Caribbean Netherlands
Tax Office

Deferral scheme

for the submission of the
annual accounts with appendices

Pursuant to Section 8.87a Subsection 1 of the Tax Act BES, every entity established on the BES islands is required to submit the annual accounts including appendices within nine months of the end of the financial year. This obligation also applies to entities deemed to be established in the Netherlands under Section 5.2 of the Tax Act BES (Belastingwet BES) as well as permanent establishments.
Pursuant to Section 8.87a Subsection 4 of the Tax Act BES, the inspector may grant a deferral for the submission of the annual accounts including appendices under conditions to be set by them.

Below, the conditions you must meet to qualify for deferral of the submission of the annual accounts including appendices will be presented. In this respect, a distinction is made between an individual taxpayer requesting deferral for the submission of the annual accounts including appendices and tax consultants requesting deferral for a group of taxpayers for the submission of their annual accounts including appendices.

Deferral scheme individual taxpayers

Individual taxpayers who are unable to submit their annual accounts including appendices within nine months after the end of the financial year may, upon request, be granted a three-month deferral.

To qualify for this deferral, the following conditions apply:

- You must submit a written and signed request before the submission deadline (if your financial year is a calendar year, it is always before 1 October).
- In this request, you must mention the CRIB number, the financial year to which the request relates and also the reason why you are requesting the deferral.
- You must have submitted the annual accounts including appendices for the previous financial year in a timely manner.

For the above request, you can also use the deferral request form on our website www.belastingdienst-cn.nl. This form is also available at the counter of our offices. If you use the form, then it must be fully completed and signed.

Deferral scheme tax consultants

Tax consultants who are unable to submit annual accounts including appendices for all their clients within nine months of the end of the financial year may, upon request, be granted a six-month deferral.
The annual accounts and appendices of those clients for which a deferral is requested must then be submitted gradually and evenly (1/6 per month) over this six-month period.

To qualify for this deferral the following conditions apply:

- The tax consultant submits a written and signed request by 1 September of each year for those clients for whom deferral is requested.
- The request must be accompanied by a list of the clients concerned, mentioning the CRIB number (in ascending order), name and which financial year it concerns.
- If it is a new client, an authorisation should also be attached, showing that the tax consultant is authorised on behalf of the client.
- The annual accounts including appendices for the previous financial year of the client must have been submitted in a timely manner.
- The tax consultant must have complied with the requirement of gradual and even submission of the annual accounts and appendices in respect of the previous financial year.

Should it be found, in relation to the latter condition, that the tax consultant does not comply with the gradual submission of the annual accounts and appendices, the deferral scheme in respect of that year will be revoked with immediate effect.

Processing of the deferral requests

Individual taxpayers who requested a deferral under the individual taxpayer deferral scheme are notified in writing that their request has been granted or rejected. Tax consultants who applied for deferral under the tax consultant deferral scheme are notified in writing with regard to which clients the request has been granted or rejected. It will also specify the number to be submitted monthly.

Special deferral

No further deferral is granted than under the above schemes. If, due to special circumstances such as force majeure (e.g. Acts of God), the stipulated submission date cannot be met, only a request for special deferral can be made.
The request must be substantiated and submitted per individual taxpayer.

> Visiting address

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