



○ **Filing of the (monthly) tax return forms.**

The filing of the (monthly) tax return forms for the following taxes can be done by the Tax Department or the Receivers office:

- A) Wage tax; premium A.O.V./ A.W.W.; premium A.V.B.Z.
- B) Turnover tax.
- C) Room, Time Share and Car Rental tax
- D) Profit tax.

○ **Payment of the (monthly) return forms.**

The payments of the (monthly) tax return forms have to be done by the following authorities:

Type of tax	Authority
A) Wage tax	Receiver office
B) Premium A.O.V./ A.W.W.	Social and Health Insurances
C) Premium A.V.B.Z.	Receivers office
D) Turnover tax	Receivers office
E) Profit tax	Receivers office
F) Room, Time Share and Car Rental tax	Receivers office

○ **When can a tax return form be considered as filed and paid on time?**

- ◆ A tax return form can be considered as filed and paid on time, when the filing and payment are done no later than the dates (corresponding with the respective months) mentioned in the schedules below.
- ◆ Payments made via the bank on the scheduled payment dates will be considered as payments made on time.
- ◆ Be sure to use the correct (monthly) tax return forms when filing and making payments.

A) Wage tax; premium A.O.V./A.W.W.; premium A.V.B.Z.

B) Turnover, Room, Time Share and Car Rental tax

Filing and payment for	No later than	Filing and payment for	No later than	Filing and payment for	No later than
January 2020	Feb. 17, 2020	May 2020	Jun. 15, 2020	September 2020	Oct. 15, 2020
February 2020	Mar. 16, 2020	June 2020	July 15, 2020	October 2020	Nov 16, 2020
March 2020	Apr. 15, 2020	July 2020	Aug 17, 2020	November 2020	Dec 15, 2020
April 2020	May 15, 2020	August 2020	Sep 15, 2020	December 2020	Jan 15, 2021

C) PROFIT TAX

Filing and payment for	No later than	Remark
Provisional profit tax return 2019	March 31, 2020	A request to file a lower amount than the previous year, has to be submitted on or before March 1st, 2020.
Final profit tax return 2019	June 30, 2020	Unless extension is granted. A request for extension has to be submitted on or before June 30th, 2020.

○ **Premium A.O.V./A.W.W.**

The premium percentages / figures for the A.O.V./A.W.W. are as follow:

Percentages			
	Employer's premium	Employee's premium	Total premium
Premium A.O.V.	7 %	6 %	13 %
Premium A.W.W.	0,5 %	0,5 %	1 %
Total premium A.O.V./A.W.W.	7,5 %	6,5 %	14 %

Figures						
Max. Income basis	Employer's Premium		Employee's Premium		Total Premium	
105.382,77	7,5%	7.903,71	6.5%	6.849,88	14%	14.753,59
	per month	658,64	per month	570,82	per month	1.229,47
	per quincena	303,99	per quincena	263,46	per quincena	567,45
	per week	151,99	per week	131,73	per week	283,72
	per day	21,65	per day	18,76	per day	40,42

For the A.O.V/A.W.W., the maximum income over which the premium has to be calculated is set at Nafl. 105.382,77 for the year 2020. Therefore, the maximum premium is Nafl. 14.753,59

* The amount withheld for 2020 may not exceed this amount.

○ **Premium A.V.B.Z.**

The premium percentages for the A.V.B.Z. are as follow:

	Employer's premium	Employee's Premium	Total Premium
Premium A.V.B.Z			
	0,5 %	0,5 %	1,0 %
	0,5 %	1,5 %	2,0 %



For the A.V.B.Z., the maximum income over which the premium has to be calculated is set at Naf. 417.357,00 Therefore the maximum premium is Naf.8.347,14

If the basis for the calculation of the premiums A.O.V./A.W.W. and A.V.B.Z. exceeds the annual established maximum income, no premium has to be calculated over the excess income.

○ **An assessment increased with a penalty will be imposed if:**

- ◆ The (monthly) tax return forms (Social premiums, Wage Tax and Turnover Tax) are not filed on time and submitted at the Inspectorate of Taxes.
- ◆ The (monthly) taxes (Social premiums, Wage Tax and Turnover Tax) corresponding with the filed return forms are not paid on time at the respective authorities.
- ◆ The (monthly) tax return forms (Social premiums, Wage Tax and Turnover Tax) are not filed (completely or without signature)
- ◆ Filing and payment for the Profit Tax are not done on time (*see deadline dates on previous page*)
- ◆ The (monthly) amount corresponding with the filed tax return is not paid in full.

It is important to note that even if the filing and or payments was or were done a day later than the dates mentioned in the schedules, an assessment will be imposed.

○ **Letter of appeal.**

- ◆ The taxpayer who does not agree with an imposed assessment has a period of **two months**, following the date of assessment to file a written and motivated letter of appeal to the Inspector of Taxes. A verbal protest at the counter is no longer acceptable.
Please enclose a copy of the filed tax return and/ or payments as proof.
- ◆ The letter of appeal would be inadmissible if it is not motivated.

○ **Providing correct and complete information to the Inspectorate of Taxes.**

The employer is obliged by law to provide correct and complete information to the Inspectorate of Taxes. In order to make this possible the employee will have to fill out the employee's wage tax declaration when necessary. If the submitted information/documents (f.i. the summary wage statement; wage cards) are incorrect and/or incomplete (whether it pertains to the address of an employee, the marital status, name of the spouse, information concerning the children etc), a penalty of max. Naf 1.000,00 will be imposed.

○ **Providing the employees with the relevant information required for the filing of the income tax return.**

The employer is required by law to provide the employees with the required information relevant (the annual wage tax statement) for the filing of the income tax return within ten days upon request. Failure to comply is an indication that your administration is not in order, which will result in the necessary measures taken by the Inspectorate of Taxes, including the penalty of max. Naf 1.000,00.

○ **Filing of the summary wage statement 2019.**

For the year 2019, the filing of the Summary Wage Statement must be done electronically. The filing of the Summary Wage Statements for the year 2019 should be submitted at the Tax Department **no later than January 31st, 2020.**

It is important to note that an assessment will be imposed for late filing of the summary wage statement.

○ **Declaration of payments made to third parties.**

Please make use of the third party declaration form to declare all payments made to third parties. This form is available at the counter of the Tax Administration and online.



Note of advice.

Do not ignore documents, that are sent to you by the Tax Administration; take time to READ these documents.

For further information, please contact the Tax Administration Sint Maarten:

Post address: Tax Administration Sint Maarten, Inspectorate unit
P.O. Box 1026, Philipsburg, St. Maarten

Visiting address: Vineyard building
Buncamper road 33, Philipsburg, St. Maarten.

Openinghours: 08.00 -- 15.00

E-Mail: TaxInfo@sintmaartengov.org

Telephone: 542-2143/ 542-5301/ 542-5304/ 542-3839

Fax: 542-2918