

BDO TAX CALENDAR CURAÇAO 2021

JANUARY

- 15** **15 Wage tax and social premium return / TOT* monthly return.**
Wage tax & social premium returns and TOT monthly return needs to be filed and paid for the month of December 2020 before the 15th of the month.
- 31** **31 Article 45 cards.**
Info on payments to 3rd parties (non-employees) should be reported to Tax Authorities.

FEBRUARY

- 15** **15 Wage tax and social premium return / TOT* monthly return.**
Wage tax & social premium returns and TOT monthly return needs to be filed and paid for the month of January 2021 before the 15th of the month.
- 15** **15 TOT annual return.**
When approval is granted to file annual TOT return, the deadline for filing and payment (if any) is 15 February 2021.
- 28** **28 Declaration real estate tax.**
In these following cases a tax payer has an obligation to file a real estate tax return before the indicated deadline:
A. *If no tax assessment has been received for the real estate tax for the year 2019.*
B. *If a property was (newly) acquired.*
C. *If the value of the property has changed to a certain extent due to construction or improvement.*
Regarding (A): No tax assessments have been issued for the real estate tax for the year 2019, pending some changes to the real estate tax. The deadline of 28 February for (A) is no longer in effect. If by October 2021 no real estate tax assessment for the year 2019 has been received, the tax payer has an obligation to file a real estate tax return. However, please note that if a property has been acquired (B) or the value of the property has changed to a certain extent due to construction or improvement (C), then this obligation still exists and the indicated deadline will in principle apply.

MARCH

- 15** **15 Wage tax and social premium return / TOT* monthly return.**
Wage tax & social premium returns and TOT monthly return needs to be filed and paid for the month of February 2021 before the 15th of the month.
- 15** **15 Request to file lower provisional profit tax return.**
If necessary, request to file a lower provisional profit tax return for the year 2020. Thus, if the results for the year 2020 are expected to be lower than previous year's (2019) final profit tax return, filing is advisable.
- 31** **31 Total wage summary card.**
Deadline based on law is 31 January, but this is usually annually extended to 31 March. If needed, we can assist with a request to file on a later date.
- 31** **31 Provisional profit tax return.**
Filing and payment of 2020 provisional profit tax return.

APRIL

- 15** **15 Wage tax and social premium return / TOT* monthly return.**
Wage tax & social premium returns and TOT monthly return needs to be filed and paid for the month of March 2021 before the 15th of the month.

MAY

- 15** **15 Wage tax and social premium return / TOT* monthly return.**
Wage tax & social premium returns and TOT monthly return needs to be filed and paid for the month of April 2021 before the 15th of the month.

JUNE

- 15 **15 Wage tax and social premium return / TOT* monthly return.**
Wage tax & social premium returns and TOT monthly return needs to be filed and paid for the month of May 2021 before the 15th of the month.
- 15 **15 Request for extension to file the final profit tax return.**
If necessary, a request can be filed for an extension to file the final profit tax return for the year 2020 on a later date. If extension is granted, this will usually be provided until 31 December.
- 30 **30 Filing of final profit tax return.**
If an extension of the filing date for the final profit tax return is not granted, then the final profit tax return should be filed and paid ultimately on 30 June.
- 30 **30 Cessantia payment for 2021.**
Payment should be done for each employee that was employed on 1 December 2020 (ANG 40 per employee).

JULY

- 15 **15 Wage tax and social premium return / TOT* monthly return.**
Wage tax & social premium returns and TOT monthly return needs to be filed and paid for the month of June 2021 before the 15th of the month.

AUGUST

- 15 **15 Wage tax and social premium return / TOT* monthly return.**
Wage tax & social premium returns and TOT monthly return needs to be filed and paid for the month of July 2021 before the 15th of the month.

SEPTEMBER

- 15 **15 Wage tax and social premium return / TOT* monthly return.**
Wage tax & social premium returns and TOT monthly return needs to be filed and paid for the month of August 2021 before the 15th of the month.

OCTOBER

Declaration real estate tax.

If by October 2021 no real estate tax assessment for the year 2019 has been received, the tax payer has an obligation to file a real estate tax return.

- 15 **15 Wage tax and social premium return / TOT* monthly return.**
Wage tax & social premium returns and TOT monthly return needs to be filed and paid for the month of July 2021 before the 15th of the month.

NOVEMBER

- 15 **15 Wage tax and social premium return / TOT* monthly return.**
Wage tax & social premium returns and TOT monthly return needs to be filed and paid for the month of October 2021 before the 15th of the month.

DECEMBER

- 15 **15 Wage tax and social premium return / TOT* monthly return.**
Wage tax & social premium returns and TOT monthly return needs to be filed and paid for the month of November 2021 before the 15th of the month.
- 31 **31 Final profit tax return – if extension was granted.**
Filing and payment of 2020 final profit tax return – if extension was granted.