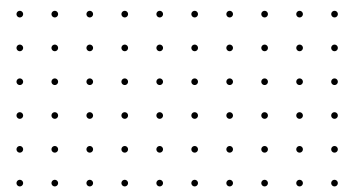




FreeZone**Aruba**

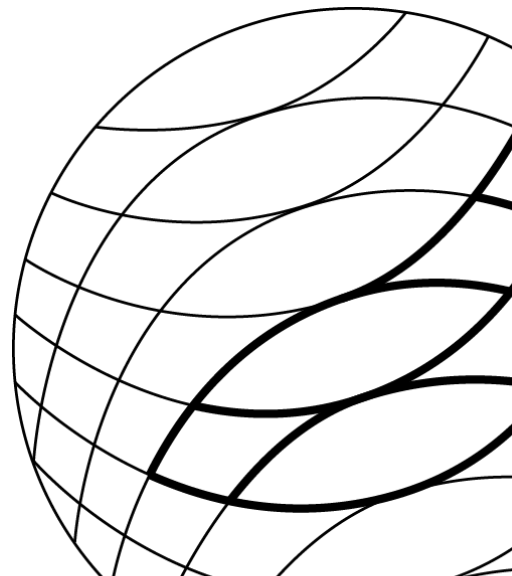


SERVICE ACTIVITIES PERMITTED IN THE ARUBA FREE ZONE



***Where Global Business Meets
Caribbean Excellence***

www.freezonearuba.com



The Aruba Free Zone provides a dynamic platform for companies delivering global services. Under the new legislation, innovative and knowledge-based service activities are permitted to operate from within the Free Zone, creating exciting opportunities for businesses serving international markets.

These services extend beyond traditional trading and manufacturing activities, enabling companies to benefit from Aruba's strategic location, stable business environment, and strong international connectivity.

As of **January 1, 2026, the National Decree on Service Activities in the Free Zone** entered into force. This Decree defines the service activities that are permitted within the Aruba Free Zone and serves as **Annex I to Article 2a of the 2000 National Ordinance on Free Zones**.

The selection of permitted activities under this National Decree is directly linked to the objective of safeguarding Aruba's existing tax base, which is subject to the regular profit tax rate. To avoid undermining this tax base, only activities that do not compete with existing taxable activities—or that currently take place in Aruba to a very limited extent—are eligible to benefit from the reduced 2% profit tax rate available within the Free Zone.

This targeted approach is intended to ensure that the attractiveness of the Free Zone contributes positively to Aruba's overall business climate. By attracting companies and start-ups engaged in new and innovative service activities, the Free Zone supports economic diversification, the creation of new forms of employment, and the development and transfer of knowledge. In addition, increased tax revenues are expected from both newly established companies and the individuals involved in these activities.



The National Ordinance strictly regulates mixed activities in Aruba's free zones. Companies admitted to the free zone may only perform service activities explicitly allowed under Annex I and related provisions of the Ordinance. It is not permitted for a single Aruban corporation or limited liability company to combine allowed and prohibited activities. Clear definitions and explanatory notes are used to ensure proper delimitation of permitted services.

In line with OECD and Inclusive Framework (IF) standards, companies engaged in designated geographically mobile activities must conduct their core income generating activities in Aruba. Since January 1, 2020, Article 7 of the National Ordinance specifies which activities are subject to substance requirements and defines the relevant core income generating activities. These substance requirements are also applicable for the permitted service activities designated by the ministerial decree. A generic description of these substance requirements is applied and accepted by the OECD/IF.

Where an allowed service activity also falls under categories such as head office, holding, distribution, or maritime activities, the substance requirements of those categories apply. However, these categories only have relevance if the service activities are expressly listed as allowed.

Finally, free zone companies are prohibited from developing intellectual property at their own expense and risk; any IP development must be carried out by non-free zone entities.

Summarized business categories allowed in the Aruba free zone:

- **Image and audio technology**
- **Aviation and maritime navigation**
- **Other engineering services**
- **Support for postal services**
- **Information, communication, and art**
- **Securities trading**
- **Professional, scientific, and technical activities**
- **Human health and social work**



ANNEX 1 - DETAILED LIST OF PERMITTED SERVICES PER CATEGORY:

CATEGORIES	PERMITTED FREE ZONE SERVICES
1. Image and audio technology	<ul style="list-style-type: none"> • Speech-enabled interaction technology, cognitive virtual assistants • AI-powered film production and new media forms (e.g. virtual reality, visual interfaces, holograms, 3D) • Streaming services • Audio sciences and recording studios • Film, video, and TV show production, sound recording, and music publishing • Thermal imaging • Image and audio technical quality support services • Film processing, film; film consultants; studio rental for film production • Film production-related services
2. Aviation and maritime navigation	<p>2.1 Aircraft maintenance</p> <ul style="list-style-type: none"> • Repair and installation of machines and equipment • Aircraft upholstery repair <p>2.2 Vessel maintenance</p> <ul style="list-style-type: none"> • Maintenance of vessels (longer than 24 meters) • Repair and installation of machines and equipment • Inspection and maintenance of construction and transportation systems on and underwater (underwater tanks, drilling holes, platforms, pipelines) • Vessel inspections <p>2.3 Engineering services for aviation and maritime navigation</p> <ul style="list-style-type: none"> • Designing ships, boats, and machines • Designing aircraft and engines • Machine tool design • Hydraulic engineering services • Technical services (advice and guidance) for aircraft and seagoing vessels • Commercial optimization focused on aviation and maritime navigation • Sustainable construction and building systems • Process analysis and design, start-up and closing of supervision support
3. Other engineering services	<ul style="list-style-type: none"> • Civil engineering restricted to airports, tunnels, dams, and bridges

4. Support for postal services	<ul style="list-style-type: none"> • Product development and optimization in the context of postal services
5. Information, communication, and art	<p>5.1 Data</p> <ul style="list-style-type: none"> • Big Data computer programming, consultancy, storage, analysis, related software development, security and privacy of big data • Analysis of aerial data <p>5.2 Mobile broadband technology, IT, Artificial Intelligence (AI), and Virtual Reality</p> <ul style="list-style-type: none"> • Education, training, and consultancy on fifth-generation and next-generation mobile broadband technology and related services including analysis, related software development, security, and privacy • Training and courses in computer programming, software development and related IT skills, Artificial Intelligence (AI), and Virtual Reality (VR), including the gaming sector, and related services including analysis, related software development, security, and privacy <p>5.3 Outsourcing</p> <ul style="list-style-type: none"> • Call centers • Internet Platforms • Intermediation services to customers for booking accommodations and travel packages mainly provided within the intermediary's group of companies • Advice and development of technical support for financial and insurance activities conducted by third parties <p>5.4 Business services</p> <ul style="list-style-type: none"> • Agents and brokers for authors and non-performing artists • Photography brokers • Brokers of film and TV show writers and playwrights
6. Securities trading	<ul style="list-style-type: none"> • Trading by a company in shares, options, and other securities for its own account and at its own risk through internationally recognized stock exchanges supervised by recognized international supervisory bodies, involving the investment of its own funds (funds received from wages, dividends, interest, etc.); with the strict exception of funds received from third parties. Investment strategy decisions should be made from Aruba, and any technology and support equipment should be physically present in Aruba.



7. Professional, scientific, and technical activities

7.1 Education, training, consultancy on:

- Biotechnology
- Nanotechnology
- Application of blockchain technology
- Agriculture and aquaculture
- Astronomy
- Geology (land and sea)
- Ecology, including biological studies
- Maritime, including sea currents, depths, compositions, and bearing capacity of the seabed, contamination of seawater or the seabed, chemical or mineralogical composition of seawater or the seabed
- Implementation of Sustainable Development Goals, sustainability and circular economy
- Transportation (consumer, commercial, and logistics)
- Research methods and techniques, and obtaining funding for research
- Agricultural research
- Commercial physical and biological research
- Chemical laboratories
- Technical laboratories
- Commercial food research
- Veterinary research laboratories
- Industrial laboratory commercial research
- Agricultural advice

7.2 Design and product development

- Design and development activities within robotics
- Clothing and shoe designers

7.3 Quality control and certification

- Quality advice and determination, and certification of laboratories and products
- Quality advice and determination, and certification of pharmaceutical products
- Certification in the areas of Sustainable Development Goals, sustainability, and circular economy (“blue economy” and “green economy”)
- Inspections and certification for quality and sustainability
- Development of verification applications to confirm the authenticity of official identification documents

7.4 Public administration and defense, mandatory social security

- Support activities for the administration of population resources, and developing, setting up, and assisting with the implementation of population registers, public administration, and defense; social security
- Space flight operations; space research and development; space tourism
- Commercial, economic, sociological, and educational research

<p>7. Professional, scientific, and technical activities <i>(continued)</i></p>	<p>7.5 Commercial education and educational services relating to:</p> <ul style="list-style-type: none"> • Aviation schools • Aircraft maintenance training • Maritime navigation schools • Aviation logistics and safety training • Maritime navigation logistics and safety training • Training in banking • Drama schools
<p>8. Human health and social work</p>	<p>8.1 Medical</p> <ul style="list-style-type: none"> • Medical tourism, restricted to procedures covered by foreign insurers • E-medicine: remote monitoring, support, and advice, and application development in the medical field (patient registration systems, personal healthcare) • Centers of Excellence for specific treatments (breast cancer, IVF) • International healthcare facilitation services • International healthcare marketing services • Online healthcare services <p>8.2 Personal services</p> <ul style="list-style-type: none"> • Genealogical research <p>8.3 Health services</p> <ul style="list-style-type: none"> • Biological laboratories • Biofeedback centers • Outpatient detoxification centers • Commercial outpatient clinics for mental health care • Outpatient treatment • Respiratory therapy clinics • Medical photography and art • Osteoporosis centers • Plasmapheresis centers <p>8.4 Laboratory diagnostics</p> <ul style="list-style-type: none"> • Laboratory diagnostics in the fields of genetics, forensic investigation, and food testing (including component analysis) • Laboratory diagnostics for pharmaceutical companies regarding drug trials and quality control of natural drugs • Calibration and certification (testing) • Hydrostatic testing laboratories • Metallurgical testing laboratories • Pollution testing laboratories • Radiation dosimetry laboratories • Seed testing laboratories • Veterinary testing laboratories <p>8.5 Sports</p> <ul style="list-style-type: none"> • Management services for professional athletes competing internationally • Scouting



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