

# BONAIRE – HOTEL AUTHORITY

## NEW AUTHORITY GUIDE

THOMSON REUTERS TAX RESEARCH

MARCH 2017 CONTENT UPDATE #1

### Introduction

We have added 1 province level authority to support the Occupancy Tax in the Island of Bonaire. The authority has been added, including all rates, catch-all rules, and product taxability.

## PART I – UPDATES TO DETERMINATION

### New Authority

The following authority name was added this month.

AUTHORITY NAME	ZONE LEVEL
Bonaire - Toeristenbelasting	Province

### Zone

The authority of Bonaire - Toeristenbelasting has been attached to the province-level zone of Bonaire under the parent zones of “Bonaire, Sint Eustatius and Saba” and “Netherlands”.

ZONE NAME	PARENT ZONE	ZONE LEVEL	SHORT CODE	DEFAULT PRODUCT GROUP
Bonaire	Bonaire, Sint Eustatius and Saba	Province	BO	Harmonized

ZONE NAME	PARENT ZONE	ZONE LEVEL	3-CHAR CODE	DEFAULT PRODUCT GROUP
Bonaire	Netherlands	Province	BQ1	Harmonized

## Authority Options

The new authority contains the following authority options.

NAME	CONDITION	VALUE	START DATE	END DATE
Tax Direction	- None -	No	1/1/1901	N/A
CR - Registration Requirement	Both	Registration Requirement	1/1/1901	N/A
PRL - Parent Registration Lookup	- None -	No	1/1/1901	N/A
Turn Off Authority	- None -	Yes	1/1/1901	N/A

## Rate Updates

The following rates have been added to the new authority.

RATE CODE	RATE DESCRIPTION	RATE / FEE	START DATE
NL	Not Liable	0%	1/1/2017
TR	Tourism Fee	USD 5.45	1/1/2017

## Catch-all Rules

The following catch-all rules have been added to the new authority.

RULE ORDER	RATE CODE	TAX CODE	START DATE	RULE QUALIFIER
5001	NL	N/A	1/1/2017	N/A
5005	Exempt	N/A	1/1/2017	LINE.END_USE= RESIDENT
10000	No Tax	N/A	1/1/2017	N/A

## Product Taxability Rules

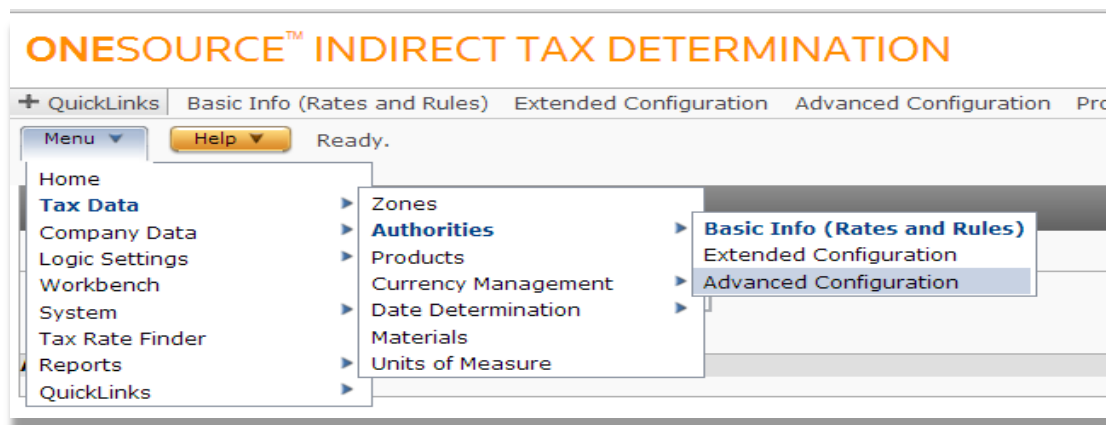
The following rule has been added on the default Harmonized Product Group with the noted effective date and has also been added to the province level authority.

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6899.7593	TR	S13.02.01 Unclassified Furnished Accommodations	1/1/2017

## PART II – USING THE AUTHORITIES

### Turning On the authorities

The hotel authorities are turned off by default. To turn it on, select Tax Data, then Authorities, then Advanced Configuration.



On the Search for Authorities screen, find the hotel authority and select it.

Advanced Configuration Search Options Logic Mappings

**Selected Authority:** France - Annecy Taxe de Sejour Search Actions

**Search for Authorities:**

Tax Data Type:  Authority Name:  Templates: ☐ Custom: ☐

**Search Results:**

Authority Name	Product Group
Search Results	
France (through) France - Paris Taxe de Sejour	
France	Harmonized
France - Annecy Taxe de Sejour	Harmonized
France - Antibes Taxe de Sejour	Harmonized
France - Avignon Taxe de Sejour	Harmonized
France - Bas-Rhin Taxe Additionnelle	Harmonized
France - Biarritz Taxe de Sejour	Harmonized

Select the Options tab and then click the Actions button and select Add from the drop-down menu. Select the name of the option “Turn Off Authority” and set the condition to None, the value to No and the start date of 01/01/1901.

Advanced Configuration Search Options Logic Mappings

**Selected Authority:** France - Annecy Taxe de Sejour **Selected Authority Option:** (Creating a new authority option) Submit Actions

**Custom Authority Options:**

Name	Condition	Value	Start Date	End Date
Turn Off Authority	- None -	No	01/01/1901	

No Custom Authority Options Found

**Tax Data Provider Authority Options:**

Name	Condition	Value	Start Date	End Date
Tax Direction	- None -	No	01/01/1901	
CR - Registration Requirement	Both	Registration Required	01/01/1901	
PRL - Parent Registration Lookup	- None -	No	01/01/1901	
Turn Off Authority	- None -	Yes	01/01/1901	

## PART III – TAX RESULT EXAMPLE

### Test 1: Supply of unclassified furnished accommodation in the province of Bonaire

WORKBENCH ELEMENTS	VALUES
Company Role	Seller
Transaction Type	Physical Performance
Supply	Country: Bonaire, Sint Eustatius and Saba Province: Bonaire
Seller Registration	1
Result	No VAT in Bonaire, Sint Eustatius and Saba Toeristenbelasting in Bonaire

#### Scenario 2017 March Update - Bonaire Hotel Content PP:

View Results: 1 ▼	Gross Amount: 1000.00	Eff%: 0.545%				
Zone	Authority	Invoice Desc	Type	Dir Fee	Rate	Tax Amt 1
Country: BONAIRE, SINT EUSTATIUS AND SABA	No VAT	No VAT	NL	O	0%	0.00
Province: BONAIRE	Bonaire - Toeristenbelasting	Unclassified Furnished Accommodations	CA	5.45		5.45
						5.45 USD

#### Authority Messages:

Authority	RuleOrder	Message
No VAT	10000	GCSNT1: This jurisdiction does not have a transaction tax.
Bonaire - Toeristenbelasting	6899.7593	CUSTAHTSSU1: Toeristenbelasting

It is important to bear in mind that the authorities created will only return the right result if the transaction type of “Physical Performance” is pass through the system. If another transaction type is passed the system will return a Not Liable result.

Please contact Customer Support with any questions.