

Curaçao

Overview of CbC reporting requirements

Curaçao has fully implemented the BEPS Action 13 (CbC reporting) minimum standard and meets all of the terms of reference.

First reporting fiscal year: Commencing on or after 1 January 2018. Curaçao also allowed MNE Groups to file a CbC report on a voluntary basis, for reporting fiscal years commencing between 1 January 2016 and 31 December 2017.

Consolidated group revenue threshold: NAFI 1.5 billion

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

Local filing required: No

Surrogate parent entity filing permitted: Yes

First review of the domestic legal framework: 2018/2019

Summary of recommendations

Area of implementation	Recommendations for improvement
Domestic legal and administrative framework	None.
Exchange of information framework	None.
Appropriate use	None.

The domestic legal and administrative framework

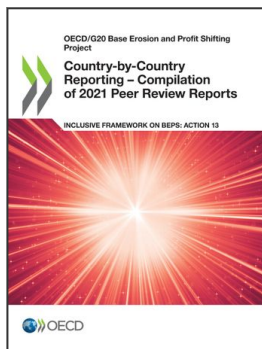
Curaçao confirms that its rules have not changed and continue to be applied effectively. Curaçao continues to meet all terms of reference.

The exchange of information framework

Curaçao confirms that its rules have not changed and continue to be applied effectively. Curaçao continues to meet all terms of reference.

Appropriate use of CbC reports

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



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