

# Welcome

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## Substance Reporting on OTAS Overview

Welcome to The Government of The Bahamas Online Tax Administration System (OTAS). OTAS handles registrations, filing, notifications and correspondence in one place, stored by your unique identification number or EIN.

The online user interface is designed with the user in mind. You can easily navigate through guided pathways, ensuring that you provide only the information that is required, for ease of use.

THE GOVERNMENT OF THE BAHAMAS



ONLINE TAX ADMINISTRATION SYSTEM

## 1. OTAS Portal Registration

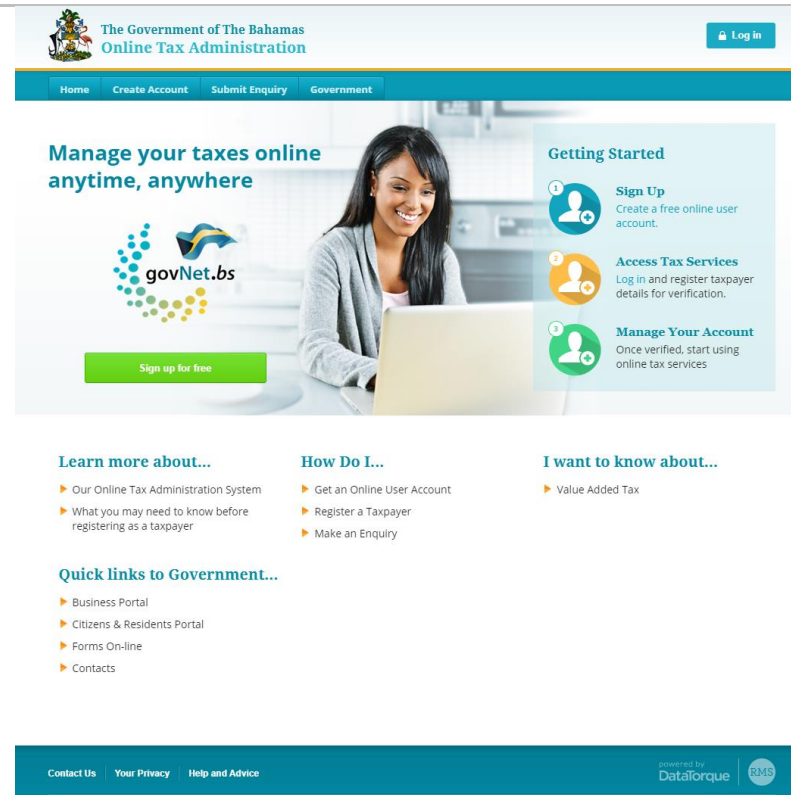
### Landing page on the OTAS Portal


Users who already have access to OTAS can register an Entity directly on the Portal. They must first log into their account using the “Log in” button.

 [Log in](#)

If you do not have access to the Portal, you can register online using the “Sign up for free” button.

[Sign up for free](#)



You will be prompted to enter credentials, and click the  button.

If this is your first time accessing the Portal, you will be taken through an account setup wizard, which includes changing password and adding registration security questions.

#### PLEASE LOGIN TO CONTINUE

You must login to use the features of this site.

Please enter your details below.

User name: \*

Password: \*

☐

I'm not a robot



reCAPTCHA  
Privacy - Terms

[Forgot your password?](#)





Once correctly set up, you will be able to register an Entity.

For assistance, you can use the “How Do I...” function, and will be directed to a web page containing further assistance.



## Lets get you started...

Before you can access any business or tax information, you will need to register.

REGISTER NEW TAXPAYER

REGISTER NEW ENTITY

### YOUR REGISTERED TAXPAYERS

You have no registered Taxpayers associated with your account at the moment.

[Click here to register a new Taxpayer](#)

### YOUR REGISTERED ENTITIES

You have no registered Entities associated with your account at the moment.

[Click here to register a new Entity](#)

### YOUR WATCHED ITEMS

You have no watched items at the moment.

### Messages

Unread

Send Message

You have no unread messages.

**i** All unread correspondence between you and the Ministry of Finance will be displayed here.

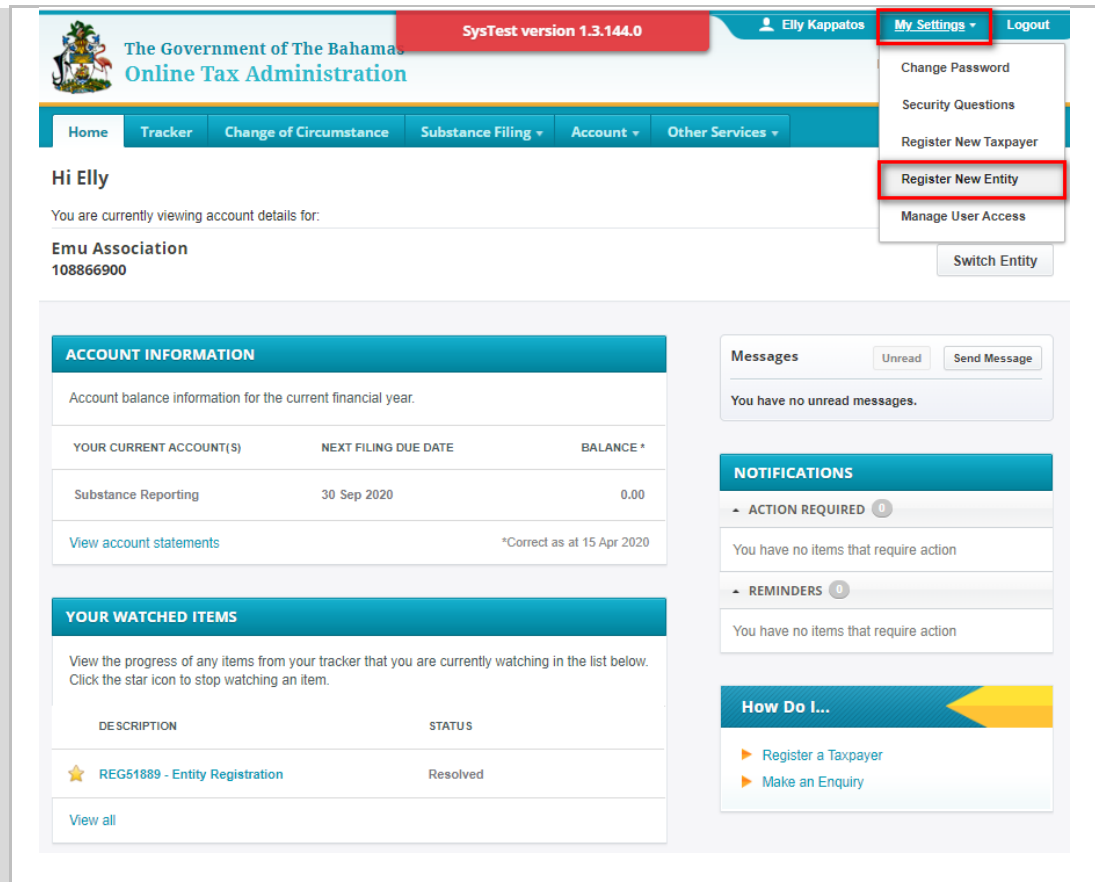
### How Do I...

▶ Register a Taxpayer

▶ Make an Enquiry



To register a subsequent Entity, this is done through the “My Settings” tab.



The Government of The Bahamas  
Online Tax Administration

SysTest version 1.3.144.0

Elly Kappatos

My Settings ▾ Logout

- Change Password
- Security Questions
- Register New Taxpayer
- Register New Entity**
- Manage User Access

Switch Entity

Home Tracker Change of Circumstance Substance Filing ▾ Account ▾ Other Services ▾

Hi Elly

You are currently viewing account details for:

**Emu Association**  
108866900

**ACCOUNT INFORMATION**

Account balance information for the current financial year.

YOUR CURRENT ACCOUNT(S)	NEXT FILING DUE DATE	BALANCE *
Substance Reporting	30 Sep 2020	0.00

[View account statements](#) \*Correct as at 15 Apr 2020

**YOUR WATCHED ITEMS**

View the progress of any items from your tracker that you are currently watching in the list below. Click the star icon to stop watching an item.

DESCRIPTION	STATUS
★ REG51889 - Entity Registration	Resolved

[View all](#)

**Messages** Unread Send Message

You have no unread messages.

**NOTIFICATIONS**

▾ ACTION REQUIRED 0

You have no items that require action

▾ REMINDERS 0


You have no items that require action

**How Do I...**

- ▶ Register a Taxpayer
- ▶ Make an Enquiry



## Entity Registration wizard

You will be prompted to click the  button.

### Entity Registration

#### GETTING STARTED

You are about to start the registration process for an Entity.

Please take a few minutes to read the important information below before you start your registration.

Before you begin you will need to have information on hand to help you complete your registration. Below you will find a list of information that will be required for registration.

- Business Name
- Commencement Date
- Location Information
- Registration Number
- Contact Email Address
- Organisation Type
- Financial Filing Period

The online registration process should take approximately 5 minutes to complete. Please provide as much information as you can as this will help when your application is being processed. Click the Start button once you are ready to begin.

Cancel

Start



Follow the wizard steps by clicking the **Next** to navigate through.

### Step One: Entity Details

At any time, you are able to navigate to a previous step by using the **Previous** button.

Through all the steps, a progress bar shows you where you are in the registration process.



#### Entity Registration

**Entity Details** > Contact Details > Financial Filing Period > Submission

**ENTITY INFORMATION**

Business name: \*

Identification number: \*

Organisation type: \*  
Not Selected

Commencement date: \*  
Enter your commencement date in the following format: DD/MM/YYYY.

**REPRESENTATIVE DETAILS**

TIN of representative:

Representative name:


Relationship: \*  
Not Selected

Upload supporting documents:  
Attach files

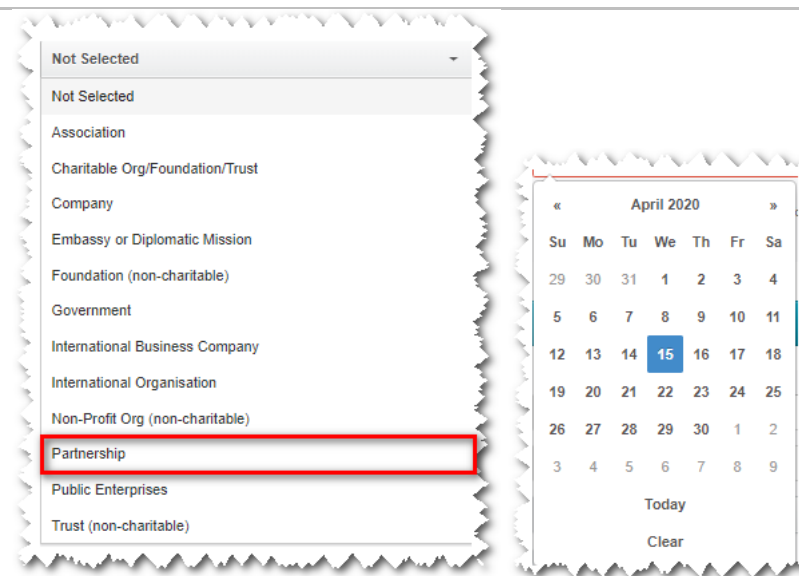
Cancel

Next



The fields marked with a star , are mandatory to proceed.

The organisation type is selected via dropdown, and the commencement date by a calendar pop up.



The screenshot displays two interactive elements from a web application. On the left is a dropdown menu for 'Organisation Type'. The menu is open, showing a list of options: 'Not Selected', 'Association', 'Charitable Org/Foundation/Trust', 'Company', 'Embassy or Diplomatic Mission', 'Foundation (non-charitable)', 'Government', 'International Business Company', 'International Organisation', 'Non-Profit Org (non-charitable)', 'Partnership', 'Public Enterprises', and 'Trust (non-charitable)'. The 'Partnership' option is highlighted with a red rectangular border. On the right is a calendar pop-up for April 2020. The calendar shows days of the week (Su, Mo, Tu, We, Th, Fr, Sa) and dates. The date '15' is highlighted in blue. Below the calendar grid are the labels 'Today' and 'Clear'.

April 2020						
Su	Mo	Tu	We	Th	Fr	Sa
29	30	31	1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	1	2
3	4	5	6	7	8	9





## Step Two: Contact Details

You are prompted to enter your email address, address, island and settlement, and then click the **Next** button.

Entity Details

Contact Details

Financial Filing Period

Submission

CONTACT INFORMATION

Email address: \*

Confirm your email address: \*

LOCATION DETAILS

Business address \*

Address line 1: \*

Address line 2:

Island: \*

Not Selected

Settlement: \*

Not Selected

Mailing address

Address location:

☒ Bahamas

☐ United States

☐ Other Country

Address line 1:

Address line 2:

PO Box:

Island:

Not Selected

Settlement:

Not Selected

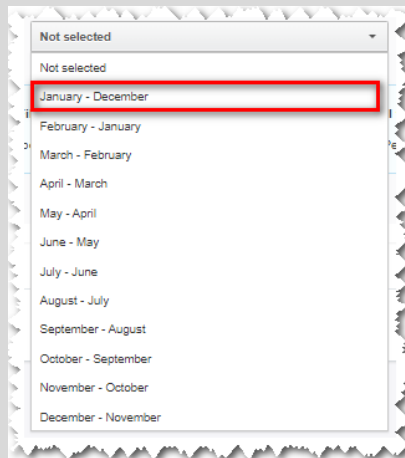
Previous

Next



### Step Three: Financial Filing Period

You are prompted to select the Financial Filing Period for Substance Reporting and then click the [Next](#) button.



### Step Four: Declaration and Submission

You must agree to the Terms and Conditions before submitting your application.

You may view a summary of the application, by clicking the [Show Application Summary](#) button, which opens a registration application summary section beneath the tab.

A screenshot of the 'Financial Filing Period' step in a web application. At the top, there is a progress bar with four tabs: 'Entity Details', 'Contact Details', 'Financial Filing Period' (which is active and highlighted in dark blue), and 'Submission'. Below the progress bar, the title 'FINANCIAL FILING PERIOD' is displayed in a blue header. The main content area contains a label 'Financial Filing Period:' followed by a dropdown menu currently set to 'Not selected'. Below this, a light blue informational box contains a question mark icon and the text: 'The selected Financial Filing Period dictates the month-to-month range that you will file your annual Substance Filing. Your Substance form will be due 9 months after the end of the selected Financial Filing Period.' At the bottom of the form, there are two green buttons: 'Previous' on the left and 'Next' on the right.

Hide Application Summary

### Registration application summary

ENTITY INFORMATION	
Business name:	Emu Association
Identification number:	123456789
Organisation type:	Partnership
Commencement date:	01 Dec 2019

CONTACT INFORMATION	
Email address:	elly.kappatos@datatorque.com
Business address:	22 Pineapple Place, Alligator Bay, Long Island, Bahamas
Mailing address:	

ENTITY DETAILS	
Financial Filing Period:	January - December

After clicking the **Submit Application** button, you are redirected to a confirmation page which displays your assigned case number.

Click **Finish** to return to your home page.

Entity Details > Contact Details > Financial Filing Period > **Submission**

### SUBMISSION

**Declaration**

I hereby declare that the information provided is true, correct, and complete to the best of my knowledge and belief, and that I have the authority to make this disclosure of information and declaration. I also agree to the terms and conditions and privacy policy of this service.

☒ I agree to the [Terms & Conditions](#).

[Show Application Summary](#)

[Previous](#) [Submit Application](#)

## Confirmation

Thank you for using our Online Tax Administration System.

Your application has been successfully submitted.

Your Registration Case Reference No. is **REG51889**.

You may keep it for future reference.

An email has been sent to your email address for your reference.

**What happens now?**

You may be contacted by a Tax Officer during the processing of the application. Please continue to monitor the progress of your application through the Tracker tab of the Online Tax Administration System. You may also contact our Taxpayer Services Section and provide them with your Registration Case Reference No. to follow up on your application.

[Finish](#)



The confirmation notification displays on the home page and you can view the progress of the registration case, and track/send correspondence.

#### YOUR WATCHED ITEMS

View the progress of any items from your tracker that you are currently watching in the list below. Click the star icon to stop watching an item.

DESCRIPTION	STATUS
★ REG51889 - Entity Registration	In Progress



RMS System (MOF)  
Wednesday 15th April 2020

#### The Government of The Bahamas

Thank you for using The Government of The Bahamas Online Tax Administration System.

Your Application has been successfully submitted.

Your Registration Case Reference No. is **REG51889**.

You may be contacted by a Tax Officer during the processing of the application. Please continue to monitor the progress of your application through the Tracker tab of the Online Tax Administration System. You may also contact our Taxpayer Services Section and provide them with your Case No. to follow up on your application.

Please keep this email for your future reference.

Taxpayer Services  
Department of Inland Revenue  
Tel. (242) 225-7280 or (242) 461-8050  
eMail. [taxinquiries@bahamas.gov.bs](mailto:taxinquiries@bahamas.gov.bs)

Sent to entity at 1:23 PM

No attachments were uploaded.



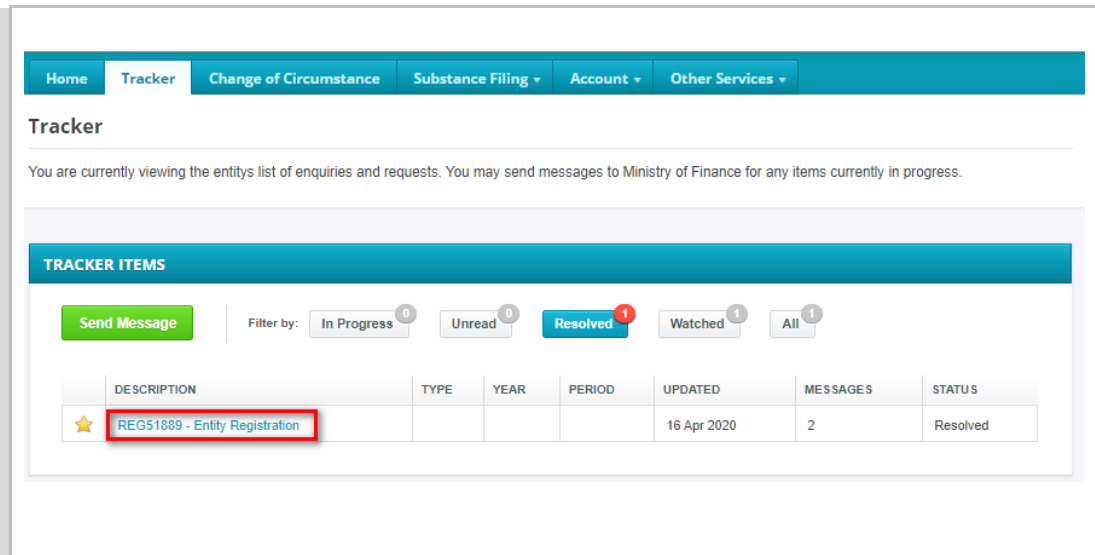
## 1.1. Tracker Functionality

At any stage, you can check the progress of any open cases (including enquiries) through the Tracker tab on the OTAS homepage.

You can view all inbound and outbound correspondence, and send a new message to the Ministry of Finance by clicking the **Send Message** button.

Any new correspondence is marked with a red notification icon **Resolved** <sup>1</sup>.

To view the correspondence, you click the hyperlinked case title.



The screenshot displays the OTAS Tracker interface. At the top, there is a navigation bar with tabs: Home, Tracker (selected), Change of Circumstance, Substance Filing, Account, and Other Services. Below the navigation bar, the page is titled "Tracker" and includes a sub-header: "You are currently viewing the entity's list of enquiries and requests. You may send messages to Ministry of Finance for any items currently in progress."

The main content area is titled "TRACKER ITEMS" and features a "Send Message" button. Below this, there is a "Filter by:" section with buttons for "In Progress" (0), "Unread" (0), "Resolved" (1), "Watched" (1), and "All" (1). The "Resolved" button is highlighted in blue.

Below the filters is a table with the following columns: DESCRIPTION, TYPE, YEAR, PERIOD, UPDATED, MESSAGES, and STATUS. The table contains one row with the following data:

DESCRIPTION	TYPE	YEAR	PERIOD	UPDATED	MESSAGES	STATUS
★ <a href="#">REG51889 - Entity Registration</a>				16 Apr 2020	2	Resolved



Here you are able to view the full message history.

### Conversation History for REG51889 - Entity Registration

Last Updated Wednesday 15th April 2020 by RMS System

#### MESSAGE HISTORY - 2 MESSAGES



Super Administrator (MOF)

Wednesday 15th April 2020

#### The Government of The Bahamas

Thank you for using The Government of The Bahamas Online Tax Administration System.

Your Registration for Entity application for Emu Association (EIN 108866900) with the case number REG51889 submitted on 15 Apr 2020 has been approved.

Your EIN also functions as a TIN, and therefore once you have an EIN you will not need to register again for a TIN.

Please keep this email for your future reference.

Taxpayer Services  
Department of Inland Revenue  
Tel. +(242) 225-7280  
eMail. [taxinquiries@bahamas.gov.bs](mailto:taxinquiries@bahamas.gov.bs)

Sent to entity at 1:42 PM

VIEW FILE	FILE	SIZE
<a href="#">Download</a>	EIN Registration Certificate.pdf	388 KB



RMS System (MOF)

Wednesday 15th April 2020

#### The Government of The Bahamas

Thank you for using The Government of The Bahamas Online Tax Administration System.

Your Application has been successfully submitted.

Your Registration Case Reference No. is REG51889.

You may be contacted by a Tax Officer during the processing of the application. Please continue to monitor the progress of your application through the Tracker tab of the Online Tax Administration System. You may also contact our Taxpayer Services Section and provide them with your Case No. to follow up on your application.

Please keep this email for your future reference.

Taxpayer Services  
Department of Inland Revenue  
Tel. (242) 225-7280 or (242) 461-6050  
eMail. [taxinquiries@bahamas.gov.bs](mailto:taxinquiries@bahamas.gov.bs)



The certificate of Entity Registration is able to be downloaded from within the approved registration case correspondence, by clicking download.

VIEW FILE	FILE	SIZE
<a href="#">Download</a>	EIN Registration Certificate.pdf	388 KB



GOVERNMENT OF THE COMMONWEALTH OF THE BAHAMAS  
MINISTRY OF FINANCE

CERTIFICATE OF ENTITY REGISTRATION

This certifies that **EMU ASSOCIATION**

Identifier: 123456789

Is registered with the Entity Identification Number (EIN) **108866900**

Effective From **1/12/2019**

Dated this 15th day of April, 2020

Signed For The Comptroller

This document is not a Value Added Tax (VAT) Certificate and is not to be used as such. This establishes that the bearer has been issued a Entity Identification Number (EIN) by the Ministry of Finance.



## 1.2. Substance Reporting Filing

### Adding a Filing for Substance Reporting on OTAS

When logged in, you select the Substance Filing tab, then select Add Filing.

This will open the File Form screen.

The year is set to the current year as default, however you may select another year from the drop-down list.

To begin, click the **Create Filing** button

**File Form**

Please select the *Form*, *Year* that you would like to file for. **Add Filing** for you to complete.

**Need Help?**  
(242) 225-7280

**NEW FORM DETAILS**

Year: \* 2019

	PERIOD	DUE DATE	STATUS	
<input checked="" type="radio"/>	January - December	30 Sep 2020	Next Due	

**View Filings** **Create Filing**





You will be asked a series of questions which governs which Filing Form is applicable. This Form will be made available to you at the end of the wizard.

You can step through the return wizard by clicking the navigation buttons:

Next

Previous

Save Draft

Cancel

Your correct Form – either A, B, C, D or E, will be displayed under the return heading banner.

## Filing

2019 SUBSTANCE REPORTING JANUARY - DECEMBER

Filing

Documents

Submission

### FILING

#### Questions

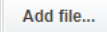
Are you incorporated, registered or continued under any of the Acts (see section 2 of the Act): ☐ Yes ☐ No

Cancel

Save Draft

Next



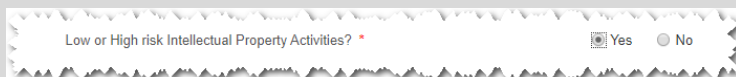
Once the correct form has been selected, you will be prompted to upload supporting documentation by clicking the  button.

Uploaded documentation displays next to the “Add file” button. The document is correctly uploaded when displayed like this:



If you answered ‘yes’ to the “Low or High risk Intellectual Property Activities?” question, extra supporting documentation is required.

You will be prompted to upload this documentation in addition to the regular Supporting Document.



## Filing

2019 SUBSTANCE REPORTING JANUARY - DECEMBER

Filing

Documents

Submission

### SUPPORTING DOCUMENT

As part of your filing you are allowed to upload any document that supports your filing. The following types of files (and file extensions) are allowed:

- PDF (.pdf)
- Excel Spreadsheet (.xls)
- Word Document (.doc, .docx)
- Images (.gif, .jpg)

You will not be permitted to upload a file greater than: 10.0 MB.

Upload attachment:



Previous

Cancel

Save Draft

Next

### SUPPORTING DOCUMENT

You are required to provide extra documentation showing:

- a. that income being generated is directly linked and justified by activities undertaken in The Bahamas; and
- b. Of the matters referred to in section (9)(1)(b) of the Commercial Entities (Substance Requirements) Act, 2018: the included Entity shall provide additional information including -
  - i. detailed business plan which clearly shows the commercial rationale of holding the intellectual property assets in The Bahamas;
  - ii. employee information including level of experience, type of contracts, qualifications, and duration of employment; and
  - iii. verification that decision making is taking place within The Bahamas.



At the submission screen, you are able to view a summary of your Filing.

Before submitting, you must declare that the information submitted is true and correct before clicking **Submit**.

A pop up window displays, and you must confirm that you wish to submit the Substance Reporting Filing.

**Submit Return** ✕

Once your return is submitted to the Ministry of Finance you will no longer be able to make changes.

Select Yes to submit the return now.

**No** **Yes**

**Filing**

**2019** **SUBSTANCE REPORTING** **JANUARY - DECEMBER**

**Filing** **Documents** **Submission**

**SUBMISSION**

**Filing Summary**

Please find below a summary of your filing including the appropriate calculations to confirm your payment or refund.

**Supporting Documents**

VIEW FILE	FILE	SIZE
<b>Download</b>	Document 1.docx	11.9 KB

**Declaration**

Please read and agree to the below declaration before you submit this filing.

☒ The information supplied in this filing is to the best of my knowledge true and correct.

I certify that the particulars set out in this Form are true and correct to the best of my knowledge, information and belief.

**Previous** **Cancel** **Save Draft** **Submit**



After selecting 'Yes' to submit, you are redirected to a confirmation screen.

Here, you can click [View Filing Details](#) which opens a pop up window with the Filing Summary.

## Confirmation

Thank you for completing your **SUB filing** for **January - December 2019**. It has been received by the Ministry of Finance.

### Filing Details

SUB return amount for January - December 2019:	0.00
Total to Pay:	0.00

[Home](#)[View Filing Details](#)

You are able to Print a copy for your records by clicking

Print

### Filing Details

#### SUB Filing | January - December 2019

##### Filing Information

Entity				Emu Association			
Filing No		300863		Date Received		May 5 2020	
Filing Due Date		Sep 30 2020		Payment Due Date		Sep 30 2020	

##### Filing Summary

Please find below a summary of your filing including the appropriate calculations to confirm your payment or refund.

1	Are you incorporated, registered or continued under any of the Acts (see section 2 of the Act)	Yes
2	Do you conduct activities on behalf of other Entities?	No
3	Are you an Entity: i. resident owned in The Bahamas; ii. centrally managed and controlled outside The Bahamas and is tax resident in a jurisdiction other than The Bahamas?	No
4	Are you engaged in relevant activity?	No
5	Are you a Regulated Entity, except a CIV?	No
6	Are you a holding company?	Yes
7	Are one or more of your subsidiaries engaged in any relevant activity?	Yes
8	Do you outsource any of your core income generating activity?	No
9	Low or High risk Intellectual Property Activities?	Yes

##### Form B - Included Entities and Regulated Included Entities

Name of Entity	Emu Association
Registration Number	123456789
Type	General Partnership

Print

Close



At any time, you can return to the Substance Filing tab to view any forms submitted, and check whether any liabilities are owing.

[Home](#) [Tracker](#) [Change of Circumstance](#) [Substance Filing](#) [Account](#) [Other Services](#)

### Substance Filing


Forms you have saved or submitted to the Ministry of Finance for processing are listed below. Only forms which have not been submitted for processing can be edited.

[FILE FORM](#) [+](#)

FORMS

2019 Forms

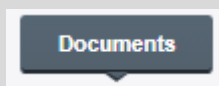
Year 2019

VIEW	EDIT	YEAR	PERIOD	DUE DATE	FORM	OWING
		2019	January - December	Sep 30 2020	Complete	0.00 DR
TOTALS:						0.00 DR



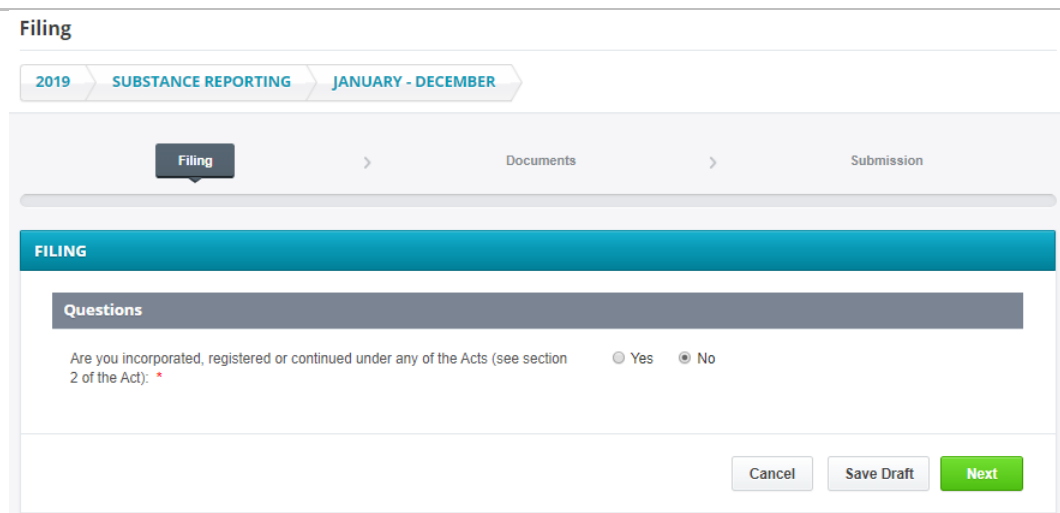
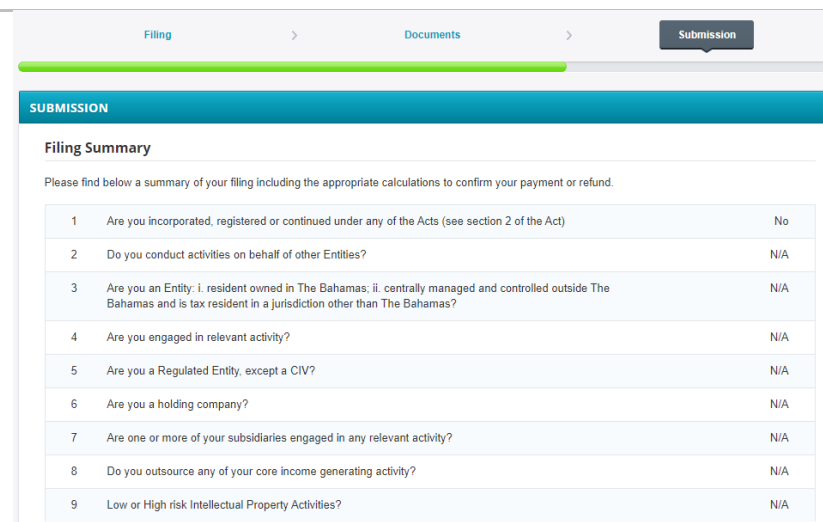
### 1.3. Entity not incorporated, registered or continued under any of the Acts

If 'no' is selected as the response to the first question in the wizard, when clicking **Next**, you will be taken directly to the documents step in the wizard, bypassing Substance Reporting forms as they are not applicable to you.



At the Filing Summary screen, you will see 'not applicable (N/A)' to any further questions.

You are still required to submit the Filing by making the standard declaration (as per any other Substance Reporting), and click **Submit** as the final step.

A screenshot of the 'Filing' screen in the online tax administration system. The top navigation bar shows '2019', 'SUBSTANCE REPORTING', and 'JANUARY - DECEMBER'. Below this, a progress bar indicates the current step is 'Filing', followed by 'Documents' and 'Submission'. The main content area has a blue header 'FILING' and a section titled 'Questions'. The first question is 'Are you incorporated, registered or continued under any of the Acts (see section 2 of the Act):'. It has two radio button options: 'Yes' and 'No'. The 'No' option is selected. At the bottom right, there are three buttons: 'Cancel', 'Save Draft', and 'Next'.A screenshot of the 'Submission' screen in the online tax administration system. The top navigation bar shows 'Filing', 'Documents', and 'Submission'. The 'Submission' button is highlighted. Below this, a progress bar indicates the current step is 'Submission'. The main content area has a blue header 'SUBMISSION' and a section titled 'Filing Summary'. Below the title, it says 'Please find below a summary of your filing including the appropriate calculations to confirm your payment or refund.' There is a table with 9 rows and 2 columns. The first column contains numbers 1 through 9, and the second column contains the answers to the questions. The answers are: No, N/A, N/A, N/A, N/A, N/A, N/A, N/A, and N/A.

1	Are you incorporated, registered or continued under any of the Acts (see section 2 of the Act)
2	Do you conduct activities on behalf of other Entities?
3	Are you an Entity: i. resident owned in The Bahamas; ii. centrally managed and controlled outside The Bahamas and is tax resident in a jurisdiction other than The Bahamas?
4	Are you engaged in relevant activity?
5	Are you a Regulated Entity, except a CIV?
6	Are you a holding company?
7	Are one or more of your subsidiaries engaged in any relevant activity?
8	Do you outsource any of your core income generating activity?
9	Low or High risk Intellectual Property Activities?

