



COMMONWEALTH OF THE BAHAMAS

VALUE ADDED TAX ACT, 2014
NOTICE OF ASSESSMENT
(Section 76)

TO: (Name of Director or Similar Officer)
(Address)

TAKE NOTICE that the Comptroller of Value Added Tax has assessed you under Section 76 of the Value Added Tax Act, 2014 for tax amounting to _____ for the period _____ to _____.

This assessment is based on taxes owed by _____, TIN _____, a company in which you were a director or similar officer or acted or purported to act in such capacity at the time that the company was liable to pay the outstanding amount. The explanation of the basis for the assessment is attached to this Notice.

The assessed tax is due and payable on _____. Note, however, that interest continues to accrue on any outstanding amount at the rate prescribed in the Value Added Tax Act, 2014 from the date that such amount became due and payable by the company until it is paid.

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