



COMMONWEALTH OF THE BAHAMAS

VALUE ADDED TAX ACT, 2014
NOTICE OF ASSESSMENT
(Tax including Fixed Penalty)
(Sections 16 & 60)

TO: (Taxpayer Name)
(Address)
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TAKE NOTICE that the Comptroller of Value Added Tax has assessed you under Sections 16 and 60 of the Value Added Tax Act, 2014 and Regulations 44 and 45(1) of the Value Added Tax Regulations, 2014 for [additional] tax amounting to (including fixed penalties of) for the period to .

This assessment is based on , and the explanation of the adjustments is attached to this Notice.

The assessed tax is due and payable on . Any amount which is not paid by the due date bears interest as provided in the Value Added Tax Act, 2014.

If you are aggrieved with this assessment you may lodge with the Comptroller of Value Added Tax an objection to the assessment within THIRTY (30) CALENDAR DAYS after the date of service of this Notice. Your objection is required to be made by Notice in writing using VAT Form No. 61, it must be addressed to the Comptroller of Value Added Tax and either be delivered to our offices located at , Bahamas or submitted to us through your account on the Bahamas Online Tax Administration System (OTAS).

Your objection must also specify in detail the grounds on which the objection is made and be accompanied by payment of the total amount of tax assessed, or security for such amount in a form acceptable to the Comptroller, at the time the objection is lodged.

On the day of 20

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Comptroller of VAT