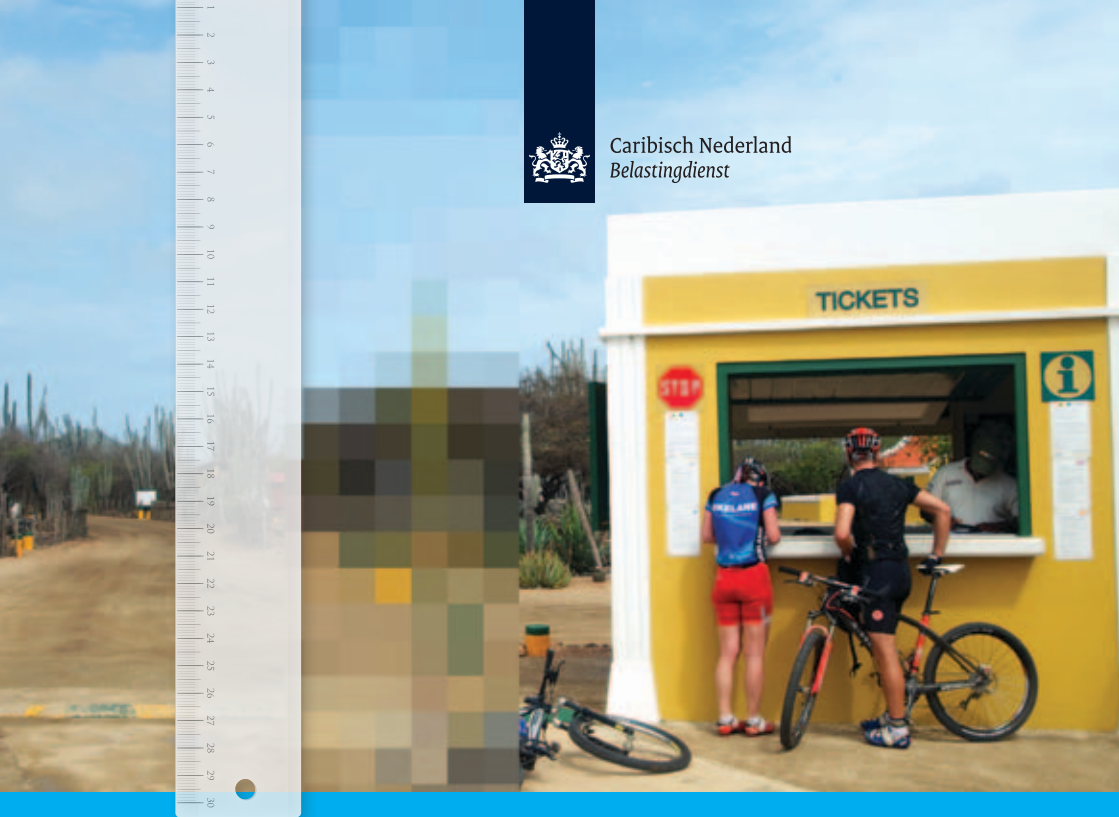




Caribisch Nederland  
Belastingdienst



# Algemene Bestedingsbelasting

## **This folder offers you information on Algemene bestedingsbelasting**

On Bonaire this tax was previously called “omzetbelasting” and on Saba and St. Eustatius, “belasting op bedrijfsomzetten”.

The new “algemene bestedingsbelasting” is simplified to such an extent that it makes the administration easier for many people in business. Only three moments remain where charges occur:

- on the import of goods
- on the supply of one’s product by a local producer (Supply of goods by others than

producers, such as retailers, are not included in the ABB)

- levy over services

### **Import duties have been cancelled**

With the introduction of the ABB, import duties on goods will no longer be levied.

For the import of exciseable goods however, excise duties will be levied. On Bonaire, excise duties are levied on tobacco, products containing alcohol and petrol. On Saba and St. Eustatius, only on petrol.



**Algemene  
Bestedingsbelasting**

## The right to deduct

Local producers, who market their products locally or export them, have a right to tax allowances on raw, auxiliary materials and intermediates that relate to their products. This means that the producer can deduct from the ABB that he paid at import but also, the ABB for which he was charged by another producer. This may lead to a tax refund.

## Provision of services

Very little has changed regarding the provision of services. In the same way as before for the OB and the BBO, ABB is to be paid on the compensation for the service. It is however the case that goods which are used for the service are often cheaper because the levy of import duties on said goods no longer exists.

In the context of providing services, one should think of the professional services and performance of architects and lawyers but also, of the servicing of cars and the services provided by restaurants.

## Tariffs

The algemene bestedingsbelasting recognises a number of tariffs:

	Bonaire	Saba and Sint Eustatius
General tariff on deliveries	8%	6%
General tariff on services	6%	4%
Insurances	7%	5%
Export	0%	0%
Private cars	25%	**
Low or zero emission cars*	0%	0%

\* This is determined by the level of CO<sub>2</sub> emissions.

\*\* Custom rates are valid for Saba and Sint Eustatius. Consult our website for more information.

## Tax Exemption

In the same way as for the OB and the BBO, there are a few supplies and services that are exempted from tax. For example:

- the supply of bread, grain or rice
- various medical services
- non-commercial education
- public transport, including school bus services

## Certain provisions:

### Void invoice duty

Except for the producers, there is no mandatory requirement to issue an invoice for ABB. This applies to those in businesses, such as in the retail sectors, where ABB does not apply. Businesses which provide services where ABB does apply may, but are not required to indicate the ABB separately on their invoice or receipt. Such a requirement only exists for producers, if the buyer (usually another producer) specifically requests this.

### Arrangement for small businesses

If a businessman has a turnover of less than USD 20.000,- he may receive an exemption for the payment of tax, but he still has to charge his clients ABB. This arrangement applies in principle to natural persons, but may also apply to non-natural persons, that for 90% or more are engaged in rendering social or cultural services. They are subject to certain administrative obligations.

It is prohibited to offer taxable goods or services without charging ABB.

---

There is more information available on this subject.

Please consult our website [www.belastingdienst-cn.nl](http://www.belastingdienst-cn.nl) or visit one of our offices.

