

Ground tax - obligation to declare

The reform of the Aruban tax system includes the amendment of the ground tax as from 1 January 2019. A differentiated rate has been introduced and the basic allowance has been abolished. Please refer to our earlier newsflash for this. The obligation to declare ground tax has been made stricter.

What should be declared?

The tax authorities should be notified of any purchase of immovable property and of any adjustments resulting in a change of the value of the immovable property and the assessment to be imposed in the subsequent year. For example:

- Constructing a building on a plot of land.
- Building an apartment in the garden.
- Construction of a swimming pool.
- Refurbishment.
- Complete or partial demolition.
- Splitting and merging.
- Change of intended use.

How can a return be filed?

The form "registratie onroerend goed" (registration immovable property) can be downloaded from the website of the tax authorities (www.impuesto.aw) to declare a purchase or change of immovable property.

When should the return be filed?

As from 1 January 2019, within one month an acquisition of and change to immovable property must be reported to the tax authorities.

If, erroneously, no 2018 ground tax assessment has been received, or the 2018 ground tax assessment is too low, the obligation to declare must be met on 1 April 2019 at the latest.

What if no return is filed?

If the notification requirement is not met, resulting in no assessment being performed or the amount assessed being too low, the inspector can impose an additional assessment for the ground tax not levied. The possible penalty that can be imposed is capped at 100%.



Please be informed that this publication is not a substitute for professional advice or services, nor should it be used as a basis for any decision or action that may affect your finances or your business. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

Should you have additional questions on the amendments or if you need additional information, please feel free to contact our office at the e-mail addresses stated below. We will be glad to assist you.



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CONTACTS

For more information please contact:

Michael Leo van Romondt
Tax Partner
mlvanromondt@deloitte.aw

Ruben Giel
Tax Director
rgiel@deloitte.aw

Milton van Brussel
Tax Director
mivanbrussel@deloitte.aw

Raoul Kurban
Tax Manager
rkurban@deloitte.aw

Ellen Breed
Sr. Tax Consultant
ebreed@deloitte.aw

Christine Laclé - de Groot
Tax Consultant
clacle@deloitte.aw

Julienne Curiel
Tax Consultant
jcuriel@deloitte.aw

[Edona Babuni](#)
Jr. Tax Consultant
edbabuni@deloitte.aw

[Gabrielle Ponson](#)
Tax Assistant
gaponson@deloitte.aw