

Eenmanszaak

1. General

The most widely used and simplest legal entity is the Eenmanszaak. An Eenmanszaak has one single owner, a flesh-and-blood person. The Eenmanszaak cannot be separated from its owner and they form a continuous pair. In practice, this means, for example, that when an owner of an Eenmanszaak changes their residence, the business automatically does so as well.

1.1. An Eenmanszaak and liability

When choosing to start an Eenmanszaak, one must be aware that the liability rests entirely with the owner (also known as joint and several liability). The liability even goes so far as to extend beyond the business activities; personal property is also within the scope. Specifically this means that when a business creditor seeks recourse against the owner, that creditor may choose to target both business property and personal property. Everything falls into the same estate. Also, if the owner is married in community of property, then all property falls under the liability. When your Eenmanszaak goes bankrupt, you as the owner also go bankrupt (personally).

An Eenmanszaak is relatively inexpensive and easy to set up, but it does come with a 100% liability. If the activities within the Eenmanszaak carry an increased risk of liability, it deserves extra attention when choosing the appropriate legal entity.

2. Setting up an Eenmanszaak

2.1. Notary

If you choose an Eenmanszaak you do not need a notary.

2.2. Commercial Register

The Eenmanszaak must be registered in the Commercial Register within seven days of its establishment by the owner.

This is a legal requirement!

2.2.1. General

The Commercial Register holds the basic registration of all companies and legal entities that are active on Bonaire. It may be compared to the civil register of persons, managed by Civil Affairs, in which all persons residing on Bonaire must be registered. Thus, the Commercial Register is the same only aimed at companies.

Why is the Commercial Register important?

- It increases legal certainty (when doing business);
- Third parties consulting the Commercial Register may obtain certain information, such as whether the person with whom they are trading is authorized to act on behalf of a specific company;
- (Impending) bankruptcies are noted in the Register;
- General information (a company's address for example) is public and accessible to everyone. As a company this makes you visible to potential customers.

By law, the Commercial Register is managed by the Chamber of Commerce.

Chamber of Commerce Bonaire

Kaya Amsterdam 23

Telefoon: (599) 717-5595

W: www.bonairechamber.com

E: handelsregister@kvkbonaire.com

Opening hours: www.bonairechamber.com

2.2.2. Which documents are required for incorporation?

Registration Eenmanszaak	Online	In person
Form A		X
Valid Copy ID owner (sedula with five-year validity)	X	X
Owner's proof of address not older than three months	X	X
Proof of address of the business not older than three months (if this is a different address than the owner's address)	X	X
Signature form registration new company officer	X	X

PLEASE NOTE: You, as the owner, must visit the Chamber of Commerce yourself to register the Eenmanszaak. You cannot have an authorized representative do this.

2.2.3. Registration fees for the Commercial Register (Chamber of Commerce)

With effect from 1 January 2022, the BES Chambers of Commerce and Industry Act, the BES Commercial Registers Act 2009, the BES Commercial Registers Decree 2009 and the BES Chambers of Commerce and Industry Elections Decree will be revised.

The registration fee and the annual contribution rates for organizations registered in the Commercial Register will depend upon their legal structure and it will no longer be determined on the basis of subscribed capital. For NVs and BVs, a distinction will be made between small and large NVs and BVs on the basis of the number of registered officers. Small NVs and BVs (with only one official registered in the Commercial Register) will fall into a lower category than NVs and BVs with several registered officials. In order to be able to calculate the annual contribution, a minimum basic amount must be multiplied by the applicable multiplier for that legal entity. In accordance to the financial regulation, the basic amount as of January 2022 is \$60. This fee is mandatory and must be paid within 30 days of receiving the invoice. Invoices are sent annually at the beginning of the year.

[Click here for the current fees.](#)

What are the consequences of non-payment?

If you do not pay your annual dues there may be serious legal consequences:

- A collection agency or a bailiff may be called in (and additional fees will be charged to the company);
- An application may be filed with the OLB to revoke the license.

2.3. Permit

2.3.1. Establishment license

2.3.1.1. What is an establishment license?

An establishment license is a permit issued by the government (the Public Entity of Bonaire, OLB) to companies doing business on Bonaire. It is similar to a business license.

2.3.1.2. Do you need an establishment license for an Eenmanszaak?

Yes, the establishment license is a mandatory license for all companies that wish to operate on the island, including an Eenmanszaak. After setting up the Eenmanszaak and registering in the Commercial Register (with the Chamber of Commerce), you must apply for an establishment license. When applying for this permit one of the documents that you must submit is an extract from the Commercial Register. You may apply for this extract from the Chamber of Commerce immediately after registration in the Commercial Register.

PLEASE NOTE: this application is not done by the Chamber of Commerce. It is your responsibility to arrange it. However, based on the BES Business Establishment Act (article 8), the Chamber of Commerce has an advisory function and it advises the OLB Executive Council as to whether or not to grant such a license. If an Eenmanszaak is already registered in the Commercial Register the advice will (almost) always be in favor of the license.

2.3.1.3. Where do you apply for an establishment license?

This must be done at the Department for Spatial Planning and Development (part of the OLB)
Kaya Amsterdam 23 (right above the Chamber of Commerce)
Phone: (599) 717-8130
E: directie_ro@bonaire.gov

By law, the process of granting a license should take a maximum of eight weeks (from application to issuance). If the process takes longer, you will obtain the license by default in accordance with the law.

2.3.1.4. Which documents are required for the application?

You will need the following documents:

- Fully completed establishment license application form (you may obtain this form at the desk of the Spatial Planning and Development Directorate).
- Valid ID
- Extract from the Commercial Register (not older than three months), stamped and signed.
- Proof of payment of the legal fees for the establishment license. These charges are set at \$140 and must be paid at the OLB Civil Affairs Department. We recommend that you pay these legal fees immediately after you have registered in the Commercial Register.
- Payments for legal fees and/or declaration of residence may also be deposited in the MCB account with number 30100203 in the name of Openbaar Lichaam Bonaire. In such a case you may arrange everything directly online through www.bonairegov.com.
- Statement of residence \$8.13 (Civil Affairs)

2.3.2. Other permits and licenses

In some cases, in addition to the establishment license, you need to apply for other permits and licenses from the OLB. This depends on the activities that the company will perform. The activities are listed in the Commercial Register and they will determine which other permits you may need to apply for. For example:

- Hotel license
- Apartment license
- Bar license
- Club license
- Wholesale license
- Retailer license
- Beer license
- Lodging permit
- Restaurant license
- Snack license
- Takeaway permit
- Ice cream parlor license
- Liquor license

- Resale permit
- Environmental permit
- Weapons permit

Other permits, which may be relevant to apply for:

- Non standard opening hours
- Musical or other performances in front of an audience
- Dancing and live music in an establishment

2.4. Taxes

2.4.1. CRIB number.

Businesses must report to the tax authorities to obtain a CRIB number. In the case of an Eenmanszaak it is often not necessary to apply for a new CRIB number because, as a private individual, you already have a CRIB number and you may use this for your Eenmanszaak as well. If you do not yet have one, you can request one from the tax authorities. There are a maximum of five working days between the application and the issuance of a CRIB number.

You pay income tax on the profits from your Eenmanszaak. The income tax rate is 30.4%. There is also a determined tax-free sum that applies. Are you a starting entrepreneur and would you like to learn more about the tax authorities and about your obligations as an entrepreneur? Please take a look at the Tax Office CN website, which is accessible through this [link](#).

2.4.2. Where is the Tax Office located?

Belastingdienst Caribisch Netherlands contact details:

Address: Kaya L.D. Gerharts 12

P.O. Box 329

Telephone: (599) 715-8585

Fax number: (599) 717-5207 Collection of funds

Fax number: (599) 717-3336

Taxes: www.belastingdienstcn.nl

Opening hours: Monday to Thursday 8 AM – 4 PM; Friday 8 AM-3.30 PM.

2.4.3. Are there specific taxes for an Eenmanszaak?

An Eenmanszaak is subject to the following taxes

- [The Expenditure Tax \(Algemene Bestedingsbelasting \(ABB\)\) \(mandatory\)](#)
- [Income tax \(only relevant if the Eenmanszaak employs staff\)](#)

If you want to know more about any of the various taxes mentioned above, please click on the relevant link in the list.

2.4.4. Is it mandatory to submit annual accounts?

Filing annual financial statements is not mandatory for an Eenmanszaak. However, as the owner, you are required to report the income from the Eenmanszaak in your income tax return. You are required to file this tax return with the Tax Office Caribbean Netherlands.

2.5. Staff

If you choose to employ staff for your Eenmanszaak, you must take into account a number of requirements. If a staff member already resides on Bonaire (a domestic employee), this will not cause too many problems. However, if you want to hire employees from “abroad”, you must follow a number of procedures.

2.5.1. Procedure to hire a foreign employee

Stage 1

The company should post a vacancy for the relevant position with the aim of determining whether a domestic employee would be available. It is advisable to also submit the vacancy to the OLB (Unit for Social Affairs) as they have created a vacancy database where they can check whether or not there are domestic workers available for the position in question. This process may take the OLB up to five weeks to complete.

Stage 2

If no suitable domestic workers are available then you may start considering foreign workers. In such cases you must start the tewerkstellingsvergunning (TWV) (employment or work permit) process. You must have a TWV before you bring in an employee from abroad.

It is important that the residence permit and work permit for the foreign employee are submitted to the Immigration and Naturalization Service (IND) simultaneously. The foreign employee must wait abroad until the permits are approved. Would you like to know more about the work permit and whether you need to apply for one in a specific case? A special info-graphic has been created for this purpose. Please visit [Infographic TWV for more information](#).

Work Permit

A work permit gives people from abroad the right to work and may only be applied for when there are no candidates on the labor market in the Caribbean Netherlands (in other words, there are no domestic workers available). The application for a TWV must be submitted to the Immigration and Naturalization Service Caribbean Netherlands (INDCN) for it to be processed by the Department for Social Affairs. [Click here](#) to access the TWV application form.

2.5.1.1 Admission requirements for a person with a Dutch or American passport

A person with a Dutch passport may be admitted by operation of law. The statement “admission by operation of law” has to be submitted to the IND. Please find the application [form here](#). There is no need to wait abroad for the result of the application; this may be done on Bonaire. However, it is preferred that the candidate already has work on the island. If this is the case, an employer’s statement submitted together with the application form will suffice. American passport holders are treated in the same way as Dutch passport holders. The procedure above, therefore, also applies to them.

2.5.1.2 Admission requirements for someone with a different passport

If the person in question has a nationality other than Dutch or American, they must apply for a residence permit (possibly combined with a work permit). Below you will find links to the relevant forms that apply in each case.

For foreign nationals:

- [Provisional residence permit \(MVV\) + list of documents\(MBES1\)](#)
- [Temporary residence permit with MVV + list of documents\(MBES2\)](#)
- [Temporary residence permit without MVV or change of purpose of stay + list of documents \(MBES3\)](#)
- [Extension of validity of temporary residence permit \(MBES4\)](#)
- [Permanent residence permit + list of documents \(MBES5\)](#)
- [Return visa \(MBES10\)](#)

Attachments (the relevant ones are listed on the application form)

- [Declaration of intent and referral request TB test \(MBES22\)](#)
- [Declaration of relationship \(MBES23\)](#)
- [Declaration of marital status of minor > 15 years \(MBES24\)](#)
- [Declaration of permission for departure abroad of a minor \(MBES25\)](#)
- [Proof of sponsorship/guarantee \(MBES26\)](#)
- [Awareness Statement on the right to temporary residence \(MBES27\)](#)
- [Proof of sponsorship/guarantee educational institution \(MBES28\)](#)

- [Employer's statement / proof of independent, sustainable and sufficient resources \(MBES29\)](#)

2.5.2. Tax Office

It is possible to employ staff in a Eenmanszaak and you may indicate this on the Tax Office registration form. It may also be possible that you decide to hire staff later on. In such cases, please visit the Tax Office first to acquire the appropriate forms or to get more information.

3.1. Dissolution

If you no longer want to use your Eenmanszaak you may dissolve it. This dissolution must be registered in the Commercial Register (within seven days after the decision to do so). If you wish to use the Eenmanszaak again later on, you may reactivate it by a resolution and reactivation of the Eenmanszaak in the Commercial Register.

The following documents are important for dissolution:

- Chamber form S, dissolution form. You may download this form [here](#).
- Show ID for verification if necessary.
- You must visit the Chamber of Commerce in person.

If you need more information or an explanation about the various legal entities you may always contact the BIS department bis@kvkbonaire.com