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## Sales Tax instead of Room Tax as of January 1, 2016

**WILLEMSTAD- December 21, 2015 – Recently, the Government of Curaçao announced that as of January 1, 2016, the Room Tax will be included in the National Ordinance on Sales Tax of 1999. This means that the Room Tax will no longer apply and that, in its place, the Sales Tax (OB, by its Dutch acronym) will be introduced. The rate will remain unchanged, at 7 percent.**

The Sales Tax to be introduced instead of the Room Tax will apply to short stays in hotels and private apartments as well as to *timesharing*. Starting January 2016, this tax will be levied by the Tax Inspection, not the Curaçao Tourist Board (CTB) as is the case with the Room Tax. The term for payment remains unchanged: Payments are due before the 15<sup>th</sup> of each month. Collection will be handled by the Tax Receiver's Office (Landsontvanger), and as of January 2016, objections too should be filed with the Tax Inspection, while *additional assessments* for 2015 will continue to be handled by the CTB.

The Tax Inspection will be sending out the 2016 *Tax Return Forms*, together with a brief explanation of this change from room tax to OB. In the course of the following weeks, all entities that used to pay Room Tax will receive a letter from the Tax Inspection explaining this change.

As previously announced in the press, for the execution of the 2015 – 2020 Tourism Master Plan, the CTB will require certain funds, to be generated mostly from Sales Tax payments. This is why the CTB appeals to all those who are liable to pay sales tax on any type of tourist accommodation to please do so. The funds generated will be applied to the execution of multiple promotional and publicity campaigns abroad with the aim of drawing more tourists to our country. In other words, the more sales-tax income is generated, the more Curaçao can be promoted in order to attract more tourists, which in turn means more income for the local economy.

For more information, please visit Counter #9 at the Tax Inspection, or visit their website at [www.belastingdienst.cw](http://www.belastingdienst.cw).

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