

July 31, 2015
2015-095

**Curacao – U.S. Nationals
Get ‘Equal’ Immigration
Treatment**

by Wendell Meriaan, Meijburg &
Co. Caribbean, Curacao
(Meijburg & Co. Caribbean in
Curacao is a KPMG
International member firm)

flash Alert

A Publication for Global Mobility and Tax Professionals by KPMG's Global Mobility Services Practice

On June 1, 2015, the Admission Service Curaçao changed its admission policy for nationals of the United States (“American citizens”).¹ With effect from this date, the entry requirements for American citizens are the same as the entry requirements that apply to European Dutch nationals.

Why This Matters

The changes, in many cases, may lead to more flexible entry requirements and conditions for American citizens.

U.S. outbound international assignees and other travelers (who are American citizens) to Curacao, as well as their international assignment program managers and immigration advisers, should take note of these changes – they may help ease their administrative burdens and streamline entry to Curacao for such individuals.

Change to Admission Policy

The change in admission policy is partly in response to a ruling by the Joint Court of Appeal of Aruba, Curaçao, Sint Maarten, and of Bonaire, Sint Eustatius, and Saba (“BES islands”) dated December 15, 2014. Therein it was ruled that American citizens situated in a part of the Kingdom of the Netherlands outside Europe are subject to the same treatment for entry and stay as European Dutch nationals, being nationals who qualify for a statement of legal entry (the “Statement”) in that part of the Kingdom of the Netherlands outside Europe (in this case Curaçao). This equal treatment is based on the 1956 Friendship Treaty concluded between the Kingdom of the Netherlands and the United States of America, which also applies to Aruba, Curaçao, Sint Maarten, and the BES islands.

Consequences of the Change to Admission Policy

The change in Curaçao's admission policy will result, for example, in the following changes for American citizens:

1. They may stay on the island as a tourist for up to six (6) months within a period of one (1) year without a residence permit.
2. If they wish to reside or work on the island for more than six (6) months, they must apply for a Statement.
3. They may already be present on the island when submitting their application for the Statement and they may also remain there while waiting for a response.

4. They may work on the island after submitting their application for the Statement. Therefore, they do not have to wait for the Statement to be granted.
5. It is not necessary to apply for a work permit.
6. The provision of a letter of guarantee or payment of a deposit is not required.

Change in the Procedure for Final Departure

Unlike European Dutch nationals, it appears that, for the time being, the procedure for final departure by means of a stamped registration form will continue to apply to American citizens leaving Curaçao.

Other Dutch Caribbean Jurisdictions

Aruba, Sint Maarten, and the BES islands have already adjusted their admission policies. In respect of entry and residence on these islands of the Kingdom, American citizens are also entitled to the same treatment as European Dutch nationals.

Footnote:

1 Please note that there is no official governmental document available. The changed admission policy is based on unpublished policy following on the ruling by the Joint Court of Appeal along with the Friendship Treaty. The Curaçao government is currently working on the official legal implementation.

* * * *

This article, is excerpted with permission from "Admission Policy for American Citizens" in *Tax Alert*, a publication of Meijburg & Co. Caribbean, a KPMG International member firm.

The information contained in this newsletter was submitted by the KPMG International member firm in Curacao. The information contained herein is of a general nature and based on authorities that are subject to change. Applicability of the information to specific situations should be determined through consultation with your tax adviser.

Flash Alert is a GMS publication of KPMG LLP's Washington National Tax practice. To view this publication or recent prior issues online, please click [here](#). To learn more about our GMS practice, please visit us on the Internet: click [here](#) or go to <http://www.kpmg.com>.