



**COMMONWEALTH OF THE BAHAMAS
VALUE ADDED TAX DEPARTMENT**

REFUND APPLICATION – EXEMPT PERSONS

A. APPLICANT INFORMATION

1. Entity Type Individual Non-Individual

2. Tax Identification Number (TIN)

3. First and Last Name (if individual)

4. Trade Name (if business or non-individual)

B. REPRESENTATIVE (IF COMPLETED ON BEHALF OF APPLICANT)

5. Representative TIN

6. Representative Name

C. CLAIM INFORMATION

7. Period of Claim (Month & Year) (mm) (yyyy)

8. Amount of Refund Claimed

9. Reason for Refund Claim (refer to table at the end of the form for required supporting documents)

<input type="checkbox"/>	Overcharged VAT at Customs	
<input type="checkbox"/>	Claiming VAT on imports or local purchases used in the course of business of a diplomatic mission or international organization	
<input type="checkbox"/>	Claiming VAT on imports or local purchases used towards a charitable activity	
<input type="checkbox"/>	Grand Bahama Port Authority Licensee charged VAT upon import of eligible goods (non-consumable stores)	
<input type="checkbox"/>	Grand Bahama Port Authority Licensee charged VAT upon purchase of eligible goods (non-consumable stores) from another Port Licensee	
<input type="checkbox"/>	Grand Bahama Port Authority Licensee having purchased from a non-Licensee and claiming VAT originally paid upon import of eligible goods (non-consumable stores)	
<input type="checkbox"/>	Other situations	Specify: <input style="width: 100%;" type="text"/>

D. BANK ACCOUNT INFORMATION (FOR DIRECT DEPOSIT OF REFUND)

10. Account Holder

11. Bank

12. Bank Branch (Transit Number)

13. Account Number

14. Account Type

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15. We hereby declare that the information provided is true, correct and complete to the best of our knowledge and belief, and that we have the authority to make this disclosure of information and declaration.

16. Signature of Authorized Person

17. Date

F. SUPPORTING DOCUMENTATION TO INCLUDE WITH APPLICATION

Situation/Reason for Refund	Supporting Documents
1. Overcharged VAT at Customs	<ul style="list-style-type: none"> • Certification from Customs of having overcharged VAT
2. Claiming VAT paid on items that purchased in the Bahamas but were subsequently exported (including tourist goods)	<ul style="list-style-type: none"> • Copy of VAT invoices/receipts • Certification of export from Customs
3. Claiming VAT on imports or local purchases used in the course of business of a diplomatic mission or international organization	<ul style="list-style-type: none"> • Copy of VAT invoices/receipts • Copy of Customs declaration
4. Claiming VAT on imports or local purchases used towards a charitable activity	<ul style="list-style-type: none"> • Letter from Ministry of Finance granting charitable status • Copy of VAT invoices/receipts • Copy of Customs declaration • List of charitable activities that the imports/purchases went towards
5. Grand Bahama Port Authority Licensee charged VAT upon import of eligible goods (non-consumable stores)	<ul style="list-style-type: none"> • Certification from Customs of having charged VAT in error
6. Grand Bahama Port Authority Licensee charged VAT upon purchase of eligible goods (non-consumable stores) from another Port Licensee	<ul style="list-style-type: none"> • Copy of VAT invoices/receipts from supplier (must be Freeport Licensee) • Copy of VAT invoices/receipts to client (must be Freeport Licensee)
7. Grand Bahama Port Authority Licensee having purchased from a non-Licensee and claiming VAT originally paid upon import of eligible goods (non-consumable stores)	<ul style="list-style-type: none"> • Copy of original import declaration • Copies of trail of invoices from original importer to refund requestor, including any intermediary transactions
8. Other situations	<ul style="list-style-type: none"> • Provide appropriate supporting documentation – dealt with on a case-by-case basis