



COMMONWEALTH OF THE BAHAMAS

VALUE ADDED TAX ACT, 2014
NOTICE OF OBJECTION
(Section 81 & Regulation 48)

TO: The Comptroller of VAT

1. Particulars of the Objector	
<i>Instructions: State the particulars of the person or entity that is objecting to the decision of the Comptroller. Where the entity is not an incorporated company, the name of the owner(s) should be stated.</i>	
Name	
Address	
Telephone number	Email address
TIN	

2. Details of the Objection		
<i>Instructions: State the decision of the Comptroller that you are objecting to.</i>		
Decision (Place a tick <input type="checkbox"/> in the applicable box)	Date of Notice (dd/mm/yyyy)	Date Notice received (dd/mm/yyyy)
Application of Fixed Penalty (S. 16)		
Notice of Refusal of Application for Registration (S. 23)		
Notice of Decision on Application for Cancellation of Registration (S. 27)		
Notice of Assessment (S. 47 &/or 60)		
Refusal of Application to Extend Time to File Return (S. 47)		
Disallowing a claim for input tax deduction (S. 50)		
Notice disallowing a claim for refund (S. 56, 58 or 59)		
Notice requiring security for payment of tax (S. 65)		

Declaration to be representative of a taxable person (S. 74)			
Notice of Assessment to Director/Officer of a Company (S. 76)			

2A. Grounds of the Objection

Instructions: Outline in detail your reasons for objecting to the decision. You may continue on a separate sheet if the space is insufficient.

I object to the Comptroller’s decision on the following grounds:

2B. Supporting information and/or documents

Instructions: List and attach all documents, information or calculations in support of your objection

1	
2	
3	
4	
5	
6	
7	
8	

3. Reasons for late submission of objection

Instructions: Complete this section only if you are lodging your objection LATER THAN THIRTY (30) CALENDAR DAYS after service of the notice informing you of the Comptroller's decision

Reason (Place a tick <input checked="" type="checkbox"/> in the applicable box)	Details
Absence from The Bahamas	
Sickness	
Other reasonable cause	

4. Payment or Security for Assessed Tax (Proof of payment or security MUST be attached)

Instructions: *This section should only be completed where you are objecting to a Notice of Assessment. To object to an assessment, the total amount assessed must be paid in full or security in a form acceptable to the Comptroller must be provided, at the time the objection is lodged.*

Place a tick in the applicable box

I have paid the total amount of tax assessed

I have provided security for the tax assessed in the form of a –

Bank guarantee

Bond

Note: original security documents must be submitted for processing

5. Certification

Instructions: This section must be completed and signed by the person completing the form

I declare that the information provided in this Notice of Objection and all supporting documents is, to the best of my knowledge, information and belief, true and complete.

Signature of person completing the form

Name and title of person completing the form (PLEASE PRINT)

Date (dd/mm/yyyy)