

Aruba

A. Progress in the implementation of the minimum standard

Aruba has one tax agreement in force, as reported in its response to the Peer Review questionnaire.

Aruba's agreement does not comply with the minimum standard and is not subject to a complying instrument.

Aruba has not joined the MLI.

Aruba's agreement with the Netherlands is an arrangement governed by the domestic law of the Kingdom of the Netherlands.

B. Implementation issues

As Aruba has not joined the MLI or implemented anti-treaty-shopping measures in its agreements, the Secretariat will offer its support to design a plan for the implementation of the minimum standard to strengthen its network of agreements.

Summary of the jurisdiction response - Aruba

| | 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 | Netherlands | No | N/A | No | N/A | A new treaty is under negotiation |



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