



COMMONWEALTH OF THE BAHAMAS

VALUE ADDED TAX ACT, 2014
NOTICE OF APPEAL
(Section 83)

TO: The VAT Appeal Commission

1. Particulars of the Appellant	
<i>Instructions: State the particulars of the person or entity that is appealing against the decision of the Comptroller of VAT. 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 Appeal		
<i>Instructions: State the decision of the Comptroller that you are appealing against.</i>		
Decision (Place a tick <input type="checkbox"/> in the applicable box)	Date of Notice (dd/mm/yyyy)	Date Notice received (dd/mm/yyyy)
Notice of Decision on Objection to –		
a. Application of Fixed Penalty (S. 16)		
b. Refusal of Application for Registration (S. 23)		
c. Decision on Application for Cancellation of Registration (S. 27)		
d. Assessment (S. 47 &/or 60)		
e. Refusal of Application to Extend Time to File Return (S. 47)		
f. Disallowance of claim for input tax deduction (S. 50)		
g. Disallowance of claim for refund (S. 56, 58 or 59)		
h. Requirement for security for payment of tax (S. 65)		
i. Declaration to be representative of a taxable person (S. 74)		

j. Assessment of Director/Officer of a Company (S. 76)			
Advance VAT Ruling (S. 18)			

2A. Grounds of Appeal

Instructions: *Outline in detail your reasons for appealing against the decision. You may continue on a separate sheet or attach a separate document if the space is insufficient.*

I am appealing against the Comptroller of VAT's decision on the following grounds:

2B. Supporting information and/or documents	
<u>Instructions:</u> <i>List and attach all documents, information or calculations in support of your appeal</i>	
1	
2	
3	
4	
5	
6	
7	
8	

3. Reasons for late submission of Appeal

Instructions: Complete this section only if you are lodging your Appeal LATER THAN THIRTY (30) CALENDAR DAYS (or FOURTEEN DAYS in the case of an appeal against an Advance VAT Ruling) after you received 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 appealing against an assessment. To appeal an assessment, the total amount assessed must be paid in full or security in a form acceptable to the Comptroller must be provided.

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 Appeal 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)