

COMMONWEALTH OF THE BAHAMAS



VALUE ADDED TAX ACT 2014  
NOTICE OF INSPECTION  
NOTICE TO PROVIDE INFORMATION  
NOTICE TO GIVE EVIDENCE  
(Section 62)

TO: (Name of Person)  
(Address)  
**TIN** \_\_\_\_\_

TAKE NOTICE that for the administration and enforcement of the Value Added Tax Act 2014, the Comptroller of Value Added Tax hereby requires you, \_\_\_\_\_ (Name of Person), \_\_\_\_\_ (time within which details are to be furnished or time and place for inspection or to give evidence) , to:

(Insert what is to be furnished, records to be inspected and/or details of the person required to attend to give evidence and whose tax affairs such evidence shall concern)

YOU ARE HEREBY WARNED that willfully impeding or attempting to impede the Comptroller or a VAT officer by failing to comply with this Notice or by interfering with, or obstructing the exercise of the Comptroller or a VAT officer of a lawful power under this Notice or otherwise under Section 62 of the Value Added Tax Act, 2014 is an offence under Regulation 38(1) and is punishable upon conviction by a fine of up to Fifty Thousand Dollars (\$50,000.00) and/or imprisonment for a term of up to two (2) years. It is also a contravention of the Value Added Tax Act, 2014 which is 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\_\_\_\_

.....  
Comptroller of VAT