

Aruba

A. Progress in the implementation of the minimum standard

Aruba has one tax agreement in force, the agreement with the Netherlands, as reported in its response to the Peer Review questionnaire. The agreement does not comply with the minimum standard.

Aruba has not joined the MLI.

Aruba's agreement with Netherlands is an arrangement governed by the domestic law of the Kingdom of the Netherlands.⁶ Aruba indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in its agreement with the Netherlands.

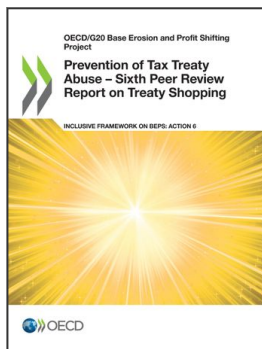
B. Conclusion

No jurisdiction has raised any concerns about Aruba.

Summary of the jurisdiction response – Aruba

	1.Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Netherlands	No	No	

⁶ Aruba indicated in its response that the current tax arrangement for the Kingdom of the Netherlands applies between Aruba and the Netherlands (including the Caribbean part of the Netherlands), Curaçao and Sint Maarten*. In light of the implementation of the minimum standards a tax arrangement has been drafted separately with the Netherlands to implement the minimum standard. Steps have been taken (other than under the MLI) to implement the minimum standard in the tax arrangement with Curaçao and Sint Maarten*.



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