

# Filiaal/nevenvestiging

## 1. General

A Filiaal or Nevenvestiging is a part of a company where sustainable activities of that company take place and which is located in a different building or complex of buildings than where the principal establishment of that company is located. A Filiaal or Nevenvestiging may also be located in a country other than that of the company's principal establishment.

Legally, the Filiaal and the principal establishment are part of the same company and therefore share the same legal entity, but different rules may apply to the Filiaal because it may be located in a different place.

If a foreign company opens a Filiaal on Bonaire, the management of the Filiaal is the same as that of the foreign company. The organizational rules, such as articles of association or company deed -with the rules regarding representation contained therein- are, therefore, also the same. However, it often happens that, for practical reasons, a (local) representative is appointed for a Filiaal.

## 2. Opening a Filiaal

### 2.1. Notary

In principle, to open a Filiaal it is not necessary to involve a civil-law notary. However, if a building or plot is purchased for the Filiaal or another right in rem must be established, a notarial deed might be required after all.

**There are two notaries on the island you may choose from:**

#### **mr. Kenneth F. Arends**

Kaya Libertador Simon Bolivar 5

P.O. Box 770

Telephone: (599) 717-1619

Mobile: (599) 795-2129

W: [www.notarisarends.com](http://www.notarisarends.com)

E: [kenneth@notarisarends.com](mailto:kenneth@notarisarends.com)

Opening hours: Monday to Friday 7.30 AM -noon and 1.30 PM- 5PM.

#### **Mr. Robin A. Rispens**

Kaya Gresia 13

Telephone: (599) 717-8540

W: [www.bonairenotaris.com](http://www.bonairenotaris.com)

E: [info@bonairenotaris.com](mailto:info@bonairenotaris.com)

Opening hours: Monday to Friday 8 AM-12.30 PM and 2 PM-5 PM.

## 2.2. Commercial Register

If a company has a Filiaal on Bonaire it must be registered in the Commercial Register. If there is more than one Filiaal on Bonaire one principal office must be indicated. If a manager or any other such authorized representative is appointed in connection with the Filiaal on Bonaire, that person must also be registered in the Commercial Register. If a company is represented on Bonaire by one or more authorized commercial agents, the address of a designated commercial agent will be regarded as the principal place of business.

An original of the company's deed of incorporation and the articles of association, or a copy certified by the person with

the declaration obligation must also be registered in the Commercial Register. Additionally, anything else that is required to be filed or made public in accordance with the law of the country that governs the company must be registered as well. All documents must be accompanied by translations signed by a sworn translator.

### 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](http://www.bonairechamber.com)

E: [handelsregister@kvkbonaire.com](mailto:handelsregister@kvkbonaire.com)

Opening hours: [www.bonairechamber.com](http://www.bonairechamber.com)

### 2.2.2. Which documents are required for incorporation?

Registration Foreign Legal Entity	Online	In Person	Notary
Form F (registration foreign legal entity)		X	
Form Q (registration officer legal entity)		X	
Form J (registration authorized representative) if applicable		X	
Signature form for all directors	X	X	X
Deed of incorporation/articles of association and last amendments if applicable	X	X	X
Annual General Meeting of Shareholders (AGM) decree with date of establishment of the legal entity	X	X	X
Chamber of Commerce extract from country of origin, not older than three months	X	X	X
Valid copy of ID for all directors	X	X	
Proof of address for all directors, not older than three months	X	X	
Proof of address of the company, not older than three months	X	X	

- Valid ID, which may only be a sedula or passport
- Forms must always be signed by the authorized directors who hold the power of representation in the articles of association

**Please note:** Not all foreign legal entities are allowed to open a Filiaal. Always make sure you have all the proper information first.

Registration Local Filiaal	Online	In Person	Notary
Form G (registration of a Filiaal)		X	
Form Q (registration officer legal entity)		X	
Form J (registration authorized representative) if applicable		X	
Signature form for all directors	X	X	X
AGM decree with date of incorporation of the legal entity	X	X	X
Valid copy of ID for all directors	X	X	
Proof of address for all directors, not older than three months	X	X	
Proof of address of the company, not older than three months	X	X	

### 2.2.3. Registration fees (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.

Rechtsvorm	Gewicht jaarlijkse bijdrage	Jaarlijkse bijdrage voor 2023
Eenmanszaak	1	\$ 60
Verenigingen, stichtingen en stichtingen particulier fonds	2	\$ 120
Vennootschappen onder firma en maatschappen	2	\$ 120
Commanditaire vennootschappen	3	\$ 180
Coöperaties en onderlinge waarborgmaatschappijen	3	\$ 180
<b>Kleine</b> N.V en B.V met maar één ingeschreven functionaris in het Handelsregister	3	\$ 180
<b>Grote</b> N.V en B.V met meer dan één functionaris ingeschreven in het Handelsregister	5	\$ 300
Vennootschappen en rechtspersonen opgericht naar het recht van een ander land	5	\$ 300

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 and you fall one year behind, there may be serious legal consequences:

- A collection agency or a bailiff may be appointed (and additional fees will be charged to the company);
- In extreme cases, the secretary may request the court to dissolve the entire Filiaal. In accordance with Book 2 of the Civil Code, failure to pay the annual contribution is already a valid reason for the court to grant this request.

## 2.3. Permit/License

### 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 a B.V.?

Yes, the establishment license is a mandatory license for all companies that wish to operate on the island, including a Filiaal. After incorporation of a Filiaal an establishment license must be applied for. PLEASE NOTE: this application is not done automatically. It is your own responsibility to arrange this.

#### 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](mailto: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](http://www.bonairegov.com).

### 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

A company, Stichting or Vereniging must report to the tax authorities to obtain a CRIB number. The application form required for this registration may be found by clicking on this [link](#). There are a maximum of five working days between the application and the issuance of a CRIB number.

### 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](http://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 a Filiaal?

A Filiaal is subject to the following taxes:

- [The Expenditure Tax \(Algemene Bestedingsbelasting \(ABB\)\) \(mandatory\)](#)
- [The Gambling Tax \(only relevant if the Filiaal is active in this area\)](#)
- [Income tax \(only relevant if the Filiaal employs staff\)](#)
- [The Gains Tax](#)

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?

Yes, it is mandatory to submit annual financial accounts to the Tax Office. According to the law you must do so within nine months after the end of the fiscal year.

## 2.5. Staff

If you choose to employ staff for your Filiaal, 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 Filiaal and you may indicate this on the Tax Office registration form. It may also be pos-

sible 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**

To permanently dissolve a Filiaal, the following documents must be submitted to the Chamber of Commerce:

- Chamber Form S, dissolution form (signed by persons indicated by the articles of association).  
You may download this form [here](#).
- Shareholder's resolution (in which it is stated that the Filiaal is being dissolved). This decision must be signed by the Annual General Meeting of Shareholders and submitted to the Chamber of Commerce in original.
- It may be necessary to show ID of the authorized persons who are signing any documents for verification.

If you need more information or an explanation about the various legal entities you may always contact the BIS department [bis@kvkbonaire.com](mailto:bis@kvkbonaire.com)