



Belastingdienst Caribisch Nederland will close its cash registers as of 1 May 2015

The Belastingdienst (B/CN) will stop performing activities which can be performed by the corporate sector. We regard this change as an important step towards the development of our islands and our economy.

As a result, payments are possible by bank only as of **1 May 2015**. B/CN has a bank account with all banks on Bonaire in order to keep the payment fees as low as possible.

Where can you find the payment reference?

Nearly all B/CN documents include a payment reference. You can find it at the top of the document which you receive from B/CN. You can find it behind the word **'betalingskenmerk'**. If you use this payment reference for your payment, B/CN guarantees that your payment will be processed correctly. In case there is no reference at the top of your letter, please state your CRIB number, the type of tax and which period the payment regards.

Payment via the bank can be effected in the following ways:

▶ Via a local bank via online banking

You can ask for the procedure at your bank. When making a payment for a tax assessment, please always state the correct **assessment number**. When making a payment for an ABB/LBB/OVB/KSB/OPB return, please state the correct **payment reference**. You can find it at the top of the document which you receive from B/CN, behind the word **'betalingskenmerk'**.

** Important: submit your tax return at B/CN.*

▶ Payment via the service desk of your bank

When making a payment for a tax assessment, please always state the correct **assessment number**. When making a payment for an ABB/LBB/OVB/KSB/OPB return, please state the correct **payment reference**. You can find it at the top of the

document which you receive from B/CN, behind the word **'betalingskenmerk'**. This means of payment involves bank charges. Usually payments done with @HOME online banking are free of bank charges.

** Important: submit your tax return at B/CN.*

Manual for the payment of various taxes:

How do I make a payment for motorrijtuigenbelasting (MRB)?

When making a payment for motorrijtuigenbelasting (vehicle tax) via online banking or via the service desk of your bank, please always clearly state your name and vehicle registration number. After payment you can go to B/CN the following working day (at least 24 hours later) with a valid insurance certificate and the transaction receipt (a printout of your online payment) and/or your ID to collect your sticker.

What should you do if you have a new car?

You should go to the insurance company and they will apply for a number plate at OLB. You can subsequently transfer the amount for the number plate, the sticker and the MRB to B/CN.

After payment you can go to B/CN the following working day (at least 24 hours later) with the valid insurance certificate and the transaction receipt and/or your ID to collect your sticker. The number plate you may collect at OLB.



How do I make a payment regarding a payment arrangement?

When making a payment, please state the correct **payment reference** of your payment arrangement, this is stated on your letter.

How do I make payments for maintenance allowance?

When making a payment, please state the correct **payment reference** as reference. **The payment reference** is stated at the top of the letter.

How do I make payments for grondbelasting (land tax)?

When making a payment, please state your CRIB number followed by the correct **payment reference** as reference.

How do I make payments for long-term land lease?

When making a payment, please state your CRIB number followed by the correct **payment reference** as reference.

How do I make payments for ABB in case of import?

Make an (online) transfer into the account number of B/CN at your bank and please state the payment reference. You can find the **payment reference** for payments of ABB due in case of import on the import documents. This payment reference is stated in the 'document number' field and it always starts with an A or C followed by a number combination.

Can I make several payments at the same time through one transfer?

We request you to minimise this as much as possible via online banking.

Please make separate transfers, this way you help us with error-free processing. If you make a payment via the service desk of your bank and you make collective payments, please make sure that all aforementioned numbers are stated clearly on the proof of payment. This way you help us to process the transaction without errors.

The bank account numbers of the Belastingdienst CN:

MCB: # 402.917.08

RBC: # 8400000 180 872 997

BDC: # 306.388.02

GIRO: # 21100017

ORCO: # 760.1000.195

Please find the MRB rates 2015 below:

Fuel	Vehicle registration number	Entire year	Half year	Number plate	Costs of stickers
Petrol	B or V	USD 189.95	USD 95.00	USD 8.60	USD 2.25
Diesel	B or V	USD 838.00	USD 419.00	USD 8.60	USD 2.25
Petrol	TX or AB	USD 136.90	USD 68.45	USD 8.60	USD 2.25
Diesel	TX or AB	USD 209.50	USD 104.75	USD 8.60	USD 2.25
Petrol	BF or MF	USD 136.90	USD 68.45	USD 5.60	USD 1.40
Diesel	Z	USD 1,257.00	USD 628.50	USD 5.60	USD 1.40