00      | 56,936.70  | 104,936.70 |  |
|                           | Education Tax         | Dec 2012             | 10,743.36  | 0.00      | 9,273.52   | 20,016.88  |  |
| Walk Good Jamaica Limited | GCT                   | Nov 2016             | 0.00       | 21,146.96 | 13,859.00  | 35,005.96  | In accordance with Section 5(1)(a) (v) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as a) "The corporate taxpayer is not carrying on business or in operation, the taxpayer has no remaining assets from which the debt can be |
|                           |                       | Dec 2016<br>Feb 2017 |            |           |            |            |  |
|                           | Dec 2016              | 180,000.00           | 105,995.83 | 0.00      | 285,995.83 |            |  |
|                           | Dec 2017<br>Dec 2018  | 3,369.72             | 0.00       | 2,877.99  | 6,247.71   |            |  |
|                           | Dec 2014              | 0.00                 | 36,477.09  | 23,716.64 | 60,193.73  |            |  |
| Corporate Income Tax      | Dec 2015<br>Dec 2016  | 0.00                 |            |           |            |            |  |

SCHEDULE, *cont'd.*

| Taxpayer | Tax Type           | Affected Period                  | Return Tax           | Penalty             | Interest             | Total                 | Tax Write-Off Committee's Reason for Write-Off as per Regulations   |
|----------|--------------------|----------------------------------|----------------------|---------------------|----------------------|-----------------------|---|
|          | Assets Tax         | Dec 2015<br>Dec 2016<br>Dec 2017 | 150,000.00           | 0.00                | 139,678.76           | 289,678.76            | collected and there are no remaining directors of the taxpayer from whom the debt can be collected. *   |
|          | Assets Tax         | Dec 2010                         | 0.00                 | 0.00                | 10,069.16            | 10,069.16             | In accordance with Section 5(1)(b) (i) of the Tax Collection (Write-Off) Regulations, 2013, this is being written off as b) "A debt payable by a taxpayer (other than a public body) that was outstanding as at December 31, 2010." * |
|          | <b>Grand Total</b> |                                  | <b>60,571,348.25</b> | <b>6,107,402.89</b> | <b>61,319,164.11</b> | <b>147,987,916.78</b> |   |

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Dated this 29th day of April, 2021.

NIGEL CLARKE,  
Minister of Finance and the Public Service.