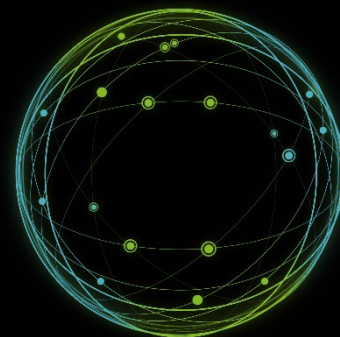


International Tax Curaçao Highlights 2026

Updated February 2026



Recent developments

For the latest tax developments relating to Curaçao, see [Deloitte tax@hand](#).

Investment basics

Currency: Caribbean Guilder (XCG)

Foreign exchange control: A 1% license fee is calculated as a percentage of the gross outflow of money on transfers from residents to nonresidents, and on foreign currency cash transactions. Holding companies may obtain an exemption from the fee.

Accounting principles/financial statements: IAS/IFRS apply. Financial statements must be prepared annually.

Principal business entities: These are the public and private company (NV and BV), general partnership, private foundation (*Stichting Particulier Fonds* or SPF), Curaçao trust, limited partnership, and branch of a foreign corporation.

Corporate taxation

Rates	
Corporate income tax rate	0%/3%/15% (first XCG 500,000)/22% (over XCG 500,000)
Branch tax rate	0%/3%/15% (first XCG 500,000)/22% (over XCG 500,000)
Capital gains tax rate	0%/3%/15% (first XCG 500,000)/22% (over XCG 500,000)

Residence: A company is resident if it is incorporated under the laws of Curaçao or managed and controlled in Curaçao.

Basis: Curaçao has a territorial tax system that is in accordance with the OECD and EU guidelines and under which only income from Curaçao sources is subject to corporate tax (also referred to as profit tax). The apportionment of income between domestic and foreign sources is based on the ratio of domestic to total direct expenses. Nonresidents are taxed only on Curaçao-source income. Branches are taxed in the same way as subsidiaries.

Taxable income: Corporate tax is imposed on a company's profits, which consist of business/trading income, passive income, and capital gains. Normal business expenses may be deducted in computing taxable income.

Rate

General

The standard corporate tax rate is 15% on the first XCG 500,000 of taxable profit and 22% on the excess.

The following domestic activities are taxed at a reduced rate of 3%:

- The building and improvement of aircraft and vessels of at least 10 meters in length, as well the maintenance and repair of aircraft and vessels and the machinery, installations, and other on-board materials for their use;
- Call, service, or data centers that provide support to enterprises with an annual turnover of at least XCG 50 million;
- Warehousing; and
- Services provided in Curaçao to unrelated investment funds and their managers.

Curaçao investment institutions are subject to a 0% rate, as is income derived from the exploitation of qualifying intellectual property (IP) (see “Incentives,” below).

Surtax

There is no surtax.

Alternative minimum tax

There is no alternative minimum tax.

Global minimum tax (Pillar Two)

Curaçao has implemented rules that generally are in line with the global anti-base erosion (GloBE) or “Pillar Two” model rules published by the OECD/G20 Inclusive Framework on BEPS that are designed to ensure a global minimum level of taxation of 15% for multinational enterprise groups with annual consolidated revenue of at least EUR 750 million. The IIR (income inclusion rule) applies for fiscal years beginning on or after 1 January 2025. Curaçao also has adopted a tax intended to be a qualified domestic minimum top-up tax (sometimes referred to as a QDMTT), applicable for fiscal years beginning on or after 1 January 2025.

Taxation of dividends: Dividends are included in profits and taxed at the normal corporate tax rates. However, dividends that qualify for the participation exemption are fully or partially exempt from corporate tax (see “Participation exemption,” below).

Capital gains: Capital gains are included in profits and taxed at the normal corporate tax rates. Under the participation exemption, gains derived from the disposal of a qualifying participation are fully exempt (see “Participation exemption,” below).

Losses: Losses may, in principle, be carried forward for 10 years. The carryback of losses is not permitted.

Foreign tax relief: There is no foreign tax relief; Curaçao operates a territorial system under which only income from Curaçao sources is subject to corporate tax.

Participation exemption: A full participation exemption may apply to dividends and to capital gains derived by a resident company on the disposition of a substantial shareholding. To qualify for the exemption, the resident company must hold a participation of at least 5% of the shares (by vote or value) or must have paid at least XCG 890,000 (approximately USD 500,000) to acquire the shareholding. In addition, for the full participation exemption to apply to dividend income, the subsidiary must either be (i) subject to a tax of at least 10%, or (ii) an active business company. Dividends received from subsidiaries that do not meet one of these conditions are subject to a partial participation exemption, which results in an effective tax rate of 10% (however, dividends from real estate companies are fully exempt from tax, even if these conditions are not met).

Holding company regime: See “Participation exemption,” above, and “Consolidated returns” under “Compliance for corporations,” below.

Incentives: Investments in tangible fixed assets may be eligible for an investment deduction of 10% in the first year of acquisition.

Tax holidays are available for investment in most business sectors if the investment amount is at least XCG 5 million. A tax holiday may be requested and will be granted where certain requirements are met.

Other preferential tax regimes may apply to companies (provided certain substance requirements are met; see “Other” under “Anti-avoidance rules,” below), such as the Curaçao investment institution regime (see below), qualifying IP regime, transparent company regime, and fiscal unity regime (see “Consolidated returns” under “Compliance for corporations,” below).

Curaçao investment institutions are subject to a 0% corporate tax rate. IP income received by a Curaçao investment institution that fails to satisfy the requirements of the OECD’s “nexus approach” is taxed at the regular corporate tax rate of 15%/22%.

Certain domestic activities are taxed at a reduced 3% rate, and income derived from the exploitation of qualifying IP is subject to a 0% rate (see “Rate,” above).

Special tax incentives apply for the preservation and restoration of real estate in the historic city center and registered monuments.

Conversions, legal mergers, and demergers are facilitated in such a way that potential tax payment may be deferred.

Compliance for corporations

Tax year: The calendar year applies, although a taxpayer may request a different tax year.

Consolidated returns: A parent company may request to form a fiscal unity with affiliated companies so that a consolidated tax return may be filed. To qualify, the companies must be established in Curaçao and the parent company must hold 99% or more of the shares in each of the affiliated companies.

Filing and payment: A self-assessment regime applies. The provisional corporate tax return must be filed and the tax due paid within three months of the company’s year end. No extension is granted to file the return. The final tax return must be filed and the tax due paid within six months of the company’s year end, or 12 months if an extension to file the final return is granted.

Penalties: Penalties apply for late filing of a return and/or late payment of the taxes due.

Rulings: Companies may request a cost-plus ruling.

Individual taxation

Rates			
Individual income tax rate		Taxable income (XCG)	Rate
	Over	Not exceeding	
	0	39,094	9.75%
	39,094	52,127	15%
	52,127	78,190	23%
	78,190	110,769	30%
	110,769	162,894	37.5%
	162,894		46.5%
Capital gains tax rate			Same as individual income tax rates

Residence: An individual is considered to be resident if, based on the actual facts and circumstances, the individual's center of existence is deemed to be in Curaçao.

Basis: Residents are taxed on their worldwide income. Nonresidents are taxed only on Curaçao-source income.

Taxable income: Income is taxed under a schedular system. Employment income, including most employment benefits, profits derived from the carrying on of a business by an individual, income from immovable property and associated rights, income from movable assets, and periodic allowances are taxable.

Rates: Rates are progressive up to 46.5%. However, under the "pensioner's regulations" (designed to attract wealthy foreigners), an eligible taxpayer may opt for taxation on foreign income at a 10% flat rate, or taxation on foreign income at the applicable progressive income tax rate on deemed income of XCG 500,000. A special rate of 19.5% applies to income received from a qualified pension savings account, an SPF, a trust, or a substantial share interest.

Capital gains: Capital gains are included in the profits of an entrepreneur (natural person) and taxed at the normal individual income tax rates. Capital gains derived by other individuals (passive gains) are exempt from tax, unless they are gains on a substantial shareholding (5% or more of the shares or profit-sharing certificates).

Deductions and allowances: Subject to certain restrictions, deductions are granted for medical expenses and insurance, retirement annuities, mortgage interest, etc. Personal allowances are available to taxpayers and their spouses, children, and other dependents. Costs related to education loans (interest and repayment) may be deducted up to XCG 10,000 a year for 10 years. The employer also may reimburse these costs free of tax.

A special expatriate tax regime may apply to employees assigned to Curaçao, which permits certain tax-exempt payments. To qualify, an employee must (i) be hired from abroad or seconded to a domestic employer in Curaçao; (ii) not have lived in Curaçao during a continuous period of at least five years before the secondment to Curaçao; and (iii) have specific expertise that either is unavailable or only scarcely available within Curaçao's domestic labor market. Employees must have a bachelor's or university-level education, at least five years' work experience, and an annual gross salary of at least XCG 150,000 to qualify for the regime.

Foreign tax relief: In general, the individual income tax law does not provide relief for foreign taxes paid. However, the tax authorities may allow a deduction of foreign taxes paid from gross foreign income.

Compliance for individuals

Tax year: The tax year is the calendar year.

Filing status: Married couples file a joint return. Separate filing is available on request, but only if the couple has been married without community of property.

Filing and payment: If tax is due, the taxpayer must file a tax return within six months after the end of the tax year. Where a notification is received from the tax authorities, a tax return must be filed within the period mentioned in the notification. The tax authorities will issue tax assessments in which the amount payable or to be refunded is indicated. An employer must withhold wage tax, which is based on daily, weekly, or monthly tables.

Penalties: Penalties apply for late filing of a return and/or late payment of the taxes due.

Rulings: In case of uncertainty as to the application of tax legislation or policy on a specific issue, a ruling may be obtained that is binding on both the tax authorities and the taxpayer.

Withholding tax

Rates				
Type of payment	Residents		Nonresidents	
	Company	Individual	Company	Individual

Dividends	0%	0%	0%	0%
Interest	0%	0%/8.5%	0%	0%
Royalties	0%	0%	0%	0%

Dividends: There is no withholding tax on dividends.

Interest: Interest received by resident individuals from domestic banks is subject to an 8.5% withholding tax; otherwise, there is no withholding tax on interest.

Royalties: There is no withholding tax on royalties.

Fees for technical services: There is no withholding tax on fees for technical services.

Branch remittance tax: There is no branch remittance tax.

Anti-avoidance rules

Transfer pricing: Intercompany transactions must be carried out at arm's length and supported by sufficient documentation in the relevant administrative records.

Country-by-country reporting applies, and the documentation obligation includes requirements based on international reporting standards for multinational enterprise groups regarding transfer prices within the group.

Interest deduction limitations: Thin capitalization rules apply to loans from a Curaçao investment institution within the group. Interest paid on intercompany loans from an entity that is subject to low or no tax is deductible only on a loan amount up to three times the equity of the borrowing entity.

Controlled foreign companies: There are no controlled foreign company rules.

Anti-hybrid rules: There are no anti-hybrid rules.

Economic substance requirements: Substance requirements apply. Companies that fail to meet these requirements may not apply for a preferential tax regime. The tax authorities will determine whether a company meets the "appropriate" standards for substance (with respect to employees and recurring operational costs). It is possible to request a statement from the authorities confirming that an entity meets the substance requirements.

Disclosure requirements: Disclosure requirements apply only if a company is regarded as a large company. The annual accounts must be provided to the Chamber of Commerce.

Exit tax: There is no specific exit tax. However, if an entity no longer earns taxable income in Curaçao, e.g., because of the transfer of effective management abroad or the closing of a permanent establishment and the transfer of its activities abroad, the entity must revalue its assets to fair market value and pay corporate tax on the amount that exceeds the tax book value.

When a taxpayer leaves Curaçao and owns 5% or more in the shares of an entity, the tax inspector may impose a protective assessment for the difference between the market value and the acquisition price of the shares at the time of emigration. The protective assessment will be collected if there are dividend payments or a sale of the shares.

A protective assessment may also be imposed on the value of a pension that has been built up in Curaçao on behalf of a taxpayer. The protective assessment will be collected only if the pension is commuted.

General anti-avoidance rule: Anti-avoidance rules may apply.

Sales tax

Rates	
Standard rate	6%
Increased rate	7%/9%

Reduced rate	0%
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Taxable transactions: Sales tax is levied on the sale of goods and the provision of services. The price of goods or services is presented inclusive of sales tax.

Rates: Tax rates vary, based on the types of goods and services. The standard rate is 6%, with 7% and 9% rates applicable in certain cases. Several exemptions may apply.

Registration: Residents and nonresidents that carry out taxable supplies of goods or services in Curaçao must, in principle, register for sales tax. In cases where there are no local taxable activities, an annual nil sales tax declaration must be filed.

Filing and payment: A self-assessment regime applies, and payment must be made monthly.

Other taxes on corporations and individuals

Unless otherwise stated, the taxes in this section apply both to companies and individuals and are imposed at the national level.

Social contributions and payroll taxes: The employer is required to make pay-related social insurance payments on behalf of its employees. Both employed and self-employed individuals are required to make social insurance payments, with the amount based on the individual's salary/income.

Capital duty: There is no capital duty.

Real property tax: Real estate tax is levied annually on a taxpayer that, at the beginning of the year, has the use of real estate by virtue of ownership, possession, or a limited right. Real estate tax is levied on the value of the property at the following rates: 0.4% on a value up to XCG 350,000, 0.5% on a value exceeding XCG 350,000 and up to XCG 750,000, and 0.6% on a value exceeding XCG 750,000.

Transfer tax: A 4% transfer tax is levied on the purchase or other transfer of real estate by individuals, with the buyer responsible for the tax.

Stamp duty: There is no stamp duty.

Net wealth/worth tax: There is no net wealth tax or net worth tax.

Inheritance/estate tax: Both inheritance tax and gift tax apply (at a maximum rate of 24%, or 25% for an SPF or trust). Exemptions may apply.

Other: Shipping companies may opt to pay profit tax on deemed profit based on tonnage rather than actual profits.

Tax treaties: Curaçao has concluded four tax treaties. The Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (BEPS MLI) entered into force for Curaçao on 1 July 2019.

Tax authorities: Inspectorate of Taxes, Sector Directorate of Fiscal Affairs

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