

THE TAX AUTHORITIES OF THE DUTCH CARIBBEAN ON THE MAP

By Tessa Schoenmakers and Sharon Eliazer, working at the Tax Office of the Dutch Caribbean through the eyes of two tax specialists

The Tax Authorities of the Dutch Caribbean, “Belastingdienst Caribisch Nederland (CN)”, is part of the Dutch Tax Authorities and, with more than 110 employees, is responsible for levying, supervising and collecting taxes and the execution of the Tax, Customs and Excise legislation within the islands of Bonaire, Sint Eustatius and Saba (BES).

As a tax specialist at Belastingdienst CN I have a unique position. I work on complex cases for which often new solutions have to be found. I am in close contact with the legislative specialists in order to use the knowledge I gain in the execution to contribute to the question whether the legislation still does justice to the rapidly changing society. The work is very diverse and covers all issues in the field of all taxes. Taking into account that society is constantly changing, I am every day challenged with the diversity of work and to develop myself in order to carry out different assignments. I have a lot of independence in my work. But I can also consult my colleagues within Belastingdienst CN and the Tax Authorities in the Netherlands. The colleagues in the Netherlands assist us with the interpretation of the tax legislation in certain complex cases. It is therefore often unnecessary to reinvent the wheel. Of course there are also topics that are inherent to the local legislation of the islands BES. For these specific

topics creativity and good analytical skills are a must. Working as a tax specialist within Belastingdienst CN gives me great satisfaction. I would not want to miss the experience of working in this office.



Tessa Schoenmakers

On 1 October 2021, I joined the team at Belastingdienst CN. I have been appointed as a tax specialist, working on all tax matters on the BES islands. You must be wondering what a tax specialist does on a daily basis. The tax system for the

islands may be a simplified system with a flat tax rate for the income tax, a general expenditure tax for the supply of goods, services and import, a revenue tax instead of a profit tax, and a property tax with a notional return for the second home, but that does not mean that these taxes do not have their own challenges. The tax legislation can lead to interesting discussions between the Belastingdienst CN and the taxpayer. It is the task of the tax specialist within the Belastingdienst CN to ensure proper compliance with the tax legislation, but not to lose sight of reasonableness and fairness. Applying the tax legislation is not always black and white, but the outcome often depends on the specific circumstances of the case. In addition to working on tax matters, as a tax specialist you are also requested to provide input at a policy level for the improvement of the organization. In recent years Belastingdienst CN has made major progress on an organizational level and is continuously striving for improvement. We hope that we have given you an impression of our work at Belastingdienst CN and that our article inspires you to become part of our team.



Sharon Eliazer