

Aruba

Overview of CbC reporting requirements

First reporting fiscal year: Commencing on or after 1 January 2019

Consolidated group revenue threshold: AWG 1,500 million

Filing deadline: 12 months following the end of the reporting fiscal year

Local filing required: Requirement suspended

Surrogate parent entity filing permitted: Yes

First review of the domestic legal framework: 2020/2021

Summary of recommendations

Area of implementation	Recommendations for improvement
Domestic legal and administrative framework	None.
Exchange of information framework	None.
Appropriate use	Not reviewed.

The domestic legal and administrative framework

Aruba's 2020/2021 report included a recommendation that Aruba should clarify that the annual consolidated group revenue threshold calculation rule applies in line with the OECD guidance on currency fluctuations in respect of an MNE Group whose Ultimate Parent Entity is located in a jurisdiction other than Aruba. Aruba has issued guidance with this clarification and the recommendation is removed.¹

Aruba's domestic legal and administrative framework meets all other terms of reference.

The exchange of information framework

Aruba's 2018/2019 report included a recommendation that Aruba take steps to have qualifying competent authority agreements in effect with jurisdictions of the Inclusive Framework that meet the confidentiality, consistency and appropriate use conditions and with which Aruba has an international exchange of information agreement in effect that allows for the automatic exchange of tax information. Aruba has activated relationships under the Multilateral Competent Authority Agreement for the exchange of CbC reports and this recommendation is removed.

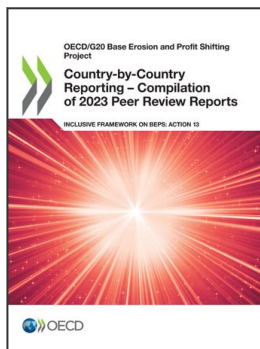
Aruba's 2018/2019 report included a recommendation that Aruba take steps to implement the necessary processes or written procedures to ensure that the exchange of information is conducted in a manner consistent with the terms of reference relating to the exchange of information framework. These processes are now in place and the recommendation is removed.

Appropriate use of CbC reports

Aruba notified as a non-reciprocal jurisdiction and, as such, will not receive CbC reports submitted to tax authorities in other jurisdictions. It is not necessary for this peer review evaluation to reach any conclusion with respect to Aruba's compliance with the terms of reference on appropriate use.

Note

¹ <https://www.impuesto.aw/cbc-English-version?origin=/cbc-English%20version>.



From:

Country-by-Country Reporting – Compilation of 2023 Peer Review Reports

Inclusive Framework on BEPS: Action 13

Access the complete publication at:

<https://doi.org/10.1787/21bd1938-en>

Please cite this chapter as:

OECD (2023), “Aruba”, in *Country-by-Country Reporting – Compilation of 2023 Peer Review Reports: Inclusive Framework on BEPS: Action 13*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/cd1ce579-en>

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