



Country package **Sint Maarten**

Implementation agenda 1 October – 31 December 2022



On 22 December 2020, Sint Maarten and the Netherlands signed a mutual settlement for implementation of the Country Package for Sint Maarten. Since signing the mutual settlement, the realisation of a wide range of reforms and investments has started. These reforms must contribute to the resilience and adaptability of the economy and society. The economy of Sint Maarten must be improved in terms of sustainable economic growth and earning capacity. Good governance, solid government finances and social cohesion are vital contributing factors. The economy and society must also become more resilient to crises, with new opportunities for citizens and businesses.

The Country package includes measures in the following areas: the financial sector, the economy; healthcare; education and reinforcing the rule of law. The actual agreements contained in these measures have been included in an Implementation agenda. This is the Implementation agenda covering the period from 1 October up to and including 31 December 2022.

In the coming period, efforts will be made to strengthen the mutual coherence of all Sint Maarten government programs and projects – across themes – and the way in which the individual activities can reinforce each other. A clear link is made with the National Vision of Sint Maarten. Sint Maarten and the TWO have therefore agreed to formulate a medium to long-term change strategy in the fourth quarter, in which interdependencies, dependencies and required external resources are identified.

With regard to financial management, further steps are being taken to set up the budget process and actions will be taken to reduce the lead time of the annual accounts process.

Efforts will be made for the Tax and Customs Administration to structurally strengthen the audit capacity by developing a multi-year work-study program, whereby aspiring auditors are coached in carrying out audits as part of their training. This contributes to building sustainable audit capacity and to increasing the number of audits by the Tax and Customs Administration for the coming years.

Agreements will be made this quarter about the way in which an integral audit of government bodies can be carried out, looking at organisational, operational and technical aspects. An exit survey will also be conducted among officials who have left.

The study on the social security system is being finalised and preparations are being made for an integrated socio-economic reform agenda. The first short-term measures against illegal employment are being implemented. The permit system for companies is being revised and the provision of information about starting a business is being improved. The legal and financial contours of the General Health Insurance will be clearly mapped out this quarter, so that its introduction on 1 January 2024 will be feasible. The final report of the education system screening will be delivered this quarter.

Reading guide

This Implementation agenda no longer contains the completed agreements from the Implementation agenda 2022-Q3. The agreements from the Implementation agenda 2022-Q3 that still need to be completed, are still included and new agreements for the upcoming quarter (2022-Q4) have been added. In this way, we provide a clear overview of the agreements for the upcoming quarter. The intended results are numbered consecutively so it is clear no steps preceded the current agreements.

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Theme A:
Financial management



Theme E:
Economic reforms



Theme B:
Costs and effectiveness in the public sector



Theme F:
Healthcare



Theme C:
Taxation



Theme G:
Education



Theme D:
Financial sector



Theme H:
Reinforcing the rule of law



Theme A: Financial management

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

Designation	Measure	Implementation activity(ies)	Intended results	Completed	Actor	Explanation	
A.1	Based on existing and/or additional studies, we will determine how the financial pillar can be reinforced. Under all circumstances, the financial and policy control (both centrally and within the departments) will be examined, together with the audit function, and the position of the Council of Advice and the General Audit Chamber. Based on proposals, decision making and implementation will take place.	A.1.1	Study into existing financial work processes including under all circumstances the processes procure to pay and order to cash, and an inventory of the relevant systems used. Including fit/gap analysis for A.1.2.	8. Fit/gap analysis performed.	18 November 2022	Sint Maarten + the Netherlands	The total study is extensive and will consist of a fit/gap analysis, impact analysis and the preparation of a Project Initiation Document. Due to the expansion of the study, it is expected to be completed by mid-November instead of the end of October.
				9. Decision-making concerning implementation of new accounting system.	16 December 2022	Sint Maarten	Concerns follow-up to A.1.1.8. Decision-making can take place after completion of the study.
				10. Drawing up an action plan for improving the management of financial systems.	30 September 2022	Sint Maarten + the Netherlands	At the time of drawing up this implementation agenda, substantive coordination is still taking place about the details of this activity. The points for improvement arise from shortcomings in the documentation of the IT policy in general, so that on closer inspection it is probably not necessary to draw up a separate action plan for this. It is being considered whether this can be included in a general institutional strengthening of the IT function.
				11. Action plan for improving financial systems management adopted.	31 October 2022	Sint Maarten + the Netherlands	See notes to A.1.1.10.
		A.1.2	Investigation of possibilities for implementation of new bookkeeping system.	1. Investigation of requirements for new bookkeeping system to be purchased complete.	On schedule A.1.1	Sint Maarten + the Netherlands	The study will be included as a fit/gap analysis in the action plan for A.1.1.
		A.1.3	Detailed investigation by the Netherlands together with Sint Maarten of the practice of the budgetary process (in particular the preparation and drawing up of the budget for the coming year and implementation of the current year (budget amendments): budget process, budget rules, multi year estimates (regular service and capital service), tasks / responsibilities / authorisations and (most) relevant actors.	6. Action plan concerning implementation of quick wins budget process adopted.	31 October 2022	Sint Maarten + the Netherlands	The deadline of 31 May 2022 previously stated in the implementation agenda was not met. In order to properly draw up the action plan, initial coordination with SOAB was necessary in connection with another project that was already underway. This coordination has now taken place and it has been decided to draw up a single integrated action plan for the short and the longer term. This will be adopted by 31 October 2022 at the latest.
				7. Action plan concerning implementation of structural improvements budget process adopted.	31 October 2022	Sint Maarten + the Netherlands	See notes to A.1.3.6.
		A.1.5	Updating the balance sheet by cleaning up account receivables, account payables and assets, among others.	4. Sustainably guaranteeing the results of clean-up by making agreements, drawing up process descriptions and giving instructions, so that new 'contamination' is prevented as much as possible.	31 January 2023	Sint Maarten	Concerns a follow-up to the clean-up of the balance sheet items, in anticipation of the implementation of the new financial work processes.

Designation	Measure	Implementation activity(ies)	Intended results	Completed	Actor	Explanation	
A.1	Based on existing and/or additional studies, we will determine how the financial pillar can be reinforced. Under all circumstances, the financial and policy control (both centrally and within the departments) will be examined, together with the audit function, and the position of the Council of Advice and the General Audit Chamber. Based on proposals, decision making and implementation will take place. (continued)	A.1.6	Modify legal framework as basis to strengthen financial pillar.	3. Drawing up an action plan to complete the inventory and adjust the legal framework.	3 October 2022	Sint Maarten + the Netherlands	Drawing up the action plan has received insufficient attention within the program, as a result of which the deadline of 15 July 2022 has not been met. Further substantive consultation took place on 4 August 2022, on the basis of which the approach for the required study will be drawn up.
			4. Action plan to finalise the inventory and the adjustment of the legal framework adopted.	31 October 2022	Sint Maarten + the Netherlands	See notes to A.1.6.3. Due to the delay in drawing up the action plan, the adoption will also take place later.	
		A.1.7	Independent advice on shortening the processing period of delivering and reviewing the financial statement.	4. Further improvement and formalisation of the schedule and agreements between the Ministry of Finance and SOAB, included in the audit plan.	31 January 2023	Sint Maarten	A lot of experience has already been gained in drawing up and auditing the annual accounts when working on the backlog. Steps have also been taken to shorten the lead time. The State Audit Service will provide technical assistance to the Ministry of Finance and SOAB in order to make the next improvement and to anchor this in the organisation. This means that the study (A.1.7.3) is cancelled, but this new, more practical approach is better suited to the current situation and is expected to lead to the desired results more quickly.
		A.1.8	Financial Management Roadmap.	2. Financial Management Roadmap adopted.	Mid October 2022	Sint Maarten + the Netherlands	
				3. Determining short-term capacity needs and solving going concern shortages.	16 December 2022	Sint Maarten + the Netherlands	In order to get started with the activities from the Roadmap, a number of bottlenecks in the current capacity must first be resolved.
A.2	Based on existing and/or additional studies, whether and how the use of reliable statistical information and data for policy development and decision making can be reinforced will be determined. Based on proposals, decision making and implementation will take place.	A.2.1	Performing a peer review at the Department of Statistics	6. Draw up Smart Action Plan	1 October 2022	Sint Maarten	Follow-up actions will be determined once the plan has been drawn up.
A.4	Based on existing and/or additional studies, it will be determined how the procurement function can be reinforced, so that the government can perform the procurement of goods and services in the most efficient and effective manner possible. Centralisation will be considered. Based on proposals, decision making and implementation will take place.	A.4.0	This will be postponed until the next Implementation agenda.				
A.5	A Disaster Risk Management policy including a Disaster Risk Financing strategy will be drawn up and implemented.	A.5.1	Draw up Disaster Risk Management policy.	5. Situational Analysis Risk Profile Assessment completed	1 October 2022	Sint Maarten	The draft CDEMA (Caribbean Disaster Emergency Management Agency) report was delivered at the beginning of August. The final report would be delivered around that date; the deadline is therefore postponed.

Designation	Measure	Implementation activity(ies)		Intended results	Completed	Actor	Explanation
A.5	A Disaster Risk Management policy including a Disaster Risk Financing strategy will be drawn up and implemented. (continued)	A.5.1	Draw up Disaster Risk Management policy. (continued)	6. Financial Stability Plan drawn up.	1 November 2022	Sint Maarten	The draft Financial Stability Plan has been drawn up. Technical assistance is now being deployed to finalise the Plan. The deadline has therefore been postponed.
				7. Financial Stability Plan adopted	1 December 2022	Sint Maarten	

Theme B: Costs and effectiveness in the public sector

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

Designation	Measure	Implementation activity(ies)	Intended results	Completed	Actor	Explanation	
B.1	The countries are responsible for the continuity of vital processes, including under all circumstances: electricity, oil supply, internet and data services, drinking water supply, flight and aircraft handling, shipping handling, payment transactions, the emergency services and communication between emergency services and medical institutions.	B.1.1 Continuous.					
B.2	Based on an integrated detailed investigation of the (semi) public enterprises and government entities regarding the legitimacy of public shareholding (do they serve the public interests/objectives?), effectiveness (do they achieve the targets set?) and efficiency, proposals will be developed and implemented. The objective is to reinforce governance and operational capacity, in order to prevent (future) losses and as a consequence risks for the budget of Sint Maarten. It is not an objective to arrive at a decision to dispose of or (partially) sell off (semi) public enterprises and government entities that serve a defined public interest.	B.2.2 Performing analysis of government public limited companies [in Dutch: "naamloze vennootschap"]	4. Final end report completed.	1 October 2022	Sint Maarten + the Netherlands		
			5. Sint Maarten policy response adopted administratively.	16 December 2022	Sint Maarten	The report will be published together with the policy response.	
B.3	Based on existing and/or additional studies, the countries will work together towards reinforcing the aviation system at Kingdom level. This could involve close cooperation between organisations and the organisation of uniform work processes in accordance with international safety requirements, while aiming for efficiency and cost reduction.	B.3.1	Agreements reached within the Aviation steering group will be decisive in the implementation of this measure. No separate arrangements are made in the implementation agenda for now.				
B.4	Based on an integrated detailed investigation, proposals will be developed and implemented with a view to improving the quality, effectiveness and implementation capacity of the government organisation, which will also include the effectiveness of the Ministerial staffs.	B.4.2	Risk-focused integrated detailed investigation(s)	2. Action plan for integrated detailed investigations drawn up.	October 2022	Sint Maarten + the Netherlands	Additional capacity is required to implement this measure. Sint Maarten and TWO will together coordinate the need and the way in which this is fulfilled.
			3. Action plan for integrated detailed investigations adopted.	November 2022	Sint Maarten + the Netherlands		
		B.4.3	Strengthening legislative functions	6. Detailed investigation of legislative role complete.	1 February 2023	Sint Maarten + the Netherlands	The deployment of technical assistance has been delayed. The deadline has therefore been postponed.
				7. Action plan adopted.	15 October 2022	Sint Maarten + the Netherlands	The purpose of the audit is to map out the activities of the department for the coming years so that it can be determined which resources are needed to realise an effective implementation.

Designation	Measure	Implementation activity(ies)	Intended results	Completed	Actor	Explanation
B.5	Based on a study into employment conditions and fringe benefits (including overtime pay, leave settlements, special remuneration and allowances, travel and travel expenses, etc.) proposals will be developed and implemented for possible austerity measures.	B.5.3 In addition to the study comparing employment conditions and fringe benefits, a benchmark study is executed to compare the employment conditions from the semi (public) sector to the private sector conditions.	5. Interim report completed and delivered by supplier to client.	End of November 2022	Sint Maarten + the Netherlands	The request for quotation was published on 14 July. Due to a later publication, the tender has a longer lead time, which means that the schedule as a whole is pushed back.
			6. Final report delivered by supplier to client.	31 January 2023	Sint Maarten + the Netherlands	
B.6	In the framework of optimum staff deployment, the staff formation, job occupation and actual presence and deployability of employees of government and government organisations will be examined. If staff wrongfully receive wage, depending on the situation, measures will be taken (e.g. halting wage, dismissal process).	B.6.2 An employee satisfaction survey and exit survey will be performed within the framework of capacity building and retention.	2. Employee satisfaction survey and exit survey adopted.	Mid October 2022	Sint Maarten	An impact scan has been carried out by the supplier. A communication plan is developed on the basis of this. Both the impact scan and the communication plan serve as the basis for the action plan.
			5. Conduct exit survey and employee satisfaction survey (Phase 1)	Q4 2022	Sint Maarten + the Netherlands	The exit survey will be conducted immediately after completion of the impact scan. The implementation of the communication plan as well as the preparation of the employee satisfaction survey will already take place in Q4.
			6. Execute employee satisfaction survey	Q4 2022 up to and including Q1 2023	Sint Maarten + the Netherlands	
B.7	An approach will be developed aimed at reducing and managing costs for external insourcing.	B.7.0 This will be postponed until the next Implementation agenda.				
B.8	Based on a detailed investigation of the HR function (policy, HR consultancy, administration and instruments), improvement proposals will be developed and implemented.	B.8.2 Implementing recommendations for identified items for improvement in the roadmap.	1. Action plan for implementation of items for improvement (including financial cover) drawn up.	Q4 2022	Sint Maarten + the Netherlands	Technical assistance has been appointed to support the implementation of this measure. Drawing up the action plan will start now that the Roadmap has been adopted.
			2. Action plan for implementation of items for improvement (including financial cover) adopted.	Q4 2022	Sint Maarten + the Netherlands	
B.9	Based on existing and/or additional studies, a strategic personnel policy will be developed. This will under all circumstances include: - a strategic staff plan in relation to the outcome of the detailed investigation under B.4; - introduction of a performance management system within the civil service; - limiting the political influence on staff issues.	B.9.2 Implementing recommendations for identified items for improvement in the roadmap.	1. Action plan for implementation of items for improvement (including financial cover) completed.	Q4 2022	Sint Maarten + the Netherlands	Technical assistance has been appointed to support the implementation of this measure. Drawing up the action plan will start now that the Roadmap has been adopted.
			2. Action plan for implementation of items for improvement (including financial cover) adopted.	Q4 2022	Sint Maarten + the Netherlands	
B.10	Based on existing and/or additional studies, the needs and costs for housing will be identified and possibilities for cost reduction and improvements will be investigated and, once identified, implemented. The aim is a cost reduction of 20% in 5 years (budget 2020 as reference point) and implemented in the budget for 2025.	B.10.2 Implementation plan for cost reductions and improvements with regard to housing.	3. Roadmap adopted.	1 September 2022	Sint Maarten	The Roadmap is expected to be adopted shortly. The Roadmap has yet to be adopted by the Council of Ministers.
			4. Action plan drawn up.	1 March 2023	Sint Maarten	The Action Plan can be drawn up, with the help of the technical assistance provided, once the Roadmap has been adopted.
			5. Action plan adopted.	1 April 2023	Sint Maarten	

Designation	Measure	Implementation activity(ies)	Intended results	Completed	Actor	Explanation
B.11	In the framework of efficient government, the possibilities for a digital government environment and digital services will be investigated. Based on a study, proposals will be developed and implemented.	B.11.0 This will be postponed until the next Implementation agenda.	1. Action plan drawn up	15 September 2022		In the framework of the Digital Government project of the World Bank, work is already underway on the digitalisation of government. The Netherlands and Sint Maarten are exploring options to support the central IT department.
B.14	Sint Maarten will satisfy the guidelines of the CFATF in respect of tackling fraud and money laundering. An action plan will be drawn up and implemented.	B.14.2 Implementation of National Risk Assessment (NRA).	3. Execution of phases 1 and 2.1 and 2.2 from action plan completed.	1 October 2022	Sint Maarten	A new schedule is being worked on in consultation with Sint Maarten. This was not yet completed when this agenda was drawn up.
			4. Third quarter 2022 progress report.	15 October 2022	Sint Maarten	
			5. Fourth quarter 2022 progress report.	15 January 2023	Sint Maarten	
		B.14.3 Action plan concerning preparation for CFATF Mutual Evaluation	2. Third quarter 2022 progress report.	15 October 2022	Sint Maarten + the Netherlands	
		3. Fourth quarter 2022 progress report.	15 January 2023	Sint Maarten + the Netherlands		
B.15	To improve the corporate governance of public enterprises, the 'protocol corporate governance (2020)' will be adopted (in law) and recommendations from the taskforce corporate governance (2020) will be implemented.	B.15.2 Execute implementation plan.	5. Progress report 4 submitted, which shows that execution of the implementation plan progresses according to plan.	15 November 2022	Sint Maarten	

Theme C: Taxation

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

Designation	Measure	Implementation activity(ies)	Intended results	Completed	Actor	Explanation	
C.1	To increase revenue and to make the system more robust and simple, an integrated detailed investigation will be carried out of the financial system including income tax. The following proposals will be considered: broadening the tax base, shifting from direct to indirect taxation and introduction of VAT/BTW at 12.5 percent in accordance with the proposals from the Fiscal Affairs Department (FAD) of the IMF or ABB, in accordance with the fiscal system for the Caribbean Netherlands. measures aimed at substantial reduction of tax expenditure and contributions/transfers to third parties. limiting administrative interference/discretionary authorities of both civil servants and administrators (in relation to deductible items, 'tax holidays'). On the basis of the detailed investigation and recommendations, proposals will be developed and implemented. Account will be taken of international rules from among others the OECD.	C.1.1	Detailed investigation of the fiscal system with a view to arriving at recommendations for system reform aimed at simplification of the system, reducing administrative interference and broadening the tax base.	3. IMF delivered an advice concerning system reforms. The recommendations are worked out in greater detail (C.1.2). Based on this, additional questions might be put to a research agency.	Proposing additional questions will be scheduled for a next implementation agenda.	Sint Maarten + the Netherlands	In the spring of 2021, the IMF has published a Technical Assistance report with regard to the tax system with recommendations for reforms. The report addresses most of the measure described under C.1. The work group will review whether a (further) simplification step can be proposed. Questions that arise as a result of C.1.2., as well as within the framework of further simplification, will be presented to an independent research agency after C.1.2. has been completed.
		C.1.2	Create directions with regard to reforming the tax system based on the recommendations of the IMF and previous proposals from Sint Maarten.	2. Decision note concerning system formation discussed in the Sint Maarten Parliament.	As quickly as possible	Sint Maarten	The decision memorandum was adopted in the Council of Ministers in mid-May and is (expected in mid-October) placed on the agenda for consideration in the Parliament of Sint Maarten.
C.2	The Tax and Customs Administration will receive the necessary data from the banking sector, in as much as this is not already received.	C.2.2	Start of information exchange.	1. Start of information sharing.	September 2022	Sint Maarten	Tests will be conducted until September 5. The information exchange in line with the OECD standards will then start as soon as possible.
				2. Start of information received.	As quickly as possible	Sint Maarten	Sint Maarten makes an inventory of the steps needed to enable sharing of information on a reciprocal basis. Subsequently, the identified follow-up steps are included in the implementation agenda.
C.3	Compliance programmes will be continued/drawn up.	C.3.1	To be included in phase 2 of C.4.				
C.4	On the basis of existing and/or additional studies, whether and how the Tax and Customs Administration can be optimised and modernised, in such a way that tax collection can be carried out effectively and efficiently will be determined. Based on proposals, decision making and implementation will take place.	C.4.1	Phase 1: Implementing several quick reviews into identified bottlenecks and quick wins.	6. Elaboration of work-study programme and preparation of a proposal.	Q4 2022	Sint Maarten + the Netherlands	The work-study program focuses on strengthening the inspection, collection and control capacity within the Tax and Customs Administration. In this way we make it possible for aspiring auditors to be guided in their training process when carrying out audits for the Tax and Customs Administration. This contributes to building up sustainable inspection capacity on Sint Maarten and at the same time it contributes to increasing the number of inspections of the Tax and Customs Administration Sint Maarten for the coming years. This project is being carried out in collaboration with the Stichting Belastingaccountants Bureau and the Dutch Tax and Customs Administration.

Designation	Measure	Implementation activity(ies)	Intended results	Completed	Actor	Explanation	
C.4	On the basis of existing and/or additional studies, whether and how the Tax and Customs Administration can be optimised and modernised, in such a way that tax collection can be carried out effectively and efficiently will be determined. Based on proposals, decision making and implementation will take place. (continued)	C.4.1	Phase 1: Implementing several quick reviews into identified bottlenecks and quick wins. (continued)	7. Work-study programme adopted.	Q4 2022	Sint Maarten + the Netherlands	It is important that Sint Maarten commits itself to the work-study programme, given the implications it will eventually have for the workforce at the Tax and Customs Administration.
			8. Elaborate recommendations from sustainability assessment.	Q4 2022	Sint Maarten + the Netherlands	Elaboration of the recommendations will continue in Q4 2022.	
		C.4.2	Purchase of online portal for the input of the means of taxation for wage tax, income tax and tax on business turnover.	6. Decision-making on purchasing portal completed.	Q4 2022	Sint Maarten	The research into the various options for the implementation of a portal is in its final phase. In Q4, further steps will be taken in the decision-making process.
		C.4.3	Cleaning up of the CRIB files to repair incorrect name and address details, to correct register relationships between entities and to correct persons wrongfully set to active.				C.4.3 will from now on be included in C.4.4.
		C.4.4	Quick win measures: preparing and performing (a) clean-up of data files (see C.4.3), (b) process backlogs and (c) collect and claim late payments at an accelerated rate.	7. Third quarter progress report on the implementation of the quick wins, including reflection.	31 October 2022	Sint Maarten	
				8. Fourth quarter progress report on the implementation of the quick wins, including reflection.	31 January 2023	Sint Maarten	
C.5	A tax scheme for the Netherlands and Sint Maarten will be agreed on, in line with minimum Base Erosion and Profit Shifting (BEPS) conditions, which will also consider preventing possible profit shifting.	C.5.1	Agreed mutual scheme between the Netherlands and Sint Maarten.	1. Official agreement on content and consideration in Council of Ministers of the Kingdom of the Netherlands..	As quickly as possible	Sint Maarten	In November 2022, negotiations on proposed BRNS changes will take place at an official level between Sint Maarten and the Netherlands. Depending on its progress, it can be placed on the agenda of the Council of Ministers of the Kingdom.
C.6	Legislation for the signing and coming into effect of the Establishment Agreement World Bank will be adopted and implemented.	C.6.1	Implementation of legislation (tax paragraph) Establishment Agreement World Bank.	4. National Ordinance publication.	As quickly as possible	Sint Maarten	The required legislation has been passed by Parliament and will be sent to the Governor for ratification.

Theme D: Financial sector

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

Designation	Measure	Implementation activity(ies)	Intended results	Completed	Actor	Explanation
D.1	An integrated detailed investigation of the financial sector will be carried out by an external independent party. Based on the outcomes of this detailed investigation, measures will be formulated to address shortcomings.	D.1.1 As quickly as possible, implementing the measures to address shortcomings in response to the recommendations from the IMF with regard to the financial sector of the monetary union Curaçao-Sint Maarten.	2. Progress of the implementation of the recommendations of the IMF will be monitored and adjusted where necessary.	Continuous	Sint Maarten	
D.2	An integrated detailed investigation will be carried out into the system of supervision (legislation and regulations, supervisory policy) of the financial market by an external independent party. Based on the outcomes of this detailed investigation, measures will be formulated to address shortcomings.	D.2.1 As quickly as possible, implementing the measures to address shortcomings in response to the recommendations from the IMF with regard to the financial sector of the monetary union Curaçao-Sint Maarten.	2. Progress of the implementation of the recommendations of the IMF will be monitored and adjusted where necessary. During the further execution of the reform programme by the CBCS, the transition to risk-based overview and strengthening enforcement of supervision will be prioritised.	Continuous	Sint Maarten	
D.3	An investigation will be carried out into the social costs of a national currency versus dollarization, by an external independent party. Decision on desirable monetary structure. Based on the outcomes of the study, measures will be determined and implementation.	D.3.1 Study into dollarization by IMF.	2. Based on the findings in the IMF report on the advantages and disadvantages of the dollarisation, CBCS will, as a first follow-up, analyse how the possible disadvantages related to having their own currency in the country context can best be overcome.	End of 2022	CBCS	
D.4	Known shortcomings in legislation and regulations will be modernised, under all circumstances including introduction of the Deposit Guarantee System (DGS) and modernisation of the resolution framework). Overview of which legislation should be adjusted, followed by adjustment, decision making and implementation of the legislation.	D.4.1 Continuation of action plan CBCS, development of legislation calendar and agreements with WJZ on reinforcing legislative capacity.	2. Implementation of legislation calendar. During the further execution of the reform programme by the CBCS and in line with the IMF recommendations, the modernisations of the resolution framework will be prioritised. In addition, CBCS will develop a Roadmap for addressing the results of the planned asset quality review.	Continuous	CBCS + Sint Maarten	
D.5	The governance of the CBCS will be reinforced, in accordance with international best practices, including the separation of the various tasks within the CBCS.	D.5.2 As quickly as possible, implementing the measures to address shortcomings in response to the recommendations from the IMF with regard to the internal organisations of the CBCS.	1. Monitor recommendations progress as a result of review The complete independence of the CBCS is the main priority in following up on the recommendations from the IMF report.	Continuous	CBCS + Sint Maarten	

Theme E: Economic reforms

- Goal**
- establishing a sound, dynamic and resilient economy;
 - establishing a robust and affordable social security system, that applies stimuli at the ideal point.

Designation	Measure	Implementation activity(ies)	Intended results	Completed	Actor	Explanation
E.1	An integrated analysis of the current labour market policy, legislation and regulations will be carried out on the basis of which the labour market policy will be updated. Measures such as shorter working hours, part-time employment, short-term contracts, flexible dismissal laws, removal of obstacles to employing foreign workers, illegal employment and tackling youth unemployment will be included in the analysis. Based on the analysis, proposals will be developed and implemented.	E.1.1 Study of current labour market policy and legislation and regulations.	9. An addendum to the action plans of E1, E3 and E4 has been adopted by Sint Maarten and the Netherlands, stating that the findings of these studies will lead to an integrated socio-economic reform agenda in January/February 2023.	1 October 2022	Sint Maarten + the Netherlands	From January 2023, the recommendations of (at least) E1, E3 and E4 will be integrated into a single socio-economic reform agenda.
E.2	The informal economy and illegal work will be dealt with. Based on the study into the scale of the informal economy, proposals will be developed and implemented.	E.2.0 This will be postponed until the next Implementation agenda.				The possibilities of achieving the objectives of E2 in full or in part in combination with E1, E3 and E4 are being examined.
E.3	Illegal employment of foreign workers will be dealt with. As study will be carried out into illegal employment of foreign workers. Based on the results and recommendations, proposals will be developed and implemented.	E.3.2 Draw up implementation plans for measures to prevent illegal employment.	11. Short-term measures implementation plan adopted.	1 October 2022	Sint Maarten + the Netherlands	
		E.3.3 Implement implementation plans for measures against illegal employment.	1. Measure 1: Labour Inspectorate (IVSA) access to data in the data files (CRM) of other relevant government departments: evaluation of IVSA access to CRM completed.	1 October 2022	Sint Maarten	In order to better perform its duties, the Labour Inspectorate needs access to certain data about companies and their employees, which can be found elsewhere within the government in the Customer Relations Management system, especially in the Labour Affairs/Social Affairs department.
			2. Measure 2: synchronisation of work permit application procedures: work instructions and user training courses completed.	1 January 2023	Sint Maarten	The aim is to streamline the procedure(s) for applying for work and residence permits as much as possible and to come as close as possible to a one-stop-shop situation.
		3. Measure 4: revision of the national ordinance on administrative enforcement; order to review the legislation has been drawn up.	1 December 2022	Sint Maarten + the Netherlands	There is a National Ordinance on Administrative Enforcement that does not yet provide the executive services (inspections) with sufficient instruments to be effective, for example by issuing fines. This law needs to be amended.	
E.4	The system of social security will be given an activation function, with the appropriate stimuli, while also ensuring an adequate social catch net. Based on existing and/or additional studies, proposals will be developed and implemented. Viewed in combination with the measures concerning the reform of the labour market.	E.4.1 Study into the system of social security.	9. Second interim report (in presentation form) completed	1 November 2022	Sint Maarten + the Netherlands	
			10. Final report complete	31 December 2022	Sint Maarten + the Netherlands	In January 2023, the recommendations of (at least) E1, E3 and E4 will be integrated into a single socio-economic reform agenda.

Designation	Measure	Implementation activity(ies)	Intended results	Completed	Actor	Explanation	
E.5	Sint Maarten will raise the retirement age to 66 (in 2025) unless independent studies show that raising the retirement age to 66 in 2025 is not realistic, and there are alternative proposals with the same budgetary effect. An independent economic institute (appointed by the COHO in consultation with the country) will map out the structural budgetary effects for the affordability of pensions and social security if the retirement age is raised to 66 years in 2025 and were to be further raised by indexing to life expectancy, and will calculate any alternative proposals. The outcomes will be presented to Sint Maarten and the Netherlands, followed in consultation by an assessment of how the study results should be implemented.	E.5.0	This will be postponed until the next Implementation agenda.				
E.6	Entrepreneurship and the investment climate will be encouraged. In this connection it is essential that the licencing system be optimised, the costs of doing business lowered and bureaucracy (red tape) removed.	E.6.2	Implementation recommendations as a result of research into the entrepreneurship and investment climate.	1. Action plan concerning implementation of recommendations drawn up.	15 September 2022	Sint Maarten + the Netherlands	The study into entrepreneurship and the investment climate has yielded a number of recommendations. The aim of this activity is to map out how these recommendations can best be implemented.
				2. Action plan concerning implementation of recommendations adopted.	1 October 2022	Sint Maarten + the Netherlands	
				3. Implement recommendations 1.1, 1.2, 1.6 and 1.10 from the entrepreneurship and investment climate study.	1 January 2023	Sint Maarten + the Netherlands	These recommendations relate to defining permit objectives, establishing criteria for obtaining permits and licenses, and determining permit issuers' mandates. In addition, it will be examined whether the existing moratoria are still necessary.
				4. Implement recommendations 3.1, 3.3 and 3.4 from the entrepreneurship and investment climate study.	1 March 2023	Sint Maarten + the Netherlands	These recommendations relate to information about starting a business and the provision of online education programs about tax and business administration.
				5. Execute other priorities (1.3, 1.7, 1.8, 1.9 and 5.1)	1 January 2024	Sint Maarten + the Netherlands	These recommendations focus on removing unnecessary licenses, adjusting annual license fees, shifting ex ante controls to ex post requirements for certain sectors, creating a lex silencio positivo for permits and drafting a competition law.
E.7	Development and implementation of land policy and spatial plan policy.	E.7.1	Developing an Action Plan with four pillars: 1. strategy; 2. spatial planning policy; 3. ground lease policy; 4. administrative and financial backlogs.	3. Action plan drawn up.	1 March 2023	Sint Maarten + the Netherlands	Drawing up the Action Plan is a follow-up to the Roadmap that has been drawn up. Due to limited capacity, a more realistic time frame has been included.
				4. Action plan adopted.	1 May 2023	Sint Maarten + the Netherlands	See notes to E.7.1.3

Theme F: Healthcare

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

Designation	Measure	Implementation activity(ies)	Intended results	Completed	Actor	Explanation
F.1	To be able to manage COVID-19 and to maintain its manageability, the recommendations from the OMT Caribbean area (24 April 2020 and 3 June 2020) will be implemented, including under all circumstances the following measures: <ul style="list-style-type: none"> - maintaining available IC capacity; - strengthening public health services (including source and contact investigations); - keeping sufficient personal protective equipment (PPE) in stock; - increasing and maintaining test capacity; - introducing syndrome surveillance; - guaranteeing sufficient air ambulance capacity; - purchasing COVID vaccine and implement vaccination program (when vaccine is available). 	F.1.1 Continuous.				
F.2	In the framework of efficiency, unnecessary duplications in care provision by the various hospitals and other inefficiencies will be mapped out and cut back, by drawing up and implementing a cooperation plan for regional hospitals in the Caribbean area of the Kingdom and reaching administrative agreements, which under all circumstances will include: <ul style="list-style-type: none"> - reducing the number of medical transfers to third countries by expanding the range of care on offer within the Caribbean region of the Kingdom (top specialist care); - joint purchasing of medication, resources, materials and equipment; - regional training and capacity planning of healthcare personnel (reducing training costs through less training abroad); - rationalisation of laboratory care and reduction of the number of laboratories; - medical specialists who provide insured care as an employee of hospitals (death house construction); - strengthening cooperation between primary and secondary care; - reassessing the method of funding and rates for second-line health care together with health insurers and the Dutch health care authority. 	F.2.2 Proposal to jointly (Dutch Caribbean Hospital Alliance (DCHA) + the platform for health insurers CAS-BES (PSZ)) draw up a program of requirements on which a (quality and cost-based) inventory of rates of the hospitals affiliated to DCHA and healthcare institutions in other destinations (Colombia, Dominican Republic, the Netherlands) will be based.	1. Insight into the care offered by DCHA affiliated hospitals and hospitals in the region and the (comparative) costs thereof	31 December 2022	DCHA/PSZ/ Ministry of Health, Welfare and Sport	After drawing up the program of requirements, a tender will be issued by DCHA/PSZ.
		F.2.3 Realising DCHA accession of hospital institutions from Saba and St. Eustatius.	1. Formalise the accession of hospital institutions from Saba and St. Eustatius to the cooperative, thereby expanding the scope of the DCHA's activities.	1 October 2022	DCHA	On August 23, 2022, there will be a General Members Meeting (GM) of the DCHA to formalise the accession of SCF and SEHCF in accordance with the articles.
		F.2.4 Realising connection of ICT systems of Curaçao, Aruba, Sint Maarten, Saba and Sint Eustatius hospital organisations to ZORG-CERT	1. Connection of all hospitals affiliated with DCHA to the global cyber-security organisation ZORG-CERT.	31 November 2022	DCHA	Connection to ZORG-CERT ensures that the IT systems of the DCHA hospitals are expanded and protected against cyber attacks and hacking. The Ministry of Health, Welfare and Sport has approached ZORG-CERT about this. ZORG-CERT is now in contact with the DCHA to plan the desired follow-up steps via the DCHA.
		F.2.5 Summit DCHA-Platform Cooperating Healthcare Insurers (PSZ) on Bonaire.	1. Elaboration of the agreements from the framework project plan as agreed in the conclusion document of the 4-country consultation of June 2022, in which the form of cooperation is also specified.	October/November 2022	DCHA/PSZ/ Ministry of Health, Welfare and Sport	Summit is initiated by the DCHA. Initiative is supported by the Ministry of Health, Welfare and Sport.

Designation	Measure	Implementation activity(ies)	Intended results	Completed	Actor	Explanation	
F.3	Based on existing and/or additional studies into efficiency (including financing) and effectiveness of healthcare and the outcomes of measure F.2, proposals will be developed and implemented. Possibilities include reassessing the insurance package and introducing own payments.	F.3.1	Drawing up and implementing action plan with the aim of increasing the effectiveness and efficiency of long-term care (General Health Insurance).	12. Third interim report regarding contribution letter December 2021	1 October 2022	Sint Maarten	
				13. Addendum to GHI Action Plan adopted	1 October 2022	Sint Maarten + the Netherlands	The introduction of GHI as of 1 January 2023 has not proved feasible. In accordance with the Action Plan, a go/no-go decision has been made and implementation is now planned for 1 January 2024.
				14. New timetable for the Action Plan completed.	1 October 2022	Sint Maarten	The new GHI implementation date of 2024 includes a new schedule.
				15. The update of the financial scenario model is completed	1 October 2022	Sint Maarten	Implementation of GHI has been moved from 1 January 2023 to 1 January 2024.
				16. A public awareness plan has been formulated with the cooperation of the Ministries of Health (VSA), General Affairs (AZ) and Finance and the implementing body for social security SZV.	1 November 2022	Sint Maarten	
				17. Modified draft GHI national ordinance plus associated National Decrees (LB hams) completed	1 November 2022	Sint Maarten	Existing design needs adjustments and should be supplemented with delegated legislation (LB hams).
		F.3.2	Drawing up action plan with a view to increasing the sustainability of the healthcare system in the short term, under all circumstances considering the implementation of the needs assessment of healthcare institutions, efficient purchase of medicines and preventive care.	3. Action plan adopted. This plan elaborates a number of measures to control the purchasing and implementation costs of care. This mainly concerns the purchase of (generic) medicines, but also, for example, prevention and data exchange between doctors, hospitals, laboratories, pharmacies, etc.	1 October 2022	Sint Maarten	The deadline for the short-term measures has been postponed due to a delay in the adoption of the action plan.

Theme G: Education

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

Designation	Measure	Implementation activity(ies)	Intended results	Completed	Actor	Explanation	
G.1	<p>A group of experts from the four countries / group of educational experts from the four countries is carrying out a detailed investigation of the entire education system, including all public and private stakeholders, including government. The study will under all circumstances cover:</p> <ul style="list-style-type: none"> - educational quality, teaching methods and resources; - connection between education and the labour market; - transition between nursery, primary, secondary education and secondary vocational education (mbo) / higher education (ho) / university education (in the European Netherlands and elsewhere); - efficiency and effectiveness of education funding, mitigating inefficiencies in the system; - strengthening the quality improvement through effective supervision by, among others, the inspectorates; - cooperation between education and development facilities in the region (and possibly the European Netherlands). <p>Under all circumstances, the educational inspectorates of the four countries will be involved.</p> <p>Based on the outcomes of the detailed investigation, measures will be developed and implemented.</p>	G.1.1	Detailed investigation into the education system.	5. Final report complete.	1 October 2022	Sint Maarten + the Netherlands	Submission of the first report was delayed. Therefore, the end date of the final report has been pushed back. Follow-up steps will be determined on the basis of the outcomes of the detailed investigation of requirements for the bookkeeping system.

Theme H: Reinforcing the rule of law

- Goal**
- contributing to the reinforcement of the rule of law, by under all circumstances focusing on reinforcing border supervision, the approach to tackling financial and economic crime and improving the detection system.

Designation	Measure	Implementation activity(ies)	Intended results	Completed	Actor	Explanation
H.1	In the interest of the stability of public order and security, until further notice, no cutbacks will be implemented that limit the operational capacity within the most vital sectors under the rule of law (Police, Customs, National Investigation Department, Public Prosecution Service, Courts, Coast Guard, prison service and security services).	H.1.1 Continuous.				
H.2	Based on existing and/or additional studies, whether and how the physical and online gambling sector needs to be reformed will be determined. The aim is to increase the revenue for government. Based on proposals, decision making and implementation will take place.	H.2.3 Writing new gambling legislation	1. Draft legislation completed	1 October 2022	Sint Maarten	There is an initial draft of the new framework law (National Ordinance on Games of Chance), drawn up by SXM.
			3. Drafting subordinate legislation	To be determined	Sint Maarten	As soon as technical assistance, in the form of a legislative lawyer, has been realised, more insight will be gained into the schedule. The parties involved will jointly consider which schedule is most realistic.
			4. Feedback/advice in collaboration with the Netherlands on draft legislation.	15 November 2022	Sint Maarten + the Netherlands	The Netherlands has the opportunity to provide feedback and advice on the draft framework law (National Ordinance on Games of Chance). SXM processes this feedback and advice.
			5. Check draft legislation against the principles of H2, the Action Plan and vision document in collaboration with the Netherlands.	To be determined	Sint Maarten + the Netherlands	When there is a good draft of the framework law (National Ordinance on games of chance), the Netherlands will be given the opportunity to test this together with SXM against the principles of H2, the Action Plan and the vision document.
			6. Receive proposal organisational structure Sint Maarten Gaming Authority (SMGA) by the Netherlands	To be determined	Sint Maarten + the Netherlands	Gaming Labs International (GLI) is proposing what the company believes to be an appropriate organisational structure for the Sint Maarten Gaming Authority (SMGA).
			7. Feedback/advice on proposed organisational structure Sint Maarten Gaming Authority (SMGA) by the Netherlands	To be determined	Sint Maarten + the Netherlands	The Netherlands will be given the opportunity to provide feedback and advice on the proposal of Gaming Labs International (GLI).
		H.2.4 Implementation of the Action Plan - slot machines technical inspection / audit	1. A technical audit of slot machines performed by GLI (Gambling Laboratories International) together with SXM. Check the state of the machines.	1 January 2023	Sint Maarten	

Designation	Measure	Implementation activity(ies)	Intended results	Completed	Actor	Explanation
H.9	As soon as technical assistance, in the form of a legislative lawyer, has been realised, more insight will be gained into the schedule. The parties involved will jointly consider which schedule is most realistic.	H.9.1 Implement project phase based on adopted action plan.	4. Draft bill.	1 January 2023	Sint Maarten + the Netherlands	In the JVO [Justitieel Vierpartijen Overleg - Four-Party Judicial Consultation] of January next, according to the schedule, a draft Kingdom Act proposal will be submitted to the client for approval, including an Explanatory Memorandum. If possible, an implementation test will also be offered on that occasion, in which the consequences of the legislation will be explained. After approval by the JVO ministers, consultation will follow, after which the final draft Kingdom Act will be submitted to the JVO for approval before the regular legislative process can be continued.
H.12	The management and supervision of the crime fund will be brought into line. Curaçao and Sint Maarten will follow upon the recommendations from the reports by the Law Enforcement Council. At the latest by 1 April 2021, the countries will have appointed an independent organisation to monitor the fund for compliance with the recommendations and to report on correct functioning of the fund.	H.12.1 Follow up on the recommendations from the reports by the Law Enforcement Council with regard to the crime fund.	5. The 2023 crime fund policy plan has been adopted.	31 October 2022	Sint Maarten	The project was delayed at the start, but it is expected that the final deadline will be met.
			6. The Crime fund manual has been adopted.	31 October 2022	Sint Maarten	
			7. The financial administration has been set up.	30 November 2022	Sint Maarten	The financial administration is expected to be set up in October/November 2022. Delays have occurred as the current state of affairs had to be assessed.
			8. An implementing organisation has been established and trained.	31 October 2022	Sint Maarten	
			9. A Crime Control Steering Group has been established and set up.	1 January 2023	Sint Maarten	The establishment of the steering committee has been delayed as no candidates have yet been selected. This is followed by the process of formalising the steering group.
			10. Evaluation completed and project closed.	1 March 2023	Sint Maarten	The evaluation and completion can take place after completion of the aforementioned points.
H.20	To improve detention conditions, in consultation with the Netherlands, Sint Maarten will implement the agreements reached on improvement measures from 2018, and as necessary will release the necessary funds and include them in the budget.	H.20.1 Implementing improvement measures.	1. Improvement measures implemented.	30 June 2023	Sint Maarten	Sint Maarten has requested that the deadline of this measure be postponed to 30 June 2023. Although progress is being made on the improvement measures that have not yet been implemented, not all measures can be completed before 1 September 2022. Sint Maarten will have to make an effort in the coming period to complete the improvement measures that have not yet been completed.

Designation	Measure	Implementation activity(ies)	Intended results	Completed	Actor	Explanation
H.21	To satisfy the (international) requirements on detention, before 15 February 2021, Sint Maarten and the Netherlands will issue the assignment to UNOPS to carry out an initial investigation to arrive at a long-term plan for the detention situation on Sint Maarten.	H.21.1 Signing the project agreement and proposal with UNOPS, with the Netherlands as the financier and Sint Maarten as the client, and also co-financier at the signing of Phase 2.	2. Project agreement and proposal Phase 1 and subsequently Phase 2 with UNOPS have been signed by the Netherlands as financier and Sint Maarten as client (for Phase 2 also co-financier) and a governance framework has been set up.	To be determined	Sint Maarten + the Netherlands	In response to concerns about a fraud case at UNOPS at an investment fund, NL has put a stop to payments with regard to current projects with UNOPS and is reluctant to make new payments to UNOPS until better insight is obtained into the effects on the UNOPS organisation. Discussions with UNOPS regarding specifically the new-build project will be continued at project level pending further decision-making in the next Joint Executive Board at the end of Aug – beginning of Sept 2022. Although no formalisation will take place until further decision-making, this requires an active contribution from SXM for the preparatory activities.



Country package **Sint Maarten**

Implementation agenda 1 October – 31 December 2022