



## TAX ADMINISTRATION SINT MAARTEN INSPECTORATE

SINT MAARTEN

### TURNOVER TAX

By Federal Decree the turnover tax has been increased from 3% to 5% as of the 11<sup>th</sup> of February 2011. In some cases, an exemption for the TOT may apply.

THIS IS A LIST WITH THE DESCRIPTION OF THE EXEMPTIONS AS OF THE AMENDMENT IN THE TOT ORDINANCE EFFECTIVE AS OF THE 11<sup>th</sup> OF FEBRUARY 2011. A COPY OF THE LIST CAN BE OBTAINED AT THE INSPECTORATE OF TAXES.

THE ENTREPRENEUR SHOULD ALWAYS SUBMIT THE MONTHLY PAYMENTS FORMS EVENTHOUGH AN EXEMPTION IS APPLICABLE.

THE EXEMPTION CODES AND DESCRIPTIONS ARE:

**0.2 ECONOMIC ZONE**

Deliveries of goods to a destination outside the levy-area by an established entrepreneur in the economic zone area, who exploits a gasoline-bulk-and transshipment station with related facilities, as well as certain services (with the exception of deliveries/services to tourists). *Art. 8 section 8 TOT Ordinance*

**0.3 MEDICINES**

Deliveries of medicines for human beings only by doctor's prescription. *Art 8 section 9 TOT Ordinance*

**1.2 EXPORT -COMPANIES**

Deliveries of goods abroad (export). *Art. 9 TOT Ordinance*

**1.3 TRANSPORT – SERVICES**

Transport-services by sea-vessels or aircrafts. *Art. 8 section 4 TOT Ordinance*

**1.4 IMMOVABLE PROPERTIES (DELIVERIES)**

Deliveries of immovable properties as far as transfer-tax are paid. *Art. 8 section 2 TOT Ordinance*

**1.5 IMMOVABLE PROPERTIES (RENTING OUT)**

Renting out of immovable properties (permanent housing) to residents of Sint Maarten (As of 29<sup>th</sup> of December 2010). *Art. 8 section 1 TOT Ordinance*

**1.6 WATER, ELECTRICITY & GAS**

Deliveries of water, electricity and gas. *Art. 8 section 7 TOT Ordinance*

**1.7 OFFSHORE-SECTOR**

Deliveries & services by entrepreneurs and banks in the offshore sector who have a an exemption based on articles 0 to 15 of the National Ordinance Foreign Exchange Transactions (As of 29<sup>th</sup> of December 2010). *Art. 1 section 2 TOT Ordinance*

**1.8 SERVICES TO OFFSHORE-SECTOR**

Services by lawyers, legal-and tax advisors, accountants, consultants, notaries and banks to entrepreneurs in the offshore sector. *Art. 1 section 4 TOT Ordinance*

**1.9 MEDICAL COMPANIES**

Deliveries and services by hospitals, doctors, dentists, dental technicians, nurses, obstetricians, physio- and practice therapists, chiropractors, speech therapists, dieticians, podotherapists and laboratories for

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medical research. *Art. 8 section 5 TOT Ordinance*

#### **1.10 LANDSLOTTERY**

Lottery sales by the landslottery. *Art. 8 section 3 TOT Ordinance*

#### **1.12 DELIVERY FUEL ETC.../SERVICES FOR SEAVESSELS OR AIRCRAFTS**

Deliveries of fuel, lubricants and other fluids, intended for the drive, lubrication and other technical use on board of sea-vessels or aircrafts that are being used as public transport for the carriage of persons or goods between the Netherlands Antilles and abroad. Also, services rendered to sea vessels, aircrafts, warships, and warplanes. *Art. 8 section 6 TOT Ordinance*

#### **1.13 FUEL FOR GAS-ELECTRICITY-WATERWORKS COMPANIES**

Deliveries of fuel to gas-electricity-and water work companies. *Art. 8 section 7 TOT Ordinance*

#### **1.15 LIFE AND HEALTH INSURANCES**

Life-, health and reinsurances (as October the 1<sup>st</sup> 1999). *Fiscal Bulletin 2000 nr. 2*

#### **1.16 FOOD**

Delivery of bread, sugar, salt, milk, eggs, butter, oil, baby food, diapers, toilet paper, rice, beans, potatoes, grain, flour, chicken and fruit (As of 29<sup>th</sup> of December 2010). *Art. 8 section 17 TOT Ordinance*

#### **1.18 PUBLIC TRANSPORTATION**

Bus drivers, taxi drivers and school bus drivers. *Art. 8 section 10 TOT Ordinance*

#### **1.19 PROJECTS FINANCED BY DEVELOPMENT AID**

All projects that are financed by development aid from Holland, Aruba or International organizations are exempted from Turnover tax by ministerial decree, under general requirements (As of June 1<sup>st</sup> 1998). *Art. 8 section 11 TOT Ordinance*

#### **1.20 SERVICES AT SEAPORT/AIRPORT**

Services rendered at the seaport/airport for the loading, offloading, handling and storage of incoming and outgoing goods within the levy area. *Art. 8 section 13 TOT Ordinance*

#### **1.23 LARGE BUILDING PROJECTS**

Turnover derived from delivering services and goods to large building projects (min. investment of Naf. 50 million) for which an exemption from Turnover tax was *requested* by the investor *and* has been *granted* by the Inspector of Taxes under the requirements of the Ministerial decree of the 5<sup>th</sup> of November 2018 for the exemption of Turnover Tax on large building projects, in execution of art. 66 of the Turnover Tax Ordinance, *A.B.2018-45*.

#### **1.26 CASINO ACTIVITIES**

Turnover derived from casino activities like slot machines and gambling. *Art. 8 section 18 TOT Ordinance*

#### **1.27 NON-COMMERCIAL ACTIVITIES**

Non-commercial educational activities as well as congresses which are for at least 90% attended by non-residents. *Art. 8 section 14 TOT Ordinance*

#### **1.28 DELIVERIES OF MEDICAL ARTIFICIAL MEANS & MEDICAL AIDS**

Such as orthopedic articles & equipment, medical surgical girdle, bands, crutches, dentures, artificial teeth, artificial eyes, artificial limbs, hearing aids (for hard hearing), splints for fractures and other articles and apparatus for the treatment of fractures in the bone system. *Art. 8 section 15 TOT Ordinance*

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#### **1.38 MAIL DELIVERIES**

Deliveries of mail by the concessionaire according to the Mail National Ordinance 1998 (P.B. 1997 no 319). *Art. 8 section 12 TOT Ordinance*

#### **1.39 RENTING OUT OF HOTELROOMS AND APARTMENTS**

Renting out of hotel rooms & apartments as far as Room Tax has been paid over that rental income based on the Room Tax Ordinance. (As of the 29<sup>th</sup> of December 2010). *Art. 8 section 16 TOT Ordinance*

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