



February 17, 2023

Mrs. Luenne Gomez-Pieters
Director of DIMP
Email: lepieters@impuesto.aw

Re: Fiscal reforms enacted January 1, 2023

Dear Mrs. Gomez-Pieters,

As of January 1, 2023, various changes in the tax law have been implemented. These changes brought with them much uncertainty and unrest in almost all sectors, which is caused by unclarity in the law, contradictions in the explanatory notes, and limited information or guidelines provided by the Tax Department. Furthermore, in practice many of the new regulations do not take the reality into account, creating evasive behaviors.

By means of this letter, we request a meeting with you and your team to discuss and brainstorm on various points to make the changes in the law better workable in practice.

At the same time, we would like to take the opportunity to ask you for more information regarding the BBO at the Border which should come into effect per June 1, 2023. We hereby also request a copy of the draft legislation regarding the BBO at the border to be able to better prepare for the meeting and provide our input.

We thank you again for providing the platform for stakeholder feedback and look forward to ongoing participation and assistance and hope we will be able to discuss the concerns and provide you with relevant feedback to make Aruba's tax system workable in practice.

Sincerely,

Aruba Trade & Industry Association
Herrick Henriquez
Director

cc: Prime Minister of Aruba, Mrs. Evelyn Wever-Croes
Minister of Finance and Culture, Mrs. Xiomara Maduro
Minister of Economic Affairs, Communications, Sustainable Development, Mr. Geoffrey Wever