



Country package **Sint Maarten**

Implementation agenda

1 April – 30 June 2023



On 22 December 2020, Sint Maarten and the Netherlands signed a mutual settlement for implementation of the Country Package for Sint Maarten. Since signing this settlement, the first steps have been taken for the realisation of a whole raft of reforms and investments aimed at enhancing the country's economic and social resilience. 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 result will be an economy and society that is also more resilient in the face of 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.

After a productive first quarter of 2023 in which good results were achieved that led to a report that we can look back on with pride, you now receive the Implementation Agenda for the period from 1 April to 30 June 2023.

In the field of financial management, the preparation phase is being completed and the implementation phase of setting up a new financial system will start. Following on from the exit survey and the employee satisfaction survey conducted for capacity building and retention of government employees, the results will be announced this quarter, interpretation sessions will be organised and it will be decided how to proceed with the results. In addition, efforts are also being made to improve the HR policy and a start is being made with the government audit.

With regard to taxation, new steps will be taken in the coming period to review and modernise legislation. At the same time, cleaning the data files, clearing arrears and collection of late payments will continue in the next quarter.

The results of previous research on working relations on the one hand and social security on the other hand will be combined in the second quarter into one integrated, balanced socio-economic reform agenda, with explicit consultation of the social partners.

The bill for universal, affordable health insurance will be presented to parliament in the coming period. This ensures financial sustainability and general accessibility of the system. A package of measures that combines efficiency at general practitioners and pharmacies, cheaper purchase of medicines and initiatives for preventive health care is now being formalised while parts are already being implemented.

The final report of the review of the education system will be published in the coming period. Subsequently, it will be determined which follow-up steps need to be taken to implement the recommendations.

Overview

This Implementation agenda no longer contains the completed agreements from the Implementation agenda 2023-Q1. The agreements from the Implementation agenda 2023-Q1 that still need to be completed, are still included and new agreements for the upcoming quarter (2023-Q2) 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'.

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 of the organisation 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.	12. The results of the fit/gap analysis, the impact analysis, the prepared project initiation document and the administrative decision-making are formalised by means of an update of the previously drawn up action plan.	1 April 2023	Sint Maarten + the Netherlands	The project initiation document (PID) contains information that is required to draw up an update of the action plan. Additional official coordination of the PID is currently taking place due to the broad implications for the IT landscape and the organisation. The update is expected to be completed before the end of Q1 2023. The deadline has therefore been moved from mid-February to 1 April.
				13. Completion of the preparation phase and start of the implementation phase of the basic design of the new financial system.	1 April 2023	Sint Maarten + the Netherlands	In order to start implementation, final decision-making in the Council of Ministers is still necessary. The aim is to have the decision-making take place around the date of 1 April, together with the update of the action plan, after which the tenders for the implementation can start.
				14. Go live basic design new financial system.	1 January 2024	Sint Maarten + the Netherlands	The planning is still subject to A.1.1.13. The design of the new financial system will in any case involve a phased approach, with the aim being to have the basic structure in production around 1 January 2024.
	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): budgeting process, budgeting rules, multiyear estimates (ordinary service and capital service), tasks/responsibilities/authorities and (most) relevant actors.	8. Completed implementation process of the quick wins to improve the budgeting process.	1 November 2023	Sint Maarten + the Netherlands	Concerns a new activity that summarises the various actions from the recently adopted plan of action, to implement the recommendations from the review of the budget process. For the short term, this concerns the implementation of the recommendations and for the longer term, it is about an in-depth study into the way in which policy-based budgeting can be implemented in the policy, budget structure and organisation of Sint Maarten.	
			9. Tender completed in-depth research into the design of policy-based budgeting.	1 June 2023	Sint Maarten + the Netherlands	Concerns a new activity. See notes to A.1.3.8.	
	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.	1 April 2023	Sint Maarten	The final checks are still being carried out in the context of the delivery of the annual accounts for 2022. With regard to safeguarding, a number of important steps still need to be taken, which could not yet be completed due to technical problems, among other things. The deadline is extended from 31 January to 1 April 2023.	
	A.1.6	Modify legal framework as basis to strengthen financial pillar.	5. Tender bottleneck analysis of financial regulations completed.	1 April 2023	Sint Maarten + the Netherlands	The tender is ongoing and is expected to be completed before 1 April.	
			6. Bottleneck analysis of financial regulations completed.	1 September 2023		Concerns a new activity, following A.1.6.5. Planning is still subject to the tendering process and the final research design.	

Measure		Implementation activity(ies)		Intended results	Completed	Actor	Explanation
A.1	(continued)	A.1.7	Independent advice on shortening the processing period of delivering and reviewing the financial statement.	5. Internal control program framework drawn up.	1 May 2023	Sint Maarten + the Netherlands	This is a new activity arising from the agreements between the Ministry of Finance and SOAB to shorten the lead time for the delivery and audit of the annual accounts.
				6. Financial Legitimacy Framework drawn up.	1 September 2023	Sint Maarten + the Netherlands	This is a new activity arising from the agreements between the Ministry of Finance and SOAB to shorten the lead time for the delivery and audit of the annual accounts. The preparation of the framework is included in the bottleneck analysis of financial regulations (see note A.1.6.6).
		A.1.8	Financial Management Roadmap.	4. Establish action plan for implementation of quick wins Procure to Pay, Order to Cash and Payroll financial work processes.	1 April 2023	Sint Maarten + the Netherlands	The action plan is still being worked on. There was a delay due to lack of capacity. Adoption is expected to take place in Q1. The deadline has been moved from the end of February to 1 April.
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	8. Action plan adopted.	15 April 2023	Sint Maarten and the Netherlands	The Smart Action Plan has been cast in the format of an Action Plan and will be adopted by both parties.
		A.2.2	Implementation of Department of Statistics Action Plan	1. action #5 Action Plan: improving legal expertise within the Department of Statistics.	30 June 2023	Sint Maarten and the Netherlands	The Department of Statistics currently has too little legal expertise to implement the legal components of the recommendations. Technical assistance will be deployed to improve this.
				2. action #8 Action Plan: in the context of strengthening knowledge at the Department of Statistics, investigate how technical assistance, secondments and exchanges can strengthen STAT.	30 June 2023	Sint Maarten	The Department of Statistics strives to increase their knowledge of statistics. Therefore, various possibilities will be investigated in order to determine how capacity building can best be used and realised.
				3. action #19 Action Plan: online publication of a draft work program announcing future studies, as well as an indication of the date of publication of the respective results.	1 April 2023	Sint Maarten	Publishing an annual work plan increases the transparency of the Department of Statistics.
				4. action #22 Action Plan: Making data available to researchers by the Department of Statistics - preparation of the Open Data tool.	1 June 2023	Sint Maarten and the Netherlands	The Department of Statistics wants to be able to make its data available to third parties. For this purpose, the CBS Open Data tool will be deployed on Sint Maarten through the intermediary of technical assistance.

Measure		Implementation activity(ies)		Intended results	Completed	Actor	Explanation
A.3	Based on existing and/or additional studies, it will be determined whether the subsidy policy, the implementation and the existing subsidy relationships meet the requirements: legitimacy, effectiveness and efficiency. On the basis of the outcomes, adjustments will be made to policy and/or implementation, and repayment of unlawfully awarded subsidies will be demanded taking account of the legal frameworks and legal principles (if proportional).	A.3.2	This measure is partly included in other activities and will be taken up further at a later date.				The improvement of the financial work process subsidies is already being included in the implementation of the new financial system (A.1.1). In addition, the bottleneck analysis of the financial regulations (A.1.6.5) will also look at subsidy legislation. The improvement of efficiency will be addressed sequentially at a later time.
A.4	Based on existing and/or additional studies, it will be determined how the procurement function can be reinforced, so that the government can perform the procurement of goods and services in the most efficient and effective manner possible. Centralisation will be considered. Based on proposals, decision making and implementation will take place.	A.4.0	This measure is partly included in other activities and will be taken up further at a later date.				The improvement of the procurement financial work process (procure to pay) is already included in the implementation of the new financial system (A.1.1). In addition, the bottleneck analysis of the financial regulations (A.1.6.5) will also look at tender legislation. The further strengthening of the purchasing function will be addressed sequentially at a later date.
A.5	A Disaster Risk Management policy including a Disaster Risk Financing strategy will be drawn up and implemented.	A.5.1	Draw up Disaster Risk Management policy.	7. Financial Stability Plan adopted	1 April 2023	Sint Maarten	Draft legislation for the Financial Stability Plan has been completed.

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.

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 shareholdership (do they serve the public interests/objectives?), effectiveness (do they achieve the targets set?) and efficiency, proposals will be developed and implemented. The objective is to reinforce governance and operational capacity, in order to prevent (future) losses and as a consequence risks for the budget of Sint Maarten. It is not an objective to arrive at a decision to dispose of or (partially) sell off (semi) public enterprises and government entities that serve a defined public interest.	B.2.2	Performing analysis of government public limited companies [in Dutch: "naamloze vennootschap"]	6. Action plan concerning implementation of recommendations drawn up.	30 April 2023	Sint Maarten + the Netherlands	Based on the investigation carried out and Sint Maarten's policy response, an action plan is drawn up for the implementation of the recommendations.
				7. Action plan concerning implementation of recommendations adopted.	30 June 2023	Sint Maarten + the Netherlands	See notes to B.2.2.6.
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)	3. Action plan for integrated detailed investigations adopted.	31 March 2023	Sint Maarten + the Netherlands	The plan is expected to be adopted within the first quarter as planned.
				4. Analysis started.	15 April 2023	Sint Maarten + the Netherlands	Screening will start with some delay in April.
		B.4.3	Strengthening legislative functions	9. Determine next steps recommendations report	1 May 2023	Sint Maarten + the Netherlands	The audit report has been delivered. It should be determined how best to implement the recommendations.

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 retrenchment measures.	B.5.3	In addition to the study comparing employment conditions and fringe benefits, a benchmark study is executed to compare the employment conditions from the semi (public) sector to the private sector conditions.	7. Policy response adopted administratively.	30 May 2023	Sint Maarten	Is a follow-up to action B.5.3. result 6 (report delivery). Because the report was delivered later than planned, this date has been moved to the end of May.
				8. Unknown	unknown	Sint Maarten + the Netherlands	Follow-up steps will be determined on the basis of the investigative report and the policy response.
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.	15 March 2023	Sint Maarten	The action plan is available for signing by Sint Maarten. The plan has already been signed by TWO. Although the adoption of the plan was delayed, the activities continued.
				7. Deliver employee satisfaction survey and exit survey reports by supplier.	1 April 2023	Auditor (Effectory)	Although the duration of the employee satisfaction survey has been extended in order to get the best possible picture of the situation, the previously set deadlines are still achievable.
				8. Organising interpretation sessions and formulating recommendations based on the report(s) of the MTO and the exit survey. The project team submits the recommendations to the Council of Ministers for decision-making.	31 May 2023	Sint Maarten + the Netherlands	See B.6.2.7.
				9. Decision-making on recommendations distilled from the MTO reporting.	1 July 2023	Sint Maarten	See B.6.2.7.
B.7	An approach will be developed aimed at reducing and managing costs for external insourcing.	B.7.0	Activities will be determined as soon as the results of the government's review are known. B.4				See B.4.2.
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.	1 May 2023	Sint Maarten + the Netherlands	The action plan will be an integral program plan in which the activities from measures B.5, B.6, B.8 and B.9 are bundled.
				2. Action plan for implementation of items for improvement (including financial cover) adopted.	1 June 2023	Sint Maarten + the Netherlands	The action plan will be an integral program plan in which the activities from measures B.5, B.6, B.8 and B.9 are bundled.
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.	31 July 2023	Sint Maarten + the Netherlands	This action plan will consist of a supplemented version of the program plan under B.8.2. The expansion concerns the implementation of points for improvement based on the review under B.4.
				2. Action plan for implementation of items for improvement (including financial cover) adopted.	31 August 2023	Sint Maarten + the Netherlands	This action plan will consist of a supplemented version of the program plan under B.8.2. The expansion concerns the implementation of points for improvement based on the review under B.4.

Measure		Implementation activity(ies)		Intended results	Completed	Actor	Explanation
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.	5. Action plan adopted.	1 April 2023	Sint Maarten	On schedule
		B.10.3	Execution of Implementation plan for cost reductions and improvements with regard to housing.	1. Drawing up lists of government buildings (owned and rented)	15 April 2023	Sint Maarten	The existing list of government buildings must be updated.
				2. Validate lists of government buildings (owned and rented)	1 June 2023	Sint Maarten	After the list has been drawn up, it is presented to the secretary-general of General Affairs for approval.
B.11	In the framework of efficient government, the possibilities for a digital government environment and digital services will be investigated. Based on a study, proposals will be developed and implemented.	B.11.1	Implementation Plan of Approach Revamping the IT department	3. IT department function book published	1 August 2023	Sint Maarten	The function book for the new set-up of the IT department has already been drawn up and now needs to be coordinated and eventually published.
				4. Delivery of the first progress report	1 April 2023	Sint Maarten	This report explains the progress of the project.
				5. Delivery of the second progress report	1 July 2023	Sint Maarten	This report explains the progress of the project.
				6. Output 6 Action Plan: Reviewing and setting up processes within the IT department.	1 July 2023	Sint Maarten	First steps have already been taken in improving internal processes. These will contribute to the better performance of the 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.	31 May 2023	Sint Maarten	Phase 2.1 is expected to be completed by the end of the first quarter of 2023. Completion phase 2.2. (Analysis phase: of identified threats, vulnerabilities, and impacts) by the end of the following quarter (March-May 2023).
				6. Progress report first quarter 2023.	15 April 2023	Sint Maarten	This report explains the progress of the project.
		B.14.3	Action plan concerning preparation for CFATF Mutual Evaluation	1. Preparation ME action plan adopted.	1 March 2023	Sint Maarten + the Netherlands	The action plan is back on the agenda as it has not yet been fully adopted.
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.	7. Progress report 6 submitted, which shows that execution of the implementation plan progresses according to plan.	15 May 2023	Sint Maarten	This report explains the progress of the project.
		B.15.3	Corporate governance	1. Drawing up an action plan to strengthen corporate governance	30 June 2023	Sint Maarten	This activity is connected to B.2

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.

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.1.2	Create directions with regard to reforming the tax system based on the recommendations of the IMF and previous proposals from Sint Maarten.	3. Action plan based on the phase 1 decision memorandum is officially ready.	30 April 2023	Sint Maarten + the Netherlands	A decision memorandum (position paper) was adopted in the previous period and presented to parliament.
		C.1.3	Cleaning, selecting and codifying notices; overview has already been created.	1. Commissioned to third party to carry out selection and codification.	31 May 2023	Sint Maarten	In recent years, a backlog has arisen in the conversion of "notices" (these are interim further regulations of the Inspector in the application of tax laws) into legislation. This is now being addressed.
		C.1.4	Eliminate outdated legislation; advice from the Advisory Board on the necessary legislation has already been received	1. The order to draw up a further report and to amend legislation has been granted.	30 April 2023	Sint Maarten	
		C.1.5	Revision General National Ordinance National Taxes (ALL)	1. Will be presented to the States for consideration	1 June 2023	Sint Maarten	The General National Ordinances on National Taxes (ALL) regulate a number of formal matters in the application of (all) tax laws. Modernisation of the ALL is urgent to improve the levying of the various taxes.
C.3	Compliance programmes will be continued/drawn up.	C.3.1	To be included in phase 2 of C.4.				For the time being, improving compliance is highly dependent on strengthening the processes, files and ICT of the tax authorities in 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.	30 April 2023	Sint Maarten + the Netherlands	This deadline has been pushed back by a month, formulating the proposal requires slightly more information gathering.
				7. Work-study programme adopted.	31 May 2023	Sint Maarten + the Netherlands	See notes to C.4.1 result 7.
		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.	7. Tender process for purchase of integral ICT system for tax authorities including portal completed.	Q3 2023	Sint Maarten	Instead of the separate purchase of a portal, an integrated ICT system is purchased for the Tax and Customs Authority, including a portal.

Measure		Implementation activity(ies)		Intended results	Completed	Actor	Explanation
C.4	(continued)	C.4.3	Cleaning up of the CRIB files to repair incorrect name and address details, to correct register relationships between entities and to correct persons wrongfully set to active.				This point is integrated with C.4.4.
		C.4.4	Quick win measures: preparing and performing (a) clean-up of data files (see C.4.3), (b) process backlogs and (c) collect and claim late payments at an accelerated rate.	9. First quarter 2023 progress report on the implementation of the quick wins, including reflection.	30 April 2023	Sint Maarten	This report explains the progress of the project.
		C.4.5	Revision and reinforcement of the organisation and resources of the tax authorities (Transformation of the tax authorities)	1. Action plan Transformation of the Tax and Customs Authority ready	15 June 2023	Sint Maarten	An action plan is being drawn up that focuses on the transformation of the Tax and Customs Authority.
				2. Transformation of the Tax and Customs Authority Action Plan adopted	30 April 2023	Sint Maarten	See C4.5.1.
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	
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	

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.

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	CBCS	
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	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. Additionally, CBCS will develop a roadmap to address the results of the scheduled 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	Internal governance is a responsibility of the CBCS. Guarding independence is the responsibility of both the countries of Curaçao and Sint Maarten and of the CBCS.

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.

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 and modernised. Measures such as shorter working hours, part-time employment, short-term contracts, flexible dismissal laws, removal of obstacles to employing foreign workers, illegal employment and tackling youth unemployment will be included in the analysis. Based on the analysis, proposals will be developed and implemented.	E.1.2	Integral socio-economic reform agenda (see also measures E.3 and E.4)	2. Memorandum on integral socio-economic reform agenda ready.	15 May 2023	Sint Maarten	Date adjusted to the new, more extensive stakeholder consultation.
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.				
E.3	Illegal employment of foreign workers will be dealt with. As study will be carried out into illegal employment of foreign workers. Based on the results and recommendations, proposals will be developed and implemented.	E.3.3	Implement implementation plans for measures against illegal employment.	4. With regard to short-term measure 3 from E3.3. implementation plan: Update of regulation of temporary employment agencies is necessary to prevent abuse. Assignment data collection on temporary employment agencies drawn up; Assignment for overview of legislation with regard to temporary employment agencies drawn up.	1 May 2023	Sint Maarten	Part of this intended result has lapsed, "Assignment for overview of legislation with regard to temporary employment agencies drawn up" This overview appears to be already available.
				5. Attn short-term measure 4: administrative enforcement legislation will be revised so that fines can be imposed in the event of illegal employment. An assignment to review the administrative enforcement legislation has been put out to tender.	1 July 2023	Sint Maarten	In accordance with the assignment given to the legislative lawyer.
				6. With regard to short-term measure 2 from the implementation plan of E3.3 (synchronisation of the application for work and residence permits); Taskforce Pilot Project (TPP) communication plan has been implemented.	1 June 2023	Sint Maarten	

Measure		Implementation activity(ies)		Intended results	Completed	Actor	Explanation
E.4	The system of social security will be given an activation function, with the appropriate stimuli, while also ensuring an adequate social catch net. Based on existing and/or additional studies, proposals will be developed and implemented. Viewed in combination with the measures concerning the reform of the labour market.	E.4.2	Integral socio-economic reform agenda (see also measures E.3 and E.4)				See measure E.1.2. the integral socio-economic agenda is a follow-up to E1, E3 and E4. The progress is further shown under E1.
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	The issue of the pension age is included in the integral socio-economic agenda.				See measures E1 to E4
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.	2. Action plan concerning implementation of recommendations adopted.	31 March 2023	Sint Maarten + the Netherlands	The planned delivery date has been adjusted, partly due to the capacity challenges of the project team. A condition for this is hiring extra capacity to support this process.
				3. Implement recommendations 1.1, 1.2, 1.6 and 1.10 from the entrepreneurship and investment climate study.	31 March 2023	Sint Maarten + the Netherlands	The review of the purpose, necessity and possible adjustment of existing moratoria (recommendation 1.10) has not yet been completed. For this reason, the delivery date has been adjusted.
				4. Implement recommendations 3.1, 3.3 and 3.4 from the entrepreneurship and investment climate study.	1 January 2024	Sint Maarten + the Netherlands	Due to a shortage of capacity and the complexity of the intended results, the intended planning has been adjusted.
				5. Execute other priorities (1.3, 1.7, 1.8, 1.9 and 5.1)	30 June 2024	Sint Maarten + the Netherlands	Given that a legislative process takes between 6 and 12 months, the planned delivery date has been adjusted to a more realistic date.
E.7	Development and implementation of land policy and spatial plan policy.	E.7.1	Developing an Action Plan with four pillars: 1. Creating a spatial economic strategy, 2. Land allocation policy including land inventory, 3. Land price policy, 4. Eliminate financial arrears and imperfections in the administration	4. Action plan adopted.	1 May 2023	Sint Maarten + the Netherlands	The action plan is coordinated at official level.

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.

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: - 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.1.2	Pandemic preparedness: Revise the 2016 Health Ordinance and associated protocols to promote pandemic preparedness. Training of relevant staff on these procedures and protocols.	1. Plan of approach revised Health National Ordinance ready at official level.	30 June 2023	Sint Maarten + the Netherlands	The Health National Ordinance requires modernisation in light of the Covid-19 experiences, in order to effectively implement pandemic-oriented measures in the future. After revision of the legislation, training will follow for the members of the ESF-6 (in the Dutch GHOR consultation; health assistance in the event of accidents and disasters) and the ministry's staff with regard to the new procedures.
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: - 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	Q3 2023	DCHA/SZV/ TWO	The SZV and DCHA will have a comparative study carried out to gain insight into the rates applied by the DCHA affiliated hospitals for diagnostics provided and 2nd and 3rd line care for medical referrals from and between the CAS-BES. The study results will be presented in Q3 2023.
		F.2.5	Summit DCHA–Platform Cooperating Healthcare Insurers (PSZ) on Bonaire.	3. Drawing up an action plan in response to the study results.	Q4 2023	DCHA/SZV/ TWO	Based on the results of the study (see F.2.2.1), an action plan is drawn up with the aim of 1) harmonising the care demand from health insurers and the care supply from hospitals and 2) harmonising the rates of the care offered by the hospitals in case of medical referrals from and between the CAS-BES (is) countries.

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).	19. Public awareness campaign approved by Minister VSA and SZV	1 April 2023	Sint Maarten/SZV	New date due to delays in the legislative process
				20. National ordinance and LBham presented to the Advisory Board	1 April 2023	Sint Maarten	New date due to delays in the legislative process
				21. Public awareness material designed and approved	1 August 2023	Sint Maarten	Order of the planning has changed, see result 23.
				22. Advisory Board advice received	1 May 2023	Sint Maarten	New date due to delays in the legislative process
				23. Knowledge partner for public awareness campaign has been contracted and phase 1 (research) completed.	1 June 2023	Sint Maarten	This activity precedes result 21.
				24. Further report written and GHI LV and LB ham presented to parliament	1 June 2023	Sint Maarten	Follows result 22.
		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.	6. GP information system in operation at 10 GP practices.	30 June 2023	Sint Maarten	
				7. Implemented interface with the second lab on SXM	30 June 2023	Sint Maarten	
		F.3.3	Drawing up and implementing action plan with the aim of increasing the effectiveness and efficiency of long-term care (legislation and policy concerning mental health care).	1. Action plan for legislation and mental health care policy officially ready	31 March 2023	Sint Maarten	
				2. Mental health care plan agreed by the Council of Ministers and TWO	31 May 2023	Sint Maarten	
		F.3.4	Drawing up and implementing action plan with the aim of increasing the effectiveness and efficiency of supervision on healthcare and labour (revision of Inspectie VSA legislation). See also theme E.	1. First draft ActionPlan revision of legislation Inspectie VSA officially ready.	31 March 2023	Sint Maarten	Inspectie VSA looks at healthcare as well as labour. However, the legal requirements and qualifications for the Inspectie VSA are exclusively medically oriented.
				2. Draft Action Plan revision of legislation Inspectie VSA officially ready, including coordination between work (E) and health (F)	31 May 2023	Sint Maarten	

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).

Measure	Implementation activity(ies)	Intended results	Completed	Actor	Explanation
G.1 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: - 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). Under all circumstances, the educational inspectorates of the four countries will be involved. Based on the outcomes of the detailed investigation, measures will be developed and implemented.	G.1.1 Detailed investigation into the education system.	7. Publication final report	1 April 2023	Sint Maarten	The final report will be published after approval by the Council of Ministers.
		8. Draw up TOR for technical assistance (Project Management)	1 April 2023	Sint Maarten	Extra capacity in the form of a project manager to prioritise the recommendations from the audit and to develop them into a plan of action.
		9. Draw up TOR for technical assistance (legislative capacity)	1 April 2023	Sint Maarten	At the request of the Ministry of Education of Sint Maarten, legislative capacity will be sought to contribute to the implementation of the recommendations and ongoing projects.
		10. Draw up an action plan	30 June 2023	Sint Maarten	The action plan will be drawn up with the assistance of the project manager.

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.

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	3. Drafting subordinate legislation	To be determined	Sint Maarten	It will be worked on as soon as the last draft version of the framework law has been delivered in mid-March.
				6. Receive proposal organisational structure Sint Maarten Gaming Authority (SMGA) by the Netherlands	To be determined	Sint Maarten + the Netherlands	Part of the Business Case to be implemented.
				7. Feedback/advice on proposed organisational structure Sint Maarten Gaming Authority (SMGA) by the Netherlands	To be determined	Sint Maarten + the Netherlands	Depending on Business Case delivery.
		H.2.5	Research into gambling addiction by an external party	2. Delivering research into gambling addiction	1 June 2023	Sint Maarten + the Netherlands	Initially, the assignment was put out, but as part of a larger investigation into drug addiction. In the coming weeks, it will be examined whether the research questions regarding gambling addiction will be included in this study or whether a separate study will be set up after all. Delivery date preferably as soon as possible so that the results can possibly be included in the subordinate legislation and regulations to be drawn up.
		H.2.6	Business case Sint Maarten Gaming Authority	1. Deploy assignment business case	15 March 2023	Sint Maarten + the Netherlands	A request for proposal will be drawn up before 1 March. Via public tender or direct deployment.
				2. Assign business case assignment	1 May 2023	Sint Maarten + the Netherlands	The assignment will be assigned to a party that will carry out the assignment by 1 May at the latest.
		H.2.7	Writing new gambling legislation	2. NL provides feedback/advice on subordinate legislation and regulations	To be determined	The Netherlands	
				3. Feedback/advice is processed	To be determined	Sint Maarten	

Measure		Implementation activity(ies)		Intended results	Completed	Actor	Explanation
H.9	Countries will work together towards to a harmonised level of protection of personal data within the Kingdom on the basis of a Kingdom Act. An action plan will be developed and implemented.	H.9.1	Implement project phase based on adopted action plan.	5. Chapter 2 draft bill	1 July 2023	Sint Maarten + the Netherlands	The second chapter of the consensus Kingdom Act, including the accompanying Explanatory Memorandum, will be delivered to the client before 1 July 2023. On that occasion, the client will also be offered an interim implementation test that primarily relates to Chapter 1 of the Kingdom Act.
				6. Chapter 3 draft bill	To be determined		
				7. Implementation test draft bill	To be determined		
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.	1 May 2023	Sint Maarten	Additional feedback from stakeholders on the policy plan has been received and is being processed. The next step is the formal adoption of the policy plan by the Minister of Justice.
				6. The Crime fund manual has been adopted.	1 May 2023	Sint Maarten	Additional feedback from relevant stakeholders on the handbook has been received and is being processed. Adoption of the handbook depends on the policy plan and is expected in the Spring.
				7. The financial administration has been set up.	1 May 2023	Sint Maarten	A digital processing system has already been purchased. The finance department of the Ministry of Justice is currently working on the implementation of this system.
				8. An implementing organisation has been established and trained.	1 July 2023	Sint Maarten	The establishment and operation of the implementing organisation depends on the set-up of the financial administration with which the implementing organisation will work. Given the delay, the deadline has been moved.
				9. A Crime Control Steering Group has been established and set up.	1 August 2023	Sint Maarten	The establishment of the steering group on the basis of the National Decree has not yet taken place. The establishment of the steering committee has been delayed as no candidates have yet been selected. The deadline has therefore been postponed.
				10. Evaluation completed and project closed.	To be determined	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	It is expected that if progress continues to be made with the improvement measures in the coming months, the deadline of 30 June 2023 can be met. A point of attention remains the implementation of the function books and decision-making on the award of the repair workshop.
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. Based on the preliminary investigation, follow-up actions will be set out and implemented to ultimately improve the detention situation structurally.	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	Agreement for Phase 1 (design of temporary and long-term facilities) has been signed and UNOPS is up and running. In order to outline and initiate the concrete follow-up actions, SXM must (1) make an effort to ensure that UNOPS - where possible - receives the necessary information; (2) ensure timely decision-making on points raised by UNOPS and (3) make efforts to work towards an agreement for Phase 2 (actual construction). This in collaboration with the Ministry of Finance for financing Phase 2.



Country package **Sint Maarten**

Implementation agenda 1 April – 30 June 2023