

Curaçao

A. Progress in the implementation of the minimum standard

Curaçao has four tax agreements in force as reported in its response to the Peer Review Questionnaire. One of those agreements, the agreement with Malta, complies with the minimum standard.

Curaçao joined the MLI in 2017 and the Kingdom of the Netherlands deposited its instrument of acceptance on 29 March 2019, listing its non-compliant agreements. The MLI entered into force for Curaçao on 1 July 2019. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Curaçao 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 the arrangement for the Kingdom of the Netherlands (applicable between Curaçao, Aruba and Sint Maarten*) and the arrangement between Curaçao and the Netherlands, that are governed by the domestic law of the Kingdom of the Netherlands.⁴⁴

Curaçao is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁴⁵

B. Conclusion

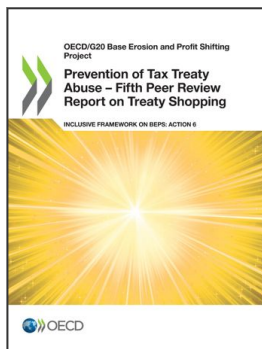
No jurisdiction has raised any concerns about their agreements with Curaçao.

Summary of the jurisdiction response – Curaçao

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Aruba / Sint Maarten*	No	No	
2	Malta	Yes MLI		PPT
3	Netherlands	No	No	PPT
4	Norway	No	No	PPT

⁴⁴ Curaçao indicated in its response that the tax arrangement for the Kingdom of the Netherlands governs the relationship between Aruba, Curaçao, Sint Maarten* and the Netherlands. This arrangement is similar to the agreement Curaçao has with the Netherlands. The MLI cannot be applicable to those arrangements, since they are arrangements governed by the domestic law of the Kingdom of the Netherlands.

⁴⁵ For its agreements listed under the MLI, Curaçao is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).



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), “Curaçao”, 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/f1f2f855-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>.