

MOTION *no. 1*

The Parliament of Sint Maarten, in its meeting of December 15, 2016

CONSIDERING:

- That the financial situation of Sint Maarten needs continued attention;
- That both the Minister of Finance and the Minister of Justice have increased their efforts in assuring that everyone pays their fair share of taxes;
- That the aggressive manner in which the mentioned efforts sometimes take place has resulted in cries from the community;
- That the criminalization of non-payment of taxes or the wrongful filing of taxes has become the norm of the day;
- That the public is not sufficiently abreast of the possibilities which exist by law to voluntarily correct a wrongfully filed tax return without being prosecuted for a criminal act;
- That the people of Sint Maarten are generally law abiding citizens who should not be left open to criminal prosecution due to unintended tax violation;

RESOLVES:

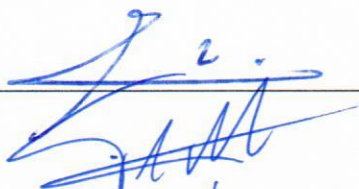
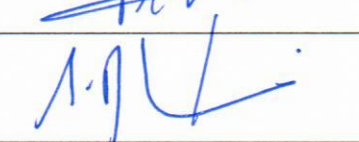
1. To call on the Ministers of Finance to prepare and submit to Parliament within a period of three months, guidelines on the execution of the articles 26, and 49 par. 3 of the “Algemene landsverordening landsbelastingen Sint Maarten”;
2. To call on government to initiate a public campaign in order to inform the population of the possibilities, it has to make use of the tax facilities provided by law, such as the “Inkeerregeling” have to avoid criminal prosecution under aforementioned law;
3. To call on the Minister of Finance to expedite the formalization of “Publicatie beleidsregels inzake het tijdelijk buiten invordering stellen van alle belasting schulden en AVBZ-schulden van de belastingjaren 2006 en daarvoor” as published in the National Gazette in 2013, number 11-14, and to bring this up to par (for example 2011) considering the statutes of limitation, in Dutch called “verjaring”.
4. To call on government to allow for a longer period to pay taxes owed and adjust the collection policy accordingly.

And goes over to the order of the day,

Copies of this motion to be sent to:

The Governor of Sint Maarten  
The Government of Sint Maarten

Signed on this 15<sup>th</sup> day of the month of December in the year 2016

  
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PARLIAMENT OF SINT MAARTEN  
Friday, December 16, 2016, Public Meeting no. 7  
Voting list *motie no. 1*

NO.	NAME	VOOR/FOR	TEGEN/AGAINST
1.	drs. Rodolphe E. Samuel	✓	
2.	<i>Sidhant M. Bijlani</i>	✓	
3.	<i>Chanel E. Brownbill</i>	✓	
4.	<i>Clarek M.M. Connor</i>	✓	
5.	<i>Christophe T. Emmamel</i>	✓	
6.	<i>Arduwell M.R. Trion</i>	✓	
7.	<i>Silveria E. Jacobs</i>	✓	
8.	<i>Emil Lee</i>	✓	
9.	<i>Tamara E. Leonard</i>	✓	
10.	<i>Silvio J. Makser</i>	✓	
11.	<i>William V. Marlin</i>	✓	
12.	<i>Franklin A. Meyers</i>	✓	
13.	<i>Frans G. Richardson</i>	✓	
14.	<i>Sarah A. Wexel-Williams</i>	✓	
15.			

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