



COMMONWEALTH OF THE BAHAMAS

VALUE ADDED TAX ACT 2014
NOTICE TO DEEMED AGENT TO PAY MONEY
(Section 72)

TO: (Name of Agent)
(Address of Agent)
(TIN of Agent)

WHEREAS _____ (Name of Taxpayer), TIN _____ is liable to pay tax under the Value Added Tax Act, 2014, and has failed to pay the said tax by the due date.

AND WHEREAS

- () you owe or may owe money to
- () you hold or may subsequently hold money for or on account of
- () you have authority from some other person to pay money to

the said _____ (Name of Taxpayer).

TAKE NOTICE that the Comptroller of VAT requires you to be the agent of _____ (Name of Taxpayer) and to pay the amount of _____ to the Comptroller of VAT as follows:

- (1) All money up to the amount of _____ that you currently owe () / hold for or on account of () / is currently due () to _____ (Name of Taxpayer) is required to be paid to the Comptroller of VAT within **FIFTEEN (15) CALENDAR DAYS** of the date of service of this Notice.
- (2) If the total amount of money currently owed () / held for or on account of () / currently due () to _____ (Name of Taxpayer) is insufficient to satisfy the total amount required to be paid under this Notice, the balance is required to be paid within **FIFTEEN (15) CALENDAR DAYS** of the date on which any money subsequently becomes due for payment to or held for or on account of _____ (Name of Taxpayer).

AND TAKE NOTICE that notwithstanding any law to the contrary, you are hereby deemed to be the agent of _____ (Name of Taxpayer) and as such in complying with this Notice you are treated as acting under the authority of _____ (Name of Taxpayer) and of all other persons concerned. Accordingly, you will not incur any liability in complying with this Notice.

