AALBERS
PRIVATE TAX ADVISORY

REFERENCE SHEET

Sint Maarten Tax Filing Deadlines

Current for 2026

The dates below are the statutory periods. Where a deadline falls on a weekend or a public holiday, the general rules on time limits apply.

Tax	Period	Return and payment due
Wage tax and social premiums	Month	Within fifteen days after the end of the month
Verzamelloonstaat and third party list	Calendar year	By the end of January
Turnover tax	Month	Within fifteen days after the end of the month
Room tax	Month	Before the fifteenth day of the following month
Profit tax, provisional	Financial year	Within three months after the end of the year, so 31 March for a calendar year. No extension is available.
Profit tax, final	Financial year	Within six months after the end of the year, so 30 June for a calendar year. A three month extension can be requested.
Income tax	Calendar year	Within the period stated on the return form, which is at least two months from the date the form is issued
Property tax	Calendar year	Not currently levied. No assessments are being issued.
Transfer tax	On transfer	Settled through the notary at completion

What gets missed most often

A month with nothing to declare still requires a return. Filing nil is not the same as filing nothing.

The provisional profit tax return has no extension. Only the final return does.

The collective wage statement and the third party list are separate from the monthly wage tax return and fall due at the end of January.

If no income tax return form has reached you within six months after the end of the year and you expect to owe tax, you are required to ask the Inspector for one.

Objecting to an assessment

The period to object runs from the date printed on the assessment, not from the day it reaches you. It is short. Send the assessment to us before it expires.