

THE

JAMAICA GAZETTE SUPPLEMENT

PROCLAMATIONS, RULES AND REGULATIONS

1758B¹

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FRIDAY, DECEMBER 24, 2021

No. 177B

No. 242B

THE TAX COLLECTION ACT

THE TAX COLLECTION (APPROVED WRITE-OFF) (No. 2) (AMENDMENT) 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) (No. 2) Amendment Order, 2021.
 - 2. Subject to section 47A(5) of the Act, I, as Minister, declare that—
 - (a) there is uncollected the sum of \$2,193,519,929.79 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.

Taxpayer

Adolphy
DeCordova
Samuels T/A
Samuels
Hardware

Ansurd Anglin

Annette Duncan-Smith

Ardene Patricia Cunningham

Тах Туре	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
						In accordance with Section 5(1)(b) (ii) of the Tax Collection (Write-
	Aug, Sept &					off) Regulations, 2013 being
GCT	Oct 2008)))))		1	written off as "a debt payable by a
	May 2009	0.00	0.00	795,594.38	795,594.38	taxpayer (other than a public
						body) that was of outstanding as
						at December 31, 2010".
						In accordance with Section 5(1)(a)
						(iii) of the Tax Collection (Write-
	Dec 2014			_		off) Regulations, 2013 being
Guest	Jan to Dec					written off as "The taxpayer is
Accommodation	2015			_		deceased, has no known estate or
Room Tax	Jan & Feb 2016	134,819.02	50,532.00	121,490.09	306,841.11	assets".
						In accordance with Section 5(1)(a)
						(iii) of the Tax Collection (Write-
				-		off) Regulations, 2013 being
	Dec 2015					written off as "The taxpayer is
Education Tax	Dec 2016					deceased, has no known estate or
	DCC 2010	3,759.82	0.00	421.88	4,181.70	assets".
Individual	Dec 2013	39,410.94	0.00	68,281.19	107,692.13	In accordance with Section 5(1)(a)
Income Tax	Dec 2014					(vii) of the Tax Collection (Write-
						off) Regulations, 2013 being
7 J	Dec 2011					written off as "The Commissioner
EUUCAUOII IAX	Dec 2014	18,205.62	0.00	16,544.36	34,749.98	General has been unable to locate
						the taxpayer".

(Paragraph 2(a)

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			Bu	~	Limited	Company	Furnishing	Austin									Bu:	Arklow Limited N											Taxpayer Ta
III COLIIC TAX	Corporate		Business Tax	Minimum						GCT							Business Tax	Minimum											Тах Туре
Dec 2014	Dec 2012 Dec 2013	Dec 2011	Dec 2017 Dec 2018	Dec 2016	2014	Sept to Dec	Feb to Jul 2014	2013	Jan to Dec	2012	Nov & Dec	2012	Jan to Sept	2011	Jan to Dec	Dec 2018	Dec 2017	Dec 2016										remon	Affected
1,537,413.00			180,000.00		13,943,412.51											180,000.00													Return Tax
247,884.00			108,489.87		6,365,140.00			-								108,489.87					-								Penalty
1,170,615.17			0.00		42,734,929.00											0.00													Interest
2,955,912.17			288,489.87		63,043,481.51											288,489.87													Total
				be collected".	taxpayer from whom the debt can	remaining directors of the	collected and there are no	from which the debt can be	taxpayer has no remaining assets	business or in operation, the	taxpayer that is not carrying on	written off as "A corporate	off) Regulations, 2013 being	(iv) of the Tax Collection (Write-	In accordance with Section 5(1)(a)	be collected".	taxpayer from whom the debt can	remaining directors of the	collected and there are no	from which the debt can be	taxpayer has no remaining assets	business or in operation, the	taxpayer that is not carrying on	written off as "A corporate	off) Regulations, 2013 being	(iv) of the Tax Collection (Write-	In accordance with Section 5(1)(a)	Regulations	Reason for write-off as per

off) Regulations, 2013 being written off as "The taxpayer is deceased, has no known estate or assets".	65,113.05	29,993.05	35,000.00	120.00	Dec 2014	Education Tax	Balfour Williams
(iii) of the Tax Collection (Write-	25,887.68	11,897.18	13,990.50	0.00	Dec 2014	Individual Income Tax	
be collected".	72,100,001	0.00	05,001.22	120,000.00	Dec 2018	Business Tax	
remaining directors of the taxpayer from whom the debt can	4,352.04	2,086.04	0.00	2,266.00	Dec 2013	Education Tax	
business or in operation, the taxpayer has no remaining assets from which the debt can be collected and there are no	1,956,333.02	619,817.15	334,267.00	1,002,248.87	Jan to Dec 2018 Jan to Dec 2019 Jan to Dec 2020 Jan to Apr 2021	Accommodation Room Tax	B & B Oracabessa Limited
written off as "A corporate taxpayer that is not carrying on					Aug 2016 Jan to Dec 2017	0	
off) Regulations, 2013 being					Jan to Jun 2016		
In accordance with Section 5(1)(a) (iv) of the Tax Collection (Write-					Nov & Dec 2014 Jan to Dec 2015		
be collected".							
taxpayer from whom the debt can							
remaining directors of the	-						
from which the debt can be	-						
taxpayer has no remaining assets							
business or in operation, the							
taxpayer that is not carrying on							
written off as "A corporate							
off) Regulations, 2013 being					Dec 2018		
(iv) of the Tax Collection (Write-	-				Dec 2017		Young Limited
In accordance with Section 5(1)(a)	295,971.93	0.00	115,971.93	180,000.00	Dec 2016	MBT	Ayl Aspire
Regulations					retion		
Reason for write-off as per	Total	Interest	Penalty	Return Tax	Allected	Тах Туре	Taxpayer
Tax Write-off Committee's					V econtrol		

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							Stephenson	Carmen					Madden	Carlene				Basil Plunkett								Rasil Herman				Taxpayer	
Education Tax		PAYE			Income Tax	Individual		Business Tax	Minimum			IIICOIIIE I dx	Incomo Tay		Ladcadoll lay	Edirection Tay	IIICOIIIC I ax	Income Tay	ndividual						2000	Education Tax				Тах Туре	
Dec 2015 Dec 2016	Dec 2018	Dec 2017	Dec 2015	Dec 2017	Dec 2014	Dec 2013	Dec 2018	Dec 2017	Dec 2015	Dec 2014		Der Zora	Doc 2015		Dec 2013	Dec 2012	70407	Dec 2013	Dec 2013						100	Der 2013			1 01100	Pariod	Affected
126,882.00		177,414.00				0.00		220,950.94				12,000.00				12,887.42	248,351.00									3,641.93				Return Tax	
0.00		945,792.47				17,000.00		174,113.63				0.00				0.00	0.00									0.00				Penalty	
103,384.10		369,500.05			-	12,926.75		0.00				15,338.01				11,494.08	148,712.05									3,248.18				Interest	
230,266.10		1,492,706.52				29,926.75		395,064.57				27,338.01				24,381.50	397,063.05									6,890.11	-			Total	
		assets and liabilities".	taxpayer's circumstances and the	Collinasion of the	Commissioner General of the	unable to pay the debt, based on	off as " the individual taxpayer is	Regulations, 2013 being written	(i) of the Tax Collection (Write-off)	In accordance with Section 5(1)(a)	the taxpayer".	General has been unable to locate	written off as "The Commissioner	off) Regulations, 2013 being	(vii) of the Tax Collection (Write-	In accordance with Section 5(1)(a)	assets".	deceased, has no known estate or	written off as "The taxpayer is	off) Regulations, 2013 being	(iii) of the Tax Collection (Write-	In accordance with Section 5(1)(a)	the taxpayer".	General has been unable to locate	written off as "The Commissioner	off) Regulations, 2013 being	(vii) of the Tax Collection (Write-	In accordance with Section 5(1)(a)	Regulations	Reason for write-off as per	Tax Write-off Committee's

Cornwall Medical & Dental Sup Limited	Con	ii ba K)	Z 0	
Cornwall Medical & Dental Supplies Limited	Conroy Douglas	Jamaica Limited	-	Claudette McLeish	Taxpayer
GCT	Income Tax	PAYE	GCT	Income Tax	Тах Туре
Jan 2014 Mar to May 2014 Sept , Oct & Dec 2014	Dec 2015	Dec 2018	Jul & Aug 2013 Jan to Dec 2014 Jan to Dec 2015 Mar to Jun 2016 Aug to Dec 2016	Dec 2017	Affected Period
2,751,316.90	10,000.00	0.00	0.00	540,976.40	Return Tax
1,415,634.00	5,000.00	45,000.00	2,020,345.00	0.00	Penalty
4,972,347.00	10,365.57	13,690.91	7,834,296.03	267,869.91	Interest
9,139,297.90	25,365.57	58,690.91	9,854,641.03	808,846.31	Total
in accordance with Section S(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	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".	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".	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	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".	Tax Write-off Committee's Reason for write-off as per Regulations

SCHEDULE, contd.

	Limited cont'd	Cornwall Medical &		Taxpayer
Corporate Income Tax	Assets Tax	Education Tax	PAYE	Тах Гуре
Dec 2011 Dec 2012 Dec 2013 Dec 2014 Dec 2015 Dec 2016 Dec 2017	Dec 2013 Dec 2016 Dec 2017 Dec 2018	Dec 2014 Feb to Dec 2015 Nov & Dec 2016 Jan to Dec 2017 Jan to Dec 2018 Jan to Dec 2019 Jan to Jun 2020	Feb to Dec 2015 Nov & Dec 2016 Jan to Dec 2017 Jan to Dec 2018 Jan to Dec 2019 Jan to Dec 2020	Affected Period
53,608,609.80	0.00	9,350,240.20	11,747,322.42	Return Tax
95,000.00	0.00	0.00	16,747,954.61	Penalty
18,582,513.87	114,710.55	4,190,373.96	7,180,842.19	Interest
72,286,123.67	114,710.55	13,540,614.16	35,676,119.22	Total
		exercises control of the taxpayer".	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	Tax Write-off Committee's Reason for write-off as per Regulations

D.W.A.S Construction & Security Company Limited Daffa Wholesale & Retail Limited	D.W.A.S Construction Security Company Limited		Taxpayer
Minimum Business Tax Corporate Income Tax			г Тах Туре
Dec 2007		Dec 2017	Affected Period
4,564,139.15		80,831.34	Return Tax
	0.00	38,309.67	Penalty
8,193,652.04		00.0	Interest
	12,757,791.19	119,141.01	Total
written off as "a debt payable by a taxpayer (other than a public body) that was of outstanding as at December 31, 2010".	In accordance with Section 5(1)(b) (ii) of the Tax Collection (Write- off) Regulations, 2013 being	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."	Tax Write-off Committee's Reason for write-off as per Regulations

SCHEDULE, contd.

Taxpayer	Тах Туре	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
	Education Tax	Dec 2012	10,743.36	0.00	9,307.77	20,051.13	In accordance with Section 5(1)(a) (vii) of the Tax Collection (Write-
Anderson	Individual Income Tax	Dec 2012 Dec 2013	48,000.00	0.00	57,089.76	105,089.76	off) Regulations, 2013 being written off as "The Commissioner General has been unable to locate
	Individual Income Tax	Dec 2012 Dec 2013	24,000.00	0.00	28,544.88	52,544.88	In accordance with Section 5(1)(a) (vii) of the Tax Collection (Write-
Devin Boswell	Education Tax	De 2012		3			off) Regulations, 2013 being written off as "The Commissioner General has been unable to locate
Down	Individual Income Tax	Dec 2016	10,866.00	0.00	7,597.91	18,463.91	In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write- off) Regulations, 2013 being
Devi Dy Chalice	Education Tax	Dec 2016 Dec 2017	30,105.00	0.00	13,689.10	43,794.10	written off as "The taxpayer is deceased, has no known estate or assets".
Dorett Seguarnie Richards-Dayes	CT	Jan to Aug 2014 Nov & Der 2014 Jan to Jul 2015 Sept to Nov 2015	0.00	194,457.13	360,356.00	554,813.13	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".

CHEDULE, contd.

Taxpayer	Тах Туре	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
		Jun to Det 2011 Jan to Det					In accordance with Section 5(1) (a) (ii) of the Tax Collection (Write- off) Regulations, 2013 being
East Queen Street Baptist Church	PAYE	2012 Jan to Dec 2013 Jan to May 2014 Jul to Dec 2014 Dec 2015 Jan to Nov 2016	0.00	2,361,565.18	2,607,875.14	4,969,440.32	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 of any person who
		Dec 2012 Jan to Dec 2013					exercises control of the taxpayer".
	Education Tax	Dec 2014 Dec 2015 Jan to Dec 2016	0.00	0.00	97,484.63	97,484.63	
Edna Cockette	Individual Income Tax	Dec 2015	0.00	6,905.29	3,397.21	10,302.50	In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-
	Education Tax	Dec 2016 Jan 2017	7,618.25	0.00	8,939.06	16,557.31	off) Regulations, 2013 being written off as "The taxpayer is deceased, has no known estate or assets".
	Individual Income Tax	Dec 2012 Dec 2013	48,000.00	0.00	57,242.81	105,242.81	In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-
Elaine Fray	Education Tax	Dec 2012	10 7/3 36			20.000	off) Regulations, 2013 being written off as "The taxpayer is deceased, has no known estate or
			10,7 10:00	0.00	0,011.00	-0,000.00	40000

	66,425.23	26,425.23	40,000.00	0.00	Dec 2016	PAYE	Selvices
deceased, has no known estate or assets".	63,724.18	0.00	0.00	63,724.18	Dec 2016	Individual Income Tax	Engineering .
In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write- off) Regulations, 2013 being written off as "The taxpayer is	116,048.30	51,004.28	65,044.02	0.00	Dec 2014 Nov 2016 Jan & Mar 2017 May to Aug 2017	GCT	Garnet Ricketts T/as G.A.
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".	123,291.37	38,841.23	0.00	84,450.14	Dec 2015 Dec 2016 Dec 2017	Education Tax	Fairfax Amyas Rupert Mullings
	157,082.84	93,206.84	0.00	63,876.00	Dec 2012	Individual Income Tax	
	104,476.69	0.00	44,476.69	60,000.00	Dec 2016	Minimum Business Tax	
	7,700.64	3,654.64	0.00	4,046.00	Dec 2011	Education Tax	
	541,278.06	294,750.19	42,957.87	203,570.00	Feb to Jun 2014 Aug 2014 Oct to Dec 2014 Jan & Feb 2015 Apr & May 2015	GCT	Everton Lloyd Witter
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".					Jun & Sept 2013 Nov & Dec 2013		
Tax Write-off Committee's Reason for write-off as per Regulations	Total	Interest	Penalty	Return Tax	Affected Period	Тах Гуре	Taxpayer

SCHEDULE, contd.

In accordance with Section 5(1)(b) (ii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "a debt payable by a taxpayer (other than a public body) that was of outstanding as at December 31, 2010".	360,162.55	360,162.55	0.00	0.00	Dec 2009 Dec 2010	Individual Income Tax	Geoffrey Ziadie
In accordance with Section 5(1)(b) (ii) of the Tax Collection (Write-off) Regulations, 2013 being written off as "a debt payable by a taxpayer (other than a public body) that was of outstanding as at December 31, 2010".	1,795,039,123.38	1,327,205,692.88 1,795,039,123.38	0.00	467,833,430.50	Dec 2007	Corporate Income Tax	General Alumina Jamaica Limited
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".	88,681.23	00.0	28,681.23	60,000.00	Dec 2018	Minimum Business Tax	Garvey Maceo High School Past Students' Association
Tax Write-off Committee's Reason for write-off as per Regulations	Total	Interest	Penalty	Return Tax	Affected Period	Тах Туре	Taxpayer

SCHEDULE, contd.

In accordance with Section \$(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".	In accol (iii) of t off) Reg written deceases deceases assets"	2,399.81	11,500.00	0.00	Dec 2015	Individual	Ivan Williams
taxpayer (other than a public body) that was of outstanding as at December 31, 2010".	22,854,017.51 bod at D	1,033,122.90	3,102,618.39	18,718,276.22	Dec 2010	PAYE	Limited
off) Regulations, 2013 being written off as "a debt payable by a	1,090,562.96 off) writ	56,970.59	0.00	1,033,592.37	Dec 2010	Education Tax	1834 Investment
In accordance with Section 5(1)(b) (ii) of the Tax Collection (Write-	37,496,174.30 In a	1,958,770.30	297.00	35,537,107.00	Dec 2010	Corporate Income Tax	
written off as "The taxpayer is deceased, has no known estate or assets".	20,051.13 written deceas assets"	9,307.77	0.00	10,743.36	Dec 2012	Education Tax	Ormsby
In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write- off) Regulations, 2013 being	96,053.77 In a (iii) off)	53,053.77	0.00	43,000.00	Dec 2012 Dec 2013	Individual Income Tax	Howard
off) Regulations, 2013 being written off as "The Commissioner General has been unable to locate the taxpayer".	47,015.84 off) writing the	21,824.84	0.00	25,191.00	Dec 2014	Education Tax	
In accordance with Section 5(1)(a) (vii) of the Tax Collection (Write-	645,353.28 In a	277,285.28	215,000.00	153,068.00	Dec 2014	Individual Income Tax	Howard Anderson
eased, has no known estate or	17,572.79 assets".	7,521.79	5,000.00	5,051.00	Dec 2015	Income Tax	Baccas
written off as "The taxpayer is	writ					Individual	Alexander
In accordance with Section 5(1)(a) (III) of the Tax Collection (Write- off) Regulations, 2013 being	In a (III) off)						
Tax Write-off Committee's Reason for write-off as per Regulations	Total R	Interest	Penalty	Return Tax	Affected Period	Тах Туре	Taxpayer

			Janitorial Distributors Limited		Taxpayer
Corporate Income Tax	Trade & Business Licence	PAYE	GCT	Education Tax	Тах Туре
Dec 2014 Dec 2015 Dec 2016 Dec 2017 Dec 2018	Mar 2019 Mar 2020 Mar 2021 Mar 2022	Dec 2013 Jan to Nov 2014 Jan to Dec 2015 Jan to Mar 2016	Feb to Jul 2012 Jan & Mar 2013 May to Dec 2013 Jan & Feb 2014 Apr & Jun 2014 Sept to Nov 2014 Jan to Dec 2015 Jan & Feb 2016 May to Dec 2017 Jun & Jul 2017 Sept to Dec 2017 Jun & Jul 2017 Sept to Dec 2017 Jan to Dec 2019 Jan to Dec 2019 Jan to Dec 2019 Jan to Dec 2019 Jan to Dec 2010	Dec 2015 Feb to Dec 2016 Jan to Jul 2017 Sept 2017	Affected Period
21,269.25	260,000.00	0.00	16,222,009.85	321,999.35	Return Tax
845,000.00	3,250.00	290,574.57	3,985,177.03	0.00	Penalty
442,437.61	0.00	372,083.98	20,502,425.80	52,964.86	Interest
1,308,706.86	263,250.00	662,658.55	40,709,612.68	574,964.21	Total
			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".	In accordance with Section 5(1)(a) (iv) of the Tax Collection (Write- off) Regulations, 2013 being written off as "A corporate	Tax Write-off Committee's Reason for write-off as per Regulations

SCHEDULE, contd.

Taxpayer	Тах Гуре	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
Janitorial Distributors Limited cont'd	Minimum Business Tax	Dec 2017 Dec 2018	120,000.00	69,001.22	0.00	189,001.22	
Julian Icilda	Individual Income Tax	Dec 2015	10,251.39	7,125.00	13,082.01	30,458.40	
Watson	Education Tax	Dec 2015	14,108.00	0.00	1,440.86	15,548.86	written decease assets".
Junhua Zhu	Individual Income Tax	Dec 2014	15,330.50	0.00	44,103.92	59,434.42	
	Education Tax	Dec 2015	247.44	0.00	185.31	432.75	
Karen Espeut	Income Tax	Dec 2015	10,000.00	5,000.00	11,233.35	26,233.35	
	Individual Income Tax	Dec 2012 Dec 2013	36,000.00	0.00	42,406.36	78,406.36	
Karen Hilton- Burke	Education Tax	Dec 2012	10,743.36	0.00	00.686'6	20,682.36	
	Education Tax	Dec 2012	10,743.36	0.00	9,939.00	20,682.36	

SCHEDULE, contd.

Taxpayer	Тах Туре	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
Z house		Doc 2016	13 113 00	000	326.08	13 /30 08	In accordance with Section 5(1)(a) (vii) of the Tax Collection (Write- off) Beautytions 2013 being
Gordon	Education Tax	Dec 2017	00.611,61		00.00	15,459.06	written off as "The Commissioner General has been unable to locate the taxpaver".
	Individual Income Tax	Dec 2016 Dec 2017	167,038.16	0.00	69,938.92	236,977.08	In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-
Lee Davis	Education Tax	Dec 2016 Dec 2017	55,821.03	0.00	12,993.53	68,814.56	off) Regulations, 2013 being written off as "The taxpayer is deceased, has no known estate or assets".
	Education Tax	Dec 2011 Dec 2012	15,385.76	0.00	13,897.53	29,283.29	In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-
Leslie George Margan	Individual Income Tax	Dec 2013 Dec 2014	24,000.00	0.00	29,430.43	53,430.43	off) Regulations, 2013 being written off as "The taxpayer is deceased, has no known estate or assets".
Lucian	Income Tax	Dec 2016 Dec 2017 Dec 2018	0.00	235,000.00	102,507.73	337,507.73	In accordance with Section 5(1)(a) (iii) of the Tax Collection (Writeoff) Regulations, 2013 being
Wright	Education Tax	Dec 2020	14,702.00	0.00	0.00	14,702.00	written off as "The taxpayer is deceased, has no known estate or assets".
	Education Tax	Dec 2012	9,783.36	0.00	8,476.05	18,259.41	In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-
Lynval Clarke							off) Regulations, 2013 being written off as "The taxpayer is
	Individual Income Tax	Dec 2012 Dec 2013	24,000.00	0.00	28,544.88	52,544.88	deceased, has no known estate or lassets".

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Taxpayer	Тах Гуре	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
	GCT	Jan, Mar & Aug 2009 Jan, Apr & Oct 2010	0.76	3,289,574.00	19,686,384.88	22,975,959.64	In accordance with Section 5(1)(b) (ii) of the Tax Collection (Write- off) Regulations, 2013 being written off as "a debt payable by a
Marathon Insurance Brokers Limited	Assets Tax	Dec 2009	0.00	2,500,000.00	14,826.79	2,514,826.79	taxpayer (other than a public body) that was of outstanding as at December 31, 2010".
Marked For Life Tatoo	Minimum Business Tax	Dec 2016 Dec 2017	180,000.00	115,971.93	0.00	295,971.93	in accordance with Section S(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
			42 994 21	0.00	32.746.31	75, 740, 52	remaining directors of the taxpayer from whom the debt can be collected".
Michael	Education Tax	Dec 2015	42,994.21	0.00	32,746.31	75,740.52	In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-off) Regulations, 2013 being
Michael George Sasso	Income Tax	Dec 2015	351,393.00	175,697.00	401,455.23	928,545.23	off) Regulations, 2013 being written off as "The taxpayer is deceased, has no known estate or assets".
Morant Bay Preparatory School	PAYE	Jan to Dec 2008 Feb to Dec 2009 Jan & Feb 2010 Sept to Nov 2010	0.00	287,650.89	885,913.26	1,173,564.15	iii) of the Tax Collection (1)(b) (iii) of the Tax Collection (Write- off) Regulations, 2013 being written off as "a debt payable by a taxpayer (other than a public body) that was of outstanding as at December 31, 2010".

Alexander Spence				Collymore	Omar Anthony							יאוק איייין איייין	Nigol Volla					וארשינטון טו כרוו	Newton Green			Idapayer	Taura
Individual Income Tax	Education Tax	Education Tax						Income I ax			Euncanon lax	Education Tow		Income Tax	Individual		EUUCAUOII IAX	Education Tay		Income Tax	Individual	1 da 1 y pe	Tau Tuna
Dec 2012 Dec 2013	Dec 2012	Dec 2014 Dec 2015						Dec 2015	Dec 2014		Dec 2012	755 3013		Dec 2013	Dec 2012		Dec 2012	Doc 2012		Dec 2013	Dec 2012	Period	Affected
24,000.00	9,783.36	57,245.38						631,476.84			6,783.36				12,000.00		9,783.36				14,000.00	Neturn rax	Dotum Tow
0.00	0.00	0.00						0.00			0.00				0.00		0.00				0.00	renaity	Donalty
29,441.36	8,837.04	48,688.63						538,109.00			6,940.11	•			21,580.75		8,476.05				16,171.73	TILLET EST	Interest
53,441.36	18,620.40	105,934.01						1,169,585.84			13,723.47				33,580.75		18,259.41				30,171.73	I Otal	Total
off) Regulations, 2013 being written off as "The Commissioner General has been unable to locate the taxpayer".	In accordance with Section 5(1)(a) (vii) of the Tax Collection (Write-	taxpayer's income, expenditure, assets and liabilities".	Commissioner General of the taxpayer's circumstances and the	consideration by the	pay the debt, based on	off as "The taxpayer is unable to	Regulations, 2013 being written	(i) of the Tax Collection (Write-off)	In accordance with Section 5(1)(a)	the taxpayer".	General has been unable to locate	written off as "The Commissioner	off) Regulations, 2013 being	(vii) of the Tax Collection (Write-	In accordance with Section 5(1)(a)	assets".	deceased, has no known estate or	written off as "The taxpayer is	off) Regulations, 2013 being	(iii) of the Tax Collection (Write-	In accordance with Section 5(1)(a)	Regulations	Tax Write-off Committee's

Taxpayer	Тах Туре	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
Patrick George Margan	Individual Income Tax	Dec 2015	10,000.00	5,000.00	11,411.00	26,411.00	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".
	Education Tax	Dec 2012 Dec 2014	5,846.15	0.00	5,280.66	11,126.81	
	Education Tax	Dec 2018	1,646.10	0.00	151.47	1,797.57	In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-
Paulette Taγlor-Harris	Individual				7	19 075 19	off) Regulations, 2013 being written off as "The taxpayer is deceased, has no known estate or
	Corporate	Dec 2017		Å0 000 00	256 244 42	904 225 02	In accordance with Section 5(1) (a) (ii) of the Tax Collection (Write-
Phpenix Lounge @ Soso Seafood Grill & More Limited	PAYE	Jun to Sept 2018 Dec 2018 Dec 2019	64,784.84	157,864.97	38.075.41	260,725.22	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 of any person who exercises control of the taxpayer".

	272,554.07	92,565.03	0.00	179,989.04	Dec 2017 Dec 2018	Assets Tax	
taxpayer from whom the debt can be collected".	6,612.57	1,612.57	5,000.00	0.00	Dec 2018	PAYE	
collected and there are no remaining directors of the							
from which the debt can be							Radiator Place Limited
business or in operation, the							
taxpayer that is not carrying on							
off) Regulations, 2013 being		•					
In accordance with Section 5(1)(a) (iv) of the Tax Collection (Write-		·					
	12,265,557.16	6,382,502.78	1,217,140.00	4,665,914.38	May to Jul 2017 Feb & Nov 2018	G	
					Apr to Dec 2016 Jan to Mar 2017)	
exercises control of the taxpayer".							
liabilities of any person who							
income, expenditure, assets and							
assets and liabilities and the					0		
taxpayer's income, expenditure,					D=r 2018		cont'd
Commissioner General of the					2018		Mare Limited
consideration by the	/89,908.28	315,489.56	0.00	4/4,418./2	May to Sent	Education Tax	Seafood Grill &
pay the debt, based on					Jan to Mar 2018		Lounge @ Soso
taxpayer, the taxpayer is unable to					Apr to Dec 2015		Phpenix
written off as "a corporate					15r to Doc 2016		
off) Regulations, 2013 being							
(ii) of the Tax Collection (Write-							
In accordance with Section 5(1) (a)							
Regulations					r errou		
Reason for write-off as per	Total	Interest	Penalty	Return Tax	Dariad	Тах Туре	Taxpayer
Tax Write-off Committee's					Affected		

SCHEDULE, contd.

General has been unable to locate the taxpayer".	29,561.35	14,169.48	0.00	15,391.87	Dec 2012 Dec 2013	Education Tax	
written off as "The Commissioner					Dec 2016		
off) Regulations, 2013 being					Dec 2015		Ricardo Byfield
(vii) of the Tax Collection (Write-	135,048.29	82,342.59	0.00	52,705.70	Dec 2013	Income Tax	
In accordance with Section 5(1)(a)					Dec 2012	Individual	
deceased, has no known estate or assets".			•				
written off as "The taxpayer is	10.883.84	0.00	0.00	10.883.84	Dec 2017	Fducation Tax	Mitchell
off) Regulations, 2013 being							Raymond
(iii) of the Tax Collection (Write-	54,776.35	32,252.35	0.00	22,524.00	Dec 2014	Income Tax	
in accordance with Section 5(1)(a)						Individual	
	134,992.85	0.00	89,992.85	145,000.00	Dec 2018 Dec 2018	Minimum Business Tax	
					1010		
	3,059,125.83	1,356,322.96	0.00	1,702,802.87	Jan to Sept		
					2018	Fducation Tax	
					Jan to Nov		
be collected".					2017		
taxpayer from whom the debt can					Jan to Dec		
remaining directors of the					2016		
collected and there are no					Jan to Dec		Limited cont'd
from which the debt can be					Dec 2015		Radiator Place
taxpayer has no remaining assets					2015		
business or in operation, the					May to Oct		
taxpayer that is not carrying on					2015		
written off as "A corporate					Jan & Mar		
off) Regulations, 2013 being					Dec 2014		
(iv) of the Tax Collection (Write-					Dec 2013		
In accordance with Section 5(1)(a)					Dec 2012		
Regulations					Lerron		
Reason for write-off as per	Total	Interest	Penalty	Return Tax	Doried	Тах Туре	Taxpayer
Tax Write-off Committee's					Affected		

SCHEDULE, contd.

Taxpayer	Тах Туре	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
Richard Woodd Todd	Education Tax	Dec 2012	0.00	0.00	8,942.97	8,942.97	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".
Rupert George Bethune	Individual Income Tax	Dec 2012	8,000.00	0.00	10,624.24	18,624.24	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".
Specialist Accounting Services Limited	Minimum Business Tax	Dec 2016 Dec 2017 Dec 2018	180,000.00	115,971.93	0.00	295,971.93	In accordance with Section S(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.	

GCT F. F.	Minimum Business Tax	Today's Home Center Limited PAYE		Company Minimum Limited Business Tax	The Optimus		Taxpayer Tax Type
May to Aug 2015 Feb to Sept 2016 Feb to Oct 2017	Dec 2016 Dec 2017 Dec 2018	2016 Mar to Nov 2017	Service & OOT	Dec 2016 Dec 2017			Period
2,822,880.16	180,000.00	214,716.33		120,000.00			Return Tax
399,665.00	108,489.87	399,157.31		87,290.70			Penalty
2,616,372.62	0.00	138,923.18		0.00			Interest
5,838,917.78	288,489.87	752,796.82		207,290.70			Total
		been discharged or has confirmed in writing that the trustee does not foresee any further payments to the Government".	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 asserts the trustee has	remaining directors of the taxpayer from whom the debt can be collected".	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	In accordance with Section 5(1)(a) (iv) of the Tax Collection (Write-off) Regulations, 2013 being written off as "A corporate	Reason for write-off as per Regulations

SCHEDULE, contd.

Taxpayer	Тах Гуре	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
Today's Home		Jun to Dec 2015 Jan to Oct 2016					
cont'd	Education Tax	Mar to Nov 2017	504,360.60	0.00	378,472.92	882,833.52	
	PAYE	Dec 2013 Dec 2014	44,226.00	153,241.80	83,573.46	281,041.26	In accordance with Section 5(1)(a) (vii) of the Tax Collection (Write-
Ursula Lortz	Education Tax	Dec 2013 Dec 2014	61,220.25	0.00	56,358.29	117,578.54	off) Regulations, 2013 being written off as "The Commissioner General has been unable to locate the taxpayer".
Veronica Robinson-							In accordance with Section 5(1)(a) (iii) of the Tax Collection (Write-
Thompson	Income Tax	31-Dec-12	11,411.52	0.00	15,204.15	26,615.67	off) Regulations, 2013 being written off as "The taxpayer is deceased, has no known estate or assets".
Vestcom Limited	GCT	Jul & Aug 2011	0.00	4,000.00	10,203.25	14,203.25	In accordance with Section 5(1)(a) (iv) of the Tax Collection (Write-
	Minimum Business Tax	Dec 2015	0.00	0.00	9,946.80	9,946.80	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".

Dated this 10th day of December, 2021.

SCHEDULE, contd.

Von Murphy Taxpayer Income Tax Тах Гуре Affected Period Dec 2010 **Grand Total** 655,810,543.61 49,745,388.29 **Return Tax** 0.00 Penalty 0.00 1,487,963,997.89 2,193,519,929.79 26,911.23 Interest 26,911.23 Total body) that was of outstanding as at December 31, 2010". taxpayer (other than a public written off as "a debt payable by a In accordance with Section 5(1)(b) (ii) of the Tax Collection (Write-off) Regulations, 2013 being Reason for write-off as per Tax Write-off Committee's

NIGEL CLARKE
Minister of Finance and the Public Service