

Implementation agenda and Implementation report Country package

SINT MAARTEN



1 April — 30 September 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 first 2026 Implementation Agenda and Report.

Coherence

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

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

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

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

Summary

In the past period, Sint Maarten has continued to make concrete progress and has reached several critical milestones in the execution of the Country Package. This marks a gradual shift from preparation and design towards structural implementation. Increasingly, reforms are moving beyond plans and analyses and are translating into tangible improvements in government processes and institutions.

A cornerstone of this progress is the strengthening of financial management. The transition to a modern ERP system has been completed, replacing the legacy financial administration system and removing a major technological barrier. At the same time, the most important financial work processes have been formalized and a risk and control framework has been established. In addition, the roadmap towards a policy-based, multi-annual budget cycle has been finalized, allowing the government to increasingly link policy priorities, resources and results for, starting with the preparation for the 2027 budget and onwards.

Progress has also been realized across other reform areas. The conclusion of the new Tax Regulation between Sint Maarten and the Netherlands (BRNS), together with the formal launch of the tax transformation trajectory and the establishment of program governance by the Minister of Finance, marks an important step in strengthening the tax administration. In the social and educational domains, the ratification of the Higher Education Ordinance, the completion of the labour market and education analysis, and the finalization of the National Mental Health Strategic Plan demonstrate that structural challenges affecting society are being addressed.

The implementation of the program to strengthen the HR function of the government is underway. The project focuses on implementing eHRM while reviewing and optimizing HR processes to increase efficiency, reduce processing time, and strengthen line management ownership of HR processes.

At the same time, the implementation of these reforms remains complex. The government's implementation capacity is limited, and the process from design to financing and execution requires careful coordination and sustained effort. The progress achieved so far demonstrates that the foundations for long-term institutional strengthening are being put in place.

Looking ahead, priorities include further strengthening financial management and the budget cycle, continuing the transformation of the tax administration, and advancing reforms that contribute to a resilient public sector, economy and society. Embedding these reforms and translating them into sustainable results requires sustained effort over multiple years. Sint Maarten therefore remains committed to this trajectory and to the joint implementation of the Country Package, guided by the principles of ownership, equality and partnership.

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 der Burg, State Secretary of the Interior and Kingdom Relations

GLOSSARY

Activity

Actions, proceedings, work

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

Coherence

Coherency, cohesion, connection

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

Effect

Benefit, outcome

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

Impact

Goal, purpose, objective

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

Intermediate result

Component, deliverable, intermediate step, partial result

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

Owner

Commissioning authority

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

Result

Output, product

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

Vision

Intentions

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

SYMBOLS

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



Ready

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



On schedule

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



Point of attention

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



Not on schedule

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



Not started yet

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

OVERVIEW THEMES

A.

Theme

FINANCIAL MANAGEMENT



INTRODUCTION

Vision

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

Coherence

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

Owner

Ministry of Finance.

Completed intermediate results

2022

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

2023

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

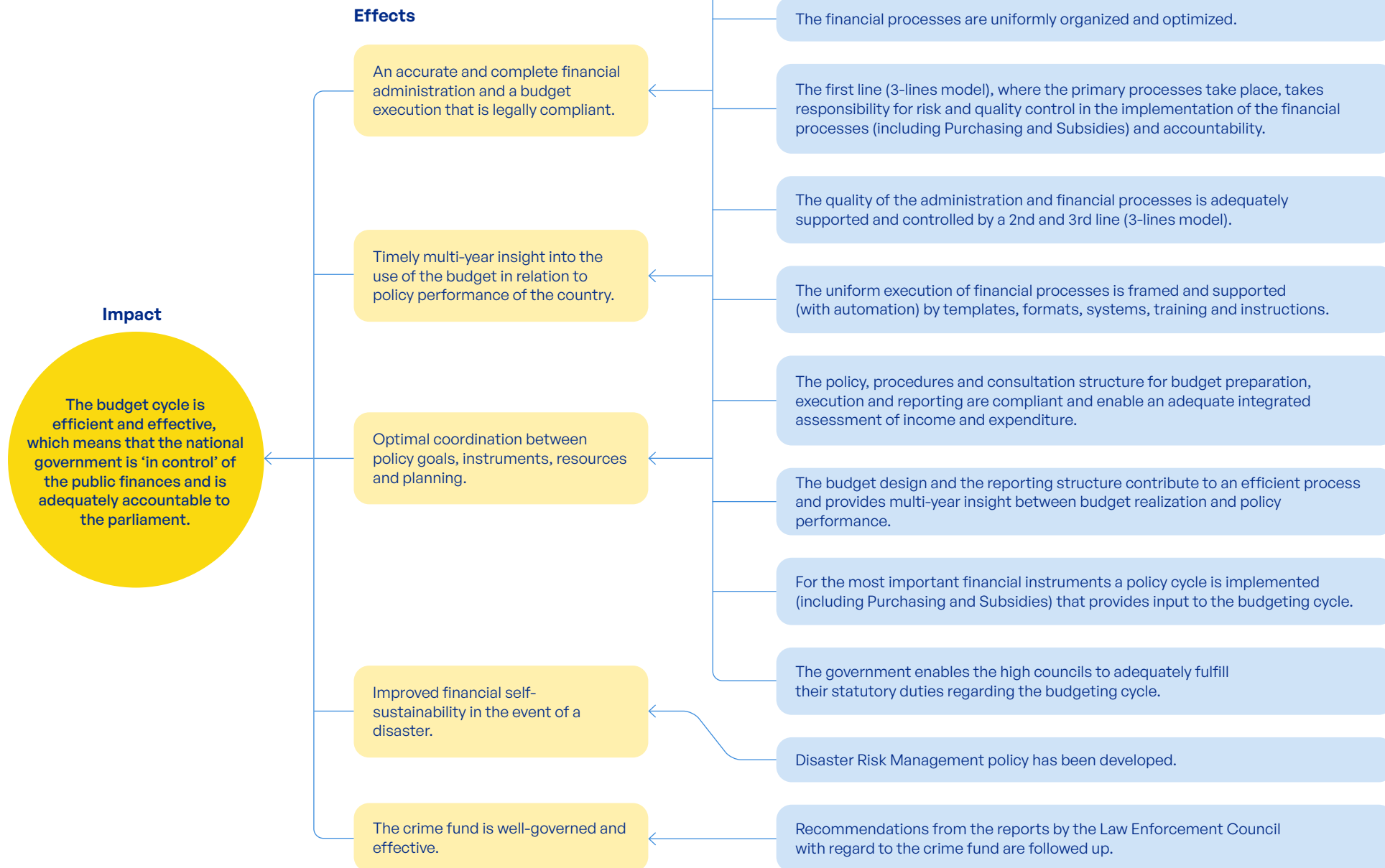
2024

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

2025/2026

- The most important financial work processes have been established (AO).
- A risk and control framework for the most important financial work processes has been established.
- Foundational set up and go live of Microsoft Dynamics 365 Finance & Operations, replacing the current financial administration system, Decade.
- Principles, design, process, roadmap of improving towards a policy-based budget cycle (multi-annual budgeting), regarding Budget 2026 & 2027 established.
- Completion of the first phase of plateau 1 of improving towards a policy-based budget cycle in Budget 2026.

RESULT CHAIN



RESULTS

Planned results	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.	⌚ Due to resourcing issues and the lengthy legislative process the start of the implementation is delayed and will be completed in 2027, instead of 2026. The adjusted planning extends beyond the end date of the mutual agreement. The continuation of the Future of Government Finance program has yet to be decided.	Q4 2027
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).	✓ Formalization by the Council of Ministers took place in October 2025.	Q4 2025
		The most important financial work processes have been technically implemented, in line with the new financial system.	↗ The project is on track to be completed according to the established time line.	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. Due to the impact of the total project on the organization, implementation will probably start in 2027 instead of 2026. The adjusted planning extends beyond the end date of the mutual agreement. The continuation of the Future of Government Finance program has yet to be decided.	Q4 2027
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.	✓ Formalization by the Council of Ministers took place in October 2025.	Q4 2025
		A well-functioning risk and control framework for the most important financial work processes has been implemented.	↗ Implementation of the SOLL framework is underway and will be finalized together with the automation of the most important financial work processes.	Q4 2026

Planned results	Status	Intermediate results & status	Planned realization date
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 has been delayed. The implementation will start as soon as possible, but the legal formalization will probably take place during 2027.	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 started but could not be finished as planned, because it was dependent on the formalization of the processes and resourcing issues within the project. Design will take place in 2026 instead of 2025. Q4 2026
		Concerning the critical functions, the new organizational structure of the financial organization is established and implemented.	 Due to the delay in the design of the organizational structure, practical implementation will probably be done before the end of Q2 2027 (i.o. Q1), but formal implementation will take longer due to the legislative process. The adjusted planning extends beyond the end date of the mutual agreement. The continuation of the Future of Government Finance program has yet to be decided. Q4 2027
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 completed. The new system is live. 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.	 The project is on track to be completed according the established timeline. Q4 2026

Planned results	Status	Intermediate results & status		Planned realization date
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 design is completed.	Q4 2025
		Completion of the first phase of plateau 1 of improving towards a policy-based budget cycle (multi-annual budgeting), regarding Budget 2026.	 First phase is completed. Multi-annual budgeting will be implemented in Budget 2027.	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 further 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. The planning extends beyond the end date of the mutual agreement. The continuation of the Future of Government Finance program has yet to be decided.	Q3 2027

Planned results	Status	Intermediate results & status		Planned realization date
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.	 First phase is completed. Multi-annual budgeting will be implemented in Budget 2027.	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 further 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. The planning extends beyond the end date of the mutual agreement. The continuation of the Future of Government Finance program has yet to be decided.	Q3 2027
For the most important financial instruments a policy cycle is implemented (including Purchasing and Subsidies) that provides input to the budgeting cycle.			 This result is contributed by the other deliverables and new activities will probably not start before the end date of the mutual agreement . The planned improvements in financial management, such as organizing the purchasing process, the subsidy process and implementing improvements in the budget and accountability process, will contribute directly and indirectly to an improvement of the policy cycle. To manage the impact on the organization, the program first focuses on improving financial management, which will also form the bases for later improvements in financial policy.	

Planned results	Status	Intermediate results & status	Planned realization date
The government enables the high councils to adequately fulfill their statutory duties regarding the budgeting cycle.	...	... This result is contributed by the other deliverables and new activities will probably not start before the end date of the mutual agreement . 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 activities that already are part of the program.	
Recommendations from the reports by the Law Enforcement Council with regard to the crime fund are followed up.	! The project has received renewed attention. Progress remains limited, but a clearer pathway has been defined, including concrete follow-up actions and stakeholder alignment. The regulation of the crime fund remains a priority, with steps now in place to move the process forward.	The crime fund is fully set up and effectively managed and all recommendations are properly followed up. 🕒 Progress has been made in the areas of policy, organization, and administration. The Ministry of Justice intends to submit the 2026 Policy Plan, together with the Government Operating Budget, to the Parliament of Sint Maarten. The engagement of the required expertise to support the implementation of the Crime Fund assignment is foreseen following approval of the budget and policy plan.	Q4 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.

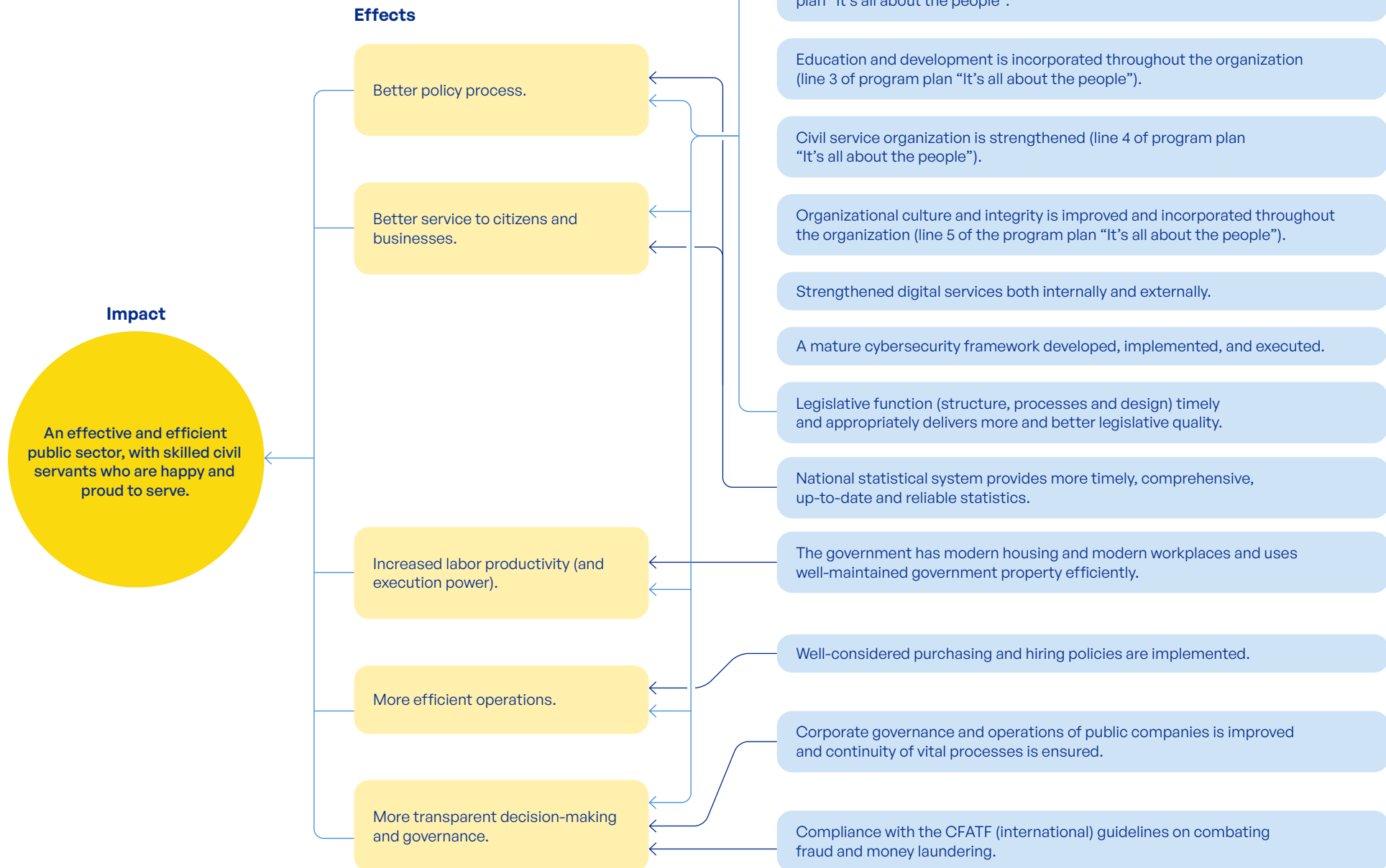
2024

- 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 results	Status	Intermediate results & status		Planned realization date
HR function is strengthened (line 1 of program plan “It’s all about the people”).	 The project plan is being executed under the leadership of a external project manager, supported by an HR Business Partner expert. The objective is to implement eHRM while reviewing and optimizing HR processes to increase efficiency, reduce processing time and strengthen line management ownership of HR processes.	HR Business partner is implemented, and line managers have assumed their HR responsibilities as part of integral management.	 The project has commenced and the implementation plan is currently being developed.	Q4 2026
		A clear distinction and separation of personnel responsibilities between managers and HR Business partners.	 The project has commenced and the implementation plan is currently being developed.	Q4 2026
		A training program is developed for existing and incoming P-consultants and P-employees. The same goes for line managers.	 The project has commenced and the implementation plan is currently being developed.	Q4 2026
		Work processes are completed, updated (descriptions), and implemented.	 The review and update of work processes has commenced and is currently in progress. Process descriptions are being completed, updated, and prepared for implementation.	Q4 2026
		eHRM consisting of Microsoft Dynamics 365 HR, coupling via templates with AIMS, including a digitalized HR advisory and decision-making process in AIMS, including an Employee Self-service Portal (ESP), and a management authorization level, and a coupling with PayRoll Pro have been implemented.	 The project has commenced and the implementation plan is currently being developed.	Q4 2026

Planned results	Status	Intermediate results & status		Planned realization date
Strategic human resource management is implemented (line 2 of the program plan “It’s all about the people”).	 The plan of approach is in the final stages of the approval process. It aims to ensure that all public servants are deployed in roles aligned with their competencies, supported by the Mobility and Career Center and the Government Training Center (GTC) in the areas of HR, management, and professional development.	A set-up mobility and career center.	 The plan of approach is pending final approval. The timelines of the action plan remain within the current term of the TWO.	
		HR communication and promotion is incorporated in the organization.	 The plan of approach is pending final approval. The timelines of the action plan remain within the current term of the TWO.	
Education and development is incorporated throughout the organization (line 3 of program plan “It’s all about the people”).	 The action plan has been submitted for approval; however, due to its scope, full implementation within the current timeframe is no longer feasible. The plan will therefore be divided into manageable phases to ensure that the foundation for the overall program can be established within the current duration of the Country Package. The train-the-trainer component has already been approved and is currently in the procurement phase.	A set-up Government Training Center: the development of a complete curriculum/ hiring of a CDE for first three months. A train-the-trainer program, the selection of potential internal trainers.	 The action plan has been submitted for approval and is being restructured into phased, manageable components to enable execution within the current Country Package timeframe. Prioritization is focused on establishing the foundational elements of the overall program during this period. The train-the-trainer component has been approved, and procurement is underway.	Q4 2026
		A revamped HR cycle is in place.	 The project was successfully executed and completed by Sint Maarten independently (both human and financial). The results were implemented first through information and training, and then through integration into the HR Cycle.	Q4 2025

Planned results	Status	Intermediate results & status		Planned realization date
Civil service organization is strengthened (line 4 of program plan “It’s all about the people”).	 Not started yet. The establishment of an effective governance structure and the revision of the function books for all ministries are planned for a subsequent phase under the overarching program and may be included in a potential extension of the Country Package.	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”).	 Implementation is on schedule. An Employee Engagement Council has been established with a two-year action plan, and the Promoting Integrity plan of approach is in the final stage of approval. A second employee satisfaction survey is planned for 2027.	An effectively functioning Employee Engagement Council.	 An Employee Engagement Council (EEC) 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. The EEC presented its first progress report to the PM.	Q1 2027

Planned results	Status	Intermediate results & status	Planned realization date
		Integrity is incorporated as an effective and integral part of the organization.  The plan of approach is in the final phase of the approval process. Following approval, implementation will focus on establishing and operationalizing the integrity framework. This includes the adoption of an integrity policy; the development of a framework, training, and formal appointment of internal confidential advisors; the appointment of a lead confidential advisor; and the selection and appointment of external confidential advisors. In addition, an onboarding training module will be introduced, supported by a government-wide awareness campaign and the organization of an integrity conference to embed integrity structurally within the organization.	Q1 2027
		A set of shared values is adopted and internalized by the organization.  The plan of approach is in the final phase of the approval process. Following approval, implementation will focus on establishing and operationalizing the integrity framework. This includes the adoption of an integrity policy; the development of a framework, training, and formal appointment of internal confidential advisors; the appointment of a lead confidential advisor; and the selection and appointment of external confidential advisors. In addition, an onboarding training module will be introduced, supported by a government-wide awareness campaign and the organization of an integrity conference to embed integrity structurally within the organization.	Q1 2027

Planned results	Status	Intermediate results & status		Planned realization date
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.	First version of a service book is published.	 Final validation of the service book took longer than anticipated with changes within the ICT department that led to some changes to the last draft .	Q2 2026
		Curriculum to support employee maturity is published.	 Training manual, tooling created are completed and shared with HR.	Q4 2025
		Establishing the revised management structure in accordance with the Rivet plan.	 The reorganization will be completed with a slight delay due to delays within the ongoing recruitment process. The key positions have been filled, including Head of Innovation, Head of Operations, Help Desk Coordinator, and System Administrator. In total, eight new positions have been filled. Recruitment for the final critical position is in its final stage and is expected to be completed in the second quarter of 2026.	Q2 2026
Legislative function (structure, processes and design) timely and appropriately delivers more and better legislative quality.	 Strengthening the legislative function is progressing by small steps. Given the current country package end date of April 2027, the likelihood of full institutional strengthening within the remaining timeframe is considered low. A subsidy has been granted in december 2025 for two intermediate results (hiring a legal project manager and updating the Draaiboek and Aanwijzingen Regelgeving).	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.	Q4 2026
		Up-to-date Draaiboek and Aanwijzingen Regelgeving.	 The Draaiboek was last revised in 2013 and the Aanwijzingen Regelgeving in 2019. There is therefore a need to update these documents.	Q4 2026

Planned results	Status	Intermediate results & status			Planned realization date
National statistical system provides more timely, comprehensive, up-to-date and reliable statistics.	 Progress on strengthening the national statistical system has been limited. Given the current country package end date of April 2027, the likelihood of full institutional strengthening and implementation within the remaining timeframe is considered low. In parallel, an initiative to introduce a price monitoring tool to improve price data collection was developed and reached final assessment stage, but was subsequently withdrawn by Sint Maarten. For the upcoming six-month period, priority will be given to: - Monitoring progress on the Statistics Ordinance drafting process - Obtaining clarity from Sint Maarten regarding the submission of a Plan of Approach - Assessing whether limited, targeted capacity-building measures can still be realized within the remaining program timeframe.	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.		No draft Plan of Approach has been submitted to date. TWO remains dependent on a formal proposal from Sint Maarten. Without an approved Plan of Approach, implementation within the remaining program period will not be feasible.	Q1 2025
		Drafted new Statistics Ordinance		The drafting process remains ongoing. Technical refinement and alignment continue. Finalization is currently expected in 2026. Further delays will directly impact the feasibility of implementation before program closure.	Q1 2025
		Implemented Department of Statistics Plan of Approach.		Implementation has not started and remains conditional upon the approval of a Plan of Approach. Based on the current timeline, substantial implementation before April 2027 is unlikely.	Q2 2027
The government has modern housing and modern workplaces and uses well-maintained government property efficiently.	 The project is progressing gradually. Once stable management is in place within the Department of Facility Affairs, momentum can continue to build, alignment can be maintained, and consistent efforts can be sustained toward achieving the intended results.	Validated lists of government buildings (owned and rented).		The lists with government owned and rental buildings are still in process of validation	Q2 2026

Planned results	Status	Intermediate results & status		Planned realization date
		Establish housing guidelines for Government services.	 The housing policy is near completion but has experienced delays due to staffing shortages within the Facilities Department, which have required the Head of Department to focus primarily on operational duties rather than policy development. While the policy is close to completion, several ongoing projects still need to be integrated before it can be finalized.	Q2 2026
		Full insight into Housing Costs	 Based on the verified building inventory and the associated costs, a baseline position can now be established against which future savings can be measured.	Q2 2026
		Determining the surface area standard per workplace and the ratio of workplace to FTE	 A request for two project managers is currently under review by TWO, pending approval. This request is based on the approved plan of approach.	Q2 2026
Well-considered purchasing and hiring policies are implemented.	 This will be integrated into the ICT implementation.			

Planned results	Status	Intermediate results & status	Planned realization date
Corporate governance and operations of public companies is improved and continuity of vital processes is ensured.	 Progress on strengthening corporate governance continues, primarily at government level. The Participation Policy (deelnemingenbeleid) is nearing finalization and the operationalization of the legislative framework regarding top income standards (LNT) is at an advanced stage. The focus is shifting towards implementation and operationalization of these frameworks, including strengthening of corporate governance processes.	Drafted Development, Operation and Maintenance Agreement (DOMA).  The asset structure proposal for the airport has been reviewed and is to be discussed at ministerial level. There has been limited progress on the roll-out of the recommendations in this proposal. Initial discussions focused on the Airport as a pilot case. Given the broader development of the Participation Policy (deelnemingenbeleid) and implementation of LNT framework, consideration is being given to applying governance improvements across multiple government-owned companies. Further steps will depend on alignment regarding sequencing and scope.	Q3 2026
		Established new code and legislation for the airport.  Significant progress has been made at government level with regard to the Participation Policy (deelnemingenbeleid) and dividend policy as well as the implementation of the legislative framework on top income standards (LNT). These frameworks and documents are nearing completion and will form the basis for strengthening governance practices. The next phase involves translating these frameworks into operational processes, including adjustments within the Corporate Governance Legislation and across government-owned companies.	Q4 2026

Planned results	Status	Intermediate results & status		Planned realization date
		Appointed project manager (if it turns out necessary and possible).	 To support the implementation phase, a draft proposal has been discussed for additional secretarial capacity and subject matter expertise. Formalization of this support remains pending, as a formal request from Sint Maarten has not yet been received. Clarification of support arrangements will facilitate structured implementation of the new governance frameworks.	Q2 2026
		Developed plan of approach to strengthen corporate governance.	 With the Participation Policy (deelne-mingenbeleid) and LNT framework nearing completion, main focus is on strengthening corporate governance primarily from a government perspective towards the Government owned Companies. This includes the phased organizational embedding of these policies together with the finalization of the improvement of the overall legislative framework.	Q4 2026

Planned results	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 2025 CFATF evaluation identified significant deficiencies requiring structural improvement at national level. Addressing these findings requires coordinated action across competent authorities, including at least the FIU (MOT), Public Prosecutor's Office, Central Bank of Curaçao and Sint Maarten (CBCS), Customs, KPSM and other relevant institutions. A national-level approach is required rather than isolated institutional interventions. In light of the limited remaining duration of the Country Package (until April 2027), the feasibility of large-scale implementation support remains uncertain. Immediate, visible progress is however necessary in the short term to mitigate the risk of enhanced monitoring. In the coming year, priority will be given to: - Completing the national inventory and establishing a remediation roadmap. - Identifying immediate actions that demonstrate measurable progress. - Mobilizing short-term technical assistance where feasible.	Implementation of National Risk Assessment (NRA).	 The NRA has been formally adopted and published. The 2025 CFATF evaluation underlines the urgency of translating identified risks into concrete supervisory, investigative and prosecutorial actions. Implementation requires coordinated prioritization across competent authorities, supported by structured monitoring and clear allocation of responsibilities.	Q2 2025
		Plan of Approach to strengthen FIU.	 The draft plan of approach concerning replacement of the FIU registers reached the finalization stage but was subsequently withdrawn by the FIU, as the government of Sint Maarten provided sufficient resources to cover the related costs thereof.	Q4 2026

Planned results	Status	Intermediate results & status		Planned realization date
		Development of national Plan of Approach following 2025 CFATF evaluation 	The 2025 CFATF evaluation identified significant deficiencies requiring coordinated remediation at national level. On the short term, options are being explored for short-term technical support through cooperation with the FATF unit of the Dutch Ministry of Finance, FIU Netherlands and regional partners. This will focus on the deficiencies that are mentioned in the Mutual Evaluation Report (MER) of July 2025 and the priorities set by the workgroup. In parallel, it has been agreed with the Minister that follow-up should be structured as a national approach rather than isolated institutional interventions. The ultimate goal is to create a longer term national plan to ensure that Sint Maarten can sustainably work on becoming compliant. TWO will assist the Ministry of Justice in outlining an integrated national approach.	Q3 2026
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 	The plan of approach is in the final phase of the approval process.	Q2 2026
		Set up Cyber Security governance and risk management structure 	The plan of approach is in the final phase of the approval process.	Q4 2026
		Identity and access management system clean up 	The plan of approach is in the final phase of the approval process.	Q4 2026

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

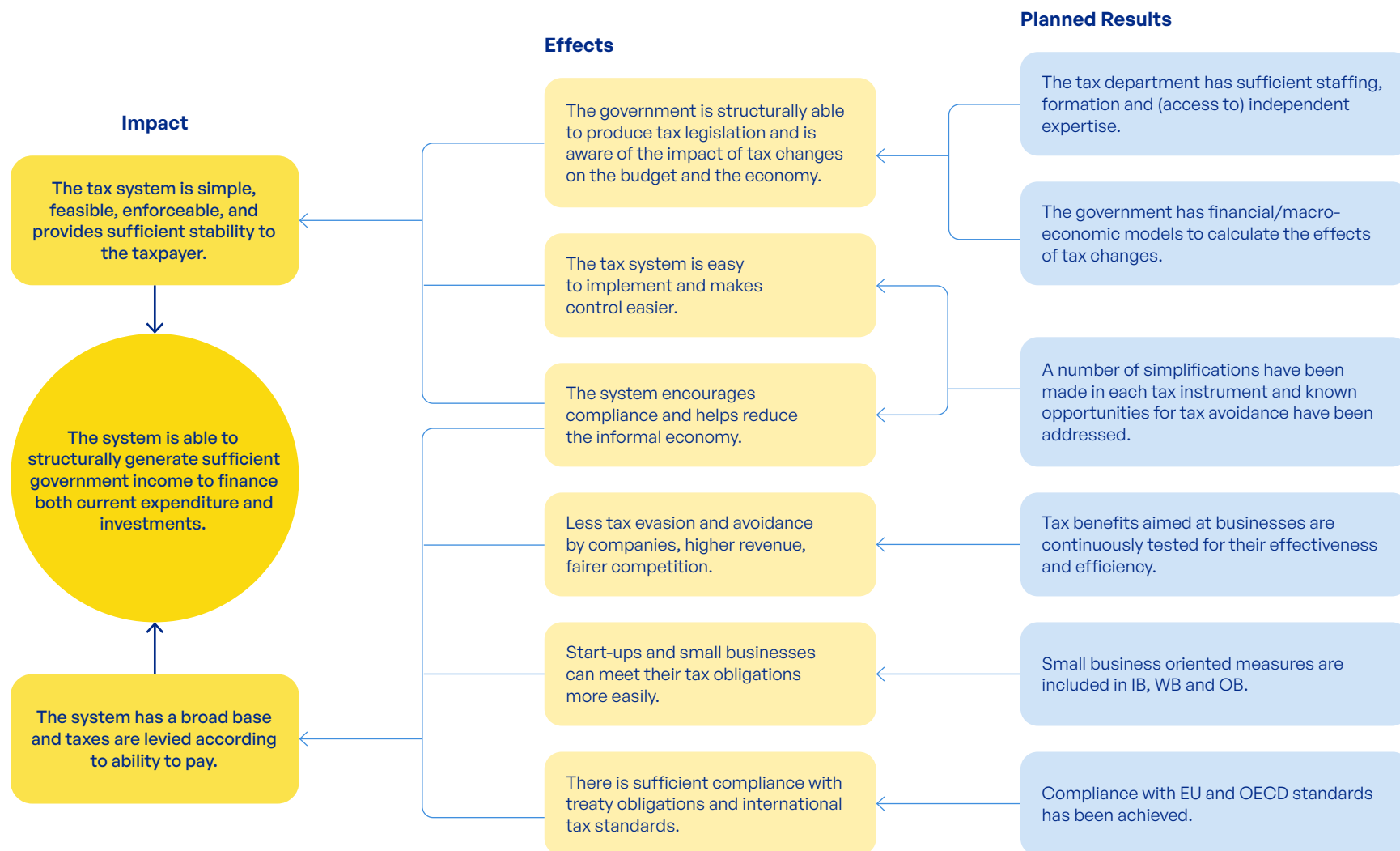
- “Position paper” tax review agenda adopted by minister and presented to parliament.
- “Quick wins” file clean-up and elimination of implementation backlogs at Tax Administration implemented.
- Project Management Team “transformation tax administration” installed and launched.
- Procurement process 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



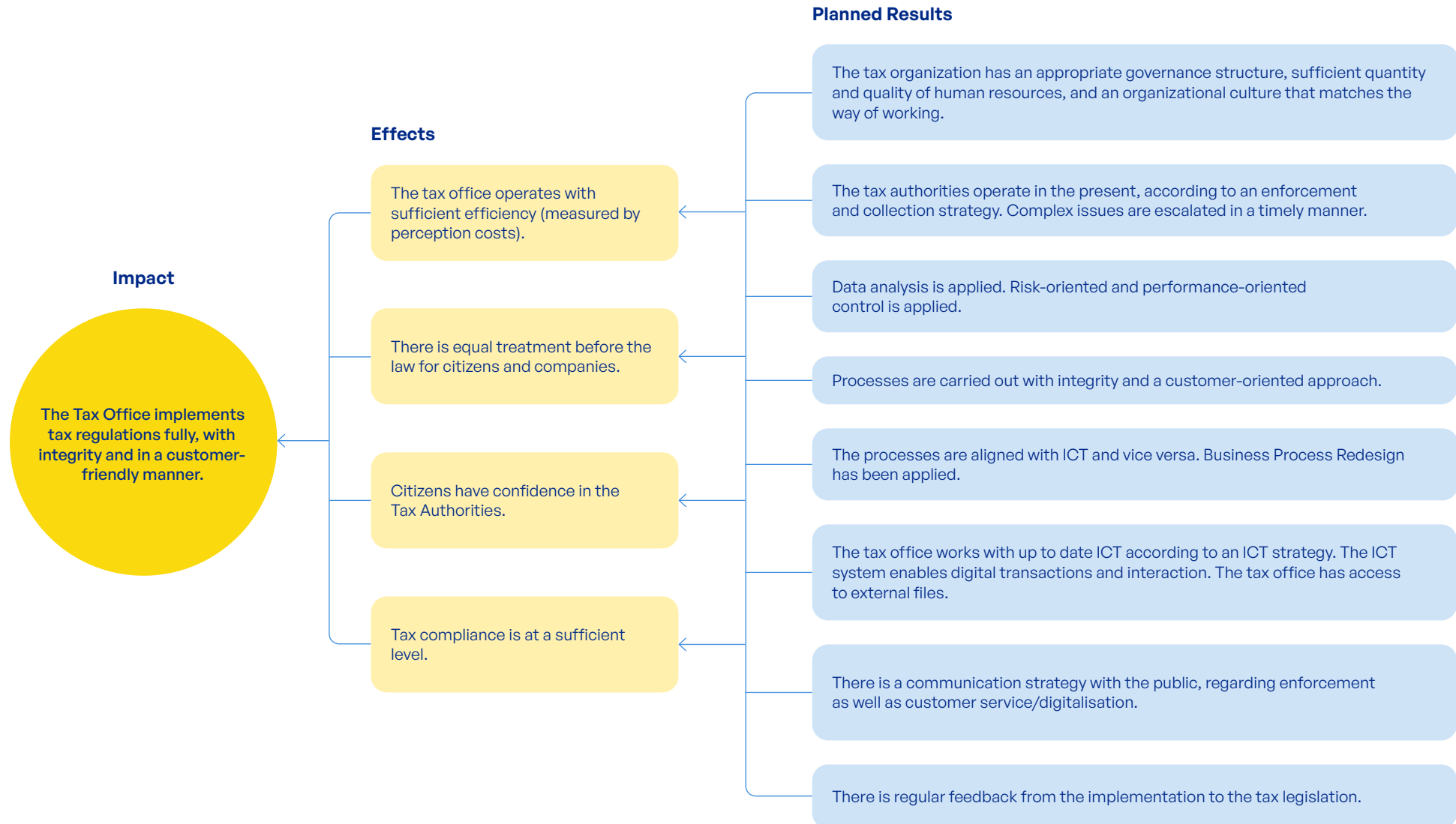
RESULTS 1

Reform of the tax system

Planned results	Status	Intermediate results & status		Planned realization date
The fiscal affairs department has sufficient staffing, formation and (access to) independent expertise.	... This result is not being monitored at this time.			
The government has financial/ macroeconomic models to calculate the effects of tax changes.	... This result is not being monitored at this time.			
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, tax reform measures - previously known as 'position paper' suffered delay.	The tax reform framework (position paper) package of legislation is adopted.	🕒 A number of tax reform measures - previously known as 'position paper' is expected to be ready for the advisory councils in Q3 2026.	Q3 2026
		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. It is ready to be handled in parliament.	Q2 2026
		Revision of the General National Ordinance National Taxes (Algemene landsverordening landsbelastingen, ALL) is adopted.	↗ The ALL is in its final stages of preparation for parliament, expected to be decided upon in Q2 2026.	Q2 2026
Tax benefits aimed at businesses are continuously tested for their effectiveness and efficiency.	🕒 Analysis and decision making takes longer than anticipated.	New policy and legislation on tax holidays/ investment incentives.	🕒 A plan of approach and the establishment of a committee to tackle the subject of tax holidays/ investment incentives is expected in Q4 2026.	Q4 2026
Small business oriented measures are included in IB, WB and OB.	... This result is not being monitored at this time.			
Compliance with EU and OECD standards has been achieved.	✓ This result has been reached.	05. Adoption and publication Belastingregeling Nederland-Sint Maarten.	✓ The new tax Regulation Sint Maarten - Netherlands (BRNS) is concluded.	Q2 2026

RESULT CHAIN 2

Reform of the tax authority



RESULTS 2

Reform of the tax authority

Planned results	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.	 Several partial goals have been achieved, overall delay because of ICT procurement	Transformation project. Program governance, planning, budgeting, resourcing approved. 	In February, the official launch by the Minister of Finance of the current transformation trajectory has taken place. Program governance structure has been established. Tenders for program resourcing are published. Q4 2026
		A framework for the Tax Administration's new legal and governance structure and risk management have been established. 	CARTAC will offer support in defining the most appropriate governance structure for the Sint Maarten tax office. This support will continue after implementation. At the same time, expertise is being sourced to draft this new legal governance structure. Q1 2027
		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 2026
		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. Recruitment has started. Q4 2027

Planned results	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.	↗ Some additional audits will be performed.	✓ Quick wins phase 1. Backlogs, audits, objections. ✓ Original quick wins have been concluded.	Q1 2026
Data analysis is applied. Risk-oriented and performance-oriented control is applied.	🕒 Delayed due to ICT delay	🕒 Transformation project - Business process redesign. 🕒 Process improvement analysis is finished. IST+ implementation is ongoing, will continue in parallel to new ICT implementation.	Q2 2026
		... Risk management training has taken place at relevant levels. ... Training will start in Q3 2026	Q4 2026
Processes are carried out with integrity and a customer-oriented approach.	🕒 Delayed due to ICT delay	🕒 Employees have been coached in a customer-oriented mindset. 🕒 Sourcing of expertise for analysis of existing culture, and planning and conducting training has started.	Q4 2026
The processes are aligned with ICT and vice versa. Business Process Redesign has been applied.	🕒 Delayed due to ICT delay; BPR will now be integrated with implementation of new ICT.	... Desired status (SOLL) business processes that include the new ICT are implemented. ... Sourcing expertise to train Tax administration employees and management to understand the desired culture and their role therein. Recruitment has started. Will continue during full execution period of the project.	Q1 2028
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. Procurement process is now underway.	🕒 Transformation project - ICT implementation. 🕒 ICT procurement process is now being executed, implementation follows during 2026	Q2 2026
		↗ Intermediate ICT improvements (IST+) have been identified and implemented. ↗ All IST+ elements have started.	Q3 2026
		! New ICT systems are implemented. ! implementation will start after finishing procurement process in 2026.	Q1 2028

Planned results	Status	Intermediate results & status	Planned realization date
There is a communication strategy with the public, regarding enforcement as well as customer service/digitalisation.	 In process.	A communication strategy has been established and implemented. 	Information campaign for online filing of income taxes is planned; further campaigns throughout the program. Has started in Q2 2026 Q4 2027
		Customer-oriented taxpayer services implemented. 	Identify necessary service improvements and create training plan; tender has been published. Q4 2026
There is regular feedback from the implementation to the tax legislation.	 This regular feedback will be addressed in the overall transformation project.	 Will start after implementation of transformation.	

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

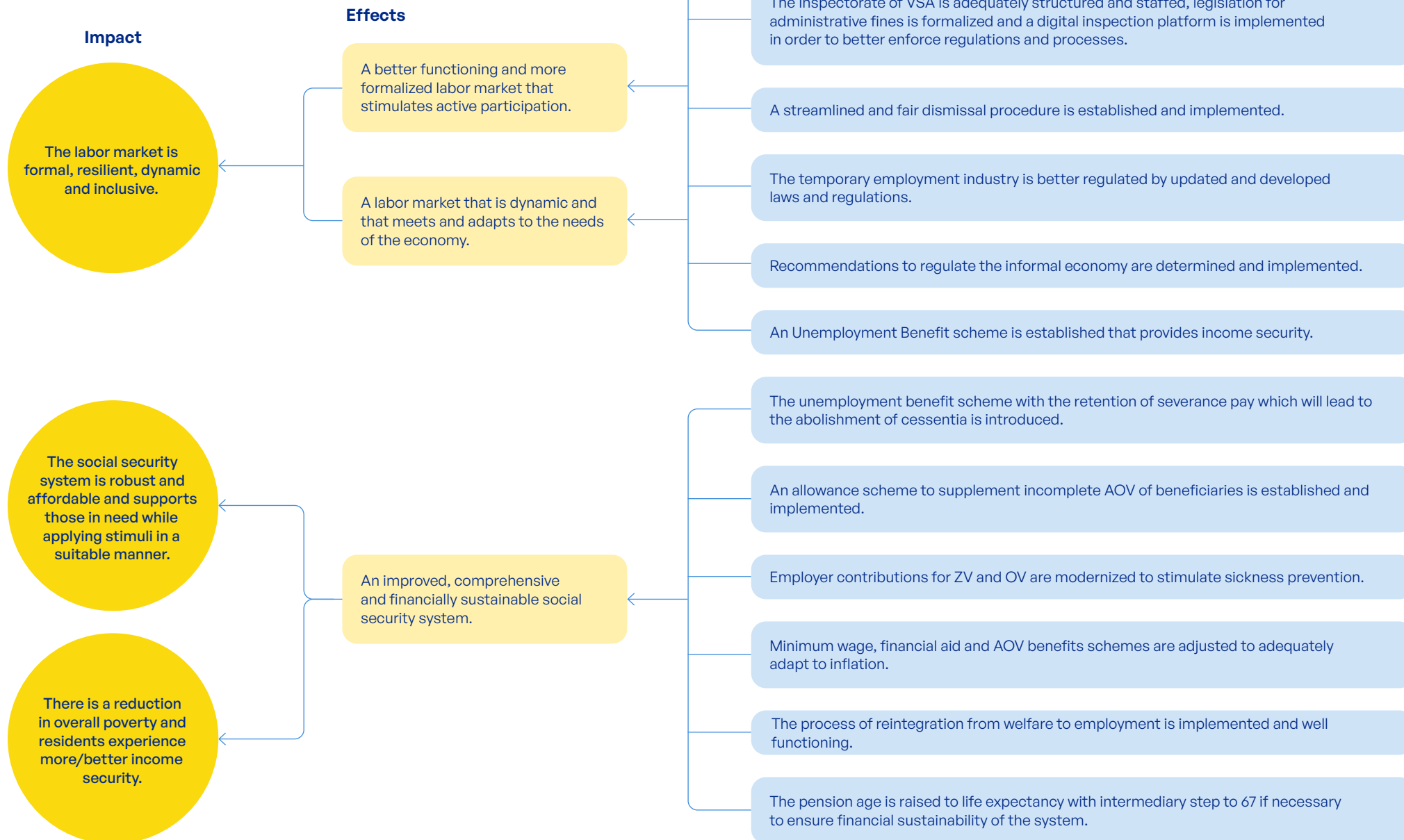
2022

- 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 results	Status	Intermediate results & status		Planned realization date
The application procedures for employment and residence permits are streamlined.	 This measure is in progress.	Recommendations from the pilot project conducted by the taskforce in 2023 to streamline the foreign worker hiring process have been implemented.	 The funding from TWO was confirmed in October 2025. Initial discussions indicated that Justice had prioritized reducing the backlog in residence permit applications and streamlining related processes, systems, and governance changes. As a result, it was not yet opportune to start this project. Re-initiation will be discussed in Q2 2026.	Q3 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 addressed and alignment and prioritization are achieved among stakeholders across the ministries, implementation of a one-stop shop for work and residence permits can begin. This outcome must be re-assessed as a priority between the ministries to be successful. This discussion will take place by Q2 2026.	Q3 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 implementation.	Q1 2027

Planned results	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. 	Due to limited capacity within the Ministry of Justice (JUS), which is responsible for preparing the nader rapport, the Ministry of VSA has engaged its own legal expertise to draft the nader rapport and make the necessary amendments to the national ordinance. The preparatory work will be submitted to the Ministry of Justice for onward processing in the legislative procedure. In parallel, the ministry has conducted an inventory of legislation affected by the revisions. Both components are expected to be finalized by Q2 2026, allowing the remainder of the year for the parliamentary process. No adjustment to the planning is required. 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. 	The completion of this project is now targeted for Q4 2026 due to administrative, procedural, and resource constraints experienced by the ICT Department (Ministry of General Affairs). Planning adjusted. Q4 2026
		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

Planned results	Status	Intermediate results & status		Planned realization date
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-activated with communication campaign.	 The activation of the Dismissal Committee is complete. The public tender for a Communication Consultant is currently ongoing; once onboarded, the information campaign will be launched.	Q2 2026
		Draft legislation with revisions to improve dismissal procedure completed.	 This project has recently been initiated due to the delay in the confirmation of funding from TWO. The public tender to procure legal technical expertise is underway, with engagement expected to begin in April. The timeline for drafting legislation has been revised to Q3 2026.	Q3 2026
		Revised legislation to improve dismissal procedures approved and established.	 Due to the indicated delay in funding, by Q1 2027 we expect the review by SER to be completed and at or on its way to the Council of Advice.	Q1 2027
		Revised legislation to improve dismissal procedures with related communication implemented.	 When the legislation is approved, it will be implemented with support from communication experts as part of the information campaign. Due to the adjusted timeline of this project, we recognize that this activity will fall outside the current 'onderlinge regeling' timeline.	Q1 2027

Planned results	Status	Intermediate results & status		Planned realization date
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.	 The initial draft report of findings and recommendations was received timely in September 2025. The findings were more extensive and the recommendations more far-reaching than anticipated, requiring additional consultations, including with the Minister of VSA in January 2026. A policy decision on the next steps for legislative reform has since been made. The consultants are now working on the legislative component of the project. Considering this and the existing legislative backlog, additional time is required.	Q1 2026
		Updated Law on temporary employment agencies (2026).	 The decision regarding the legislative and policy adjustments has been made, and the legislative component of the project is now being worked on. In anticipation of a new deadline, a request to extend the end date of the financial contribution to December 31, 2026, was submitted in a timely manner. We are awaiting the confirmed extension.	Q4 2026

Planned results	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.	 The public tender for the project manager was initiated in November 2025; however, no proposals were received. It is currently being re-tendered to a wider audience. Due to this delay, this project will likely need an extension in the next agenda.	Q1 2027
		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

Planned results	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 review of the amended draft legislation (national ordinance) to adjust the requirements for providing aid to pensioners resulted in substantial review notes. As a result, the approach to the amendment must be fully reconsidered. This will require technical expertise and additional time to achieve the intended result.	Q1 2027
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 currently going through the approval process.	Q1 2027

Planned results	Status	Intermediate results & status		Planned realization date
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
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 technical expertise needed for the statistical assessment is currently being sourced.	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 engagement of the researchers is ongoing. The project will begin in April 2026, with researchers arriving in June 2026. Based on current planning, the research is expected to be finalized by Q3 2026.	Q3 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.

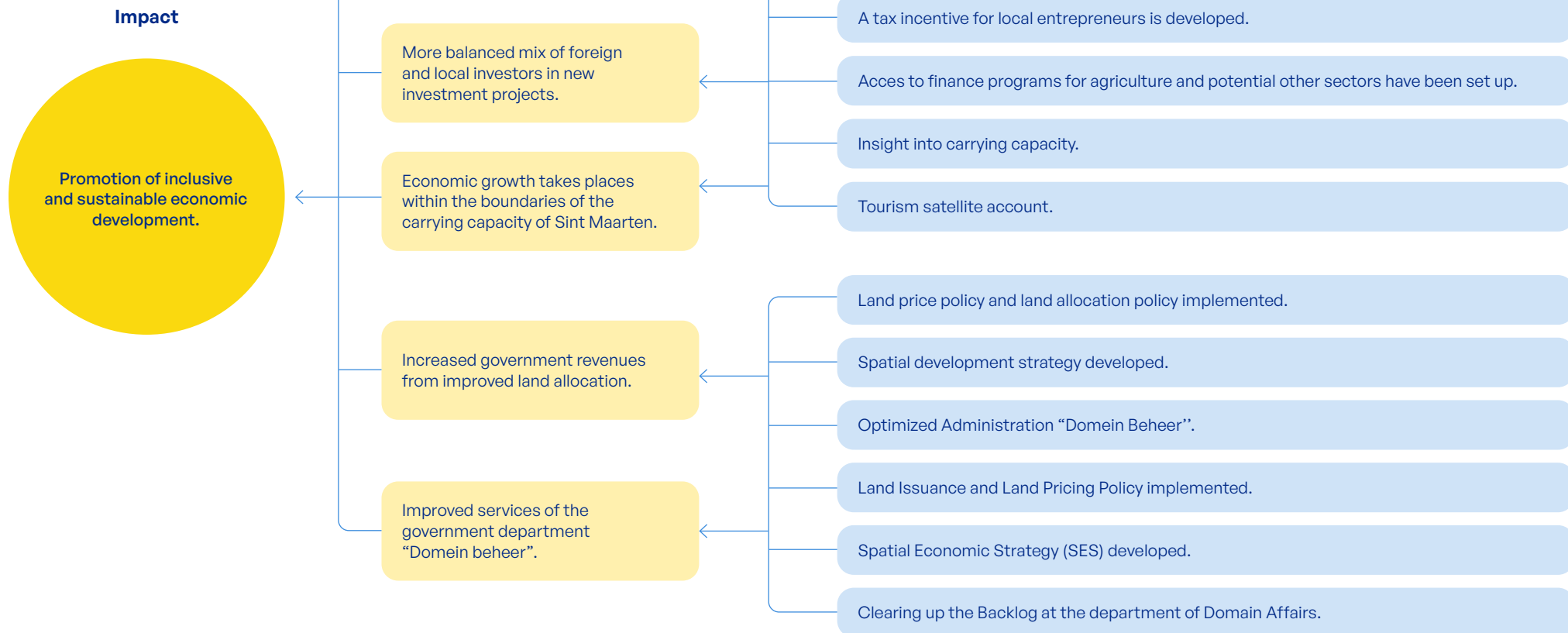
2024

- 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



RESULTS

Planned results	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.  Gap analysis and organizational review is completed by the selected team. The findings and advice will be presented in the third week of March to the Ministry of TEATT, followed by the redrafting process for some of the legislations and permits. Project is progressing on schedule, without delay.	Q1 2027
		Request for subsidy to hire project managers to complete and execute the workplan and or program plan.  The request for assistance has been processed. Support is being executed by RVO. The formal process of approval in the Netherlands is on-going and is taking more time the anticipated.	Q3 2025
Clear online process overview for starting entrepreneurs.	 Despite the delay due to the lack of capacity of the legal department for the signing of the contracts, the project has started.	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 Terms of Reference have been published and the submission period has closed. It was very difficult to get parties to respond to the previous call; however, the team has now finally received a sufficient number of proposals. The team is currently evaluating the proposals in order to select a suitable party.	Q1 2027

Planned results	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. The Terms of Reference for the research to establish an Investment Promotion Agency (IPA) were published and evaluated in September 2025 by the Department of ETT and RVO. Due to capacity constraints within the Legal Department of the Ministry of TEATT, the contract with the selected team has not yet been signed. This is currently a broader issue affecting multiple departments in St. Maarten. These challenges have been communicated to the selected party, which is awaiting the formalization and signing of the contract. In the meantime, and based on mutual agreement regarding the deliverables, the team has already commenced its activities to ensure that internal capacity limitations do not negatively impact the progress, quality, or timeline of the research.	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 Terms of Reference for the access-to-finance evaluation for Small and Medium Enterprises (SMEs) have been published, and the tendering process has commenced. Following the evaluation of the proposals, a party was selected and is currently awaiting the contract, which has been delayed in the process by the Legal Department due to capacity constraints, as noted in the previous measure. In order to meet the agreed deliverables within the established timeline, the selected party has already commenced its activities. A decision from the Minister is awaited to begin addressing the red tape within TEATT and its economic effects.	Q1 2026

Planned results	Status	Intermediate results & status		Planned realization date
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.	 The project was launched in November 2025. To date, four different training sessions have been delivered, reaching a total of 32 participants.	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 results	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 has been implemented and had their first training in Q3 2025 with 19 participants and now the second training has started with 16 participants. Additionally, a feasibility study for a Floating Farm was completed in January 2025 in Sint Maarten, with the final report completed in Q2.	Agri-Pilot Project.	 The selected party has now received its contract and plannings has begun.	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 Agricultural 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

Planned results	Status	Intermediate results & status	Planned realization date
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 Workshop has been approved by TWO. The workshop and consultation week was held in Sint Maarten from Feb 02 - 06 2026 with approximately 90 to 120 participants attending each day. A summary report of the workshop will be shared with the participants, followed by stakeholder interviews for those who has shown interest for further consultation with the expert team. A review of relevant reports along with key topics discussed in the workshop which included the need for an economic carrying capacity study, regional collaborations, and sectorial studies supporting economic development will be incorporated in the strategic plan. All relevant inputs will be part of the process of the development of the Strategic Economic Plan. Further details on the process will be communicated in Q3 2026. Proposals are being drafted and will be sent to TWO for approval.	Q4 2026
Land Issuance and Land Pricing Policy implemented.	 The plan of approach has been approved. 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. The land issuance policy will be drafted first, followed by the land pricing policy.	Stakeholder engagement for land issuance and pricing policy  The project manager has been hired and project has commenced. Stakeholder sessions will be held in April 2026.	Q2 2026
		Draft land issuance and pricing policy  Draft policies to be finalized in Q3 2026 after stakeholder sessions have been completed.	Q3 2026

Planned results	Status	Intermediate results & status		Planned realization date
Spatial Economic Strategy (SES) developed.	 The plan of approach has been approved. 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.	 Contract to hire the project manager being finalized. Project projected to start in March 2026. Trend analysis will commence in Q2 2026.	Q2 2026
		Stakeholder engagement for Spatial Economic Strategy (RES)	 Stakeholder engagement will commence after trend analysis.	Q3 2026
Clearing up the Backlog at the department of Domain Affairs.	 The plan of approach has been approved. 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.	Draft workplan to include backlog strategy & resourcing	 The project manager has been hired and project has commenced. On track.	Q2 2026
One updated Zoning Plan for Sint Maarten.	 The plan of approach has been approved.	Draft and finalize an updated zoning plan for Sint Maarten.	 The plan of approach has been approved and will now move to implementation.	Q1 2027

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.

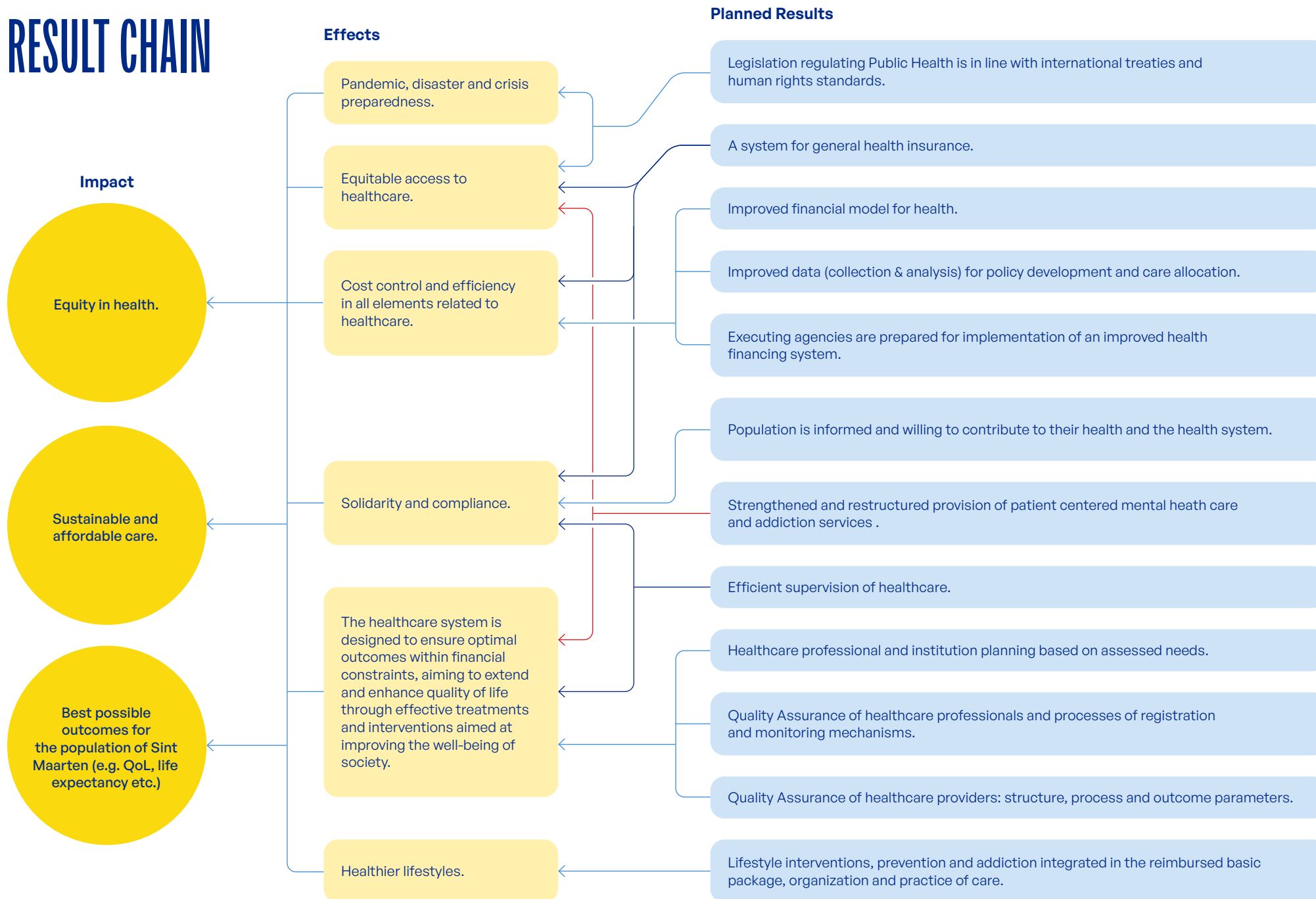
2024

- GP Information System implemented at 9 practices.

2025

- Updated financial model for health.

RESULT CHAIN



RESULTS

Planned results	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 were being drafted at the Kingdom level with VNG-I support up until September 2025. TWO has agreed for continuation of the joint legislative drafting process and Aruba is in the lead for the submission of the request. The Mental health kaderwet will be finalized in Q1 2026. Financing of the local implementation on Sint Maarten will be requested to TWO via a budget reallocation of the existing Mental health project. The IVSA project has commenced and the startnotitie is currently being drafted.	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 will be submitted to the advisory councils after the project recommences. TWO has agreed to continue supporting the joint project structure and the workgroup lead, Aruba is awaiting further instructions from TWO to proceed.	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 ended the end of September 2025. VWS financed an extension for the result of an approved version of the kaderwet (expected in Q1 2026). We will propose the financing of the local implementation under the existing TWO Mental health project, through a request for a budget reallocation.	Q4 2026
		Revised legislation Inspectorate VSA (IVSA).  The Plan of Approach and starting note have been approved, and the draft legislative products have been developed and reviewed by JZ&W, CPH and SER. The version after SER is approved by COM. The next step is a request for urgent advice from the Council of Advice, after which the legislation will proceed to Parliament for final approval.	Q4 2026

Planned results	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 GHI, 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 Q2 2026.	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, CPH and SER. The version after SER is approved by COM. The next step is a request for urgent advice from the Council of Advice, after which the legislation will proceed to Parliament for final approval.	Q2 2026
		GHI Implemented ⌚ GHI implementation is currently scheduled for Jan 1, 2027. This is highly dependant upon approval of the legislation by parliament which is scheduled for Q2 2027.	Q1 2027
Improved financial model for health.	↗ The financial model has 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. Juridische Zaken en Wetgeving (JZ&W) has reviewed the drafts in which the advice of Council of Advice has been integrated into the PCCP Phase 2 legislative products.	Updated 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.	Q4 2025

Planned results	Status	Intermediate results & status		Planned realization date
		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 review and approval of the Plan of Approach for the implementation of PCCP phase 2 by TWO, 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 2026
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

Planned results	Status	Intermediate results & status	Planned realization date
Executing agencies are prepared for implementation of an improved health financing system.	 The remaining activities for the GHI 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 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 GHI.  The preparation of executing organizations for the implementation of GHI 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 GHI implementation.	Q1 2027
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 GHI.  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.	Q1 2027
		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.	Q1 2027

Planned results	Status	Intermediate results & status		Planned realization date
Strengthened and restructured provision of patient centered mental health 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 National Mental Health Strategic Plan was finalized in December 2025, approved by the minister of VSA in January and on the COM agenda in Q1 2027. 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. Next, the Implementation Plan will be made, including all stakeholders.	Q4 2025
		Mental health implementation plan approved.	↗ An implementation plan will be formulated, with the involvement of other Ministries and other local stakeholders.	Q3 2026
		Mental Health stakeholders trained.	↗ In Q1 2026 a Training and Education plan will be finalized. There are some changes since the approved Plan of Approach. A request for a budget neutral reallocation will be submitted in Q1 2026.	Q1 2027
Efficient supervision of healthcare.	↗ The full implementation of the IVSA, GHI, 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

Planned results	Status	Intermediate results & status	Planned realization date
Healthcare professional and institution planning based on assessed needs.	 This project is being worked on in the 4 Landen overleg with the local initiatives. The Plan of Approach has been drafted and submitted for revision to TWO.	 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 health-care institution planning.	Q1 2027
Quality Assurance of healthcare professionals and processes of registration and monitoring mechanisms.	 The initial stages of this project began in Q1 2026 and it remains on track for delivery of the healthcare registry by Q1 2027. However, the legislative process is not expected to be completed until 2028. Project commencement was delayed due to interference by the Prime Minister, which prevented the advisory item from being placed on the Council of Ministers' agenda for approval of the consultants. The consultants were selected following the publication of the Terms of Reference (TOR) and an evaluation period conducted between Q2 and Q3 2025. The Minister approved the selected consultants in Q3 2025. Implementation of the registration system will commence after the legislation is approved by Parliament.	 Approved National Ordinance and Decree (LV/LB-Ham) for a 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

Planned results	Status	Intermediate results & status		Planned realization date
			The Plan of Approach has already been approved by the Council of Ministers, marking the completion of the first milestone. The project commenced in Q1 2026 and is currently in its initial phases. Following stakeholder engagement and benchmarking expected to take place in Q1/Q2 2026 the next step is to draft the starting note. This draft will be presented to stakeholders for feedback. Once finalized, the final version of the starting note will be submitted to the Minister of VSA for approval. Subsequent phases will include the development of draft legislative products, review by the advisory councils, and ultimately the submission of the legislative products to Parliament for consideration and approval. The National Ordinance and Decree (LV/LB-Ham) establishing a registration system for healthcare professionals is progressing and is expected to be completed by 2028, enabling the system to enter into force.	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 health-care 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. Starting of this project is not foreseen for the upcoming year.	Q1 2027

Planned results	Status	Intermediate results & status	Planned realization date
Lifestyle interventions, prevention and addiction integrated in the reimbursed basic package, organization and practice of care.	... The prevention pilot commenced in August 2025 and will run for 1 year. The pilot includes outcomes and measured indicators. An addendum to the approved plan of approach was submitted in January 2026 and includes 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 2027

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

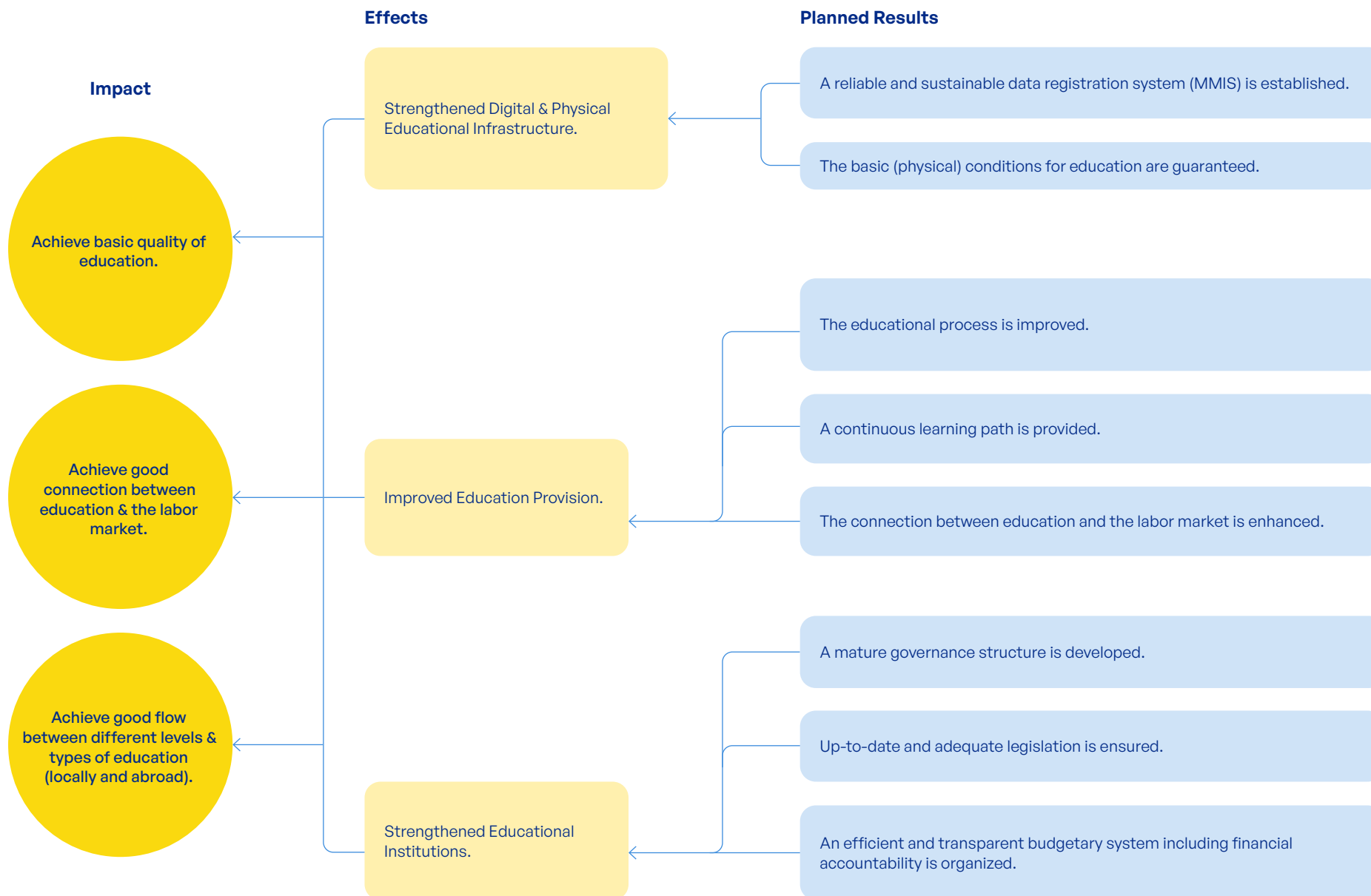
2022

- 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 results	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. 	The subsidy has been received and the process is ongoing to hire a legal consultant to execute the assignment. The project is projected to commence in Q2 2026.	Q2 2026
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 Q1 2026.	Q1 2026
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 Q1 2026.	Q1 2026
A continuous learning path is provided.		The first project leading to a continuous 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 and the project has moved to implementation. The consultant has finalized the first deliverable. The consultant has submitted an inception report and conducted a situation analysis. A first draft of a section of the curriculum was submitted for feedback and a small pilot will take place in September 2026.	Q1 2027

Planned results	Status	Intermediate results & status		Planned realization date
The connection between education and the labor market is enhanced.	↗ Work is in progress. Multiple initiatives fall under this result such as organizing a work conference and implementing large scale reforms within the educational sector to align with the labor market needs.	Organized labor market vs education sector stakeholder conference.	✓ A labor market vs education sector analysis was conducted and completed. The report was presented to all relevant stakeholders during the conference in October 2025. The goal of the conference was 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
		Plan of Approach for Vocational Education Reforms and the Activation of the Council for Education and Labor (ROA) approved and in progress.	↗ As a result of the Labor market vs Education sector stakeholder conference, a Plan of Approach was drafted and approved to (1) implement Vocational Education Reforms and (2) Activate the Council of Education and Labor. Both projects will help with the current mismatch between the labor market demands and the education sector outputs.	Q1 2027
A mature governance structure is developed.	... This will be integrated into the ICT implementation.			
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 preliminary 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 and is currently at the governor's cabinet.	Q3 2026

Planned results	Status	Intermediate results & status		Planned realization date	
		Finalized LB-Ham Funding Higher Education.	↗	The draft National Decrees for Higher Education Funding and Accreditation have been consulted with stakeholders. Their feedback is currently being reviewed before the drafts are sent to the external consultant and subsequently submitted to JZ&W for vetting. An appendix still needs to be added to the Higher Education Funding Decree to clarify the funding calculation.	Q2 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 Q2, 2026.	Q2 2026
		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.	... This will be integrated into the ICT implementation.		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

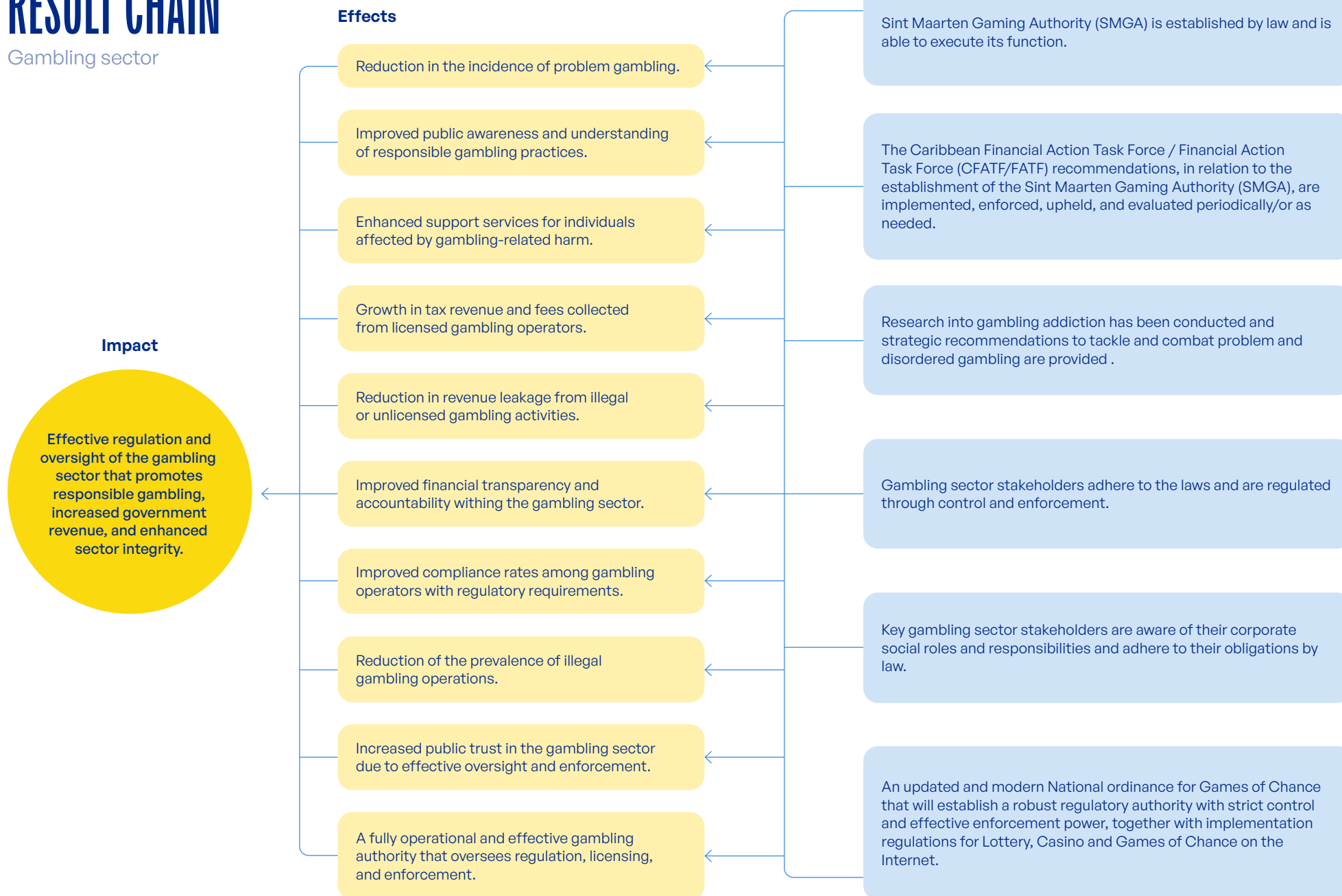
- Comprehensive Quicksan of St. Maarten's online gambling market.
- Research into gambling addiction (analysis, reporting and presentation).
- Ordinances and Decrees (LB-Ham) on gambling.

2026

- The quartermaster has been appointed and has commenced the role.

RESULT CHAIN

Gambling sector



RESULTS 1

Gambling sector

Planned results	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.	Conduct and finalize risk assesment.	 The Risk Assessment and Feasibility study are integrated into Business Case Version 4, which the SMGA Working Group has assessed at 95% completion. Conditional approval was granted in January 2026 pending final technical amendments to align the financial model and reserve schedules with implementation requirements.	Q1 2026
		Conduct and finalize feasibility study.	 The Risk Assessment and Feasibility study are integrated into Business Case Version 4, which the SMGA Working Group has assessed at 95% completion. Conditional approval was granted in January 2026 pending final technical amendments to align the financial model and reserve schedules with implementation requirements.	Q1 2026
		A kwartiermaker has been engaged to establish the SMGA’s governance, staffing plan, and standard operating procedures.	 The recruitment and selection process was finalized in Q1 2026. A tentative start date of April 1, 2026 has been put forward for onboarding and the initial workplan kickoff. When the Kwartiermaker is active, focus will shift to establishing the SMGA’s internal governance structure, staffing plans, and standard operating procedures (SOPs).	Q3 2026

Planned results	Status	Intermediate results & status	Planned realization date
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.	Adopted ordinances and decrees that incorporate feedback from the TWO, resulting in improved legislation and regulations for St. Maarten.  The intermediate result was adjusted to reflect the full cycle of drafting and approving and as such will have shifting delivery dates. Feedback from BZK on the draft National Ordinance (Lvo) was received in Q4 2025. This feedback is currently being incorporated into the draft by the legislative lawyer and the SMGA WG. Simultaneously, the National Decrees (LB-Hams) for casinos and lotteries are being finalized.	Q2 2026
Key gambling sector stakeholders are aware of their corporate social roles and responsibilities and adhere to their obligations by law.	 This planned result will commence after the draft National Ordinance (Lvo) is fully approved.		
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.  The prioritized draft ordinance on Casinos and Lotteries will be submitted to Legal Affairs (JZW) for formal review in April 2026. After approval by JZW, the draft will be sent to the Social Economic Council (SER) and the Council of Advice (RvA) for their mandatory advisory reviews.	Q4 2026

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 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.	 The project is in its final phase. The implementation assessment has been completed, and the draft law is expected to be ready for decision-making at the upcoming JVO. Sint Maarten supports harmonised data protection but does not consider a consensus Kingdom Act the preferred vehicle.	Draft bill prepared and ready for consideration in accordance with the legislative procedure.	 The project is in its final phase. In the January JVO (Justitieel Vierlandenoverleg), the project group submitted a progress memo and a six-month planning, including the completion of the implementation assessment. This assessment provides a general overview of the expected implementation costs of the consensus Kingdom Act. According to the current timeline, the full draft law will be ready for decision-making at the upcoming JVO. Sint Maarten indicated that a harmonized level of protection of personal data within the Kingdom is the goal but expressed that a consensus Kingdom Act is not the preferred vehicle.	Q4 2026
		Clarity regarding the assistance request from the countries dated December 14, 2022.	 The assistance request is being carried out by the Netherlands, through the Ministry of JenV. Two positions are expected to be opened in the near future.	Q1 2026
ASYCUDA installed and operational, including a functional prototype Building.	 Although the project has experienced significant delays, there seems to be progress again as the plan was formally adopted. Demonstrable steps are being taken; however, with approaching deadlines, the project cannot afford further delays without jeopardizing its feasibility.	Project team established and operational with national and international staff mobilized	 The preparations to commence the project are in their final stages. The location and all arrangements to receive the team are currently being finalized. The engagement with UNCTAD still needs to be concluded.	Q2 2026
		All relevant staff trained to use ASYCUDA.	...	
		ASYCUDA implemented at Pilot Sites.	...	
		Evaluation and Monitoring in place and applied for ASYCUDA.	...	