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.[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 the Netherlands.

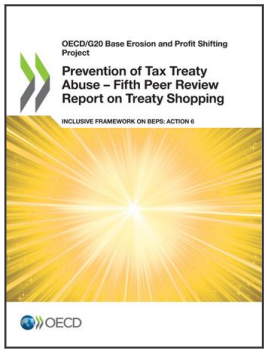
B. Conclusion

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	

[8] 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 Aruba has drafted a tax arrangement separately with the Netherlands. After the ratification of the tax arrangement with the 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 the Netherlands.



From:

Prevention of Tax Treaty Abuse – Fifth Peer Review Report on Treaty Shopping

Inclusive Framework on BEPS: Action 6

Access the complete publication at:
https://doi.org/10.1787/9afac47c-en

Please cite this chapter as:

OECD (2023), "Aruba", in *Prevention of Tax Treaty Abuse – Fifth Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: https://doi.org/10.1787/881427c8-en

This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of OECD member countries.

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at http://www.oecd.org/termsandconditions.