



COMMONWEALTH OF THE BAHAMAS

VALUE ADDED TAX ACT, 2014  
NOTICE OF APPLICATION OF FIXED PENALTY  
(Section 16)

TO: (Taxpayer Name)  
(Address)  
**TIN**

TAKE NOTICE that pursuant to Section 16 of the Value Added Tax Act, 2014 and Regulations 44 and 45(1) of the Value Added Tax Regulations, 2014 the Comptroller of Value Added Tax has imposed against you a fixed penalty of \_\_\_\_\_ for the following contravention of the Value Added Tax Act, 2014:

The explanation of the basis for the application of the fixed penalty is attached to this Notice.

The fixed penalty is due and payable immediately.

If you are aggrieved with the application of this fixed penalty you may lodge with the Comptroller of Value Added Tax an objection to the application of the fixed penalty 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 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