



Tourist Tax Bonaire 2022

Tax Newsletter

September 2021

On August 27, 2021, the Executive Council of the public body of Bonaire presented a draft of the Island Ordinance to amend various State Ordinances.

One of the changes regards the introduction of a new 'Tourist Tax Ordinance Bonaire 2022'.

In this newsletter we would like to inform you about the new Tourist Tax Ordinance Bonaire 2022.

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The Current Tourist Tax

In accordance with the 2019-2023 governance program, the tourist tax was not being efficiently collected, which has resulted in approximately USD 3 million tourist tax per year not being collected. The Executive Council therefore believes that the tourist tax needs to be amended and modernized.

In the current tourist tax ordinance, the tax is based on the overnight stay of a non-resident and amounts to USD 5.45 per night. Day visitors and cruise ship visitors do not fall under the scope of the current tourist tax.

The name of the current tourist tax will be amended to 'Tourist Tax Ordinance Bonaire 2022' as of January 1, 2022.

Under the new tourist tax ordinance, providers of accommodation (for example hotel operators or providers of other accommodation) are no longer regarded as taxpayers for the tourist tax. We note that if the current tourist tax ordinance is withdrawn, providers of accommodation will no longer be subject to the tourist tax.



As a consequence the General Expenditure Tax ('ABB') exemption will no longer apply and the services which were subject to tourist levy will become taxable with 6% ABB.

Since this is not the intention of the local legislator, the 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. As soon as the article of the ABB legislation containing the exemption is amended, the current tourist tax ordinance will be withdrawn. Below we will discuss the taxation system of the new tourist tax ordinance 2022.

Tourist Tax 2022

The tourist tax 2022 is levied based on the arrival in Bonaire and must be paid by the visitor prior to or upon arrival on Bonaire. Staying on board of ships and boats, that are in territorial waters of Bonaire also falls within the scope of the tourist tax.

Declaration and Payment

The intention is that the tourist tax will be paid via a digital portal and that proof of payment can be shown upon arrival of the tourist. An online platform is being developed for this purpose. This should ensure that the majority of visitors have filed the declaration and made the payment before arrival. Visitors who have not yet paid the tourist tax before arrival via the online platform, are offered the opportunity to do so upon arrival on Bonaire. In case the visitor has not completed, filed and paid the tourist tax, it is possible to impose an additional assessment on the visitor. The additional assessment must be paid in full at that moment. In addition, in certain circumstances of default, penalties may also be imposed. The purpose of this provision is to facilitate charging and collection in the case of cruise passengers.

Contact

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As of September 1, 2022, the person who offers accommodation on cruise ships is also regarded as a taxpayer for the new tourist tax. The cruise ship is responsible for the preparation and filing of the return and payment obligations with regard to all cruise passengers.

Rate

As of January 1, 2022, the following rates will apply according to the 'Tourist Tax Ordinance Bonaire 2022':

- USD 50 for visitors of 13 years and older (crew members are excluded and do not pay tourist tax).
- USD 10 for visitors coming from Aruba, Curaçao, Saba, Sint Eustatius or Sint Maarten.
- USD 10 for visitors aged 12 and younger.
- A zero rate applies 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).

As of September 1, 2022:

- USD 10 for cruise ship visitors.
- We note that these rates are regardless of the number of days spent in Bonaire. Residents of Bonaire are not considered visitors and are therefore not subject to the new tourist tax. Residency can be proven for visitors aged twelve years and older by means of a valid ID (sedula).

Withdrawal of rental tax motor vehicles and head tax

With the introduction of the 'Tourist Tax Ordinance Bonaire 2022', the Island Ordinance Rental Tax for Motor Vehicles Bonaire (AB 2010, no. 5) will be withdrawn on 1 January 2022 and the 'head tax' (retribution for the use of a pier or wharf by tourist ships) will be withdrawn as of September 1, 2022.

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