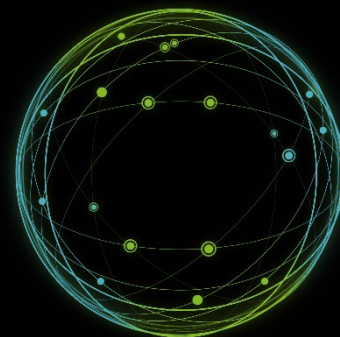


International Tax Sint Maarten Highlights 2026

Updated April 2026



Investment basics

Currency: Caribbean Guilder (XCG)

Foreign exchange control: A 1% license fee is calculated as a percentage of the gross outflow of money on transfers from residents to nonresidents and on foreign currency cash transactions. Holding companies can request an exemption from the fee.

Accounting principles/financial statements: IAS/IFRS. Financial statements must be prepared annually.

Principal business entities: These are the public company (NV), private limited liability company (BV), general partnership, (private) foundation, limited partnership, and branch of a foreign corporation.

Corporate taxation

Rates	
Corporate income tax rate	34.5% (including 15% surtax)
Branch tax rate	34.5% (including 15% surtax)
Capital gains tax rate	34.5% (including 15% surtax)

Residence: A corporation is resident in Sint Maarten if it is incorporated under the laws of Sint Maarten or managed and controlled in Sint Maarten.

Basis: Residents are taxed on worldwide income; nonresidents are taxed only on Sint Maarten-source income. Foreign-source income derived by residents that is not excluded from the profit tax base is subject to corporation tax in the same way as Sint Maarten-source income. An entity that has obtained the status of an exempt company is not subject to tax. Branches are taxed in the same way as subsidiaries.

Taxable income: Corporation tax is imposed on a company's profits, which consist of business/trading income, passive income, and (realized) capital gains. Normal business expenses may be deducted in computing taxable income.

Rate

General

The corporate income tax rate is 30%.

Surtax

A 15% surtax is levied on the 30% corporate income tax (resulting in an effective rate of 34.5%) for all companies.

Alternative minimum tax

There is no alternative minimum tax.

Global minimum tax (Pillar Two)

Sint Maarten has not committed to implementing rules that generally are in line with the global anti-base erosion (GloBE) or “Pillar Two” model rules published by the OECD/G20 Inclusive Framework on BEPS that are designed to ensure a global minimum level of taxation of 15% for certain multinational enterprise groups.

Taxation of dividends: Dividends are not taxed if received from affiliated companies that qualify for the participation exemption (see “Participation exemption,” below).

Capital gains: Capital gains are included in profits and taxed at the normal rate. Under the participation exemption, gains derived from the disposal of a qualifying participation are fully exempt.

Losses: Losses may be carried forward for 10 years. The carryback of losses is not permitted.

Foreign tax relief: Foreign tax paid may be credited against Sint Maarten tax on the same profits, but the credit is limited to the amount of Sint Maarten tax payable on the foreign income.

Participation exemption: A participation exemption may apply to dividends received and capital gains derived by a Sint Maarten holding company on the disposition of a substantial shareholding. To qualify for the exemption, the Sint Maarten company must hold at least 5% of the shares (or 5% of the voting shares) or must have paid at least XCG 890,000 (approximately USD 500,000) to acquire the shareholding. In addition, for the 100% participation exemption to apply to dividend income, the subsidiary must be either (i) subject to a tax of at least 10%, or (ii) an active business company. If the subject-to-tax requirement is not met, the participation exemption reduces to 70% of the dividends. Dividends from real estate companies are always tax exempt.

Holding company regime: See “Participation exemption,” above, and “Consolidated returns” under “Compliance for corporations,” below. Additionally, holding companies may request a cost-plus ruling.

Incentives: Tax holidays are available if a company invests in the broadening of the economic base of Sint Maarten through investments in, e.g., the tourism sector, land development, or the industrial sector. A tax holiday may be obtained upon request and will be granted if specific requirements are met.

Compliance for corporations

Tax year: The tax year is the calendar year, although a taxpayer may request a different tax year.

Consolidated returns: A parent company can request to form a fiscal unity with affiliated companies so that a consolidated tax return can be filed. To qualify, the companies must be established in Sint Maarten and the parent company must hold 99% or more of the shares in each of the affiliated companies.

Filing and payment: A self-assessment regime applies. A provisional tax return must be filed and tax paid within three months of the company’s year end. No extension is granted to file the provisional profit tax return. The final tax return must be filed and tax paid within six months of the company’s year end, or 12 months if an extension to file the final profit tax return was granted.

Penalties: Administrative penalties can be imposed for the late filing of a tax return and/or late payment and for failure to file/pay. Criminal penalties may be imposed if the authorities can prove fraud or gross negligence.

Rulings: Holding companies may request a cost-plus ruling.

Individual taxation

Rates			
Individual income tax rate (2026)	Taxable income (XCG)		Rate (including 25% surtax)
	More than	But not more than	
	0	36,576	12.5%
	36,576	54,864	20%
	54,864	76,200	26.25%
	76,200	114,297	33.75%
	114,297	161,540	40%
	161,540		47.5%
Capital gains tax rate			Varies

Residence: Individuals are resident if their center of existence is deemed to be in Sint Maarten.

Basis: Sint Maarten residents are taxed on their worldwide income. Nonresidents are taxed only on Sint Maarten-source income.

Taxable income: Income is taxed under a schedular system. Employment income (including most employment benefits), profits derived from the carrying on of a business by an individual, income from immovable property and associated rights, income from movable assets, and periodic allowances are taxable.

Rates: Rates are progressive up to 47.5% (including a local surtax of 25%). However, under the “pensioner’s regulation” (designed to attract high net worth foreign individuals), an eligible taxpayer may opt for taxation on foreign income at a 10% flat rate or taxation on foreign income at the applicable progressive income tax rate on deemed income of XCG 500,000 (approximately USD 280,800). A special rate of 19.5% applies to income received from a qualified pension savings account, a Sint Maarten private foundation (SPF), a trust, or a substantial share interest.

Capital gains: Capital gains are included in the profits of an entrepreneur (natural person) and taxed at the normal individual income tax rates. Capital gains derived by other individuals (passive gains) are exempt from tax, unless they are gains on a substantial shareholding (5% or more of the shares or profit-sharing certificates).

Deductions and allowances: Subject to certain restrictions, deductions are granted for medical expenses and insurance, retirement annuities, mortgage interest, etc. Personal allowances are available to the taxpayer and a spouse, children, and other dependents.

A special expatriate tax regime that permits certain tax-exempt payments may apply to employees assigned to Sint Maarten. To qualify, an employee must meet the following requirements: (i) the employee must be hired from abroad or seconded to a domestic employer in Sint Maarten; (ii) the employee must not have lived in Sint Maarten for a continuous period of at least five years before the secondment to Sint Maarten; and (iii) the employee must have specific expertise that either is not available or is scarcely available in the Sint Maarten labor market. Only employees who either hold a bachelor or university-level qualification with at least three years of relevant work experience, or who do not hold such a qualification but have at least five years of relevant experience and receive an annual salary of at least XCG 100,000 (approximately USD 55,500), will qualify. In both cases, their expertise must not be, or be only scarcely, available in the local labor market.

Foreign tax relief: Foreign tax paid may be credited against Sint Maarten tax on the same income, but the credit is limited to the amount of Sint Maarten tax payable on the foreign income.

Compliance for individuals

Tax year: The tax year is the calendar year.

Filing status: Married couples file a joint return. On request, they may file separately, but only if they have been married without community of property.

Filing and payment: A tax return must be filed within two months after it is received from the tax authorities. If no tax return is received, the individual must request a return within 15 days after a period of six months following the calendar year in which a tax debt arose.

Penalties: A fine will be imposed if the tax return is filed late.

Rulings: In case of uncertainty as to the application of tax legislation or policy, a ruling may be obtained that will bind both the tax authorities and the taxpayer.

Withholding tax

There is no withholding tax on dividends, interest, royalties, or technical service fees in Sint Maarten, and no branch remittance tax.

Anti-avoidance rules

Transfer pricing: Sint Maarten respects internationally accepted transfer pricing guidelines, although these rules are not officially implemented.

Interest deduction limitations: Thin capitalization rules apply only with respect to loans from a tax-exempt NABV (limited liability company).

Controlled foreign companies: There are no controlled foreign company rules.

Anti-hybrid rules: There are no anti-hybrid rules.

Economic substance requirements: There are no economic substance requirements.

Disclosure requirements: Disclosure requirements apply only if a company is regarded as a large company. The annual accounts must be provided to the Chamber of Commerce.

Exit tax: There is no specific exit tax in Sint Maarten. However, if an entity no longer earns taxable income in Sint Maarten (e.g., because management is transferred abroad or a permanent establishment is closed and its activities are transferred abroad), it must revalue its assets to fair market value and pay profit tax on the difference with book value.

If a taxpayer leaving Sint Maarten owns at least 5% of the shares of an entity, the tax authorities may impose a protective assessment for the difference, at the time of emigration, between the market value and the acquisition price of the shares. The protective assessment will be collected in case of dividend payments or the sale of the shares.

A protective assessment also may be imposed on the value of a pension that has accrued in Sint Maarten on behalf of an emigrating taxpayer. The protective assessment will be collected only in case the pension is commuted.

General anti-avoidance rule: There is no general anti-avoidance rule.

Sales tax

Rates	
Standard rate	5%
Reduced rate	0%

Taxable transactions: Sales tax (BBO) is levied on the sale of goods and the provision of services. Several exemptions may apply.

An exemption applies retroactively as from September 2017 for main contractors and entrepreneurs that carry out large construction projects in Sint Maarten. Specific requirements must be met to apply for the exemption.

Rates: The standard rate is 5%.

Registration: Residents and nonresidents that make taxable supplies of goods or services in Sint Maarten must register with the tax authorities.

Filing and payment: A self-assessment regime applies and payment must be made monthly.

Other taxes on corporations and individuals

Unless otherwise stated, the taxes in this section apply both to companies and individuals and are imposed at the national level.

Social contributions and payroll taxes: Employed and self-employed individuals are required to make social insurance payments, with the amount based on the individual's salary. The employer is required to make pay-related social insurance payments on behalf of its employees.

Employers are required to withhold and remit payroll tax. The amount of payroll tax due on an annual salary is based on progressive rates ranging from 12.5% to 47.5%. The payroll tax is borne entirely by the employee.

Capital duty: There is no capital duty.

Real property tax: There is no real property tax.

Transfer tax: A 4% transfer tax is levied on the purchase of real estate. The buyer is responsible for the tax.

Stamp duty: There is no stamp duty.

Net wealth/worth tax: There is no net wealth tax or net worth tax.

Inheritance/estate tax: Both inheritance tax and gift tax apply.

Other: Shipping companies may opt to pay profit tax on deemed profit based on tonnage in lieu of actual profit.

Tax treaties: Sint Maarten has entered into four tax treaties, 23 tax information exchange agreements, and four agreements to promote economic relations with other countries.

Tax authorities: Inspectorate of Taxes, Directorate of Fiscal Affairs

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