

The Parliament of Sint Maarten, in its meeting of November 12th 2018

CONSIDERING:

- that the Tax System, Tax Legislation and Tax Collection Methods are outdated;
- that the lack of tax compliance intentionally or not is having severe consequences on the ability of government to provide the necessary public services;
- that every political party has raised this issue in their individual Manifestos during the 2017 election campaign for Parliament;
- that the people of St. Maarten who excel are penalized with the aggressively progressive income tax rates which reach as high as 47.5 %;
- that St. Maarten has the highest Profit Tax Rate in The Dutch Kingdom, in the region and has one of the highest Profit Tax Rates in the world;
- that subsequent St. Maarten governments have included in the country's Governing Program, intentions to reform the tax system;
- that the economic disadvantage that Sint Maarten endures increasingly worsened and continues to deteriorate since hurricanes Irma and Maria devastated the country in 2017;
- that according to a study done by the IMF in 2017 the average size of the shadow economy of the 158 countries over 1991 to 2015 is 31.9 percent ;
- that it is generally accepted among scholars that an increasing burden of taxation and social security contributions combined with rising state regulatory activities are the driving forces for the growth and size of the shadow economy ;
- That Sint Maarten undoubtedly is exposed to the reality of a shadow economy and that it is most plausible that the generally accepted causes are applicable.
- that parliament, government and all relevant government agencies, such as but not limited to the High Council Of Advice and the Social Economic Council consider and treat this matter with urgency;

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RESOLVES:

- To instruct the Minister of Finance, supported by the Council Of Ministers, to approve and submit to the Parliament of Sint Maarten, within 30 days of the passing of this motion:
 - a. an outline of all tax legislation to be drafted relevant to the agreed tax reform;
 - b. a schedule, not to exceed a period of 3 months, for completion and presentation of draft tax legislation and or amendments;

- To convene monthly meetings of the Finance Committee of Parliament to which the Minister of Finance is invited to provide periodic updates related to the progress made with the completion of the draft tax legislation and the draft amendments to tax legislation.

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
The Dutch Kingdom Government
The First and Second Chamber of The Netherlands
The Government and Parliament of Curacao
The Government and Parliament of Aruba
The Island Council and Executive Council of the Public Entity Sint Eustatius
The Island Council and Executive Council of the Public Entity of Saba
The Island Council and Executive Council of the Public Entity of Bonaire
Signed on this 12th day of November 2018















PARLIAMENT OF SINT MAARTEN

Wednesday, May 8, 2019, 14.00 hrs.

Public Meeting, no. 07

Voting list

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NO.	NAME	VOOR/FOR	TEGEN/AGAINST
1.	Sarah A. Wescot-Williams		✓
2.	<i>Sidhanta M. Bijlani</i>	✓	
3.	<i>Rolando Buisan</i>	✓	
4.	<i>Chanel E. Brownbill</i>	✓	
5.	<i>Egbert J. Doran</i>	✓	
6.	<i>Christophe T. Emmanuel</i>	✓	
7.	<i>Jules C. James</i>		✓
8.	<i>Arduwell M.R. Gria</i>	✓	
9.	<i>Silveria E. Jacobs</i>	✓	
10.	<i>Tamara E. Leonard</i>		✓
11.	<i>Franklin A. Meyers</i>	—	—
12.	<i>Claude A.H. Petersen</i>		✓
13.	<i>Frans G. Richardson</i>	✓	
14.	<i>Luc F.E. Mercedina</i>	✓	
15.			

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