

Aruba

A. Progress in the implementation of the minimum standard

Aruba has one tax agreement in force, the agreement with 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 Netherlands.⁸ 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 Netherlands.

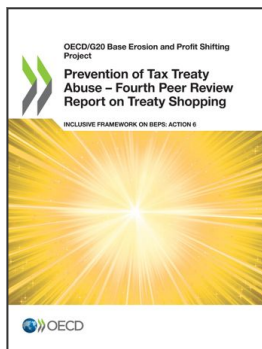
B. Conclusion

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	

⁸ Aruba indicated in its response that the current tax arrangement for the Kingdom of Netherlands applies between Aruba and Netherlands (including the Caribbean part of Netherlands), Curaçao and Sint Maarten*. In light of the implementation of the minimum standards Aruba has drafted a tax arrangement separately with Netherlands. After the ratification of the tax arrangement with Netherlands Aruba will take steps to start the negotiations for a separate tax arrangement with Curaçao and Sint Maarten*, which will be similar to the one with Netherlands.



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