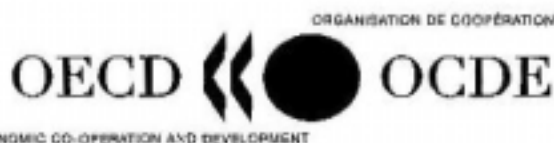


# Letter from Secretary General Donald J. Johnston to the Minister of Finance of Aruba, Dr. Robertico R. Croes



Le Secrétaire général  
The Secretary-General

DJJ/2001.227.pn

29 June 2001

Dear Minister,

I am writing to thank you personally for the commitment made by Aruba to join OECD Member countries in their effort to combat harmful tax practices. Your willingness to co-operate in this ongoing effort will bring benefits to Aruba and the other jurisdictions participating in the project.

Regarding the basis on which the commitment is given, I confirm in relation to your first point that Aruba will not be included on the OECD list of uncooperative tax havens. As regards the other two points, I can confirm that it is the OECD Members' understanding that your commitment is made on the basis that:

- The principles that are applied to Aruba will also be applied to the assessment of regimes in OECD Member states; and
- Aruba will be entitled to participate on an equal basis in the OECD Global Forum in any discussions on the design of internationally accepted standards for the application of the principles applicable to Aruba.

In this regard, I would like to take this opportunity to extend an invitation to Aruba to attend the next meeting of the Global Forum Working Group on Effective Exchange of Information on 10-13 July 2001 in Malta. As I am sure you are aware, this Working Group is designing a legal instrument for the exchange of information. The Secretariat will provide you with the agenda, documentation and other details of the arrangements under separate cover. You will also be invited to participate in a meeting in September on harmful tax practices held under the auspices of the Global Forum.

Yours sincerely,

Donald J. Johnston

Dr. Robertico R. Croes  
Minister of Finance  
Ministry of Finance  
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Aruba