

○ **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 2022	Feb. 15, 2022	May 2022	Jun. 15, 2022	September 2022	Oct. 17, 2022
February 2022	Mar. 15, 2022	June 2022	July 15, 2022	October 2022	Nov 15, 2022
March 2022	Apr. 19, 2022	July 2022	Aug 15, 2022	November 2022	Dec 15, 2022
April 2022	May 16, 2022	August 2022	Sep 15, 2022	December 2022	Jan 16, 2023

C) PROFIT TAX

Filing and payment for	No later than	Remark
Provisional profit tax return 2021	March 31, 2022	A request to file a lower amount than the previous year, has to be submitted on or <b>before March 1<sup>st</sup>, 2022.</b>
Final profit tax return 2021	June 30, 2022	Unless extension is granted. A request for extension has to be submitted on or <b>before June 30<sup>th</sup>, 2022.</b>

o **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	
<b>117.091,61</b>	7,5%	TBA	6.5%	TBA	14%	TBA
	per month	TBA	per month	TBA	per month	TBA
	per quincena	TBA	per quincena	TBA	per quincena	TBA
	per week	TBA	per week	TBA	per week	TBA
	per day	TBA	per day	TBA	per day	TBA

For the A.O.V/A.W.W., the maximum income over which the premium has to be calculated is set at Nafl.TBA for the year 2022. Therefore, the maximum premium is Nafl.TBA

\* The amount withheld for 2022 may not exceed this amount.

o **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
<b>Premium A.V.B.Z</b>	0,5 %	0,5 %	1,0 %



0,5 %	1,5 %	2,0 %
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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.
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○ **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.

○ **Protest Letter.**

- ◆ 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 protest letter 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 protest letter would be inadmissible if it is not motivated.

In the motivation you need to include the:

Assessment Number, date of assessment, copy of assessment and also indicate which amount you are protesting and the reasons why.

○ **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 2021 and the Statement of Services Provided by Third Parties 2021.**

For the year 2021 the filing of the Summary Wage Statement and the Statement of Services Provided by Third Parties **must** be done electronically. The filing of the Summary Wage Statements and the Statement Provided by Third for the year 2021 should be submitted at the Tax Department **no later than January 31<sup>st</sup>, 2022.**



If you do not submit the Wage Summary Statement and the Statement of Services provided by third parties you can receive a fine for maximum Naf 5000.00

**Note of advice.**

**Do not ignore documents, which 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 -- 14.00

E-Mail: [TaxInfo@sintmaartengov.org](mailto:TaxInfo@sintmaartengov.org)

Telephone: 54-22143/ 54-25301/ 54-25304/ 54-23839