

Islamic Republic of Iran
 State tax organization
 Value added tax project

Notice form on debts due to the tax
 Fines and delay payment
 provided in article 23 & 24 of the VAT act

Date:/...../.....

Period	1	2	3	4	5	6
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Taxpayer's particulars

Natural persons:

Name and Surname:

ID No:

Address:

Legal persons:

Company / institute:.....

ID No:

Address:

Debts and Fines

It is noticed to you that your debts due to the VAT and the fines and delay payments is calculate in the following table.

If you can't settle the account, you are subject to the progressive fines provided in the article 23 and 24 of VAT act.

NO	Description	Tax liability	Rate of fine on the registration delay	Rate fine provided in article 23	Rate fine provided in article 24	Total (in RLs)
1	Find due to the delayed registration					
2	Find due to the non-filing the return					
3	Find due to payment delay					
4	Non presence of statements and the related documents					
total	Total amount					

Name and Surname of the IT administrator Signature	Name and Surname of the collection and enforcement department Signature
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