

## **ADMINISTRATIVE FINES**

|    | Description of Contravention   |                |   |
|----|--|----------------|---|
| No | or Non-Compliance  | Classification |   |
| 1  | An unregistered or non-taxable<br>person collecting, advertising or<br>quoting VAT in respect of a<br>taxable supply made to another<br>person | Very Serious   | Liable on conviction to a<br>fine not exceeding fifty<br>thousand dollars<br>(\$50,000) or to<br>imprisonment for a term<br>not exceeding two years,<br>or to both such fine and<br>imprisonment.           |
| 2  | An administrator a hotel pool or<br>other pooled accommodation<br>that fails to register under<br>section 19 of the VAT Act                    | Very Serious   | Liable on conviction to a<br>fine not exceeding one<br>hundred thousand dollars<br>(\$100,000) or to<br>imprisonment for a term<br>not exceeding twelve<br>months or to both such<br>fine and imprisonment. |
| 3  | A registrant that fails to the state<br>the price of a taxable supply<br>inclusive of VAT  | Serious        | Liable on conviction to a<br>fine not exceeding one<br>hundred thousand dollars<br>(\$100,000) or to<br>imprisonment for a term<br>not exceeding twelve<br>months or to both such<br>fine and imprisonment. |
| 4  | A registrant that fails to state the<br>tax separately on a VAT invoice<br>or VAT receipt when charging<br>VAT on a taxable supply             | Serious        | Liable on conviction to a<br>fine not exceeding one<br>hundred thousand dollars<br>(\$100,000) or to  |

|   |   |                          | imprisonment for a term<br>not exceeding twelve<br>months or to both such<br>fine and imprisonment.   |
|---|---|--------------------------|---|
| 5 | Failure to apply for registration   | Very Serious             | Liable on conviction to a<br>fine not exceeding one<br>hundred thousand dollars<br>(\$100,000) or to<br>imprisonment for a term<br>not exceeding twelve<br>months or to both such<br>fine and imprisonment.                     |
| 6 | An unregistered taxable that<br>issues a VAT invoice, VAT<br>receipt, tax credit note or debit<br>note to a person  | Very Serious             | Liable on conviction to a<br>fine not exceeding two<br>hundred and fifty<br>thousand dollars<br>(\$250,000) or to<br>imprisonment not<br>exceeding twelve months<br>or to both such fine and<br>imprisonment                    |
| 7 | A registrant that fails to display<br>a valid certificate of registration<br>in a conspicuous place at his or<br>her business.  | Serious                  | Liable on conviction to a<br>fine not exceeding fifty<br>thousand dollars<br>(\$50,000) or to<br>imprisonment for a term<br>not exceeding twelve<br>months, or to both such<br>fine and imprisonment.                           |
| 8 | A registrant that fails to (a) to<br>notify the Comptroller of a<br>change in circumstance; or (b) to<br>notify a change in circumstances<br>in the prescribed manner | (a) Serious<br>(b) Minor | Liable on conviction to a<br>fine not exceeding fifty<br>thousand dollars<br>(\$50,000) or to<br>imprisonment for a term<br>not exceeding twelve<br>months, or to both such<br>fine and imprisonment.                           |
| 9 | A taxable person that fails to<br>notify the Comptroller of the<br>sale or transfer a taxable activity<br>as going concern<br>Failure to remove the certificate       | Serious                  | Liable on conviction to a<br>fine not exceeding one<br>hundred thousand dollars<br>(\$100,000) or to<br>imprisonment for a term<br>not exceeding twelve<br>months or to both such<br>fine and imprisonment.<br>To be determined |

|    | of registration from display upon cancelation  |   |  |
|----|--|---|--|
| 11 | Failure to (a) submit an import<br>declaration to the Comptroller of<br>Customs; or (b) pay the VAT<br>due on the import   | Very Serious  | Liable on conviction to a<br>fine not exceeding two<br>hundred and fifty<br>thousand dollars<br>(\$250,000) or to<br>imprisonment for a term<br>not exceeding twelve<br>months or to both such<br>fine and imprisonment. |
| 12 | Failure to submit in import<br>declaration form (a) in the<br>prescribed manner; (b) including<br>the necessary information to<br>calculate the VAT payable in<br>respect of the import; or (c) in<br>the manner prescribed or as<br>approved by the Comptroller of<br>Customs                 | Serious   | Liable on conviction to a<br>fine not exceeding two<br>hundred and fifty<br>thousand dollars<br>(\$250,000) or to<br>imprisonment for a term<br>not exceeding twelve<br>months or to both such<br>fine and imprisonment. |
| 13 | Failure to (a) submit a VAT<br>return to the Comptroller of<br>VAT; and (b) pay the VAT due<br>on the importation of services<br>within the prescribed time  | Very Serious  | Liable on conviction to a<br>fine not exceeding two<br>hundred and fifty<br>thousand dollars<br>(\$250,000) or to<br>imprisonment for a term<br>not exceeding twelve<br>months or to both such<br>fine and imprisonment. |
| 14 | Failure to (a) file a VAT return<br>in the prescribed time and form<br>or (b) pay VAT due and payable<br>pursuant to a VAT return or<br>notice of assessment.  | <ul><li>(a) Very Serious</li><li>(b) Very Serious</li></ul> | Liable on conviction to a<br>fine not exceeding ten<br>thousand dollars<br>(\$10,000) or to<br>imprisonment for a term<br>not exceeding six months<br>or to both such fine and<br>imprisonment                           |
| 15 | An auctioneer that fails to (a)<br>add the output tax chargeable on<br>a taxable supply the amount of a<br>successful bid or to the purchase<br>price in a case of sale out-of-<br>hand; or (b) include the output<br>tax in the total cost or price<br>charged to the bidder or<br>purchaser. | <ul><li>(a) Serious</li><li>(b) Serious</li></ul>           | To be determined   |

| 16 | Submitting a claim for input tax<br>deduction to the Comptroller<br>that is not allowable   | Serious                         | To be determined   |
|----|---|---------------------------------|--|
| 17 | Failure by a registrant to make<br>post-supply adjustment as<br>required.   | Serious                         | To be determined   |
| 18 | Failure by a registrant to issue a<br>VAT invoice within time, and in<br>the form, specifying the<br>particulars prescribed.  | Very Serious                    | Liable on conviction to a<br>fine not exceeding ten<br>thousand dollars<br>(\$10,000) or to<br>imprisonment for a term<br>not exceeding six months<br>or to both such fine and<br>imprisonment |
| 19 | Issuing more than one VAT<br>invoice in respect of a taxable<br>supply or failure to issue a VAT<br>invoice requested in writing<br>within the time prescribed.   | Very Serious                    | Liable on conviction to a<br>fine not exceeding ten<br>thousand dollars<br>(\$10,000) or to<br>imprisonment for a term<br>not exceeding six months<br>or to both such fine and<br>imprisonment |
| 20 | Failure by a registrant to issue a<br>VAT sales receipt within the<br>form and specifying the<br>particulars prescribed.  | Very Serious                    | Liable on conviction to a<br>fine not exceeding ten<br>thousand dollars<br>(\$10,000) or to<br>imprisonment for a term<br>not exceeding six months<br>or to both such fine and<br>imprisonment |
| 21 | Issuing a VAT invoice or sales<br>receipt (a) if you are not a<br>registrant; or (b)in the prescribed<br>time if you are a registrant   | (a) Very Serious<br>(b) Serious | Liable on conviction to a<br>fine not exceeding ten<br>thousand dollars<br>(\$10,000) or to<br>imprisonment for a term<br>not exceeding six months<br>or to both such fine and<br>imprisonment |
| 22 | A registrant supplier issuing a<br>VAT invoice (a) as principal<br>when an invoice has already<br>been issued by the agent of such<br>supplier; or (b) to a registrant<br>recipient when the supplier has<br>already issued an invoice to the<br>agent of such recipient. | Serious                         | Liable on conviction to a<br>fine not exceeding ten<br>thousand dollars<br>(\$10,000) or to<br>imprisonment for a term<br>not exceeding six months<br>or to both such fine and<br>imprisonment |

| issue (a) a tax credit note in the<br>form and specifying the<br>particulars prescribed;<br>ote in the form and<br>specifying the particulars<br>prescribed;<br>ote in respect of a taxable<br>supply(a) Serious24Not being a registrant supplier,<br>issuing a tax credit note or debit<br>noteVery SeriousTo be determined25A registrant issuing more than<br>one tax credit note or tax debit<br>note in respect of a taxable<br>supplyVery SeriousTo be determined26Failure by a person assessed to<br>pay the amount of tax assessed<br>by the date specified in the<br>notice of assessmentVery SeriousTo be determined27Failure to comply with a request<br>made by the Comptroller made<br>in notice by writingVery SeriousTo be determined28Failure to give the Comptroller<br>or VAT officer reasonable<br>assistance or to answer questionsVery SeriousTo be determined30Failure to provide reasonable<br>facilities or assistance to a VAT<br>officer in the exercise of his<br>powersVery SeriousTo be determined31Failure to provide security in the<br>form, amount and time specified<br>in the notice of requestVery SeriousTo be determined32A promoter that allows public<br>enter in the exercise of his<br>powersVery SeriousTo be determined32A promoter that allows public<br>enter in the comptroller<br>without having (a) paid the<br>amount of security requested; or<br>(b) received the approval in<br>writing if the Comptroller<br>without having (a) paid the<br>amount of security requested; or<br>(b) received the approval in<br>writing if the Comptroller<br>writout having (a) paid the<br>amount of security requeste   | 23  | A registrant supplier who fails to      |                                       | To be determined          |
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| form and specifying the<br>particulars prescribed; or (b) a<br>tax debit note in the form and<br>specifying the particulars<br>prescribed(b) Serious24Not being a registrant supplier,<br>issuing a tax credit note or debit<br>noteVery SeriousTo be determined25A registrant issuing more than<br>one tax credit note or tax debit<br>note in respect of a taxable<br>supplyVery SeriousTo be determined26Failure by a person assessed to<br>pay the amount of tax assessed<br>by the date specified in the<br>notice by writingVery SeriousTo be determined27Failure to comptroller made<br>in notice by writingVery SeriousTo be determined28Failure to give the Comptroller<br>motice by writingVery SeriousTo be determined29A bank or other financial<br>institution fails to comply with a<br>request by the Comptroller made<br>by notice in writingVery SeriousTo be determined30Failure to provide reasonable<br>facilities or assistance to a VAT<br>officer in the excreise of his<br>powersVery SeriousTo be determined31Failure to provide security in the<br>form, amount and time specified<br>in the notice of request in<br>the date paproval in<br>writing if the ComptrollerVery SeriousTo be determined32A promoter that allows public<br>entrimedVery SeriousTo be determined33Failure to provide security in the<br>form, amount and time specified<br>in the notice of request in<br>writing if the ComptrollerVery SeriousLiable on conviction to a<br>imprisonment for a term<br>(\$50,000) or to<br>imprisonment for a term<br>or to by and on conviction to pay an<br>   |     | 0 11                                    | (a) Serious                           |                           |
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| 24       Not being a registrant supplier, issuing a tax credit note or debit note       Very Serious       To be determined         25       A registrant issuing more than one tax credit note or tax debit note in respect of a taxable supply       To be determined       Image: Comparison of the taxable supply         26       Failure by a person assessed to pay the amount of tax assessed by the date specified in the notice of assessment       Very Serious       To be determined         27       Failure to comply with a request made by the Comptroller made in notice of writing       Very Serious       To be determined         28       Failure to give the Comptroller or VAT officer reasonable assistance or to answer questions       Very Serious       To be determined         30       Failure to provide reasonable facilities or assistance to a VAT officer in the exercise of his powers       Very Serious       To be determined         31       Failure to provide security in the form, amount and time specified in the amount of security request; or (b) received the approval in writing if the Comptroller       Very Serious       To be determined         32       A promoter that allows public entertainment to take place writing (a) paid the amount of security request; or (b) received the approval in writing if the Comptroller       Very Serious       To be determined  |     |   |                                       |                           |
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| or to both such fine and<br>imprisonment and liable<br>on conviction to pay an  |     |   |                                       | -                         |
| imprisonment and liable<br>on conviction to pay an  |     | writing if the Comptroller              | Very Serious                          | <b>č</b>                  |
| on conviction to pay an   |     |   |                                       | or to both such fine and  |
| on conviction to pay an   |     |   |                                       | imprisonment and liable   |
|   |     |   |                                       |                           |
| additional penalty equal  |     |   |                                       | additional penalty equal  |
| to fifteen percent of the   |     |   |                                       |                           |

|    |   |              | value of the tickets<br>printed for the<br>entertainment   |
|----|---|--------------|--|
| 33 | Preventing, interfering or<br>impeding the Comptroller to<br>exercise his powers  | Serious      | To be determined   |
| 34 | A fraudulent recipient of a<br>taxable supply failing to pay the<br>amount assessed in a notice of<br>assessment  | Very Serious | To be determined   |
| 35 | A deemed agent failing to pay<br>money or deliver property<br>specified within the prescribed<br>time in the notice to the<br>Comptroller   | Serious      | Liable on conviction to a<br>fine not exceeding ten<br>thousand dollars<br>(\$10,000) or to<br>imprisonment for a term<br>not exceeding two years<br>or to both such fine and<br>imprisonment. |
| 36 | A receiver failing to notify the<br>Comptroller in writing within<br>fourteen calendar days after<br>appointment or after taking<br>possession of an asset of a<br>person liable to VAT within The<br>Bahamas, whichever occurs first   | Very Serious | To be determined   |
| 37 | A receiver failing to set aside<br>out of the proceeds of sale of an<br>asset the amount notified by, or<br>agreed with, the Comptroller  | Very Serious | To be determined   |
| 38 | A declared representative of a<br>taxable person failing to perform<br>a duty of the taxable person<br>under the Act or the regulations   | Serious      | To be determined   |
| 39 | A declared representative of a<br>taxable person (a) alienating,<br>charging, or disposing of any<br>money received or accrued in<br>respect of which VAT is<br>payable; or (b) disposing of or<br>parting with any fund or money<br>belonging to the taxable person,<br>whose representative he is, and<br>from or out of which such tax<br>could have legally been paid,<br>which is in his possession or<br>comes to him after the tax | Very Serious | To be determined   |

|    | becomes payable.   |              |  |
|----|--|--------------|--|
| 40 | A director or similar officer<br>failing to pay within the<br>specified time the amount<br>payable in a notice of<br>assessment  | Very Serious | To be determined   |
| 41 | Failure to (a) keep reliable<br>accounting records of taxable<br>transactions in the English<br>Language or (b) keep such<br>records for five years  | Very Serious | To be determined   |
| 42 | A registrant failing to include, in<br>a VAT return, notice or other<br>document prescribed or used for<br>the purposes of this Act the<br>VAT or taxpayer identification<br>number issued to him upon<br>registration | Minor        | To be determined   |
| 43 | A non-taxable person failing in<br>an application, notice,<br>declaration or other document<br>prescribed or used for the<br>purposes of this Act the VAT or<br>taxpayer identification number<br>issued to him        | Minor        | To be determined   |
| 44 | Including a false taxpayer<br>identification number on a<br>document prescribed or used for<br>the purposes of this Act.   | Very Serious | To be determined   |
| 45 | A registrant failing to pay the<br>increased VAT chargeable in<br>relation to a taxable supply on<br>variation in the VAT rate.  | Serious      | To be determined   |
| 46 | An unregistered taxable person<br>collecting from the recipient of a<br>supply of increased VAT<br>chargeable in relation to a<br>taxable supply on variation in<br>the VAT rate.                                      | Serious      | To be determined   |
| 47 | Making by an act or omission a<br>false and misleading statement<br>to the Comptroller or VAT<br>officer.  | Serious      | Liable on conviction to a<br>fine equal to the sum of<br>one thousand dollars<br>(\$1000) and, in addition,<br>the amount by which the<br>tax payable by such<br>person would be reduced |

| 48 | Impeding tax administration by<br>failing to comply with any other<br>provision of the Act. | Minor        | <ul> <li>when assessed on the basis of the information provided in the statement and the amount by which any refund applied for by such person would be increased when determined on the basis of the information provided in the statement.</li> <li>Liable on conviction to a fine not exceeding ten thousand dollars (\$10,000) or to imprisonment for a term not exceeding two years or to both such fine and imprisonment.</li> </ul> |
|----|---|--------------|--|
| 49 | The owner of an accommodation   |              | To be determined   |
|    | in a pool failing to pay VAT on<br>the accommodation pool                                   | Very Serious |  |
| 50 | Aiding and abetting an offence.   | Serious      | To be determined   |