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Subject Entertainment Tax City tours

Dear reader,

At the City of Amsterdam you are known as an organiser of city tours. On 6 November 2019 the City Council decides on the tariffs for the Entertainment Tax for City tours (in Dutch: *vermakelijkhedenretributie* or 'vmr' in short).

What is the Entertainment Tax for City tours?

The Entertainment Tax for City tours is a new tax. You have to pay this tax if your business charges for the city tours it offers. A city tour is an organised tour on foot or with the use of transportation. As the organiser of city tours you have to pay this tax.

What are the costs?

As of 1 January 2020 you, being the organiser of city tours, will have to pay 1,50 euros Entertainment Tax for City tours per participant. Each fiscal year you will get an exemption for 250 people.

What do you have to do?

As of March 2020 you will receive a declaration form after every three months. Please return the completed declaration form and make the payment of the tax within a month after receiving the form. In the declaration form you state how many people participated in your city tours during the previous three months. You can decide when to appeal for the exemption for 250 participants. You are obliged to keep a register of the tours you organised and their revenue. Your administration may be checked by the department of Local Taxes.

More information

You can find more information on: amsterdam.nl/belasting.

With kind regards,

MSc J.G. Bakker LLM
Director of Local Taxes
City of Amsterdam