Implementation agenda and Implementation report Country package

SINT MAARTEN



1 October 2025 — 31 March 2026

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

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

INTRODUCTION

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

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

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

Coherence

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

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

These themes and goals find consistency with the Sustainable Development Goals 2020 (SDG). For the realization of the vision of the NDV, the Country Package provides guidance. The multi-year reform package offered by the Country Package envisions structural support in the elaboration of some of the goals of the NDV and implementation of the priority SDG's in Sint Maarten. Because the NDV is a document created by the people of Sint Maarten for the benefit of the people of Sint Maarten, for that reason this is a guiding document that formulates the end goal and inspires all to bring about a better Sint Maarten.

Summary

In the past period, Sint Maarten has achieved visible progress in implementing the reforms of the Country Package. In the field of strengthening the Human Resources department, after initial delays the Prime Minister confirmed organizational support, which allowed the start of a generic train-the-trainer program for 12–15 civil servants. Strengthening of the HR function is also ongoing.

With regard to digital government, the function book of the ICT department was published in Q2 2025, providing a clear framework for more structured services. Recruitment is underway to fill critical positions, with cyber security identified as a key priority for 2026. Several approved plans of approach have moved into execution. For instance, in the health care sector this leads to strengthened resilience and accessibility. In the gaming sector, concrete steps have been taken to establish a Gaming Authority, launch addiction research and complete an online gaming Quick Scan.

At the same time, important challenges remain. The overall implementation capacity of the government is limited, and the process from planning to financing the projects takes considerable time and slows down the execution. The financial management program is delayed due to technical challenges in the implementation of the new financial software. In addition, the procurement of the new ICT system for Tax Administration has faced setbacks, however important intermediary results have also been accomplished.

Looking ahead, priorities include strengthening financial management, tax transformation, HRM reforms and safeguarding corporate governance in vital institutions. The joint commitment of Sint Maarten and the Netherlands remains central, with ownership, equality and commonality as guiding principles.

Reading guide

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

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

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

Following the result chain, each theme includes an overview of the planned results and accompanying intermediate results. Each result consists of several intermediate milestones that serve to track progress throughout the process. The planned realization dates are also included per intermediate result, ultimately providing insight into the realization of the longer term, planned results.

This document does not yet report on the realization of the effects from the results chain. Making the effects measurable requires availability of data, a baseline measurement and monitoring capacity. Because there is currently insufficient insight into the availability and quality of the right data, this is not yet reported on.

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

E. van Marum, *State Secretary of the Interior and Kingdom Relations*

GLOSSARY

Activity
Actions, proceedings, work

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

Coherence
Coherency, cohesion, connection

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

Effect
Benefit, outcome

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

Impact
Goal, purpose, objective

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

Intermediate result
Component, deliverable, intermediate step, partial result

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

Owner
Commissioning authority

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

Result
Output, product

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

Vision
Intentions

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

SYMBOLS

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



Ready

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



On schedule

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

Point of attention

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



Not on schedule

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



Not started yet

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

OVERVIEW THEMES

- Financial management
- Costs and effectiveness in the public sector
- Taxation
- Labour market and social security
- Economy
- Healthcare
- Education
- Rule of law and other measures

Theme

FINANCIAL MANAGEMENT



INTRODUCTION

Vision

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

Coherence

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

Owner

Ministry of Finance.

Completed intermediate results

2022

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

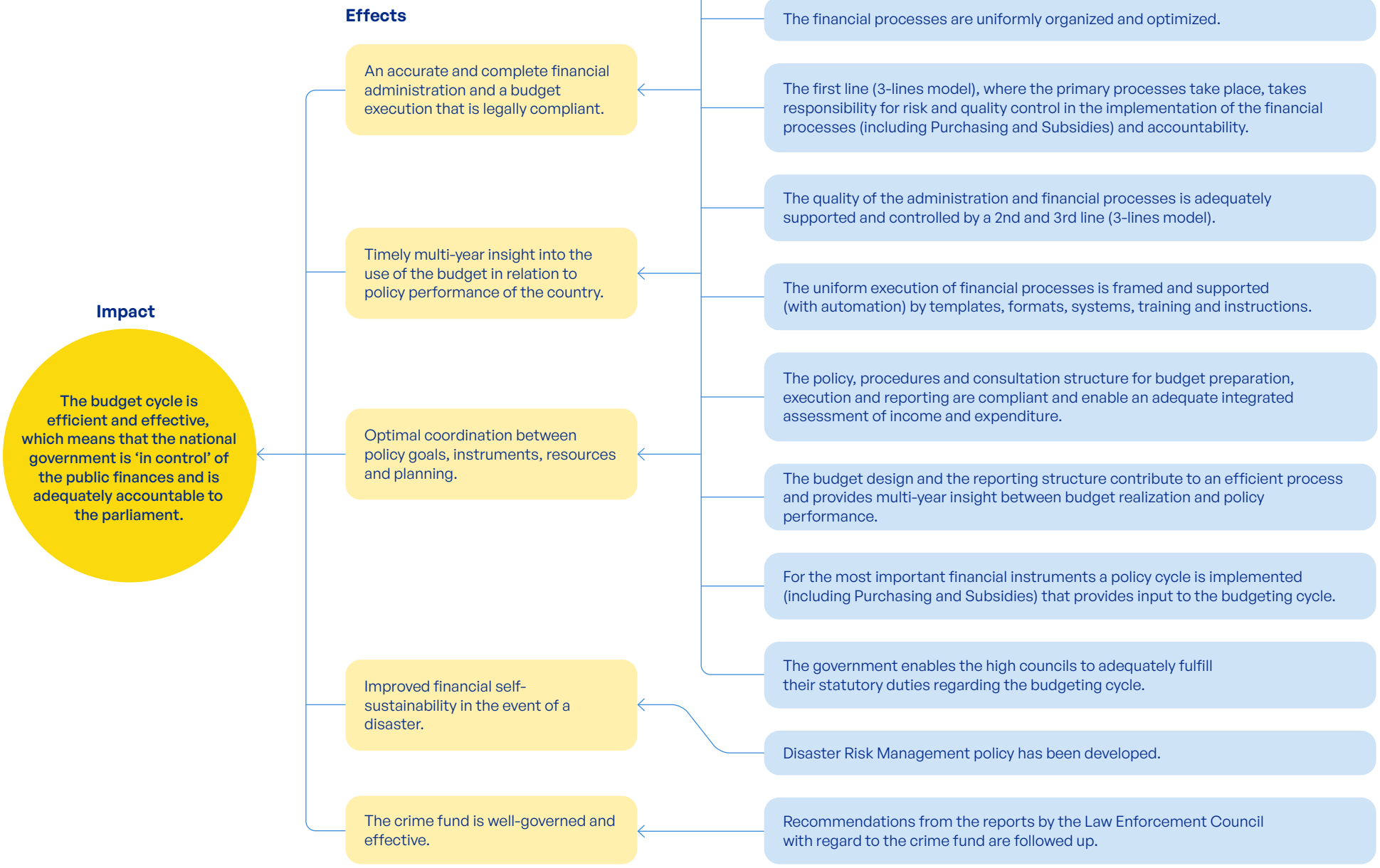
2023

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

2024

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

RESULT CHAIN



RESULTS

Planned	Status	Intermediate results & status		Planned realization date
The legislation, accounting regulations and frameworks for financial management, reporting and control have been optimized.	↗ Conform the program plan a Financial Legal Framework and optimized financial regulations are prepared, established and implemented to improve compliance with applicable regulations.	**The optimized financial regulations have been implemented.**	↗ Based on the results of the analyses the adjustments to the financial regulations will take place in 2025 and 2026.	Q4 2026
The financial processes are uniformly organized and optimized.	🕒 In effect the results will be achieved largely as planned, but the automation will take place more phased during 2026 instead of with a big bang at the beginning of 2026.	**The most important financial work processes have been established (AO).**	🕒 Due to the organization wide impact of the SOLL processes, additional time was required to explain all implications to the Council of Ministers. Formalization is expected at the beginning of Q4 2025 instead of Q2 2025.	Q4 2025
		The most important financial work processes have been technically implemented, in line with the new financial system.	🕒 Based on lessons learned an alternative approach has been chosen that gives more time for the technical development and that helps the organization to absorb the changes better. This means that the focus will first be on the practical implementation of the processes and controls and that the automation will be realized more phased during 2026.	Q4 2026
		The other financial work processes have been designed, established (AO) and technically implemented, in line with the new financial system.	↗ First focus is on the most important work processes. In a later fase of the program also the other smaller work processes will be designed, established and implemented.	Q4 2026

Planned	Status	Intermediate results & status		Planned realization date
The first line (3-lines model), where the primary processes take place, takes responsibility for risk and quality control in the implementation of the financial processes (including Purchasing and Subsidies) and accountability.	↗ Conform the program plan a control frame work will be designed, established and implemented for the current IST and the future SOLL situation.	**A risk and control framework for the most important financial work processes has been established.**	🕒 Due to the organization wide impact of the SOLL processes, additional time was required to explain all implications to the Council of Ministers. Formalization is expected at the beginning of Q4 2025 instead of Q2 2025.	Q4 2025
		A well-functioning risk and control framework for the most important financial work processes has been implemented.	↗ Although the automation of the financial work processes will take longer, the execution of the SOLL framework will be implemented as planned.	Q4 2025
The quality of the administration and financial processes is adequately supported and controlled by a 2nd and 3rd line (3-lines model).	🕒 The design for the organizational structure will be ready as planned, the implementaton will start as soon as possible, but the legal formalization will take place during 2026.	**Internal control checks of the IST of the most important processes are implemented and being executed by the 2nd & 3rd lines.**	✓ The implementation has been completed, but the execution by the 2nd-line will be refined further in the implementation of the SOLL control framework in 2025 and 2026.	Q4 2025
		Design for the organizational structure of the financial organization (1st, 2nd and 3rd line) based on new policy-based budget cycle, SOLL process design and Cartac recommendations.	🕒 Project has started with some delay and will be finished by the end of 2025, instead of Q3 2025.	Q4 2025
		Concerning the critical functions, the new organizational structure of the financial organization is established and implemented.	🕒 Due to the delay in the design, practical implementation will probably be done before the end of Q2 2026 (i.o. Q1), but formal implementation will take longer due to the legislative process.	Q4 2026

Planned	Status	Intermediate results & status		Planned realization date
The uniform execution of financial processes is framed and supported (with automation) by templates, formats, systems, training and instructions.	There is a delay and a different approach to secure better results. The automation will take place more phased during 2026 instead of with a big bang at the start of 2026.	**Foundational set up and go live of Microsoft Dynamics 365 Finance & Operations, replacing the current financial administration system, Decade.**	The implementation is nearly completed. Due to findings during the user acceptance test (UAT) additional configuration and retesting was needed, to reach the desired level of process optimization. Go live has shifted from Q2 to Q4 2025.	Q4 2025
		Optimal implementation of the financial processes and their controls through appropriate configurations of these processes in Microsoft Dynamics 365 Finance & Operations, CRM (and / or Azure), supplemented by effective integration of these processes into the organization.	Based on lessons learned an alternative approach has been chosen that gives more time for the technical development and that helps the organization to absorb the changes better. This means that the focus will first be on the practical implementation of the processes and controls and that the automation will be realized more phased during 2026.	Q4 2026
The policy, procedures and consultation structure for budget preparation, execution and reporting are compliant and enable an adequate integrated assessment of income and expenditure.	Despite the delay in the procurement of the external support for design and implementation, the planning is still geared towards Budget 2026 & 2027.	**Principles, design, process, roadmap of improving towards a policy-based budget cycle (multi-annual budgeting), regarding Budget 2026 & 2027 established.**	The project has started and completion of the first phase is expected before the end of 2025.	Q4 2025
		Completion of the first phase of plateau 1 of improving towards a policy-based budget cycle (multi-annual budgeting), regarding Budget 2026.	The project has started and completion of the first phase is expected before the end of 2025.	Q4 2025

Planned	Status	Intermediate results & status			Planned realization date
		Completion of the second phase of plateau 1 of improving towards a policy-based budget cycle (multi-annual budgeting), regarding Budget 2027.	↗	Plateau 1 is divided in two phases to manage the impact of the project on the organization. The first phase is focused on small improvements in Budget 2026 and in the second phase furter steps will be taken in Budget 2027 towards multi-annual budgeting.	Q3 2026
		Completion of the first phase of plateau 1 of improving towards a policy-based budget cycle (multi-annual budgeting), regarding the annual report 2026.	↗	The annual report 2026 will mirror the changes made in plateau 1 for budget 2026.	Q3 2027
The budget design and the reporting structure contribute to an efficient process and provides multi-year insight between budget realization and policy performance.	↗ Despite the delay in the procurement of the external support for design and implementation, the planning is still geared towards Budget 2026 & 2027.	**Completion of the first phase of plateau 1 of improving towards a policy-based budget cycle (multi-annual budgeting), regarding Budget 2026.**	🕒	The project has started and completion of the first phase is expected before the end of 2025.	Q4 2025
		Completion of the second phase of plateau 1 of improving towards a policy-based budget cycle (multi-annual budgeting), regarding Budget 2027.	↗	Plateau 1 is divided in two phases to manage the impact of the project on the organization. The first phase is focused on small improvements in Budget 2026 and in the second phase furter steps will be taken in Budget 2027 towards multi-annual budgeting.	Q3 2026
		Completion of the first phase of plateau 1 of improving towards a policy-based budget cycle (multi-annual budgeting), regarding the annual report 2026.	↗	The annual report 2026 will mirror the changes made in plateau 1 for budget 2026.	Q3 2027

Planned	Status	Intermediate results & status		Planned realization date
For the most important financial instruments a policy cycle is implemented (including Purchasing and Subsidies) that provides input to the budgeting cycle.	••• Not started yet.	-	••• For the time being, this result is contributed by the other deliverables. The planned improvements in financial management, such as organizing the purchasing process, the subsidy process and implementing improvements in the budget and account-ability process, will contribute directly and indirectly to an improvement of the policy cycle. To manage the impact on the organization, the program first focuses on improving financial management, which will also form the bases for later improvements in financial policy.	-
The government enables the high councils to adequately fulfill their statutory duties regarding the budgeting cycle.	••• Not started yet.	-	••• For the time being, this result is contributed by the other deliverables. The planned improvements in financial management, such as optimizing accounting regulations, the design and control of the financial work processes by means of the 3-lines model and the implementation of improvements in the budget process/design, will help the high councils of state to fulfill their statutory duties. At this point in time no certain activities have been recognized, other than the activi-ties that already are part of the program.	-

Planned	Status	Intermediate results & status		Planned realization date
Disaster Risk Management policy has been developed.	! This initiative has been transferred to the NRPB and the World Bank for further management and implementation.	**Develop Disaster Risk Management policy.**	The Disaster Risk Management Policy is now being fully addressed by the National Recovery Program Bureau (NRPB) in collaboration with the World Bank. As this activity is being managed outside the remit of the Temporary Working Organization (TWO), we have no updates on its current status. Any future timelines or decisions will be communicated by the NRPB/World Bank.	Q3 2024
Recommendations from the reports by the Law Enforcement Council with regard to the crime fund are followed up.	! There has been little to no progress in this area. No substantive developments have been reported. The regulation of the crime fund remains critical, and the lack of movement continues to be a concern.	**The crime fund is fully set up and effectively managed and all recommendations are properly followed up.**	Due to capcity shortfalls of legal expertise at the Ministry of Justice' s Judicial Affairs department, the Stafbureau will tender engagement of legal capacity. Once secured, the amended legislation will make its way for vetting and approval.	Q1 2026

Theme

COSTS AND EFFECTIVENESS IN THE PUBLIC SECTOR



INTRODUCTION

Vision

The reforms and measures related to cost and public sector effectiveness aim to: 1) increasing the efficiency of the public sector by reducing the public wage bill (in line with the Caribbean average of 10 percent of GDP) and reducing the cost of the public sector overall, and 2) increase the quality and effectiveness (including execution power) of the public sector.

Coherence

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

Owner

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

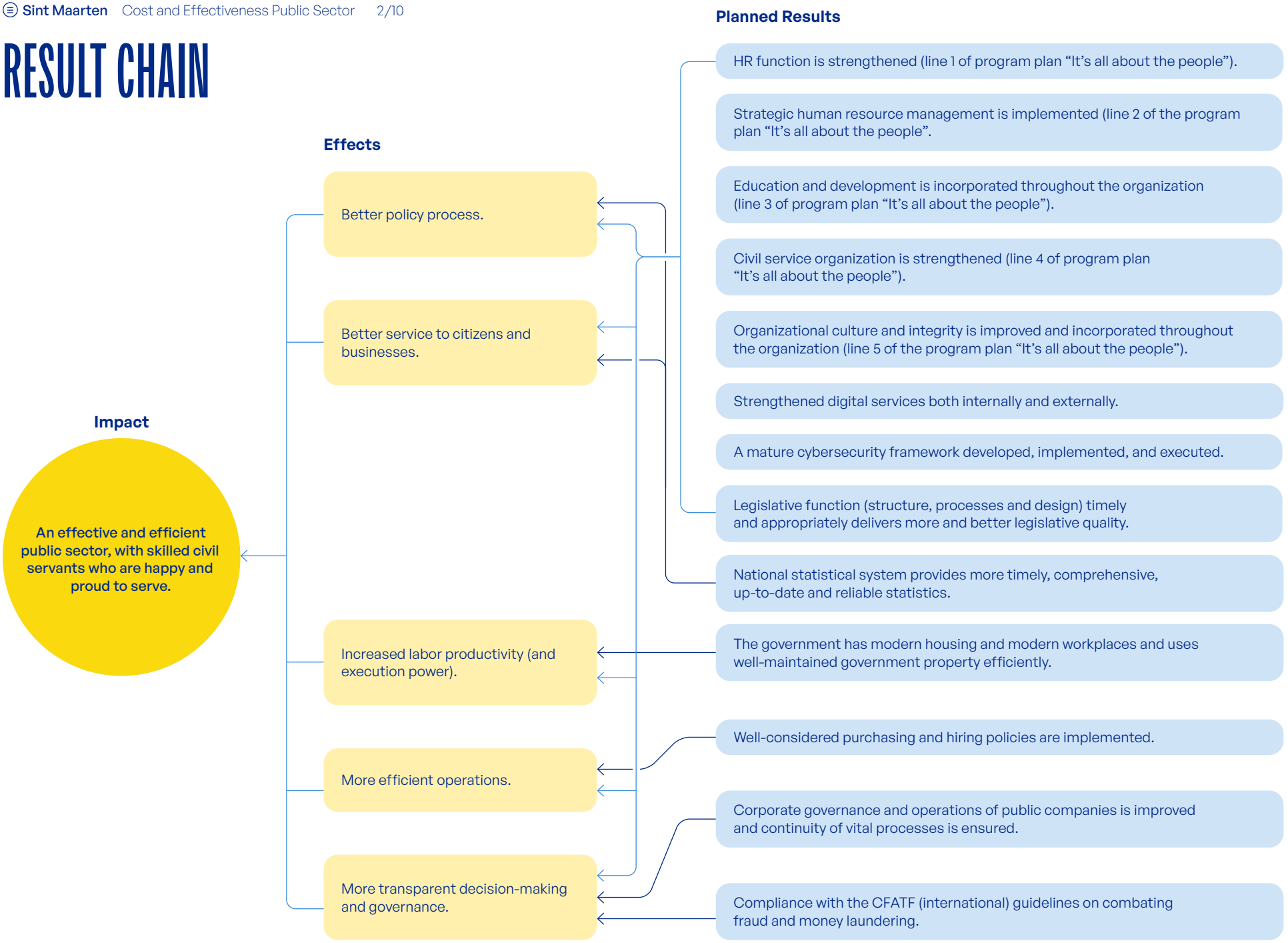
Completed intermediate results

2023
- ICT Incident management process implemented.
- ICT Service request process implemented.
- Software License strategy implemented.
- Employee Satisfaction and Exit survey conducted.
- Management training Sint Maarten Government conducted.
- Review of legislation Sint Maarten conducted.

2024
- Subsidy granted to connect legal department to legal databases and literature.
- Reviewed and set up processes within the IT department.
- Adopted plan of approach ‘Rivet the ICT department’.
- Digital legal information systems have been made accessible.
- Peer review conducted at the Department of Statistics (STAT).
- Lists drafted of government buildings (owned and rented).

2025
- IT department function book.
- Finalized project revamping ICT.
- Awareness campaign cyber security.
- Access to digital legal information systems.
- Peer review at the Department of Statistics (STAT).

RESULT CHAIN



RESULTS

Planned	Status		Intermediate results & status		Planned realization date
HR function is strengthened (line 1 of program plan "It's all about the people").	↗	The project experienced a temporary pause due to uncertainty about the level of support within the organization. In the meantime, following internal consultations, the Prime Minister has personally confirmed this support, and efforts are now being resumed.	**HR Business partner is implemented, and line managers have assumed their HR responsibilities as part of integral management.**	↗ Earlier recruitment effort in the Netherlands to commence this project did not yield the desired results. Recruitment efforts are being resumed. This led to a slight adjustment in the delivery date.	Q4 2026
			A clear distinction and separation of personnel responsibilities between managers and HR Business partners.	↗ Earlier recruitment effort in the Netherlands to commence this project did not yield the desired results. Recruitment efforts are being resumed. This led to a slight adjustment in the delivery date.	Q4 2026
			A training program is developed for existing and incoming P-consultants and P-employees. The same goes for line managers.	↗ Earlier recruitment effort in the Netherlands to commence this project did not yield the desired results. Recruitment efforts are being resumed. This led to a slight adjustment in the delivery date.	Q4 2026
			Work processes are completed, updated (descriptions), and implemented.	↗ Earlier recruitment effort in the Netherlands to commence this project did not yield the desired results. Recruitment efforts are being resumed. This led to a slight adjustment in the delivery date.	Q4 2026
			eHRM consisting of a Personnel Information System (PIS); Microsoft Dynamics HR, including a digitalized HR advisory process; and AIMS, Including an Employee Self-service Portal (ESP), have been implemented.	↗ Earlier recruitment effort in the Netherlands to commence this project did not yield the desired results. Recruitment efforts are being resumed. This led to a slight adjustment in the delivery date.	Q4 2026
Strategic human resource management is implemented (line 2 of the program plan "It's all about the people".	•••	Not started yet.	**A set-up mobility and career center.**	••• Not started yet.	-
			HR communication and promotion is incorporated in the organization.	••• Not started yet.	-

Planned	Status		Intermediate results & status		Planned realization date
Education and development is incorporated throughout the organization (line 3 of program plan "It's all about the people").	🕐	The project experienced a temporary pause due to uncertainty about the level of support within the organization. In the meantime, following internal consultations, the Prime Minister has personally confirmed this support, and efforts are now being resumed.	**A set-up Government Training Center.**	🕐 The original plan has been split up in two parts. The two plans of approach (Government Training Center and Train-the-Trainer) are currently under review by TWO, and it is expected that mutually approved versions will be finalized shortly.	Q4 2026
			A revamped HR cycle is in place.	🕐 The original plan has been split up in two parts. The two plans of approach (Government Training Center and Train-the-Trainer) are currently under review by TWO, and it is expected that mutually approved versions will be finalized shortly.	Q4 2026
Civil service organization is strengthened (line 4 of program plan "It's all about the people").	•••	Not started yet.	**An effective governance structure is in effect.**	••• Not started yet.	-
			Revised function books for every ministry.	••• Not started yet.	-
Organizational culture and integrity is improved and incorporated throughout the organization (line 5 of the program plan "It's all about the people").	↗	An Employee Engagement Council has been established and have developed and agreed upon a two-year action plan to guide their work and strengthen employee involvement throughout the organization. A second employee satisfaction survey is planned for 2027.	**An effectively functioning Employee Engagement Council.**	↗ An Employee Engagement Council has been established and provided with its own budget, ensuring it has both the mandate and resources to operate effectively. The council members have already participated in team-building training, during which they developed and agreed upon a two-year action plan to guide their work and strengthen employee involvement throughout the organization.	Q4 2026
			Integrity is incorporated as an effective and integral part of the organization.	↗ Integrity is being incorporated as an effective and essential element throughout the organization. The Employee Engagement Council is actively working on this priority. In addition, preparations are underway to organize a strategic conference that will bring together all entities involved in integrity matters. The purpose of this conference is to develop a shared vision on integrity and to identify ways to strengthen and improve the overall integrity system.	Q4 2026

Planned	Status		Intermediate results & status			Planned realization date
			A set of shared values is adopted and internalized by the organization.	↗	Integrity is being incorporated as an effective and essential element throughout the organization. The Employee Engagement Council is actively working on this priority. In addition, preparations are underway to organize a strategic conference that will bring together all entities involved in integrity matters. The purpose of this conference is to develop a shared vision on integrity and to identify ways to strengthen and improve the overall integrity system.	Q4 2026
Strengthened digital services both internally and externally.	↗	Activities are on track, and the foundations laid by previous efforts are being embedded within the organization, further strengthening the government's ICT capacity.	**Published IT department function book.**	✓	Function book is published and the hiring process has started.	Q2 2025
			Reviewed and set up processes within the IT department (Output 6 plan of approach).	✓	The processes within the department have been reviewed and set up.	Q3 2024
			Selected suitable candidates.	✓	New staff hired.	Q3 2024
			Delivery of the first progress report for 2024.	✓	The progress report has been received in addition to continuous conversations on the progress.	Q2 2024
			Finalize project review.	✓	The final report is finalized and a pressrelease was publshed to share the highlights and challenges of the project.	Q1 2025
			Drafted the plan of approach 'Rivet the ICT department'.	✓	The project 'Rivet the ICT Department' is about anchoring the preconditions to secure all progress made in the revamping project is secured.	Q3 2024
			Adopted plan of approach adopted 'Rivet the ICT department'.	✓	Plan has been adopted.	Q4 2024
			First version of a service book is published.	↗	First version of a service book is drafted awaiting publishing.	Q4 2025

Planned	Status	Intermediate results & status		Planned realization date
		Awareness campaign cyber security is finished.	✓ Awareness campaign cyber security is finished.	Q3 2025
		Curriculum to support employee maturity is published.	↗ Processes are described and implemented, a guideline has been developed for training personnel to the desired qualification level, for which tools have been developed that provide an overview of the necessary training, certifications, the duration of the process, and the costs involved using reference tables. This action is part of the Rivet activities, aimed at anchoring all previous efforts.	Q4 2025
		Establishing the revised management structure in accordance with the RIVIT plan.	↗ Due to the new departmental structure at the management level, an adjusted management framework is required to provide clarity regarding roles, authority, and responsibilities.	Q4 2025
A mature cybersecurity framework developed, implemented, and executed.	↗ The project is currently in the development phase, during which the details are being further defined and structured.	**Development of a Cyber security strategy**	↗ A plan of approach is currently being developed. The next step, following its establishment, will be the recruitment of a specialized project manager.	Q2 2026
Legislative function (structure, processes and design) timely and appropriately delivers more and better legislative quality.	🕐 Not on schedule. Preparation of ToR and request for financial contribution takes longer than anticipated.	**Access to digital information systems.**	✓ The subsidy has been granted; St Maarten can now arrange the necessary subscriptions to legal digital systems.	Q3 2024
		All (consolidated) legislation published.	↗ KOOP (Kennis- en exploitatiecentrum officiele overheidpublicaties) is offering Sint Maarten support with the publication of up-to-date legislation. For now, no assistance from TWO is needed.	Q3 2027
		Legal project manager to support the department head of legislation.	! The legal project manager will help the head of the legal department, with creating a legislation calendar, an education plan, an approach for implementation of the report, etc.	Q1 2026
		Up-to-date Draaiboek and Aanwijzigingen Regelgeving.	! Draaiboek en Aanwijzingen Regelgeving need to be updated.	Q1 2026

Planned	Status		Intermediate results & status		Planned realization date
National statistical system provides more timely, comprehensive, up-to-date and reliable statistics.	🕐	A peer review of STAT has been completed, identifying measures to improve data quality and timeliness. Follow-up actions include drafting a Statistics Ordinance and Plan of Approach, with support from CBS Netherlands, to align operations with international standards and deliver more comprehensive and reliable statistics. Due to ongoing discussions on expert involvement the process of drafting and implementing the plan of approach for the Department of Statistics takes longer than planned.	**Conducted peer review at the Department of Statistics (STAT).**	✓ Peer review was completed, report and suggestions were given. No follow up with stakeholders done yet.	Q2 2024
			Drafted Department of Statistics Plan of Approach.	🕐 The drafting of the Plan of Approach is taking longer than anticipated due to ongoing discussions on expert involvement. CBS Netherlands is now engaged to support the drafting process and may also contribute to the execution of the plan, subject to a decision once the Plan of Approach has been finalized and approved.	Q1 2025
			Drafted new Statistics Ordinance	🕐 Work on the Statistics Ordinance is progressing and has entered the stakeholder consultation phase.	Q1 2025
			Implemented Department of Statistics Plan of Approach.	••• Not started yet.	Q2 2027

Planned	Status		Intermediate results & status			Planned realization date
The government has modern housing and modern workplaces and uses well-maintained government property efficiently.	🕒	The recent leadership change has provided fresh perspective and direction. Progress is being made, though the pace of advancement remains measured. With continued focus and alignment, the project is expected to gain further momentum and move steadily toward its intended outcomes.	**Drafted lists of government buildings (owned and rented).**	✓	Lists have been successfully drafted.	Q4 2024
			Validated lists of government buildings (owned and rented).	🕒	Lists have been successfully drafted. Validation is ongoing, first reviewed internally by the Ministry of General Affairs and pending verification by the Ministry of Finance. Progress has been delayed due to limited capacity within the Facilities Department.	Q4 2025
			Establish housing guidelines for Government services.	🕒	The housing policy is 75% complete but delayed, as staff shortages in the Facilities Department require the head to prioritize operations over policy advice.	Q1 2026
Well-considered purchasing and hiring policies are implemented.	•••	Not started yet.	-	-	-	-

Planned	Status	Intermediate results & status		Planned realization date
Corporate governance and operations of public companies is improved and continuity of vital processes is ensured.	! The corporate governance framework is being strengthened through the preparation of legislation, codes and operational plans. While progress is being made, implementation is delayed due to capacity limitations and pending political decisionmaking.	**Drafted Development, Operation and Maintenance Agreement (DOMA).**	! The draft proposal on the asset structure was reviewed by the Themis Institute, and the outcome has since been discussed with the Prime Minister and the Minister of TEATT. A presentation to the Council of Ministers is scheduled for the coming quarter. In light of the limited progress on the Airport side, it is proposed that a separate meeting be convened at the level of the Council of Ministers/Shareholder (or a designated delegation of Ministers), together with the Airport Holding and Operating entities, to determine the way forward and to ascertain the level of commitment to concluding the various aspects of the project. The departure of the Corporate Secretary at the Airport has further contributed to the lack of progress. A possible solution to be further explored is to separate the general corporate governance-related items (profiles, handbook, Articles of Incorporation) from the discussions on the Airport's asset structure and have a link these to reform package B2 (dividend and partipation policy).	Q3 2025
		Established new code and legislation for the airport.	! Despite the very limited resources within the Department of JZ&W, and given the impact on reform package B2 (deelnemingenbeleid en normering topinkomens), discussions between JZ&W and the Themis Institute have resumed to determine the next steps.	Q3 2025
		Appointed project manager (if it turns out necessary and possible).	The outcome of the meeting with the Council of Ministers/ Shareholder (or a delegation thereof) should be awaited to determine the manner in moving forward.	Q2 2025
		Developed plan of approach to strengthen corporate governance.	Input on the exact status of the various products from all stakeholders is still pending, but will form a key discussion point in the proposed meeting between the Council of Ministers and the Airport.	Q2 2025

Planned	Status	Intermediate results & status		Planned realization date
Compliance with the Caribbean Financial Action Task Force (CFATF), international guidelines on combating fraud and money laundering.	! The results of the recent CFATF evaluation are not satisfactory. Sint Maarten, and in particular the FIU in cooperation with all relevant stake-holders, must urgently address and resolve the identified deficiencies.	**Implementation of National Risk Assessment (NRA).**	! The NRA report was adopted by the Council of Ministers on September 17, 2024, and published in the National Gazette No. 26, dated October 11, 2024. The risks that were detected by implementation of this NRA based on the assessment, together with the results of the recent CFATF mutual evaluation underline the urgency to act. Sint Maarten, led by the competent authorities (CAs), the Central Bank of Curacao and Sint Maarten, the Public Prosecutor's Office, the FIU, the Customs, the KPSM, and other public sector CAs. must now prioritize the implemen-tation of these recommendations to address identified deficiencies. This will require coordinated actions across sectors and timely monitoring of progress.	Q2 2025
		Plan of approach concerning preparation for CFATF Mutual Evaluation.	The plan of approach for replacing the FIU registers took longer than foreseen due to necessary consultation on Sint Maarten. As of now the plan of approach is finalized enough to proceed to informal review. After this process and any nec-essary adjustments, it will be submitted to the Council of Ministers for formal approval. Implementation will focus on ensuring the new registers and related processes address the shortcomings identified in the CFATF evaluation.	Q2 2025

Theme

TAXATION



INTRODUCTION

Vision

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

Coherence

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

Owner

Ministry of Finance.

Completed intermediate results

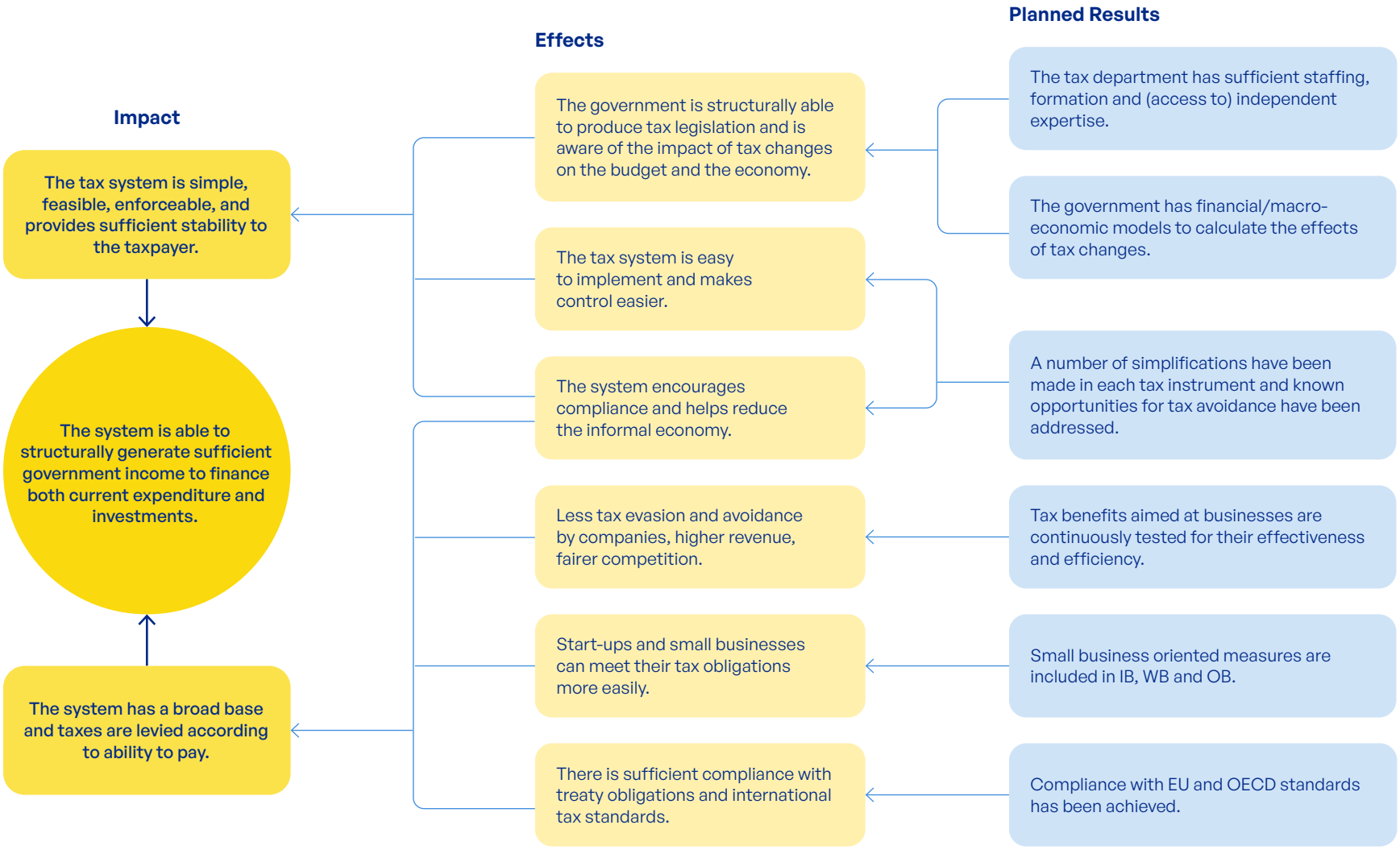
2023
- Capacity problem at the Inspectorate alleviated by audits carried out by the Internal Revenue Service (SBAB).

2024
- “Position paper” tax review agenda adopted by minister and presented to parliament.
- “Quick wins” file clean-up and elimination of implementation backlogs at Tax Administration implemented.
- Project Management Team “transformation tax administration” installed and launched.
- Procurement process of new ICT completed.
- Draft Tax Arrangement Netherlands - St. Maarten completed and on its way to parliaments for approval.

2025
- Adoption and publication Belastingregeling Nederland-Sint Maarten.

RESULT CHAIN 1

Reform of the tax system



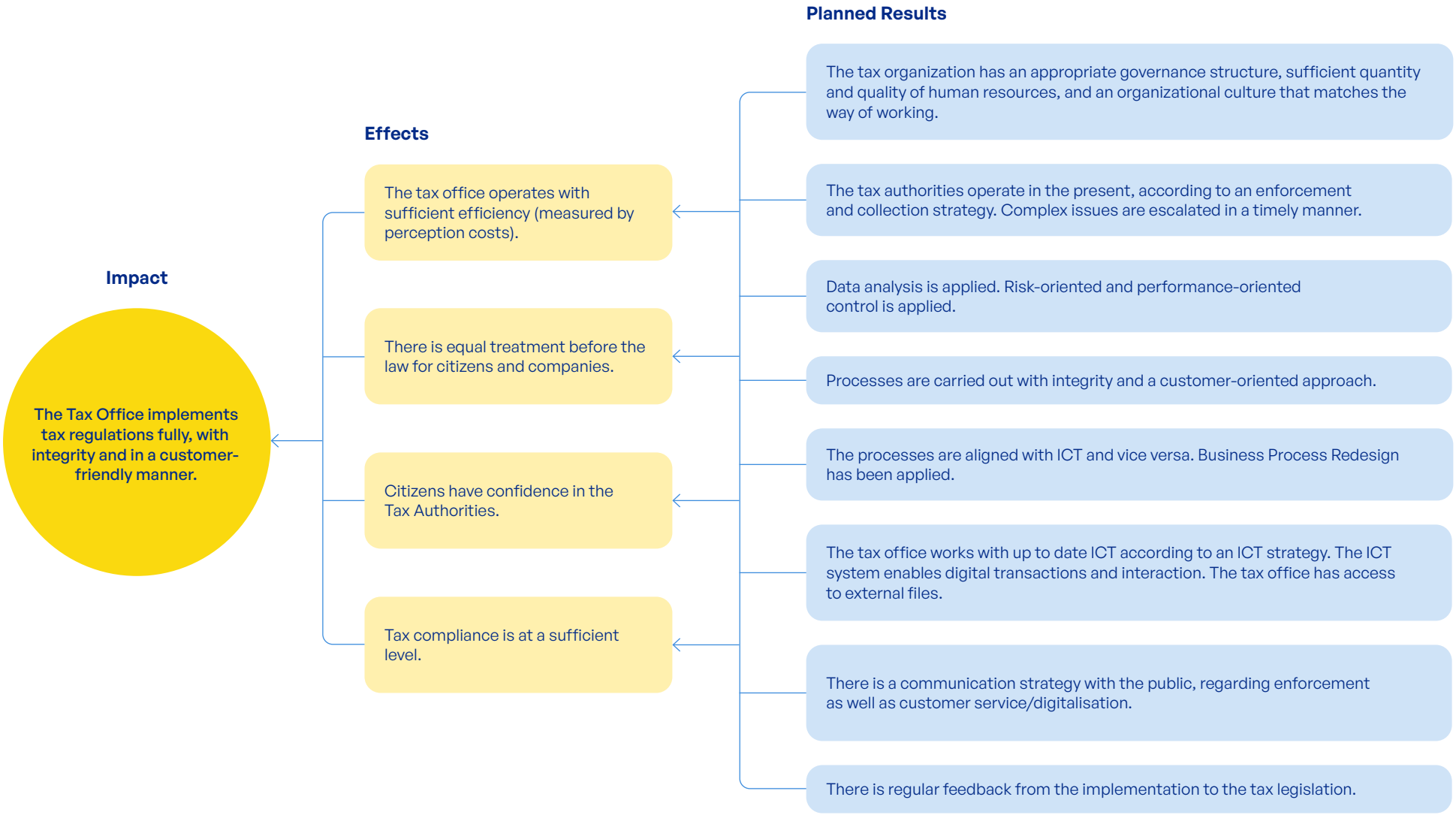
RESULTS 1

Reform of the tax system

Planned	Status		Intermediate results & status			Planned realization date
The fiscal affairs department has sufficient staffing, formation and (access to) independent expertise.	•••	Fiscal affairs department capacity will be addressed in 2026.	-	-	-	-
The government has financial/ macroeconomic models to calculate the effects of tax changes.	•••	Current tax financial modelling needs are being outsourced. Local capacity building will be addressed in 2026.	-	-	-	-
A number of simplifications have been made in each tax instrument and known opportunities for tax avoidance have been addressed.	🕒	Some revisions are on course for parliament, a position paper containing important reforms suffered delay.	**The tax reform framework (position paper) package of legislation is adopted.**	🕒	A position paper consisting of a number of tax reform measures was originally drafted in 2023. Work on this package has resumed, interim product is expected soon.	Q4 2025
			Law to eliminate outdated legislation (Landsverordening belastinghervorming fase 1) is adopted.	↗	This law seeks to repair a number of outdated pieces of tax legislation and a number of loopholes.	Q4 2025
			Revision of the General National Ordinance National Taxes (Algemene landsverordening landsbelastingen, ALL) is adopted.	↗	The ALL (Landsverordening herziening formeel belastingrecht) defines the formal tax legislation, the rules by which all taxes are levied. A number of modernizations are needed.	Q4 2025
Tax benefits aimed at businesses are continuously tested for their effectiveness and efficiency.	🕒	Analysis and decision making takes longer than anticipated.	**Law to eliminate outdated legislation (Landsverordening belastinghervorming fase 1) is adopted.**	🕒	Further analysis and discussion on tax holiday legislation need to be conducted after which decisions can be made. This takes longer than initially anticipated.	Q2 2025
Small business oriented measures are included in IB, WB and OB.	•••	This result will be addressed at a later stage, when the tax reform framework/ position paper is finished.	-	-	-	-
Compliance with EU and OECD standards has been achieved.	↗	Tax Regulation Sint Maarten - Netherlands is in final stages.	**Adoption and publication Belastingregeling Nederland-Sint Maarten.**	✓	Cooperation between Sint Maarten and the Netherlands on the draft law is in its final stages.	Q4 2025

RESULT CHAIN 2

Reform of the tax authority



RESULTS 2

Reform of the tax authority

Planned	Status	Intermediate results & status		Planned realization date
The tax organization has an appropriate governance structure, sufficient quantity and quality of human resources, and an organizational culture that matches the way of working.	↗ On schedule.	**Transformation project. Program governance, planning, budgeting, resourcing approved.**	↗ Program governance structure has been established. Program planning an budgeting is ongoing, connected to ICT procurement. Program resourcing takes place in accordance with planning and funding options.	Q4 2025
		A framework for the Tax Administration's new legal and governance structure has been established.	••• Expertise is being sourced to research and provide motivated recommendations for a legal and governance structure that fits the needs of a Tax Authority in government structure of Sint Maarten.	Q1 2026
		An updated function book for the immediate needs.	↗ Though new ICT will bring personnel efficiencies, additional FTEs is required to manage the workload of the growing population and economy. Possitions are currently vacant or being filled by temp workers. This will allow government to budget for and hire additional FTEs. HR expertise is being sourced to support.	Q4 2025
		A revised organizational structure for the future organization has been established.	••• With the legal structure, tax legislation is revised, and clear indication of the impact of new ICT on the processes and activities of the Tax administration, the organizational structure and function book will be revised with a supportive recruitment strategy. The organizational structure and function book will be revised to its definitive form, after the legal structure and the impact of new ICT have become clear. Activities will start Q1 2026.	Q1 2027
		A new organizational culture has been established, training has taken place.	↗ Sourcing expertise to train Tax administration employees and management to understand the desired culture and their role therein, will start mid-2025.	Q3 2026

Planned	Status	Intermediate results & status		Planned realization date
The tax authorities operate in the present, according to an enforcement and collection strategy. Complex issues are escalated in a timely manner.	↗ On schedule.	**Quick wins phase 1. Back-logs, audits, objections.**	↗ Quick wins backlog clearance and audit and objections support have been extended through Q4 2025. The focus of the project has shifted to using temporary workers to avoid new backlogs in manual activities. 60 tax audits by SBAB have been finalized.	Q4 2025
Data analysis is applied. Risk-oriented and perfor-mance-oriented control is applied.	↗ On schedule.	**Transformation project - Business process redesign.**	••• Process improvements are being identified and will be implemented in a phased manner based on priorities determined in collaboration with the Tax Administration.	Q2 2026
		Risk management training has taken place at relevant levels.	••• Training will start in Q4 2025.	Q4 2025
		Risk management strat-egy and policy have been implemented.	••• Activities will start in Q4 2025.	Q2 2026
Processes are carried out with integrity and a customer-orient-ed approach.	↗ On schedule.	**Employees have been coached in a customer-ori-ented mindset.**	••• Coaching of Tax administration employees and management to under-stand and adopt a customer oriented mindset will start Q4 2025.	Q4 2025
The processes are aligned with ICT and vice versa. Business Process Redesign has been applied.	••• Not started yet.	**Desired status (SOLL) business processes that include the new ICT are implemented.**	••• The activities to outline the desired business processes will start in Q1 2026, aligned with the new ICT system, starting once the ICT supplier is known.	Q4 2026

Planned	Status	Intermediate results & status		Planned realization date
The tax office works with up to date ICT according to an ICT strategy. The ICT system enables digital transactions and interaction. The tax office has access to external files.	Procurement of new ICT system suffered delay. Intermediate improvements are being executed.	**Transformation project - ICT implementation.**	As a result of the judgment of the last court case, the re-tendering for the new ICT is currently in progress. Deadline has been moved to start of 2026.	Q1 2026
		Intermediate ICT improvements (IST+) have been identified and implemented.	Includes online filing and automated assessment of income tax returns, automated processing of digital returns. Preparation is possible before new ICT is available and is on schedule.	Q1 2026
		New ICT systems are implemented.	Activities will start in Q4 2025 with the cleansing of the data and preparation of business requirements.	Q4 2026
There is a communication strategy with the public, regarding enforcement as well as customer service/ digitalisation.	Not started yet.	**A communication strategy has been established and implemented.**	Information campaign for online filing of income taxes is planned; further campaigns throughout the program.	Q4 2026
		Customer-oriented taxpayer services implemented.	Identify necessary service improvements and create training plan; identify possible improvements pre-ICT procurement.	Q4 2026
There is regular feedback from the implementation to the tax legislation.	This regular feedback will be addressed in the overall transformation project.	-	-	-

Theme

LABOUR MARKET AND SOCIAL SECURITY



INTRODUCTION

Vision

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

Coherence

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

Owner

Ministry of Public Health, Social Development and Labor.

Completed intermediate results

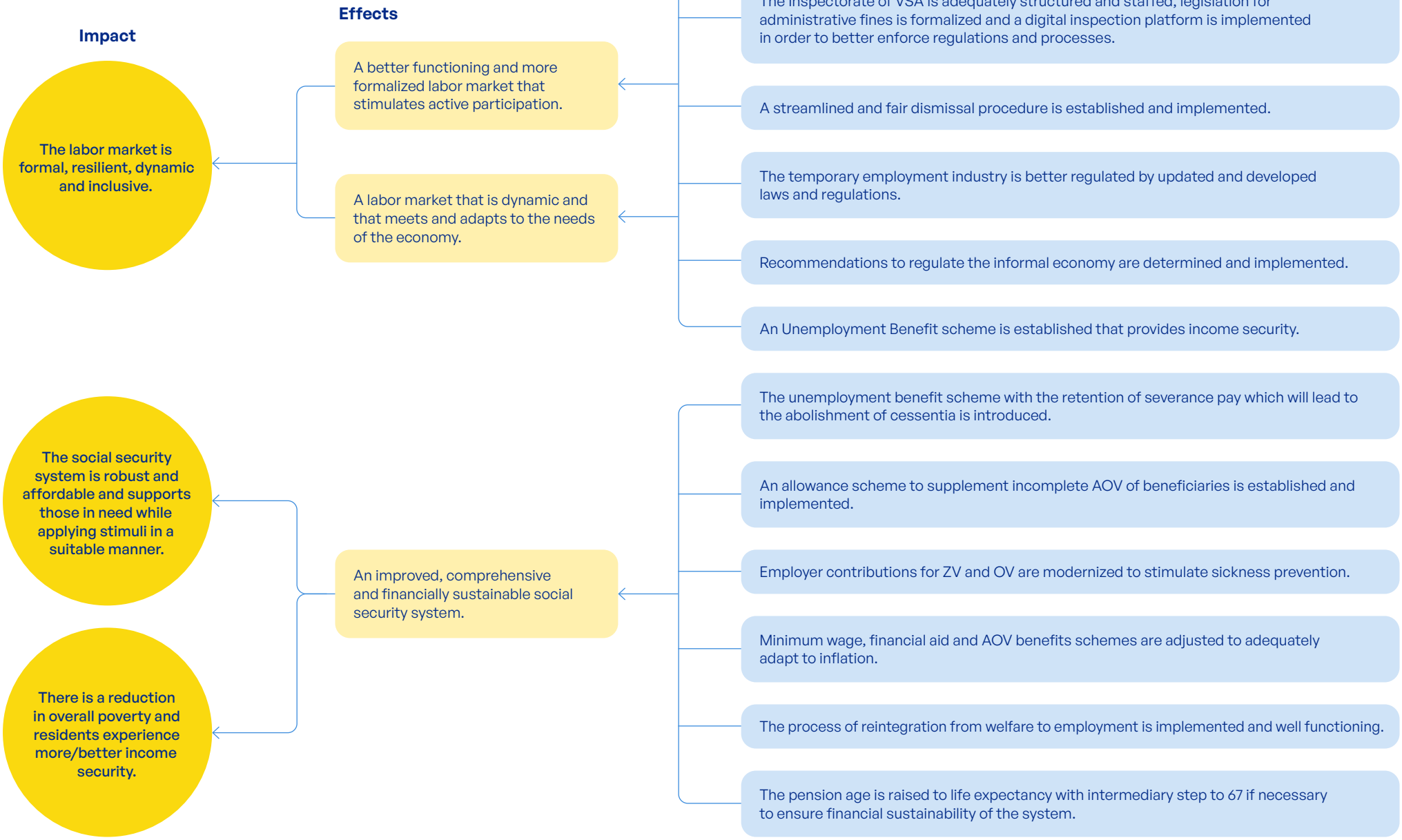
2022

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

2024

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

RESULT CHAIN



RESULTS

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

Planned	Status	Intermediate results & status		Planned realization date
The Inspectorate of VSA is adequately structured and staffed, legislation for administrative fines is formalized and a digital inspection platform is implemented in order to better enforce regulations and processes.	Despite delays in the continuation of the legislative approval processes due to the lack of legal technical assistance, this project is currently in progress and is expected to be completed in accordance with the newly established timeline.	**Finalized law on administrative enforcement.**	The ministry of VSA is awaiting the 'nader rapport' by the ministry of JUS to finalize the national degrees to enact the law within the ministry of VSA. The delay is due to lack of capacity. Additionally, the ministry will proceed with an inventory of laws affected by the revisions; those laws would then be adjusted accordingly. The planning has been adjusted.	Q1 2027
		Digital inspection platform that consist of an internal process application and an external field application that can be accessed through mobile devices with a new target date.	VSA has completed their part in this project. The ICT department (Ministry of General Affairs) is currently in the lead working with the IT developer. Activities are delayed and are now expected to be completed by the end of 2025. The planning has been adjusted.	Q4 2025
		Implementation and enforcement of the administrative law.	When the legislation on administrative enforcement is revised, then the national decrees of IVSA to impose fines in the event of illegal employment can be enacted. The timeline has been adjusted in line with the finalization of the national ordinance of the administrative fines.	Q1 2027
A streamlined and fair dismissal procedure is established and implemented.	This initiative is in progress.	**An Integral socio-economic reform agenda (implementation plan) to prioritize, outline and plan the improvements reforms identified in the Labour Market and Social Security studies, addressing the informal economy and the raising of the pension age.**	The integrated socio-economic reform agenda, along with an implementation plan for prioritized reforms, was completed in December 2024. This reform has been prioritized.	Q4 2024
		Dismissal committee re-activicated with communication campaign.	The Dismissal committee is expected to be re-actived by the end of the year. The sourcing of communication expertise is delayed due to the delay in funding from TWO.	Q4 2025
		Draft legislation with revisions to improve dismissal procedure completed.	Currently awaiting funding from TWO. Once the funds are received, technical assistance (legal) will be sourced to review and revise the legislation in consultation with social partners. Initial preparations have started.	Q4 2025

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

Planned	Status	Intermediate results & status		Planned realization date
An unemployment benefit scheme is established that provides income security.	↗ The next steps of this initiative are being structured.	**An Integral socio-economic reform agenda (implementation plan) to prioritize, outline and plan the improvements reforms identified in the Labour Market and Social Security studies, addressing the informal economy and the raising of the pension age.**	✓ The integrated socio-economic reform agenda, along with an implementation plan for prioritized reforms, was completed in December 2024. This reform has been prioritized.	Q4 2024
		Parameters for unemployment benefit scheme designed in consultation with social partners and legislation prepared.	↗ Currently awaiting funding from TWO. Once the funds are received, a project manager, econometric expert and legislative lawyer will be sourced to support with the development of the unemployment benefit scheme. Initial preparations have started.	Q3 2026
		Legislation for unemployment benefit scheme approved and established.	••• Once the legislation has been drafted in consultation with social partners, it will be submitted for formal legislative approval. The deadline has been brought in line with the ending of the Mutual Agreement.	Q2 2027
		Unemployment benefit fund set up and scheme implemented by implementation agency.	••• While the draft legislation is submitted for the approval process, the development of the implementation road map will commence. The implementation of the unemployment scheme is not achievable by the ending of the Mutual Agreement. The deliverable was adjusted accordingly.	Q2 2027
The unemployment benefit scheme with the retention of severance pay which will lead to the abolishment of cessentia is introduced.	↗ The next steps of this initiative are being structured.	**An Integral socio-economic reform agenda (implementation plan) to prioritize, outline and plan the improvements reforms identified in the Labour Market and Social Security studies, addressing the informal economy and the raising of the pension age.**	✓ The integrated socio-economic reform agenda, along with an implementation plan for prioritized reforms, was completed in December 2024. This reform has been prioritized as part of the unemployment benefit scheme.	Q4 2024

Planned	Status	Intermediate results & status		Planned realization date
An allowance scheme to supplement incomplete AOV of beneficiaries is established and implemented.	Despite the delay the timeline has been adjusted to allow more time for the legislative process.	**An Integral socio-economic reform agenda (implementation plan) to prioritize, outline and plan the improvements reforms identified in the Labour Market and Social Security studies, addressing the informal economy and the raising of the pension age.**	✓ The integrated socio-economic reform agenda, along with an implementation plan for prioritized reforms, was completed in December 2024. This reform has been prioritized.	Q4 2024
		Regulations (LB-Ham) to increase financial aid and remove the maximum cap for pensioners established & implemented.	The draft legislation has been finalized and submitted to the approval process. The approval will require more time than anticipated. Timeline has been adjusted and will be achieved by Q1 2026.	Q1 2026
Employer contributions for ZV and OV are modernized to stimulate sickness prevention.	This initiative was not prioritized as part of the implementation reform agenda.	**An Integral socio-economic reform agenda (implementation plan) to prioritize, outline and plan the improvements reforms identified in the Labour Market and Social Security studies, addressing the informal economy and the raising of the pension age.**	✓ The integrated socio-economic reform agenda, along with an implementation plan for prioritized reforms, was completed in December 2024. However, this particular reform was not prioritized. As a result, this reform will not be pursued in the coming years.	Q4 2024
Minimum wage, financial aid and AOV benefits schemes are adjusted to adequately adapt to inflation.	This initiative is in progress.	**An Integral socio-economic reform agenda (implementation plan) to prioritize, outline and plan the improvements reforms identified in the Labour Market and Social Security studies, addressing the informal economy and the raising of the pension age.**	✓ The integrated socio-economic reform agenda, along with an implementation plan for prioritized reforms, was completed in December 2024. This reform has been prioritized.	Q4 2024
		Legislation (national ordinance) for adjustment financial aid that includes automatic indexation established.	Draft regulation is going through the approval process.	Q1 2027
The process of reintegration from welfare to employment is implemented and well functioning.	This initiative was not prioritized as part of the implementation reform agenda.	**An Integral socio-economic reform agenda (implementation plan) to prioritize, outline and plan the improvements reforms identified in the Labour Market and Social Security studies, addressing the informal economy and the raising of the pension age.**	✓ The integrated socio-economic reform agenda, along with an implementation plan for prioritized reforms, was completed in December 2024. However, this particular reform was not prioritized. Aspects of this reform are being implemented by the ministry of VSA and will be tackled in the unemployment benefit scheme.	Q4 2024

Planned	Status		Intermediate results & status		Planned realization date
The pension age is raised to life expectancy with intermediary step to 67 if necessary to ensure financial sustainability of the system.	↗	The Plan of Action is in the process of being pre-approved.	**An Integral socio-economic reform agenda (implementation plan) to prioritize, outline and plan the improvements reforms identified in the Labour Market and Social Security studies, addressing the informal economy and the raising of the pension age.**	✓	The integrated socio-economic reform agenda, along with an implementation plan for prioritized reforms, was completed in December 2024. This reform has been prioritized.	Q4 2024
			The statistical basis and policy on indexation is designed in consultation with social partners and legislation is prepared.	↗	The legislation for automatic indexation of minimum wage and AOV are established and implemented. The first draft of the updated legislation for financial aid has been reviewed and needs to be revised.	Q4 2026
			Legislation for automatic indexation of AOV age to life expectancy is approved and established.	•••	Draft legislation will be completed in consultation with social partners. Awaiting funding from TWO, time line and deliverable were adjusted to be in line with the ending of the Mutual Agreement.	Q1 2027
Insight into poverty line and social minimum as input for improved policy-making and evaluation of the effectiveness of reforms.	↗	This initiative has recently started.	**Study on poverty line and social minimum income completed.**	↗	The Ministry is gathering existing data from previous studies and defining the research questions. Awaiting TWO funding to commence.	Q2 2026

Theme

ECONOMY



INTRODUCTION

Vision

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

Coherence

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

Owner

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

Completed intermediate results

2022

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

2024

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

2025

- Agriculture scale-up research plan of approach.
- Feasibility study for a floating farm.

RESULT CHAIN

Impact

Promotion of inclusive and sustainable economic development.

Effects

- More accessible and attractive entrepreneurial ecosystem for local entrepreneurs and investors.
- More high quality employment.
- More links added to existing value chains in the economy of Sint Maarten.
- More balanced mix of foreign and local investors in new investment projects.
- Economic growth takes places within the boundaries of the carrying capacity of Sint Maarten.
- Increased government revenues from improved land allocation.
- Improved services of the government department “Domein beheer”.

Planned Results

- All licence and permit procedures of TEATT have been centralised and digitalised.
- Clear online process overview for starting entrepreneurs.
- Business incubator(s) realised.
- Start-up / scale-up policy.
- The access to knowledge and skills for entrepreneurs has been increased.
- Match between the needs of entrepreneurs and capacities of the labour force.
- More cooperation between TEATT, VROMI and Fiscal affairs.
- A tax incentive for local entrepreneurs is developed.
- Acces to finance programs for agriculture and potential other sectors have been set up.
- Insight into carrying capacity.
- Tourism satellite account.
- Land price policy and land allocation policy implemented.
- Spatial development strategy developed.
- Optimized Administration “Domein Beheer’’.
- Land Issuance and Land Pricing Policy implemented.
- Spatial Economic Strategy (SES) developed.
- Clearing up the Backlog at the department of Domain Affairs.

RESULTS

Planned	Status		Intermediate results & status			Planned realization date
All licence and permit procedures of TEATT have been centralised and digitalised.	↗	The execution party contracted is carrying out the activities as outlined in the assignment. Their role is to deliver the agreed-upon outputs in line with the terms and conditions of the contract and the overall E6 plan of approach.	**Updated License and Permit Ordinance.**	↗	A gap analysis and organizational review are ongoing in coordination with the Department of Economic Licenses and Department ETT. At this stage, the executing party has gathered information, and 70% of the findings report for the first measure has been completed. In mid-October, meetings with the Department of ETT, RVO, and the Minister will take place to also gather information on the potential financial impact of the proposed changes. While awaiting TWO's approval for funding for the project managers, the project is progressing on schedule, without delay. The E6 team provides support wherever possible.	Q1 2027
			Request for subsidy to hire project managers to complete and execute the workplan and or program plan.	🕒	Awaiting TWO's approval for funding for the project managers.	Q3 2025
Clear online process overview for starting entrepreneurs.	🕒	Despite the delay due to the approval of project manager, discussions were held involving the Department ETT, IT, Licensing, and RVO to collaboratively define the project scope and content, ensuring alignment among key stakeholders.	**Request for subsidy to hire project managers to complete and execute the workplan and or program plan.**	•••	The project aims to optimize and modernize the licensing and business registration system by ensuring regulatory compliance, streamlining workflows, and enabling fully digital applications, renewals, and payments. A centralized platform will provide entrepreneurs with a complete overview of registration steps, required documents, and moratoria, while also supporting the digitization of the Chamber of Commerce. This includes updating and actualizing the register of parties, ensuring online availability of information, and converting hardcopy entrepreneurial records into digital formats. The initiative is currently awaiting TWO's approval for funding of the project managers, while the Terms of Reference for optimizing the licensing system have been drafted and are pending publication. In parallel, the digitization project is in the final stage of contract signing.	Q1 2027

Planned	Status		Intermediate results & status			Planned realization date
Business incubator(s) realised.	•••	Despite the delay due to the approval of project manager, Department ETT and RVO have collaboratively discussed the project in order to get the project started in Q4 2025.	**Request for subsidy to hire project managers to complete and execute the workplan and or program plan.**		Terms of Reference for the research to establish an Investment Promotion Agency (IPA) were published and evaluated in September 2025 by Department ETT and RVO. An advice memo is being prepared to facilitate the contract preparation, enabling the project to start in Q4 2025, in line with the revised schedule following the previous delay due to the lack of project managers.	Q4 2026
Start-up / scale-up policy.	↗	Discussions are being held within the Ministry of TEATT regarding the set up of a red tape research and access to finance for entrepreneurs instead of loan programs.	**Assistance for entrepreneurs to access financial instruments beyond loans and research the economic impact of government red tape.**	↗	The Terms of Reference for the access to finance evaluations for Small Medium Enterprises (SME) has been published, and the tendering process has commenced. A decision from the Minister is awaited to begin addressing the red tape within TEATT and its economic effects.	Q1 2026
The access to knowledge and skills for entrepreneurs has been increased.		Despite challenges with budget amendments causing some delays, the executing parties, Department ETT and RVO, have collaboratively started all preparatory work to launch the project.	**Advanced education program is drafted and awaiting approval of the Minister.**	↗	Utilization of the funds has been delayed due to the missing amendments of the TWO projects in the national budget.	Q4 2025
Match between the needs of entrepreneurs and capacities of the labour force.	•••	Other priorities have been identified.	-	-	-	-
More cooperation between TEATT, VROMI and Fiscal affairs.	•••	Other priorities have been identified.	-	-	-	-
A tax incentive for local entrepreneurs is developed.	•••	Other priorities have been identified and tax incentive for local entrepreneurs will be one of the topics for the Strategic Economic Workshop to be held in Q1 2026.	-	-	-	-

Planned	Status		Intermediate results & status			Planned realization date
Access to finance programs for agriculture and potential other sectors have been set up.	↗	A plan of approach for agricultural research has been developed and approved, that led to a pilot program that began in May 2025. Discussions on the Agri loan instrument have taken place and received pre-approval from TWO, with further implementation steps still required. Additionally, a feasibility study for a Floating Farm was completed in January 2025 in Sint Maarten, with the final report completed in Q2.	**Agriculture scale-up research plan of approach.**	✓	The Plan of Approach, which includes several initiatives, has been completed.	Q1 2024
			Agri-Pilot Project.	↗	The bidding procedure for the Agri Pilot Project has also been finalized, and the contract is currently in the process of being signed with the selected party.	Q4 2026
			Stimulation of investments in Agri-sector through cooperation with Qredits.	↗	The Stimulation of investments of the agri sector project officially started on July 3, 2025, with the Agricultural Business Academy for farmers and fishermen. The first course came to completion with a certificate ceremony on September 12, 2025. The second Agricultual Business Academy initiative is scheduled for October 2025. The project is ongoing and successfully meeting its internal deadlines.	Q2 2025
			Feasibility Report.	↗	The feasibility research for realization of a Floating Farm has been conducted; however, Floating Farm still needs to develop a sustainable business case and address several additional questions to determine the appropriate next steps. As a result, the timeline has been adjusted.	Q4 2025
Insight into carrying capacity.	↗	The discussion has taken place with the Secretary General, Project Manager and TWO, and it has been determined that an economic carrying capacity study is necessary to help guide Sint Maarten in setting the right strategic direction. This will be combined with the economic strategic development workshop.	**Request subsidy to conduct an Economic Carrying Capacity and Economic Strategic Development Plan.**	↗	The Plan of Approach for the Economic Strategic Development Plan has been drafted and is awaiting approval from TWO, while the Plan of Approach for the Economic Carrying Capacity Plan has also been prepared for review. The project is currently on hold pending TWO's approval, after which the Ministry of TEATT can proceed with publishing and implementing the Strategic Economic Plan. Once both Plans of Approach are finalized and approved, the Economic Development Carrying Capacity Study and the Economic Strategic Development Plan will be completed with concrete recommendations.	Q4 2026

Planned	Status		Intermediate results & status			Planned realization date
Land Issuance and Land Pricing Policy implemented.	↗	The plan of approach has been approved and the project manager is being recruited. Although there are delays in the implementation of the plan of approach due to multiple factors, it is still the expectation that the Land Issuance and Land Pricing Policy will be finalized and implemented timely.	**Organizing land administration.**	🕒	The project has been tendered and a candidate has been selected. Subsidy request has been submitted to TWO in August 2025. Awaiting response to subsidy request to start the project.	Q4 2026
Spatial Economic Strategy (SES) developed.	↗	The plan of approach has been approved and the project manager is being recruited. Although there are delays in the implementation of the plan of approach due to multiple factors, it is still the expectation that the Spatial Economic Strategy will be finalized and implemented timely.	**Identification and analysis of key trends towards 2040 with a focus on spatial impact.**	🕒	The project has been tendered and a candidate has been selected. Subsidy request has been submitted to TWO in August 2025. Awaiting response to subsidy request to start the project.	Q2 2026
Clearing up the Backlog at the department of Domain Affairs.	↗	The plan of approach has been approved and the project manager has been selected. Although there are delays in the implementation of the plan of approach due to multiple factors, it is still the expectation that the backlog at the department of domain affairs will be removed and the project completed.	**Plan of approach for backlog clearance including prioritization, digitalization requirements and revenue estimation.**	!	The project has been tendered and a candidate has been selected. Subsidy request was submitted in June 2025. The Ministry is still awaiting the response to the subsidy request letter submitted to TWO. No contract has been drafted as yet. The project is on hold until funds are received. The Ministry sites this as a critical point for the further development of the project	Q2 2026

Theme

HEALTHCARE



INTRODUCTION

Vision

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

Coherence

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

Owner

Ministry of Public Health, Social Development and Labor.

Completed intermediate results

2022

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

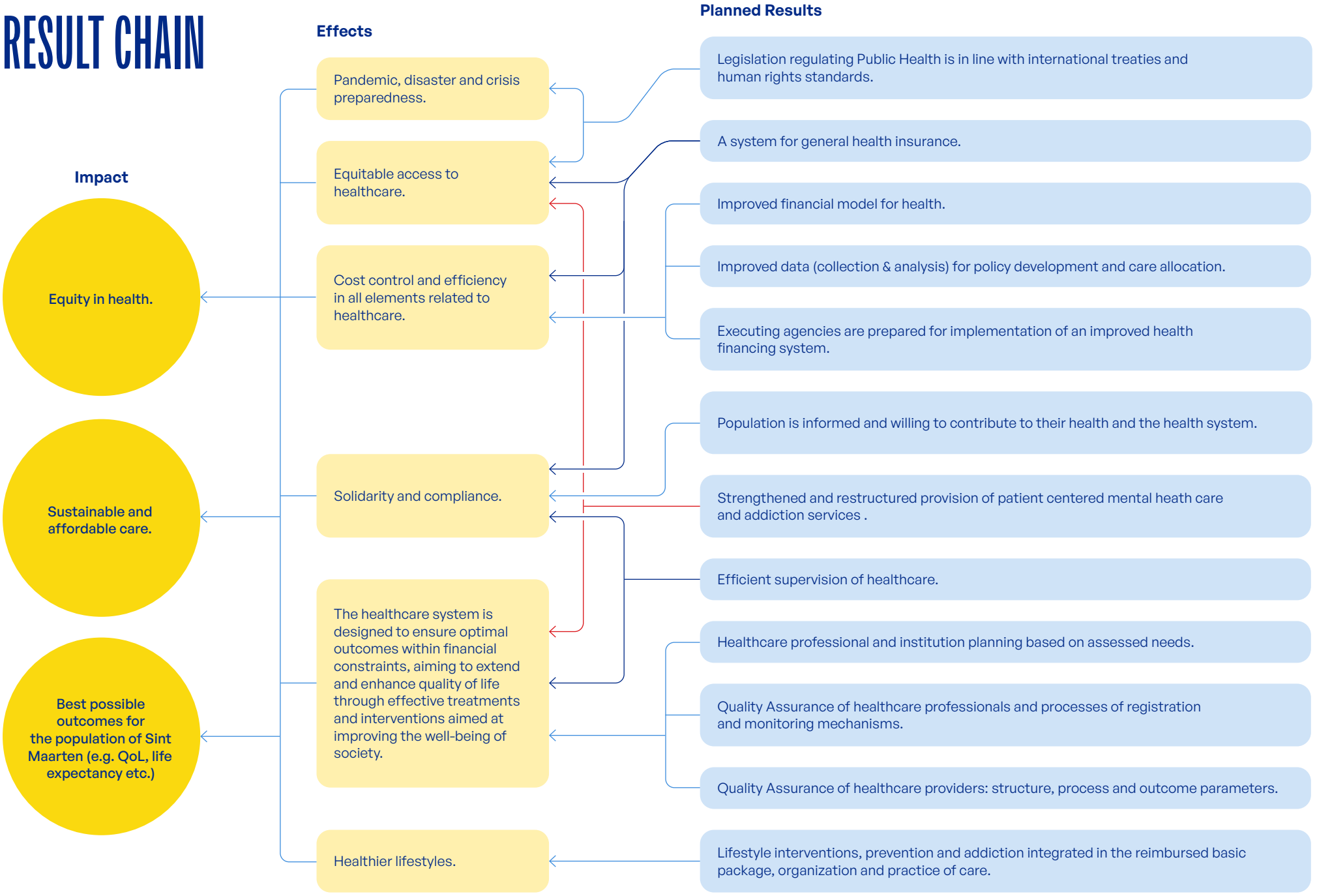
2023

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

2024

- GP Information System implemented at 9 practices.

RESULT CHAIN



RESULTS

Planned	Status	Intermediate results & status		Planned realization date
Legislation regulating Public Health is in line with international treaties and human rights standards.	↗ Legislative products for the Public Health and Mental Health Ordinances are being drafted at the Kingdom level with VNG-I support. The Council of Ministers has approved the initiation of the IVSA Plan of Approach.	**Public Health Ordinance.**	↗ The three countries are updating the Public Health Ordinance with a focus on pandemic preparedness and human rights. The process began with the approval of the starting note by the Minister of VSA, followed by the development of draft legislative products. These drafts are now completed and under review by advisory councils. Once reviewed, they will be presented to Parliament for approval. Progress remains on track, but clarification with VNG-I is needed to emphasize that this is a joint effort involving all three countries, not solely Sint Maarten. The workgroup members have started discussions with BZK for the continuation of the legislative trajectory.	Q4 2026
		Updated Mental Health legislation.	↗ The Plan of Approach has been approved. The concept Mental Health framework law is currently being drafted, with a mutual arrangement between the four countries to follow its completion. The process began with the approval of the Plan of Approach by the Council of Ministers (CoM), followed by the approval of the starting note by the Minister of VSA. Once the draft legislative products are fully developed, they will be reviewed by the advisory councils before being presented to Parliament for final approval. VNG-I financing ends the end of September 2025. Other sources to finance the continuation are currently being sought.	Q4 2026
		Revised legislation Inspectorate VSA (IVSA).	↗ A contract for a legislative draftsman will be signed in October 2025. Implementation will begin as soon as possible thereafter, starting with a startnotitie.	Q4 2026

Planned	Status	Intermediate results & status		Planned realization date
A system for general health insurance.	! The National Ordinance and Decree, including the memoranda of elucidation for the SAHAA, are progressing steadily with a planned introduction date of January 1, 2027. A significant milestone was recently achieved with the receipt of a positive advice from the Social and Economic Council (SER), marking the first time they have provided such an endorsement, though it included several recommendations for consideration. The overarching ambition is to have the legislation reviewed and approved by Parliament by Q4 2025.	**Approved National Ordinance and Decrees (LV/LB-Ham) for the SAAHA Sustainable Affordable Access to Healthcare Act former GHI.**	The Plan of Approach and starting note have been approved, and the draft legislative products have been developed and reviewed by JZ&W and SER. The next step is to prepare an urgent request for advice from the Council of Advice, after which the legislation will proceed to Parliament for final approval.	Q4 2025
Improved financial model for health.	↗ The financial model for the legislative products is based on the October 2022 version, with updated data from subsequent years now incorporated. Questions about earlier assumptions have been resolved, and the inclusion of 2023 data has further refined the model. The financial model has also been recently updated, confirming that SAAHA remains more sustainable and affordable than the Business-as-Usual scenario, although the difference for the government is now smaller due to the implementation of some measures that were previously planned. Because the output of the financial model is complex and not easy to interpret, efforts will be made to present the results in a more understandable format. Finalizing the report depends on this updated model. Additionally, advice from the Council of Advice has been integrated into the PCCP Phase 2 legislative products, with the report and amended drafts submitted to Juridische Zaken en Wetgeving (JZ&W) for review.	**Updated financial model for health.**	↗ The model has been revised to include 2023 data.	Q4 2025
		Report on the optimization of health finances.	↗ The report on the optimization of health finances began with the completed steps of identifying areas for improvement in health expenditures and determining additional sources to finance the health system. Currently, the draft report is being prepared and reviewed by the Minister of VSA, the Council of Ministers (COM), and SZV. The final report is awaiting revision by SZV and VSA before it can be completed.	Q4 2025
		Legislative amendments for the Pharmaceutical Cost Containment Program Phase 2.	↗ Several key steps have been completed, including the approval of the Plan of Approach by the Council of Ministers, approval of the starting note by the Minister of VSA, development of draft legislation, and review by advisory councils. Advice from the Council of Advice has been incorporated into the legislative products for the Pharmaceutical Cost Containment Project (PCCP) Phase 2. The revised drafts and supporting report have been submitted to Juridische Zaken en Wetgeving (JZ&W) for review. The project is now in the final legislative phase, with the products being presented to the Council of Ministers for approval.	Q4 2025

Planned	Status		Intermediate results & status		Planned realization date
Improved data (collection & analysis) for policy development and care allocation.	↗	Several projects are currently ongoing to improve data collection and analysis.	**Implementation of a Health Information Management System.**	↗	The Plan of Approach has been completed. The implementation of the Health Information Management System is progressing as planned and remains on track for completion by Q1 2027. This includes the rollout of the General Practitioner Information System, the Health Service Bus, the Health Identification Number, and the overall management system.	Q1 2027
Executing agencies are prepared for implementation of an improved health financing system.	!	The remaining activities for the SAAHA implementation include establishing data sharing between the Census (Civil Registry), SZV, and the Tax Department, initiating preparations by the executing organizations, and finalizing these preparations. However, these steps are currently delayed, as the legislation for SAAHA/GHI is still under review by the Social Economic Council (SER). This delay affects all initiatives linked to the legislation, making their progress dependent on its finalization.	**Executing organizations are prepared for the implementation of SAAHA.**	🕒	The preparation of executing organizations for the implementation of SAAHA is awaiting the approval of the ordinance and decrees by Parliament before formal activities can begin. A gap analysis has been completed at the Census (Civil Registry), SZV, and the Tax Department, along with the development of a data-sharing plan between these entities. However, the actual data sharing and subsequent preparation activities have been delayed due to pending decisions and the SER's review of the legislation. Once approvals are secured, preparations by executing organizations will begin and be finalized to ensure readiness for SAAHA implementation.	Q4 2025
Population is informed and willing to contribute to their health and the health system.	↗	Despite the delay, most activities for phase one have been achieved; however, full completion is awaiting TWO financing approval. Transitioning into the second phase of the SAAHA public awareness campaign also requires approval of the ordinance and decrees from Parliament. The awareness campaign for lifestyle, prevention, and addiction prevention will continue after the prevention pilot and the implementation of the mental health strategic plan.	**Public Awareness Campaign on SAAHA.**	↗	The campaign strategy has been approved by the Minister of VSA and SZV, a knowledge partner has been contracted, and Phase 1 research has been finalized. Campaign materials have been designed, with the campaign split into two parts: a general segment on healthcare financing and solidarity, which can proceed immediately, and a GHI-specific segment that depends on the adoption of the final ordinance and decree by Parliament. The materials are currently undergoing approval by the Minister of VSA, the Council of Ministers, and SZV. Once approved and financially cleared by the TWO, campaign activities will launch. Transitioning to Phase 2 of the campaign will require the formal approval of the ordinance and decrees by Parliament.	Q4 2025
			Public Awareness Campaign for lifestyle interventions, prevention and addiction.	↗	The public awareness campaign for lifestyle, prevention, and addiction prevention is progressing on schedule. The process will conclude with a monitoring report to evaluate the campaign's effectiveness.	Q4 2025

Planned	Status		Intermediate results & status		Planned realization date
Strengthened and restructured provision of patient centered mental heath care and addiction services.	↗	This project is Integrated with NRPB project, 4 Landen overleg and initiatives locally.	**Execution of the Mental National Health Strategic Plan.**	↗	The execution of the National Mental Health Strategic Plan is progressing on schedule. The process began with the approval of the Plan of Approach by the Council of Ministers, followed by the development of the Terms of Reference (ToR) and hiring of a project manager, which have been completed. The National Mental Health Plan has been updated and is also on schedule. Next, the Implementation Plan will be approved by the Minister of VSA. The final step, the execution of the Implementation Plan, is planned for Q4 2025, with the timeline adjusted to ensure sufficient preparation and realistic planning.	Q4 2025
Efficient supervision of healthcare.	↗	The full implementation of the IVSA, SAAHA, and Health Care Professionals Registrar projects is required in order to commence an evaluation to assess the effectiveness of these projects on the efficiency of the supervision of healthcare.	**Approved National Ordinances and Decrees SAAHA and Registration System for Healthcare Professionals and revised legislation for Inspectorate VSA.**	•••	On schedule.	Q1 2027
Healthcare professional and institution planning based on assessed needs.	↗	This project is being worked on in the 4 Landen overleg with the local initiatives.	**Manpower and healthcare institution planning.**	↗	The process involves several key steps, starting with determining the frequency of planning activities and making legislative adjustments if necessary. It includes identifying activities for manpower and healthcare planning, defining data requirements, and assessing available data to support care needs-based planning. A strategy will then be developed to optimize data usage and planning outcomes. Standard Operating Procedures (SOPs) will be documented to ensure consistency, followed by launching the next planning cycle with stakeholder engagement. The final phases focus on data gathering and detailed data analysis to support effective manpower and healthcare institution planning.	Q1 2027

Planned	Status	Intermediate results & status		Planned realization date
Quality Assurance of healthcare professionals and processes of registration and monitoring mechanisms.	The initial stages of this project have started and it remains on track for realization by Q1 2027. The implementation of this registration system will occur after the legislation is approved by Parliament.	**Approved National Ordinance and Decree (LV/LB-Ham) for a registration system for healthcare professionals.**	The Plan of Approach has already been approved by the Council of Ministers, marking the first milestone as completed. The National Ordinance and Decree (LV/LB-Ham) for a registration system for healthcare professionals is progressing on schedule and is expected to be completed by Q1 2027. The next steps, which are currently on track, include the approval of the starting note by the Minister of VSA, the development of draft legislative products, their review by advisory councils, and ultimately, the presentation and approval of the legislative products by Parliament.	Q1 2027
		Registration system for healthcare professionals.	The development of the system is dependent on the approval of the Healthcare Professionals legislation. Key steps include identifying existing quality registers that can be used on Sint Maarten, adapting these registers for local use, and updating legislation to support their implementation. Additionally, existing processes for assessing and registering healthcare professionals will need to be adapted. The process will begin with the approval of the Plan of Approach by the Council of Ministers.	Q1 2027
Quality Assurance of healthcare providers: structure, process and outcome parameters.	Currently not a high priority considering the other ongoing legislative initiatives.	**Updated National Ordinance and/or Decrees (LV/Lbam) regulating healthcare institutions (if necessary).**	The project is not a high priority right now and has not started.	Q1 2027

Planned	Status		Intermediate results & status		Planned realization date
Lifestyle interventions, prevention and addiction integrated in the reimbursed basic package, organization and practice of care.	↗	Pilot prevention project plan has been drafted including outcomes and measured indicators. A draft plan of approach was submitted for feedback to TWO for measures to help support the eventual integration of lifestyle interventions, prevention and addiction in the reimbursement package and practice of care.	**Business case for the reimbursement of lifestyle interventions and preventative measures.**	↗	A prevention pilot was launched in August 2025, with its outcomes intended to guide the development of reimbursable lifestyle interventions. The timeline for this initiative has been adjusted to Q3 2026. Key activities include identifying suitable lifestyle interventions and preventive measures, determining their costs, and assessing their financial and social benefits, as well as the return on investments. The project also focuses on exploring how these interventions can be integrated into current practices, establishing quality indicators, and creating a comprehensive plan for implementation. Additional steps involve training healthcare professionals, establishing contracts with them to deliver these interventions, and continuously monitoring their effects to ensure effectiveness and sustainability.	Q1 2026

Theme

EDUCATION



INTRODUCTION

Vision

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

Coherence

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

Owner

Ministry of Education, Culture, Youth and Sport.

Completed intermediate results

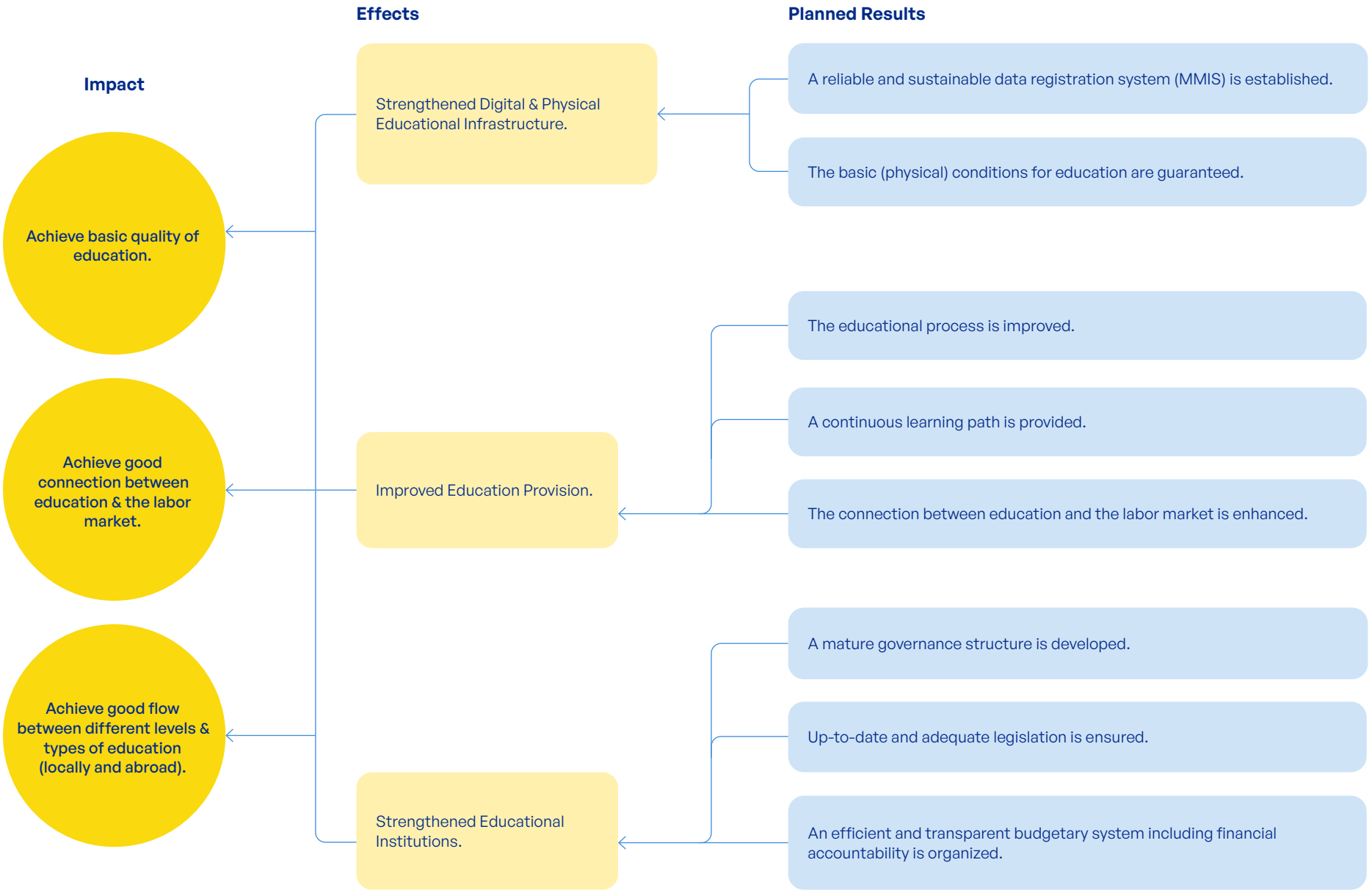
2022

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

2025

- Hired Statistician and Economist consultant for MMIS.
- Higher Education Ordinance.
- National Decree Study Financing.
- Nader Rapport Ordinance Education Supervision.

RESULT CHAIN



RESULTS

Planned	Status		Intermediate results & status			Planned realization date
A reliable and sustainable data registration system (MMIS) is established.	↗	Work is in progress. This result is a collaboration between MECYS, NRPB and TWO.	**Hired Statistician and Economist consultant for MMIS.**	✓	Both consultants started to work as per July 23rd, 2025. They are now fully onboarded and have started with their assignments.	Q2 2025
			Hired legal expert to look at legislation and adapt them to implement MMIS system.	!	Subsidy request was submitted by the Ministry of ECYS in June 2025. The subsidy request has been approved by the Ministry of BZK per October 2025. The Ministry of ECYS will receive the funds within the upcoming weeks and can proceed to hire the legal expert in Q4 2025.	Q4 2025
The basic (physical) conditions for education are guaranteed.	↗	Discussions are currently being held between the ministry of Education, Culture, Youth and Sport and TWO to initiate projects via a Plan of Approach that would improve the (physical) conditions for education.	**Finalized plan of approach.**	↗	Plan of approach for the Ministry is being finalized. Currently discussions are being held to identify the initiatives that will be funded by TWO. Deadline of intermediate result extended to Q4 2025.	Q4 2025
The educational process is improved.	↗	Discussions are currently being held between the ministry of Education, Culture, Youth and Sport and TWO to initiate projects via a Plan of Approach that would improve the educational process.	**Finalized plan of approach.**	↗	Plan of approach for the Ministry is being finalized. Currently discussions are being held to identify the initiatives that will be funded by TWO. Deadline of intermediate result extended to Q4 2025.	Q4 2025

Planned	Status		Intermediate results & status			Planned realization date
A continuous learning path is provided.	↗	The first project leading to a continues learning path has commenced.	**A Curriculum Guide for Early Childhood Development (ECD).**	!	The plan of approach has been approved in December 2024. The ECD expert has been selected via public tender. The subsidy request was submitted in July 2025 by the Ministry of ECYS, and approved in October 2025 by the Ministry of BZK. The ECD expert can now be hired and the project can move to implementation.	Q1 2027
The connection between education and the labor market is enhanced.	↗	Work is in progress. Multiple initiatives are prepared under this result as outcome of the planned conference.	**Organized labor market vs education sector stakeholder conference**	↗	A labor market vs education sector analysis was conducted and completed. The report will be presented to all relevant stakeholders during the upcoming conference in October 2025. The goal of the conference is to validate the results amongst all stakeholders and to determine the way forward to improve the connection between the labor market and the education sector.	Q4 2025
A mature governance structure is developed.	•••	Not started yet.	-	-	-	-
Up-to-date and adequate legislation is ensured.	↗	Updating legislation is in progress.	**Finalized Higher Education Ordinance.**	✓	The Higher Education Ordinance has been ratified by Parliament.	Q1 2026
			Amended funding decree LB bekostiging onderwijs.	↗	The report on the primilinary review of the funding of education has been drafted. A stakeholder review has been conducted. The common financial reporting framework has been drafted. Amendment to the National Decree for the funding of education has been drafted, with a focus on adjusting timelines for financial reporting. The amended Decree has been submitted for ratification in Q3, 2025.	Q3 2026
			Finalized LB-Ham Funding Higher Education.	↗	The draft National Decrees for Higher Education Funding and Accreditation has been consulted upon with stakeholders.	Q1 2026
			Finalized ministeriële regeling (MR) voor Onderwijs Raad.	↗	The draft regulation has been consulted upon with stakeholders and is being adjusted after initial vetting by Legal Affairs. Ministerial Decree to be submitted by Q4, 2025.	Q4 2025

Planned	Status	Intermediate results & status			Planned realization date
		Finalized National Decree Study Financing.	✓	National Decree established , Lbham bringing law and National Decree into force in final ratification process.	Q4 2025
		Finalized Nader Rapport Ordinance Education Supervision.	✓	The Nader Rapport Finalized, draft law approved by MIN OCJS and COM and forwarded to Parliament for ratification.	Q4 2025
		Finalized National Decree presenting delegated legislation associated with the implementation of the Law on Education Supervision	↗	Draft MR for the establishment of School Assessment Framework has been drafted, vetted by the Department of Legal Affairs and is being revised.	Q1 2027
		Finalized National Decrees associated with the amendments to FO (funderend onderwijs) and VO (voortgezet onderwijs) Ordinances	↗	Research into Policy Framework for Inclusion of quality standards for CSEC and IB has commenced.	Q1 2027
An efficient and transparent budgetary system including financial accountability is organized.	••• Not started yet.	**-**	-	This is already being partially covered by the legal framework that is being drafted (Funding decree LB bekostiging onderwijs). This is also covered by the execution of theme Financial Management within the Country Package.	-

Theme

RULE OF LAW AND OTHER MEASURES



INTRODUCTION

Vision

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

Coherence

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

Owner

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

Completed intermediate results

2023

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

2024

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

2025

- Comprehensive Quickscan of St. Maarten's online gambling market.
- Research into gambling addiction (analysis, reporting and presentation).
- Ordinances and Decrees (LB-Ham) on gambling.

RESULT CHAIN

Gambling sector

Impact

Effective regulation and oversight of the gambling sector that promotes responsible gambling, increased government revenue, and enhanced sector integrity.

Effects

- Reduction in the incidence of problem gambling.
- Improved public awareness and understanding of responsible gambling practices.
- Enhanced support services for individuals affected by gambling-related harm.
- Growth in tax revenue and fees collected from licensed gambling operators.
- Reduction in revenue leakage from illegal or unlicensed gambling activities.
- Improved financial transparency and accountability withing the gambling sector.
- Improved compliance rates among gambling operators with regulatory requirements.
- Reduction of the prevalence of illegal gambling operations.
- Increased public trust in the gambling sector due to effective oversight and enforcement.
- A fully operational and effective gambling authority that oversees regulation, licensing, and enforcement.

Planned Results

- Sint Maarten Gaming Authority (SMGA) is established by law and is able to execute its function.
- The Caribbean Financial Action Task Force / Financial Action Task Force (CFATF/FATF) recommendations, in relation to the establishment of the Sint Maarten Gaming Authority (SMGA), are implemented, enforced, upheld, and evaluated periodically/or as needed.
- Research into gambling addiction has been conducted and strategic recommendations to tackle and combat problem and disordered gambling are provided .
- Gambling sector stakeholders adhere to the laws and are regulated through control and enforcement.
- Key gambling sector stakeholders are aware of their corporate social roles and responsibilities and adhere to their obligations by law.
- An updated and modern National ordinance for Games of Chance that will establish a robust regulatory authority with strict control and effective enforcement power, together with implementation regulations for Lottery, Casino and Games of Chance on the Internet.

RESULTS 1

Gambling sector

Planned	Status	Intermediate results & status			Planned realization date
Sint Maarten Gaming Authority (SMGA) is established by law and is able to execute its function.	↗ Initial supervision will commence once the national ordinance enters into force (see below), marking the start of the Sint Maarten Gaming Authority's supervisory activities.	**Assign business case assignment.**	✓	Completed in January 2025.	Q1 2025
		Finalisation preparation phase business case.	✓	Completed in January 2025.	Q1 2025
		Stakeholder consultations.	✓	Completed in February 2025.	Q1 2025
		Conduct and finalize risk assesment.	↗	The assesment has experienced a small delay due to focus on increasing stakeholder participation. Also additional strategic policy decisions were incorporated as well as considerations on fiscal policy.	Q4 2025
		Conduct and finalize feasibility study.	↗	Regional benchmarking data being incorporated in the feasibility study to finalize study.	Q4 2025
		A comprehensive Quickscan of St. Maarten's online gambling market has been completed.	✓	The quickscan was completed in Q3 2025, and its findings have been integrated into the SMGA setup workstreams and the draft Landsverordening.	Q3 2025
		A kwartiermaker has been engaged to establish the SMGA's governance, staffing plan, and standard operating procedures, building on the findings of the online market quickscan.	↗	On track as of Q3 2025, with recruitment and contracting set to commence in Q4 2025 and the kickoff planned for Q1 2026.	Q2 2026

Planned	Status		Intermediate results & status		Planned realization date
The Caribbean Financial Action Task Force / Financial Action Task Force (CFATF/ FATF) recommendations, in relation to the esteblishment of the Sint Maarten Gaming Authority (SMGA), are implemented, enforced, upheld, and evaluated periodically/ or as needed.	↗	An action plan to address CFATF-related vulnera-bilities has been initiated, with risk-based measures now embedded in the process and progress being actively monitored.	**Stakeholder consultation completed with relevant stakeholders.**	↗	The Financial Intelligence Unit (FIU) has been consulted. Draft Lvo shared with FIU and feedback received in Q2 2025.	Q2 2027
Research into gambling addiction has been conducted and strategic recommendations to tackle and combat problem and disor-dered gambling are provided.	✓	Research report on gambling addiction with baseline metrics and policy recommendations delivered and published.	**Commissioning research into gambling addiction on Sint Maarten.**	✓	The research into gambling addiction has been commis-sioned. The selected party started phase 1 (start-up and orientation).	Q3 2024
			Conclude research into gambling addiction (Analysis, reporting and presentation).	✓	Research concluded and report has been delivered. Findings will be incorporated into Lvo and LBHammen.	Q3 2025
Gambling sector stakeholders adhere to the laws and are regulated through control and enforcement.	✓	Draft new and update Sint Maarten's gaming and gambling legislation and policies, and establish a gaming/gambling regulator.	**St. Maarten drafts the necessary Ordinances and Decrees (LB-Ham).**	✓	Has been replaced with intermediate result "Adopted ordinances and decrees that incorporate feedback from the TWO, resulting in improved legislation and regulations for St. Maarten".	Q3 2025
			The TWO provides feedback/advice on drafted legislation and regulations.	✓	Has been replaced with intermediate result "Adopted ordinances and decrees that incorporate feedback from the TWO, resulting in improved legislation and regulations for St. Maarten".	Q3 2025
			Feedback/advice on lower laws and regulations is processed.	✓	Has been replaced with intermediate result "Adopted ordinances and decrees that incorporate feedback from the TWO, resulting in improved legislation and regulations for St. Maarten".	Q3 2025
			Adopted ordinances and decrees that incorporate feedback from the TWO, resulting in improved legislation and regula-tions for St. Maarten.	↗	The intermediate result was adjusted to reflect the full cycle of drafting and approving. The drafting of the LBHam is ongoing. Pertinent information required to finalize the drafting of the LBHam will be discussed with vendor to decide on how best to acquire this information's as part of action plan writing process.	Q4 2025

Planned	Status	Intermediate results & status	Planned realization date
Key gambling sector stakeholders are aware of their corporate social roles and responsibilities and adhere to their obligations by law.	••• Not started yet.	- - -	-
An updated and modern National ordinance for Games of Chance that will establish a robust regulatory authority with strict control and effective enforcement power, together with implementation regulations for Lottery, Casino and Games of Chance on the Internet.	↗ The draft National Ordinance is finalized and shared with TWO for feedback. After that it will continue in the legal approval process.	**The National Ordinance is approved by the minister of TEATT.** ↗ Ministerial approval National Ordinance given in Q3, 2025. Financial elucidation and the GLI feasibility study will follow.	Q4 2025

RESULTS 2

Other measures

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

Planned	Status	Intermediate results & status		Planned realization date
Countries will work together towards to a harmonised level of protection of personal data within the Kingdom on the basis of a Kingdom Act. A plan of approach will be developed and implemented.	↗ Implement project phase based on adopted plan of approach. Results are being monitored through the JVO (Justitieel Vierlandenoverleg).	**Draft bill prepared and ready for consideration in accordance with the legislative procedure.**	The Judicial Four-Party Consultation(JVO) has received the draft legislation on personal data protection for information, including provisions on the joint supervisory authority, general and special categories of personal data, and safeguards for law enforcement and judicial purposes. The execution test for Chapter 2 has also been submitted, and approval is being requested to conduct the execution test for Chapter 3.	Q4 2025
		Clarity regarding the assistance request from the countries dated December 14, 2022.	Efforts are underway to recruit and select two FTEs to support the implementation/ preparation of the project's outcomes in the countries.	Q4 2024