

Implementation agenda and Implementation report Country package

# SINT MAARTEN



1 April — 30 September 2025

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## Sint Maarten and the Netherlands jointly implement the Country Package Sint Maarten, based on the Mutual Arrangement for Cooperation on Reforms.

The cover page of the Implementation Agenda and Implementation Report shows the Brown Pelican. This is the national symbol of Sint Maarten, it symbolizes resilience and adaptability. This is what Sint Maarten, supported by the Netherlands, strives for when implementing the reforms as described in the Country Package: a more resilient economy and society. The Implementation Agenda and Implementation Report outline the plans and progress made in the reforms. This process is symbolized by the pencil: the Brown Pelican is ready to set and follow the lines. Lastly, the colors used are the colors of the Sint Maarten National Development Vision 2020-2023 and Beyond: Growing Stronger Together.

# INTRODUCTION

On December 22, 2020, Sint Maarten and the Netherlands signed the Country Package Sint Maarten. This Country Package contains a broad palette of reforms. It aims to contribute to the resilience of the economy and society. The Country Package includes reforms in the areas of financial management, public sector, taxation, the financial sector, economy, healthcare, education and rule of law.

The cooperation between Sint Maarten and the Netherlands for the Country Package was given a legal basis on April 4, 2023 in the Mutual Arrangement for Cooperation on Reforms. This arrangement has an initial term of four years with the possibility of extension. Ownership, equality and commonality are the guiding principles of the Mutual Arrangement.

The reforms from the Country Package are periodically elaborated in an Implementation Agenda, with concrete steps to be taken to realize the reforms. Progress is also reported periodically in an Implementation Report. This agenda and report are jointly prepared and adopted by Sint Maarten and the Netherlands. This is the first 2025 Implementation Agenda and Report.

## Coherence

Adopted in 2022, the National Development Vision 2020-2030 and beyond (NDV) formulates the national development for Sint Maarten. This vision consists of three themes and 25 goals, namely:

- Theme 1: A compassionate and united society.
- Theme 2: A strong and resilient economy.
- Theme 3: A safe, secured, decisive and independent nation.

These themes and goals find consistency with the Sustainable Development Goals 2020 (SDG). For the realization of the vision of the NDV, the Country Package provides guidance. The multi-year reform package offered by the Country Package envisions

structural support in the elaboration of some of the goals of the NDV and implementation of the priority SDG in Sint Maarten. Because the NDV is a document created by the people of Sint Maarten for the benefit of the people of Sint Maarten, for that reason this is a guiding document that formulates the end goal and inspires all to bring about a better Sint Maarten.

## Summary

While this document provides a full overview of planned results and progress made for each theme, a few major developments are highlighted here.

Sint Maarten has made notable progress in improving financial management. The implementation of the new financial system is on schedule, with the Go Live date set for April 1, 2025. The Financial Legal Framework has been established, and adjustments to optimize financial regulations are planned for implementation by the fourth quarter of 2025. Key financial processes have been designed, and their technical implementations are progressing as planned, aiming for completion by the fourth quarter of 2026. These developments are expected to significantly enhance the transparency and efficiency of the financial administration.

Efforts to further strengthen the digitalization of government processes are advancing. The project “Revitalizing the IT department” is ongoing and the improvements in IT infrastructure and data management are contributing to a more efficient and transparent public administration.

In the area of taxation, the Project Management Team “transformation tax

administration” has been established and is executing a comprehensive two to three-year plan to modernize the tax system. This transformation is aimed at creating a more efficient and compliant tax administration.

The analysis of the current labor market policies and the study on the sustainability of the social security system have led to the development of an integrated strategic plan. The objective of this plan is to implement seven reforms aimed at reducing employee risk, increasing financial sustainability of the social security system, improving procedural efficiencies, and fighting poverty. Thereby ensuring that Sint Maarten can effectively address its long-term social security and labor market challenges. Implementation of the recommendations from this analysis will begin in the upcoming period. As part of broader efforts to strengthen economic resilience, the Agri Loan and Farming Project initiatives play a vital role in enhancing food security and creating sustainable employment. These projects are closely aligned with ongoing labor market and social security reforms, supporting a coordinated approach to national development.

By investing in agriculture, Sint Maarten aims to reduce import dependency, stimulate local entrepreneurship, and promote self-sustaining growth. These

efforts are complemented by other initiatives, such as skills development programs and small business support, reinforcing the country’s commitment to building a more inclusive and resilient economy.

Regarding health care, work has continued over the past period on the consideration of the regulations around a general health insurance (SAAHA - Sustainable And Affordable Healthcare Act). Sint Maarten will continue with preparations for SAAHA to come into effect on January 1, 2026 for which it is needed that legislation has been approved by July 1st 2025. The awareness campaign aimed at broader acceptance and understanding among the population will start simultaneously with the implementation.

Efforts to strengthen the education system are ongoing, with a focus on enhancing data-driven policymaking. A registration system for education data is being developed alongside a detailed action plan to improve educational outcomes. These initiatives aim to create a more responsive and effective education system that aligns with the needs of the labour market.

### Reading guide

This updated Implementation Agenda and Implementation Report follows a set format for each theme chapter, combining planning and progress information.

Each theme begins with an introduction, describing the connection with other national policy documents and the Sustainable Development Goals, and results already achieved are listed. This is followed by a results chain, visualizing the link between intended results and long term objectives. In the implementation of the Country Package, the focus is on achieving the results in Sint Maarten. The Netherlands supports this through the Temporary Working Organization (TWO). However, a result is not a goal in itself: it is necessary to bring about certain effects and generate impact. By naming the intended effects and impact, the objectives from the Country Package are made concrete. Underlying assumptions about the achievement of

goals are made explicit in this visualization, providing an unambiguous picture of the path toward the goals. On the basis of this result chain, it can be further mapped out to what extent the implemented efforts have the desired effect and whether this brings the goals closer.

After the result chain, for each theme, details are provided on the planned realization of the results (as far as worked out yet). A result is often developed with and through partial and intermediate results. These are realized with a shorter time horizon and already provide added value more quickly with a view to the realization of longer-term results and effects. The overview in this document presents the planning of the partial results, as well as the progress of the realization of the overarching result.

This document does not yet report on the realization of the effects from the results chain. Making the effects measurable

requires availability of data, a baseline measurement and monitoring capacity. Because there is currently insufficient insight into the availability and quality of the right data, this is not yet reported on.

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**Dr. Luc F.E. Mercelina**, Prime Minister of Sint Maarten

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**F.Z. Szabó**, State Secretary of the Interior and Kingdom Relations

# GLOSSARY

## Activity

*Actions, proceedings, work*

The work that needs to be done to realize intermediate results. Each Implementation Agenda, activities are concretized and realized accordingly. Activities usually take several weeks to several months.

## Coherence

*Coherency, cohesion, connection*

Connection between the Country Package and national policies and interventions of Sint Maarten (including SDGs).

## Effect

*Benefit, outcome*

Measurable, positive changes that the Country Package aims to realize, caused by the results. It often takes several years to reach the desired level (depending on complexity, ambition and available capacity).

## Impact

*Goal, purpose, objective*

Concise elaboration of the goals of the Country Package for the specific theme and when it is seen as successful.

## Intermediate result

*Component, deliverable, intermediate step, partial result*

Component of a result, and the output of realized activities. Intermediate results are delivered in the interim and updated in each Implementation Agenda. It often takes several months until a year to realize them.

## Owner

*Commissioning authority*

The ministry of Sint Maarten that is responsible for the realization of a theme and underlying results.

## Result

*Output, product*

The elements that are needed to be able to realize certain effects. Results are often combinations of people, processes and systems. It usually takes a year or more to realize results.

## Vision

*Intentions*

Brief description of the vision for the future on this theme, to which the Country Package contributes, based on the objectives of the Country Package.w

# SYMBOLS

The following symbols are used in this document to indicate the progress of the Country Package on the level of results and intermediate results.



## Ready

This (intermediate) result has been delivered and is ready. It will be moved to the list with “Completed results” in the next version of this report.



## On schedule

The progress on this (intermediate) result is on schedule, no further measures or discussion needed.



## Point of attention

The progress on this (intermediate) result is not on schedule. There are many, or large, challenges to deal with, which form a risk for timely realization of the planned effects. Therefore, attention and/or decision making by ministers is needed.



## Not on schedule

The progress on this (intermediate) result is not on schedule. Underlying activities are facing issues related to planning, quality or scope. These issues are solvable; TWO and the counterparts in Sint Maarten are making arrangements to get back on schedule or discussing new deadlines.



## Not started yet

The underlying activities that are supposed to contribute to the realization of this (intermediate) result have not started yet.



# OVERVIEW THEMES

A.

Theme

# FINANCIAL MANAGEMENT



# INTRODUCTION

## Vision

The reforms and measures related to financial management aim to achieve that the budget cycle is efficient and effective, which means that the national government is 'in control' of the public finances and is adequately accountable to the parliament.

## Coherence

This theme of the Country Reform Package aligns with National Development Vision theme 3 (A safe, secured, decisive and independent nation), goals 22 and 23. It further contributes to the implementation of Sustainable Development Goal 17 (Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development).

## Owner

Ministry of Finance.

## Completed intermediate results

### 2022

- IST and SOLL of the financial processes elaborated, including the functional requirements and wishes for an integrated financial (ERP) system.
- Review of the budget process completed.
- Clean-up of the balance sheet and interim accounts.
- Catch-up preparation of annual accounts 2019, 2020, 2021.
- Strengthening the capacity of the financial function of the Ministry of Finance.

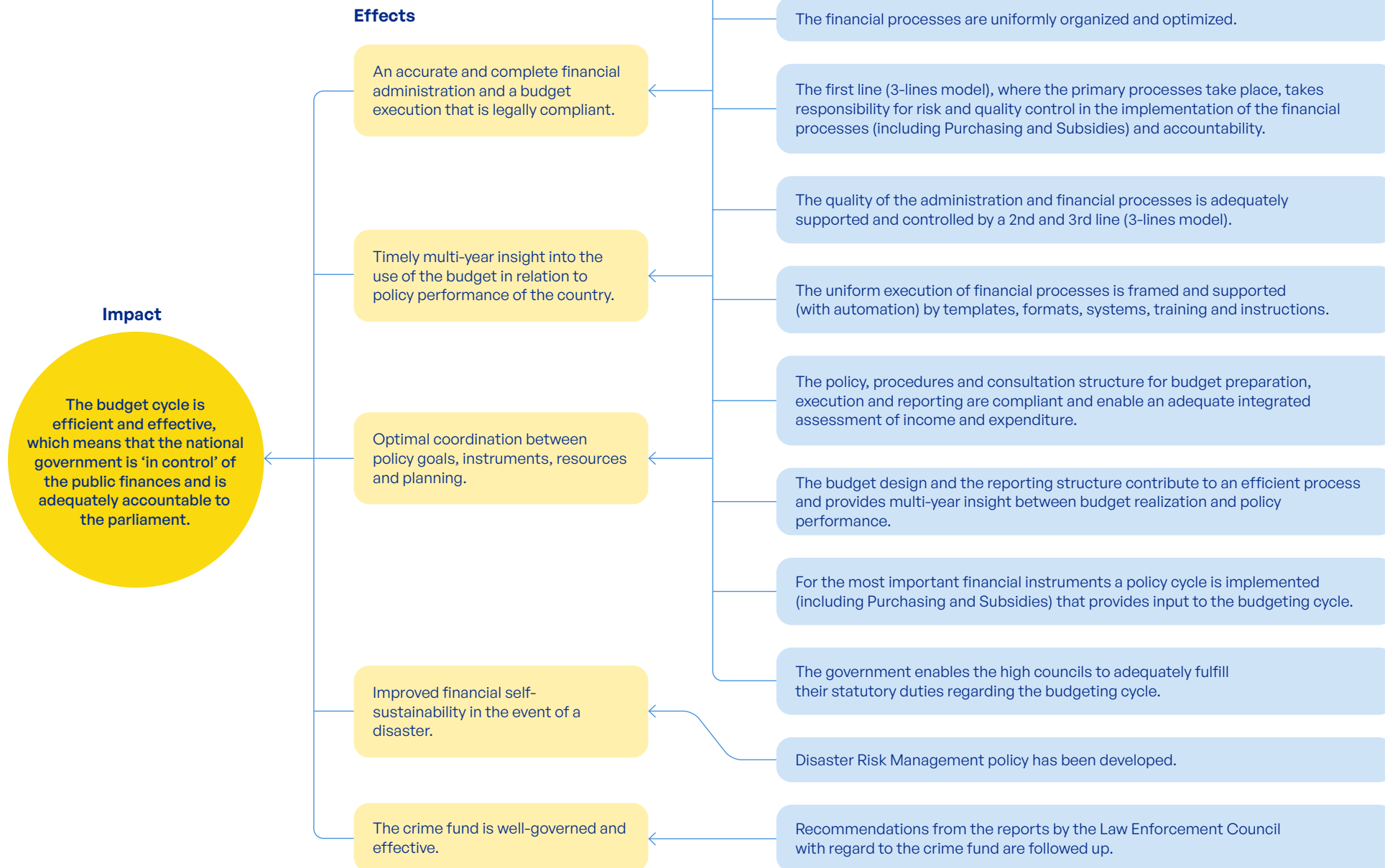
### 2023

- Improvements in the process and lead time for delivery and audit of annual accounts.







### 2024






- Period closings and internal controls set up.
- Budgetary policy and budget rules established.
- Budget preparation planning drawn up.
- A central receipt of all invoices at the Ministry of Finance.
- Financial Legal Framework was established.
- Adjustments to optimize the financial regulations in 2025 and 2026, have been identified.
- A functional and technical design and a design of a risk and control framework for the SOLL of the most important financial work processes has been established.
- The control framework for the IST has been designed and implemented.

# RESULT CHAIN








# RESULTS







Planned	Status	Intermediate results & status			Planned realization date
The legislation, accounting regulations and frameworks for financial management, reporting and control have been optimized.	 Conform the program plan a Financial Legal Framework and optimized financial regulations are prepared, established and implemented to improve compliance with applicable regulations.	An established Financial Legal Framework.	✓	The project deliverables are approved by the steering committee.	Q4 2024
		Adjustments to optimize the financial regulations in 2025 and 2026, have been identified.	✓	The project deliverables are approved by the steering committee.	Q4 2024
		The optimized financial regulations have been implemented.		Based on the results of the analyses the adjustments to the financial regulations will take place in 2025 and 2026.	Q4 2026
The financial processes are uniformly organized and optimized.	 Conform the program plan financial work processes will be designed, established and implemented.	A functional and technical design for the SOLL of the most important financial work processes.	✓	The project deliverables are approved by the steering committee.	Q4 2024
		The most important financial work processes have been established (AO).		The processes are ready to be formalized by CoM.	Q2 2025
		The most important financial work processes have been technically implemented, in line with the new financial system.		Based on the design the technical implementation first takes place for the most important processes.	Q4 2025
		The other financial work processes have been designed, established (AO) and technically implemented, in line with the new financial system.		In a later fase of the program also the other work processes will be designed, established and implemented.	Q4 2026

Planned	Status	Intermediate results & status		Planned realization date
<b>The first line (3-lines model), where the primary processes take place, takes responsibility for risk and quality control in the implementation of the financial processes (including Purchasing and Subsidies) and accountability.</b>	 Conform the program plan a control frame work will be designed, established and implemented for the current IST and the future SOLL situation.	<b>A design of a risk and control framework for the SOLL of the most important financial work processes.</b>	 The project deliverables are approved by the steering committee.	Q4 2024
		<b>Internal control checks of the IST of the most important processes are implemented and being executed by the 1st line.</b>	 The control framework for the IST has been designed and implemented.	Q4 2024
		<b>A risk and control framework for the most important financial work processes has been established.</b>	 The framework is ready to be formalized by CoM.	Q2 2025
		<b>A well-functioning risk and control framework for the most important financial work processes has been implemented.</b>	 Based on the design the implementation first takes place for the most important processes.	Q4 2025
			In a later phase of the program also the control framework for the other processes will be designed, established and implemented.	Q4 2026

Planned	Status	Intermediate results & status		Planned realization date
<b>The quality of the administration and financial processes is adequately supported and controlled by a 2nd and 3rd line (3-lines model).</b>	 Despite the delay in the design of the organizational structure, the planning is still geared towards implementation in Q1 2026.	<b>Internal control checks of the IST of the most important processes are implemented and being executed by the 2nd &amp; 3rd lines.</b>	 The internal control checks by the 2nd line have started, but need further improvement in 2025.	Q4 2025
		<b>Design for the organizational structure of the financial organization (1st, 2nd and 3rd line) based on new policy-based budget cycle, SOLL process design and Cartac recommendations.</b>	 The delay in the formalization of the design of the new policy-based budget cycle has subsequently led to a delay in the design of the organizational structure.	Q3 2025
		<b>Concerning the critical functions, the new organizational structure of the financial organization is established and implemented.</b>	 After the analyses formalization and implementation can take place.	Q1 2026
<b>The uniform execution of financial processes is framed and supported (with automation) by templates, formats, systems, training and instructions.</b>	 Conform the program plan the current financial system and other connecting systems will be replaced by one integrated IT solution that supports the execution of the financial processes.	<b>Foundational set up and go live of Microsoft Dynamics 365 Finance &amp; Operations, replacing the current financial administration system, Decade.</b>	 Due to technical issues the required testing of the foundational set up takes longer. The go live date has shifted from April 1 <sup>st</sup> to June 1 <sup>st</sup> .	Q2 2025
		<b>Optimal implementation of the financial processes and their controls through appropriate configurations of these processes in Microsoft Dynamics 365 Finance &amp; Operations, CRM (and / or Azure), supplemented by effective integration of these processes into the organization.</b>	 After the foundational set up and the go live, further development and integration will take place.	Q4 2025

Planned	Status	Intermediate results & status		Planned realization date
<b>The policy, procedures and consultation structure for budget preparation, execution and reporting are compliant and enable an adequate integrated assessment of income and expenditure.</b>	 Despite the delay in the procurement of the external support for design and implementation, the planning is still geared towards Budget 2026 & 2027.	<b>Principles, design, process, roadmap of improving towards a policy-based budget cycle (multi-annual budgeting), regarding Budget 2026 &amp; 2027 established.</b>	 The project has started, but the procurement of the external support, to help with the design, took longer than expected. Although this delay, the planning is still focused on the implementation of the first phase in Budget 2026.	Q4 2025
		<b>Completion of the first phase of plateau 1 of improving towards a policy-based budget cycle (multi-annual budgeting), regarding Budget 2026.</b>	 The project has started, but the procurement of the external support, to help with the design, took longer than expected. Although this delay, the planning is still focused on the implementation of the first phase in Budget 2026.	Q4 2025
		<b>Completion of the second phase of plateau 1 of improving towards a policy-based budget cycle (multi-annual budgeting), regarding Budget 2027.</b>	 Plateau 1 is divided in two phases to manage the impact of the project on the organization. After completion of the first phase, the second phase can start.	Q3 2026
		<b>Completion of the first phase of plateau 1 of improving towards a policy-based budget cycle (multi-annual budgeting), regarding the annual report 2026.</b>	 The annual report 2026 will mirror the changes made in plateau 1 for budget 2026.	Q3 2027



Planned	Status	Intermediate results & status		Planned realization date
<b>The budget design and the reporting structure contribute to an efficient process and provides multi-year insight between budget realization and policy performance.</b>	 Despite the delay in the procurement of the external support for design and implementation, the planning is still geared towards Budget 2026 & 2027.	<b>Completion of the first phase of plateau 1 of improving towards a policy-based budget cycle (multi-annual budgeting), regarding Budget 2026.</b>	 The project has started, but the procurement of the external support, to help with the design, took longer than expected. Although this delay, the planning is still focused on the implementation of the first phase in Budget 2026.	Q4 2025
		<b>Completion of the second phase of plateau 1 of improving towards a policy-based budget cycle (multi-annual budgeting), regarding Budget 2027.</b>	 Plateau 1 is divided in two phases to manage the impact of the project on the organization. After completion of the first phase, the second phase can start.	Q3 2026
		<b>Completion of the first phase of plateau 1 of improving towards a policy-based budget cycle (multi-annual budgeting), regarding the annual report 2026.</b>	 The annual report 2026 will mirror the changes made in plateau 1 for budget 2026.	Q3 2027
<b>For the most important financial instruments a policy cycle is implemented (including Purchasing and Subsidies) that provides input to the budgeting cycle.</b>	 For the time being, this result is contributed by the other deliverables. The planned improvements in financial management, such as organizing the purchasing process, the subsidy process and implementing improvements in the budget and accountability process, will contribute directly and indirectly to an improvement of the policy cycle.	-	 For the time being, this result is contributed by the other deliverables. The planned improvements in financial management, such as organizing the purchasing process, the subsidy process and implementing improvements in the budget and accountability process, will contribute directly and indirectly to an improvement of the policy cycle.  To manage the impact on the organization, the program first focuses on improving financial management, which will also form the bases for later improvements in financial policy.	-

Planned	Status	Intermediate results & status		Planned realization date
<b>The government enables the high councils to adequately fulfill their statutory duties regarding the budgeting cycle.</b>	<p>...</p> <p>For the time being, this result is contributed by the other deliverables. The planned improvements in financial management, such as optimizing accounting regulations, the design and control of the financial work processes by means of the 3-lines model and the implementation of improvements in the budget process/design, will help the high councils of state to fulfill their statutory duties.</p>	-	<p>...</p> <p>For the time being, this result is contributed by the other deliverables. The planned improvements in financial management, such as optimizing accounting regulations, the design and control of the financial work processes by means of the 3-lines model and the implementation of improvements in the budget process/design, will help the high councils of state to fulfill their statutory duties.</p> <p>At this point in time no certain activities have been recognized, other then the activities that already are part of the program.</p>	-
<b>Disaster Risk Management policy has been developed.</b>	<p>!</p> <p>The Financial Stability Plan draft is ready but delayed for government discussions, extending the deadline.</p>	<b>Develop Disaster Risk Management policy.</b>	<p>⌚</p> <p>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 draft legislation is to be discussed with the new incoming government and then decided whether this activity will remain in implementation agenda. The deadline was moved for this reason.</p>	Q3 2024
<b>Recommendations from the reports by the Law Enforcement Council with regard to the crime fund are followed up.</b>	<p>!</p> <p>This initiative has been delayed with no updates received. Given the importance of regulating the crime fund, it remains a key area of focus.</p>	<b>The crime fund is fully set up and effectively managed and all recommendations are properly followed up.</b>	<p>⌚</p> <p>This initiative has experienced delays beyond the original schedule. Given the critical importance of properly regulating the crime fund and the potential consequences of insufficient oversight, this initiative continues to be prioritized and remains a key focus of attention moving forward.</p>	Q2 2025

Theme

# COSTS AND EFFECTIVENESS IN THE PUBLIC SECTOR



# INTRODUCTION

## Vision

The reforms and measures related to cost and public sector effectiveness aim to: 1) 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 cost of the public sector overall, and 2) increase the quality and effectiveness (including execution power) of the public sector.

## Coherence

This theme of the Country Reform Package aligns with National Development Vision theme 3 (A safe, secured, decisive and independent nation), goals 14, 17 and 22. It further contributes to the implementation of Sustainable Development Goal 17 (Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development).

## Owner

Ministry of General Affairs, Ministry of Tourism, Economic Affairs, Transport and Telecommunication.

## Completed intermediate results

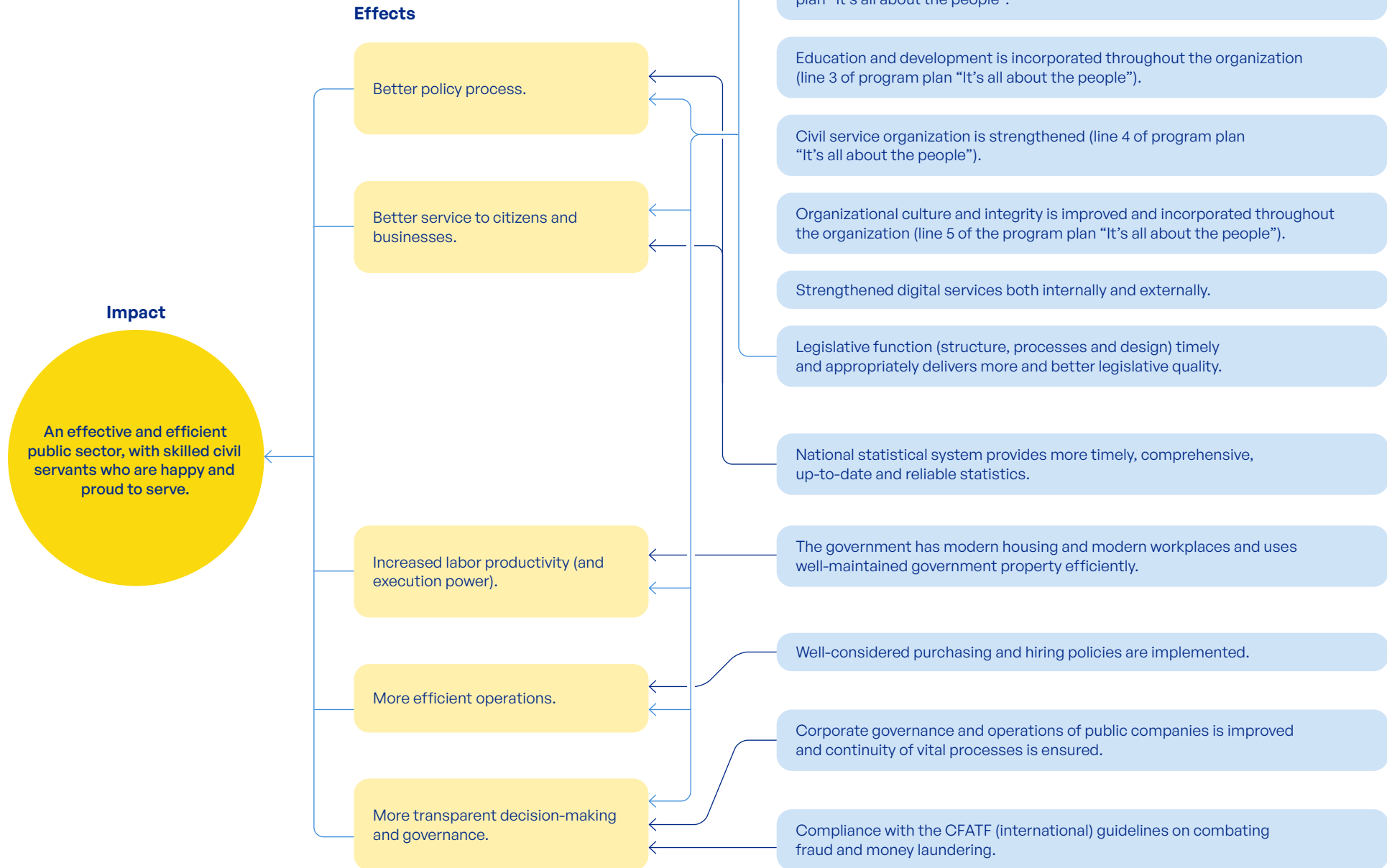
### 2023

- ICT Incident management process implemented.
- ICT Service request process implemented.
- Software License strategy implemented.
- Employee Satisfaction and Exit survey conducted.
- Management training Sint Maarten Government conducted.
- Review of legislation Sint Maarten conducted.







### 2024










- Subsidy granted to connect legal department to legal databases and literature.
- Reviewed and set up processes within the IT department.
- Adopted plan of approach 'Rivet the ICT department'.
- Digital legal information systems have been made accessible.
- Peer review conducted at the Department of Statistics (STAT).
- Lists drafted of government buildings (owned and rented).

# RESULT CHAIN









# RESULTS

Planned	Status	Intermediate results & status	Planned realization date	
<b>HR function is strengthened</b> (line 1 of program plan “It’s all about people”).	 Although the plan of approach has experienced some delays in the approval process it has been fully approved and we are now in the implementation phase. The timeline as outlined in the plan is expected to be met.	<b>HR Business partner is implemented, and line managers have assumed their HR responsibilities as part of integral management.</b>	 The plan of approach has been fully approved, enabling the next steps in the implementation phase to proceed. The Terms of Reference for an HR Business Partner expert have been finalized, and the expert will be tasked with this intermediate result.	Q2 2026
		<b>A clear distinction and separation of personnel responsibilities between managers and HR Business partners.</b>	 The plan of approach has been fully approved, enabling the next steps in the implementation phase to proceed. The Terms of Reference for an HR Business Partner expert have been finalized, and the expert will be tasked with this intermediate result.	Q2 2026
		<b>A training program is developed for existing and incoming P-consultants and P-employees. The same goes for line managers.</b>	 The plan of approach has been fully approved, enabling the next steps in the implementation phase to proceed. The Terms of Reference for an HR Business Partner expert have been finalized, and the expert will be tasked with this intermediate result.	Q2 2026
		<b>Work processes are completed, updated (descriptions), and implemented.</b>	 The plan of approach has been fully approved, enabling the next steps in the implementation phase to proceed. The Terms of Reference for an HR Business Partner expert have been finalized, and the expert will be tasked with this intermediate result.	Q2 2026
		<b>eHRM consisting of a Personnel Information System (PIS); Microsoft Dynamics HR, including a digitalized HR advisory process; and AIMS, Including an Employee Self-service Portal (ESP), have been implemented.</b>	 The plan of approach has been fully approved, enabling the next steps in the implementation phase to proceed. The Terms of Reference for an HR Business Partner expert have been finalized, and the expert will be tasked with this intermediate result.	Q2 2026






Planned	Status	Intermediate results & status		Planned realization date
<b>Strategic human resource management is implemented</b> (line 2 of program plan "It's all about people").	 -	<b>A set-up mobility and career center.</b>	 -	Q2 2026
		<b>HR communication and promotion is incorporated in the organization.</b>	 -	Q4 2025
<b>Education and development is incorporated throughout the organization</b> (line 3 of program plan "It's all about people").	 The plan of approach to set up a Government Training Center (GTC) is still under review. New insights have led to requests for change that will be incorporated leading up to the final version of the plan.	<b>A set-up Government Training Center.</b>	 Plan of approach is currently being finalized.	Q2 2026
		<b>A revamped HR cycle is in place.</b>	 Plan of approach is currently being finalized.	Q1 2026
<b>Civil service organization is strengthened</b> (line 4 of program plan "It's all about people").	 -	<b>An effective governance structure is in effect.</b>	 A quick scan was conducted on the top structure of Government. No follow-up was scheduled.  An additional project file will be drafted to include an assessment of the civil service followed by the drafting of revised function books for all Ministries.  Waiting for plan of approach.	Q1 2026
		<b>Revised function books for every ministry.</b>	 -	Q1 2026

Planned	Status	Intermediate results & status		Planned realization date
<b>Organizational culture and integrity is improved and incorporated throughout the organization</b> <i>(line 5 of program plan “It’s all about people”).</i>	 An advice to establish the Employee Engagement Council (EEC) through a Ministerial Decree (MB) is waiting for approval by the CoM. An additional project file will be drafted to include a training program for the EEC and a second employee satisfaction survey in 2026.	<b>An effectively functioning Employee Engagement Council.</b>	 A proposal to establish the Employee Engagement Council (EEC) through a Ministerial Decree (MB) is awaiting approval by the Council of Ministers (CoM). Additionally, a project file will be prepared to include a training program for EEC members and a second employee satisfaction survey in 2026.	Q4 2025
		<b>Integrity is incorporated as an effective and integral part of the organization.</b>	 -	Q4 2026
		<b>A set of shared values is adopted and internalized by the organization.</b>	 -	Q4 2026
<b>Strengthened digital services both internally and externally.</b>	 Activities are mostly on track and preparations are made for anchoring the preconditions to secure all progress made in the revamping IT project.	<b>Published IT department function book.</b>	 The function book has not been published but has been fully approved.	Q2 2025
		<b>Reviewed and set up processes within the IT department (Output 6 plan of approach).</b>	 The processes within the department have been reviewed and set up.	Q3 2024
		<b>Selected suitable candidates.</b>	 Three candidates have been selected and are awaiting start date.	Q3 2024
		<b>Delivery of the first progress report for 2024.</b>	 The progress report has been received in addition to continues conversations on the progress.	Q2 2024






Planned	Status	Intermediate results & status		Planned realization date
		<b>Finalize project review</b>	 <p>The evaluation of the Revamping Project has been completed. The final report is currently being prepared and will be shared shortly.</p>	Q1 2025
		<b>Drafted the plan of approach 'Rivet the ICT department'.</b>	 <p>The project 'Rivet the ICT Department' is about anchoring the preconditions to secure all progress made in the revamping project is secured.</p> <p>The formalization of the function book is a prerequisite to support the organizational change in the IT department of Sint Maarten. The process of finalizing the function book stated 2022. But to date, the function book is not formally in place and has now become a major prerequisite for further organizational improvements in the IT department. Without the formalization of the function book before end of 2024, the project Rivet the IT department can and will not start.</p> <p>Another prerequisite is that the SXM IT budget for 2025 and 2026 must cover the three new hires and the replacement of current staff in the roles of the new function book and the SXM IT budget for 2026 must cover the operational manager that will be newly hired in 2024.</p>	Q3 2024
		<b>Adopted plan of approach 'Rivet the ICT department'.</b>	 <p>Wait for plan of approach (previous step).</p>	Q4 2024
		<b>First version of a service book is published.</b>	 <p>This action is part of the Rivet activities, aimed at anchoring all previous efforts. The project started Jan 1st 2025 and is on track.</p>	Q3 2025
		<b>Awareness campaign cyber security is finished.</b>	 <p>This action is part of the Rivet activities, aimed at anchoring all previous efforts. The project started Jan 1st 2025 and is on track.</p>	Q3 2025
		<b>Curriculum to support employee maturity is published.</b>	 <p>This action is part of the Rivet activities, aimed at anchoring all previous efforts. The project started Jan 1st 2025 and is on track.</p>	Q4 2025

Planned	Status	Intermediate results & status		Planned realization date
<b>Legislative function (structure, processes and design) timely and appropriately delivers more and better legislative quality.</b>	⌚ Not on schedule. Preparation of ToR and request for financial contribution takes longer than anticipated.	<b>Access to digital information systems.</b>	✓ The subsidy has been granted; St Maarten can now arrange the necessary subscriptions to legal digital systems.	Q3 2024
		<b>All (consolidated) legislation published.</b>	↗ KOOP (Kennis- en exploitatiecentrum officiële overheid-publicaties) is offering Sint Maarten support with the publication of up-to-date legislation. For now, no assistance from TWO is needed.	Q3 2027
		<b>Legal project manager to support the department head of legislation.</b>	⌚ The legal project manager will help the head of the legal department, with creating a legislation calendar, an education plan, an approach for implementation of the report, etc. Preparations for a subsidy application and the writing of a TOR are going slowly (it's difficult for JZW to make time for this).	Q2 2025
		<b>Up-to-date Draaiboek and Aanwijzingen Regelgeving.</b>	⌚ Draaiboek en Aanwijzingen Regelgeving need to be updated. Preparations for a subsidy application and the writing of a TOR are going slowly (it's difficult for JZW to make time for this).	Q2 2025
<b>National statistical system provides more timely, comprehensive, up-to-date and reliable statistics.</b>	⌚ Personnel changes within the department responsible delayed the progress of this initiative. Meanwhile, the department has been reinforced and progress is expected again.	<b>Conducted peer review at the Department of Statistics (STAT).</b>	✓ Peer review was completed, report and suggestions were given. No follow up with stakeholders done yet.	Q2 2024
		<b>Implemented Department of Statistics Plan of Approach.</b>	⌚ Plan is ongoing with some delays due to personnel changes.	Q1 2025

Planned	Status	Intermediate results & status			Planned realization date
The government has modern housing and modern workplaces and uses well-maintained government property efficiently.	 Despite the challenges and delays encountered, we are now making significant progress and moving in the right direction with the recent arrival of the new department head. This change marks a positive step forward, and we are confident that under their leadership, we will continue to address previous setbacks and drive the project toward its successful completion.	Drafted lists of government buildings (owned and rented).	 The list of government owned buildings is near completion.  The new head of facilities started in July of 2024. He will need time to get fully up to speed and complete the activity.	Q4 2024	
		Validated lists of government buildings (owned and rented).	 The validation of government-owned buildings by Kadaster is nearly complete, while the review of rented buildings is yet to begin. An independent auditor and consultant will verify the list of rented properties.	Q1 2025	
		Establish housing guidelines for Government services.	 A housing policy is being drafted by the Integrity chamber.	Q4 2024	
Well-considered purchasing and hiring policies are implemented	 -	-	- -	-	

Planned	Status	Intermediate results & status	Planned realization date
<b>Corporate governance and operations of public companies is improved and continuity of vital processes is ensured.</b>	<p>! Corporate governance and continuity of vital processes is paramount to a well-functioning government. Progress on this topic is foreseen for the upcoming period.</p> <p>An updated plan of action is being drafted, which includes the actions to be taken to achieve well-functioning corporate governance.</p>	<b>Drafted Development, Operation and Maintenance Agreement (DOMA).</b> <p>! 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 was written by the I-Team, and is on hold. The Airport asked for further legal advice on the structure. This study was conducted by Deloitte and is currently being reviewed by Themis Institute to determine the way forward. This is delaying the DOMA-process. Follow-up of the outcome of this review will be taken into account of the updated plan of action that is being drafted.</p>	Q3 2025
		<b>Established new code and legislation for the airport.</b> <p>! All documents for the legislative trajectory of the Corporate Governance legislation (ordinance and LBHam Code) have been prepared by the I-team. Before decision making by the Council of Ministers can occur, a meeting between the authors of the draft legislation and the Department JZ&amp;W needs to be scheduled for the final amendments. Once decision making by the Council of Ministers which includes the advice from the Council of Advice has been concluded, the draft legislation can be presented to the Parliament for their further handling.</p>	Q3 2025
		<b>Appointed project manager (if it turns out necessary and possible).</b> <p>🕒 The appointment of a project manager is being looked into who will also be involved in the drafting of the continued plan of action. Further discussions are also taking place to strengthen the project team with experts and including efforts on WNT and participation- and dividend policy as they are also part of corporate governance.</p>	Q2 2025
		<b>Developed plan of approach to strengthen corporate governance.</b> <p>🕒 A plan of action for the pending matters is being drafted, which includes the actions to be taken to achieve well-functioning corporate governance.</p>	Q2 2025

Planned	Status	Intermediate results & status		Planned realization date
<b>Compliance with the Caribbean Financial Action Task Force (CFATF), international guidelines on combating fraud and money laundering.</b>	 <p>Caribbean Financial Action Task Force (CFATF) review was conducted in September 2024, results are to be expected in May 2025. Preparations are ongoing but there have been delays in the updating of the FIU registers and updating the legislation. Intensification of deployment on this is planned after the completion of the CFATF evaluation in May 2025. Preparations for the replacement of FIU registries are being made, however, so that this can take place in the 2nd half of 2025.</p>	<b>Implementation of National Risk Assessment (NRA).</b>	 <p>The assessment phase was finalized in December 2023. From January 2024 to July 2024, the report was being discussed and corrected. The draft NRA report is finalized in July 2024, and ready to be submitted to the CoM for adoption. After adoption by the CoM, the NRA report must be published on the website of the government.</p>	Q2 2025
		<b>Plan of approach concerning preparation for CFATF Mutual Evaluation.</b>	 <p>Plan of approach is nearly finalized and ready for approval.</p>	Q2 2025

Theme

# TAXATION



# INTRODUCTION

## Vision

The reforms and measures relating to taxes aim to:  
1) establish a robust tax system with a broad base, which contributes to a fairer distribution of income, stimulation of the economy and feasibility and controllability by the Tax Office, 2) establish an adequately organized tax authority.

## Coherence

This theme of the Country Reform Package aligns with National Development Vision theme 3 (A safe, secured, decisive and independent nation), goals 22 and 23. It further contributes to the implementation of Sustainable Development Goals 10 (Reduce inequality within and among countries), 16 (Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels), and 17 (Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development).

## Owner

Ministry of Finance.

## Completed intermediate results

### 2023

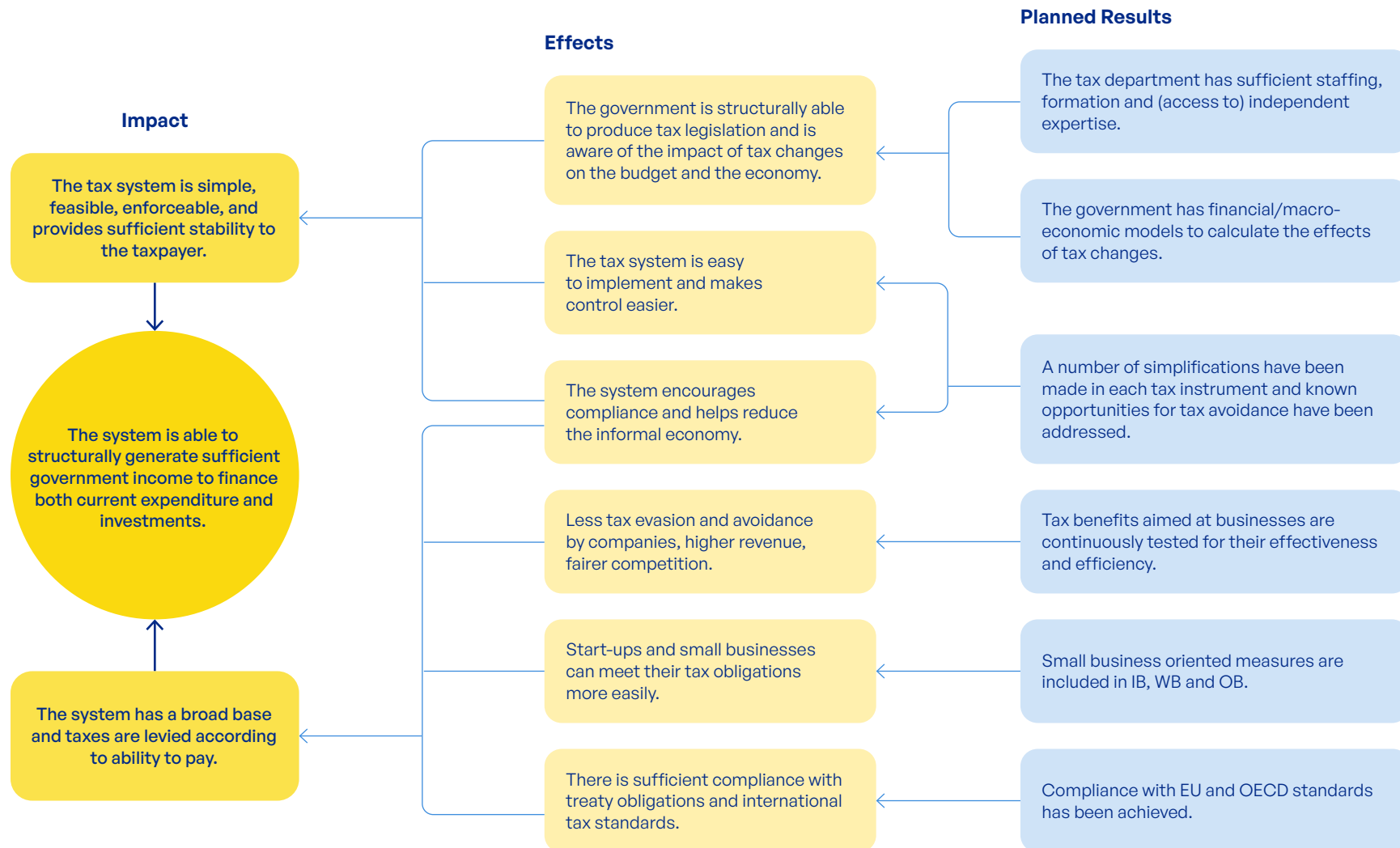
- Capacity problem at the Inspectorate alleviated by audits carried out by the Internal Revenue Service (SBAB).

### 2024

- “Position paper” tax review agenda adopted by minister and presented to parliament.
- “Quick wins” file clean-up and elimination of implementation backlogs at Tax Administration implemented.
- Project Management Team “transformation tax administration” installed and launched.
- Procurement process of new ICT completed.
- Draft Tax Arrangement Netherlands - St. Maarten completed and on its way to parliaments for approval.

# RESULT CHAIN 1

Reform of the tax system





# RESULTS 1

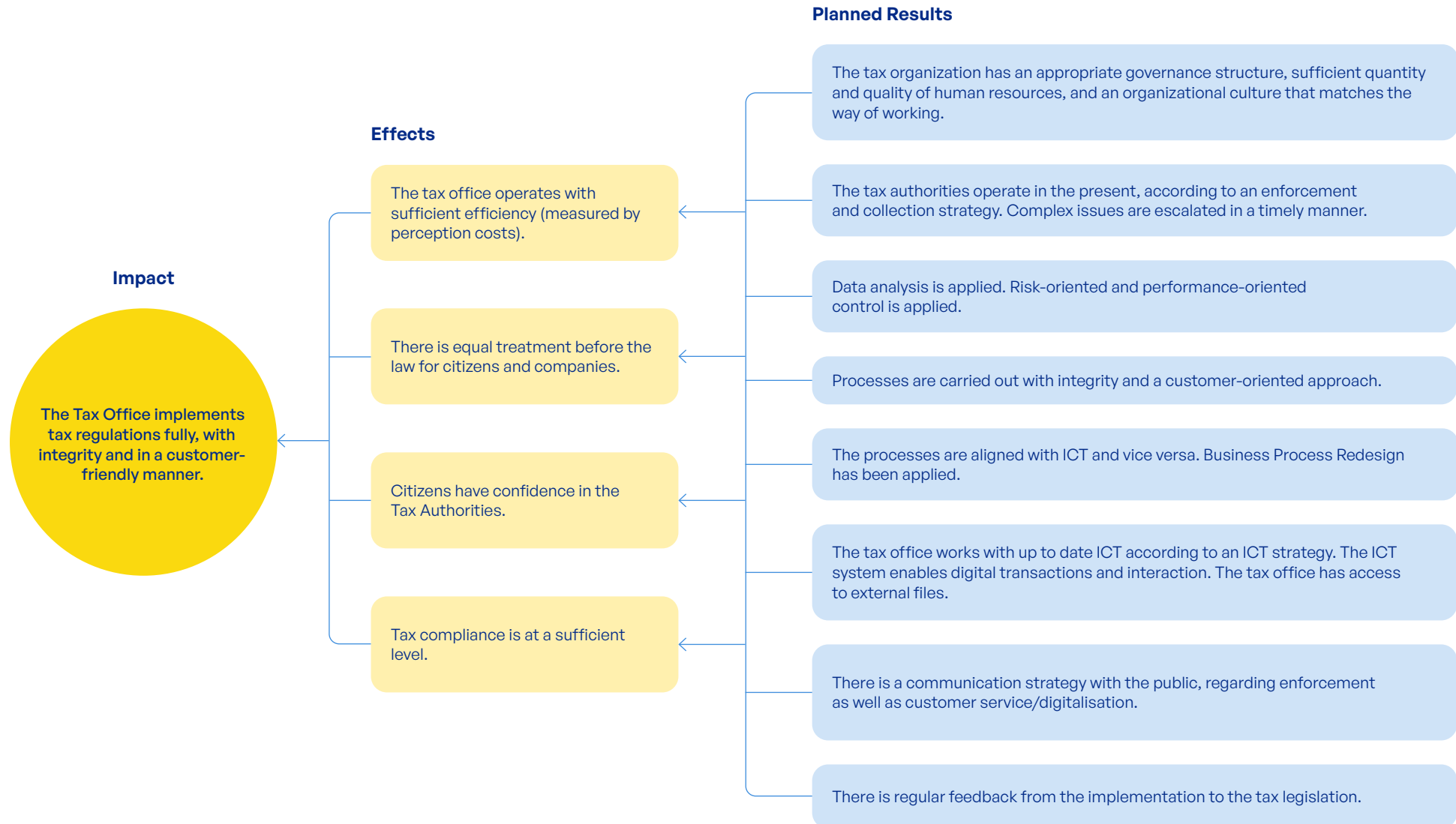
Reform of the tax system

Planned	Status	Intermediate results & status		Planned realization date
<b>The fiscal affairs department has sufficient staffing, formation and (access to) independent expertise.</b>	●●● Fiscal affairs department capacity will be addressed at a later stage.	-	-	-
<b>The government has financial/ macroeconomic models to calculate the effects of tax changes.</b>	●●● Current tax financial modelling needs are being outsourced. Local capacity building will be addressed at a later stage.	-	-	-
<b>A number of simplifications have been made in each tax instrument and known opportunities for tax avoidance have been addressed.</b>	🕒 Some revisions are on course for parliament, a position paper containing important reforms suffered delay.	<b>The tax reform framework (position paper) package of legislation is adopted.</b>	🕒 A position paper consisting of a number of tax reform measures was originally drafted in 2023. This paper is being evaluated by the new government for further handling.	Q2 2025
		<b>Law to eliminate outdated legislation (Landsverordening belastinghervorming fase 1) is adopted.</b>	↗ This law seeks to repair a number of outdated pieces of tax legislation and a number of loopholes.	Q2 2025
		<b>Revision of the General National Ordinance National Taxes (Algemene landsverordening landsbelastingen, ALL) is adopted.</b>	↗ The ALL (Landsverordening herziening formeel belastingrecht) defines the formal tax legislation, the rules by which all taxes are levied. A number of modernisations are needed.	Q2 2025

Planned	Status	Intermediate results & status		Planned realization date
<b>Tax benefits aimed at businesses are continuously tested for their effectiveness and efficiency.</b>	🕒 Analysis and decision making takes longer than anticipated.	<b>Law to eliminate outdated legislation (Landsverordening belastinghervorming fase 1) is adopted.</b>	🕒 Further analysis and discussion on tax holiday legislation need to be conducted after which decisions can be made. This takes longer than initially anticipated.	Q2 2025
<b>Small business oriented measures are included in IB, WB and OB.</b>	... This result will be addressed at a later stage.	-	-	-
<b>Compliance with EU and OECD standards has been achieved.</b>	↗ Tax Regulation Sint Maarten - Netherlands is in final stages.	<b>Adoption and publication Belastingregeling Nederland-Sint Maarten.</b>	Cooperation between Sint Maarten and the Netherlands on the draft law is in its final stages.	Q4 2025







# RESULT CHAIN 2

Reform of the tax authority



# RESULTS 2

Reform of the tax authority

Planned	Status	Intermediate results & status		Planned realization date
<b>The tax organization has an appropriate governance structure, sufficient quantity and quality of human resources, and an organizational culture that matches the way of working.</b>	 On schedule.	<b>Transformation project. Program governance, planning, budgeting, resourcing approved.</b>	 <ul style="list-style-type: none"> <li>• Program governance structure has been established.</li> <li>• Program planning and budgeting is ongoing, connected to ICT procurement.</li> <li>• Program resourcing takes place in accordance with planning and funding options.</li> </ul>	Q2 2025
		<b>A framework for the Tax Administration's new legal and governance structure has been established.</b>	 Expertise is being sourced to research and provide motivated recommendations for a legal and governance structure that fits the needs of a Tax Authority in government structure of Sint Maarten.	Q1 2026
		<b>An updated function book for the immediate needs.</b>	 Though new ICT will bring personnel efficiencies, additional FTEs is required to manage the workload of the growing population and economy currently vacant or being filled by temp workers. This will allow government to budget for and hire additional FTEs. HR expertise is being sourced to support.	Q4 2025
		<b>A revised organizational structure for the future organization has been established.</b>	 With the legal structure, tax legislation is revised, and clear indication of the impact of new ICT on the processes and activities of the Tax administration, the organizational structure and function book will be revised with a supportive recruitment strategy. The organizational structure and function book will be revised to its definitive form, after the legal structure and the impact of new ICT have become clear. Activities will start Q1 2026.	Q1 2027
		<b>A new organizational culture has been established, training has taken place.</b>	 Sourcing expertise to train Tax administration employees and management to understand the desired culture and their role therein, will start mid-2025.	Q4 2025

Planned	Status	Intermediate results & status		Planned realization date
The tax authorities operate in the present, according to an enforcement and collection strategy. Complex issues are escalated in a timely manner.	↑ On schedule.	Quick wins phase 1. Backlogs, audits, objections.	↑ Quick wins backlog clearance and audit and objections support have been extended through Q4 2025. The focus of the project has shifted to using temp workers to avoid new backlogs in manual activities. 60 tax audits by SBAB have been finalized.	Q4 2025
Data analysis is applied. Risk-oriented and performance-oriented control is applied.	↑ On schedule.	Transformation project - Business process redesign.	... Process improvements are being identified and will be implemented in a phased manner based on priorities determined in collaboration with the Tax Administration.	Q2 2026
		Risk management training has taken place at relevant levels.	... Training will start mid 2025.	Q4 2025
	... -	Risk management strategy and policy have been implemented.	... Activities will start in Q3 2025.	Q2 2026
Processes are carried out with integrity and a customer-oriented approach.	↑ On schedule.	Employees have been coached in a customer-oriented mindset.	... Coaching of Tax administration employees and management to understand and adopt a customer oriented mindset will start mid 2025.	Q4 2025
The processes are aligned with ICT and vice versa. Business Process Redesign has been applied.	... -	Desired status (SOLL) business processes that include the new ICT are implemented.	... The activities to outline the desired business processes will start in Q1 2026, aligned with the new ICT system, starting once the ICT supplier is known.	Q4 2029

Planned	Status	Intermediate results & status		Planned realization date
The tax office works with up to date ICT according to an ICT strategy. The ICT system enables digital transactions and interaction. The tax office has access to external files.	🕒 Procurement of new ICT system suffered delay. Intermediate improvements are being executed.	Intermediate ICT improvements (IST+) have been identified and implemented.	⬆ Includes online filing and automated assessment of income tax returns, automated processing of digital returns. Preparation is possible before new ICT is available and is on schedule.	Q1 2026
		New ICT systems are implemented.	🕒 Activities will start in Q3 2025 with the cleansing of the data and preparation of business requirements.	Q4 2029
		Transformation project - ICT implementation.	🕒 As a result of the judgment of the last court case, the re-tendering for the new ICT has is currently in progress. Deadline has been moved to start of 2026.	Q1 2026
There is a communication strategy with the public, regarding enforcement as well as customer service/digitalisation.	... -	A communication strategy has been established and implemented.	... Information campaign for online filing of income taxes is planned; further campaigns throughout the program.	Q4 2029
		Customer-oriented taxpayer services implemented.	... Identify necessary service improvements and create training plan; identify possible improvements pre-ICT procurement.	Q4 2026
There is regular feedback from the implementation to the tax legislation.	... This regular feedback will be addressed in a later stage of the transformation process.	-	-	-

Theme

# LABOUR MARKET AND SOCIAL SECURITY



# INTRODUCTION

## Vision

The reforms and measures related to socio-economic matters will result in a resilient, dynamic labor market that is further supported by an affordable and robust social security system that assists those in need.

## Coherence

This theme of the Country Reform Package aligns with National Development Vision Theme 2 (A strong and resilient economy) and goals 10 and 14. It further contributes to the implementation of Sustainable Development Goals 1 (End poverty in all its forms everywhere) and 8 (Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all).

## Owner

Ministry of Public Health, Social Development and Labor.

## Completed intermediate results

### 2022

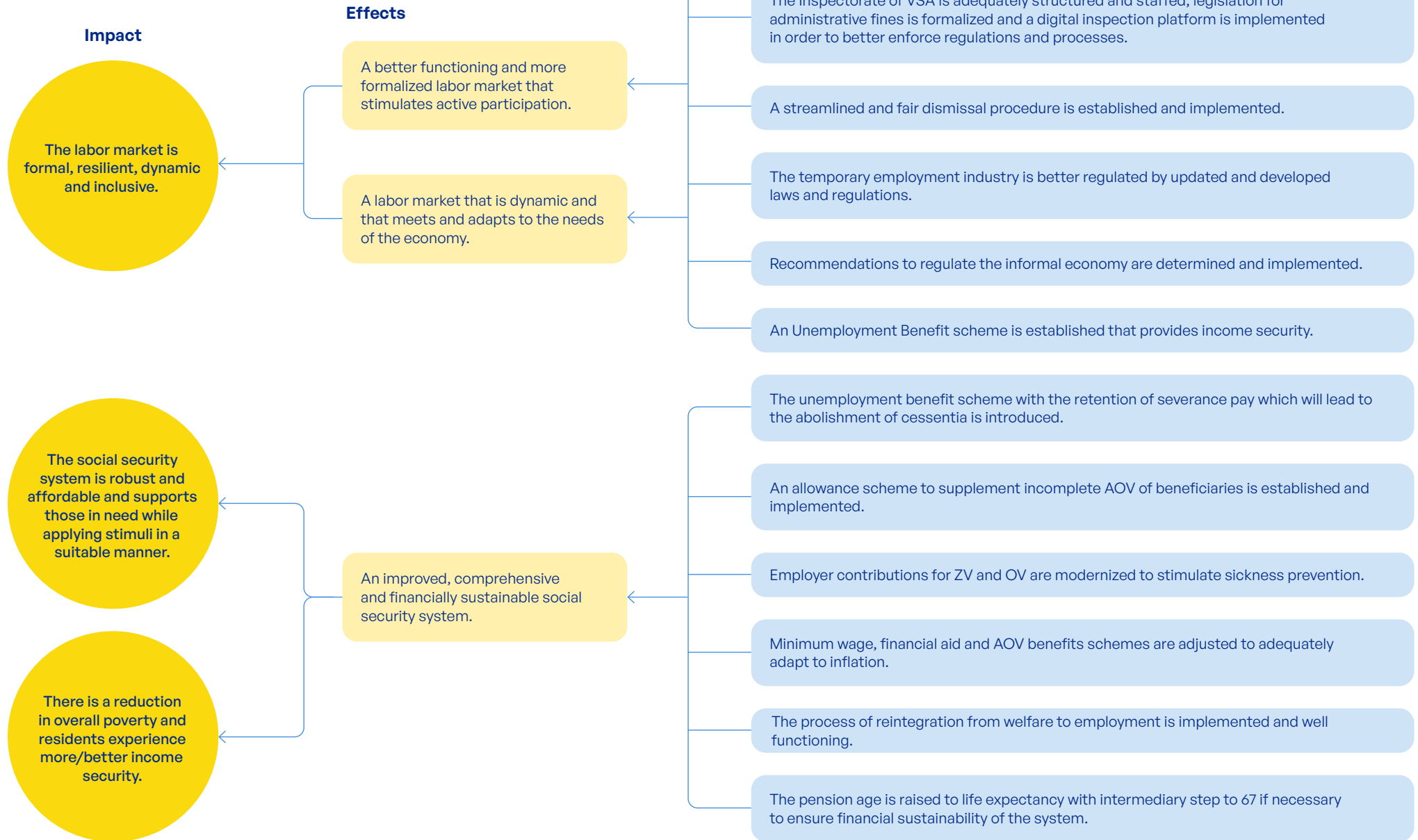
- Integrated analysis of current labor market policies, laws and regulations conducted.
- Examination of the sustainability of the social security system conducted.

### 2024



- An Integral socio-economic reform agenda (implementation plan) to prioritize, outline and plan the improvements reforms identified in the Labour Market and Social Security studies, addressing the informal economy and the raising of the pension age has been established.



# RESULT CHAIN



# RESULTS

Planned	Status	Intermediate results & status		Planned realization date
The application procedures for employment and residence permits are streamlined.	 This measure is in progress.	<b>An Integral socio-economic reform agenda (implementation plan) to prioritize, outline and plan the improvements reforms identified in the Labour Market and Social Security studies, addressing the informal economy and the raising of the pension age.</b>	✓ The integrated socio-economic reform agenda, along with an implementation plan for prioritized reforms, was completed in December 2024. This reform has been prioritized.	Q4 2024
		<b>Recommendations from the pilot project conducted by the taskforce in 2023 to streamline the foreign worker hiring process have been implemented.</b>	 Currently sourcing implementation partners to support the Ministries of VSA and Justice with improving public communication and information about the immigration procedures, aligning the timelines of the processes (LTU and LAV), and incorporating immigration jurisprudence decisions into the process.	Q2 2026
		<b>A design to address the multi-ministerial improvements at JUS, VSA, TEATT, ICT, and P&amp;O has been established.</b>	 Once the initial recommendations are tackled, the project team will use additional information gathered to develop a plan to tackle the more complex improvements. These include increasing staffing, investment in ICT, one-stop-shop for work and residence permits.	Q2 2026
		<b>The multi-ministerial improvements at JUS, VSA, TEATT, ICT, and P&amp;O have been implemented.</b>	... Once the plan is approved, execution thereof jointly with the relevant ministries and departments with the involvement of employer organizations.	Q1 2027

Planned	Status	Intermediate results & status		Planned realization date
<b>The Inspectorate of VSA is adequately structured and staffed, legislation for administrative fines is formalized and a digital inspection platform is implemented in order to better enforce regulations and processes.</b>	 The continuation of the legislative approval processes delayed due to the lack of legal technical assistance.	<b>Finalized law on administrative enforcement.</b>	 The ministry of VSA is awaiting the realization of the 'nader rapport' by JUS to finalize the national decrees to enact the law within the ministry of VSA. The delay is due to lack of capacity. Additionally, the ministry will proceed with an inventory of laws affected by the revisions, and then those laws have to be adjusted accordingly. Due date has been adjusted.	Q1 2026
	 This project is in progress and should be completed in accordance to the timeline.	<b>Digital inspection platform that consist of an internal process application and an external field application that can be accessed through mobile devices with a new target date.</b>	 VSA has completed their part in this project. ICT department (AZ) is currently in lead working with the IT developer. Activities are on schedule and are aimed to be completed by the first half of 2025.	Q2 2025
		<b>Implementation and enforcement of the administrative law.</b>	 When the legislation on administrative enforcement is revised, then the national decrees of IVSA to impose fines in the event of illegal employment can be enacted. Timeline has been adjusted.	Q2 2026
<b>A streamlined and fair dismissal procedure is established and implemented.</b>	 This initiative is in progress.	<b>An Integral socio-economic reform agenda (implementation plan) to prioritize, outline and plan the improvements reforms identified in the Labour Market and Social Security studies, addressing the informal economy and the raising of the pension age.</b>	 The integrated socio-economic reform agenda, along with an implementation plan for prioritized reforms, was completed in December 2024. This reform has been prioritized.	Q4 2024
		<b>Dismissal committee re-activated with communication campaign.</b>	 The department of Labor has already started with the appointment of persons to the committee. Communication expertise will be sourced to support with the information campaign to ensure persons are aware of the procedures.	Q4 2025
		<b>Draft legislation with revisions to improve dismissal procedure completed.</b>	 Technical assistance (legal) will be sourced to review and revise the legislation in consultation with social partners.	Q4 2025

Planned	Status	Intermediate results & status		Planned realization date
		<b>Revised legislation to improve dismissal procedures approved and established.</b>	 The draft legislation will go through the legislative approval process of JZW, CoM, SER, Council of Advice and Parliament.	Q3 2026
		<b>Revised legislation to improve dismissal procedures with related communication implemented.</b>	 When the legislation is approved, it will be implemented with the support of a communication expertise to support with the information campaign.	Q1 2027
<b>The temporary employment industry is better regulated by updated and developed laws and regulations, etc.</b>	 This initiative is in progress.	<b>An Integral socio-economic reform agenda (implementation plan) to prioritize, outline and plan the improvements reforms identified in the Labour Market and Social Security studies, addressing the informal economy and the raising of the pension age.</b>	 The integrated socio-economic reform agenda, along with an implementation plan for prioritized reforms, was completed in December 2024.	Q4 2024
		<b>Study on temporary employment agencies resulting in recommendations for legislative adjustments (Q3-2025).</b>	 Researchers to perform study have been engaged and the project has commenced.	Q3 2025
		<b>Updated Law on temporary employment agencies (2026).</b>	 With the recommendation for legislative adjustments, legislative lawyers will be engaged to update the laws and have them established.	Q2 2026
<b>Recommendations to regulate the informal economy are determined and implemented.</b>	 This initiative requires further discussions with the TWO Management.	<b>An Integral socio-economic reform agenda (implementation plan) to prioritize, outline and plan the improvements reforms identified in the Labour Market and Social Security studies, addressing the informal economy and the raising of the pension age.</b>	 The definition and scope of the informal economy, as outlined in the Country Packages, have not yet been established. While the identified reforms address certain aspects of the informal economy, the first step must be to define it and determine its scope within the context of Sint Maarten. Due to other priorities and resource constraints, this issue will not be directly addressed in the near future.	Q4 2024

Planned	Status	Intermediate results & status		Planned realization date
<b>An unemployment benefit scheme is established that provides income security.</b>	 The next step of this initiative are being structured.	<b>An Integral socio-economic reform agenda (implementation plan) to prioritize, outline and plan the improvements reforms identified in the Labour Market and Social Security studies, addressing the informal economy and the raising of the pension age.</b>	✓ The integrated socio-economic reform agenda, along with an implementation plan for prioritized reforms, was completed in December 2024. This reform has been prioritized.	Q4 2024
		<b>Parameters for unemployment benefit scheme designed in consultation with social partners and legislation prepared.</b>	 A project manager, econometric expert and legislative lawyer will be sourced to support with the development of the unemployment benefit scheme.	Q3 2026
		<b>Legislation for unemployment benefit scheme approved and established.</b>	... Once the legislation has been drafted in consultation with social partners, it will be submitted for formal legislative approval.	Q2 2027
		<b>Unemployment benefit fund set up and scheme implemented by implementation agency.</b>	... While the legislation is going through the approval process, the implementation agency will collaborate with the government to establish the fund, operations, and communication strategies needed to implement the scheme. Once the legislation is approved and the setup is complete, the unemployment benefit scheme will be launched.	Q4 2028
<b>The unemployment benefit scheme with the retention of severance pay which will lead to the abolishment of cessantia is introduced.</b>	 The next step of this initiative are being structured.	<b>An Integral socio-economic reform agenda (implementation plan) to prioritize, outline and plan the improvements reforms identified in the Labour Market and Social Security studies, addressing the informal economy and the raising of the pension age.</b>	✓ The integrated socio-economic reform agenda, along with an implementation plan for prioritized reforms, was completed in December 2024. This reform has been prioritized as part of the unemployment benefit scheme.	Q4 2024

Planned	Status	Intermediate results & status		Planned realization date
An allowance scheme to supplement incomplete AOV of beneficiaries is established and implemented.	⌚ Despite the delay the timeline has been adjusted to allow more time for the legislative process.	An Integral socio-economic reform agenda (implementation plan) to prioritize, outline and plan the improvements reforms identified in the Labour Market and Social Security studies, addressing the informal economy and the raising of the pension age.	✓ The integrated socio-economic reform agenda, along with an implementation plan for prioritized reforms, was completed in December 2024. This reform has been prioritized.	Q4 2024
		Regulations (Lbham) to increase financial aid and remove the maximum cap for pensioners established & implemented.	⌚ This measure was prioritized as part of the integrated socio-economic reform agenda with implementation plan of prioritized reforms was completed in December 2024. The Ministry will proceed with the legislative changes. Timeline has been adjusted.	Q4 2025
Employer contributions for ZV and OV are modernized to stimulate sickness prevention.	... This initiative was not prioritized as part of the implementation reform agenda.	An Integral socio-economic reform agenda (implementation plan) to prioritize, outline and plan the improvements reforms identified in the Labour Market and Social Security studies, addressing the informal economy and the raising of the pension age.	✓ The integrated socio-economic reform agenda, along with an implementation plan for prioritized reforms, was completed in December 2024. However, this particular reform was not prioritized. As a result, this reform will not be pursued in the coming years.	Q4 2024
Minimum wage, financial aid and AOV benefits schemes are adjusted to adequately adapt to inflation.	⬆ The Plan of Action is in the process of being pre-approved.	Legislation (national ordinance) for adjustment financial aid that includes automatic indexation established.	⬆ The updated legislation for financial aid will include automatic indexation linked to inflation. Legal assistance is being sourced to support.	Q2 2026
	This initiative is in progress.	An Integral socio-economic reform agenda (implementation plan) to prioritize, outline and plan the improvements reforms identified in the Labour Market and Social Security studies, addressing the informal economy and the raising of the pension age.	✓ The integrated socio-economic reform agenda, along with an implementation plan for prioritized reforms, was completed in December 2024. This reform has been prioritized.	Q4 2024

Planned	Status	Intermediate results & status		Planned realization date
<b>The process of reintegration from welfare to employment is implemented and well functioning.</b>	... This initiative was not prioritized as part of the implementation reform agenda.	<b>An Integral socio-economic reform agenda (implementation plan) to prioritize, outline and plan the improvements reforms identified in the Labour Market and Social Security studies, addressing the informal economy and the raising of the pension age.</b>	✓ The integrated socio-economic reform agenda, along with an implementation plan for prioritized reforms, was completed in December 2024. However, this particular reform was not prioritized. Aspects of this reform are being implemented by the ministry of VSA and will be tackled in the unemployment benefit scheme.	Q4 2024
<b>The pension age is raised to life expectancy with intermediary step to 67 if necessary to ensure financial sustainability of the system.</b>	↗ The Plan of Action is in the process of being pre-approved.	<b>An Integral socio-economic reform agenda (implementation plan) to prioritize, outline and plan the improvements reforms identified in the Labour Market and Social Security studies, addressing the informal economy and the raising of the pension age.</b>	✓ The integrated socio-economic reform agenda, along with an implementation plan for prioritized reforms, was completed in December 2024. This reform has been prioritized.	Q4 2024
		<b>The statistical basis and policy on indexation is designed in consultation with social partners and legislation is prepared.</b>	↗ A project manager, statistics expert and legislative lawyer will be sourced to support with the development of the basis for life expectancy and the policy of indexation.	Q4 2026
		<b>Legislation for automatic indexation of AOV age to life expectancy is approved and established.</b>	... Once the legislation has been drafted in consultation with social partners, it will be submitted for formal legislative approval, and then established once approved.	Q4 2027
<b>Insight into poverty line and social minimum as input for improved policy-making and evaluation of the effectiveness of reforms.</b>	↗ This initiative has recently started.	<b>Study on poverty line and social minimum income completed.</b>	↗ The Ministry is gathering existing data from previous studies and defining the research questions.	Q2 2026

Theme

# ECONOMY





# INTRODUCTION

## Vision

The reforms and measures related to the economy aim to achieve a resilient, dynamic and resilient economy.

## Coherence

This theme of the Country Reform Package aligns with national Development Vision theme 2 (A strong and resilient economy) goals 10, 11, 12, 13, 14, 15 . It further contributes to the implementation of Sustainable Development Goals 8 (Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all), 9 and 11.

## Owner

Ministry of Tourism, Economic Affairs, Transport and Telecommunication, Ministry of Public Housing, Spatial Planning, Environment and Infrastructure.

## Completed intermediate results

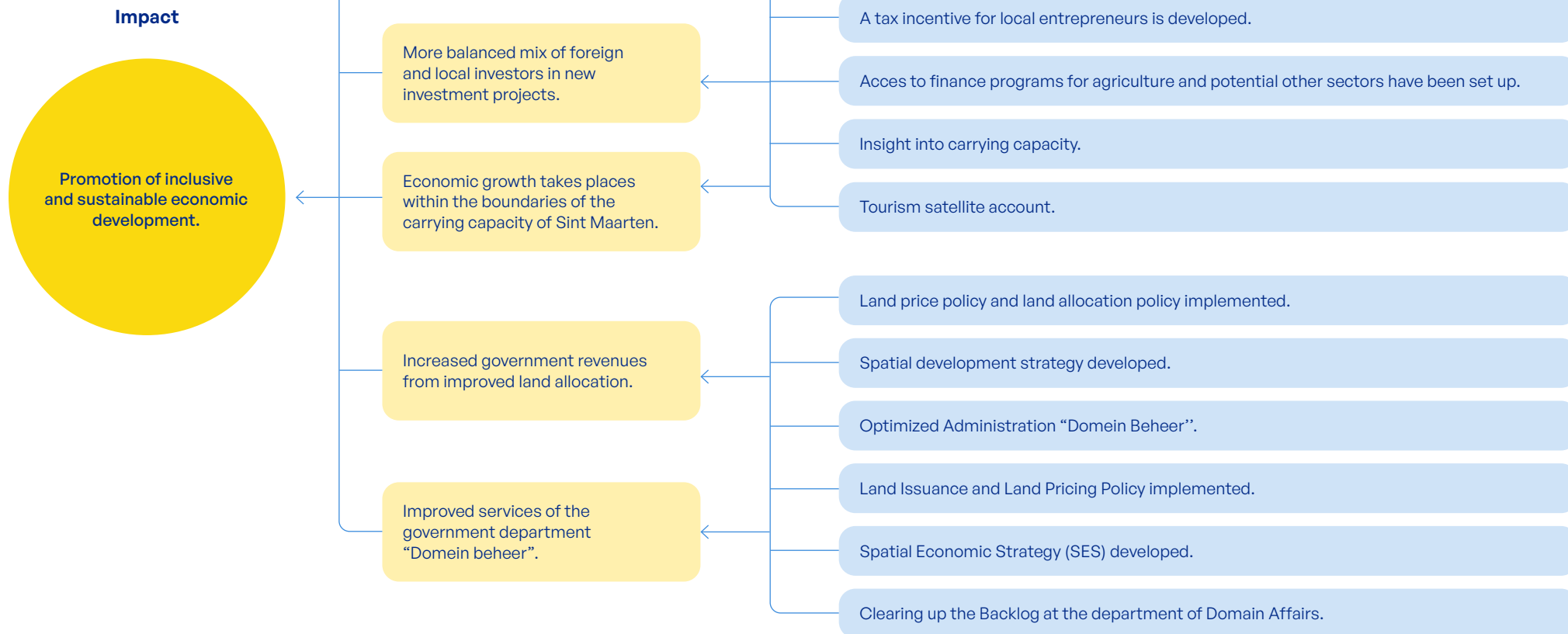
### 2022

- Conducted research on the investment climate and encouraging entrepreneurship in St. Maarten.
- Improved access of Inspectorate Public Health, Social Affairs and Labor (IVSA) to business information in the Customer Relationship Management (CRM) system. IVSA can now function more efficiently with direct access to labor department information.







### 2024



- Draft administrative enforcement legislation completed and in the approval process.





# RESULT CHAIN



# RESULTS

Planned	Status	Intermediate results & status		Planned realization date
<b>All licence and permit procedures of TEATT have been centralised and digitalised.</b>	 The execution party has commenced with the assignment.	<b>Updated Liscence and Permit Ordinance.</b>	 The first stakeholder meetings have taken place and the execution workplan has been presented to the stakeholders.	Q1 2027
		<b>Request for subsidy to hire Project managers to complete and execute the workplan and or program plan.</b>	 Awaiting TWO's approval for funding.	Q2 2025
<b>Clear online process overview for starting entrepreneurs.</b>	... Despite the delay discussions has commenced between the Ministry of Teatt, Legal department and the Chamber of Commerce to digitalize and centralize all licensing procedure of TEATT and digitalize the tax payment.	<b>Request for subsidy to hire Project managers to complete and execute the workplan and or program plan.</b>	... Discussions are being held to indicate the exact dates for when this project can start. Awaiting TWO 'approval for funding.	Q2 2025
<b>Business incubator(s) realised.</b>	... Due to the lack of capacity this project has not been prioritized however preliminary discussions have begun.	<b>Request for subsidy to hire Project managers to complete and execute the workplan and or program plan.</b>	 Awaiting TWO's approval for funding.	Q2 2025
<b>Start-up / scale-up policy.</b>	 Discussions are being held withing the Ministry of TEATT regarding the set up of a red tape research and access to finance for entrepreneurs instead of loan programs.	<b>Assistance for entrepreneurs to access financial instruments beyond loans and research the economic impact of government red tape.</b>	 Awaiting the decision of the Minister to commence addressing the red tape within TEATT and the economic affects.	Q1 2026
			The Terms of Reference for the access to finance evaluations for Small Medium Enterprises (SME) has bee drafted and is awaiting approval in order to be published. In addition RVO has started assessing the RVO financial instruments that are available for Sint Maarten entrepreneurs.	Q1 2026

Planned	Status	Intermediate results & status		Planned realization date
<b>The access to knowledge and skills for entrepreneurs has been increased.</b>	 <p>The Advanced Education Program has been drafted and approved in Q4 2024. The development of the training concept with stakeholders and plan to launch the program in early Q2 2025 is currently taking place.</p>	<b>Advanced education program is drafted and awaiting approval of the Minister.</b>	 <p>Awaiting TWO's approval for funding.</p>	Q2 2025
<b>Access to finance programs for agriculture and potential other sectors have been set up.</b>	 <p>A feasibility study for the Floating Farm was conducted in January 2025 in Sint Maarten. The findings report is expected to be finalized in Q2.</p>	<b>Agriculture scale-up research plan of approach.</b>	 <p>Awaiting the report to assess whether this can be implemented in the Sint Maarten's context. Based on the findings discussions will be held on how this innovative project maybe funded.</p>	Q1 2025
	<p>A pilot program is estimated to begin in May 2025 as a result of the Agri-research.</p>	<b>Agriculture scale-up research plan of approach.</b>	 <p>The bidding procedure has begun.</p>	Q4 2026
	<p>Development of the Agri loan instrument has been discussed with the execution party and has been pre-approved by TWO. Further implementation procedures has to be developed and implemented.</p>	<b>Agriculture scale-up research plan of approach.</b>	 <p>The Agri-Academy lectures are being customized for Sint Maarten's context. The launch of this project is expected in Q2 -Q3 2025, dependent on funding.</p>	Q2 2025
<b>Insight into carrying capacity.</b>	...	-	-	Q1 2026
<b>Land Issuance and Land Pricing Policy implemented.</b>	 <p>The plan of approach was drafted and approved and is now being implemented.</p>	<b>Organizing Land Administration.</b>	 <p>The ToR for a Project Manager on Land Issuance and Pricing Policy has been published for the third time without any bids. If this final call remains unsuccessful, alternative approaches must be considered. Once hired, the Project Manager will lead the project into the implementation phase, starting with organizing the land administration.</p>	Q4 2025

Planned	Status	Intermediate results & status		Planned realization date
<b>Spatial Economic Strategy (SES) developed.</b>	 <p>The plan of approach was drafted and approved and is now being implemented.</p>	<b>Identify and analyze Key Economic Trends Towards 2040 with a Focus on Spatial Impact.</b>	 <p>The ToR for a Project Manager on the Spatial Economic Strategy has closed, resulting in four bids. The evaluation will begin shortly. Once the selection is finalized, the Project Manager will start by identifying and analyzing key trends towards 2040, focusing on spatial impact.</p>	Q2 2025
<b>Clearing up the Backlog at the department of Domain Affairs.</b>	 <p>The plan of approach was drafted and approved and is now being implemented.</p>	<b>Finalize a plan of approach for backlog clearance including prioritization, digitalization requirements and revenue estimation.</b>	 <p>Multiple bids were received in response to the ToR for clearing the Domain department's backlog. The selection process is underway, and one party will be contracted. The first step in the project's execution is to draft a plan of approach for backlog clearance including prioritization, digitalization requirements and revenue estimation.</p>	Q2 2025

Theme

# HEALTHCARE



# INTRODUCTION

## Vision

The reforms and measures related to care aim to: 1) control and manage COVID-19; 2) ensure the continuity of acute care; 3) organize care efficiently and achieve a robust and affordable health care system.

## Coherence

This theme of the Country Reform Package aligns with National Development Vision theme 1 (A compassionate and United Nations) and goals 6 and 7. It further contributes to the implementation of Sustainable Development Goals 3 (Ensure healthy lives and promote well-being for all at all ages) and 17 (Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development).

## Owner

Ministry of Public Health, Social Development and Labor.

## Completed intermediate results

### 2022

- Pharmacist Information System implemented at all pharmacies.
- Draft Landsverordening (LV) and Landsbesluit houdenden Algemene Maatregelen van Bestuur (LB-Ham) for General Health Insurance completed.
- National clinical protocol developed for primary care management of people at high risk for cardiovascular disease.

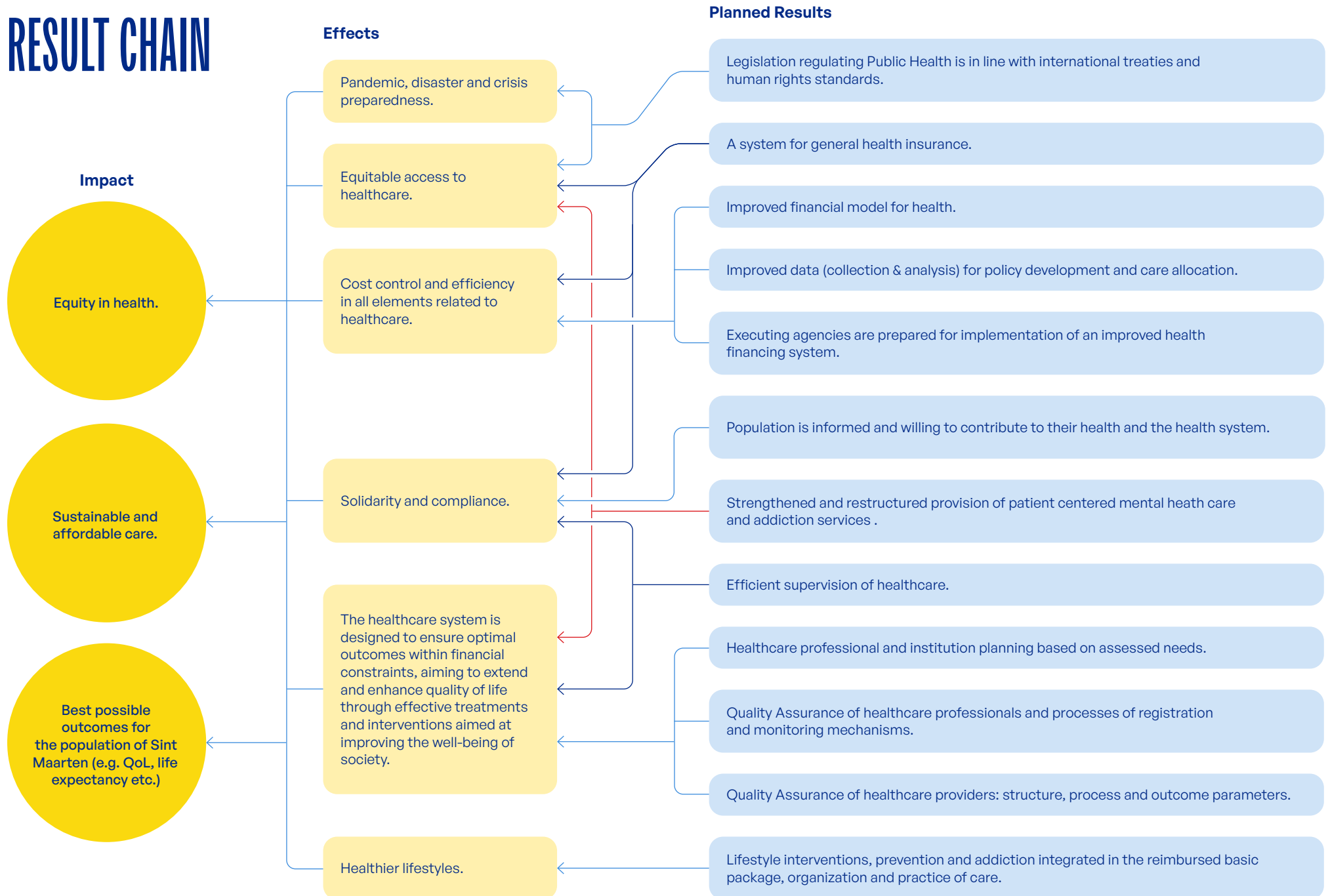
### 2023

- Conducted studies on efficiency (including financing) and effectiveness of health care. The follow-up to these studies, including the financial forecasting model, scenarios for the implementing agency, was incorporated into the draft National Ordinance and National Decree.
- Pharmaceutical Cost Containment Program Law Amendment Phase I: resulted in millions of savings on medication.
- Technical briefings on the LV and LB Ham for General Health Insurance (GHI) for the SER, Public Health Council (RVZ), Advisory Council (RVA), Parliament, Committee of Civil Servants Unions (CCSU), tripartite consultations held.
- Survey of perceptions in community on health care financing, health care reforms and universal health insurance conducted.

### 2024







- GP Information System implemented at 9 practices.







# RESULT CHAIN





# RESULTS

Planned	Status	Intermediate results & status		Planned realization date	
Legislation regulating Public Health is in line with international treaties and human rights standards.		Legislative products for the Public Health and Mental Health Ordinances are being drafted at the Kingdom level with VNG-I support. CoM has approved the initiation of the IVSA POA.	<b>Public Health Ordinance.</b> 	The four countries are working on updating the Public Health Ordinance with a focus on pandemic preparedness. Consultations with different stakeholders are being held to ensure alignment and are taking human rights into consideration.	Q4 2026
			<b>Updated Mental Health Legislation.</b> 	The concept framework law is currently being drafted and it is the intention to develop the mutual arrangement between four countries after the concept framework law has been drafted.	Q4 2026
			<b>Revised Legislation Inspectorate VSA (IVSA).</b> 	ToR for legislative lawyer and other consultant related to this project to be published in Q2 2025.	Q4 2026
A system for general health insurance		The National Ordinance and Decree including memoranda of elucidation for the GHI are in the process of reviews of Advisory Boards since March 2023. The absence of the Board of the Social Economic Council (SER) for more than 1,5 years has caused a serious delay. Parliament approval is needed at least half a year before the introduction of the GHI to allow for sufficient time for the preparations. In the current pace it becomes more and more unlikely that we will meet this deadline.	<b>Approved National Ordinance and Decrees (LV/LB-Ham) for the SAAHA Sustainable Affordable Access to Healthcare Act former GHI.</b> 	The legislative products are currently under review by the Social and Economic Council (SER). The SER Board is managing a backlog of advisory requests following an operational hiatus of approximately 1.5 years. An advisory opinion from SER is anticipated by May 2025. Subsequently, an urgent request for advice will be submitted to the Council of Advice (COA). Once this advice has been received and processed, the legislative products can be submitted to Parliament for approval. At this time, it is not possible to provide a precise timeline for when this will occur. However, it is likely to be after mid-2025, which presents challenges for the preparatory work of the executing organizations.	Q3 2025

Planned	Status	Intermediate results & status	Planned realization date
<b>Improved financial model for health</b>	 <p>The financial model used for the legislative products is based on the October 2022 version. Since then, additional data has become available from subsequent years. Some of the outcomes in the updates following October 2022 raised questions about the underlying assumptions; these have since been resolved. Updated data for 2023 is anticipated to enable refinement of the assumptions and an update of the model.</p>	 <p><b>Updated financial model for health.</b></p> <p>Awaiting data on salaries and incomes from the Ministry of Finance to update the model based on the 2023 data. Also, data on care costs to correct the estimate for the extra costs for uninsured persons who will be enrolled in SAAHA. Once this is done, the model can be updated. The update is expected to be completed by 1 April 2025.</p>	Q1 2025
	<p>Finalization of the report is contingent upon the availability of an updated financial model.</p>	 <p><b>Report on the optimization of health finances.</b></p> <p>An updated version of the financial model is required to prepare the report. Based on the audited figures from SZV, areas for improvement have been identified.</p>	Q1 2025
	<p>Advice from Council of Advice has been incorporated into the legislative product(s) for Pharmaceutical Cost Containment Project (PCCP) phase 2. The further report and the amended draft legislative products have been submitted to Juridische Zaken en Wetgeving (JZ&amp;W) for review.</p>	 <p><b>Legislative Amendments for the Pharmaceutical Cost Containment Program Phase 2.</b></p> <p>Awaiting the review and feedback from Juridische Zaken en Wetgeving (JZ&amp;W) in order to provide the updated legislative products to the Council of Ministers in early Q2 2025.</p>	Q2 2025
<b>Improved data (collection &amp; analysis) for policy development and care allocation.</b>	 <p>Several projects are currently ongoing to improve data collection and analysis.</p>	 <p><b>Implementation of a Health Information Management System.</b></p> <p>The implementation of a health information management system remains on track for completion within Q1 2027.</p>	Q1 2027

Planned	Status	Intermediate results & status	Planned realization date
<b>Executing agencies are prepared for implementation of an improved health financing system.</b>	! Awaiting approval of ordinance and decrees from Parliament. Awaiting approval of ordinance and decrees from Parliament before formal preparation for the implementation is initiated.	<b>Executing organizations are prepared for the implementation of SAAHA.</b> ! Awaiting decision making on the unique identifier and the protocols to be used for data exchange. Implementation of formal changes in preparation for SAAHA are only possible after approval of the ordinance and decrees by Parliament. Delays in the review of the legislation by SER have resulted in delays in this aspect of the project.	Q2 2025
<b>Population is informed and willing to contribute to their health and the health system.</b>	↗ Despite the delay most of the activities for phase one has been achieved, however for full completion awaiting TWO financing approval. Additionally transitioning into the second phase of the SAAHA public awareness campaign requires approval of the ordinance and decrees from parliament.	<b>Public Awareness Campaign on SAAHA.</b> ⌚ The campaign has been split in two. The first is a general part about healthcare financing and solidarity, and the second is a GHI-specific campaign.  The first part is not dependent on the adoption of the law and can therefore be rolled out now. The second part, however, depends on the specific provisions in the final adopted LB-HAM.	Q4 2025
	The awareness campaign for lifestyle, prevention, and addiction prevention will continue after prevention pilot and the mental health strategic plan is implemented.	<b>Public Awareness Campaign for lifestyle interventions, prevention and addiction.</b> ↗ On schedule.	Q4 2025
	This remains on track. Transitioning into the second phase of the SAAHA public awareness campaign requires approval of the ordinance and decrees from parliament. Awareness campaign for lifestyle and prevention to continue after prevention pilot is complete.	<b>Public Awareness Campaign on SAAHA.</b> ⌚ The campaign has been split in two. The first is a general part about healthcare financing and solidarity, and the second is a GHI-specific campaign.  The first part is not dependent on the adoption of the law and can therefore be rolled out now. The second part, however, depends on the specific provisions in the final adopted LB-HAM.	Q4 2025
<b>Strengthened and restructured provision of patient centered mental health care and addiction services.</b>	↗ This project is Integrated with NRPB project , 4 Landen overleg and initiatives locally.	<b>Execution of the Mental National Health Strategic Plan.</b> ↗ On schedule.	Q3 2025

Planned	Status	Intermediate results & status	Planned realization date
<b>Efficient supervision of healthcare.</b>	 <p>The full implementation of the IVSA, SAAHA, and Health Care Professionals Registrar projects is required in order to commence an evaluation to assess the effectiveness of these projects on the efficiency of the supervision of healthcare.</p>	<b>Approved National Ordinances and Decrees SAAHA and Registration System for Healthcare Professionals and revised legislation for Inspectorate VSA.</b>  <p>On schedule.</p>	Q1 2027
<b>Healthcare professional and institution planning based on assessed needs.</b>	 <p>This project is being worked on in the 4 Landen overleg with the local initiatives.</p>	<b>Manpower and healthcare institution planning.</b>  <p>On schedule.</p>	Q1 2027
<b>Quality Assurance of healthcare professionals and processes of registration and monitoring mechanisms.</b>	 <p>The implementation of this registration system will occur after the legislation is approved by Parliament.</p>	<b>Registration system for healthcare professionals.</b>  <p>The formal development of the system is dependent on the approved Legislation for Healthcare Professionals.</p>	Q1 2027
	<p>The initial stages of this project has started. It remains on track for realization by Q1 2027.</p>	<b>Approved National Ordinance and Decree (LV/LB-Ham) for a registration system for healthcare professionals.</b>  <p>On schedule.</p>	Q1 2027
<b>Quality Assurance of healthcare providers: structure, process and outcome parameters.</b>	 <p>Currently not a high priority considering the other ongoing legislative initiatives.</p>	<b>Updated National Ordinance and/or Decrees (LV/Lbam) regulating healthcare institutions (if necessary).</b>  <p>On schedule.</p>	Q1 2027
<b>Lifestyle interventions, prevention and addiction integrated in the reimbursed basic package, organization and practice of care.</b>	 <p>Pilot prevention project plan has been drafted including outcomes and measured indicators. A draft plan of approach was submitted for feedback to TWO for measures to help support the eventual integration of lifestyle interventions, prevention and addiction in the reimbursement package and practice of care.</p>	<b>Business case for the reimbursement of lifestyle interventions and preventative measures.</b>  <p>The outcomes from prevention pilot will be used to determine what lifestyle interventions will be considered for reimbursement. The prevention pilot will be launched by Q2 2025.</p>	Q1 2026

Theme

# EDUCATION



# INTRODUCTION

## Vision

The reforms and measures related to education aim to:  
1) achieve a basic quality of education; 2) achieve a good connection between education and the labor market;  
3) achieve good progression between systems of education (locally and abroad).

## Coherence

This theme of the Country Reform Package aligns with the national Development Vision theme 1 (A compassionate and United Nations) and 2 (A strong and resilient economy), goals 9 and 10. It further contributes to the implementation of and Sustainable Development Goal 4 (Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all).

## Owner

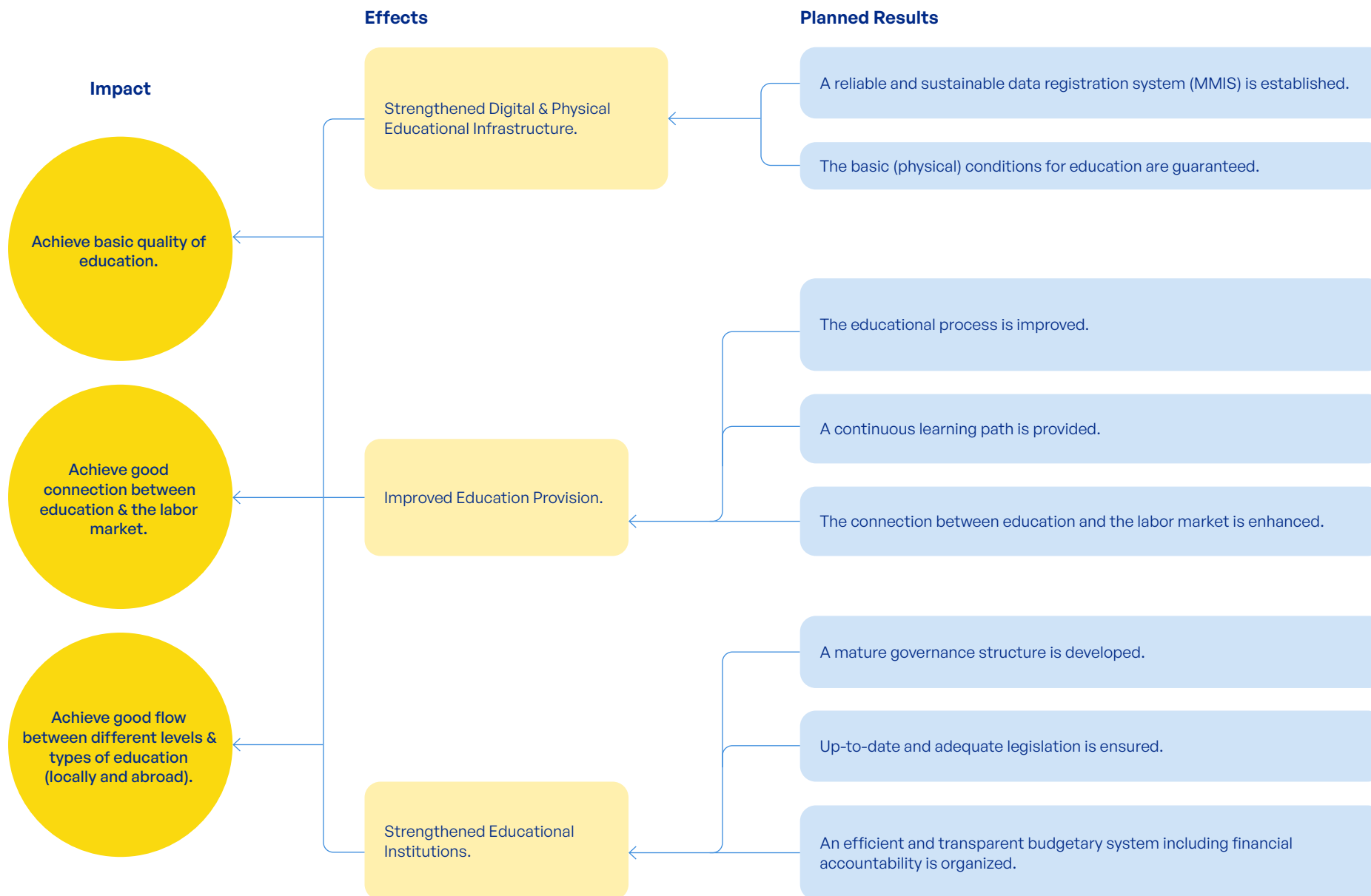
Ministry of Education, Culture, Youth and Sport.

## Completed intermediate results











### 2022

- Education screening carried out by Education Inspections NL / SXM.








# RESULT CHAIN



# RESULTS

Planned	Status	Intermediate results & status		Planned realization date
<b>A reliable and sustainable data registration system (MMIS) is established.</b>	 Work is in progress, this result is a collaboration between MECYS, NRPB and TWO.	<b>Hire a Statistician and Economist consultant for MMIS.</b>	 Tenders for statistician and economist have been published twice due to lack of response. The second round resulted in multiple bids. The selection process is now ongoing.  Tenders needed to be reissued due to a lack of response. If needed the functions will possibly be combined.	Q2 2025
		<b>Hire legal expert to look at legislation and adapt them to implement MMIS system.</b>	 Currently no legal grounds that regulates data processing through MMIS.	Q3 2025
<b>The basic (physical) conditions for education are guaranteed.</b>	 -	-	-	-
<b>The educational process is improved.</b>	 This result is not on schedule, the plan of approach has been finalized and is now up for review and to be established.	<b>Finalized plan of approach.</b>	 The overarching plan of approach has been finalized by the Ministry of ECYS. The plan of approach will be discussed with TWO, and once reviewed, will be submitted and established based on procedures regulated in the mutual agreement. This plan of approach is based on the educational review conducted in 2022.	Q2 2025
<b>A continuous learning path is provided.</b>	 The first project leading to a continuous learning path has commenced.	<b>A Curriculum Guide for Early Childhood Development (ECD)</b>	 The plan of approach has been established and the next step, to recruit an ECD expert, is ongoing. The ECD expert will develop an Early Childhood Curriculum Guide for children from birth to four years old in Sint Maarten.	Q1 2027
<b>The connection between education and the labor market is enhanced.</b>	 -	-	-	-
<b>A mature governance structure is developed.</b>	 -	-	-	-



Planned	Status	Intermediate results & status		Planned realization date
Up-to-date and adequate legislation is ensured.	 Updating legislation is in progress.	Finalize the Higher Education Ordinance.	 Draft law before parliament for ratification. There is a delay due to unforeseen postponements but the estimated date of completions still seems feasible.	Q1 2026
		Amend funding decree LB bekostiging onderwijs.	 In the first half of 2025 the following actions will be taken: • Stakeholders will be consulted regarding the review of the Lump Sum System • A consultant will be hired to provide recommendations for a common reporting framework • A proposal to amend the reporting timelines will be submitted to JZW for vetting	Q3 2026
		Finalize LB-Ham Funding Higher Education.	 In progress, working draft of legislation is available.	Q1 2026
		Draft and finalize the ministeriële regeling (MR) voor Onderwijs Raad.	 Commencement of drafting MR for Onderwijs Raad.	Q4 2025
		Draft and finalize National Decree Study Financing.	 Consultant hired to conduct the drafting Process on schedule.	Q2 2025
		Draft and finalize the Nader Rapport Ordinance Education Supervision, draft the National Decree presenting delegated legislation associated with the implementation of the Law on Education Supervision and draft National Decrees associated with the amendments to FO and VO Ordinances.	 Draft Law on Education Supervision presented to MIN OCJS for ratification.	Q2 2025
An efficient and transparent budgetary system including financial accountability is organized.	●●● -	-	-	-

Theme

# RULE OF LAW AND OTHER MEASURES



# INTRODUCTION

## Vision

The reforms and measures related to the rule of law aim to: contribute to the strengthening of the rule of law, at least by focusing on strengthening border control, addressing financial-economic crime and improving the detention system.

## Coherence

This theme of the Country Reform Package aligns with the National Development Vision theme 3 (A safe, secured, decisive and independent nation), goals 16, 17, 18 and 23 and 24. It further contributes to the implementation of Sustainable Development Goals 16 (Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels) and 17 (Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development).

## Owner

Ministry of Tourism, Economic Affairs, Transport and Telecommunication, Ministry of Justice.

## Completed intermediate results

### 2023

- Trustfund set up and the associated arrangement(s) established to arrive at a long-term plan for the detention situation on St. Maarten.

### 2024

- The business case to establish the Sint Maarten Gaming Authority has been assigned.
- The research into gambling addiction has been commissioned and the selected party has started the research.

# RESULT CHAIN

Gambling sector



## Effects

Reduction in the incidence of problem gambling.

Improved public awareness and understanding of responsible gambling practices.

Enhanced support services for individuals affected by gambling-related harm.

Growth in tax revenue and fees collected from licensed gambling operators.

Reduction in revenue leakage from illegal or unlicensed gambling activities.

Improved financial transparency and accountability within the gambling sector.

Improved compliance rates among gambling operators with regulatory requirements.

Reduction of the prevalence of illegal gambling operations.

Increased public trust in the gambling sector due to effective oversight and enforcement.

A fully operational and effective gambling authority that oversees regulation, licensing, and enforcement.

## Planned Results

Sint Maarten Gaming Authority (SMGA) is established by law and is able to execute its function.

The (Caribbean Financial Action Task Force / Financial Action Task Force (CFATF/FATF) recommendations, in relation to the establishment of the Sint Maarten Gaming Authority (SMGA), are implemented, enforced, upheld, and evaluated periodically/or as needed.

Research into gambling addiction has been conducted and strategic recommendations to tackle and combat problem and disordered gambling are provided .

Gambling sector stakeholders adhere to the laws and are regulated through control and enforcement.








Key gambling sector stakeholders are aware of their corporate social roles and responsibilities and adhere to their obligations by law.

An updated and modern National ordinance for Games of Chance that will establish a robust regulatory authority with strict control and effective enforcement power, together with implementation regulations for Lottery, Casino and Games of Chance on the Internet.

# RESULTS 1

Gambling sector




Planned	Status	Intermediate results & status		Planned realization date
<b>Sint Maarten Gaming Authority (SMGA) is established by law and is able to execute its function.</b>	 The project is progressing well, with key steps completed to establish the SMGA as a regulatory body to improve and oversee gaming and gambling on the island. The focus now is on finalizing the regulatory framework and operational setup, keeping the project on track.	<b>Assign business case assignment.</b>	 The business case has been assigned. Vendor has been informed of approved funding and workgroup is awaiting the draft contract.	Q1 2024
		<b>Finalisation preparation phase business case.</b>	 Contract approved, project plan including timelines established and approved.	Q3 2025
		<b>Stakeholder consultations.</b>	 Part of the execution of the business case are the key stakeholder consultation feedback meetings. This includes main stakeholders like the operators and the banks.	Q2 2025
		<b>Conduct and finalize risk assesment.</b>	 Identification and analysis of potential future risks that may impact the SMGA remain on schedule.	Q2 2025
		<b>Conduct and finalize feasibility study.</b>	 Feasibility study on the SMGA's total operational costs and potential revenue streams (e.g., fees, services) is progressing as planned.	Q3 2025
<b>The (Caribbean Financial Action Task Force / Financial Action Task Force (CFATF/ FATF) recommendations, in relation to the establishment of the Sint Maarten Gaming Authority (SMGA), are implemented, enforced, upheld, and evaluated periodical-ly/or as needed.</b>	 Not started yet.	-	-	-
<b>Research into gambling addiction has been conducted and strategic recommendations to tackle and combat problem and disordered gambling are provided.</b>	 The research has started with some delay.	<b>Commissioning research into gambling addiction on Sint Maarten.</b>	 The research into gambling addiction has been commissioned. The selected party started phase 1 (start-up and orientation).	Q3 2024
		<b>Conclude research into gambling addiction (Analysis, reporting and presentation).</b>	 The steering committee and the selected researcher needed more time to come to an agreed approach than initially anticipated. This led to an unforeseen delay which has led to an adjusted start date. In the meantime they have come to a mutual agreement.	Q3 2025

Planned	Status	Intermediate results & status		Planned realization date
<b>Gambling sector stakeholders adhere to the laws and are regulated through control and enforcement.</b>	 Draft new and update Sint Maarten's gaming and gambling legislation and policies, and establish a gaming/gambling regulator.	<b>St. Maarten drafts the necessary Ordinances and Decrees (LB-Ham).</b>	 The drafting of the LBHam is ongoing. Pertinent information required to finalize the drafting of the LBHam will be discussed with vendor to decide on how best to acquire this information's as part of action plan writing process.	Q4 2025
		<b>The TWO provides feedback/advice on drafted legislation and regulations.</b>	 Feedback was provided. Based on the progress feedback will continuously be provided.	Q4 2025
		<b>Feedback/advice on lower laws and regulations is processed.</b>	 After feedback is provided the recommended adjustments are taken into consideration.	Q4 2025
<b>Key gambling sector stakeholders are aware of their corporate social roles and responsibilities and adhere to their obligations by law.</b>	 Not started yet.	–	–	–
<b>An updated and modern National ordinance for Games of Chance that will establish a robust regulatory authority with strict control and effective enforcement power, together with implementation regulations for Lottery, Casino and Games of Chance on the Internet.</b>	 The updating of the National Ordinance is on schedule.	<b>The National Ordinance is approved bij the minister of TEATT.</b>	 The National Ordinance is currently being vetted by the department of JZW. The next step is ministerial approval.	Q2 2025

# RESULTS 2

## Other measures

Planned	Status	Intermediate results & status	Planned realization date
<b>A comprehensive review of the system of supervision (laws and regulations, supervisory policy) in the financial markets is being conducted by an external independent party. Based on the results of this review, measures are being formulated to address shortcomings.</b>	●●● As part of the agreements under the Ennia Resolution (i.e., the Outline Agreement dated December 15, 2023 and related State Motions), necessary reforms to strengthen financial sector supervision have been and will be implemented by the CBCS, taking into account IMF advice to the extent possible. The quality of the reforms implemented in the supervisory and regulatory framework can be monitored through a Financial Sector Assessment Program (FSAP), which CBCS will have the IMF conduct in 2024. In view of the independent position of central banks of Aruba, Curacao and St. Maarten, the Curacao Land Package relies on active monitoring by the IMF and possibly in the second instance the deployment of regular monitoring tools as a power holder or through the SB of the CBCS.	- As part of the agreements under the Ennia Resolution (i.e., the Heads of Agreement dated December 15, 2023 and related State motions), the CBCS has implemented and is implementing the necessary reforms to strengthen financial sector supervision, taking IMF advice into account to the extent possible. The quality of the reforms implemented in the supervisory and regulatory framework will be evaluated in 2026 through a Financial Sector Assessment Program (FSAP) conducted at the request of the CBCS. Given the independent position of central banks of Aruba, Curaçao and St. Maarten, the evaluation by the IMF is assumed in the context of the Landspakket Curaçao.	-
<b>Modernization of known deficiencies in laws and regulations is taking place, at least introduction of Deposit Guarantee Scheme DGS and modernization of resolution framework). Overview of what legislation should be amended, then adaptation, decision-making and implementation of legislation.</b>	●●● See status above.	- See status above.	-

Planned	Status	Intermediate results & status		Planned realization date
<b>The governance of the CBCS is being strengthened, in line with international best practices including by separating various tasks within the CBCS.</b>	 See status above.	-	See status above.	-
<b>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.</b>	 Implement project phase based on adopted plan of approach. Results are being monitored through the JVO (Justitieel Vierlandenoverleg).	<b>Draft bill prepared and ready for consideration in accordance with the legislative procedure.</b> 	Chapter 4 of the draft bill is in concept form, but has not yet been shared or presented to the JVO. Work has begun on merging the individual chapters into a single draft text.	Q4 2025
			The implementation test for Chapter 2 will be presented in the next JVO meeting. A new version of Chapter 3 was re-submitted to the JVO in June 2022. Work has begun on merging the individual chapters into a single draft text.  The procedure for the recruitment and appointment of a coordinator and legislative lawyer has been delayed, as well as the preparation of a shortened action plan for a contribution from TWO.	Q2 2025