

# LETTER FROM THE EDITOR

Welcome to the first issue of 2023!

As we enter our second year of publication, I open by emphasizing our goal to be a forum for interaction and debates on the international tax developments, with a focus on the Caribbean region. In this issue, we cover a great variety of topics. Just a short summary of what to expect in this issue:

Rafael Barbosa de Sousa sheds some light on the rationale behind the limited cooperation of Brazil with Caribbean jurisdictions on tax matters, and in particular with signing double-tax treaties.

Shu-Chien Chen discusses the formulary apportionment system in the European Union and argues that a three-factor formula for small jurisdictions such as Caribbean islands is fairer than a single sales factor formula.

Tax law students at the University of Curaçao have engaged in an exclusive interview with Mr. Javier Silvania, the Minister of Finance of Curaçao in which the Minister elaborates on the need to increase the tax base while the tax burden can be lowered when everyone is paying their taxes.



On top of that the following articles are presented: Tax consideration arising from IFRS17 by Vivian Pieters, Taxation in Guyana by Nicole Duyvelshoff, Transfer Pricing, Fair Taxation and Ethical Issues by Clive Jie-A-Joen and Monique van Herksen, Real Estate Rental and the new legislation in Curaçao regarding online rental platforms by Giordy Janga and Rejauna Rojer and Effective Pension Information for Mobile Citizens by Sander Kramer.

No magazine is possible without a team that is motivated and committed to make it happen. We would like to offer a warm word of gratitude to our readers, contributors, reviewers and partners, who are part of the Caribbean Tax Law Journal team and who have put lots of enthusiasm in making this edition happen.

We sincerely hope you enjoy reading the articles in this issue.

*Germaine Rekwest*