



Final tax return form for profit tax 2009

Calendar year 2009 or fiscal year ending in 2009

Island territory:	
Final date of filing:	
Received back:	

This tax return form is intended for:

- ▶ Domestic taxpayers. Included are all entities that are established in the Netherlands Antilles. Entities that have been established under Netherlands Antilles law, but whose actual management is conducted outside the Netherlands Antilles are also considered to have been established in the Netherlands Antilles;
- ▶ Foreign taxpayers. Included are all entities that are not established in the Netherlands Antilles, but receive income from the Netherlands Antilles.

Attention please! This tax return form is not applicable to taxpayers who make use of the transitional arrangement for the offshore, as incorporated in article VI of the Publication Sheet 2001, no. 145.

Always submit the following documents with this tax return form:

- ▶ The fiscal and commercial opening and closing balance sheets and the corresponding explanatory notes;
- ▶ The fiscal and commercial profit and loss account for the fiscal year and the corresponding explanatory notes;
- ▶ In the case of a fiscal unity, the separate fiscal and commercial opening and closing balance sheets, the profit and loss accounts and the corresponding explanations on both the parent and the subsidiary companies;
- ▶ The annexes requested in this tax return form;
- ▶ If applicable, an explanation of the differences for fiscal and commercial annual profit;
- ▶ A copy of the deed of incorporation and the amendment thereof, if it was not submitted with your previous return.

Mind! The taxpayer has to answer all the questions.

General data		
1a	Are the name, the address or the CRIB-number above not or not correctly stated? <i>Mention the correct data alongside.</i>	
1b	State the name, the address and the capacity of the person who completes the tax return form and state the name of the person who does the bookkeeping.	
1c	Have the business operations been discontinued? If so, on what date? In the case of liquidation: State the name and the address of the persons and/or representatives within the Netherlands Antilles who are in charge of the liquidation.	<input type="checkbox"/> No <input type="checkbox"/> Yes Date:
1d	State the actual business activities.	
1e	Was there any previous consultation with the Inspector on this return?	<input type="checkbox"/> No <input type="checkbox"/> Yes. Explain in Annex 1
1f	In the case of a foundation or an association, state whether the body conducts a business.	<input type="checkbox"/> No <input type="checkbox"/> Yes. Specify on Annex 1 <input type="checkbox"/> Not applicable
1g	Did the system of valuing assets and/or liabilities undergo any change in the fiscal year?	<input type="checkbox"/> No <input type="checkbox"/> Yes. Specify in Annex 1
1h	Was a pension plan realized or an existing arrangement amended in the fiscal year? Does this arrangement relate to a stockholder?	<input type="checkbox"/> No <input type="checkbox"/> Yes. Specify in Annex 1 <input type="checkbox"/> No <input type="checkbox"/> Yes. Specify in Annex 1

1i	Was a downgraded claim against an entity, belonging to the same group of companies, converted, alienated or transferred within the meaning of article 11A of the LPT (Landordinance Profit Tax) or waived?	<input type="checkbox"/> No <input type="checkbox"/> Yes. Specify in Annex 1
1j	Did transactions take place in the fiscal year or were agreements concluded with stockholders, individuals or with (foreign) (sub)subsidiaries and other bodies belonging to the group of companies?	<input type="checkbox"/> No <input type="checkbox"/> Yes. Specify in Annex 1
1k	Was there any consolidation in the fiscal year in the meaning of article 14 LPT or was there a deconsolidation from a group tax entity?	<input type="checkbox"/> No <input type="checkbox"/> Yes. Specify in Annex 1
1l	Was there a merger of companies within the meaning of article 13 LPT?	<input type="checkbox"/> No <input type="checkbox"/> Yes. Specify in Annex 1
1m	<p>Did the taxpayer have a permanent establishment or a permanent representative in the fiscal year?</p> <p>Did the taxpayer convert a permanent establishment into an independent body in the fiscal year?</p>	<input type="checkbox"/> No <input type="checkbox"/> Yes, Specify in Annex 1 <input type="checkbox"/> No <input type="checkbox"/> Yes. Specify in Annex 1
1n	In the event that the taxpayer has a permanent establishment in several island territories, does the taxpayer request application of article 24B, par. 3 LPT?	<input type="checkbox"/> No <input type="checkbox"/> Yes. Specify in Annex 1 <input type="checkbox"/> Not applicable
1o	Does the taxpayer possess any real estate in the other island territories?	<input type="checkbox"/> No <input type="checkbox"/> Yes. Specify in Annex 1
1p	Did any arbitrary/accelerated depreciation of business assets take place within the meaning of article 5, par. 5 LPT?	<input type="checkbox"/> No <input type="checkbox"/> Yes. Specify in Annex 1
1q	Did the taxpayer make use of the counter-proof regulation of articles 6A, par. 2, and 14, par. 8 LPT in the fiscal year?	<input type="checkbox"/> No <input type="checkbox"/> Yes. Specify in Annex 1

1r	<p>Did the taxpayer contribute or donate any capital to a Private Fund in the fiscal year?</p> <p>Did the taxpayer receive any dispensation from a Private Fund in the fiscal year?</p>	<input type="checkbox"/> No <input type="checkbox"/> Yes. Specify in Annex 1 <input type="checkbox"/> No <input type="checkbox"/> Yes. Specify in Annex 1
1s	Did the taxpayer make use of the ocean-shipping or aviation regulation within the meaning of article 9A LPT?	<input type="checkbox"/> No <input type="checkbox"/> Yes. Specify in Annex 1
1t	In the case of a tax-exempt company, did the company still meet the conditions within the meaning of article 1A, par. 1f LPT?	<input type="checkbox"/> No <input type="checkbox"/> Yes. Specify in Annex 1 and send along the statement of approval <input type="checkbox"/> Not applicable
1u	Did the taxpayer make use of the gift allowance within the meaning of article 7 LPT?	<input type="checkbox"/> No <input type="checkbox"/> Yes. Specify in Annex 1 and see explanatory notes on summary list
1v	Did the distribution of the capital stock among the direct and indirect stockholders undergo any change in the fiscal year?	<input type="checkbox"/> No <input type="checkbox"/> Yes. Specify in Annex 2
1w	Were any stocks of the taxpayer purchased (indirectly) in the fiscal year?	<input type="checkbox"/> No <input type="checkbox"/> Yes. Specify in Annex 2
1x	Did the taxpayer acquire a participation within the meaning of article 11 LPT in the fiscal year?	<input type="checkbox"/> No <input type="checkbox"/> Yes. Specify in Annex 3
1y	Does the taxpayer request application of the deduction to avoid double taxation within the meaning of article 15A, par. 3 LPT?	<input type="checkbox"/> No <input type="checkbox"/> Yes. Specify in Annex 5

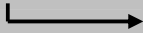

1z	Does the taxpayer receive any tax facilities on the basis of: ▶ the Business Establishment and Hotel Construction Ordinance; ▶ the Ground Development Ordinance; ▶ the Tax Facilities for Industrial Enterprises Ordinance; ▶ the Hotel Renovation Ordinance; ▶ the Economic Zones Ordinance.	<input type="checkbox"/> No
		<input type="checkbox"/> Yes. Mention Government or Admission Decree below
2a	If you are operating an insurance company: Is the taxpayer requesting calculation of profit on the basis of a percentage of the premiums and capital received within the meaning of article 8, par. 1 and 2 LPT? Is the taxpayer requesting calculation of the profit on the basis of the premium fraction method within the meaning of article 8, par. 5 LPT?	<input type="checkbox"/> Not applicable
		<input type="checkbox"/> No
		<input type="checkbox"/> Yes. Specify in Annex 6
		<input type="checkbox"/> No
		<input type="checkbox"/> Yes. Specify in Annex 6

Taxable profit			
3a	Taxable business assets at the end of the fiscal year	fl.	
3b	Repayment of capital in the fiscal year	fl.	
3c	Add up: 3a plus 3b		fl.
3d	Taxable business assets at the beginning of the fiscal year	fl.	
3e	Capital deposits in the fiscal year	fl.	
3f	Add up: 3d plus 3e		fl.
3g	Subtract: 3c minus 3f		fl.
3h	Distributed dividends and profit tax paid/due		fl.
3i	Add up: 3g plus 3h Taxable profit <i>to summary list</i>		fl.
3j	Profit correction in connection with downgraded claim against a body in the meaning of article 11A LPT <i>to summary list</i>		fl.


Non-deductible costs		
4	Non-deductible costs within the meaning of article 6 LPT (except for par. 2c and 2d) <i>Specify in Annex 1</i>	fl.
	<i>to summary list</i>	

Non-deductible interests		
5a	Interest and payments within the meaning of article 6, par. 2c LPT	fl.
5b	Interest and payments within the meaning of article 6, par. 2d LPT	fl.
5c	Interest within the meaning of article 6A, par. 1 LPT	fl.
5d	Interest within the meaning of article 14, par. 5 LPT	fl.
5e	Add up: 5a plus 5b plus 5c plus 5d <i>Specify in Annex 1</i> <i>to summary list</i>	fl.

Tax-exempt profit constituents (without participation exemption)		
6a	Tax-exempt profit from silent merger	fl.
6b	Other tax-exempt profit constituents	fl.
6c	Add up: 6a plus 6b <i>Specify in annex 1</i> <i>to summary list</i>	fl.

Participation exemption			
7a	100% tax-exempt benefits from domestic participations	fl.	
7b	95% tax-exempt benefits from foreign participations and tax-exempt companies	fl.	
7c	100% tax-exempt benefits in accordance with the TRK (Tax Ruling for the Kingdom) ("BRK")	fl.	
7d	Add up: 7a plus 7b plus 7c		fl.
7e	100% non-deductible costs of domestic participations	fl.	
7f	95% non-deductible costs of foreign participations	fl.	
7g	Add up: 7e plus 7f		fl.
7h	Subtract: 7d minus 7g <i>Specify in Annex 3</i> <i>to summary list</i>		fl.

Investment allowance		
8a	Investment allowance within the meaning of article 5A, par. 1 LPT	fl.
8b	Disinvestment allowance within the meaning of article 5A, par. 2 LPT	fl.
8c	Balance investment allowance/addition <i>Specify in Annex 4</i> <i>to summary list</i>	fl.

Alteration admissible reserves			
		Addition	Withdrawal
9a	Cost equalization reserve within the meaning of art. 9A, par. 7 LPT	fl.	fl.
9b	Self-insurance reserve within the meaning of art. 9A, par. 7 LPT	fl.	fl.
9c	Replacement reserve within the meaning of art. 6, par. 3 LPT	fl.	fl.
9d	Add up withdrawal: 9a plus 9b plus 9c		fl.
9e	Add up addition: 9a plus 9b plus 9c		fl.
9f	Balance alteration admissible reserves <i>Specify in Annex 1</i>	<i>to summary list</i>	

Carry-over						
10	I	II	III	IV	V	VI
	Year	Initial loss	Ordinary loss	Already compensated losses in previous fiscal years	Losses to be compensated in the fiscal year	Losses still to be compensated
	Older years	fl.		fl.	fl.	fl.
	1999	fl.	fl.	fl.	fl.	fl.
		fl.	fl.	fl.	fl.	fl.
		fl.	fl.	fl.	fl.	fl.
		fl.	fl.	fl.	fl.	fl.
		fl.	fl.	fl.	fl.	fl.
		fl.	fl.	fl.	fl.	fl.
		fl.	fl.	fl.	fl.	fl.
		fl.	fl.	fl.	fl.	fl.
		fl.	fl.	fl.	fl.	fl.
	Total	fl.	fl.	fl.	fl.	fl.
					<i>to summary list</i>	

Connection Profit Tax and "OB" or "BBO"		
11a	Turnover according to profit tax return for the fiscal year	fl.
11b	Total performances according to "OB" or "BBO" returns for the fiscal year	fl.
11c	Subtract: 11a minus 11b	fl.
11d	Below, the taxpayer has to make a statement on the difference between 11a and 11b	

Summary list				
A	Taxable profit	Question 3l	fl.	
B	Paid gifts	Question 1u	fl.	
C	Profit correction in connection with downgraded claim	Question 3j	fl.	
D	Non-deductible costs	Question 4	fl.	
E	Non-deductible interests	Question 5e	fl.	
F	Add up: A plus B plus C plus D plus E		↳	fl.
G	Tax-exempt profit constituents (without participation exemption)	Question 6c	fl.	
H	Participation exemption	Question 7h	fl.	
I	Add up: G plus H		↳	fl.
J	Balance investment allowance/addition	Question 8c	fl.	
K	Balance alteration admissible reserves	Question 9f	fl.	
L	Add up: J plus K		↳	fl.
M	Taxable amount for carry-over of losses F minus I plus (or minus) L		fl.	
N	Losses to be compensated in the fiscal year	Question 10, section V	fl.	
O	Taxable amount after carry-over of losses Subtract: M minus N		↳	fl.
P	Paid gifts (see B below)		fl.	
Q	1% of O (minus fl. 100)		fl.	
R	Subtract: P minus Q (the difference may not be greater than 3% of O)		↳	fl.
S	Taxable profit Netherlands Antilles Subtract: O minus R			fl.
	Splitting up taxable profit Netherlands Antilles according to island territory:			
		Actual profit	Recalculation	Taxable profit
	Curaçao	fl.	fl.	fl.
	Bonaire	fl.	fl.	fl.
	St. Maarten	fl.	fl.	fl.
	St. Eustatius	fl.	fl.	fl.
	Saba	fl.	fl.	fl.
	Total	fl.	fl.	fl.

U	Taxed according to the normal rate	fl. _____	x 34,5%	fl. _____
V	Taxed according to a different rate	fl. _____	x%	fl. _____
W	Profit tax due Add up: T plus U			fl. _____
X	Deduction for the prevention of double taxation	Annex 5		fl. _____
Y	Profit tax to be paid Subtract: W minus X			fl. _____

Signature

I hereby declare to have truthfully completed this return form with the preprinted annex(es) clearly, definitely and without reservation.

Signature

Date