

The Hague, August 28, 2023.

Dear Members of Parliament,

With interest and also some (recurring) surprise I took note of the news item <https://bonaire.nu/2023/08/27/gemiddelde-burger-zal-weinig-last-hebben-van-voorgestelde-aanpassingen-in-belastingwetgeving-bes-ingaande-2024/>.

The only really good adjustment of the tax laws for the BES islands (is Caribbean Netherlands and for that reason three pieces of municipalities - actually: public entities - in the country of the Netherlands) concerns their removal under simultaneous application of Dutch legislation on the matter.

Now it is known to me that specific island rules can be drawn up; this follows from the provisions of [paragraph 4 of Constitution article 132a](#). This states that when there are special circumstances by which these public entities differ substantially from the European part of the Netherlands, rules can be established and other specific measures can be taken,

And of course I know that there is such a thing as BES tax authorities and I'm sure there are treaties back and forth, but the basic question of *what are the essentially distinguishing circumstances here* remains unanswered. And not container terms like '*other socioeconomic circumstances*'.

In my opinion, a difference is being deliberately maintained here as a result of which the residents of the Caribbean Netherlands pay relatively little income tax (namely, a *flat fee* instead of a progressive increasing rate common in the Netherlands). It will be clear that especially the better off will benefit from this.

There is a lot wrong in this policy area anyway because - speaking for myself - I just miss out on a number of AOW years in which I would not have paid premiums. I moved (!) *not emigrated* (!) to St. Eustatius at the time (2014). I see no good reason for which this situation is different from, say, moving from Amsterdam to Rotterdam. It is the legislature that must use the Constitution as a guide when drafting laws and regulations, so the existence of all these tax rules may be defensible with the best of intentions, but their existence is unconstitutional!

For my wife, the legislature has made it even more outrageous: cutting her AOW but not granting AOV. A penalty for moving to a Dutch public body.

It seems to me that it is up to the same legislator (*including you!*) to take corrective action here.

Kind regards,

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cc: *National Ombudsman*