

Implementation agenda and Implementation report Country package

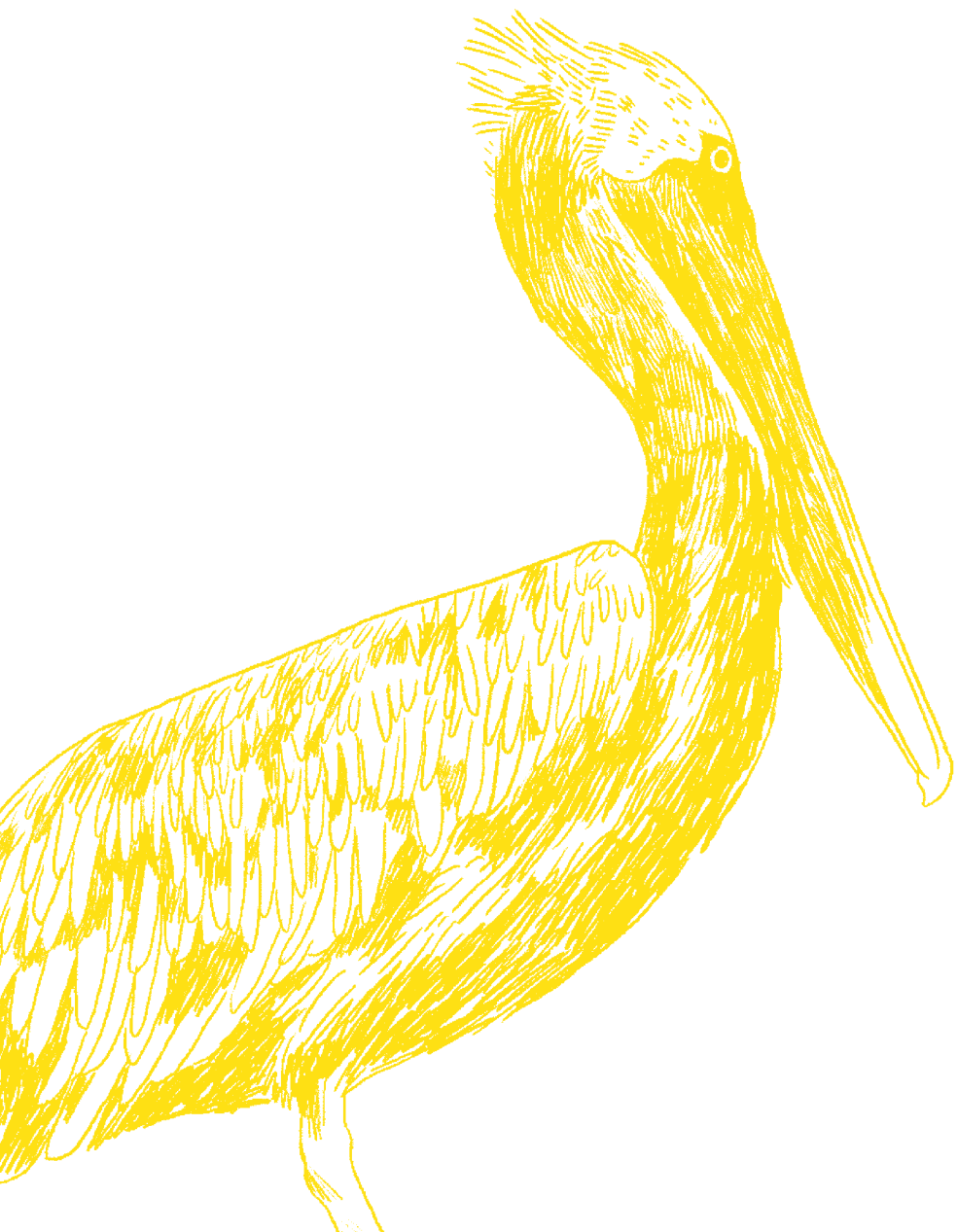
# SINT MAARTEN



1 September 2024 — 31 March 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 third 2024 Implementation Agenda and Report. This edition appears for the first time in a new format, with a changed focus from activities to results and goal attainment, aiming to make

progress more transparent. Also, as of this edition, the Implementation Agenda and Report have been combined into one document. This is a growth document, which as time goes by, will be constantly refined on the basis of new insights gained. In doing so, we will evaluate whether the format, as currently offered, meets the goals set.

## 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:

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

These themes and goals find consistency with the Sustainable Development Goals 2020 (SDG), a Kingdom development agenda. 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.

St. Maarten is further improving its financial administration this year in preparation for the implementation of the new financial system. The Go Live date moves to April 1, 2025 due to the system development taking longer than anticipated.

To strengthen digitization, a follow-up project “Riveting the IT department” is in preparation. Under the condition that the function books are renewed and the budgets for staffing of the IT department are fixed, this project will start at the end of 2024 with the goal of sustainably riveting the results already achieved.

Sint Maarten is committed to strengthening the government through commitment to the program It’s all about people. This program’s goals include a strengthened HR function, revision of function books and the start of a Government training center by 2025.

The Project Management Team “transformation tax administration” has been installed and started based on a Plan of Action signed in 2023 by the Netherlands and Sint Maarten. In the coming time Sint Maarten will continue to work on the initiated transformation of the tax administration, a trajectory of 2 to 3 years that should lead to a modern, efficient tax administration and a higher level of compliance.

The results of the analysis of current labor market policies and the study on the sustainability of the social security system will lead to an integrated strategic plan and implementation of the recommendations from this analysis.

Sint Maarten will implement new legislation giving inspection services the power to apply sanctions. In addition, the Netherlands and Sint Maarten are jointly preparing an economic conference on Sint Maarten in the spring of 2025. Representatives from surrounding countries in the region will also be invited to this conference and the conference is aimed at increasing the economic self-reliance of Sint Maarten.

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), the awareness campaign regarding the purpose and usefulness of health care financing a new general health insurance and a GP Information System has been implemented at 9 practices. In the short term, Sint Maarten will continue with preparations for SAAHA to come into effect on January 1, 2026 and the awareness campaign aimed at broader acceptance and understanding among the population.

Regarding reforms in the field of education, Sint Maarten has worked on prioritizing the recommendations from the conducted education audit and is working on a registration system for education key data intended to better enable information-driven policymaking. This results in a detailed program plan that describes concrete actions to improve the education system on Sint Maarten.

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

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*F.Z. Szabó, Staatssecretaris van  
Binnenlandse Zaken en Koninkrijksrelaties*

## 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.

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 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.

# 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.

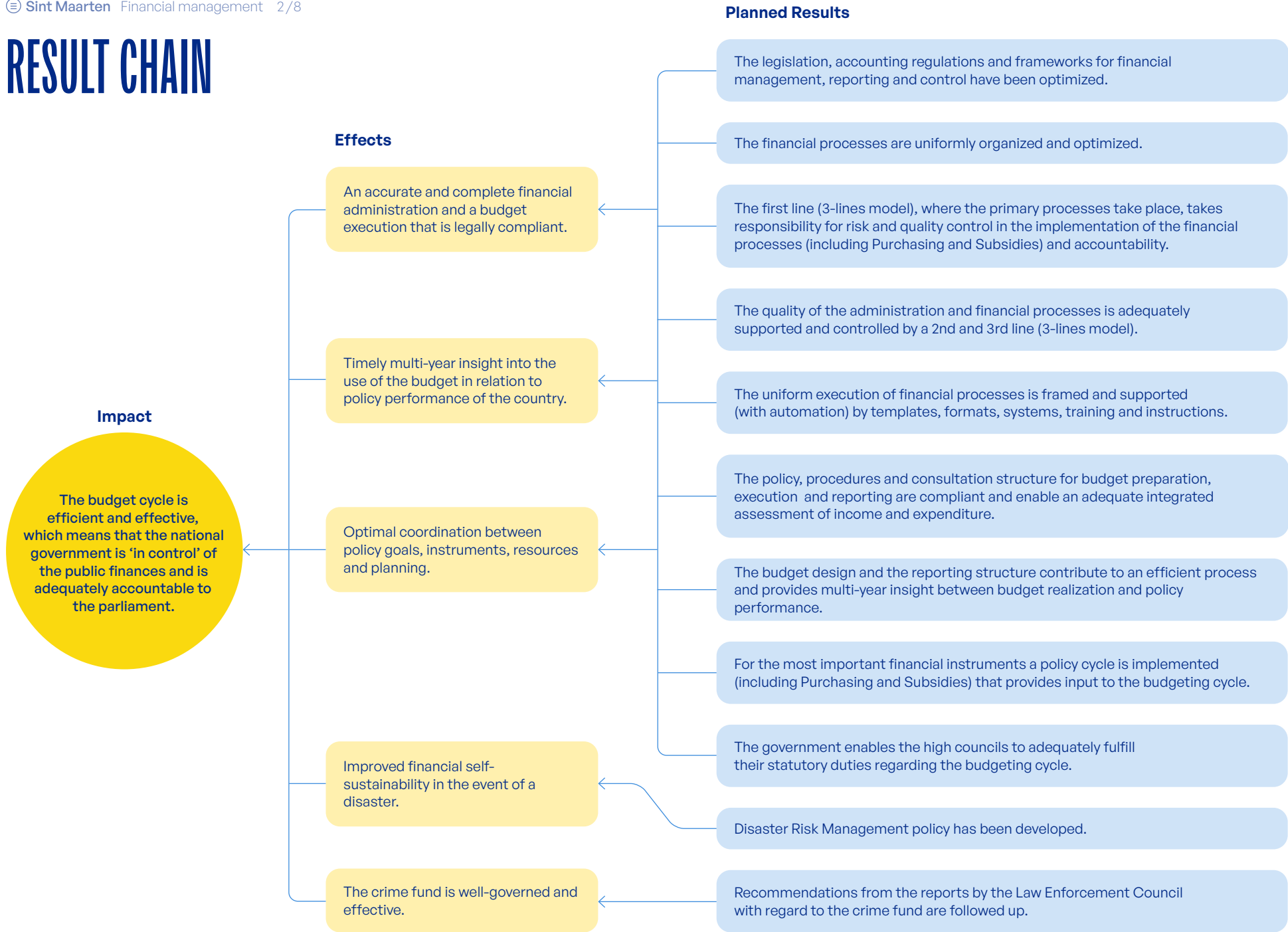
### 2023

- 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.

# RESULT CHAIN



# RESULTS

Planned	Status	Intermediate results & status		Planned realization date
<p><b>The legislation, accounting regulations and frameworks for financial management, reporting and control have been optimized.</b></p>	<p>🕒 In accordance with the program plan a Financial Legal Framework and optimized financial regulations are prepared, established and implemented to improve compliance with applicable regulations.</p>	<p><b>An established Financial Legal Framework.</b></p>	<p>🕒 The former project did not give the desired results. A new team has started an analyses to finalize the Financial Legal Framework.</p>	<p>Q4 2024</p>
		<p><b>Adjustments to optimize the financial regulations in 2025 and 2026, have been identified.</b></p>	<p>🕒 The former project did not give the desired results. A new team has started an analyses to identify the adjustments.</p>	<p>Q4 2024</p>
		<p><b>The optimized financial regulations have been implemented.</b></p>	<p>↗ After identifying the adjustments implementation can take place.</p>	<p>Q4 2025</p>
<p><b>The financial processes are uniformly organized and optimized.</b></p>	<p>↗ In accordance with the program plan financial work processes will be designed, established and implemented.</p>	<p><b>A functional and technical design for the SOLL of the most important financial work processes.</b></p>	<p>↗ The design of the processes has started.</p>	<p>Q4 2024</p>
		<p><b>The most important financial work processes have been established (AO).</b></p>	<p>↗ After the design the processes can be formalized.</p>	<p>Q2 2025</p>
		<p><b>The most important financial work processes have been technically implemented, in line with the new financial system.</b></p>	<p>↗ Based on the design the technical implementation first takes place for the most important processes.</p>	<p>Q4 2025</p>
		<p><b>The other financial work processes have been designed, established (AO) and technically implemented, in line with the new financial system.</b></p>	<p>↗ In a later phase of the program also the other work processes will be designed, established and implemented.</p>	<p>Q4 2026</p>

Planned	Status	Intermediate results & status		Planned realization date
<p><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></p>	<p>↗ In accordance with the program plan a control frame work will be designed, established and implemented for the current IST and the future SOLL situation.</p>	<p><b>A design of a risk and control framework for the SOLL of the most important financial work processes.</b></p>	<p>↗ The design of the control framework has started.</p>	<p>Q4 2024</p>
		<p><b>Internal control checks of the IST of the most important processes are implemented and being executed by the 1st line.</b></p>	<p>↗ The control framework for the IST has been designed and will be implemented.</p>	<p>Q4 2024</p>
		<p><b>A risk and control framework for the most important financial work processes has been established.</b></p>	<p>↗ After the design the framework can be formalized.</p>	<p>Q2 2025</p>
		<p><b>A well-functioning risk and control framework for the most important financial work processes has been implemented.</b></p>	<p>↗ Based on the design the implementation first takes place for the most important processes. In a later fase of the program also the control framework for the other processes will be designed, established and implemented.</p>	<p>Q4 2025</p>

Planned	Status	Intermediate results & status		Planned realization date
<p><b>The quality of the administration and financial processes is adequately supported and controlled by a 2nd and 3rd line (3-lines model).</b></p>	<p>↗ In accordance with the program plan a control frame work will be designed, established and implemented for the current IST and the future SOLL situation.</p>	<p><b>Internal control checks of the IST of the most important processes are implemented and being executed by the 2nd &amp; 3rd lines.</b></p>	<p>↗ The control framework for the IST has been designed and will be implemented.</p>	<p>Q4 2024</p>
		<p><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></p>	<p>↗ Based on the responsibilities, tasks and best practices, an analysis will be done with recommendations. An adjusted organization is designed.</p>	<p>Q2 2025</p>
		<p><b>Concerning the critical functions, the new organizational structure of the financial organization is established and implemented.</b></p>	<p>↗ After the analyses formalization and implemetation can take place.</p>	<p>Q1 2026</p>
<p><b>The uniform execution of financial processes is framed and supported (with automation) by templates, formats, systems, training and instructions.</b></p>	<p>↗ In accordance with 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.</p>	<p><b>Foundational set up and go live of Microsoft Dynamics 365 Finance &amp; Operations, replacing the current financial administration system, Decade.</b></p>	<p>↗ The foundational setup is underway.</p>	<p>Q1 2025</p>
		<p><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></p>	<p>↗ After the foundational set up and the go live, further development and integration will take place.</p>	<p>Q4 2025</p>

Planned	Status	Intermediate results & status		Planned realization date
<p><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></p>	<p>●●● Based on the blueprint and the implementation plan the implementation of policy based budgeting and reporting will take place gradually, based on coherent plateaus.</p>	<p><b>Principles, design, process, roadmap of improving towards a policy-based budget cycle (multi-annual budgeting), regarding Budget 2026 &amp; 2027 established.</b></p>	<p>↗ Formalization of the implementation plan.</p>	<p>Q4 2024</p>
		<p><b>Completion of the first phase of plateau 1 of improving towards a policy-based budget cycle (multi-annual budgeting), regarding Budget 2026.</b></p>	<p>↗ Plateau 1 is divided in two phases to manage the impact of the project on the organization. After formalization of the implementation plan the first phase of the project will start.</p>	<p>Q3 2025</p>
		<p><b>Completion of the second phase of plateau 1 of improving towards a policy-based budget cycle (multi-annual budgeting), regarding Budget 2027.</b></p>	<p>↗ 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.</p>	<p>Q3 2026</p>
		<p><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></p>	<p>↗ The annual report 2026 will mirror the changes made in plateau 1 for budget 2026.</p>	<p>Q3 2027</p>



Planned	Status	Intermediate results & status		Planned realization date
<p><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></p>	<p>●● Based on the blueprint and the implementation plan the implementation of policy based budgeting and reporting will take place gradually, based on coherent plateaus.</p>	<p><b>Completion of the first phase of plateau 1 of improving towards a policy-based budget cycle (multi-annual budgeting), regarding Budget 2026.</b></p>	<p>↗ After formalization of the implementation plan the first phase of the project will start.</p>	<p>Q3 2025</p>
		<p><b>Completion of the second phase of plateau 1 of improving towards a policy-based budget cycle (multi-annual budgeting), regarding Budget 2027.</b></p>	<p>↗ 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.</p>	<p>Q3 2026</p>
		<p><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></p>	<p>↗ The annual report 2026 will mirror the changes made in plateau 1 for budget 2026.</p>	<p>Q3 2027</p>
<p><b>For the most important financial instruments a policy cycle is implemented (including Purchasing and Subsidies) that provides input to the budgeting cycle.</b></p>	<p>●● 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.</p>	<p><b>For the time being, this result is contributed to 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.</b></p>	<p>●● To manage the impact on the organization, the program first focuses on improving financial management, which also forms the bases for later improvements in financial policy.</p>	<p>–</p>

Planned	Status	Intermediate results & status		Planned realization date
<p><b>The government enables the high councils to adequately fulfill their statutory duties regarding the budgeting cycle.</b></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><b>For the time being, this result is contributed to 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.</b></p>	<p>●●● At this point in time no certain activities have been recognized, other than the activities that already are part of the program.</p>	<p>–</p>
<p><b>Disaster Risk Management policy has been developed.</b></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>	<p><b>Develop Disaster Risk Management policy.</b></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>	<p>Q3 2024</p>
<p><b>Recommendations from the reports by the Law Enforcement Council with regard to the crime fund are followed up.</b></p>	<p>! This initiative has been delayed from the original schedule. Therefore, because of the importance and possible consequences of inadequate regulation of the crime fund, this initiative is identified as a focus of attention.</p>	<p><b>The crime fund is fully set up and effectively managed and all recommendations are properly followed up.</b></p>	<p>🕒 This initiative has been delayed from the original schedule. Therefore, because of the importance and possible consequences of inadequate regulation of the crime fund, this initiative is identified as a focus of attention.</p>	<p>Q2 2025</p>

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

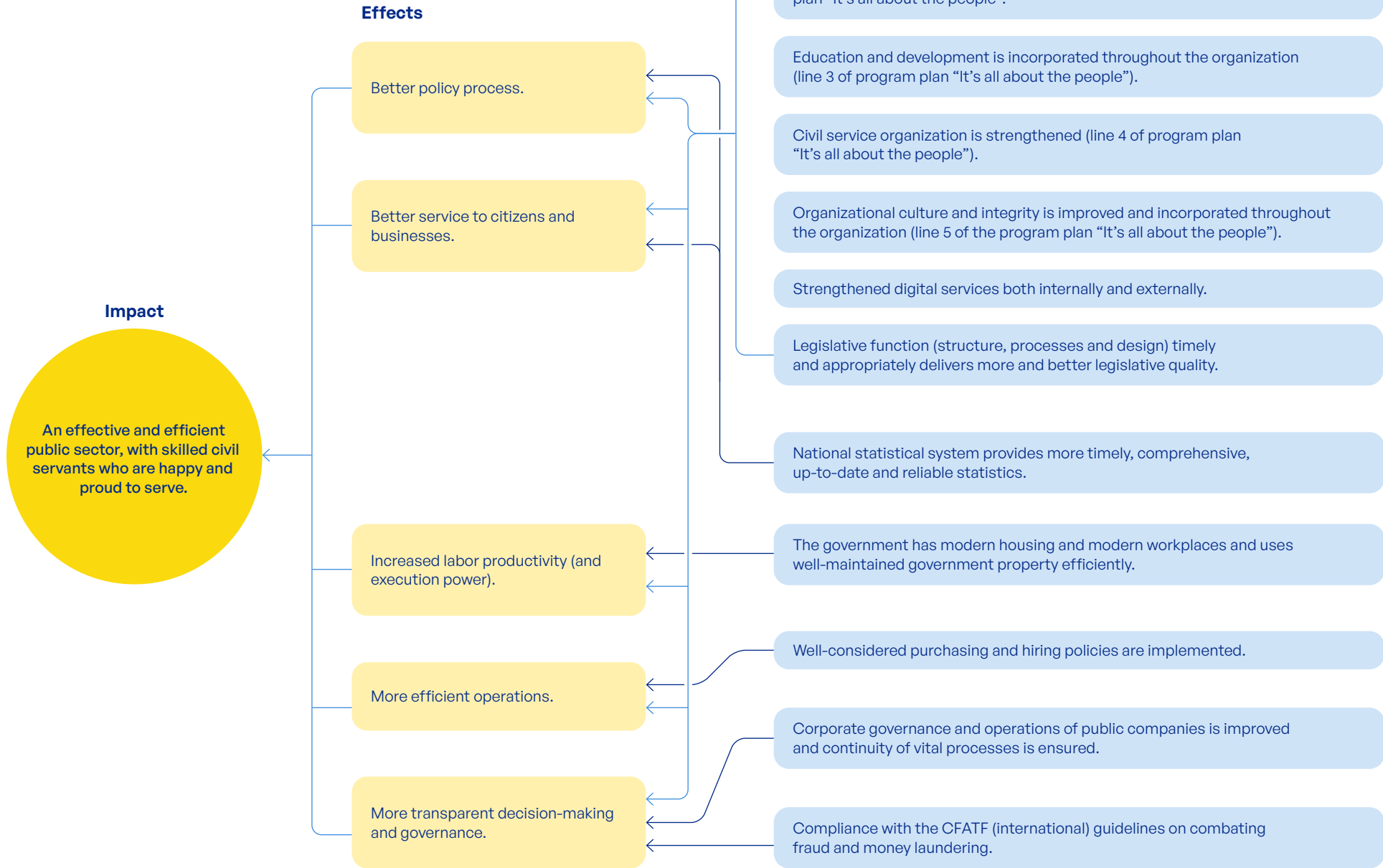
### 2023

- 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.

# 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”).	⌚ Because elections were held and a new government was formed, approval of the plan of approach by the CoM is later than anticipated. After approval, the formal mutual approval by the Countries SXM and NL needs to follow. After this approval the project can start.	<b>An effectively working HR cycle is in place and the organization is supported by HR business partners.</b> ⌚ Waiting for final approval of plan of approach.	Q4 2025
<b>Strategic human resource management is implemented</b> (line 2 of program plan “It’s all about people”).	⋯ Not started yet.	<b>A set-up mobility and career center.</b> ↗ Waiting for plan of approach.	Q4 2025
		<b>HR communication and promotion is incorporated in the organization.</b> ↗ Waiting for plan of approach.	Q4 2025
<b>Education and development is incorporated throughout the organization</b> (line 3 of program plan “It’s all about people”).	⌚ Because elections were held and a new government was formed, approval of the plan of approach by the CoM is later than anticipated. After approval, the formal mutual approval by the Countries SXM and NL needs to follow. After this approval the project can start.	<b>A set-up Government Training Center.</b> ⌚ Plan of approach is currently being finalized.	Q3 2025
		<b>A revamped HR cycle is in place.</b> ⌚ Waiting for plan of approach.	Q1 2026
<b>Civil service organization is strengthened</b> (line 4 of program plan “It’s all about people”).	⋯ Not started yet.	<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. Before the end of 2024, a project file will be submitted. Waiting for plan of approach.	Q1 2026
		<b>Revised function books for every ministry.</b> ↗ Waiting for plan of approach.	Q1 2026

Planned	Status	Intermediate results & status		Planned realization date
<p><b>Organizational culture and integrity is improved and incorporated throughout the organization</b> (line 5 of program plan “It’s all about people”).</p>	<p>↗ An advice to establish the Employee Engagement Council 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. Before the end of 2024, a project file will be submitted.</p>	<p><b>An effectively functioning Employee Engagement Council.</b></p>	<p>↗ An advice to establish the Employee Engagement Council 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. Before the end of 2024, a project file will be submitted.</p>	<p>Q4 2025</p>
		<p><b>Integrity is incorporated as an effective and integral part of the organization.</b></p>	<p>↗ Waiting for plan of approach.</p>	<p>Q4 2026</p>
		<p><b>A set of shared values is adopted and internalized by the organization.</b></p>	<p>↗ Waiting for plan of approach.</p>	<p>Q4 2026</p>
<p><b>Strengthened digital services both internally and externally.</b></p>	<p>↗ Activities are mostly on track and preparations are made for anchoring the preconditions to secure all progress made in the revamping IT project.</p>	<p><b>Published IT department function book</b></p>	<p>↗ The functionbook has not been published as it still not fully approved due to requested adjustments in the advice trajectory. The approval of the functionbook is outside of the scope of the ICT department. They have received confirmation that this will be finalized before the end of the year.</p>	<p>Q4 2024</p>
		<p><b>Reviewed and set up processes within the IT department (Output 6 plan of approach).</b></p>	<p>✓ The processes within the department have been reviewed and set up.</p>	<p>Q3 2024</p>
		<p><b>Selected suitable candidates.</b></p>	<p>✓ Three candidates have been selected and are awaiting start date.</p>	<p>Q3 2024</p>
		<p><b>Delivery of the first progress report for 2024</b></p>	<p>✓ The progress report has been received in addition to continues conversations on the progress.</p>	<p>Q2 2024</p>

Planned	Status	Intermediate results & status		Planned realization date
		<b>Finalize project review</b>	 As the Revamping project will come to an end an evaluation will be executed to test the effectiveness of the project.	Q1 2025
		<b>Drafted the plan of approach 'Rivet the ICT department'.</b>	 The project 'Rivet the ICT Department' is about anchoring the preconditions to secure all progress made in the revamping project is secured. <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 started 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 adopted 'Rivet the ICT department'.</b>	 Wait for plan of approach (previous step).	Q4 2024
<b>Legislative function (structure, processes and design) timely and appropriately delivers more and better legislative quality</b>	 On schedule.	<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 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 calender, an educationplan, an approach for implementation of the report, etc.	Q4 2024
		<b>Up-to-date Draaiboek and Aanwijzingen Regelgeving.</b>	 Draaiboek en Aanwijzingen Regelgeving need to be updated.	Q4 2024



Planned	Status	Intermediate results & status			Planned realization date
<p><b>National statistical system provides more timely, comprehensive, up-to-date and reliable statistics.</b></p>	<p>🕒 Personnel changes within the department responsible delayed the progress of this initiative. Meanwhile, the department has been reinforced and progress is expected again.</p>	<p><b>Conducted peer review at the Department of Statistics (STAT).</b></p>	<p>✓ Peer review was completed, report and suggestions were given. No follow up with stakeholders done yet.</p>	<p>Q2 2024</p>	
		<p><b>Implemented Department of Statistics Plan of Approach.</b></p>	<p>🕒 Plan is ongoing with some delays due to personnel changes.</p>	<p>Q1 2025</p>	
<p><b>The government has modern housing and modern workplaces and uses well-maintained government property efficiently.</b></p>	<p>↗ Activities are on track and nearly completed.</p>	<p><b>Drafted lists of government buildings (owned and rented).</b></p>	<p>↗ 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.</p>	<p>Q4 2024</p>	
		<p><b>Validated lists of government buildings (owned and rented).</b></p>	<p>↗ The validation of the government owned buildings by Kadaster is near completion. The list of the rented buildings still needs to start. An independent auditor and consultant for Government will verify the list of rented buildings.</p>	<p>Q1 2025</p>	
<p><b>Well-considered purchasing and hiring policies are implemented.</b></p>	<p>●●● Not started yet.</p>	<p>-</p>	<p>- - -</p>	<p>-</p>	

Planned	Status	Intermediate results & status		Planned realization date
<p><b>Corporate governance and operations of public companies is improved and continuity of vital processes is ensured.</b></p>	<p>! Corporate governance and continuity of vital processes is paramount to a well-functioning government. Progress on this topic is limited due to ongoing discussions around the structure with the Airport. An updated plan of action is needed to determine the actions to be taken to achieve well-functioning corporate governance.</p>	<p><b>Drafted Development, Operation and Maintenance Agreement (DOMA).</b></p>	<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 has been written, and set out, but no one has been selected yet. The Airport has asked for further legal advice on the structure. This is delaying the DOMA-process. Discussions are ongoing between TWO, NRPB, and SecCoM regarding the assistance to independently review the documents produced by the Airport and advise on whether the decision taken by the Council of Ministers requires adjustment. Further discussions are also taking place to strengthen the project team with members of B2.</p>	<p>Q3 2024</p>
		<p><b>Established new code and legislation for the airport.</b></p>	<p>! All documents for the legislative trajectory of the Corporate Governance legislation (ordinance and LBHam Code) have been prepared by the I-team. However, the Airport is having an external law firm reviewing the documents, causing a delay in the process.No updates so far.</p>	<p>Q3 2024</p>
		<p><b>Appointed project manager (if it turns out necessary and possible).</b></p>	<p>! With the I-team having finished their tasks, but the project not being finished, it might be wise to appoint a project manager to get this project moving as it should. TWO and SXM will explore possibilities.</p>	<p>Q3 2024</p>
		<p><b>Developed plan of approach to strengthen corporate governance.</b></p>	<p>! An updated plan of action is needed to determine the actions to be taken to achieve well-functioning corporate governance.</p>	<p>Q3 2024</p>
<p><b>Compliance with the CFATF (international) guidelines on combating fraud and money laundering.</b></p>	<p>! CFATF review is to be 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.</p>	<p><b>Implementation of National Risk Assessment (NRA).</b></p>	<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>	<p>Q3 2024</p>
		<p><b>Plan of approach concerning preparation for CFATF Mutual Evaluation.</b></p>	<p>🕒 Plan of approach is not yet ready for approval. Not all costs have been taken into account and discussions are to be continued on the support needed.</p>	<p>Q3 2024</p>

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

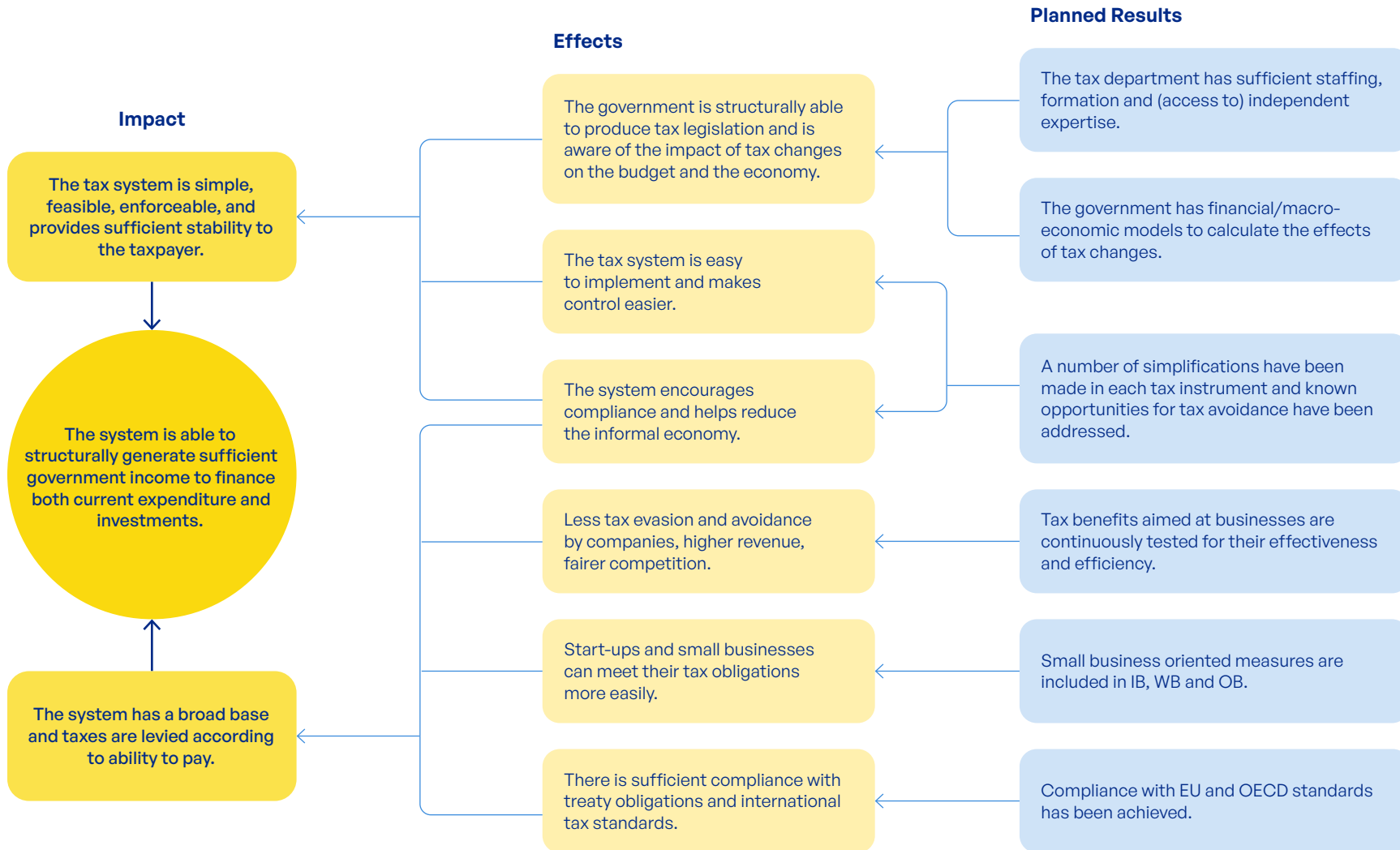
### 2023

- 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.

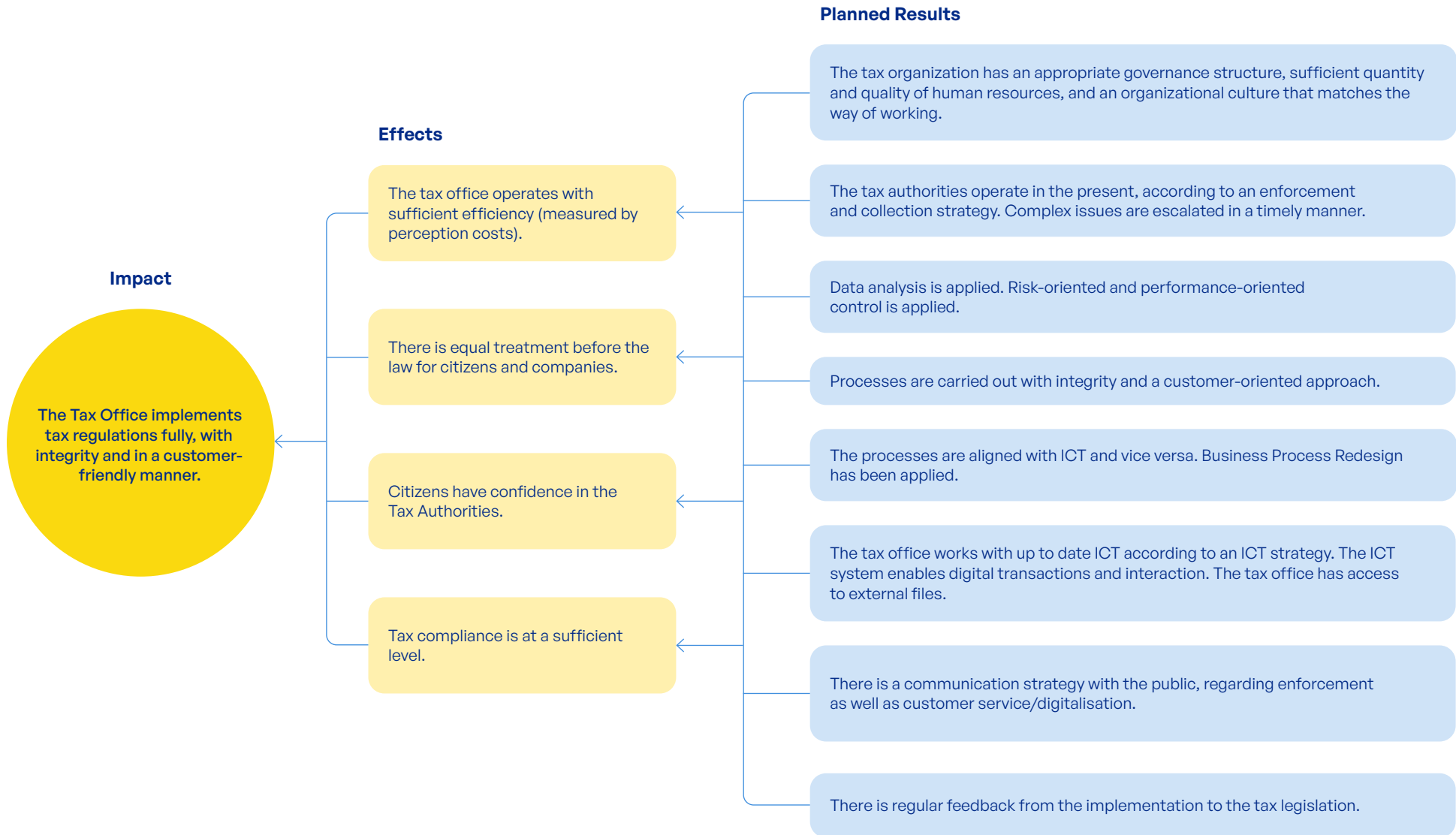
# RESULT CHAIN 1











# RESULTS 1

Planned	Status	Intermediate results & status		Planned realization date
<p><b>A number of simplifications have been made in each tax instrument and known opportunities for tax avoidance have been addressed.</b></p>	<p>⌚ Not on schedule.</p>	<p><b>The tax reform framework (position paper) package of legislation is adopted.</b></p>	<p>⌚ A position paper consisting of a number of tax reform measures was originally drafted in 2023.</p>	<p>Q4 2024</p>
		<p><b>Law to eliminate outdated legislation (Landsverordening belastinghervorming fase 1) is adopted.</b></p>	<p>⌚ This law seeks to repair a number of outdated pieces of tax legislation and a number of loopholes.</p>	<p>Q4 2024</p>
		<p><b>Revision of the General National Ordinance National Taxes (Algemene landsverordening landsbelastingen, ALL) is adopted.</b></p>	<p>⌚ The ALL defines the formal tax legislation, the rules by which all taxes are levied. A number of modernisations are needed.</p>	<p>Q4 2024</p>
<p><b>Tax benefits aimed at businesses are continuously tested for their effectiveness and efficiency.</b></p>	<p>⌚ Analysis and decision making takes longer than anticipated.</p>	<p><b>Law to eliminate outdated legislation (Landsverordening belastinghervorming fase 1) is adopted.</b></p>	<p>⌚ Further analysis and discussion on tax holiday legislation need to be conducted after which decisions can be made. This takes longer than initially anticipated.</p>	<p>Q4 2024</p>

# RESULT CHAIN 2



# RESULTS 2

Planned	Status	Intermediate results & status		Planned realization date
<p>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.</p>	<p> On schedule.</p>	<p><b>Transformation project - process steps.</b></p>	<p> The original Plan of Approach transformation Tax Office was approved in September 2024.</p>	<p>Q4 2024</p>
<p>The tax authorities operate in the present, according to an enforcement and collection strategy. Complex issues are escalated in a timely manner.</p>	<p> Not on schedule.</p>	<p><b>Quick wins phase 1.</b></p>	<p> On schedule.</p>	<p>Q4 2025</p>
<p>The processes are aligned with ICT and vice versa. Business Process Redesign has been applied.</p>	<p> On schedule.</p>	<p><b>Transformation project - Business process redesign.</b></p>	<p> Business Process Redesign goes through several steps along the full duration of the project.</p>	<p>Q2 2027</p>
<p>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.</p>	<p> Point of attention</p>	<p><b>Transformation project - ICT implementation.</b></p>	<p> Total ICT implementation will cover most of the project run time.</p>	<p>Q4 2026</p>



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

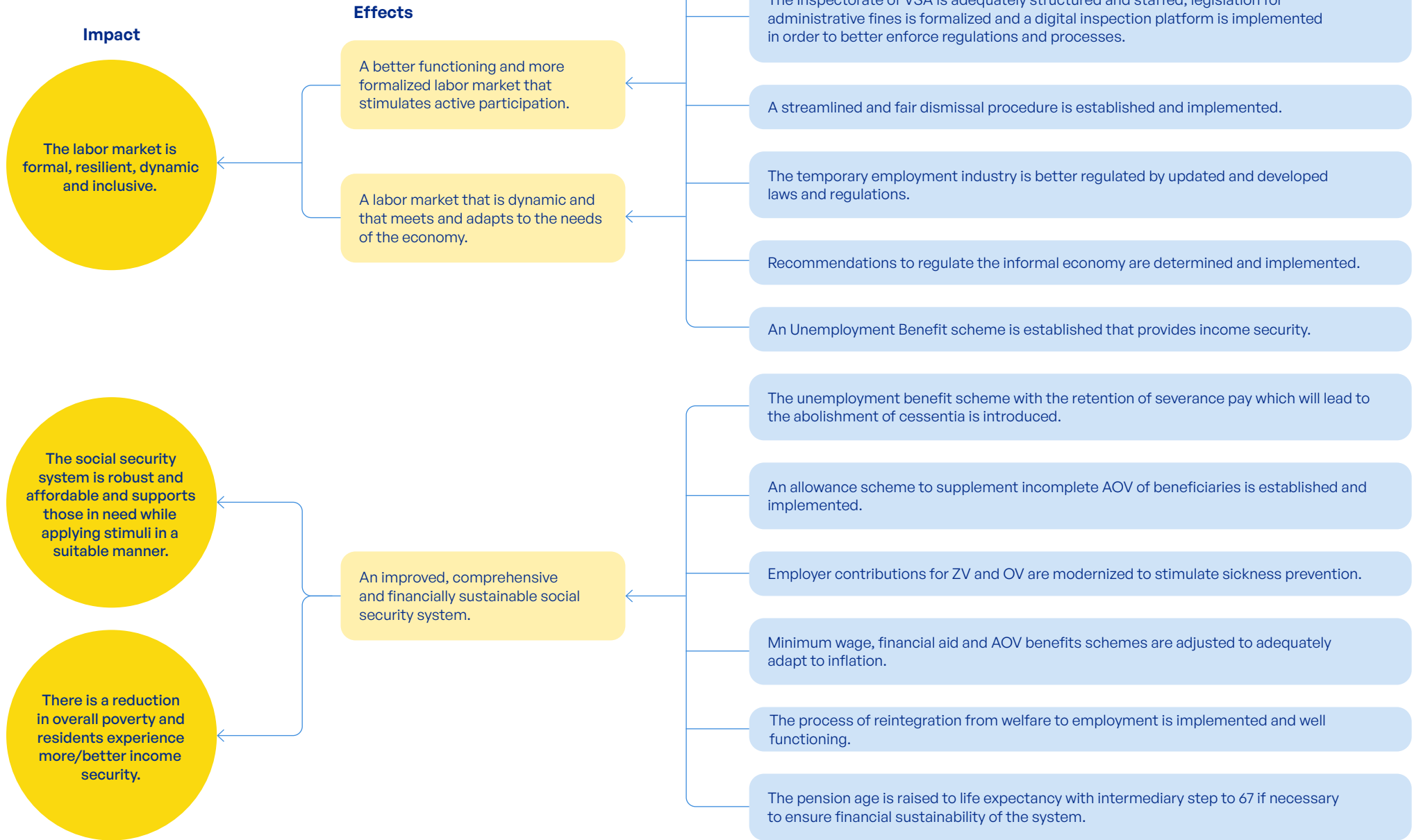
Ministry of Public Health, Social Development and Labor.

## 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.

# RESULT CHAIN



# RESULTS

Planned	Status	Intermediate results & status		Planned realization date
<p><b>The application procedures for employment and residence permits are streamlined.</b></p>	<p>↗ Output will contribute to a labor market that is dynamic and that meets and adapts to the needs of the economy.</p>	<p><b>An Integral socio-economic reform agenda (implementation plan) to prioritize, outline and plan the improvements reforms identified in the E1 &amp; E4 studies, addressing the informal economy and the raising of the pension age.</b></p>	<p>↗ The integrated socio-economic reform agenda with implementation plan will indicate if/ how/ when this result/ output can be achieved.</p>	<p>Q4 2024</p>
<p><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></p>	<p>↗ Output will contribute to a better functioning and more formalized labor market that stimulates active participation.</p>	<p><b>Finalized law on administrative enforcement.</b></p>	<p>🕒 Legislation on administrative enforcement is revised so that fines can be imposed in the event of illegal employment.</p>	<p>Q1 2025</p>
		<p><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></p>	<p>🕒 Output will contribute to a better functioning and more formalized labor market that stimulates active participation.</p>	<p>Q1 2025</p>
		<p><b>Implementation and enforcement of the administrative law.</b></p>	<p>↗ Legislation on administrative enforcement is revised so that fines can be imposed in the event of illegal employment.</p>	<p>Q4 2025</p>
<p><b>A streamlined and fair dismissal procedure is established and implemented.</b></p>	<p>↗ Output will contribute to a supportive income security system for those in need, while applying stimuli to participate in the labor market.</p>	<p><b>An Integral socio-economic reform agenda (implementation plan) to prioritize, outline and plan the improvements reforms identified in the E1 &amp; E4 studies, addressing the informal economy and the raising of the pension age.</b></p>	<p>↗ The integrated socio-economic reform agenda with implementation plan will indicate if/ how/ when this result/ output can be achieved.</p>	<p>Q4 2024</p>

Planned	Status	Intermediate results & status		Planned realization date
<p><b>The temporary employment industry is better regulated by updated and developed laws and regulations, etc.</b></p>	<p>↗ Output will contribute to a better functioning and more formalized labor market that stimulates active participation.</p>	<p><b>Study on temporary employment agencies resulting in recommendations for legislative adjustments (Q3-2025).</b></p>	<p>🕒 Engage researchers to perform study and monitor execution of study.</p>	<p>Q3 2025</p>
		<p><b>Updated Law on temporary employment agencies (2026).</b></p>	<p>↗ With the recommendation for legislative adjustments, legislative lawyers will be engaged to update the laws and have them established.</p>	<p>Q2 2026</p>
		<p><b>An Integral socio-economic reform agenda (implementation plan) to prioritize, outline and plan the improvements reforms identified in the E1 &amp; E4 studies, addressing the informal economy and the raising of the pension age.</b></p>	<p>↗ The integrated socio-economic reform agenda with implementation plan will indicate if/ how/ when this result/ output can be achieved.</p>	<p>Q4 2024</p>
<p><b>Recommendations to regulate the informal economy are determined and implemented.</b></p>	<p>↗ Output will contribute to a better functioning and more formalized labor market that stimulates active participation.</p>	<p><b>An Integral socio-economic reform agenda (implementation plan) to prioritize, outline and plan the improvements reforms identified in the E1 &amp; E4 studies, addressing the informal economy and the raising of the pension age.</b></p>	<p>↗ The integrated socio-economic reform agenda with implementation plan will indicate if/ how/ when this result/ output can be achieved.</p>	<p>Q4 2024</p>
<p><b>An Unemployment Benefit scheme is established that provides income security.</b></p>	<p>↗ Output will contribute to a supportive income security system for those in need, while applying stimuli to participate in the labor market.</p>	<p><b>An Integral socio-economic reform agenda (implementation plan) to prioritize, outline and plan the improvements reforms identified in the E1 &amp; E4 studies, addressing the informal economy and the raising of the pension age.</b></p>	<p>↗ The integrated socio-economic reform agenda with implementation plan will indicate if/ how/ when this result/ output can be achieved.</p>	<p>Q4 2024</p>

Planned	Status	Intermediate results & status		Planned realization date
<p><b>The unemployment benefit scheme with the retention of severance pay which will lead to the abolishment of cessantia is introduced.</b></p>	<p>↗ Output will contribute to a supportive income security system for those in need, while applying stimuli to participate in the labor market.</p>	<p><b>An Integral socio-economic reform agenda (implementation plan) to prioritize, outline and plan the improvements reforms identified in the E1 &amp; E4 studies, addressing the informal economy and the raising of the pension age.</b></p>	<p>↗ SEO/EBA has been engaged. The kick-off meeting was held on 19-Sep-2024. Project activities consist of desk research, gathering information and various stakeholder sessions.</p>	<p>Q4 2024</p>
<p><b>An allowance scheme to supplement incomplete AOV of beneficiaries is established and implemented.</b></p>	<p>↗ Output will contribute to an improved, comprehensive and financially sustainable social security system.</p>	<p><b>Regulations (Lbham) to increase financial aid and remove the maximum cap for pensioners established &amp; implemented.</b></p>	<p>🕒 The regulation will give pensioners better access to financial aid to supplement their AOV.</p>	<p>Q4 2024</p>
		<p><b>An Integral socio-economic reform agenda (implementation plan) to prioritize, outline and plan the improvements reforms identified in the E1 &amp; E4 studies, addressing the informal economy and the raising of the pension age.</b></p>	<p>↗ The integrated socio-economic reform agenda with implementation plan will indicate if/ how/ when this result/ output can be achieved.</p>	<p>Q4 2024</p>
<p><b>Employer contributions for ZV and OV are modernized to stimulate sickness prevention. (E.1)</b></p>	<p>↗ Output will contribute to a supportive income security system for those in need, while applying stimuli to participate in the labor market.</p>	<p><b>An Integral socio-economic reform agenda (implementation plan) to prioritize, outline and plan the improvements reforms identified in the E1 &amp; E4 studies, addressing the informal economy and the raising of the pension age.</b></p>	<p>↗ SEO/EBA has been engaged. The kick-off meeting was held on 19-Sep-2024. Project activities consist of desk research, gathering information and various stakeholder sessions.</p>	<p>Q4 2024</p>

Planned	Status	Intermediate results & status		Planned realization date
<p><b>Minimum wage, financial aid and AOV benefits schemes are adjusted to adequately adapt to inflation.</b></p>	<p>↗ Output will contribute to an improved, comprehensive and financially sustainable social security system.</p>	<p><b>Legislation (national ordinance) for adjustment financial aid that includes automatic indexation established.</b></p>	<p>🕒 The updated legislation for financial aid will include automatic indexation linked to inflation.</p>	<p>Q1 2025</p>
		<p><b>An Integral socio-economic reform agenda (implementation plan) to prioritize, outline and plan the improvements reforms identified in the E1 &amp; E4 studies, addressing the informal economy and the raising of the pension age.</b></p>	<p>↗ Output will contribute to an improved, comprehensive and financially sustainable social security system.</p>	<p>Q4 2024</p>
<p><b>The process of reintegration from welfare to employment is implemented and well functioning.</b></p>	<p>↗ Output will contribute to a supportive income security system for those in need, while applying stimuli to participate in the labor market.</p>	<p><b>An Integral socio-economic reform agenda (implementation plan) to prioritize, outline and plan the improvements reforms identified in the E1 &amp; E4 studies, addressing the informal economy and the raising of the pension age.</b></p>	<p>↗ The integrated socio-economic reform agenda with implementation plan will indicate if/ how/ when this result/ output can be achieved.</p>	<p>Q4 2024</p>
<p><b>The pension age is raised to life expectancy with intermediary step to 67 if necessary to ensure financial sustainability of the system.</b></p>	<p>↗ Output will contribute to an improved, comprehensive and financially sustainable social security system.</p>	<p><b>An Integral socio-economic reform agenda (implementation plan) to prioritize, outline and plan the improvements reforms identified in the E1 &amp; E4 studies, addressing the informal economy and the raising of the pension age.</b></p>	<p>↗ Output will contribute to an improved, comprehensive and financially sustainable social security system.</p>	<p>Q4 2024</p>

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

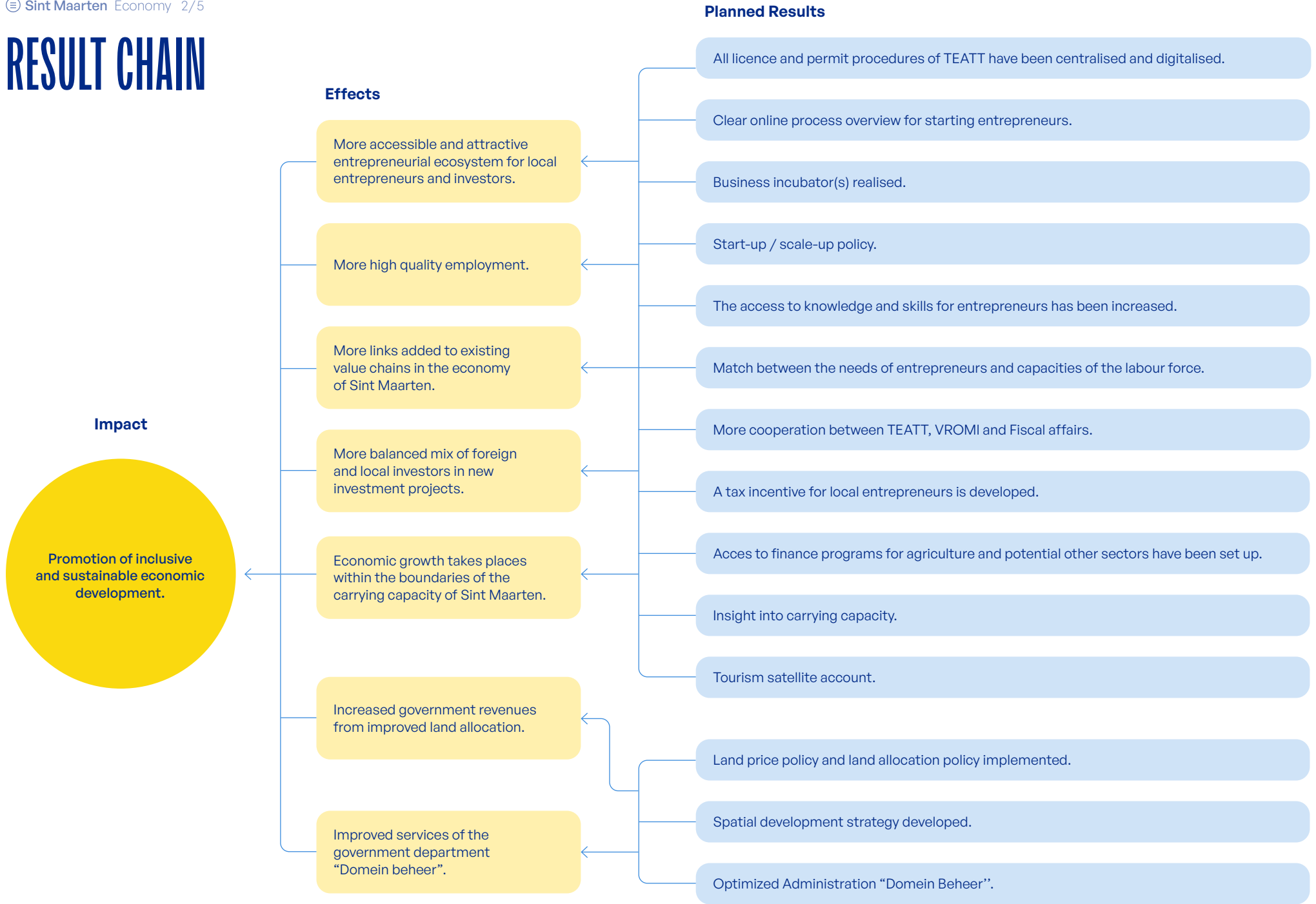
### 2022

- 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
<p><b>All licence and permit procedures of TEATT have been centralised and digitalised</b></p>	<p>●●● Improve the effectiveness of products and service markets that consist of different activities. Optimization of the registration process of the Chamber of Commerce.</p>	<p><b>Terms of Reference and contract for consultant.</b></p>	<p>🕒 Terms of Reference for consultant is drafted and published. Selected procedure is also completed. The contract of the selected party is drafted and in awaiting of the signing of the Minister and Council of Ministers. The selected party will start in September-October. Project has a delay due to the tender procedure.</p>	<p>Q4 2024</p>
		<p><b>Request for subsidy to hire Project managers to complete and execute the remaining assignments of E6.</b></p>	<p>🕒 Awaiting TWO's approval for funding.</p>	<p>Q4 2024</p>
<p><b>Clear online process overview for starting entrepreneurs</b></p>	<p>↗ Digitalize and centralize all licensing procedure of TEATT and digitalize the tax payment.</p>	<p><b>Request for subsidy to hire Project managers to complete and execute the remaining assignments of E6.</b></p>	<p>🕒 Awaiting TWO's approval for funding.</p>	<p>–</p>
<p><b>Business incubator(s) realised</b></p>	<p>●●● Establishment of IPA and Entrepreneurs program to increase the level of the business climate.</p>	<p><b>Request for subsidy to hire Project managers to complete and execute the remaining assignments of E6.</b></p>	<p>🕒 Awaiting TWO's approval for funding.</p>	<p>Q4 2024</p>
<p><b>Start-up / scale-up policy</b></p>	<p>↗ Research regarding governmental access to finance instruments (Groeifonds, SDE++) is conducted. Abolish and mitigate redtape with the focus on facilitating opening of bank accounts for entrepreneurs.</p>	<p><b>Discussions regarding developing of the Growth Funds and SDE ++ between EZK and BZK.</b></p>	<p>↗ Concept subsidy ordinance of the Growth Funds has been drafted by BZK and EZK. Meetings with the various stakeholders must be held to further identify solutions to address the matter.</p>	<p>Q4 2024</p>

Planned	Status	Intermediate results & status			Planned realization date
<b>The access to knowledge and skills for entrepreneurs has been increased</b>	 Bolster entrepreneurial (access to knowledge and skills) by providing education programs and stimulating coaching programs.	<b>Advanced education program is drafted and awaiting approval of the Minister.</b>	 Advance education program has been developed with the stakeholders.	Q4 2024	
<b>Match between the needs of entrepreneurs and capacities of the labour force</b>	●●● Not started yet.	-	- -	-	
<b>More cooperation between TEATT, VROMI and Fiscal affairs</b>	●●● Not started yet.	-	- -	-	
<b>A tax incentive for local entrepreneurs is developed</b>	●●● Not started yet.	-	- -	-	
<b>Access to finance programs for agriculture and potential other sectors have been set up</b>	 Stimulate Agri investments and developments.	<b>Agriculture scale-up research plan of approach.</b>	 Development of the Agriloan instrument has been discussed with the execution party. Further implementation procedures has to be developed and implemented. Awaiting approval from TWO.	Q4 2024	
<b>Insight into carrying capacity</b>	●●● Not started yet.	-	- -	-	
<b>Tourism satellite account</b>	●●● Not started yet.	-	- -	-	

Planned	Status	Intermediate results & status	Planned realization date
<p><b>Land price policy and land allocation policy implemented</b></p>	<p>↑ Terms of reference (TOR) drafted for contracting a Project manager for the development of Gronduitgifte- en Prijnsbeleid. The TOR will be sent to the Minister for approval. Thereafter it can be published, and a request will be made to the TWO for subsidy.</p>	<p><b>Concept policy and procedure for the land issuance processes.</b> ↑ TOR are drafted and awaiting feedback from TWO.</p>	<p>–</p>
<p><b>Spatial development strategy developed</b></p>	<p>↑ Terms of reference (TOR) drafted for contracting a Project manager for the development of a Ruimtelijke Ecomische Strategie (RES). The TOR will be sent to the Minister for approval. Thereafter it can be published, and a request will be made to the TWO for subsidy.</p>	<p><b>Terms of Reference for the required Project Managers: 1. Backlog plans of approach; 2. Spacial Economic Strategy; 3. Land prices and issuance policy.</b> ↑ TOR are drafted and awaiting feedback from TWO.</p>	<p>–</p>
<p><b>Administration “Domein beheer” cleaned up</b></p>	<p>↑ Terms of reference (TOR) drafted for contracting a Project manager for the clearing of backlog at Domain Affairs and improvement/renewal of the (financial) administrative system. The TOR will be sent to the Minister for approval. Thereafter it can be published, and a request will be made to the TWO for subsidy.</p>	<p><b>Terms of Reference for the required Project Managers: 1. Backlog plans of approach; 2. Spacial Economic Strategy; 3. Land prices and issuance policy.</b> ↑ TOR are drafted and awaiting feedback from TWO.</p>	<p>–</p>

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.

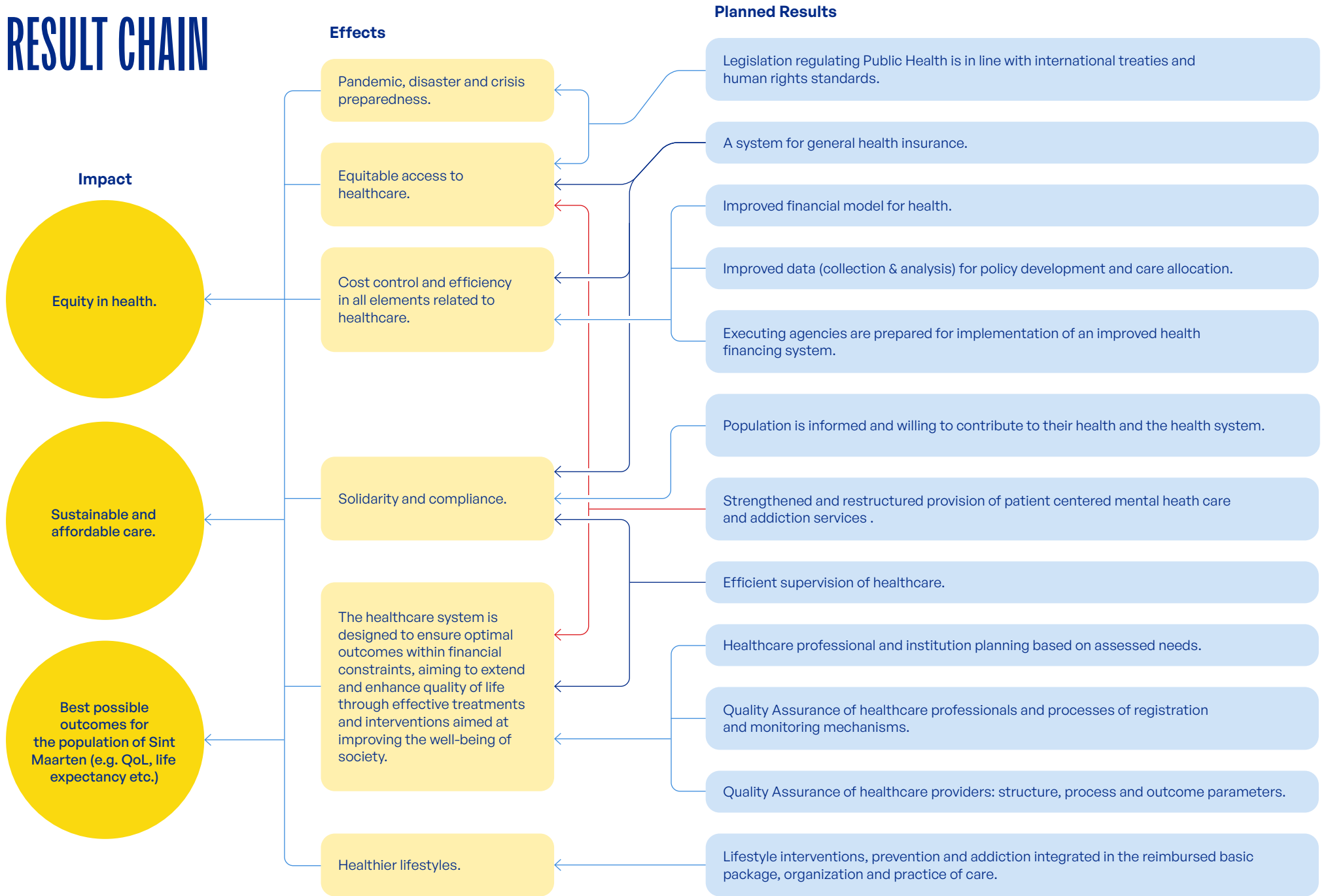
### 2023

- 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
<b>Legislation regulating Public Health is in line with international treaties and human rights standards</b>	 Proposed amendments to the Public Health Ordinance were brought to the Four-Country Consultations platform for a joint approach to updating this legislation. The Countries agreed to work together on this legislation. During the meetings it was discussed that through the support of VNGi the countries would jointly seek the support of a legislative draftsman. It was discussed that support will still be needed from TWO to support the local legislative trajectory once the updated legislation is completed.	<b>Public Health Ordinance.</b>  Legislative products being drafted at a Kingdom level by a legal draftsman hired through VNG-i. Support from TWO might be needed when the VNG-I financing ends and the local legislative trajectory still has to be completed.	Q4 2026
		<b>Updated Mental Health Legislation.</b>  Not yet started.	Q4 2026
		<b>Revised Legislation Inspectorate VSA (IVSA).</b>  Incorporation of feedback received. Subsequently, submission of ToR to the CoM for approval.	Q4 2026
<b>A system for general health insurance</b>	 The term of the Board of the Social Economic Council (SER) ended in april 2023. A new Board has been appointed August 2024. The absence of their advice has caused a delay. As an alternative the tripartite and other representatives in SER have been consulted. An updated advice for an urgent request for advice has been submitted to the (Cabinet of the) Minister of VSA. However, the urgent request still has to be sent to the Governor / Council of Advice. We count on at least 6 weeks for review and advice of the COA.	<b>Approved National Ordinance and Decrees (LV/LB-Ham) for the SAAHA Sustainable Affordable Access to Healthcare Act former GHI.</b>  The SER Board is now operational and the review of the legislation is expected to be completed late 2024.	Q1 2025
<b>Improved financial model for health</b>	 On schedule.	<b>Updated financial model for health.</b>  The annual report of 2023 has been audited and is now final. We have queried data to forecast the premium income. Once all data is in, the model can be updated.	Q4 2024
		<b>Report on the optimization of health finances.</b>  This is ready.	Q4 2024
		<b>Legislative Ammendments for the Pharmaceutical Cost Containment Program Phase 2.</b>  On schedule.	Q1 2025

Planned	Status	Intermediate results & status	Planned realization date
<b>Improved data (collection &amp; analysis) for policy development and care allocation</b>	 On schedule.	<b>Implementation of a Health Information Management System.</b>  On schedule.	Q1 2027
<b>Executing agencies are prepared for implementation of an improved health financing system</b>	 On schedule.	<b>Executing organizations are prepared for the implementation of SAAHA.</b>  On schedule.	Q2 2025
<b>Population is informed and willing to contribute to their health and the health system</b>	 On schedule.	<b>Public Awareness Campaign on SAAHA.</b>  On schedule.	Q4 2025
		<b>Public Awareness Campaign for lifestyle interventions, prevention and addiction.</b>  On schedule.	Q4 2026
<b>Strengthened and restructured provision of patient centered mental health care and addiction services</b>	 Integrated with NRPB project , 4 landen overleg and initiatives locally.	<b>Execution of the Mental National Health Strategic Plan.</b>  On schedule.	Q3 2025
<b>Efficient supervision of healthcare</b>	 Not started yet.	-	-
<b>Healthcare professional and institution planning based on assessed needs</b>	 On schedule.	<b>Manpower and healthcare institution planning</b>  On schedule.	Q1 2027

Planned	Status	Intermediate results & status	Planned realization date
<b>Quality Assurance of healthcare professionals and processes of registration and monitoring mechanisms</b>	 On schedule.	<b>Approved National Ordinance and Decree (LV/LBHam) for a registration system for healthcare professionals.</b>  On schedule.	Q1 2027
		<b>Registration system for healthcare professionals.</b>  On schedule.	Q1 2027
<b>Quality Assurance of healthcare providers: structure, process and outcome parameters</b>	 On schedule.	<b>Updated National Ordinance and/or Decrees (LV/Lbam) regulating healthcare institutions (if necessary).</b>  On schedule.	Q1 2027
<b>Lifestyle interventions, prevention and addiction integrated in the reimbursed basic package, organization and practice of care</b>	 On schedule.	<b>Business case for the reimbursement of lifestyle interventions and preventative measures.</b>  On schedule.	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

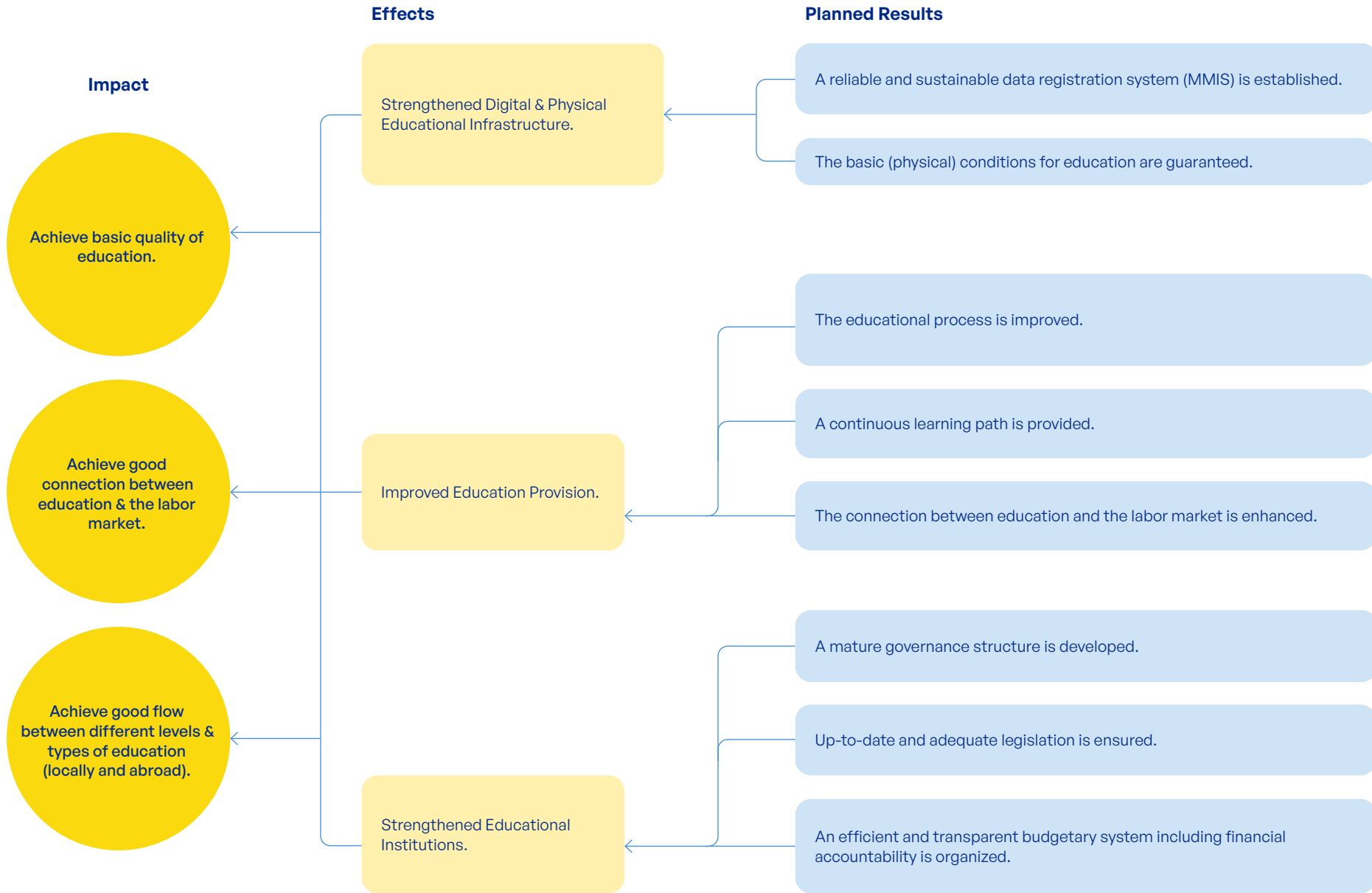
Ministry of Education, Culture, Youth and Sport.

## Completed intermediate results







### 2022

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

# RESULT CHAIN



# RESULTS

Planned	Status	Intermediate results & status		Planned realization date
<p><b>A reliable and sustainable data registration system (MMIS) is established</b></p>	<p> Work is in progress. Awaiting the hiring of the statistician and economist.</p>	<p><b>Issue tenders for both a Statistician and Economist consultant for MMIS.</b></p>	<p> Tenders have been issued.</p> <p>Tenders needed to be reissued due to a lack of response. If needed the functions will possibly be combined.</p>	<p>Q2 2025</p>
<p><b>Up-to-date and adequate legislation is ensured.</b></p>	<p> Updating legislation is in progress. The process was stagnated due to limited political involvement.</p>	<p><b>Finalize the Higher Education Ordinance.</b></p>	<p> Draft law before parliament for ratification.</p>	<p>Q2 2025</p>
		<p><b>Ammend funding decree LB bekostiging onderwijs.</b></p>	<p> Preliminary research conducted, drafting of one amendment has started.</p>	<p>Q2 2025</p>
		<p><b>Finalize LBHAM Funding Higher Education.</b></p>	<p> In progress, working draft of legislation is available.</p>	<p>Q2 2025</p>
		<p><b>Draft and Finalize the Ministerial regeling voor Onderwijs Raad.</b></p>	<p> Consultant hired to conduct the drafting.</p>	<p>Q2 2025</p>
		<p><b>Draft and finalize National Decree Study Financing.</b></p>	<p> Consultant hired to conduct the drafting.</p>	<p>Q2 2025</p>
		<p><b>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.</b></p>	<p> Consultant hired to conduct the drafting.</p>	<p>Q2 2025</p>
<p><b>The educational process is improved.</b></p>	<p> This result is not on schedule, due to limited political involvement.</p>	<p><b>Finalized plan of approached.</b></p>	<p> Plan of approach is drafted. This plan will be based on the education screening conducted in 2022. The planned date that advice process is concluded of 30 September 2024 will not be met.</p>	<p>Q3 2024</p>

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.

# 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 CFATF/FATF recommendations 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

<p><b>Sint Maarten Gaming Authority (SMGA) is established by law and is able to execute its function.</b></p>	<p>↗ The establishment of the Sint Maarten Gaming Authority (SMGA) will elevate and control the quality of gaming and gambling on the island.</p>	<p><b>Assign business case assignment.</b></p>	<p>✓ The business case has been assigned. Vendor has been informed of approved funding and workgroup is awaiting the draft contract.</p>	<p>Q1 2024</p>
		<p><b>Finalisation preparation phase business case.</b></p>	<p>↗ Contract approved, project plan including timelines established and approved.</p>	<p>Q3 2025</p>
<p><b>The CFATF/FATF recommendations are implemented, enforced, upheld, and evaluated periodically/or as needed.</b></p>	<p>⋯ Not started yet.</p>	<p>-</p>	<p>-</p>	<p>-</p>
<p><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></p>	<p>↗ On schedule.</p>	<p><b>National ordinance for Games of Chance.</b></p>	<p>↗ On schedule.</p>	<p>-</p>
<p><b>Research into gambling addiction has been conducted and strategic recommendations to tackle and combat problem and disordered gambling are provided</b></p>	<p>↗ The goal is to gain clarity on the impact of gambling and gambling addiction. This can be used to formulate solutions and recommendations for prevention of gambling addiction, promotional programs and care.</p>	<p><b>Commissioning research into gambling addiction on Sint Maarten.</b></p>	<p>✓ The research into gambling addiction has been commissioned. The selected party started phase 1 (start-up and orientation).</p>	<p>Q2 2024</p>
		<p><b>Conclude research into gambling addiction (Analysis, reporting and presentation).</b></p>	<p>↗ The selected party has provided a research proposal with intended research methodologies, project risk mitigation strategies, project timeline, and expected deliverables. Project completion expected in Q1 of 2025.</p>	<p>Q1 2025</p>

Planned	Status	Intermediate results & status			Planned realization date
<p><b>Gambling sector stakeholders adhere to the laws and are regulated through control and enforcement</b></p>	<p>↗ Draft new and update Sint Maarten’s gaming and gambling legislation and policies, and establish a gaming/gambling regulator.</p>	<p><b>SXM drafts the necessary LB h.a.m.’s.</b></p>	<p>↗ The drafting of the LBHams is ongoing. Pertinent information required to finalize the drafting of the LBHams will be discussed with vendor to decide on how best to acquire this informations as part of action plan writing process.</p>	<p>Q3 2025</p>	
		<p><b>The TWO provides feedback/advice on drafted legislation and regulations.</b></p>	<p>↗ Feedback was provided Based on the progress feedback will continuously be provided.</p>	<p>Q3 2025</p>	
		<p><b>Feedback/advice on lower laws and regulations is processed.</b></p>	<p>●●● Dependent on finalizing necessary LB h.a.m.’s.</p>	<p>Q3 2025</p>	
<p><b>Key gambling sector stakeholders are aware of their corporate social roles and responsibilities and adhere to their obligations by law</b></p>	<p>●●● Not started yet.</p>	<p>-</p>	<p>- -</p>	<p>-</p>	

# RESULTS 2

## Other measures

Planned	Status	Intermediate results & status	Planned realization date
<p><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></p>	<p>••• 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.</p>	<p>- - 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 will be evaluated in 2026 through a Financial Sector Assessment Program (FSAP) conducted at the request of the CBCS. Considering the independent position of central banks of Aruba, Curaçao and St. Maarten, the evaluation by the IMF is assumed in the context of the Land package curaçao.</p>	<p>-</p>
<p><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></p>	<p>••• 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.</p>	<p>- - 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 will be evaluated in 2026 through a Financial Sector Assessment Program (FSAP) conducted at the request of the CBCS. Considering the independent position of central banks of Aruba, Curaçao and St. Maarten, the evaluation by the IMF is assumed in the context of the Land package curaçao.</p>	<p>-</p>

Planned	Status	Intermediate results & status	Planned realization date
<p><b>The governance of the CBCS is being strengthened, in line with international best practices including by separating various tasks within the CBCS.</b></p>	<p>●●● 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.</p>	<p>- - 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 will be evaluated in 2026 through a Financial Sector Assessment Program (FSAP) conducted at the request of the CBCS. Considering the independent position of central banks of Aruba, Curaçao and St. Maarten, the evaluation by the IMF is assumed in the context of the Land package curacao.</p>	<p>-</p>
<p><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></p>	<p>↗ Implement project phase based on adopted plan of approach. Results are being monitored through the JVO (Justitieel Vierlandenoverleg).</p>	<p><b>Implement project phase based on adopted plan of approach.</b> ↗ -</p>	<p>Q3 2025</p>