

# 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's agreement with the Netherlands is an arrangements governed by the domestic law of the Kingdom of the Netherlands.

## B. Implementation issues

No jurisdiction has raised any concerns about the agreement with Aruba.

Aruba is encouraged to implement the minimum standard in its agreement.

## 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 or multilateral



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