

Curaçao

A. Progress in the implementation of the minimum standard

Curaçao has three tax agreements in force, as reported in its response to the Peer Review questionnaire. One of those agreements, the agreement with Malta, complies with the minimum standard.

Curaçao joined the MLI in 2017 and the Kingdom of the Netherlands deposited its instrument of acceptance on 29 March 2019, listing its non-compliant agreements. The MLI entered into force for Curaçao on 1 July 2019.

Curaçao indicated in its response to the Peer Review questionnaire that its agreement with the Netherlands has not been listed under the MLI as it is an arrangement governed by the domestic law of the Kingdom of the Netherlands.

Curaçao is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁴¹

The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

Curaçao is encouraged to consider entering into bilateral renegotiations with respect to its agreement with the Netherlands to implement the minimum standard.

Summary of the jurisdiction response – Curaçao

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Malta	Yes	PPT alone	N/A	N/A	
2	Netherlands	No	N/A	No	N/A	
3	Norway	No	N/A	Yes	N/A	

⁴¹ For its agreements listed under the MLI, Curaçao is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).



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