

Decree on Balance of Payments Reporting Instructions 2026 (Decree RI 2026)

This translation is for convenience and administrative purposes only. In case of conflict, the Dutch version (Besluit betalingsbalans rapportagevoorschriften 2026 (Besluit RV 2026)) will prevail.

The Centrale Bank van Aruba (CBA), having authorization to issue administrative instructions, pursuant to article 8 section 2 of the State Ordinance Foreign Exchange Transactions (SOFET), announces, the following reporting instructions:

Article 1 Definitions

In this decree the following definitions apply:

- a. resident: resident as referred to in article 1, sections b, c, and d, of the SOFET;
- b. foreign assets and liabilities accounts: foreign bank accounts, foreign intercompany accounts, wealth management accounts, and other foreign assets and liabilities accounts held by a resident;
- c. foreign bank accounts on the name of a resident: accounts held at a foreign bank such as (interest-bearing) current account(s), savings, and time deposit accounts;
- d. foreign intercompany accounts: all claims on and liabilities to foreign-affiliated enterprises (except equity);
- e. wealth management accounts: accounts held abroad, not covered by point c, primarily for investment purposes;
- f. other foreign assets and liabilities accounts: all other foreign accounts related to direct investment, portfolio investment, and other investment;
- g. report: information requested by the CBA based on the SOFET and Decree RI 2026 for the purpose of compiling the balance of payments of Aruba;
- h. reporting form: form which the CBA shall provide to the reporter to furnish the requested information;
- i. reporter: resident who is obliged based on the SOFET and Decree RI 2026 to compile and submit the reports;
- j. representative: resident who has been designated by the reporter to compile and submit reports on its behalf;
- k. direct investments: investments related to equity capital, real estate, and re-investment of profits, effectuated with foreign affiliated enterprises and investors;
- l. portfolio investments: foreign assets and liabilities in the form of equity and debt securities such as shares and bonds;



- m. other investments: all other financial assets and liabilities not included under sections k and l such as trade credits and loans.
- n. threshold: a limit value of Afl. 1,500,000.
- o. CBA: Centrale Bank van Aruba

Article 2 Reporters

- a. The CBA can consider residents as reporters who shall report to CBA for the purpose of compiling the balance of payments of Aruba.
- b. Within a term to be set by the CBA, a resident who has not been considered as reporter shall furnish information, if requested, to the CBA in order to assess whether the resident should be considered as a reporter.

Article 3 Provision of information to the CBA

- 1. Residents who hold one (or more) foreign asset or liability account(s), with a balance or annual transaction(s) of Afl. 1,500,000 are obliged to notify these accounts to the CBA using the designed Notification form - Foreign Assets and Liabilities Accounts. This form is available at CBA's website: www.cbaruba.org.
- 2. Without prejudice to the provision of section 1, residents qualified as reporter are obliged to furnish the following information related to the foreign assets and liabilities accounts to the CBA:
 - a. gross transactions through notified foreign bank- and intercompany accounts stating, inter alia, the nature of the transactions;
 - b. gross transactions through wealth management accounts, stating inter alia, the nature of the transactions;
 - c. gross transactions through other foreign assets and liabilities accounts, of which:
 - i. purchase and sale of securities as well as other related transactions such as interest and dividend;
 - ii. equity capital of residents in nonresident enterprises;
 - iii. equity capital of nonresidents in resident enterprises;
 - iv. purchase and sale of real estate with nonresidents;
 - v. loans extended to nonresidents;
 - vi. loans received from nonresidents;
 - vii. reinvested earnings or write-offs of losses; and
 - viii. trade credit and advances.



- d. other financial transactions with nonresidents;
 - e. the amount to be settled;
 - f. the beginning and closing balances of the foreign assets and liabilities accounts even when no transaction is settled through these accounts during a certain month or year;
 - g. additional information as well as underlying documents related to the foreign assets and liabilities accounts.
3. Reporters shall also furnish information, if requested, that is mentioned under section 2 for the previous year to the CBA for the purpose of compiling the balance of payments of Aruba.
 4. Reporters are obliged to submit an annual report to the CBA each calendar year.
 5. Reporters are obliged to inform the CBA forthwith, in writing or electronically, of changes in the information requested under sections 1, 2 and 4.

Article 4 Content of the reporting instructions

1. The CBA shall determine the reporting form(s) which residents who have been accepted as reporters need to complete. For the content of the reporting forms, please refer to the 'Foreign Assets and Liabilities Accounts / Guide for reporters' that is available on the CBA's website.
2. The following reporting forms are distinguished:
 - a. FALA, for Foreign Assets and Liabilities Accounts, subdivided in:
 - i. FBA-FIA-WMA for Foreign Bank Account, Foreign Intercompany Account and Wealth Management Account;
 - ii. PI for Portfolio Investment;
 - iii. OI for Other Investment.
 - b. DIR for Direct Investment Report;
 - c. MTCCR for Money Transfer Company Report;
 - d. TCAS for Trade Credit and Advances Survey
 - e. TSRR for Time Share Resort Report;
 - f. FEDR for Forecast External Debt Report;
3. Reporters required to complete the reporting forms FALA, MTCCR , and TCAS shall submit them monthly to the CBA.
4. Reporters required to complete the reporting forms DIR, FEDR and TSRR shall submit them annually to the CBA.



5. The submission of the reports should take place through the web portal. In specific cases, email submission is still required. Instructions on the submission of information are included in the Notification form- Foreign Assets and Liabilities Accounts.
6. Reports shall be accurate and complete, and timely submitted to the CBA.
7. The CBA shall provide further instructions for the submission of the reports.

Article 5 Frequency and deadlines of reports

1. On the basis of the information received as stated in article 3, the CBA shall provide instructions related to, inter alia, the frequency and deadline of the reports to be submitted.
2. The reports shall be submitted on a monthly and annual basis.
3. Monthly reports mentioned under section 3 of article 4 will be due on the 15th of the subsequent month after the end of the reporting month.
4. Annual reports mentioned under section 4 of article 4 with the exception of the FEDR shall be received by the CBA no later than six months after the end of the calendar year being reported. The FEDR, related to the forecast for the next year, shall be received by the CBA by end-September prior to the forecast year.

Article 6 Appointing a representative

1. Reporters with reporting obligations mentioned in article 4 may appoint a representative to compile reports on their behalf and submit them to the CBA.
2. Reporters shall be responsible for compliance with the reporting obligations.
3. The CBA shall also send the correspondence relating to the report of a reporter to email address of the representative.
4. In case of a change in a representative the CBA shall be immediately notified in writing by the reporter.

Final provisions

Article 7

The Decree on Balance of Payments Reporting Instructions 2020 (Decree RI 2020) of September 18, 2020, is revoked as of the date that this Decree enters into force.



Article 8

1. Notifications and appointments relating to the reports arranged with residents based on the aforementioned notice in connection with the furnishing of information shall be deemed compliant on the basis of this decree.
2. Contact information CBA:
Centrale Bank van Aruba
Statistics Department
Telephone: (297) 525-2100
Website: www.cbaruba.org
Email address information: statistics.department@cbaruba.org
3. This Decree shall become effective on June 15, 2026, and shall be cited as Decree on Balance of Payments Reporting Instructions 2026 (Decree RI 2026).

Oranjestad, June 15, 2026

Centrale Bank van Aruba
Miriam M. Gonzalez
Interim-President