

VERENIGING VAN ANTILLIAANSE BELASTINGADVISEURS

Introduction to the Vereniging van Antilliaanse Belastingadviseurs

The Vereniging van Antilliaanse Belastingadviseurs (Association of Antillean Tax Advisers, hereafter “VAB”) is an association with on average 70 qualifying tax professionals working for around 14 different firms that provide tax services. To qualify for VAB membership, a tax professional must have at least a bachelor’s or master’s degree in tax law or tax economics and practice in Curaçao. The current board members of the VAB are: Francois Simon (HBN Law&Tax), Jeroen Starreveld (Spigt), Arne Kattouw (Deloitte); Tamara Stienstra (Taxcellence); Suhena Neuman (EY); Donna ONiel (MMO); Geraldine Josephina (Fernando Tax); Lennart Huijsen (Grant Thornton). As a result, the VAB represents 100% of the large to medium-large Curaçao tax firms.

The objective of the VAB is to serve the interests of the Curaçao tax professionals in private practice. In general, this is achieved by maintaining close contacts with the Minister of Finance, the Department of Fiscal Affairs of the Ministry of Finance, and the Inspectorate of Taxes on wide-ranging topics such as recent local and international tax developments, recent case law, and new tax legislation. The VAB is also regularly asked to give input on or draft new tax legislation. New tax legislation is reviewed by the VAB on several criteria; whether it is comprehensible, enforceable, not in

conflict with other (tax) legislation, fair to taxpayers, and benefits the economy of Curaçao in general.

Concerning new tax legislation, the VAB periodically organizes seminars and masterclasses for its members and invited guests. During these sessions, a VAB member or guest speaker will elaborate on specific topics within the new tax legislation that are important for the application and proper functioning of the tax laws.

The board of the VAB meets on a monthly basis. Yearly the VAB has a formal general members’ meeting. In addition, the VAB, or the junior members of the VAB, also host social and networking events, such as the annual New Year’s party, tax pub quizzes, or games night.

