

OVERVIEW TAX AGREEMENTS CURACAO

Source: **The Exchange of Tax Information Portal**

The **Exchange of Tax Information Portal** is an initiative of the [Global Forum on Transparency and Exchange of Information for Tax Purposes](#). The Global Forum conducts peer reviews of its member jurisdictions' ability to cooperate with other tax administrations in accordance with the internationally agreed standard. The standard provides for exchange of information on request where it is foreseeably relevant to the administration and enforcement of the domestic tax laws of the requesting jurisdiction. Effective exchange of information requires that jurisdictions ensure information is available, that it can be obtained by the tax authorities and that there are mechanisms in place allowing for the exchange of that information. The Global Forum's peer review process examines both the legal and regulatory aspects of exchange (Phase 1 reviews) and the exchange of information in practice (Phase 2). The EOI Portal will track the development of these peer reviews, including changes that jurisdictions make in response to the Global Forum's recommendations.

About the list of agreements >>

Information on a jurisdiction's exchange of information agreements contained reflects the most up to date information available to the Global Forum.

Jurisdictions may have signed further agreements that are not reflected. In particular, other mechanisms including the EU Council Directive 2011/16/EU on administrative co-operation in the field of taxation and the multilateral Convention on Mutual Administrative Assistance in Tax Matters are not reflected in the list of agreements yet. Technical adjustments are being performed in the EOI Portal in order to display multilateral agreements and developments are expected soon. The public should consult the detailed analysis of the jurisdiction's EOI mechanisms contained in its published peer review reports and also consult the relevant government agencies in the jurisdictions concerned.

The determination as to whether an agreement meets the international standard is based on the results of the peer review process. Where neither jurisdiction has been subject to a peer review, or where one of the jurisdictions is not a member of the Global Forum (and so no information is available regarding whether that jurisdiction can exchange information to the standard) and so it is not possible to say that the agreement meets the standard, then the agreement's status is "unreviewed".

Website: <http://www.eoi-tax.org/jurisdictions/CW#agreements>

LIST OF TAX AGREEMENTS CURACAO

Jurisdiction	Type of EOI Arrangement	Date Signed	Date entered into Force	Meets standard	Contains paras 4 and 5
<u>Antigua and Barbuda</u>	TIEA	29-Oct-09	not yet in force	Yes	Yes
Argentina	TIEA	14-May-14	not yet in force	Unreviewed	Yes
Aruba	DTC	28-Oct-64	1-Jan-65	Yes	No
<u>Australia</u>	TIEA	1-Mar-07	4-Apr-08	Yes	Yes
<u>Bermuda</u>	TIEA	28-Sep-09	not yet in force	Yes	Yes
<u>Canada</u>	TIEA	29-Aug-09	1-Jan-11	Yes	Yes
<u>Cayman Islands</u>	TIEA	29-Oct-09	not yet in force	Yes	Yes
<u>Colombia</u>	TIEA	4-Feb-13	not yet in force	Yes	Yes
<u>Denmark</u>	TIEA	10-Sep-09	1-Jun-11	Yes	Yes
<u>Faroe Islands</u>	TIEA	10-Sep-09	7-Jul-11	Unreviewed	Yes
<u>Finland</u>	TIEA	10-Sep-09	1-Jun-11	Yes	Yes
<u>France</u>	TIEA	10-Sep-10	1-Aug-12	Yes	Yes
<u>Greenland</u>	TIEA	10-Sep-09	1-May-12	Unreviewed	Yes
<u>Iceland</u>	TIEA	10-Sep-09	1-Jan-12	Yes	Yes
<u>Mexico</u>	TIEA	1-Sep-09	4-Feb-11	Yes	Yes
<u>Netherlands</u>	DTC	28-Oct-64	1-Jan-65	Yes	No
<u>New Zealand</u>	TIEA	1-Mar-07	2-Oct-08	Yes	Yes
<u>Norway</u>	DTC	13-Nov-89	17-Dec-90	Yes	Yes
<u>Saint Kitts and Nevis</u>	TIEA	11-Sep-09	not yet in force	Yes	Yes

<u>Saint Lucia</u>	TIEA	29-Oct-09	not yet in force	Yes	Yes
<u>Saint Vincent and the Grenadines</u>	TIEA	28-Sep-09	21-Mar-11	Yes	Yes
<u>Sint Maarten</u>	DTC	28-Oct-64	1-Jan-65	Yes	No
<u>Spain</u>	TIEA	10-Jun-08	27-Jan-10	Yes	Yes
<u>Sweden</u>	TIEA	10-Sep-09	20-Apr-11	Yes	Yes
<u>United Kingdom</u>	TIEA	10-Sep-10	not yet in force	Yes	Yes
<u>United States</u>	TIEA	17-Apr-02	22-Mar-07	Yes	Yes
<u>Virgin Islands, British</u>	TIEA	11-Sep-09	not yet in force	Yes	Yes