



Request to apply investment exemption vastgoedbelasting

1 Personal data

1a Name of tax payer

1b Address

1c Email address

1d Telephone

1e ID number

CRIB number

2 Contact person/Mail address

2a Name of the organization (if applicable)

2b Name of contact person

2c Telephone number of contact person

2d Address of contact person

2e Email address of contact person

3 Data of object(s)

3 Purchase and investment

3a Cadastral indication + address

| _____

3b Short description of the object

| _____

3c Type of object

Apartment Detached house Connected house Business object Remaining

3d Surface of parcel in m²

Surface construction in m²

Year of construction

| _____ | _____ | _____

3e Description modification as a result of

Construction Rebuilding Enhancement Expansion Renovation

Explanation and description of the modification

Description of the executed modification

| _____

| _____

3f Indicate the amount of the commitments entered into and costs incurred with regard to the modification

| USD _____

4 Value increase

4a Indicate the estimated value increase resulting from the investment

| USD _____

4b Date the invested was taken on

| _____

4c Period during which the costs were made

| In the year [2] [0] [] [] from _____ to _____

4d (Probable) date as of which the object is (was) put into use

| _____

5 Construction permit

5a Information of the Planning Service (Public works - DROP) Number of permit if applicable

| _____

5b Date the object is ready, to be notified to the DROP

| _____

Date

Signature

| _____ | _____

> Explanation

In article 4.8 of the Tax Law BES (Belastingwet BES) an investment facility has been included. Based on this facility - which is in force starting January 1st, 2013 - the value increase that results from the construction, rebuilding, enhancement, expansion or renovation of immovable goods (real estate) has been exempted from vastgoedbelasting (real estate tax) for a period of five years.

As per January 1st, 2014 the duration of this temporary exemption (for investments made as of January 2014) has been extended from five to ten years.

A tax payer who wants to make use of this temporary exemption needs to submit a notification by means of a form about the modification of the immovable good through construction, rebuilding, enhancement, expansion or renovation thereby mentioning the amount for which temporary exemption is requested. This form should be submitted to the Tax Office (Belastingdienst) within one (1) year after a modification has been made to an immovable good, that has resulted in a value increase (that is subject to exemption).

For modifications that have taken place in 2013, a notification can still be made in 2015. Within two months after submittal of the form you will receive from the inspector a decree that is subject to objection, in which the inspector stipulates the value increase.

The stipulation of the value increase which may be exempted has retroactive force up to and including the first calendar year after termination of the year during which the value increase has occurred.

Explanation to the questions

- Ad 1.** Here you fill out your personal details and where you can be reached.
- Ad 2.** Here you fill out the personal details of your representative should you make use of one.
- Ad 3.** Here you indicate the data on the object in which the investment was made as well as give a description of said investment. You also indicate the expenses made to that effect.
- Ad 4.** Here you state the amount of the value increase resulting from the investment tax exemption is applied for.
- Ad 5.** For certain cases, for example the construction of a house or a demolition, a permit from the Public works (DROP) is required. At question 5 you state the number of such permit and the date the termination is notified.