

Tourist Tax Bonaire 2022 Update May 2022



Tax Newsflash

May 2022

On April 12, 2022, the Executive Council of the public body of Bonaire adopted the Tourist Tax Ordinance Bonaire 2022 including an amendment.

In this newsletter, we would like to inform you about the differences between the proposed legislation as mentioned in our newsflash of September 2021 and the final legislation. The final legislation will go into effect on July 1, 2022.

Hans Ruiter

Partner
Tax

D +297 522 1630
E hans.ruiter@aw.gt.com

Rachel Maduro

Partner
Tax

D +297 522 1647
E rachel.maduro@aw.gt.com

Proposed rates

As mentioned in our newsflash of September 2021, the previously proposed rates for the Tourist Tax Ordinance Bonaire 2022 were as follows:

- USD 50 for visitors being 13 years and older (residents of Bonaire and crew members are excluded and do not pay tourist tax).
- USD 10 for visitors coming from Aruba, Curaçao, Saba, Sint Eustatius or Sint Maarten, visitors aged 12 and younger and cruise ship visitors.
- USD 0 for returning visitors who have already paid tourist tax within a twelve-month period prior to the start of the stay (zero rate does not apply to cruise ship visitors).

New rates

The Tourist Tax Ordinance Bonaire 2022 will go into effect as of July 1, 2022. As of July 1, 2022, the new rates for the tourist tax are:

- USD 75 for visitors being 13 years and older (residents of Bonaire, crew members and transit passengers are excluded and do not pay tourist tax).
- USD 10 for visitors coming from Aruba, Curaçao, Saba, Sint Eustatius or Sint Maarten, visitors aged 12 and younger and cruise ship visitors (as of January 1, 2023).
- USD 0 for students who receive an allowance or loan based on the “Wet studiefinanciering BES”.

Differences

The main differences between the previously proposed rates and new rates are the increase of USD 25 for visitors being 13 years and older. Furthermore, the rate of USD 0 for returning visitors who have already paid tourist tax within a twelve-month period prior to the start of the stay is not applicable anymore and therefore visitors have to pay tourist tax for each visit to Bonaire. Finally, there is a rate of USD 0 for students who receive an allowance or loan based on the “Wet studiefinanciering BES”.

Withdrawal current tourist tax

In the proposed legislation, the intention was that current tourist tax will remain applicable for the time being with a symbolic rate of USD 0.01 to avoid the accumulation of the ABB and tourist tax. However, in the new legislation the current tourist tax will be withdrawn and based on changes in the wording of the new Tourist Tax Ordinance Bonaire 2022 there will be no accumulation of the ABB and tourist tax.

Contact

If you would like to know more, have questions or remarks in respect of the contents of this newsflash, please contact:



Kaya Gobernador Nicolaas
Debrot 36



Grant Thornton in Aruba
Grant Thornton in Bonaire



www.grantthornton-bq.com



+599 717 5090



@GrantThorntoninAruba
@GrantThorntoninBonaire



[grantthorntonaw](https://www.instagram.com/grantthorntonaw)

©2022 © Grant Thornton. All rights reserved. Grant Thornton in Aruba, Bonaire, Curaçao and St. Maarten are members firm of Grant Thornton International Limited (GTIL). GTIL and the member firms are not a worldwide partnership. GTIL and each member firm is a separate legal entity. Services are delivered by the member firms. GTIL does not provide services to clients. GTIL and its member firms are not agents of, and do not obligate, one another and are not liable for one another's acts or omissions. For more information, please visit our website www.grantthornton.aw.

This publication has been prepared for general guidance on matters of interest only, and does not constitute professional advice. You should not act upon the information contained in this publication without obtaining specific professional advice. No representation or warranty (express or implied) is given as to the accuracy or

completeness of the information contained in this publication, and, to the extent permitted by law, Grant Thornton Aruba does not accept or assume any liability, responsibility or duty of care for any consequences of you or anyone else acting, or refraining to act, in reliance on the information contained in this publication or for any decision based on it.



Grant Thornton