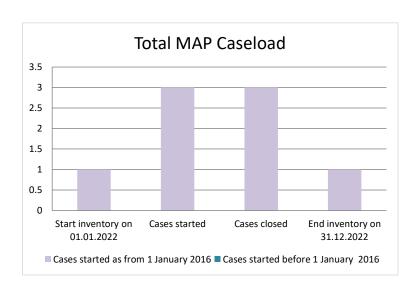
# Mutual Agreement Procedure Statistics per jurisdiction

# Curaçao

2017-2022 (post-MAP Statistics Reporting Framework)



### Curaçao



| Cases started before 1<br>January 2016 | 2022 Start<br>inventory | Cases<br>started | Cases<br>closed | 2022 End inventory |
|--|-------------------------|------------------|-----------------|--------------------|
| Transfer pricing cases                 | 0                       | 0                | 0               | 0                  |
| Other cases                            | 0                       | 0                | 0               | 0                  |

| Cases started as from 1<br>January 2016 | 2022 Start inventory | Cases<br>started | Cases closed | 2022 End inventory |
|---|----------------------|------------------|--------------|--------------------|
| Transfer pricing cases                  | 0                    | 0                | 0            | 0                  |
| Other cases                             | 1                    | 3                | 3            | 1                  |

## Average time needed to close MAP cases

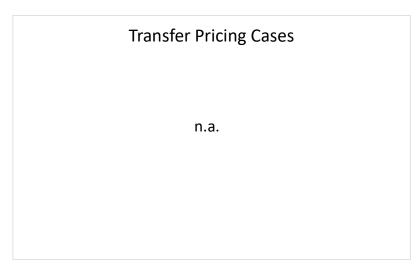
| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases              | n.a.         |
| Other cases                         | n.a.         |

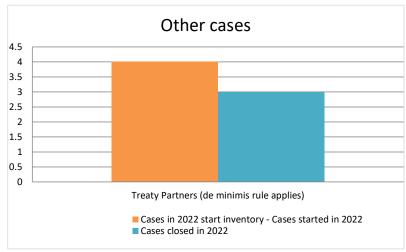
| Cases started as from 1 January 2016 | Start to<br>End | Receipt to<br>Start | Start to<br>Milestone 1 | Milestone 1<br>to End |
|--------------------------------------|-----------------|---------------------|-------------------------|-----------------------|
| Transfer pricing cases               | n.a.            | n.a.                | n.a.                    | n.a.                  |
| Other cases                          | 6.05            | 1.29                | 2.36                    | 3.69                  |

Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

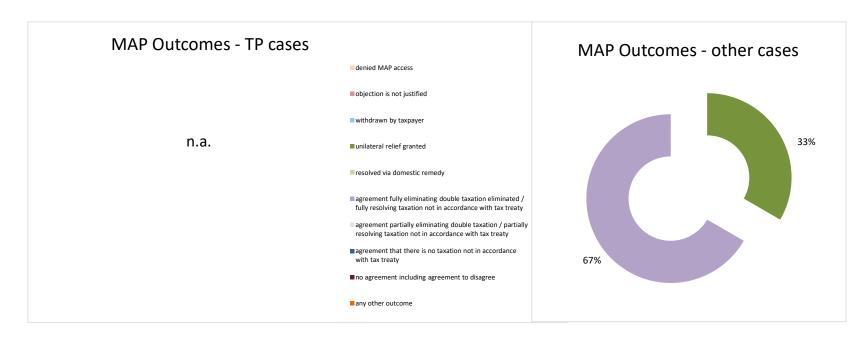
### Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2022 are not shown in these graphs





The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.



| Cases closed by outcome              | denied<br>MAP<br>access | objection is not<br>justified | withdrawn by<br>taxpayer | unilateral relief<br>granted | resolved via<br>domestic<br>remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | partially<br>eliminating<br>double taxation /<br>partially | taxation not in accordance with tax treaty | no agreement<br>including<br>agreement to<br>disagree | any other outcome | Total |
|--------------------------------------|-------------------------|-------------------------------|--------------------------|------------------------------|------------------------------------|---|--|--|---|-------------------|-------|
| Transfer pricing cases (all)         | 0                       | 0                             | 0                        | 0                            | 0                                  | 0   | 0  | 0  | 0   | 0                 | 0     |
| Cases started before 1 January 2016  | 0                       | 0                             | 0                        | 0                            | 0                                  | 0   | 0  | 0  | 0   | 0                 | 0     |
| Cases started as from 1 January 2016 | 0                       | 0                             | 0                        | 0                            | 0                                  | 0   | 0  | 0  | 0   | 0                 | 0     |
| Other cases (all)                    | 0                       | 0                             | 0                        | 1                            | 0                                  | 2   | 0  | 0  | 0   | 0                 | 3     |
| Cases started before 1 January 2016  | 0                       | 0                             | 0                        | 0                            | 0                                  | 0   | 0  | 0  | 0   | 0                 | 0     |
| Cases started as from 1 January 2016 | 0                       | 0                             | 0                        | 1                            | 0                                  | 2   | 0  | 0  | 0   | 0                 | 3     |
| All cases                            | 0                       | 0                             | 0                        | 1                            | 0                                  | 2   | 0  | 0  | 0   | 0                 | 3     |

|       |                            |   |                         |                                  | numb                     | er of pre-20 | 16 cases clos                      | ed during the re   | porting period by  | y outcome:            |  |                   |  |   |
|-------|----------------------------|---|-------------------------|----------------------------------|--------------------------|--------------|------------------------------------|--|--|-----------------------|--|-------------------|--|---|
|       | category of<br>cases       | no. of pre-2016<br>cases in MAP<br>inventory on 1<br>January 2022 | denied<br>MAP<br>access | objection<br>is not<br>justified | withdrawn<br>by taxpayer | relief       | resolved via<br>domestic<br>remedy | taxation / fully<br>resolving<br>taxation not in<br>accordance | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | no taxation<br>not in | no<br>agreement<br>including<br>agreement<br>to disagree | any other outcome | no. of pre-<br>2016 cases<br>remaining in<br>on MAP<br>inventory on<br>31 December<br>2022 | average time<br>taken (in<br>months) for<br>closing pre-<br>2016 cases<br>during the<br>reporting<br>period |
|       | Column 1                   | Column 2  | Column 3                | Column 4                         | Column 5                 | Column 6     | Column 7                           | Column 8   | Column 9   | Column 10             | Column 11  | Column 12         | Column 13  | Column 14   |
| Row 1 | Attribution/<br>Allocation | 0   | 0                       | 0                                | 0                        | 0            | 0                                  | 0  | 0  | 0                     | 0  | 0                 | 0  | n.a.  |
| Row 2 | Others                     | 0   | 0                       | 0                                | 0                        | 0            | 0                                  | 0  | 0  | 0                     | 0  | 0                 | 0  | n.a.  |
| Row 3 | Total                      | 0   | 0                       | 0                                | 0                        | 0            | 0                                  | 0  | 0  | 0                     | 0  | 0                 | 0  | n.a.  |
|       | Notes:                     | •   |                         | •                                | •                        | •            | •                                  |  |  |                       |  |                   | '  |   |

2022 MAP Statistics - Curação.xlsx Page 4/9

|       | Table 1: Attribution / Allocation MAP Cases |  |          |          |                                  |                          |                                 |                                       |   |                        |             |              |           |   |
|-------|---|--|----------|----------|----------------------------------|--------------------------|---------------------------------|---------------------------------------|---|------------------------|-------------|--------------|-----------|---|
|       |   |  |          |          |                                  |                          | number of po                    | st-2015 case                          | es closed during the  | reporting period by ou | tcome:      |              |           |   |
|       | Treaty Partner                              | no. of post-<br>2015 cases in<br>MAP inventory<br>on 1 January<br>2022 |          | MAD      | objection is<br>not<br>justified | withdrawn by<br>taxpayer | unilateral<br>relief<br>granted | resolved<br>via<br>domestic<br>remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | resolving taxation not | there is no | no agreement |           | no. of post-<br>2015 cases<br>remaining in<br>MAP inventory<br>on 31<br>December 2022 |
|       | Column 1                                    | Column 2   | Column 3 | Column 4 | Column 5                         | Column 6                 | Column 7                        | Column 8                              | Column 9  | Column 10              | Column 11   | Column 12    | Column 13 | Column 14   |
| Row 1 | Total                                       | 0  | 0        | 0        | 0                                | 0                        | 0                               | 0                                     | 0   | 0                      | 0           | 0            | 0         | 0   |
|       | Notes:                                      |  |          |          |                                  |                          |                                 | ·                                     |   |                        |             |              |           |   |

|       | Table 2: Other MAP Cases                  |  |          |          |   |                          |                                 |                                       |                 |   |             |           |                      |  |
|-------|---|--|----------|----------|---|--------------------------|---------------------------------|---------------------------------------|-----------------|---|-------------|-----------|----------------------|--|
|       |   |  |          |          | number of post-2015 cases closed during the reporting period by outcome |                          |                                 |                                       |                 |   |             |           |                      |  |
|       | Treaty Partner                            | no. of post-<br>2015 cases in<br>MAP inventory<br>on 1 January<br>2022 |          | ***      | objection is<br>not<br>justified  | withdrawn by<br>taxpayer | unilateral<br>relief<br>granted | resolved<br>via<br>domestic<br>remedy | fully resolving | agreement partially<br>eliminating double<br>taxation / partially<br>resolving taxation not<br>in accordance with<br>tax treaty | there is no | including | any other<br>outcome | no. of post-2015<br>cases remaining in<br>MAP inventory on<br>31 December 2022 |
|       | Column 1                                  | Column 2   | Column 3 | Column 4 | Column 5  | Column 6                 | Column 7                        | Column 8                              | Column 9        | Column 10   | Column 11   | Column 12 | Column 13            | Column 14  |
| Row 1 | Treaty Partners (de minimis rule applies) | 1  | 3        | 0        | 0   | 0                        | 1                               | 0                                     | 2               | 0   | 0           | 0         | 0                    | 1  |
|       | Total                                     | 1  | 3        | 0        | 0   | 0                        | 1                               | 0                                     | 2               | 0   | 0           | 0         | 0                    | 1  |
|       | Notoo:                                    |  |          |          |   |                          |                                 |                                       |                 | •   |             |           |                      |  |

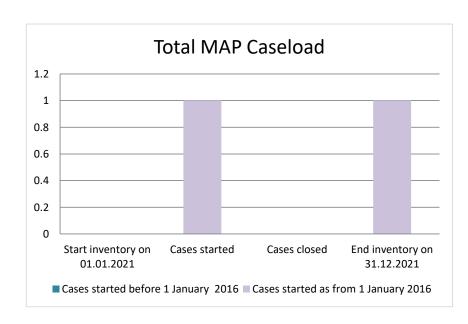
|       |                | Table 1: Attribution /                                   | Allocation MAP Cases                         |                        |                      |  |  |  |  |  |  |
|-------|----------------|--|--|------------------------|----------------------|--|--|--|--|--|--|
|       |                | average time taken (in months) for post-2015 cases from: |  |                        |                      |  |  |  |  |  |  |
|       | Treaty Partner | "Start" to "End"   | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |  |  |  |  |  |  |
|       | Column 1       | Column 2   | Column 3                                     | Column 4               | Column 5             |  |  |  |  |  |  |
| Row 1 | Total          | n.a.   | n.a.   | n.a.                   | n.a.                 |  |  |  |  |  |  |
|       | Notes:         |  |  |                        |                      |  |  |  |  |  |  |
|       |                |  |  |                        |                      |  |  |  |  |  |  |

|      | Table 2: Other MAP Cases                  |  |  |                        |                      |  |  |  |  |  |  |
|------|---|--|--|------------------------|----------------------|--|--|--|--|--|--|
|      |   | average time taken (in months) for post-2015 cases from: |  |                        |                      |  |  |  |  |  |  |
|      | Treaty Partner                            | "Start" to "End"   | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |  |  |  |  |  |  |
|      | Column 1                                  | Column 2   | Column 3                                     | Column 4               | Column 5             |  |  |  |  |  |  |
| ow 1 | Treaty Partners (de minimis rule applies) | 6.05   | 1.29   | 2.36                   | 3.69                 |  |  |  |  |  |  |
|      | Total 6.05 1.29 2.36 3.69                 |  |  |                        |                      |  |  |  |  |  |  |
|      | Notes:                                    |  |  |                        | •                    |  |  |  |  |  |  |

2022 MAP Statistics - Curaçao.xlsx Page 8/9

|       |                    | Table 3: All MAP Cases                                   |   |                        |                      |  |  |  |  |  |  |  |  |
|-------|--------------------|--|---|------------------------|----------------------|--|--|--|--|--|--|--|--|
|       |                    | average time taken (in months) for post-2015 cases from: |   |                        |                      |  |  |  |  |  |  |  |  |
|       |                    | "Start" to "End"   | Receipt of taxpayer's MAP request to<br>"Start" | "Start" to Milestone 1 | Milestone 1 to "End" |  |  |  |  |  |  |  |  |
|       |                    | Column 1   | Column 2  | Column 3               | Column 4             |  |  |  |  |  |  |  |  |
| Row 1 | Total Average Time | 6.05   | 1.29  | 2.36                   | 3.69                 |  |  |  |  |  |  |  |  |
|       | Notes:             |  |   |                        |                      |  |  |  |  |  |  |  |  |

# Curaçao



| Cases started before 1<br>January 2016 | 2021 Start inventory | Cases<br>started | Cases<br>closed | 2021 End<br>inventory |
|--|----------------------|------------------|-----------------|-----------------------|
| Transfer pricing cases                 | 0                    | 0                | 0               | 0                     |
| Other cases                            | 0                    | 0                | 0               | 0                     |

| Cases started as from 1<br>January 2016 | 2021 Start inventory | Cases<br>started | Cases closed | 2021 End inventory |
|---|----------------------|------------------|--------------|--------------------|
| Transfer pricing cases                  | 0                    | 0                | 0            | 0                  |
| Other cases                             | 0                    | 1                | 0            | 1                  |

# Average time needed to close MAP cases

| Cases started before 1 January 2016 | Average<br>time |
|-------------------------------------|-----------------|
| Transfer pricing cases              | n.a.            |
| Other cases                         | n.a.            |

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:

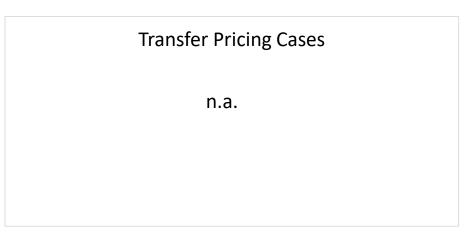
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

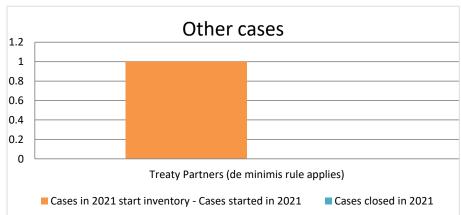
| Cases started as from 1 January 2016 | Start to End | Receipt to<br>Start | Start to<br>Milestone 1 | Milestone 1<br>to End |
|--------------------------------------|--------------|---------------------|-------------------------|-----------------------|
| Transfer pricing cases               | n.a.         | n.a.                | n.a.                    | n.a.                  |
| Other cases                          | n.a.         | n.a.                | n.a.                    | n.a.                  |

2021 MAP Statistics - Curação.xlsx Page 1/9

## Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2021 are not shown in these graphs





The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.

2021 MAP Statistics - Curação.xlsx Page 2/9

## MAP Outcomes - TP cases

MAP Outcomes - other cases

n.a.

n.a.

| Cases closed by outcome              | denied<br>MAP<br>access | objection is not<br>justified | withdrawn by<br>taxpayer | unilateral relief<br>granted | resolved via<br>domestic<br>remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | eliminating<br>double taxation /<br>partially | taxation not in accordance with tax treaty | no agreement<br>including<br>agreement to<br>disagree | any other<br>outcome | Total |
|--------------------------------------|-------------------------|-------------------------------|--------------------------|------------------------------|------------------------------------|---|---|--|---|----------------------|-------|
| Transfer pricing cases (all)         | 0                       | 0                             | 0                        | 0                            | 0                                  | 0   | 0   | 0  | 0   | 0                    | 0     |
| Cases started before 1 January 2016  | 0                       | 0                             | 0                        | 0                            | 0                                  | 0   | 0   | 0  | 0   | 0                    | 0     |
| Cases started as from 1 January 2016 | 0                       | 0                             | 0                        | 0                            | 0                                  | 0   | 0   | 0  | 0   | 0                    | 0     |
| Other cases (all)                    | 0                       | 0                             | 0                        | 0                            | 0                                  | 0   | 0   | 0  | 0   | 0                    | 0     |
| Cases started before 1 January 2016  | 0                       | 0                             | 0                        | 0                            | 0                                  | 0   | 0   | 0  | 0   | 0                    | 0     |
| Cases started as from 1 January 2016 | 0                       | 0                             | 0                        | 0                            | 0                                  | 0   | 0   | 0  | 0   | 0                    | 0     |
| All cases                            | 0                       | 0                             | 0                        | 0                            | 0                                  | 0   | 0   | 0  | 0   | 0                    | 0     |

### Annex A

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021)

|                            |   |                         |                                  | numbe                    | er of pre-201 | l 6 cases clos                     | ed during the re   | porting period b          | y outcome:      |  |                   |   |              |
|----------------------------|---|-------------------------|----------------------------------|--------------------------|---------------|------------------------------------|--|---------------------------|-----------------|--|-------------------|---|--------------|
| category of<br>cases       | no. of pre-2016<br>cases in MAP<br>inventory on 1<br>January 2021 | denied<br>MAP<br>access | objection<br>is not<br>justified | withdrawn<br>by taxpayer | relief        | resolved via<br>domestic<br>remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | resolving taxation not in | with tax treaty | no<br>agreement<br>including<br>agreement<br>to disagree | any other outcome | no. of pre-<br>2016 cases<br>remaining in<br>on MAP<br>inventory on<br>31<br>December<br>2021 | closing pre- |
| Column 1                   | Column 2  | Column 3                | Column 4                         | Column 5                 | Column 6      | Column 7                           | Column 8   | Column 9                  | Column 10       | Column 11  | Column 12         | Column 13   | Column 14    |
| Attribution/<br>Allocation | 0   | 0                       | 0                                | 0                        | 0             | 0                                  | 0  | 0                         | 0               | 0  | 0                 | 0   | n.a.         |
| Others                     | 0   | 0                       | 0                                | 0                        | 0             | 0                                  | 0  | 0                         | 0               | 0  | 0                 | 0   | n.a.         |
| Total                      | 0   | 0                       | 0                                | 0                        | 0             | 0                                  | 0  | 0                         | 0               | 0  | 0                 | 0   | n.a.         |

Row 1 Row 2 Row 3

Notes:

2021 MAP Statistics - Curaçao.xlsx Page 4/9

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for Attribution/Allocation Cases

|       | Table 1: Attribution / Allocation MAP Cases |  |  |                         |                                  |                          |                                 |                           |   |  |                  |              |                      |  |
|-------|---|--|--|-------------------------|----------------------------------|--------------------------|---------------------------------|---------------------------|---|--|------------------|--------------|----------------------|--|
|       |   |  |  |                         |                                  | n                        | umber of pos                    | st-2015 case:             | s closed during the   | reporting period by o  | utcome:          |              |                      |  |
|       |   | no. of post-<br>2015 cases in<br>MAP inventory<br>on 1 January<br>2021 | no. of post-<br>2015 cases<br>started<br>during the<br>reporting<br>period | denied<br>MAP<br>access | objection<br>is not<br>justified | withdrawn by<br>taxpayer | unilateral<br>relief<br>granted | via<br>domestic<br>remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially<br>eliminating double<br>taxation / partially<br>resolving taxation<br>not in accordance | that there is no | agreement to | any other<br>outcome | no. of post-<br>2015 cases<br>remaining in<br>MAP inventory<br>on 31<br>December<br>2021 |
|       | Column 1                                    | Column 2   | Column 3   | Column 4                | Column 5                         | Column 6                 | Column 7                        | Column 8                  | Column 9  | Column 10  | Column 11        | Column 12    | Column 13            | Column 14  |
| Row 1 | Total                                       | 0  | 0  | 0                       | 0                                | 0                        | 0                               | 0                         | 0   | 0  | 0                | 0            | 0                    | 0  |

Notes:

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for other Cases

|       |   |  |  |                         |                                  | Table 2: Ot              | her MAP Ca                      | ises                                  |  |                    |   |              |           |  |
|-------|---|--|--|-------------------------|----------------------------------|--------------------------|---------------------------------|---------------------------------------|--|--------------------|---|--------------|-----------|--|
|       |   |  | number of post-2015 cases closed during the reporting period by outcome    |                         |                                  |                          |                                 |                                       |  |                    |   |              |           |  |
|       | Treaty Partner                            | no. of post-<br>2015 cases in<br>MAP inventory<br>on 1 January<br>2021 | no. of post-<br>2015 cases<br>started<br>during the<br>reporting<br>period | denied<br>MAP<br>access | objection<br>is not<br>justified | withdrawn by<br>taxpayer | unilateral<br>relief<br>granted | resolved<br>via<br>domestic<br>remedy | agreement fully<br>eliminating<br>double taxation /<br>fully resolving<br>taxation not in<br>accordance with<br>tax treaty | resolving taxation | agreement<br>that there is no<br>taxation not in<br>accordance<br>with tax treaty | agreement to | any other | no. of post-2015<br>cases remaining in<br>MAP inventory on<br>31 December 2021 |
|       | Column 1                                  | Column 2   | Column 3   | Column 4                | Column 5                         | Column 6                 | Column 7                        | Column 8                              | Column 9   | Column 10          | Column 11   | Column 12    | Column 13 | Column 14  |
| Row 1 | Treaty Partners (de minimis rule applies) | 0  | 1  | 0                       | 0                                | 0                        | 0                               | 0                                     | 0  | 0                  | 0   | 0            | 0         | 1  |
|       | Total                                     | 0  | 1  | 0                       | 0                                | 0                        | 0                               | 0                                     | 0  | 0                  | 0   | 0            | 0         | 1  |
|       | Notes:                                    |  |  |                         |                                  |                          |                                 |                                       |  |                    |   |              |           |  |

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for Attribution/Allocation Cases

|       | Table 1: Attribution / Allocation MAP Cases              |                  |  |                        |                      |  |  |  |  |  |  |
|-------|--|------------------|--|------------------------|----------------------|--|--|--|--|--|--|
|       | average time taken (in months) for post-2015 cases from: |                  |  |                        |                      |  |  |  |  |  |  |
|       | Treaty Partner   | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |  |  |  |  |  |  |
|       | Column 1   | Column 2         | Column 3                                     | Column 4               | Column 5             |  |  |  |  |  |  |
| Row 1 | Total  | n.a.             | n.a.   | n.a.                   | n.a.                 |  |  |  |  |  |  |
|       | Notes:   |                  |  |                        |                      |  |  |  |  |  |  |
|       |  |                  |  |                        |                      |  |  |  |  |  |  |
|       |  |                  |  |                        |                      |  |  |  |  |  |  |
|       |  |                  |  |                        |                      |  |  |  |  |  |  |

2021 MAP Statistics - Curação.xlsx Page 7/9

Please note that the statistics included below reflect the jurisdiction's original submission from the relevant reporting year and do not include any corrections made subsequent to its publication on the OECD website.

### Annex B

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for other Cases

|        | Table 2: Other MAP Cases                                 |                  |  |                        |                      |  |  |  |  |  |  |
|--------|--|------------------|--|------------------------|----------------------|--|--|--|--|--|--|
|        | average time taken (in months) for post-2015 cases from: |                  |  |                        |                      |  |  |  |  |  |  |
|        | Treaty Partner   | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End' |  |  |  |  |  |  |
|        | Column 1   | Column 2         | Column 3                                     | Column 4               | Column 5             |  |  |  |  |  |  |
| w 1    | Total  | n.a.             | n.a.   | n.a.                   | n.a.                 |  |  |  |  |  |  |
| Notes: |  | ·                |  | ·                      |                      |  |  |  |  |  |  |
|        |  |                  |  |                        |                      |  |  |  |  |  |  |
|        |  |                  |  |                        |                      |  |  |  |  |  |  |

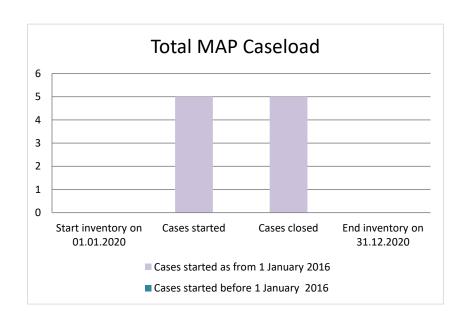
2021 MAP Statistics - Curação.xlsx Page 8/9

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for all Cases

|      |                    | Table 3: All MAP Cases   |          |          |          |  |  |  |  |  |  |  |
|------|--------------------|--|----------|----------|----------|--|--|--|--|--|--|--|
|      |                    | average time taken (in months) for post-2015 cases from:   |          |          |          |  |  |  |  |  |  |  |
|      |                    | "Start" to "End"  Receipt of taxpayer's MAP request to "Start" to Milestone 1 Milestone 1 to "End" |          |          |          |  |  |  |  |  |  |  |
|      |                    | Column 1   | Column 2 | Column 3 | Column 4 |  |  |  |  |  |  |  |
| ow 1 | Total Average Time | n.a.   | n.a.     | n.a.     | n.a.     |  |  |  |  |  |  |  |
|      | Notes:             |  |          |          |          |  |  |  |  |  |  |  |

2021 MAP Statistics - Curação.xlsx Page 9/9

### Curaçao



| Cases started before 1<br>January 2016 | 2020 Start inventory | Cases<br>started | Cases<br>closed | 2020 End inventory |
|--|----------------------|------------------|-----------------|--------------------|
| Transfer pricing cases                 | 0                    | 0                | 0               | 0                  |
| Other cases                            | 0                    | 0                | 0               | 0                  |

| Cases started as from 1<br>January 2016 | 2020 Start inventory | Cases<br>started | Cases closed | 2020 End inventory |
|---|----------------------|------------------|--------------|--------------------|
| Transfer pricing cases                  | 0                    | 0                | 0            | 0                  |
| Other cases                             | 0                    | 5                | 5            | 0                  |

## Average time needed to close MAP cases

| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases              | n.a.         |
| Other cases                         | n.a.         |

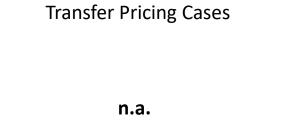
| Cases started as from 1 January 2016 | Start to<br>End | Receipt to<br>Start | Start to<br>Milestone 1 | Milestone 1<br>to End |
|--------------------------------------|-----------------|---------------------|-------------------------|-----------------------|
| Transfer pricing cases               | n.a.            | n.a.                | n.a.                    | n.a.                  |
| Other cases                          | 1.97            | 2.99                | 0.32                    | 1.65                  |

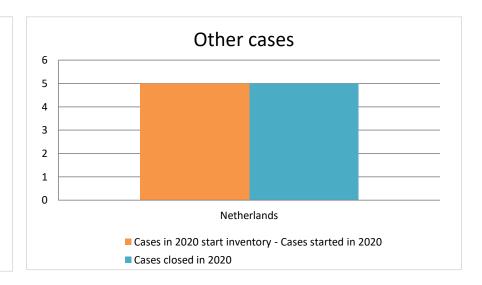
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

2020 MAP Statistics - Curação.xlsx Page 1/9

# Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2020 are not shown in these graphs





2020 MAP Statistics - Curação.xlsx Page 2/9



| Cases closed by outcome              | denied<br>MAP<br>access | objection is<br>not justified | withdrawn by<br>taxpayer | unilateral relief<br>granted | resolved via<br>domestic<br>remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | eliminating double taxation / partially resolving | taxation not in accordance with tax treaty | no agreement<br>including<br>agreement to<br>disagree | any other outcome | Total |
|--------------------------------------|-------------------------|-------------------------------|--------------------------|------------------------------|------------------------------------|---|---|--|---|-------------------|-------|
| Transfer pricing cases (all)         | 0                       | 0                             | 0                        | 0                            | 0                                  | 0   | 0   | 0  | 0   | 0                 | 0     |
| Cases started before 1 January 2016  | 0                       | 0                             | 0                        | 0                            | 0                                  | 0   | 0   | 0  | 0   | 0                 | 0     |
| Cases started as from 1 January 2016 | 0                       | 0                             | 0                        | 0                            | 0                                  | 0   | 0   | 0  | 0   | 0                 | 0     |
| Other cases (all)                    | 0                       | 0                             | 0                        | 0                            | 0                                  | 5   | 0   | 0  | 0   | 0                 | 5     |
| Cases started before 1 January 2016  | 0                       | 0                             | 0                        | 0                            | 0                                  | 0   | 0   | 0  | 0   | 0                 | 0     |
| Cases started as from 1 January 2016 | 0                       | 0                             | 0                        | 0                            | 0                                  | 5   | 0   | 0  | 0   | 0                 | 5     |
| All cases                            | 0                       | 0                             | 0                        | 0                            | 0                                  | 5   | 0   | 0  | 0   | 0                 | 5     |

2020 MAP Statistics - Curação.xlsx Page 3/9

### Annex A

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020)

|                            |   |                         |                                  | numbe                    | er of pre-201 | 6 cases clos                       | ed during the re   | porting period b          | y outcome:      |  |                   |   |   |
|----------------------------|---|-------------------------|----------------------------------|--------------------------|---------------|------------------------------------|--|---------------------------|-----------------|--|-------------------|---|---|
| category of                | no. of pre-2016<br>cases in MAP<br>inventory on 1<br>January 2020 | denied<br>MAP<br>access | objection<br>is not<br>justified | withdrawn<br>by taxpayer | relief        | resolved via<br>domestic<br>remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | resolving taxation not in | with tax treaty | no<br>agreement<br>including<br>agreement<br>to disagree | any other outcome | no. of pre-<br>2016 cases<br>remaining in<br>on MAP<br>inventory on<br>31<br>December<br>2020 | average time<br>taken (in<br>months) for<br>closing pre-<br>2016 cases<br>during the<br>reporting<br>period |
| Column 1                   | Column 2  | Column 3                | Column 4                         | Column 5                 | Column 6      | Column 7                           | Column 8   | Column 9                  | Column 10       | Column 11  | Column 12         | Column 13   | Column 14   |
| Attribution/<br>Allocation | 0   | 0                       | 0                                | 0                        | 0             | 0                                  | 0  | 0                         | 0               | 0  | 0                 | 0   | n.a.  |
| Others                     | 0   | 0                       | 0                                | 0                        | 0             | 0                                  | 0  | 0                         | 0               | 0  | 0                 | 0   | n.a.  |
| Total                      | 0   | 0                       | 0                                | 0                        | 0             | 0                                  | 0  | 0                         | 0               | 0  | 0                 | 0   | n.a.  |

2020 MAP Statistics - Curaçao.xlsx Page 4/9

Row 1 Row 2 Row 3

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for Attribution/Allocation Cases

|       | Table 1: Attribution / Allocation MAP Cases |  |  |                         |                                  |                          |                                 |                           |   |   |                  |              |                      |  |
|-------|---|--|--|-------------------------|----------------------------------|--------------------------|---------------------------------|---------------------------|---|---|------------------|--------------|----------------------|--|
|       |   |  |  |                         |                                  | n                        | umber of pos                    | st-2015 case:             | s closed during the   | reporting period by o                   | utcome:          |              |                      |  |
|       |   | no. of post-<br>2015 cases in<br>MAP inventory<br>on 1 January<br>2020 | no. of post-<br>2015 cases<br>started<br>during the<br>reporting<br>period | denied<br>MAP<br>access | objection<br>is not<br>justified | withdrawn by<br>taxpayer | unilateral<br>relief<br>granted | via<br>domestic<br>remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | resolving taxation<br>not in accordance | that there is no | agreement to | any other<br>outcome | no. of post-<br>2015 cases<br>remaining in<br>MAP inventory<br>on 31<br>December<br>2020 |
|       | Column 1                                    | Column 2   | Column 3   | Column 4                | Column 5                         | Column 6                 | Column 7                        | Column 8                  | Column 9  | Column 10                               | Column 11        | Column 12    | Column 13            | Column 14  |
| Row 1 | Total                                       | 0  | 0  | 0                       | 0                                | 0                        | 0                               | 0                         | 0   | 0                                       | 0                | 0            | 0                    | 0  |

Notes:

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for other Cases

|       |                |  |  |   |                                  | Table 2: Ot              | her MAP Ca                      | ses                                   |                 |                    |   |              |                      |  |
|-------|----------------|--|--|---|----------------------------------|--------------------------|---------------------------------|---------------------------------------|-----------------|--------------------|---|--------------|----------------------|--|
|       |                |  |  | number of post-2015 cases closed during the reporting period by outcome |                                  |                          |                                 |                                       |                 |                    |   |              |                      |  |
|       | Treaty Partner | no. of post-<br>2015 cases in<br>MAP inventory<br>on 1 January<br>2020 | no. of post-<br>2015 cases<br>started<br>during the<br>reporting<br>period | denied<br>MAP<br>access   | objection<br>is not<br>justified | withdrawn by<br>taxpayer | unilateral<br>relief<br>granted | resolved<br>via<br>domestic<br>remedy | fully resolving | resolving taxation | agreement<br>that there is no<br>taxation not in<br>accordance<br>with tax treaty | agreement to | any other<br>outcome | no. of post-2015<br>cases remaining in<br>MAP inventory on<br>31 December 2020 |
|       | Column 1       | Column 2   | Column 3   | Column 4  | Column 5                         | Column 6                 | Column 7                        | Column 8                              | Column 9        | Column 10          | Column 11   | Column 12    | Column 13            | Column 14  |
| Row 1 | Netherlands    | 0  | 5  | 0   | 0                                | 0                        | 0                               | 0                                     | 5               | 0                  | 0   | 0            | 0                    | 0  |
|       | Total          | 0  | 5  | 0   | 0                                | 0                        | 0                               | 0                                     | 5               | 0                  | 0   | 0            | 0                    | 0  |
|       | Total Notes:   | 0  | 5  | 0   | 0                                | 0                        | 0                               | 0                                     | 5               | 0                  | 0   | 0            | 0                    |  |

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for Attribution/Allocation Cases

|       | Table 1: Attribution / Allocation MAP Cases |  |  |                        |                      |  |  |  |  |  |
|-------|---|--|--|------------------------|----------------------|--|--|--|--|--|
|       |   | average time taken (in months) for post-2015 cases from: |  |                        |                      |  |  |  |  |  |
|       | Treaty Partner                              | "Start" to "End"   | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |  |  |  |  |  |
|       | Column 1                                    | Column 2   | Column 3                                     | Column 4               | Column 5             |  |  |  |  |  |
| Row 1 | Total                                       | n.a.   | n.a.   | n.a.                   | n.a.                 |  |  |  |  |  |
|       | Notes:                                      |  |  |                        |                      |  |  |  |  |  |
|       |   |  |  |                        |                      |  |  |  |  |  |
|       |   |  |  |                        |                      |  |  |  |  |  |
|       |   |  |  |                        |                      |  |  |  |  |  |

2020 MAP Statistics - Curação.xlsx Page 7/9

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for other Cases

| Table 2: Other MAP Cases                                 |                  |  |                        |                      |  |  |  |  |  |
|--|------------------|--|------------------------|----------------------|--|--|--|--|--|
| average time taken (in months) for post-2015 cases from: |                  |  |                        |                      |  |  |  |  |  |
| Treaty Partner   | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |  |  |  |  |  |
| Column 1   | Column 2         | Column 3                                     | Column 4               | Column 5             |  |  |  |  |  |
| Netherlands  | 1.97             | 2.99   | 0.32                   | 1.65                 |  |  |  |  |  |
| Total  | 1.97             | 2.99   | 0.32                   | 1.65                 |  |  |  |  |  |
| Notes:   | •                | -  |                        | •                    |  |  |  |  |  |

Row 1

2020 MAP Statistics - Curação.xlsx Page 8/9

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for all Cases

|       |                    | Table 3: All MAP Cases                                   |   |                        |                      |  |  |  |  |  |  |
|-------|--------------------|--|---|------------------------|----------------------|--|--|--|--|--|--|
|       |                    | average time taken (in months) for post-2015 cases from: |   |                        |                      |  |  |  |  |  |  |
|       |                    | "Start" to "End"   | Receipt of taxpayer's MAP request to<br>"Start" | "Start" to Milestone 1 | Milestone 1 to "End" |  |  |  |  |  |  |
|       |                    | Column 1   | Column 2  | Column 3               | Column 4             |  |  |  |  |  |  |
| Row 1 | Total Average Time | 1.97   | 2.99  | 0.32                   | 1.65                 |  |  |  |  |  |  |
|       | Notes:             |  | •   |                        |                      |  |  |  |  |  |  |

2020 MAP Statistics - Curação.xlsx Page 9/9

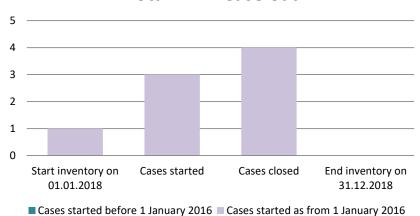
# Curaçao

| Cases started before 1 January 2016 | 2019 start inventory | Cases<br>started | Cases<br>closed | 2019 end inventory |
|-------------------------------------|----------------------|------------------|-----------------|--------------------|
| Transfer pricing cases              | 0                    | 0                | 0               | 0                  |
| Other cases                         | 0                    | 0                | 0               | 0                  |

| Cases started as from 1 January 2016 | 2019 start inventory | Cases<br>started | Cases closed | 2019 end inventory |
|--------------------------------------|----------------------|------------------|--------------|--------------------|
| Transfer pricing cases               | 0                    | 0                | 0            | 0                  |
| Other cases                          | 0                    | 0                | 0            | 0                  |

### Curaçao

### **Total MAP Caseload**



| Cases started before 1<br>January 2016 | 2018 Start inventory | Cases<br>started | Cases<br>closed | 2018 End inventory |
|--|----------------------|------------------|-----------------|--------------------|
| Transfer pricing cases                 | 0                    | 0                | 0               | 0                  |
| Other cases                            | 0                    | 0                | 0               | 0                  |

| Cases started as from 1 | 2018 Start | Cases   | Cases  | 2018 End  |
|-------------------------|------------|---------|--------|-----------|
| January 2016            | inventory  | started | closed | inventory |
|                         |            |         |        |           |
| Transfer pricing cases  | 0          | 0       | 0      | 0         |
| Other cases             | 1          | 3       | 4      | 0         |

# Average time needed to close MAP cases

| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases              | n.a.         |
| Other cases                         | n.a.         |

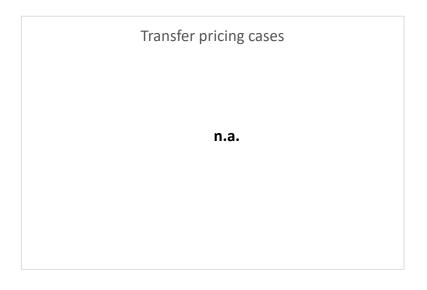
| Cases started as from 1 January 2016 | Start to End | Receipt to<br>Start | Start to<br>Milestone 1 | Milestone 1<br>to End |
|--------------------------------------|--------------|---------------------|-------------------------|-----------------------|
| Transfer pricing cases               | n.a.         | n.a.                | n.a.                    | n.a.                  |
| Other cases                          | 2.58         | 8.12                | 2.18                    | 0.40                  |

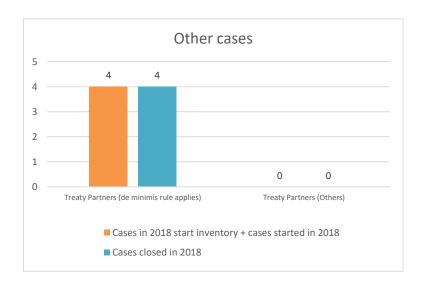
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

MAP Statistics 2018 Curaçao.xlsx Page 1/9

## Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs





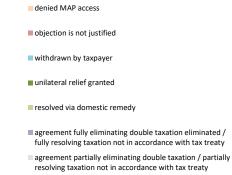
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

MAP Statistics 2018 Curaçao.xlsx

### **MAP Outcomes - TP cases**

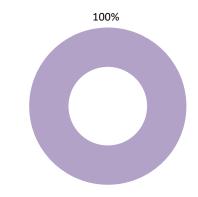
### **MAP Outcomes - other cases**



■ agreement that there is no taxation not in accordance with

■ no agreement including agreement to disagree

any other outcome



n.a.

| Cases closed by outcome              | denied MAP<br>access | objection is not<br>justified | withdrawn by<br>taxpayer | unilateral relief<br>granted | resolved via<br>domestic<br>remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | eliminating<br>double taxation /<br>partially | taxation not in accordance with tax treaty | no agreement<br>including<br>agreement to<br>disagree | any other<br>outcome | Total |
|--------------------------------------|----------------------|-------------------------------|--------------------------|------------------------------|------------------------------------|---|---|--|---|----------------------|-------|
| Transfer pricing cases (all)         | 0                    | 0                             | 0                        | 0                            | 0                                  | 0   | 0   | 0  | 0   | 0                    | 0     |
| Cases started before 1 January 2016  | 0                    | 0                             | 0                        | 0                            | 0                                  | 0   | 0   | 0  | 0   | 0                    | 0     |
| Cases started as from 1 January 2016 | 0                    | 0                             | 0                        | 0                            | 0                                  | 0   | 0   | 0  | 0   | 0                    | 0     |
| Other cases (all)                    | 0                    | 0                             | 0                        | 0                            | 0                                  | 4   | 0   | 0  | 0   | 0                    | 4     |
| Cases started before 1 January 2016  | 0                    | 0                             | 0                        | 0                            | 0                                  | 0   | 0   | 0  | 0   | 0                    | 0     |
| Cases started as from 1 January 2016 | 0                    | 0                             | 0                        | 0                            | 0                                  | 4   | 0   | 0  | 0   | 0                    | 4     |
| All cases                            | 0                    | 0                             | 0                        | 0                            | 0                                  | 4   | 0   | 0  | 0   | 0                    | 4     |

MAP Statistics 2018 Curaçao.xlsx Page 3/9

### Annex A

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018)

|                            |   |                         |                                  | numb                     | er of pre-20                    | 16 cases clos                      | ed during the re           | porting period by  | y outcome:                    |           |                   |  |   |
|----------------------------|---|-------------------------|----------------------------------|--------------------------|---------------------------------|------------------------------------|----------------------------|--|-------------------------------|-----------|-------------------|--|---|
| category of<br>cases       | no. of pre-2016<br>cases in MAP<br>inventory on 1<br>January 2018 | denied<br>MAP<br>access | objection<br>is not<br>justified | withdrawn<br>by taxpayer | unilateral<br>relief<br>granted | resolved via<br>domestic<br>remedy | taxation / fully resolving | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | no taxation not in accordance | agreement | any other outcome | no. of pre-<br>2016 cases<br>remaining in<br>on MAP<br>inventory on<br>31 December<br>2018 | average time<br>taken (in<br>months) for<br>closing pre-<br>2016 cases<br>during the<br>reporting<br>period |
| Column 1                   | Column 2  | Column 3                | Column 4                         | Column 5                 | Column 6                        | Column 7                           | Column 8                   | Column 9   | Column 10                     | Column 11 | Column 12         | Column 13  | Column 14   |
| Attribution/<br>Allocation | 0   | 0                       | 0                                | 0                        | 0                               | 0                                  | 0                          | 0  | 0                             | 0         | 0                 | 0  | n.a.  |
| Others                     | 0   | 0                       | 0                                | 0                        | 0                               | 0                                  | 0                          | 0  | 0                             | 0         | 0                 | 0  | n.a.  |
| Total                      | 0   | 0                       | 0                                | 0                        | 0                               | 0                                  | 0                          | 0  | 0                             | 0         | 0                 | 0  | n.a.  |

Row 1 Row 2 Row 3

Notes:

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for Attribution/allocation Cases

|  |  |  |                         | number of post-2015 cases closed during the reporting period by outcome: |                          |                                 |                                       |  |   |  |   |                   |   |
|--|--|--|-------------------------|--|--------------------------|---------------------------------|---------------------------------------|--|---|--|---|-------------------|---|
| Treaty Partner                                     | no. of post-<br>2015 cases in<br>MAP inventory<br>on 1 January<br>2018 | no. of post-<br>2015 cases<br>started<br>during the<br>reporting<br>period | denied<br>MAP<br>access | objection<br>is not<br>justified   | withdrawn by<br>taxpayer | unilateral<br>relief<br>granted | resolved<br>via<br>domestic<br>remedy | agreement fully<br>eliminating<br>double taxation<br>eliminated / fully<br>resolving<br>taxation not in<br>accordance with<br>tax treaty | agreement partially<br>eliminating double<br>taxation / partially<br>resolving taxation<br>not in accordance<br>with tax treaty | agreement<br>that there is<br>no taxation<br>not in<br>accordance<br>with tax treaty | no agreement<br>including<br>agreement to<br>disagree | any other outcome | no. of post<br>2015 case:<br>remaining i<br>MAP invento<br>on 31<br>December 20 |
|  |  |  | Caluman 4               | Column 5   | Column 6                 | Column 7                        | Column 8                              | Column 9   | Column 10   | Column 11  | Column 12   | Column 13         | Column 1  |
| Column 1   | Column 2   | Column 3   | Column 4                | Column   | Column                   | Columnia                        | Coldiniii                             |  |   |  |   |                   | Column 1-   |
| Column 1 Treaty Partners (de minimis rule applies) | Column 2<br>0  | Column 3   | 0                       | 0  | 0                        | 0                               | 0                                     | 0  | 0   | 0  | 0   | 0                 | 0   |
|  | 0<br>0   | Column 3   | _                       |  | 0                        | 0                               |                                       |  | 0   | 0  |   |                   | 0   |

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for other Cases

|     | Table 2: Other MAP Cases                  |  |  |                         |                                  |                          |                                 |                 |   |   |  |   |           |  |
|-----|---|--|--|-------------------------|----------------------------------|--------------------------|---------------------------------|-----------------|---|---|--|---|-----------|--|
|     |   |  |  |                         |                                  | n                        | umber of pos                    | t-2015 case:    | s closed during the   | reporting period by o   | utcome   |   |           |  |
|     | Treaty Partner                            | no. of post-<br>2015 cases in<br>MAP inventory<br>on 1 January<br>2018 | no. of post-<br>2015 cases<br>started<br>during the<br>reporting<br>period | denied<br>MAP<br>access | objection<br>is not<br>justified | withdrawn by<br>taxpayer | unilateral<br>relief<br>granted | domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially<br>eliminating double<br>taxation / partially<br>resolving taxation<br>not in accordance<br>with tax treaty | agreement<br>that there is<br>no taxation<br>not in<br>accordance<br>with tax treaty | no agreement<br>including<br>agreement to<br>disagree | any other | no. of post-2015<br>cases remaining in<br>MAP inventory on<br>31 December 2018 |
|     | Column 1                                  | Column 2   | Column 3   | Column 4                | Column 5                         | Column 6                 | Column 7                        | Column 8        | Column 9  | Column 10   | Column 11  | Column 12   | Column 13 | Column 14  |
| w 2 | Treaty Partners (de minimis rule applies) | 1  | 3  | 0                       | 0                                | 0                        | 0                               | 0               | 4   | 0   | 0  | 0   | 0         | 0  |
| w 3 | Treaty Partners (Others)                  | 0  | 0  | 0                       | 0                                | 0                        | 0                               | 0               | 0   | 0   | 0  | 0   | 0         | 0  |
|     | Total                                     | 1  | 3  | 0                       | 0                                | 0                        | 0                               | 0               | 4   | 0   | 0  | 0   | 0         | 0  |

# Row Row

1) The cases between Curaçao and one of the treaty partners falling under the de minimis rule refer to corporate tax tie breaker cases.
2) In the closed cases the jurisdictions have reached full agreement eliminating double taxation.

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for Attribution/allocation Cases

|   |   |                  | average time taken (in mont                  | hs) for post-2015 cases from: |                      |
|---|---|------------------|--|-------------------------------|----------------------|
|   | Treaty Partner                            | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1        | Milestone 1 to "End" |
|   | Column 1                                  | Column 2         | Column 3                                     | Column 4                      | Column 5             |
| 2 | Treaty Partners (de minimis rule applies) | n.a.             | n.a.   | n.a.                          | n.a.                 |
|   | Treaty Partners (Others)                  | n.a.             | n.a.   | n.a.                          | n.a.                 |
|   | Total Average Time                        | n.a.             | n.a.   | n.a.                          | n.a.                 |
|   | Notes:                                    |                  |  |                               |                      |

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for other Cases

| Table 2: Other MAP Cases                  |                  |  |                               |                      |  |  |  |  |  |  |  |
|---|------------------|--|-------------------------------|----------------------|--|--|--|--|--|--|--|
|   |                  | average time taken (in mont                  | hs) for post-2015 cases from: |                      |  |  |  |  |  |  |  |
| Treaty Partner                            | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1        | Milestone 1 to "End" |  |  |  |  |  |  |  |
| Column 1                                  | Column 2         | Column 3                                     | Column 4                      | Column 5             |  |  |  |  |  |  |  |
| Treaty Partners (de minimis rule applies) | 2.58             | 8.12   | 2.18                          | 0.40                 |  |  |  |  |  |  |  |
| Treaty Partners (Others)                  | n.a.             | n.a.   | n.a.                          | n.a.                 |  |  |  |  |  |  |  |
| Total Average Time                        | 2.58             | 8.12   | 2.18                          | 0.40                 |  |  |  |  |  |  |  |
| Notes:                                    |                  |  |                               |                      |  |  |  |  |  |  |  |

MAP Statistics 2018 Curaçao.xlsx

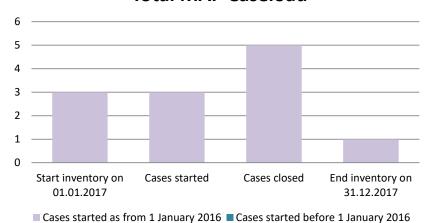
Row 2

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for all Cases

|               | Table 3: All MAP Cases |  |  |                        |                      |  |  |  |  |  |
|---------------|------------------------|--|--|------------------------|----------------------|--|--|--|--|--|
|               |                        | average time taken (in months) for post-2015 cases from: |  |                        |                      |  |  |  |  |  |
|               |                        | "Start" to "End"   | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |  |  |  |  |  |
|               |                        | Column 1   | Column 2                                     | Column 3               | Column 4             |  |  |  |  |  |
| 1 Total Avera | age Time               | 2.58   | 8.12   | 2.18                   | 0.40                 |  |  |  |  |  |
| Notes:        |                        |  |  |                        |                      |  |  |  |  |  |

### Curaçao

### **Total MAP Caseload**



| Cases started before 1<br>January 2016 | 2017 start inventory | Cases<br>started | Cases<br>closed | 2017 end inventory |
|--|----------------------|------------------|-----------------|--------------------|
| Transfer pricing cases                 | 0                    | 0                | 0               | 0                  |
| Other cases                            | 0                    | 0                | 0               | 0                  |

| Cases started as from 1<br>January 2016 | 2017 start inventory | Cases<br>started | Cases closed | 2017 end inventory |
|---|----------------------|------------------|--------------|--------------------|
| Transfer pricing cases                  | 0                    | 0                | 0            | 0                  |
| Other cases                             | 3                    | 3                | 5            | 1                  |

# Average time needed to close MAP cases (in months)

| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases              | n.a.         |
| Other cases                         | n.a.         |

| Cases started as from 1 January 2016 | Start to End | Receipt to<br>Start | Start to<br>Milestone 1 | Milestone 1<br>to End |
|--------------------------------------|--------------|---------------------|-------------------------|-----------------------|
| Transfer pricing cases               | n.a.         | n.a.                | n.a.                    | n.a.                  |
| Other cases                          | 5.41         | 0.28                | 2.20                    | 3.21                  |

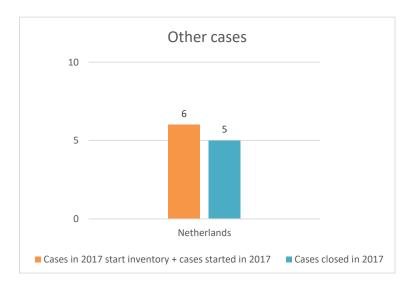
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

Curação - 2017 MAP Statistics Page 1/9

# Overview of MAP partners (only for cases started as from 1 January 2016)

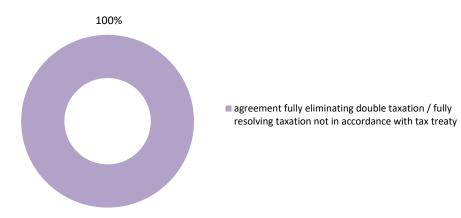
Note: the MAP cases started before 1 January 2016 and closed in 2017 are not shown in the graph.





Curação - 2017 MAP Statistics Page 2/9

### **MAP Outcomes**



| Cases closed by outcome              | denied MAP<br>access | objection is not<br>justified | withdrawn by<br>taxpayer | unilateral relief<br>granted | resolved via<br>domestic<br>remedy | agreement fully<br>eliminating<br>double taxation /<br>fully resolving<br>taxation not in<br>accordance with<br>tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | taxation not in accordance with tax treaty | including | any other<br>outcome | Total |
|--------------------------------------|----------------------|-------------------------------|--------------------------|------------------------------|------------------------------------|--|--|--|-----------|----------------------|-------|
| Transfer pricing cases (all)         | 0                    | 0                             | 0                        | 0                            | 0                                  | 0  | 0  | 0  | 0         | 0                    | 0     |
| Cases started before 1 January 2016  | 0                    | 0                             | 0                        | 0                            | 0                                  | 0  | 0  | 0  | 0         | 0                    | 0     |
| Cases started as from 1 January 2016 | 0                    | 0                             | 0                        | 0                            | 0                                  | 0  | 0  | 0  | 0         | 0                    | 0     |
| Other cases (all)                    | 0                    | 0                             | 0                        | 0                            | 0                                  | 5  | 0  | 0  | 0         | 0                    | 5     |
| Cases started before 1 January 2016  | 0                    | 0                             | 0                        | 0                            | 0                                  | 0  | 0  | 0  | 0         | 0                    | 0     |
| Cases started as from 1 January 2016 | 0                    | 0                             | 0                        | 0                            | 0                                  | 5  | 0  | 0  | 0         | 0                    | 5     |
| All cases                            | 0                    | 0                             | 0                        | 0                            | 0                                  | 5  | 0  | 0  | 0         | 0                    | 5     |

Curação - 2017 MAP Statistics Page 3/9

#### Annex A

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Pre-2016 Cases

|       | category of<br>cases       | no. of pre-2016<br>cases in MAP<br>inventory on 1<br>January 2017 | denied<br>MAP<br>access | objection<br>is not<br>justified |          | ·        | resolved via domestic remedy | agreement<br>fully<br>eliminating | taxation not in | agreement<br>that there is<br>no taxation<br>not in<br>accordance<br>with tax treaty | no<br>agreement<br>including<br>agreement<br>to disagree | outcome   | no. of pre-<br>2016 cases<br>remaining in<br>on MAP<br>inventory on<br>31<br>December<br>2017 | average time<br>taken (in<br>months) for<br>closing pre-<br>2016 cases<br>during the<br>reporting<br>period |
|-------|----------------------------|---|-------------------------|----------------------------------|----------|----------|------------------------------|-----------------------------------|-----------------|--|--|-----------|---|---|
|       | Column 1                   | Column 2  | Column 3                | Column 4                         | Column 5 | Column 6 | Column 7                     | Column 8                          | Column 9        | Column 10  | Column 11  | Column 12 | Column 13   | Column 14   |
|       | Attribution/<br>Allocation | 0   | 0                       | 0                                | 0        | 0        | 0                            | 0                                 | 0               | 0  | 0  | 0         | 0   | n.a.  |
| Row 2 | Others                     | 0   | 0                       | 0                                | 0        | 0        | 0                            | 0                                 | 0               | 0  | 0  | 0         | 0   | n.a.  |
| Row 3 | Total                      | 0   | 0                       | 0                                | 0        | 0        | 0                            | 0                                 | 0               | 0  | 0  | 0         | 0   | n.a.  |

Notes:

Curação - 2017 MAP Statistics Page 4/9

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

|      |   |  |  |                         | number of post-2015 cases closed during the reporting period by outcome: |                          |                                 |                                       |   |                   |           |                        |                      |  |
|------|---|--|--|-------------------------|--|--------------------------|---------------------------------|---------------------------------------|---|-------------------|-----------|------------------------|----------------------|--|
|      | Treaty Partner                            | no. of post-<br>2015 cases in<br>MAP inventory<br>on 1 January<br>2017 | no. of post-<br>2015 cases<br>started<br>during the<br>reporting<br>period | denied<br>MAP<br>access | objection<br>is not<br>justified   | withdrawn by<br>taxpayer | unilateral<br>relief<br>granted | resolved<br>via<br>domestic<br>remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | not in accordance |           | including agreement to | any other<br>outcome | no. of post-<br>2015 cases<br>remaining in<br>MAP inventory<br>on 31<br>December<br>2017 |
|      | Column 1                                  | Column 2   | Column 3   | Column 4                | Column 5   | Column 6                 | Column 7                        | Column 8                              | Column 9  | Column 10         | Column 11 | Column 12              | Column 13            | Column 14  |
| ow 2 | Treaty Partners (de minimis rule applies) | 0  | 0  | 0                       | 0  | 0                        | 0                               | 0                                     | 0   | 0                 | 0         | 0                      | 0                    | 0  |
| ow 3 | Treaty Partners (Others)                  | 0  | 0  | 0                       | 0  | 0                        | 0                               | 0                                     | 0   | 0                 | 0         | 0                      | 0                    | 0  |
|      | Total                                     | 0  | 0  | 0                       | 0  | 0                        | 0                               | 0                                     | 0   | 0                 | 0         | 0                      | 0                    | 0  |

Curação - 2017 MAP Statistics Page 5/9

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

|       | Table 2: Other MAP Cases                  |  |  |                         |                                  |                          |                                 |              |  |   |  |   |           |  |
|-------|---|--|--|-------------------------|----------------------------------|--------------------------|---------------------------------|--------------|--|---|--|---|-----------|--|
|       |   |  |  |                         |                                  | n                        | umber of po                     | st-2015 case | s closed during the  | reporting period by o   | utcome   |   |           |  |
|       | Treaty Partner                            | no. of post-<br>2015 cases in<br>MAP inventory<br>on 1 January<br>2017 | no. of post-<br>2015 cases<br>started<br>during the<br>reporting<br>period | denied<br>MAP<br>access | objection<br>is not<br>justified | withdrawn by<br>taxpayer | unilateral<br>relief<br>granted | domestic     | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially<br>eliminating double<br>taxation / partially<br>resolving taxation<br>not in accordance<br>with tax treaty | agreement<br>that there is<br>no taxation<br>not in<br>accordance<br>with tax treaty | no agreement<br>including<br>agreement to<br>disagree | any other | no. of post-2015<br>cases remaining in<br>MAP inventory on<br>31 December 2017 |
|       | Column 1                                  | Column 2   | Column 3   | Column 4                | Column 5                         | Column 6                 | Column 7                        | Column 8     | Column 9   | Column 10   | Column 11  | Column 12   | Column 13 | Column 14  |
|       | Netherlands                               | 3  | 3  | 0                       | 0                                | 0                        | 0                               | 0            | 5  | 0   | 0  | 0   | 0         | 1  |
| Row 2 | Treaty Partners (de minimis rule applies) | 0  | 0  | 0                       | 0                                | 0                        | 0                               | 0            | 0  | 0   | 0  | 0   | 0         | 0  |
| Row 3 | Treaty Partners (Others)                  | 0  | 0  | 0                       | 0                                | 0                        | 0                               | 0            | 0  | 0   | 0  | 0   | 0         | 0  |
|       | Total                                     | 3  | 3  | 0                       | 0                                | 0                        | 0                               | 0            | 5  | 0   | 0  | 0   | 0         | 1  |
|       | L.  |  |  |                         |                                  |                          |                                 |              |  |   |  |   |           |  |

Notes:

The inventory at the beginning of 2017 deviates from the inventory at the end of 2016 (which was nil) as reporting commenced as of 2017.

Curação - 2017 MAP Statistics Page 6/9

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

|   |                  | average time taken (in mont                  | hs) for post-2015 cases from: |                     |
|---|------------------|--|-------------------------------|---------------------|
| Treaty Partner                            | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1        | Milestone 1 to "End |
| Column 1                                  | Column 2         | Column 3                                     | Column 4                      | Column 5            |
| Treaty Partners (de minimis rule applies) |                  |  |                               |                     |
| Treaty Partners (Others)                  |                  |  |                               |                     |
| Total Average Time                        | n.a.             | n.a.   | n.a.                          | n.a.                |

Curação - 2017 MAP Statistics Page 7/9

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

|   | Та   | ble 2: Other MAP Cases                       |                        |                     |  |  |  |  |  |
|---|--|--|------------------------|---------------------|--|--|--|--|--|
|   | average time taken (in months) for post-2015 cases from: |  |                        |                     |  |  |  |  |  |
| Treaty Partner                            | "Start" to "End"   | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End |  |  |  |  |  |
| Column 1                                  | Column 2   | Column 3                                     | Column 4               | Column 5            |  |  |  |  |  |
| Netherlands                               | 5.41   | 0.28   | 2.20                   | 3.21                |  |  |  |  |  |
| Treaty Partners (de minimis rule applies) |  |  |                        |                     |  |  |  |  |  |
| 7 Treaty Partners (Others)                |  |  |                        |                     |  |  |  |  |  |
| Total Average Time                        | 5.41   | 0.28   | 2.20                   | 3.21                |  |  |  |  |  |

Curação - 2017 MAP Statistics

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

|                          | Table 3: All MAP Cases |  |                        |                      |  |  |  |  |  |  |  |
|--------------------------|------------------------|--|------------------------|----------------------|--|--|--|--|--|--|--|
|                          |                        | average time taken (in months) for post-2015 cases from: |                        |                      |  |  |  |  |  |  |  |
|                          | "Start" to "End"       | Receipt of taxpayer's MAP request to<br>"Start"          | "Start" to Milestone 1 | Milestone 1 to "End" |  |  |  |  |  |  |  |
|                          | Column 1               | Column 2   | Column 3               | Column 4             |  |  |  |  |  |  |  |
| Row 1 Total Average Time | 5.41                   | 0.28   | 2.20                   | 3.21                 |  |  |  |  |  |  |  |
| Notes:                   |                        |  |                        |                      |  |  |  |  |  |  |  |

Curação - 2017 MAP Statistics Page 9/9