

Curacao

A. Progress in the implementation of the minimum standard

Curacao has three tax agreements in force, as reported in its response to the Peer Review questionnaire.

Curacao signed the MLI in 2017 and the Kingdom of the Netherlands deposited its instrument of acceptance on 29 March 2019, listing two tax agreements. The MLI entered into force for Curacao on 1 July 2019.

Curacao is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁴²

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

Curacao 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.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Curacao.

Summary of the jurisdiction response – Curacao

	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	Norway	No	N/A	Yes	N/A	
2	Netherlands	No	N/A	No	N/A	
3	Malta	No	N/A	Yes	N/A	



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