



COMMONWEALTH OF THE BAHAMAS

VALUE ADDED TAX ACT 2014
NOTICE TO DEEMED AGENT
TO DELIVER PROPERTY
(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 have possession of property owned by (Name of Taxpayer), with the following description.

TAKE NOTICE that the Comptroller of VAT requires you to be the agent of (Name of Taxpayer) and to deliver the property specified in this Notice to the Comptroller of VAT within FIFTEEN (15) CALENDAR DAYS of the date of service of this Notice.

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.

YOU ARE HEREBY WARNED that failure within the prescribed time to deliver the property specified in this Notice is an offence under Regulation 38(3) and is punishable upon conviction by a fine of up to Ten Thousand Dollars (\$10,000.00) and/or imprisonment for a term of six (6) months. It is also a contravention of the Act punishable under the First Schedule (Regulation 44) by a fixed penalty of up to One Hundred Thousand Dollars (\$100,000.00).

On the day of 20

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Comptroller of VAT