



THE
JAMAICA GAZETTE
SUPPLEMENT

PROCLAMATIONS, RULES AND REGULATIONS

1758B¹

Vol. CXLIV

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.

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
Adolphus DeCordova Samuels T/A Samuels Hardware	GCT	Aug, Sept & Oct 2008 May 2009	0.00	0.00	795,594.38	795,594.38	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".
Amette Duncan-Smith	Guest Accommodation Room Tax	Dec 2014 Jan to Dec 2015 Jan & Feb 2016	134,819.02	50,532.00	121,490.09	306,841.11	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".
Ansurd Anglin	Education Tax	Dec 2015 Dec 2016	3,759.82	0.00	421.88	4,181.70	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 2013 Dec 2014	39,410.94	0.00	68,281.19	107,692.13	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".
Ardene Patricia Cunningham	Education Tax	Dec 2011 Dec 2014	18,205.62	0.00	16,544.36	34,749.98	

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
Arklow Limited	Minimum Business Tax	Dec 2016 Dec 2017 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 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".
		Jan to Dec 2011 Jan to Sept 2012 Nov & Dec 2012 Jan to Dec 2013 Feb to Jul 2014 Sept to Dec 2014					
Austin Furnishing Company Limited	Minimum Business Tax	Dec 2016 Dec 2017 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 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".
		Dec 2011 Dec 2012 Dec 2013 Dec 2014					
		Corporate Income Tax					

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
Av/Aspire Young Limited	MBT	Dec 2016	180,000.00	115,971.93	0.00	295,971.93	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".
		Dec 2017					
		Dec 2018					
B & B Oracabessa Limited	Guest Accommodation Room Tax	Nov & Dec 2014					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".
		Jan to Dec 2015					
		Jan to Jun 2016					
		Aug 2016					
B & B Oracabessa Limited	Education Tax	Jan to Dec 2017	1,002,248.87	334,267.00	619,817.15	1,956,333.02	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".
		Jan to Dec 2018					
		Jan to Dec 2019					
		Jan to Apr 2021					
Balfour Williams	Education Tax	Dec 2013	2,266.00	0.00	2,086.04	4,352.04	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".
		Dec 2017	120,000.00	69,001.22	0.00	189,001.22	
		Dec 2018					
		Dec 2013	0.00	13,990.50	11,897.18	25,887.68	
Balfour Williams	Education Tax	Dec 2014	120.00	35,000.00	29,993.05	65,113.05	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".
		Dec 2014					

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
Basil Herrman	Education Tax	Dec 2013	3,641.93	0.00	3,248.18	6,890.11	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".
Basil Plunkert	Individual Income Tax	Dec 2013 Dec 2014	248,351.00	0.00	148,712.05	397,063.05	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".
Carlene Madden	Education Tax	Dec 2012 Dec 2013	12,887.42	0.00	11,494.08	24,381.50	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".
	Income Tax	Dec 2013	12,000.00	0.00	15,338.01	27,338.01	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".
Carmen Stephenson	Minimum Business Tax	Dec 2014 Dec 2015 Dec 2017 Dec 2018	220,950.94	174,113.63	0.00	395,064.57	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 2013 Dec 2014 Dec 2017	0.00	17,000.00	12,926.75	29,926.75	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".
	PAYE	Dec 2015 Dec 2016 Dec 2017 Dec 2018	177,414.00	945,792.47	369,500.05	1,492,706.52	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".
	Education Tax	Dec 2015 Dec 2016	126,882.00	0.00	103,384.10	230,266.10	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".

SCHEDULE, *contd.*

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

SCHEDULE, *contd.*

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

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
D.W.A.S Construction & Security Company Limited	Minimum Business Tax	Dec 2017 Dec 2018	80,831.34	38,309.67	0.00	119,141.01	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".
Daffa Wholesale & Retail Limited	Corporate Income Tax	Dec 2007	4,564,139.15	0.00	8,193,652.04	12,757,791.19	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".
Dalley's Variety Limited	Minimum Business Tax	Dec 2015 Dec 2016	84,182.62	82,131.65	0.00	166,314.27	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
Dannion Anderson	Education Tax	Dec 2012	10,743.36	0.00	9,307.77	20,051.13	In accordance with Section 5(1)(a) (vi) 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	57,089.76	105,089.76	
Devin Boswell	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-off) Regulations, 2013 being written off as "The Commissioner General has been unable to locate the taxpayer".
	Education Tax	Dec 2012	9,783.36	0.00	8,476.05	18,259.41	
Devroy Chance	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 written off as "The taxpayer is deceased, has no known estate or assets".
	Education Tax	Dec 2016 Dec 2017	30,105.00	0.00	13,689.10	43,794.10	
Dorett Seguanlie Richards-Dayes	GCT	Jan to Aug 2014	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".
		Nov & Dec 2014 Jan to Jul 2015 Sept to Nov 2015					

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
East Queen Street Baptist Church	PAYE	Jun to Dec 2011 Jan to Dec 2012 Jan to Dec 2013	0.00	2,361,565.18	2,607,875.14	4,969,440.32	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".
		Jul to Dec 2014 Dec 2015 Jan to Nov 2016					
Edna Cockette	Education Tax	Dec 2012 Jan to Dec 2013 Dec 2014 Dec 2015 Jan to Dec 2016	0.00	0.00	97,484.63	97,484.63	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".
		Dec 2015					
		Dec 2016 Jan 2017					
Elaine Fray	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-off) Regulations, 2013 being written off as "The taxpayer is deceased, has no known estate or assets".
		Dec 2012 Dec 2013	10,743.36	0.00	9,342.03	20,085.39	
		Dec 2012					

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
Everton Lloyd Witter	GCT	Jun & Sept 2013 Nov & Dec 2013 Feb to Jun 2014 Aug 2014 Oct to Dec 2014 Jan & Feb 2015 Apr & May 2015	203,570.00	42,957.87	294,750.19	541,278.06	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	4,046.00	0.00	3,654.64	7,700.64	
	Minimum Business Tax	Dec 2016	60,000.00	44,476.69	0.00	104,476.69	
	Individual Income Tax	Dec 2012	63,876.00	0.00	93,206.84	157,082.84	
Fairfax Amyas Rupert Mullings	Education Tax	Dec 2015 Dec 2016 Dec 2017	84,450.14	0.00	38,841.23	123,291.37	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".
	GCT	Dec 2014 Nov 2016 Jan & Mar 2017 May to Aug 2017	0.00	65,044.02	51,004.28	116,048.30	
Garnet Ricketts T/as G.A. Ricketts Engineering Services	Individual Income Tax	Dec 2016	63,724.18	0.00	0.00	63,724.18	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	0.00	40,000.00	26,425.23	66,425.23	

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
Garvey Maceo High School Part Students' Association	Minimum Business Tax	Dec 2018	60,000.00	28,681.23	0.00	88,681.23	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".
General Alumina Jamaica Limited	Corporate Income Tax	Dec 2007	467,833,430.50	0.00	1,327,205,692.88	1,795,039,123.38	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".
Geoffrey Ziadie	Individual Income Tax	Dec 2009 Dec 2010	0.00	0.00	360,162.55	360,162.55	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".

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
Glenford Alexander Baccas	Individual Income Tax	Dec 2015	5,051.00	5,000.00	7,521.79	17,572.79	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 2014	153,068.00	215,000.00	277,285.28	645,353.28	
Anderson	Education Tax	Dec 2014	25,191.00	0.00	21,824.84	47,015.84	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".
Howard Ormsby	Individual Income Tax	Dec 2012 Dec 2013	43,000.00	0.00	53,053.77	96,053.77	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	9,307.77	20,051.13	
1834 Investment Limited	Corporate Income Tax	Dec 2010	35,537,107.00	297.00	1,958,770.30	37,496,174.30	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".
	Education Tax	Dec 2010	1,033,592.37	0.00	56,970.59	1,090,562.96	
	PAYE	Dec 2010	18,718,276.22	3,102,618.39	1,033,122.90	22,854,017.51	
Ivan Williams	Individual Income Tax	Dec 2015	0.00	11,500.00	2,399.81	13,899.81	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
Janitorial Distributors Limited	Education Tax	Dec 2015 Feb to Dec 2016 Jan to Jul 2017 Sept 2017	321,999.35	0.00	52,964.86	574,964.21	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	May to Dec 2016 Jan to Apr 2017 Jun & Jul 2017 Sept to Dec 2017 Jan to Dec 2018 Jan to Dec 2019 Jan to Dec 2020 Jan & Feb 2021	16,222,009.85	3,985,177.03	20,502,425.80	40,709,612.68	
	PAYE	Dec 2013 Jan to Nov 2014 Jan to Dec 2015 Jan to Mar 2016	0.00	290,574.57	372,083.98	662,658.55	
	Trade & Business Licence	Mar 2019 Mar 2020 Mar 2021 Mar 2022	260,000.00	3,250.00	0.00	263,250.00	
	Corporate Income Tax	Dec 2014 Dec 2015 Dec 2016 Dec 2017 Dec 2018	21,269.25	845,000.00	442,437.61	1,308,706.86	

SCHEDULE, *contd.*

Taxpayer	Tax Type	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	
	Individual Income Tax	Dec 2015	10,251.39	7,125.00	13,082.01	30,458.40	
Julian Icilda Watson	Education Tax	Dec 2015	14,108.00	0.00	1,440.86	15,548.86	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".
Junhua Zhu	Individual Income Tax	Dec 2014	15,330.50	0.00	44,103.92	59,434.42	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".
Karen Espout	Education Tax	Dec 2015	247.44	0.00	185.31	432.75	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".
	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	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".
Karen Hilton-Burke	Education Tax	Dec 2012	10,743.36	0.00	9,939.00	20,682.36	

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
Khadine Gordon	Education Tax	Dec 2016 Dec 2017	13,113.00	0.00	326.08	13,439.08	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 2016 Dec 2017	167,038.16	0.00	69,938.92	236,977.08	
Lee Davis	Education Tax	Dec 2016 Dec 2017	55,821.03	0.00	12,993.53	68,814.56	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 Dec 2012	15,385.76	0.00	13,897.53	29,283.29	
Leslie George Morgan	Individual Income Tax	Dec 2013 Dec 2014	24,000.00	0.00	29,430.43	53,430.43	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 2016 Dec 2017 Dec 2018	0.00	235,000.00	102,507.73	337,507.73	
Lucian McFarlane Wright	Education Tax	Dec 2020	14,702.00	0.00	0.00	14,702.00	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	9,783.36	0.00	8,476.05	18,259.41	
Lynval Clarke	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) (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
Marathon Insurance Brokers Limited	Assets Tax	Dec 2009	0.00	2,500,000.00	14,826.79	2,514,826.79	In accordance with Section 5(1)(b) of the Tax Collection (Write-off) Regulations, 2010.
	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) 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".
Marked For Life Tatto 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 5(1)(a) 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".
	Education Tax	Dec 2015	42,994.21	0.00	32,746.31	75,740.52	In accordance with Section 5(1)(a) of the Tax Collection (Write-off) Regulations, 2013 being written off as "The taxpayer is deceased, has no known estate or assets".
Michael George Sasso	Income Tax	Dec 2015	351,393.00	175,697.00	401,455.23	928,545.23	In accordance with Section 5(1)(b) 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".
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	In accordance with Section 5(1)(b) 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".

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
Newton Green	Individual Income Tax	Dec 2012 Dec 2013	14,000.00	0.00	16,171.73	30,171.73	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	9,783.36	0.00	8,476.05	18,259.41	
Nigel Kelly	Individual Income Tax	Dec 2012 Dec 2013	12,000.00	0.00	21,580.75	33,580.75	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	6,783.36	0.00	6,940.11	13,723.47	
Omar Anthony Collymore	Income Tax	Dec 2014 Dec 2015	631,476.84	0.00	538,109.00	1,169,585.84	In accordance with Section 5(1)(a) (i) of the Tax Collection (Write-off) Regulations, 2013 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".
	Education Tax	Dec 2014 Dec 2015	57,245.38	0.00	48,688.63	105,934.01	
Patrick Alexander Spence	Education Tax	Dec 2012	9,783.36	0.00	8,837.04	18,620.40	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	24,000.00	0.00	29,441.36	53,441.36	

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
Patrick George Morgan	Individual Income Tax	Dec 2015	10,000.00	5,000.00	11,411.00	26,411.00	In accordance with Section 5(1)(a) (ii) 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-off) Regulations, 2013 being written off as "The taxpayer is deceased, has no known estate or assets".
Paulette Taylor-Harris	Individual Income Tax	Dec 2018	18,290.02	2.00	1,683.17	19,975.19	
	Corporate Income Tax	Dec 2017 Dec 2018	607,881.50	40,000.00	256,344.42	904,225.92	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".
Phoenix Lounge @ Soso Seafood Grill & More Limited	PAYE	Jun to Sept 2018 Dec 2018	64,784.84	157,864.97	38,075.41	260,725.22	
		Dec 2019					

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
Phoenix Lounge @ Soso Seafood Grill & More Limited cont'd	Education Tax	Apr to Dec 2016 Jan to Dec 2017 Jan to Mar 2018 May to Sept 2018 Dec 2018	474,418.72	0.00	315,489.56	789,908.28	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".
		Apr to Dec 2016 Jan to Mar 2017 May to Jul 2017 Feb & Nov 2018	4,665,914.38	1,217,140.00	6,382,502.78	12,265,557.16	
Radiator Place Limited	PAYE	Dec 2018	0.00	5,000.00	1,612.57	6,612.57	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".
		Dec 2017 Dec 2018	179,989.04	0.00	92,565.03	272,554.07	
	Assets Tax	Dec 2017 Dec 2018					

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
Radiator Place Limited cont'd	Education Tax	Dec 2012	1,702,802.87	0.00	1,356,322.96	3,059,125.83	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".
		Dec 2013					
		Dec 2014					
		Jan & Mar 2015					
Raymond Mitchell	Minimum Business Tax	May to Oct 2015	145,000.00	89,992.85	0.00	234,992.85	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".
		Dec 2016					
		Dec 2017					
		Dec 2018					
Ricardo Byfield	Individual Income Tax	Dec 2014	22,524.00	0.00	32,252.35	54,776.35	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".
		Dec 2017					
		Dec 2019					
Ricardo Byfield	Education Tax	Dec 2012	15,391.87	0.00	14,169.48	29,561.35	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".
		Dec 2013					
		Dec 2015					

SCHEDULE, *contd.*

Taxpayer	Tax Type	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 Belhune	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 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
The Optimus Management Company Limited	Minimum Business Tax	Dec 2016 Dec 2017	120,000.00	87,290.70	0.00	207,290.70	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".
		Sept & Oct 2016 Mar to Nov 2017	214,716.33	399,157.31	138,923.18	752,796.82	
Today's Home Center Limited	Minimum Business Tax	Dec 2016 Dec 2017 Dec 2018	180,000.00	108,489.87	0.00	288,489.87	
		May to Aug 2015 Feb to Sept 2016 Feb to Oct 2017	2,822,880.16	399,665.00	2,616,372.62	5,838,917.78	
	GCT						

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
Today's Home Center Limited cont'd	Education Tax	Jun to Dec 2015 Jan to Oct 2016 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	
Ursula Lortz	Education Tax	Dec 2013 Dec 2014	61,220.25	0.00	56,358.29	117,578.54	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".
Veronica Robinson-Thompson	Income Tax	31-Dec-12	11,411.52	0.00	15,204.15	26,615.67	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".
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-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 2015	0.00	0.00	9,946.80	9,946.80	

SCHEDULE, *contd.*

Taxpayer	Tax Type	Affected Period	Return Tax	Penalty	Interest	Total	Tax Write-off Committee's Reason for write-off as per Regulations
Von Murphy	Income Tax	Dec 2010	0.00	0.00	26,911.23	26,911.23	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".
		Grand Total	655,810,543.61	49,745,388.29	1,487,963,997.89	2,193,519,929.79	

Dated this 10th day of December, 2021.

NIGEL CLARKE
Minister of Finance and the Public Service