



Country package **Sint Maarten**

Implementation agenda

1 January – 31 March 2024



Since the beginning of 2021, Sint Maarten and the Netherlands have been working on the implementation of a wide range of reforms as described in the country package Sint Maarten. These reforms intend to contribute to economic and social resilience of the country.

The economy of Sint Maarten must be strengthened in terms of sustainable economic growth and income generating capacity. Good governance, solid government finances and social cohesion are vital contributing factors. The Country Package aims to contribute to an economy and a society that will be more resilient in the face of crises, while offering new opportunities for citizens and businesses.

The Country Package includes projects in the following areas: financial management, costs and effectiveness in the public sector, taxation, the financial sector, the economy, healthcare, education and reinforcing the rule of law. These themes and projects as laid down in the Country Package are periodically specified in an Implementation Agenda, with concrete steps and actions that need to be taken to realise the reforms.

This is the Implementation Agenda for the first quarter of 2024, from January 1st to March 30th. While details can be found in the remainder of this agenda, there are a few major intended results to highlight in this introduction.

The implementation of the core of the new financial system has started. During the formulation of the project initiation document, together with the implementation partners, it has become clear that it will be inefficient and too complex to go live during the course of the fiscal year. This means that the Go Live date has to be set on January 1st 2025. The improvements of the financial administration that could be implemented during the upcoming year will be completed.

For the "Revamping the IT Department" project, hard work is being done to recruit permanent staff. It is expected that 2 of the 4 vacancies can be filled in the 1st quarter. ICTU's deployment will be extended for the 1st half of 2024 to ensure continuity.

The first results of the review of the government organization will be used to make a strategic integral plan for concrete projects to be implemented in the short term. From the government of Sint Maarten, projects being considered include digitization of HR and establishing an HR business partner role.

As long as the SER is not brought up to strength, there is a risk that submitted laws and regulations and related matters will remain on hold, There is no (legal) provision that allows for a temporary solution to move topics forward without the involvement of SER.

To strengthen the legislative function of the government, access to digital legal systems and subscriptions to legal literature measures and temporary support of the legal function are being considered with the support of TWO. Creating a legislative calendar is one of the tasks that can be accomplished with temporary support.

Finally, the awareness campaign for introducing a system of universal, affordable health insurance will run during the first half of 2024.

Overview

This Implementation agenda no longer contains the completed items from the Implementation Agenda 2023-Q4. The pending items from the Implementation Agenda 2023-Q4 are still included and new agenda items for the upcoming quarter (2024-Q1) have been added. In this way, we provide a clear overview of the agreed upon items for the upcoming quarter. For some measures, items have already been added for upcoming quarters, in order to provide a (more) complete picture of the planning for the coming period. The intended results are numbered consecutively so it is clear no steps preceded the current agenda items.

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Theme A:
Financial management



Theme E:
Economic reforms



Theme B:
**Costs and effectiveness in
the public sector**



Theme F:
Healthcare



Theme C:
Taxation



Theme G:
Education



Theme D:
Financial sector



Theme H:
Reinforcing the rule of law



Theme A: Financial management

Objective • managing and bringing into line the financial management and financial supervision based on the need for government to be 'in control'.

Measure (see Country Package)	Implementation activity	Intended results	Completed	Actor	Elucidation	
A.1	A.1.1	Study into existing financial work processes including the processes procure to pay and order to cash, and an inventory of the relevant systems used. Including fit/gap analysis for A.1.2.	12. The results of the fit/gap analysis, the impact analysis, the prepared project initiation document and the administrative decision-making are formalised by means of an update of the previously drawn up plan of approach .	2 January 2024	Sint Maarten + the Netherlands	The update of the plan of approach has been drafted, but is under discussion with the new program manager and the implementation partners of the new ERP system, taking into account their expert views on the planning of the program.
			14. Go live basic design new financial system.	1 January 2025	Sint Maarten + the Netherlands	The project for the implementation of the core of the new financial system has started. During the formulation of the project initiation document, together with the implementation partners, it has become clear that it will be inefficient and too complex to go live during the course of the fiscal year. This means that the Go Live date has to be set on January 1st 2025.
	A.1.3	Detailed research by the Netherlands together with Sint Maarten of the practice of the budgetary process (in particular the preparation and drawing up of the budget for the coming year and implementation of the current year (budget amendments): budgeting process, budgeting rules, multiyear estimates (ordinary service and capital service), tasks/responsibilities/ authorities and (most) relevant actors.	8. Completed implementation process of the quick wins to improve the budgeting process.	31 January 2024	Sint Maarten + the Netherlands	A new streamlined planning and a set of budgeting rules and a handbook have been drafted and will be formalized for implementation in the budgeting process for 2025.
			10. Blueprint and implementation plan for the implementation of policy based budgeting in Sint Maarten.	1 april 2024	Sint Maarten + the Netherlands	The project has started to draft a budget policy, design and process that is more policy based, but fits the specific context of Sint Maarten.
	A.1.5	Updating the balance sheet by cleaning up account receivables, account payables and assets, among others.	4. Ensuring that the results are sustainable by making agreements, drawing up process descriptions and providing instructions, so that new 'contamination' is prevented as much as possible.	31 January 2024	Sint Maarten	The clean up of the financial data is almost done. The last steps are taken finalizing the fundamental clean up of the accounts payable and receivable. The deadline is extended from October 2023 to January 2024.
	A.1.6	Modify legal framework as basis to strengthen financial pillar.	6. Bottleneck analysis of financial regulations completed.	31 January 2024	Sint Maarten + the Netherlands	Based on the latest planning of the research firm the analysis will be completed around December 15th. Assessing and revising the draft report will take about 1 month. Therefore, final completion is projected in January. With the results of the analysis the financial regulations can be modified or updated, where necessary, to improve financial management.

Measure (see Country Package)		Implementation activity	Intended results	Completed	Actor	Elucidation	
A.1	cont.	A.1.7	Independent advice on shortening the processing period of delivering and reviewing the financial statement.	5. Internal control program framework drawn up.	2 January 2024	Sint Maarten + the Netherlands	During the drafting of this agenda this activity was not yet completed, but the activity will be finalized before the end of 2023. Goal is to have controls in place in the procure to pay, subsidy and payroll process, that will contribute to the fairness of the annual accounts.
				6. Financial Legitimacy Framework drawn up.	31 January 2024	Sint Maarten + the Netherlands	The preparation of the framework is included in the bottleneck analysis of financial regulations (see note A.1.6.6).
		A.1.9	Implementation quick wins improving financial management	1. A centralized reception of invoices.	1 January 2024	Sint Maarten + the Netherlands	Improvement of the procure to pay process by getting more grip and a better view on the invoices that have to be paid.
				2. Improving the connection between Decade and Gefis.	1 January 2024	Sint Maarten + the Netherlands	Improvement of the order to cash process by getting more grip on the comparability of the financial data in the systems Decade and Gefis.
				3. Improving the Payroll registration	1 January 2024	Sint Maarten + the Netherlands	Improvement of the payroll process by adding registration options.
A.2	Based on existing and/or additional studies, whether and how the use of reliable statistical information and data for policy development and decision making can be reinforced will be determined. Based on proposals, decision making and implementation will take place.	A.2.1	Performing a peer review at the Department of Statistics (STAT)	9. Follow up peer review: stakeholder engagement.	31 March 2024	Sint Maarten and the Netherlands	As part of the peer review that led to the recommendations to be implemented based on the plan of approach, CBS Bonaire will lead another round of stakeholder engagement to help launch implementation of the plan.
				10. Follow up peer review: stakeholder engagement.	31 March 2024	Sint Maarten and the Netherlands	CBS Bonaire will revisit STAT partners to follow up on initial round of stakeholder engagement.
		A.2.2	Implementation of Department of Statistics Plan of Approach	1. action #5 plan of approach : improving legal expertise within the Department of Statistics.	1 July 2024	Sint Maarten and the Netherlands	It has been determined that more legislative support for drafting ordinances and MoUs is needed. Therefore, the end date has been moved.
				4. action #22 plan of approach : Making data available to researchers by the Department of Statistics - preparation of the Open Data tool.	31 december 2023	Sint Maarten and the Netherlands	The implementation of the CBS Open Data tool is ongoing. The tool should be put into use before the end of the year as planned.
				5. Action #10 of plan of approach : Governmental Central IT Department should make sure that STAT's data confidentiality, data protection and continuity of statistical processes are met	31 October 2023	Sint Maarten and the Netherlands	Cooperation with the central IT department to ensure that STAT 's activities align with the central policy is not running smoothly but efforts to resolve this are being made.
				6. Action #12 plan of approach : Publish a Quality Declaration and related documentation	1 November 2023	Sint Maarten and the Netherlands	The publication that will contribute to STATS transparency has been delayed due to matters related to agenda point A.2.2.5.
				7. Actions 16 and 19 plan of approach : Establish MoU to improve cooperation on the business register and civil registry.	31 december 2023	Sint Maarten and the Netherlands	An interministerial work group has been set up to improve internal cooperation. The MoU's with other stakeholders are on the legislative agenda.
				8. Project manager appointed	1 februari 2024	Sint Maarten and the Netherlands	In support of implementation of the plan of approach, a project manager will be appointed.

Measure (see Country Package)		Implementation activity		Intended results	Completed	Actor	Elucidation
A.3	Based on existing and/or additional studies, it will be determined whether the subsidy policy, the implementation and the existing subsidy relationships meet the requirements: legality, legitimacy, effectiveness and efficiency. On the basis of the outcomes, adjustments will be made to policy and/or implementation, and unlawfully awarded subsidies will be reclaimed taking account of the legal frameworks and legal principles (if proportional).	A.3.2	This measure is partly included in other activities and will be taken up further at a later date.				The improvement of the financial work process subsidies is already being included in the implementation of the new financial system (A.1.1). In addition, the bottleneck analysis of the financial regulations (A.1.6.5) will also look at subsidy legislation. The improvement of efficiency will be addressed sequentially at a later time.
A.4	Based on existing and/or additional studies, it will be determined how the procurement function can be reinforced, so that the government can perform the procurement of goods and services in the most efficient and effective manner possible. Centralisation will be considered. Based on proposals, decision making and implementation will take place.	A.4.0	This measure is partly included in other activities and will be taken up further at a later date.				The improvement of the procurement financial work process (procure to pay) is already included in the implementation of the new financial system (A.1.1). In addition, the bottleneck analysis of the financial regulations (A.1.6.5) will also look at tender legislation. The further strengthening of the purchasing function will be addressed sequentially at a later date.
A.5	A Disaster Risk Management policy including a Disaster Risk Financing strategy will be developed and implemented.	A.5.1	Develop Disaster Risk Management policy.	7. Financial Stability Plan adopted		Sint Maarten	The draft legislation for the Financial Stability Plan has been completed, but has not yet been adopted due to internal discussions on how to best proceed with this activity. The deadline was moved for this reason.

Theme B: Costs and effectiveness in the public sector

- Objective**
- increasing the efficiency of the public sector by reducing the public wage bill (in line with the Caribbean average of 10 percent of GDP) and reducing the costs of the public sector in general terms;
 - increasing the quality and effectiveness (including implementation capacity) in the public sector.

Measure (see Country Package)		Implementation activity		Intended results	Completed	Actor	Elucidation
B-total	Measures B.4.2, B.5, B.6, B.7, B.8 and B.9 are all coming together in the framework-plan "It's all about people". The purpose of this document is taken from the Theory of Change and reads: "The government organisation is responsive and effective. It sets realistic goals based on a shared long-term vision. Its civil servants are capable, happy, and proud to serve." This will be adopted as framework, and worked through smaller, feasible plans of approach.	B-total.1	Drawing up and implementing plans that fit within the framework. The framework has been divided into 5 lines: 1. Strengthen HR function 2. Strategic Human Resource Policy 3. Training and development 4. Strengthening the civil service 5. Organizational Culture and Integrity	1. Document "It's all about people" adopted as framework for the coming years.	1 January 2024	Sint Maarten	Several drafts of a plan of approach for an integral program (for B.4.2, B.5, B.6, B.8 and B.9 are bundled) have been written. However, as it proved not feasible to get this adopted (time, costs and capacity wise), it was decided to have it adopted as the "framework", through which smaller plans will be carried out. This framework needs to be adopted at/before the start of the new year.
		B-total.2	Strengthen HR function: implementing e-HRM project. End-results: - Digitalized Personnel Information System (PIS) - Digitalized HR advisory process - Employee Self-service Portal (ESP) - Connector between PIS and the payroll system	1. Plan of approach finalized.	1 January 2024	Sint Maarten	The plan of approach is currently being finalized.
B.1	The countries are responsible for the continuity of vital processes, including under all circumstances: electricity, oil supply, internet and data services, drinking water supply, flight and aircraft handling, shipping handling, payment transactions, the emergency services and communication between emergency services and medical institutions.	B.1.1	Continuous.				
B.2	Based on a complete detailed review of the (semi) public enterprises and government entities regarding the legitimacy of public shareholdership (do they serve the public interests/objectives?), effectiveness (do they achieve the targets set?) and efficiency, proposals will be developed and implemented. The objective is to reinforce governance and operational capacity, in order to prevent (future) losses and as a consequence risks for the budget of Sint Maarten. It is not an objective to arrive at a decision to dispose of or (partially) sell off (semi) public enterprises and government entities that serve a defined public interest.	B.2.3	Participation and dividend policies for government owned companies	1. A (re)design of the participation and dividend policy, a proposal for the organizational embedding of the policy and an implementation plan.	30 april 2024	Sint Maarten + the Netherlands	The implementation of the recommendations to improve the design and execution of the participation and dividend policies for government owned companies of Sint Maarten ('overheid-nv's'), in such a way that the policies will comply with the legal requirements and meet international standards. The planning is under the condition of the procurement of the external support, which is still ongoing. Together with the future implementation partner the planning will be fine tuned.
				2. Approval by CoM for the implementation of the new participation and dividend policy.	31 May 2024	Sint Maarten	Approval by CoM following the (re)design of the participation and dividend policy after which the implementation can be finalized. See also B.2.3.1.

Measure (see Country Package)		Implementation activity		Intended results	Completed	Actor	Elucidation
B.2	cont.	B.2.4	Executing and enforcing the LNT	1. Ministerial Decrees, Ministerial Regulations and the necessary formats and a proposal for the organizational embedding of the LNT have been drafted.	30 april 2024	Sint Maarten + the Netherlands	In multiple articles of the new LNT, mandates are provided to the Minister of Finance. This activity contains the drafting of these Ministerial Decrees, Regulations and formats. The procurement of the external support took longer than expected. Therefore the completion date will be extended from November to April 2024.
				2. Stakeholders are sufficiently informed about the LNT.	30 april 2024	Sint Maarten + the Netherlands	Concluded information sessions on the new LNT to the overheid-nv's for shareholders and stakeholders, including accountants. Also establish and publish FAQ's and an objection procedure. The procurement of the external support took longer than expected. Therefore the completion date will be extended from November to April 2024.
				3. The statutes of the overheid-nv's have been analyzed to remove conflicting clauses regarding the LNT.	31 May 2024	Sint Maarten + the Netherlands	Analyses of the statutes of overheid-nv's, regarding the removal of conflicting or limiting clauses when it comes to the LNT-norms and clauses of Civil Code Book 2 especially with regard to the authorization rights of the remuneration policy. This activity is prioritized after the activities B.2.4.1 and B.2.4.2 and therefore completion is projected for May 2024.
B.4	Based on an integrated detailed review, proposals will be developed and implemented with a view to improving the quality, effectiveness and implementation capacity of the government organisation, which will also include the effectiveness of the Ministerial staffs.	B.4.2	Risk-focused integrated detailed review(s)	5. Determine on how to proceed with this agreement to have a detailed review done.	1 February 2024	Sint Maarten + the Netherlands	The "first phase", with a go/no-go moment, has been carried out. Conclusion was that strengthening the government is urgent, but also that there are already many recommendations from other studies. There is a widely shared view that a new review will not add much at this time. Discussions are now taking place on how to proceed with this agreement. Starting from the next agenda, this specific measure (B.4.2) will not be mentioned separately in the UA anymore, but will be included in B-total (line 4).
				B.4.3	Strengthening legislative functions	11. Access to digital information systems.	1 January 2024
		12. Drafting plan of approach for the publication of legislation.	n.n.b.			Sint Maarten	Sint Maarten is in contact with KOOP; they're offering support with the publication of up-to-date legislation. For now, no assistance from TWO is needed. In a later stadium this might be necessary to clarify the contract with KOOP regarding additional costs due to support in updating legislation and remedying defects in overheid.nl.
		13. Drafting TOR for legal project manager.	1 January 2024			Sint Maarten	The month of December will be used for writing a TOR to hire a legal project manager. Objective for this manager is to write a plan of approach to get the report implemented (help with a legislation calendar, hiring of extra capacity, help with coordination).
			14. Drafting TOR for legislative lawyer to adjust Draaiboek and Aanwijzingen Regelgeving.	1 January 2024	Sint Maarten	The month of December will be used for writing a TOR to hire a legislative lawyer to adjust and update the Draaiboek and Aanwijzingen Regelgeving.	
B.5	Based on a study into employment conditions and fringe benefits (including overtime pay, leave settlements, special remuneration and allowances, travel and travel expenses, etc.) proposals will be developed and implemented for possible retrenchment measures.	B.5.3	In addition to the study comparing employment conditions and fringe benefits, a benchmark study is executed to compare the employment conditions from the semi (public) sector to the private sector conditions.	7. Policy response adopted administratively.	1 February 2024	Sint Maarten	The report has been delivered. Finalisation is currently being coordinated.
				8. To be determined	To be determined	Sint Maarten + the Netherlands	Follow-up will be based on the report and policy response. Starting from the next agenda, this specific measure (B.5) will not be mentioned separately in the UA anymore, but will be included in B-total (line 2).

Measure (see Country Package)		Implementation activity	Intended results	Completed	Actor	Elucidation	
B.6	In the framework of optimum staff deployment, the staff formation, job occupation and actual presence and deployability of employees of government and government organisations will be examined. If staff wrongfully receive wage, depending on the situation, measures will be taken (e.g. halting wage, dismissal process).	B.6.2	An employee satisfaction survey and exit survey will be performed within the framework of capacity building and retention.	9. Decision-making on recommendations distilled from the MTO reporting.	1 January 2024	Sint Maarten	Actions resulting from the MTO and exit survey are included in the bigger B plan of approach ("It's all about people"); from there, several smaller plans of approach will be worked out. Starting from the next agenda, this specific measure (B.6) will not be mentioned separately in the UA anymore, but will be included in B-total (line 5).
		B.6.3	As a follow-up on the employee satisfaction survey and exit survey, the focus-group will be turned into an "Employee Engagement Council".	9. Draft a plan of approach to establish "Employee Engagement Council".	1 February 2024	Sint Maarten	After presentations of the recommendations of the Focus-group, it was decided that formalizing the permanent status of the (now called) Employee Engagement Council is a priority. Starting from the next agenda, this specific measure (B.6) will not be mentioned separately in the UA anymore, but will be included in B-total (line 5).
B.7	An approach will be developed aimed at reducing and managing costs for hiring external experts.	B.7.0	Activities will be determined as soon as the results of the government's review are known. B.4			See B.4.2. Starting from the next agenda, this specific measure (B.7) will not be mentioned separately in the UA anymore, but will be included in B-total (line 2).	
B.8	Based on a detailed review of the HR function (policy, HR consultancy, administration and instruments), improvement proposals will be developed and implemented.	B.8.2	Implementing recommendations for identified items for improvement in the roadmap.	2. Plan of approach for implementation of items for improvement adopted.	1 January 2024	Sint Maarten + the Netherlands	See B-total. Starting from the next agenda, this specific measure (B.8) will not be mentioned separately in the UA anymore, but will be included in B-total (line 1).
B.9	Based on existing and/or additional studies, a strategic personnel policy will be developed. This will under all circumstances include: - a strategic staff plan in relation to the outcome of the detailed investigation under B.4; - introduction of a performance management system within the civil service; - limiting the political influence on staff issues.	B.9.2	Implementing recommendations for identified items for improvement in the roadmap.	2. Plan of approach for implementation of items for improvement adopted.	1 January 2024	Sint Maarten + the Netherlands	See B-total. Starting from the next agenda, this specific measure (B.9) will not be mentioned separately in the UA anymore, but will be included in B-total (line 2).
B.10	Based on existing and/or additional studies, the needs and costs for housing will be identified and possibilities for cost reduction and improvements will be explored and, once identified, implemented. The aim is a cost reduction of 20% in 5 years (budget 2020 as reference point) and incorporated in the budget for 2025.	B.10.2	Implementation plan for cost reductions and improvements with regard to housing.	5. Plan of approach adopted.	1 January 2024	Sint Maarten	The plan of approach is awaiting approval from the council of Ministers.
		B.10.3	Execution of Implementation plan for cost reductions and improvements with regard to housing.	1. Drafting of lists of government buildings (owned and rented)	31 March 2024	Sint Maarten	The existing list of government buildings must be submitted for validation. The deadline is moved due to the delay in the adoption of the plan of approach.
				2. Validation of lists of government buildings (owned and rented)	31 March 2024	Sint Maarten	After the list has been drawn up, it is presented to the secretary-general of General Affairs for approval. The validation leading to the approval will be executed by SOAB and Cadastre. This action has an adjusted deadline due to the delay in adoption of the plan of approach which serves as a basis for this action.
B.11	In the framework of efficient government, the possibilities for a digital government environment and digital services will be investigated. Based on a study, proposals will be developed and implemented.	B.11.1	Implementation Plan of Approach Revamping the IT department	3. IT department function book published	1 March 2024	Sint Maarten	The IT function book was sent to the Council of Advice to be vetted for further approval. The next and final step after this will review and approval at the Gouverneur's office.
				6. Output 6 plan of approach: Reviewing and setting up processes within the IT department.	1 July 2024	Sint Maarten	Part of the processes are finalised. The remaining actions will continue into next year. These will contribute to the better performance of the IT department.
				13. Two suitable candidates have been selected.	1 March 2024	Sint Maarten	Given SXM job market, it is expected to fulfil at least two of the vacancies within short. We need more time to fill all four vacancies.
				15. Delivery of the fourth progress report	1 January 2024	Sint Maarten	This report explains the progress of the project.

Measure (see Country Package)	Implementation activity	Intended results	Completed	Actor	Elucidation	
B.14	Sint Maarten will satisfy the guidelines of the CFATF in respect of tackling fraud and money laundering. A plan of approach will be drawn up and implemented.	B.14.2 Implementation of National Risk Assessment (NRA).	3. Execution of phases 1 and 2.1 and 2.2 from plan of approach completed.	1 March 2024	Sint Maarten	Previous deadlines for this measure were too tight. A total NRA takes at least 2 years, where some countries even need much more (sometimes as much as 5 years). The first draft report is expected in February 2024; a final draft NRA report is expected in May 2024.
			9. Progress report Q4 submitted.	1 February 2024	Sint Maarten	This report explains the progress of the project.
		B.14.3 Plan of approach concerning preparation for CFATF Mutual Evaluation	2. A plan of approach is being prepared for the purchase/renewal of the FIU registers and an update of the security of the FIU office.	1 January 2024	Sint Maarten	The plan of approach to purchase new FIU registers and update the security of the FIU office is now in its final stages. The expectation is that it can be adopted in the beginning of the new year.
			3. Update legislation and organising informative sessions.	1 March 2024	Sint Maarten	The first draft of the AML/CFT legislation update is ready to be submitted to the CoM for deliberation. The first informative sessions were held on 23-25 August. To finance the informative sessions to be organized in February 2024, St. Maarten will send a request for the remaining amount of the contribution letter from 2021.
B.15	To improve the corporate governance of public enterprises, the 'protocol corporate governance (2020)' will be adopted (in law) and recommendations from the taskforce corporate governance (2020) will be implemented.	B.15.2 Execute implementation plan.	10. Drafting of DOMA	1 March 2024	Sint Maarten	Drafting a Development, Operation and Maintenance Agreement (DOMA), meant for transferring assets of PJIAH and PJIAE to the PJIAA (the asset company). Assets will be leased or given in usufruct (vruchtgebruik) based on legal and financial arrangements. The ToR for someone to draft the DOMA has been written, and set out, but no one has been selected yet. The Airport has asked for further legal advice on the structure. This is delaying the DOMA-process.
			11. Establish the new code and legislation for the airport.	1 March 2024	Sint Maarten	All documents for the legislative trajectory of the Corporate Governance legislation (ordinance and LBHam Code) have been prepared by the I-team. However, the Airport is having an external law firm reviewing the documents, causing a delay in the process.
			13. Appoint a project manager (if it turns out necessary and possible).	1 March 2024	Sint Maarten + the Netherlands	With the I-team having finished their tasks, but the project not being finished, it might be wise to appoint a project manager to get this project moving as it should. TWO and SXM will explore possibilities.
		B.15.3 Corporate governance	1. Development of a plan of approach to strengthen corporate governance	To be determined	Sint Maarten	This activity is connected to B.2.

Theme C: Taxation

- Objective**
- the re-establishment of a robust system of taxation with a broad basis that contributes to a fair(er) distribution of income, encourages the economy and implementation and control by the Tax and Customs Administration;
 - realising adequately structured tax services.

Measure (see Country Package)	Implementation activity	Intended results	Completed	Actor	Elucidation		
C.1	To increase revenue and to make the system more robust and simple, an integrated detailed investigation will be carried out of the financial system including income tax. The following proposals will be considered: - broadening the tax base, shifting from direct to indirect taxation and introduction of VAT/BTW at 12.5 percent in accordance with the proposals from the Fiscal Affairs Department (FAD) of the IMF or ABB, in accordance with the fiscal system for the Caribbean Netherlands. - measures aimed at substantial reduction of tax expenditure and contributions/transfers to third parties. - limiting administrative interference/discretionary authorities of both civil servants and administrators (in relation to deductible items, 'tax holidays'). On the basis of the detailed investigation and recommendations, proposals will be developed and implemented. Account will be taken of international rules from among others the OECD.	C.1.2 Create directions with regard to reforming the tax system based on the recommendations of the IMF and previous proposals from Sint Maarten.	7. Draft legislative products based on the phase 1 memo/ action plan ready to be reviewed by Fiscal Affairs	1 March 2024	Sint Maarten + the Netherlands	An external party has been enlisted to draft legislative products based on the phase 1 memo/ action plan. This includes the codifying of notices (aanschrijvingen), previously included as Intended result C.1.3.	
			5. Draft legislative products based on the phase 1 memo/ action plan are presented to JZ&W for vetting.	1 April 2024	Sint Maarten + the Netherlands	Next step in realizing the recommendations from the phase 1 decision memo (position paper). The previous deadline was 1 November 2023.	
			6. Draft legislative products based on the phase 1 memo/ action plan on the agenda of Parliament.	Q2 2024	Sint Maarten + the Netherlands	Turning the recommendations from the phase 1 decision memo (position paper) into law. This pertains to part of the recommendations from the position paper, mainly abolishing certain elements of tax legislation.	
		C.1.4 Eliminate outdated legislation; advice from the Advisory Board on the necessary legislation has already been received	2. Handling in Parliament of the Law to eliminate outdated legislation (Landsverordening belastinghervorming fase I)	Q1 2024	Sint Maarten	The assignment to finish the further report (nader rapport) has been granted, this is the last material step before presenting the draft law to Parliament.	
		C.1.5 Revision General National Ordinance National Taxes (ALL)	1. ALL revision will be presented to Parliament for consideration	As quickly as possible in Q1 2024	Sint Maarten	The General National Ordinances on National Taxes (ALL) regulate a number of formal matters in the application of (all) tax laws. Modernisation of the ALL is urgent to improve the levying of the various taxes. The revision is ready to be presented to Parliament; decision making depends on the Parliament's agenda. The previous deadline was Q4 2023.	
C.4	On the basis of existing and/or additional studies, whether and how the Tax Office can be optimised and modernised, in such a way that tax collection can be carried out effectively and efficiently will be determined. Based on proposals, decision making and implementation will take place.	C.4.2 Purchase of an integrated IT solution for the tax office, including an online portal for the input of the means of taxation for wage tax, income tax and tax on business turnover.	8. An IT supplier is selected based on the tender of May 2023	1 December 2023	Sint Maarten and the Netherlands	Instead of the earlier goal of a portal for the tax office, an integrated IT solution will now be procured. The tender was published on schedule, but the process was delayed by external circumstances. The tender closed on August 4. Selection is now expected to be finalized in November.	
		C.4.3 Cleaning up of the CRIB files to repair incorrect name and address details, to correct register relationships between entities and to correct persons wrongfully set to active.					This point is integrated with C.4.4.
		C.4.4 Quick win measures: preparing and performing (a) clean-up of data files (see C.4.3), (b) process backlogs and (c) collect and claim late payments at an accelerated rate.	13. Quarterly report on progress of (ongoing) quick win measures	31 March 2024	Sint Maarten		
		C.4.5 Revision and reinforcement of the organisation and resources of the Tax Office (Transformation of the Tax Office)	3. Program manager and ICT project manager have been recruited.	1 February 2024	Sint Maarten and the Netherlands		Execution of the Plan of Approach takes long term project management (3 years). Previous deadline was 1 November 2023.
		C.5	A tax scheme for the Netherlands and Sint Maarten will be agreed on, in line with minimum Base Erosion and Profit Shifting (BEPS) conditions, which will also consider preventing possible profit shifting.	C.5.1 Agreed mutual scheme between the Netherlands and Sint Maarten (Belastingregeling Nederland Sint Maarten).	1. Official agreement on content and consideration in Council of Ministers of the Kingdom of the Netherlands.	Q1 2024	Sint Maarten

Theme D: Financial sector

Objective

- establishing a stable financial sector that is fully able to fulfil its role in support of the real economy;
- establishing an appropriate means of regulating the financial sector, with adequate supervision and governance of compliance;
- establishing a watchdog that is able to respond effectively and timely in the event of problems with financial businesses.

Measure (see Country Package)	Implementation activity	Intended results	Completed	Actor	Eludication	
D.2	An integrated detailed investigation of the financial sector will be carried out by an external independent party. Based on the outcomes of this detailed investigation, measures will be formulated to address shortcomings.	D.2.2 After survey results come in, share survey results with the Netherlands.	1. Monitor progress in implementing IMF recommendations and make adjustments as needed	Continuous	CBCS	As part of the agreements under the Ennia Resolution, the CBCS has implemented and is implementing the necessary reforms to strengthen financial sector supervision, taking into account IMF advice to the extent possible. The CBCS will have the IMF conduct a review of the quality of the implemented reforms in the supervisory and regulatory framework through a Financial Sector Assessment Program (FSAP) by March 31, 2024.
			3. Set up Financial Stability Committee for policy dialogue with Min Fins Curaçao and St. Maarten	31 March 2024	CBCS	Date updated. A request should be made to the IMF for advice on starting dialogue on institutional design of the committee. The previous deadline was September 30, 2023. (formerly D.1.2.3).
			4. Strategic Review future financial sector	30 September 2024	CBCS	Date updated. The terms of reference for implementation of the Review are being worked on. The previous deadline was September 30, 2023. (formerly D.1.2.4).
			5. Finalize implementation Risk-based supervision	31 December 2024	CBCS	(formerly D.1.2.5).
			7. Review resolution framework and implementation DGS.	31 December 2024	CBCS	(formerly D.1.2.7).
D.4	An integrated detailed investigation of the financial sector will be carried out by an external independent party. Based on the outcomes of this detailed investigation, measures will be formulated to address shortcomings.	D.4.1 Continuation of CBCS action plan, development of legislative calendar and agreements with WJZ on strengthening legislative capacity.	3. Implement legislative calendar: a) Lv toezicht virtuele activa dienstverleners; b) Lv betaaldienstverleners; c) Lv toezicht pensioenen	Continuous	CBCS + Sint Maarten	
D.5	The governance of the CBCS will be reinforced, in accordance with international best practices, including the separation of the various tasks within the CBCS.	D.5.2 Fully implement, as soon as possible, measures to address deficiencies following IMF recommendations on the internal organization of the CBCS.	1. Monitor progress of recommendations following review internal organization. In following up the recommendations of the IMF report, the independence of the CBCS is paramount.	Continuous	CBCS + Sint Maarten	In the first quarter, work is underway to amend the banking statute and follow up on the IMF governance review through a Board workshop (including a focus on board room dynamics). Internal governance is a responsibility of the CBCS. Monitoring independence is a responsibility of both the countries of Curaçao and Sint Maarten and the CBCS.

Theme E: Economic reforms

- Objective**
- establishing a sound, dynamic and resilient economy;
 - establishing a robust and affordable social security system, that applies stimuli at the right place.

Measure (see Country Package)		Implementation activity	Intended results	Completed	Actor	Eludication
E.1	An integrated analysis of the current labour market policy, legislation and regulations will be carried out on the basis of which the labour market policy will be updated and modernised. Measures such as shorter working hours, part-time employment, short-term contracts, flexible dismissal laws, removal of obstacles to employing foreign workers, illegal employment and tackling youth unemployment will be included in the analysis. Based on the analysis, proposals will be developed and implemented.	E.1.2 Integral socio-economic reform agenda (see also measures E.3 and E.4 this includes E.2) 1. Establishment of a strategic socio-economic reform agenda plan 2. Hiring of a Program Manager to execute the reform plan	6. The establishment of an Integral socio-economic reform agenda to address the improvements and reforms identified in the E1-E4 studies and to implement the recommended reforms in a chronological practical order.	31 March 2024	Sint Maarten	In Q4 2023, the conference was held, and results were given, these results now have to be implemented based on priority in a strategic integrated agenda plan.
E.2	The informal economy and illegal work will be dealt with. Based on the study into the scale of the informal economy, proposals will be developed and implemented.	E.2.0 This will be incorporated in the socio-economic reform agenda		30 June 2024		
E.3	Illegal employment of foreign workers will be dealt with. As study will be carried out into illegal employment of foreign workers. Based on the results and recommendations, proposals will be developed and implemented.	E.3.3 Implement implementation plans for measures against illegal employment.	7. With regard to short-term measure 3 from the implementation plan of E3.3 Update of regulation of temporary employment agencies is necessary to prevent abuse. Assignment data collection on temporary employment agencies drawn up; Assignment for overview of legislation with regard t temporary employment agencies to be drawn up.	31 March 2025	Sint Maarten	Start research & legislative review, and complete data collection on Employment Agencies.
			8. Attn short-term measure 4: administrative enforcement legislation will be revised so that fines can be imposed in the event of illegal employment. Advice by Council of Advice available.	1 April 2024	Sint Maarten	Preparation of the Landsbesluit, containing the entry into force of the Landsverordening bestuurlijke handhaving voor VSA and the adaptation of all VSA laws and regulations to that Landsverordening.
		E.3.4 Improving access of IVSA to business information in the CRM-System	1. A digital inspection platform that consist of an internal process application and an external field application that can be accessed through mobile devices	31 March 2024	Sint Maarten	Continuation of phase 2: the access to and automisation of CRM.
E.4	The system of social security will be given an activation function, with the appropriate stimuli, while also ensuring an adequate social catch net. Based on existing and/or additional studies, proposals will be developed and implemented. Viewed in combination with the measures concerning the reform of the labour market.	E.4.2				Linked to E 1.2.

Measure (see Country Package)		Implementation activity	Intended results	Completed	Actor	Eludication
E.5	Sint Maarten will raise the retirement age to 66 (in 2025) unless independent studies show that raising the retirement age to 66 in 2025 is not realistic, and there are alternative proposals with the same budgetary effect. An independent economic institute (appointed by the TWO in consultation with the country) will map out the structural budgetary effects for the affordability of pensions and social security if the retirement age is raised to 66 years in 2025 and were to be further raised by indexing to life expectancy, and will calculate any alternative proposals. The outcomes will be presented to Sint Maarten and the Netherlands, followed in consultation by an assessment of how the study results should be implemented.	E.5.0 The issue of the pension age is included in the integral socio-economic agenda.				See measures E.1 to E.4.
E.6	Entrepreneurship and the investment climate will be prompted. In connection to this it is essential that, amongst other things, the licencing system be optimised, the costs of doing business lowered and bureaucracy (red tape) removed. Proposals will be developed and implemented on the basis of an integral review of (among other things) laws & legislation.	E.6.3 Evaluate whether the purpose of each license and permit is in line with the current economic situation (recommendation stemming from the research into the entrepreneurship and investment climate)	1. Terms of Reference for a consultant to support the legislative review is drafted	30 April 2024	Sint Maarten + the Netherlands	The Terms of Reference for seeking a qualified organizations interested in providing legislative services pertaining to improving the entrepreneurial climate on Sint Maarten is being drafted. The tender process is to be initiated.
		E.6.4 Reevaluate the purpose and necessity of moratoria and formulate a proposal to relax or abolish part of the moratoria (recommendation 1.10 stemming from the research into the entrepreneurship and investment climate)	1. Revised moratoria list approved	30 April 2024	Sint Maarten + the Netherlands	Discussion with the Minister on the proposed changes have taken place. Part of the moratorium list was approved in Q3 2023 and Q4 2023. The remaining parts are further evaluated. The expectation is that the remaining part will be approved in Q1 2024.
		E.6.5 Implementation of the recommendations regards modernizing and optimizing the license system (1.2 Implementation of the recommendations regards modernizing and optimizing the license system)	1. Modernization and optimization of licensing systems	1 June 2024	Sint Maarten + the Netherlands	As soon as all recommendations regarding the proposed moratorium list are approved by the Minister, the adjustments will be implemented.
E.7	Development and implementation of land policy and spatial plan policy.	E.7.1 Drafting a plan of approach based on four pillars: 1. Creating a spatial economic strategy, 2. Land allocation policy including land inventory, 3. Land price policy, 4. administrative and financial backlogs	4. Plan of approach adopted.	1 January 2024	Sint Maarten + the Netherlands	The plan of approach is awaiting approval from the council of Ministers.
		E.7.2 Implementation of the four pillars: 1. Creating a spatial economic strategy, 2. Land allocation policy including land inventory, 3. Land price policy, 4. administrative and financial backlogs	3. Analysis and implementation plan for the digitization of Domain affairs	1 June 2024	Sint Maarten + the Netherlands	The Domain department in cooperation with central IT will have to work together to finalise the transition to Microsoft Dynamics CRM.
			4. Terms of Reference for temporary workers to organize the Domain affairs administration is published.	1 March 2024	Sint Maarten + the Netherlands	The temporary workers will focus on the backlog at Domain affairs.
			5. Publish Terms of Reference for the required Project Managers: 1. Backlog plans of approach; 2. Spacial Economic Strategy; 3. Land prices and issuance policy.	1 March 2024	Sint Maarten + the Netherlands	The tender process for all 3 Project Managers will commence in the second quarter of 2024.
			6. Finalize concept policy and procedure for the land issuance processes	1 April 2024	Sint Maarten + the Netherlands	Drafting a new policy and procedure for land issuance processes so that they are 'Didam proof'.

Theme F: Healthcare

- Objective**
- managing and ensuring continued management of COVID-19;
 - securing the continuity of acute care;
 - the efficient structuring of care and establishing a robust and affordable care system.

Measure (see Country Package)	Implementation activity	Intended results	Completed	Actor	Elucidation	
F.1	To be able to manage COVID-19 and to maintain its manageability, the recommendations from the OMT Caribbean area (24 April 2020 and 3 June 2020) will be implemented, including under all circumstances the following measures: <ul style="list-style-type: none"> - maintaining available IC capacity; - strengthening public health services (including source and contact investigations); - keeping sufficient personal protective equipment (PPE) in stock; - increasing and maintaining test capacity; - introducing syndrome surveillance; - guaranteeing sufficient air ambulance capacity; - purchasing COVID vaccine and implement vaccination program (when vaccine is available). 	F.1.2 Pandemic preparedness: Revise the 2016 Health Ordinance and associated protocols to promote pandemic preparedness. Training of relevant staff on these procedures and protocols.	3. Approval of two pager and Terms of Refence on revised Public Health Ordinance approved by the Council of Ministers and TWO.	31 January 2024	Sint Maarten	Ongoing. Two pager approved internally by TWO. Terms of Reference is currently being developed. After ToR is finalized the package will be submitted to COM for approval.
F.3	Based on existing and/or additional studies into efficiency (including financing) and effectiveness of healthcare and the outcomes of measure F.2, proposals will be developed and implemented. Possibilities include reassessing the insurance package and introducing own payments.	F.3.1 Drawing up and implementing action plan with the aim of increasing the effectiveness and efficiency of long-term care (General Health Insurance).	21. Public awareness material designed and approved	1 April 2024	Sint Maarten	Order of the planning has changed, see result 23. Earlier bidding procedure did not yield a suitable supplier. Next procedure has been completed and contract between MINVSA and consultant signed.
			22. Council of Advice received	19 January 2024	Sint Maarten	The term of the Board of the Social Economic Council (SER) ended in April 2023. A new Board has not been appointed as yet. The absence of their advice has caused a delay. As an alternative the tripartite and other representatives in SER have been consulted. Consultations have been finalized and the explanatory note is being adjusted to include the stakeholders' advices.
			23. Knowledge partner for public awareness campaign has been contracted and phase 1 (research) completed.	29 March 2024	Sint Maarten	Complete. In the 2nd bidding procedure, a suitable supplier was selected. Their proposal was accepted. Contract was signed between MINVSA and consultant.
			24. Further report written and GHI LV and LB ham presented to parliament	31 January 2024	Sint Maarten	Depends on the timing of point 22 (above).
			25. Overview of gaps and needs-analyses of executing agencies, SZV and Tax Office, finalized, start of change management program.	31 March 2024	Sint Maarten	GHI will mainly be executed by SZV and the Tax Office. Both have to be prepared before 1 January 2025. This assessment of preparedness is only possible after approval of SAAHA by Parliament.

Measure (see Country Package)		Implementation activity	Intended results	Completed	Actor	Elucidation	
F.3	cont.	F.3.3	Drawing up and implementing action plan with the aim of increasing the effectiveness and efficiency of long-term care (legislation and policy concerning mental health care).	2. Updated Plan of approach for policy on Mental health care plan agreed by the Council of Ministers and TWO.	31 July 2024	Sint Maarten	Timing depends on previous point F.3.3.1.
		F.3.4	Drawing up and implementing action plan with the aim of increasing the effectiveness and efficiency of supervision on healthcare and labour (revision of Inspection VSA legislation). See also theme E.	2. Terms of Reference revision of legislation inspection VSA officially ready, including coordination between work (E) and health (F) agreed by the Council of Ministers and TWO.	31 January 2024	Sint Maarten	Timing depends on previous point F.3.4.1.
		F.3.5	Drawing up and implementing action plan with the aim of increasing the effectiveness and efficiency of health prevention programs. (Action plan for prevention and reduction of Non-Communicable Diseases)	2. A Strategic prevention document for prevention and reduction of Non-Communicable Diseases agreed by the Council of Ministers and TWO.	31 January 2024	Sint Maarten	A Strategic Prevention Document has been drafted and is undergoing the approval process. Expected to be finalized in December 2023. Also see previous point F.3.5.1.

Theme G: Education

- Objective**
- establishing basic quality in education;
 - establishing a solid link between education and the labour market;
 - establishing good transition between systems of education (in European Netherlands and elsewhere).

Measure (see Country Package)	Implementation activity	Intended results	Completed	Actor	Elucidation	
<p>G.1</p> <p>A group of experts from the four countries / group of educational experts from the four countries is carrying out a detailed investigation of the entire education system, including all public and private stakeholders, including government. The study will under all circumstances cover:</p> <ul style="list-style-type: none"> - educational quality, teaching methods and resources; - connection between education and the labour market; - transition between nursery, primary, secondary education and secondary vocational education (mbo) / higher education (ho) / university education (in the European Netherlands and elsewhere); - efficiency and effectiveness of education funding, mitigating inefficiencies in the system; - strengthening the quality improvement through effective supervision by, among others, the inspectorates; - cooperation between education and development facilities in the region (and possibly the European Netherlands). <p>Under all circumstances, the educational inspectorates of the four countries will be involved.</p> <p>Based on the outcomes of the detailed investigation, measures will be developed and implemented.</p>	G.1.1	Detailed screening of the education system.	10. Draft the plan of approach	1 April 2024	Sint Maarten	To ensure adoption of the plan of approach the draft will include stakeholder consultations.
	G.1.2	Legislative support	1. Drafting and finalizing the Nader Rapport for the National Decree Study Financing	1 April 2024	Sint Maarten	Draft and finalize the Nader Rapport for the delegated legislation for Study Financing based upon the advice received from the Council of Advice.

Theme H: Reinforcing the rule of law

- Objective**
- contributing to the reinforcement of the rule of law, at least by focusing on reinforcing border controls, the approach to tackling financial and economic crime and improving the detention system.

Measure (see Country Package)	Implementation activity	Intended results	Completed	Actor	Eludication	
H.1	In the interest of the stability of public order and security, until further notice, no cutbacks will be implemented that limit the operational capacity within the most vital sectors under the rule of law (The Police Force, Customs, National Detectives, the Prosecutor's Office, the Courts, Coast Guard, Prison and House of Detention, National Security Service)	H.1.1 Continuous.				
H.2	Based on existing and/or additional studies, whether and how the physical and online gambling sector needs to be reformed will be determined. The aim is to increase the revenue for government. Based on proposals, decision making and implementation will take place.	H.2.3 Drafting new gambling legislation	3. Drafting a new gambling law.	31 March 2024	Sint Maarten	Consultations with stakeholders will be finalized. The new draft law for gaming and its explanatory memorandum will be presented and discussed with the SG-TEATT and the Minister of TEATT.
			7. Feedback/advice on proposed organisational structure Sint Maarten Gaming Authority (SMGA) by the Netherlands	30 April 2024	Sint Maarten + the Netherlands	The business case will further contribute to the completion of the organisational structure (filing out of the supporting staff/operational staff), projected operational expenses and revenue.
		H.2.5 Research into gambling addiction by an external party	2. Commissioning research into gambling addiction on Sint Maarten	1 July 2024	Sint Maarten + the Netherlands	The Terms of Reference are finalized. Next step is publication of Terms of Reference and selecting external party to conduct the research.
		H.2.6 Business case Sint Maarten Gaming Authority	2. Assign business case assignment	31 March 2024	Sint Maarten + the Netherlands	The RFP has been published on November 17, 2023. The next step is selecting a vendor to execute the business case and execute the project.
		H.2.7 Drafting new gambling legislation	1. SXM drafts the necessary LB h.a.m.'s	31 March 2024	Sint Maarten	Multiple LBham are nearing finalization. Specifically for online gambling, SXM is working on completing the LBham with assistance from The Netherlands. This is complex legislation that needs to meet the aims agreed upon in the Landspakket and be fit for the situation in SXM.
		2. The TWO provides feedback/advice on drafted legislation and regulations	31 January 2024	The Netherlands	The draft LBham lottery and the draft LBham Casino's will be presented to TWO.	
		3. Feedback/advice on lower laws and regulations is processed	Ongoing	Sint Maarten	Ongoing.	

Measure (see Country Package)		Implementation activity		Intended results	Completed	Actor	Eludication
H.9	Countries will work together towards to a harmonised level of protection of personal data within the Kingdom on the basis of a Kingdom Act. A plan of approach will be developed and implemented.	H.9.1	Implement project phase based on adopted plan of approach .	6. Chapter 3 draft bill	30 June 2024	Sint Maarten + the Netherlands	Due to the complexity of the matter the draft bill might be further delayed. The adjusted deadline will be determined in the coming quarter.
				7. Implementation test draft bill	To be determined	Sint Maarten + the Netherlands	Not yet current.
				8. Clarity on country request for assistance	To be determined	The Netherlands	The request was met with a positive response. The details are being worked out.
H.12	The management and supervision of the crime fund will be restructured. Curaçao and Sint Maarten will follow upon the recommendations from the reports by the Law Enforcement Council. At the latest by 15 June 2021, the countries will have appointed an executive organization to monitor the fund for compliance in line with the recommendations and to report on correct functioning of the fund.	H.12.1	Follow up on the recommendations from the reports by the Law Enforcement Council with regard to the crime fund.	5. The 2023 crime fund policy plan has been adopted.	1 June 2024	Sint Maarten	Due to personnel changes in the organization a new project leader will need to be assigned. In the meantime, the inventory will be taken regarding the status of the products (Policy plan, manual, administration). The that final products will be sent to COM for approval.
				6. The Crime fund manual has been adopted.	1 June 2024	Sint Maarten	See H.12.1.5.
				7. The financial administration has been set up.	1 June 2024	Sint Maarten	See H.12.1.5.
				8. An implementing organisation has been established and trained.	1 June 2024	Sint Maarten	See H.12.1.5.
				9. A Crime Prevention Steering group has been established and set up.	1 July 2024	Sint Maarten	
10. Evaluation completed and project closed.	To be determined	Sint Maarten					



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