THE

JAMAICA GAZETTE
SUPPLEMENT

PROCLAMATIONS, RULES AND REGULATIONS

1346F[1]

Vol. CXLV **TUESDAY, JUNE 28, 2022** **No. 93B**

No. 155B

THE TAX COLLECTION ACT

THE TAX COLLECTION (APPROVED WRITE-OFF) ORDER, 2022

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, 2022.

2. Subject to section 47A(5) of the Act, I, as Minister, declare that—

(a) there is uncollected the sum of $357,106,207.59 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.

(Paragraph 2(a))

SCHEDULE

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's reason for write-off as per Regulations
Ann-Marie James	Education Tax	Dec 2011	19,468.54	0.00	18,756.84	38,225.38	In accordance with Section 5(1)(a)(iii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "The taxpayer is deceased, has no known estate or assets".
Asaph Imports Limited	MBT	Dec 2014 Dec 2015 Dec 2017 Dec 2018	209,999.64	168,703.46	0.00	378,703.10	In accordance with Section 5(1)(a)(iv) of the Tax Collection (Write-off) Regulations, 2013 being written off as "A corporate taxpayer that 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".
	ED Tax	Dec 2017	317.57	0.00	0.00	317.57	
	Corporate Income Tax	Dec 2012 Dec 2013 Dec 2014 Dec 2015 Dec 2016 Dec 2017	1,830,666.75	420,000.00	1,199,119.34	3,449,786.09	
	Assets Tax	Dec 2018	25,000.00	0.00	12,595.89	37,595.89	
Balfour Everton Gordon	Individual Income Tax	Dec 2013	0.00	0.00	2,635.75	2,635.75	In accordance with Section 5(1)(a)(iii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "The taxpayer is deceased, has no known estate or assets".
	Education Tax	Dec 2015	4,690.50	0.00	4,452.65	9,143.15	

SCHEDULE, contd.

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's reason for write-off as per Regulations
Cees Manufacturing Company Limited	Minimum Business Tax	Dec 2016 Dec 2017 Dec 2018	180,000.00	130,936.05	0.00	310,936.05	In accordance with Section 5(1)(a)(iv) of the Tax Collection (Write-off) Regulations, 2013 being written off as "A corporate taxpayer that 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".
Carl Saunders	Education Tax	Dec 2011 Dec 2012 Dec 2013 Dec 2014 Dec 2015 Dec 2016 Jan to Jun 2017 Dec 2017	112,325.07	0.00	104,878.93	217,204.00	In accordance with Section 5(1)(a)(iii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "The taxpayer is deceased, has no known estate or assets".
	GCT	Mar 2011 Jun to Oct 2011 Dec 2011 Dec 2018	511,490.09	179,405.00	1,841,440.03	2,532,335.12	
	Income Tax	Dec 2011 Dec 2013 Dec 2016 Dec 2017	116,925.43	325,000.00	348,838.26	790,763.69	
	Minimum Business Tax	Dec 2016 Dec 2017	120,000.00	98,929.46	0.00	218,929.46	

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's reason for write-off as per Regulations
Charles Granston T/A Granston Pharmacy	Education Tax	Dec 2013 Jan to May 2015	161,445.33	0.00	159,949.37	321,394.70	In accordance with Section 5(1)(a)(vii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "The Commissioner General has been unable to locate the taxpayer".
	GCT	Aug & Sept 2014 Nov & Dec 2014 Feb & Mar 2015 Jul 2015	39,006.00	37,136.40	89,430.98	165,573.38	
	PAYE	Dec 2012 Jan to Dec 2013 Jan to Dec 2014	24,211.88	95,271.19	59,145.53	178,628.60	
Clifford McKenzie	Individual Income Tax	Dec 2015	9,260.21	0.00	8,549.75	17,809.96	In accordance with Section 5(1)(a)(iii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "The taxpayer is deceased, has no known estate or assets".
DB Farms Company Limited	Minimum Business Tax	Dec 2016 Dec 2017	120,000.00	93,941.42	0.00	213,941.42	In accordance with Section 5(1)(a)(iv) of the Tax Collection (Write-off) Regulations, 2013 being written off as "A corporate taxpayer that 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
DBA Holdings Limited	Education Tax	Feb 2016 May to Dec 2016 Jan to Aug 2017 Nov & Dec 2017 Jan 2018	3,004,203.18	0.00	2,439,777.78	5,443,980.96	In accordance with Section 5(1)(a)(iv) of the Tax Collection (Write-off) Regulations, 2013 being written off as "A corporate taxpayer that 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	Jan to Jun 2017 Aug & Nov 2017 Jan 2018	263,337.37	592,170.68	216,627.66	1,072,135.71	
	Minimum Business Tax	Dec 2018	60,000.00	32,006.59	0.00	92,006.59	
Debroc Holdings Limited	Minimum Business Tax	Dec 2016 Dec 2017 Dec 2018	120,000.00	89,784.72	0.00	209,784.72	In accordance with Section 5(1)(a)(iv) of the Tax Collection (Write-off) Regulations, 2013 being written off as "A corporate taxpayer that 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
Delroy Balfour	Education Tax	Dec 2013	6,113.21	0.00	5,881.13	11,994.34	In accordance with Section 5(1)(a)(i) of the Tax Collection (Write-off) Regulations, 2013 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 2015	10,000.00	5,000.00	12,285.62	27,285.62	
	Property Tax	2015-2016 2016-2017 2017-2018 2018-2019 2019-2020 2020-2021 2021-2022	54,750.00	6,625.00	0.00	61,375.00	
Donna Maria Moore Lee	Education Tax	Dec 2011	4,743.00	0.00	4,759.55	9,502.55	In accordance with Section 5(1)(a)(vii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "The Commissioner General has been unable to locate the taxpayer".
Donorene HoSang	Individual Income Tax	Dec 2018 Dec 2019	0.00	140,000.00	39,093.48	179,093.48	In accordance with Section 5(1)(a)(iii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "The taxpayer is deceased, has no known estate or assets".
	Education Tax	Dec 2018 Dec 2019	0.00	0.00	3,063.17	3,063.17	

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's reason for write-off as per Regulations
GSD Pharmacy Limited	GCT	Sept 2015 Mar 2016 Jun to Oct 2016 Dec 2016 Jan to Aug 2017 Oct to Dec 2017 Jan to Dec 2018 Jan to Dec 2019	1,613,992.79	971,057.00	2,212,427.61	4,797,477.40	In accordance with Section 5(1) (a) (ii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "a corporate taxpayer, the 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".
	PAYE	Dec 2014 Jul & Aug 2015 Dec 2015 Dec 2016 Jan to Dec 2017 Jan 2018 Mar to Oct 2018 Dec 2018 Jan to Dec 2019	126,897.36	990,440.01	637,643.56	1,754,980.93	
	Education Tax	Dec 2014 Jun to Aug 2015 Dec 2015 Feb to Nov 2017 Mar to Dec 2018 Jan to Nov 2019	222,845.06	0.00	768,816.48	991,661.54	
	Corporate Income Tax	Dec 2017 Dec 2019	0.00	60,000.00	46,540.70	106,540.70	
Gary Handel Ramsay	Income Tax	31-Dec-12	0.00	27,212.68	16,511.68	43,724.36	In accordance with Section 5(1)(a) (vii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "The Commissioner General has been unable to locate the taxpayer".

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's reason for write-off as per Regulations
Guyana Training College for International Skills Jamaica Campus Limited	Minimum Business Tax	Dec 2017 Dec 2018	120,000.00	77,314.62	0.00	197,314.62	In accordance with Section 5(1)(a)(iv) of the Tax Collection (Write-off) Regulations, 2013 being written off as "A corporate taxpayer that 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".
HR Outsource Limited	PAYE	Apr to Dec 2011 Jan to Dec 2012 Jan to Dec 2013 Jan to Dec 2014 Jan to Dec 2015 Jan to Dec 2016 Jan to Dec 2017 Jan to Dec 2018 Jan to Dec 2019 Jan to Dec 2020	6,837,203.96	22,529,415.43	12,889,289.30	42,255,908.69	In accordance with Section 5(1) (a)(ii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "a corporate taxpayer, the 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".
	Education Tax	Dec 2013 Nov & Dec 2014 Jan to Dec 2015 Mar to Nov 2016 Jul to Nov 2017 Jan to Jun 2018 Jan to Jun 2019	0.00	0.00	901,572.02	901,572.02	

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's reason for write-off as per Regulations
Harlow Enterprises Limited T/A Central Glass & Mirrors	Minimum Business Tax	Dec 2016 Dec 2017 Dec 2018	180,000.00	130,936.05	0.00	310,936.05	In accordance with Section 5(1)(a)(iv) of the Tax Collection (Write-off) Regulations, 2013 being written off as "A corporate taxpayer that 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".
	GCT	Jan & Mar 2011 Jun to Nov 2011 Jan to Jul 2012	0.00	56,466.27	176,549.25	233,015.52	
Henry Forth	Trade and Business Licence	Dec 2019	7,000.00	0.00	0.00	7,000.00	In accordance with Section 5(1)(a)(iii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "The taxpayer is deceased, has no known estate or assets".
	Income Tax	Dec 2014 Dec 2015	0.00	10,768.64	8,099.31	18,867.95	
Hopeton Anthony Molloy	Income Tax	Dec 2015 Dec 2016	338,741.30	0.00	186,461.07	525,202.37	In accordance with Section 5(1)(a)(iii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "The taxpayer is deceased, has no known estate or assets".
Horace Anthony McFarlane	Education Tax	Dec 2012	3,000.00	0.00	3,010.47	6,010.47	In accordance with Section 5(1)(a)(iii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "The taxpayer is deceased, has 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
Jam-Guy Food Processors Limited	GCT	Jan to Dec 2011 Jan to Dec 2012 Jan to Dec 2013 Jan 2014 Mar to Nov 2014	16,393,388.65	5,441,492.18	48,011,017.46	69,845,898.29	In accordance with Section 5(1)(a)(iv) of the Tax Collection (Write-off) Regulations, 2013 being written off as "A corporate taxpayer that 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".
	Minimum Business Tax	Dec 2016 Dec 2017 Dec 2018	180,000.00	130,936.05	0.00	310,936.05	
	PAYE	Jan & Feb 2011 Apr to Dec 2011 Jan to Dec 2012 Jan to May 2013	1,329,091.54	6,425,445.55	5,554,896.15	13,309,433.24	
Janitorial Traders Limited	Education Tax	Jan to Sept 2017	146,322.37	0.00	109,802.54	256,124.91	In accordance with Section 5(1)(a)(iv) of the Tax Collection (Write-off) Regulations, 2013 being written off as "A corporate taxpayer that 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".
	GCT	Dec 2016 Apr & May 2017 Aug & Sept 2017	582,793.10	66,577.00	489,293.00	1,138,663.10	
	Minimum Business Tax	Dec 2017 Dec 2018	120,000.00	77,314.62	0.00	197,314.62	
	PAYE	Jan to Jun 2017	43,019.21	99,780.72	33,225.89	176,025.82	
Jermaine Hodges	Education Tax	Dec 2012 Dec 2013	4,918.50	0.00	4,935.66	9,854.16	In accordance with Section 5(1)(a)(vii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "The Commissioner General has been unable to locate the taxpayer".

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's reason for write-off as per Regulations
Jet-Away Travel Service Limited	Education Tax	Dec 2018 Jan to Apr 2019	101,208.21	0.00	46,257.95	147,466.16	In accordance with Section 5(1)(a)(iv) of the Tax Collection (Write-off) Regulations, 2013 being written off as "A corporate taxpayer that 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".
	GCT	Sept to Dec 2012 Jan to Aug 2013 Aug to Dec 2018 Jan to May 2019 Aug to Oct 2019 Dec 2019	2,966,384.00	626,148.00	4,699,579.00	8,292,111.00	
Kemar McPherson	Income Tax	Dec 2013 Dec 2014 Dec 2015	0.00	50,000.00	46,390.81	96,390.81	In accordance with Section 5(1)(a)(vii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "The Commissioner General has been unable to locate the taxpayer".
	Education Tax	Dec 2013 Dec 2015 Dec 2016	21,520.13	20,000.00	31,975.68	73,495.81	
Lathrop Duncan	Education Tax	Dec 2011	372,424.09	55,000.00	274,957.03	702,381.12	In accordance with Section 5(1)(a)(iii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "The taxpayer is deceased, has no known estate or assets".
	Individual Income Tax	Dec 2010 Dec 2011 Dec 2012 Dec 2013	1,534,755.05	0.00	7,540,219.41	9,074,974.46	
Marcia Stewart	Income Tax	Dec 2018	0.00	5,000.00	2,352.81	7,352.81	In accordance with Section 5(1)(a)(iii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "The taxpayer is deceased, has 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
Medical Care & Surgical Centre Limited	PAYE	Jun to Nov 2011 Jan to Dec 2012 Jan to Dec 2013 Jan to Nov 2014 Jan to Nov 2015 Jan to Oct 2016 Dec 2016	2,794,621.56	10,110,613.30	5,476,610.42	18,381,845.28	In accordance with Section 5(1)(a) (iv) of the Tax Collection (Write-off) Regulations, 2013 being written off as "A corporate taxpayer that 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".
	Corporate Income Tax	Dec 2013 Dec 2015 Dec 2016 Dec 2017 Dec 2018 Dec 2019	1,007,222.65	570,000.00	1,513,765.67	3,090,988.32	
	Education Tax	Dec 2014 Jan to Dec 2015 Jan to Sept 2016	1,117,352.67	0.00	1,056,778.77	2,174,131.44	
	Assets Tax	Dec 2011 Dec 2012	0.00	0.00	6,394.52	6,394.52	
	Minimum Business Tax	Dec 2016 Dec 2017 Dec 2018	179,550.00	125,549.29	0.00	305,099.29	
Morris Shaw	Income Tax	Dec 2011	30,018.00	0.00	52,867.05	82,885.05	In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "The taxpayer is deceased, has no known estate or assets".
	Education Tax	Dec 2011	12,264.80	0.00	12,307.59	24,572.39	

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's reason for write-off as per Regulations
Noel Lloyd Doyley T/A Zage Dental Care	Education Tax	Dec 2017 Dec 2018 Dec 2019 Dec 2020	24,821.71	0.00	23,166.54	47,988.25	In accordance with Section 5(1)(a)(iii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "The taxpayer is deceased, has no known estate or assets".
	PAYE	Dec 2016 Dec 2017 Dec 2018	0.00	205,047.83	112,076.98	317,124.81	
Noel Lloyd Doyley	Education Tax	Dec 2018	13,805.00	0.00	0.00	13,805.00	
	Individual Income Tax	Dec 2018	134,976.00	0.00	0.00	134,976.00	
Oneil Sterling	GCT	Jan 2011 Apr to Dec 2011 Jan to Dec 2012 Jan to Dec 2013 Jan to Nov 2014	824,643.00	390,850.35	2,227,293.34	3,442,786.69	In accordance with Section 5(1)(a)(vii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "The Commissioner General has been unable to locate the taxpayer".
Pole Construction Limited	Minimum Business Tax	Dec 2014 Dec 2015 Dec 2016 Dec 2017 Dec 2018	300,000.00	242,277.05	0.00	542,277.05	In accordance with Section 5(1)(a)(iv) of the Tax Collection (Write-off) Regulations, 2013 being written off as "A corporate taxpayer that 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
Porter's Center for Knowledge	Education Tax	Dec 2011 Dec 2012 Dec 2013 Dec 2014	1,883,994.06	0.00	2,249,455.84	4,133,449.90	In accordance with Section 5(1) (a) (ii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "a corporate taxpayer, the 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".
	PAYE	Jan to Dec 2011 Jan to Dec 2012 Feb to Aug 2013 Nov & Dec 2013 Nov & Dec 2014	2,520,633.62	26,191,282.70	24,598,935.31	53,310,851.63	
Richard Montcalm Tomlinson	Income Tax	Dec 2012 Dec 2013	48,000.00	0.00	63,059.01	111,059.01	In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "The taxpayer is deceased, has no known estate or assets".
	Education Tax	Dec 2012	10,743.36	0.00	10,643.81	21,387.17	
Ruben Mark Gordon	Education Tax	Dec 2014	279,938.00	0.00	269,310.34	549,248.34	In accordance with Section 5(1)(a) (vii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "The Commissioner General has been unable to locate the taxpayer".
	Individual Income Tax	Dec 2014 Dec 2015	2,993,594.00	5,000.00	3,272,426.33	6,271,020.33	
Ryan Lee	GCT	Apr to Dec 2011 Jan to Dec 2012	333,645.00	185,994.00	1,180,772.59	1,700,411.59	In accordance with Section 5(1)(a) (vii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "The Commissioner General has been unable to locate the taxpayer".
	Education Tax	Dec 2012	400.00	0.00	384.81	784.81	

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's reason for write-off as per Regulations
S & S Meat Packaging	Minimum Business Tax	Dec 2016	30,000.00	27,849.89	0.00	57,849.89	In accordance with Section 5(1)(a)(iv) of the Tax Collection (Write-off) Regulations, 2013 being written off as "A corporate taxpayer that 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".
	Assets Tax	Dec 2015 Dec 2016	300,000.00	0.00	284,979.46	584,979.46	
	Education Tax	Apr to Dec 2015 Jan to Apr 2016	1,924,709.43	0.00	1,903,823.19	3,828,532.62	
	PAYE	Mar to Dec 2015 Jan to Apr 2016	3,080,422.37	9,421,833.59	3,398,526.37	15,900,782.33	
	Corporate Income Tax	Dec 2014 Dec 2015	595,416.00	15,000.00	629,907.69	1,240,323.69	
	GCT	Dec 2011 Mar 2012 May & Jun 2012 Aug to Oct 2012 Dec 2012 Mar 2013 May to Dec 2013 Jan to Nov 2014 Jan to Dec 2015 Jan to Apr 2016	18,392,442.24	6,469,836.16	36,025,360.20	60,887,638.60	
Sherefa Hickey	Individual Income Tax	Dec 2013	34,738.00	0.00	22,027.24	56,765.24	In accordance with Section 5(1)(a)(vii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "The Commissioner General has been unable to locate the taxpayer".

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's reason for write-off as per Regulations
Sherese Iona Brown	Income Tax	Dec 2015	10,085.30	0.00	15,273.47	25,358.77	In accordance with Section 5(1)(a)(vii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "The Commissioner General has been unable to locate the taxpayer".
Sidonia Mckenzie	Individual Income Tax	Dec 2014	78,181.00	0.00	60,115.95	138,296.95	In accordance with Section 5(1)(a)(vii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "The Commissioner General has been unable to locate the taxpayer".
Sonia Rankie	Education Tax	Dec 2017 Dec 2018	41,783.72	0.00	11,255.78	53,039.50	In accordance with Section 5(1)(a)(vii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "The Commissioner General has been unable to locate the taxpayer".
Sun Bread Bakery Limited	GCT	Jun to Dec 2012 Jan to Nov 2013 Nov & Dec 2014 Feb to Dec 2015 Feb to Jun 2016 Nov 2016	21,657.22	231,764.08	325,195.34	578,616.64	In accordance with Section 5(1)(a)(iv) of the Tax Collection (Write-off) Regulations, 2013 being written off as "A corporate taxpayer that 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".
	Minimum Business Tax	Dec 2016 Dec 2017 Dec 2018	140,650.00	99,948.54	0.00	240,598.54	

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's reason for write-off as per Regulations
Sun Bread Bakery Limited cont'd	Guest Accommodation Room Tax	Sept to Dec 2016 Jan to Dec 2017 Jan to Dec 2018 Jan to Dec 2019 Jan to Dec 2020 Jan to Oct 2021	697,557.40	228,633.00	308,428.79	1,234,619.19	In accordance with Section 5(1)(a)(iv) of the Tax Collection (Write-off) Regulations, 2013 being written off as "A corporate taxpayer that 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".
Tasalee Morris	Education Tax	Dec 2012 Dec 2016	19,079.36	0.00	10,741.69	29,821.05	In accordance with Section 5(1)(a)(vii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "The Commissioner General has been unable to locate the taxpayer".
	Individual Income Tax	Dec 2012 Dec 2013	48,000.00	0.00	63,496.32	111,496.32	
Today's Home Center Limited	GCT	Nov & Dec 2015	377,128.00	47,713.00	365,618.00	790,459.00	In accordance with Section 5(1) (a)(v) of the Tax Collection (Write-off) Regulations, 2013 being written off as "The taxpayer who is an un-discharged bankrupt without assets, the trustee has been discharged or has confirmed in writing that the trustee does not foresee any further payments to the Government".

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's reason for write-off as per Regulations
Travel Connections Limited	Assets Tax	Dec 2011 Dec 2012	0.00	0.00	7,267.81	7,267.81	In accordance with Section 5(1)(a)(iv) of the Tax Collection (Write-off) Regulations, 2013 being written off as "A corporate taxpayer that 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	Jan 2013 Apr & Dec 2013	0.00	354.60	627.34	981.94	
Winston McFarlane	Minimum Business Tax	Dec 2018	39,376.30	21,667.35	0.00	61,043.65	In accordance with Section 5(1)(a)(iii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "The taxpayer is deceased, has no known estate or assets".
	GCT	Dec 2012 Jan to Dec 2013 Jan to Nov 2014 Aug to Dec 2017 Jan to Dec 2018 Jan to Apr 2019	1,735,637.05	721,268.00	2,374,964.05	4,831,869.10	
		Grand Total	**82,330,545.91**	**95,578,697.52**	**179,196,964.16**	**357,106,207.59**	

Dated this 19th day of May, 2022.

NIGEL CLARKE,
Minister of Finance and the Public Service.

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