

LETTER FROM THE EDITOR

Dear Readers,

This first edition of 2024 marks an exciting new chapter for the Caribbean Tax Law Journal. We are pleased to share that as of this year, the journal will be published under the umbrella of the IFA Branch Curaçao-Aruba-Sint Maarten and thus reaching a broader and more diverse audience with quality contributions.

It is safe to say that reading international tax contributions on the OECD minimum tax proposal (Pillar-two) entail wading through technicalities and all kinds of abbreviations such as UTPR, STTR, GloBE, QDMTT and IIR. This new edition of the Caribbean Tax Law Journal is not different as we are covering several articles on Pillar-two.

Aitor Navarro discusses the optimal policy responses of the OECD minimum tax proposal adoption by non-aligned developing countries, arguing that tax competition will continue to exist under new forms. Leopoldo Parada stresses in his article that the 2023 UN resolution on international tax cooperation represents an extremely important recognition of the need of counterbalances in the dynamics of powers in international taxation, emphasizing the role of flexibility in international cooperation.



Svetislav Kostic sheds some light on the need for reflection over the general goals of tax policy for developing countries. Tim van Brederode explores in his contribution the interaction between CFC rules and QDMTT from a Dutch perspective, offering new insights in this important debate. This edition includes a news report by Nayarid Sanchez on the relevance of a QDMTT for Curaçao. Finally, Federica Casano examines the EU tax list of non-cooperative jurisdictions from a Caribbean angle.

The production of this edition involved the effort of contributors and peer reviewers. We would like to thank all who made this publication possible. A special word of thank you goes to Wessel Geursen and Shu-Chien Chen for peer reviewing some article(s) of this edition.

To all our readers, enjoy!

Germaine Rekwest