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NAF/US FREE Vol 01 No. 001

It is the 175 day of 2018. There are 186 left in the year.

Thursday June 28 2018

MISSING TEENAGE GIRL- PAGE 7

COACH JAMI ELOI EARNS PURPLE BELT IN BRAZILIAN JIU JITSU - PAGE 8

Minister of TEATT Stuart Johnson issues statement about Qredit

Government Formed: Amidst the threat of the formation process being impeded by informateurs

By Political Analyst, Julio R. Romney



POND ISLAND – Like everyone else, on Tuesday we also read the headline in The Daily Herald newspaper “Qredits discontinues soft-loan programme.” Qredits has been very beneficial to micro, small and medium-sized enterprises on St. Maarten in the post hurricane-Irma period. Coincidence would have it that Wednesday, June 27, 2018, was also Micro,

Small and Medium-sized Enterprises Day. To celebrate this fact, the new minister of Economic Affairs (TEATT), Stuart Johnson, issued a statement through his cabinet wishing St. Maarten’s micro, small and medium enterprises with 150 employees or less a Happy Enterprises Day. However, the news about Qredits discontinuing their

soft-loan programme the day before was ironically ill-timed. So StMaartenNews.com asked the minister via email for a statement on this new development. The minister’s office promptly issued a statement regarding Qredits, which not only serves St. Maarten, but also Saba and St. Eustatius. According to the *Continued on page 3*

As a scholar of Comparative Government & Politics and political analyst the intent here is to merely ask the tough and intriguing political questions and highlight potential political anomalies and let you the people, the electorate in particular, make sense of it all. 118 tumultuous days since the February 26, 2018 Parliamentary election and now the swearing in of the Council of Ministers (June 25, 2018), Sint Maarten has a new Government; A United Democrats –Sint Maarten Christian Party, one seat majority, coalition Government, under the prime-minister-ship of Leona Romeo-Marlin. We must remain mindful that this democratic political process of the formation of Government, by the elected political parties, was subjected to obstruction. Just 4 days after the Parliamentary election (March 1, 2018) the Governor appointed

two informateurs with specific instructions to “explore the possibilities for the formation of a new government (that could count on having the broadest possible support in Parliament) and advise him accordingly, with the obvious intent to have these political parties form the new government. The Governor’s directives specifically instructed the informateurs not only to seek out the “broadest” combination of the elected political parties to form the new Government but they should also share the same vision in the following areas: (1) a sustainable reconstruction of Sint Maarten with priority for (a) the critical infrastructure, (b) the tourist sector, (c) the social infrastructure, (d) law enforcement and public finances; (2) the cooperation with the Netherlands and the World Bank in connection with there construction *Continued on page 11*

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EDITORIAL

Why have elections at all?

Political Analyst Julio R. Romney wrote an interesting opinion piece about the potential political anomalies surrounding the formation process of forming the new government on St. Maarten and how this formation process was subjected to obstruction. If you are wondering what are those potential political anomalies and in what way was the formation process subjected to obstruction, read his complete article on our front page. His main contention is that if we are to be subjected to this process, why have elections at all. Good question.



COLOFON

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PUBLISHER'S NOTE

First of all, we would like to congratulate Minister Johnson on his appointment as Minister of TEATT.

Our news desk, in seeking to have a direct link with the minister for statements on relevant news that pertains to or regards his ministry's work, is open to keeping the lines of communications wide open for a good working relationship. We are happy to see that the minister's office is not disappointing us in that respect.

Yesterday, we published his press communique about "Micro, small and medium enterprises are a great source of employment" commiserating the International Micro, Small and Medium-sized Enterprises Day on Wednesday, June 27, 2018, on our website at www.stmaartennews.com.

We asked the minister via email for his reaction to the news Monday in The Daily Herald that Qredits is discontinuing their soft-loan programme. This was a great initiative and it has certainly helped many small entrepreneurs get started the past months in St. Maarten. Now this programme is being discontinued due to budgetary issues.

We asked the minister what his comment on this was and what his ministry will be doing about it. We pointed out to the minister that, given his press communiqué about World Enterprises Day, would he as minister of TEATT be taking steps to petition the World Bank to grant Qredits funds to allow them to continue their soft loans programme?

To his credit (no pun intended), the minister was quick to issue a statement regarding Qredits which we happily publish today in this edition of our StMaartenNews.com newspaper.

Happy Readings!

Terrance Rey
 Publisher,
 StMaartenNews.com

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Main News

AGRICULTURE ON ST. MAARTEN - The Case of the Illusive Nut

Continued from page 1 - Minister of TEATT Stuart...

minister's press statement, the information in the newspaper was based on a press release that was issued by Qredits in the Netherlands. "I was sworn in as Minister of TEATT the day before. After learning about the aforementioned on Tuesday, I requested information in order to understand what the situation with Qredits is and what can be done for the program to continue."

The minister wrote that a total of 206 loan applications have been received with respect to St. Maarten; 90 loans were approved and issued to a value of US\$2 million; 60 per cent of the loans went to new business start-ups while the other 40 per cent went to existing businesses; 71 applications are pending; 45 applications were not approved; and the Qredits office on average receives two new applications every work day.

"This demonstrates the importance of micro-financing and the necessity of such. As Minister of Economic Affairs, I will do what is necessary to facilitate the continuance of this program

which is vital for the recovery and rebuilding of our national economy." the Minister stated. "The Qredits program received funding from the Dutch Ministry of Interior and Kingdom Relations to provide loans for local businesses for a period of six months, from January 2018 to June 2018 under special conditions especially after Hurricane Irma."

"Qredits normally gives financing at an interest rate of 9.75 per cent with a non-payment period of three months. The six-month micro-financing program financed by the Dutch Government was under special conditions, and these included a maximum loan of US\$25,000; an interest rate of two per cent for a five-year period; and a no repayment period for one year." Qredits now has to resort back to its original program of an interest rate of 9.75 per cent until some other arrangement can be made during the last quarter of 2018. This was also confirmed to StMaartenNews.com by Edsel Gumbs, the Commercial

Lending Advisor for Qredits' microfinancing office in St. Maarten at the Miss Lalie's Commercial Center on the Bush Road. According to Gumbs the grace period of one year was a very attractive factor for clients that requested micro-loans from Qredits. The Dutch Government is now opting to channel additional funds through the World Bank. The process via the World Bank will take time and therefore there will be a delay in the continuation of the program which is unfortunate but a reality that we will have to work with in order to get the program back on track for the Sint Maarten micro, small and medium-sized business sector, the minister continued in his statement.

"I will be working diligently with my colleagues in the Council of Ministers and other pertinent stakeholders to see what the possibilities for the resumption of the program are, as it will benefit the rebuilding of the economy which is in the national interests."



A 7-parts series

Part 1 - Why we should store up food like animals

Ever stop to wonder why so many animals store up food for the winter season? This is to help them survive when Mother Nature shuts down on them. Animals understand the seasons of the year and the weather conditions these brings perfectly and they plan ahead of

time in preparation for when the going gets tough. You'd be amazed at the variety of animals that store up food in order to survive: ants, squirrels, leopards, camels, birds, beavers, moles and even crocodiles. Human beings, as so-called 'higher animals', are supposedly smarter than animals lower on the food chain. So shouldn't we be doing things better than animals when

it comes to food? This is the first of a 7-parts series about the importance of agriculture. Agriculture should help us store up food like animals do instead of us acting like animals after a hurricane hit and looting supermarkets and other businesses. Therefore, in part 2 we will discuss why agriculture should be a priority on St. Maarten.

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 The instructors were trained in “Assessment Planning and Assignment Writing for the new RQF BTEC Higher Nationals”;
Continued on page 7

BULLETIN BOARD

Is Your Yard Ready for Hurricane Season? Make use of clean-up days by waste haulage companies

GREAT BAY -- Sint Maarten (DCOMM) -- It only takes one storm to change your life and community, and therefore as a nation, we need to be prepared, National Disaster Coordinator Fire Chief Clive Richardson said on Tuesday.

Office of Disaster Management (ODM), is asking, is your yard ready for the hurricane season? A number of waste haulage companies have published their cleaning schedules especially related to garden and bulk debris and other garbage items that could become a danger to life and property in the event of a hurricane strike. Make sure you separate the aforementioned items (eg bulk debris from garden/yard) and place them outside your yard for pick-up.

The clean-up started mid-June and is currently underway. The responsible waste haulage company, district and schedule is as follows for those who missed it:

All Waste In Place N.V.

- SIMPSONBAY: July, 25th to July 31st, 2018
- BEACON HILL: August, 1st to August 7th, 2018
- CUPECOY: August 8th, to August 14th, 2018

GARDEN BOYZ B.V.

- MIDDLE REGION (until Madame Estate by the bakery): June 25th to June 29th, 2018
- DAWN BEACH: July 2nd to July 6th, 2018

S.M. Green Diamond N.V.

- Guana Bay/Hope Estate Area/Madame Estate/ Over the Pond Areas: June 30th to July 1st, 2018
- Dutch Quarter/Union Farm/Nazareth: July 7th to July 8th, 2018
- Belvedere Area/Bishop Hill: July 14th to July 15th, 2018

Leonard Enterprises N.V.

- Pelican and Billy Folly Road: July 7th, 2018

Robelto & Sons N.V.

- St. Peters: Saturday July 07th, 2018
- St. Peters: Sunday July 08th, 2018
- South Reward: Saturday July 14th, 2018
- Saunders – Betty Estate – Ebenezer – St. Johns Estate: Sunday July 15th, 2018
- Cay Hill - Bush Road: Saturday July 21st, 2018
- Fort Willem – Coralita Road: Sunday July 22nd, 2018

Clean your yard of any items that could become missiles in a storm such as old lumber, broken lawn furniture, cans, fridges/stoves/washing machines, etc. and put them out on the days that your waste haulage company will be picking up the aforementioned.

ODM is advising all residents to begin to prepare in a timely manner for the peak months of the Atlantic hurricane season which is from mid-August to mid-October.

Use the quiet part of the season to trim back tree branches and vegetation (thin foliage so wind can flow freely through branches) from your home; cut all dead or weak branches on any trees on your property that have contact with buildings.

The 2018 hurricane season officially runs through November 30.

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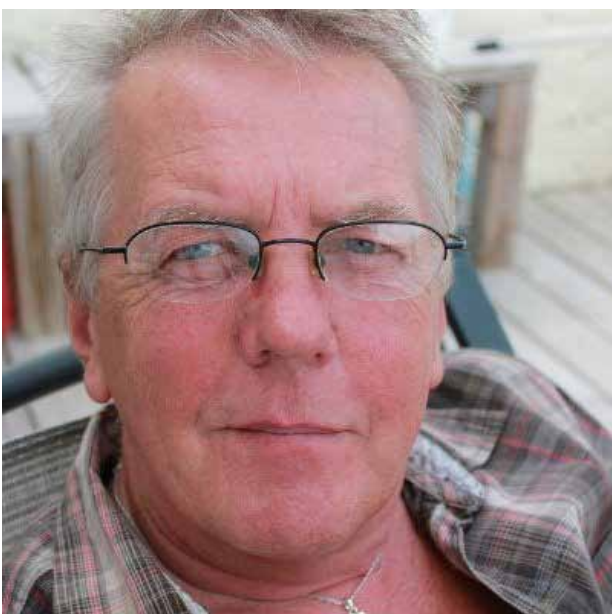
OPINION & COMMENTARY

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The Caribbean demand: obey me or else

A newcomer's view of St Maarten/St Martin

By Chris Morvan



people here, and most of them look like locals, not clueless new arrivals such as myself. They are here for a variety of reasons, but mainly to make appointments. Nobody knows what time the building opens, but staff keep arriving and eventually one of my queue buddies gleans the information that it opens at 8:30.

Well, at least we know now. We're in an orderly queue along the wall at right angles to the door. More people trickle through the gate, so I am now a veteran with a certain status: someone who knows what time they open. But then an expert arrives. She's a middle-aged woman with braided hair (I'm not fluent in hair terminology but it's something like that) in jeans and a red t-shirt. She may be just a member of the public like the rest of us, but she has done this before, as she keeps telling anyone who will listen. We will have to form separate queues, she says. On the other side of the main doors. For Census stand here. For Labour there. For blah blah blah next

to them. That's how they did it last week. She knows these things.

Most of us do as she suggests. After all, we've got nothing on the agenda for an hour and a half, so it passes the time. We form more orderly queues and make small talk with strangers as we prepare for the long wait.

But then the doors open. No, it's not an unexpectedly early start, it's a cleaner. A neat and tidy young woman with a broom, a yellow bucket on wheels and a wooden-handled mop.

It's written all over her disgruntled face: I am in charge here, and we're in the way, preventing her from sweeping the porch area and wiping it with her state-of-the-art bucket-squeezed mop.

"Move away, off the area," she commands. "Down the steps there - yes. Come on."

Obviously she has a job to do and we don't want to stop her, but it's unusual when, as I am, you're from a country famous for its excessive politeness, to be bossed about quite so boldly. If she's like this at work,

what must she be like at home?

Perhaps this woman's real role is preparing the public for what awaits inside, where we're issued with numbered tickets and wait like good boys and girls for our number to be called before we can go to the counter and be walk to go to the far end, round the corner, and wait there to be attended to. Maybe they do have a system here, but it all seems a bit haphazard.

I knock on a door, enter and am glared at by the occupants of the little room. "Sit outside and my colleague will attend to you," the staff member says as her clients, who I didn't see waiting outside at daybreak but who look suitably traumatized anyway, silently urge me to leave them and their

precious appointment alone. She doesn't ask for my name.

Lonely and dispirited, I sit in the only available place, at the back. But then, in something like a small miracle, I am plucked from my anonymous obscurity by a tall, shapely woman who it must be said makes her uniform look great. And she's polite, friendly and efficient. She's even open to negotiation about the appointment, when I had expected to be given something, take-it-or-leave-it.

Funnily enough, the woman we dealt with last week at Immigration looked similar and behaved in a similar way. So you see, the world doesn't end, civilization doesn't crumble if you're nice to people.

There is a character trait I've noticed in other parts of the Caribbean that I was dismayed to find exists here: the official's need to be obeyed. By "official" I mean anyone in any walk of life who is in charge of something. I came across this last week in a surprising setting.

It's ten to seven in the morning at the Government Building in Philipsburg. I'm here not to attend an appointment, but to make one. With the Census people, to be precise.

Do it on the phone, you say? Sure, I tried that, but the phone doesn't get answered, except by

an automatic device that invites you to leave your details, presumably thinking you're naïve enough to believe somebody will call you back. I phoned till I was blue in the face and got nowhere.

So, I went down there. Early. People in this island start early and finish early, I've noticed. Maybe they open at seven.

The good thing about getting here at the crack of dawn is that you can actually get in the car park and position your vehicle somewhere convenient in case it's raining when you come out.

At 6:50 there are already about 20

LOCAL NEWS

Joint visit of the police chiefs of Aruba, Curaçao, Sint Maarten and the BES to the Netherlands



Last week the Board of Police Chiefs, consisting of the police chiefs of Aruba, Curaçao, Sint Maarten and the BES islands, was on a working visit in the Netherlands. The visit of the police chiefs also included a visit to the Royal Marechaussee at Schiphol, the National Operational Cooperation Office (DLOS), Financial Intelligence Unit (FIU), the Police Academy, the Netherlands

Forensic Institute (NFI), the Caribbean Intellectual and the High Impact Crimes team (HIC) of the Rotterdam Unit and the Ministries of Justice and Safety and Home Affairs and Kingdom Relations. The mutual cooperation was central to all these visits. On Wednesday morning the police chiefs were guests at the police chief of the Dutch police Erik Akerboom, after which they joined the National

Briefing at the head office in The Hague. Here, police chief Carl John of Sint Maarten showed a film to his colleagues which showed the havoc caused by Hurricane Irma on 6 September 2017. The Chief of Police of Sint Maarten, among other things, expressed his gratitude for the support from the Netherlands and in particular thanked the Dutch colleagues who contributed to the reconstruction.

Minister Johnson: Micro, small and medium enterprises are a great source of employment

POND ISLAND -- Government of Sint Maarten -- Last year on 27 June, the international community celebrated for the first time the Micro-, Small and Medium-sized Enterprises Day.

These are enterprises, which generally employ fewer than 250 persons based on international criteria. They are considered as the backbone of most economies worldwide and play a key role in developing countries.

Those enterprises, which generally employ fewer than 250 persons, are the backbone of most economies worldwide and play a key role in developing countries.

“As Minister for Tourism and Economic Affairs, I would like to take this opportunity to wish the Sint Maarten Micro, small and medium enterprises, happy enterprises day.

“You are the ones who make or break our economy. You are currently operating in very challenging times. It is no different for the public sector. However, we are all resilient and will overcome the challenges that came with the hurricanes of September 2017. “On behalf of the

Government of Sint Maarten, we take our hats off and salute you, management and employees on enterprises day. #SXM Strong,” Minister Stuart Johnson said on Tuesday on the eve of Micro-, Small and Medium-sized Enterprises Day.

According to the data provided by the International Council for Small Business (ICSB), formal and informal Micro-, Small and Medium-sized Enterprises (MSMEs) make up over 90% of all firms around the globe and account on average for 60-70% of total employment and 50% of Gross Domestic Product. The United Nations General Assembly, recognizing the importance of these enterprises, decided to declare 27 June the Micro-, Small and Medium-sized Enterprises Day to raise public awareness of their contribution to sustainable development.

On a global level, these types of enterprises are responsible for significant employment and income generation opportunities across the world and have been identified as a major driver of poverty alleviation and development. MSMEs tend to employ a larger

share of the vulnerable sectors of the workforce, such as women, youth, and people from poorer households. MSMEs can even sometimes be the only source of employment in rural areas. As such, MSMEs as a group are the main income provider for the income distribution at the “base of the pyramid”. MSMEs should be the first responders to societal needs and provide the safety net for inclusiveness.

Micro-, small and medium sized enterprises are vital in achieving the Sustainable Development Goals, in particular in promoting innovation, creativity and decent work for all.

Efforts to enhance access to finance for SMEs across key sectors of national economies are an important element of implementation of the Sustainable Development Goals (SDGs).

SDG targets 8.3 and 9.3 call for enhancing the access of SMEs to financial services. In addition, SMEs are an important element in the implementation of SDG 8 (decent work and economic growth) and SDG 9 (industry, innovation and infrastructure).



LOCAL NEWS

Missing teenage girl



On Tuesday June 26th a missing person report was filed with the police department by Guicindy Glasgow, the guardian of 17 years old Majandra Shanae Danica Duzong also known as Danica. According to her guardian Danica is mentally challenged and resides with her grandmother on A. Th. Illidge Road, Anegada drive #6. The description of Danica is as follows: 1.74 meter tall, average body, brown complexion, brown eyes with brown hair. She was last seen on Monday June 25th at approximately 12.00 p.m. on her way to the library. She was wearing black and white

stretch pant, red and black tank top and black sandals black and white bag with a lap top. Since leaving home Danica has not yet returned or contacted her guardian or any other family members. If anyone has information concerning the whereabouts of Danica should immediately get in contact with her guardian Guicindy Glasgow by dialing Cel: 556-1390, her grandmother Ilona Dore by dialing Cel: 5222830 or the Police Department by dialing 54-22222 ext. 213/214 or the emergency number 911. (See picture of Danica attached)

Continued from page 4 - USM Instructors received...

the training was conducted by Tom Frost of Pearson. Mr. Frost expressed his satisfaction in the progress USM has made thus far (in securing that all the demands of BTEC are met), such the certification of its instructors and adjustments of the curriculum which allows USM to maintain the BTEC Accreditation.

Students who successfully completed the program will graduate with a degree from USM and additionally a BTEC diploma in their respective field. Jan van Beek, Head of the Business and Hospitality and Tourism Management programs stated that he is extremely

satisfied and is confident that the instructors are able to deliver the best possible education to the students. USM is currently accepting applications for the upcoming Fall semester which runs from August 20th to December 15th 2018. Application deadline for new students is July 10th 2018

and registration deadline August 3rd 2018. For further information on the courses offered in Fall, persons can choose to visit the institution at #1 Soualiga Boulevard, Philipsburg or send an email to admissions@usm.sx or call +1721 542 5171.

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Sports

Coach Jami Eloi earns Purple belt in Brazilian Jiu Jitsu



PHILIPSBURG -- Renzo Gracie St Maarten (SXM BJJ) Coach Jami Eloi was promoted to the rank of purple belt in Brazilian Jiu Jitsu on Wednesday June 20th by Head Instructor Melissa Bardfield.

20-year-old Jami Eloi is an assistant coach to both the Brazilian Jiu Jitsu and Muay Thai (kickboxing) kids programs at SXM BJJ. Jami has been studying the art of grappling with Renzo Gracie Black Belt and founder of SXM BJJ, Melissa Bardfield, since 2011. Jami earned his blue belt is

2014. Shortly after his promotion he competed in the 2014 IBJJF World Championships in Los Angeles taking bronze in the Juvenile blue belt category - making history as St. Maarten's first world champion medalist. SXM BJJ holds its main promotion ceremony and demonstration each year in December, the June ceremony helps recognize the continued progress. Students demonstrated skills and sparring in front of family and friends followed by promotions.

Most students were awarded stripes but a handful of students, including many students who began training Post-Hurricane Irma earned new belts. New White/Grey belts include: Brandaen Illis, Khloe Cheng, Damian Cheng, Selah Romney, Nahjae Prince, Eldrick Phebe, manuel Martina. Grey: Izaiah Willems, Ziro Degrammond. Grey/Black: Kzar Williems. White/Yellow belts: Grace Cheasley, Paul Ten Broeke, Thomas Ten Broeke, Kyle Lake, Isiaih Arrindell-Peterson, Nico

Florea Hassell, Neil Jederon, Nakysa Jedreon, Sacha Leal, Moises Martina, Savanna Ortega. Yellow: Renard Brison, jet Fleming. Yellow/Black: Seybian Ortega. Orange/White: Derek Matser, Aiden Wilkie. Orange/Black: Omarion Thomas. Green/Black: Kleyian Carter.

The passing of Hurricane Irma in September dealt a hard blow to the academy physically-breaking windows, water intrusion, roof damage and disrupting power and water for weeks, and sending many

students off island. The school was able to reopen as soon as water was restored on September 25th, less than 3 weeks after Irma. Due to the difficult times, attendance initially dropped significantly. Over the course of 2017, students thrived and were able to let out their stress and avoid depression. The closing of the school year marks a significant milestone for the martial art students, proof that Sint Maarten is on the road to recovery. Although the program for youth pauses for the summer vacation, all adults/age 14+ classes still will continue through the summer, closing only from August 1-19. All kids classes resume September 3rd.

Belts in Brazilian Jiu Jitsu are awarded based on competence; there are no official belt tests. Adult belt ranks are white, blue, purple, brown and black. Only recognized Black Belts are authorized to promote belt ranks and stripes. Extra belt colors are awarded to children beginning from white/grey, grey, grey/black, yellow/white, yellow, yellow/black, orange/white, orange/black, green/white, green, green/black. Only after the age of 16 are students eligible to receive a blue belt. For more information on Brazilian Jiu Jitsu classes please call 721 544-4444 or email info@sxmbjj.com.



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Feature Article

A Delta plan for St. Maarten

By Hilbert Haar



Actions speak louder than words; that thought came to mind during the seventh annual Governor's Symposium, this time with climate change as its central theme. The time to act is now, I heard. The sea level is rising and if we wait long enough we'll see all our beaches, the airport, the cruise port, Philipsburg, Simpson Bay and other low lying parts of the island disappear under water. The Lowlands will become a separate island. Useless to say, with no beaches to go to, the strip in Simpson Bay swallowed by the

sea and Philipsburg a no-go zone, our tourism industry will collapse and eventually disappear. The dump will be the least of our problems by that time. While the governor's symposium brought us a message of gloom and doom, there really wasn't much new about it. The Nature Foundation published already an alarming report about the impact of climate change on St. Maarten in 2013. Politicians went about their business, but nobody thought of bringing that report to the floor of parliament and asking some hard

questions about safeguarding the future of our children's children. No sir. One politician I approached just shrugged his shoulders when I told him that the airport would, over time, disappear under water. The reaction: Oh well, we'll simply make the runway a bit higher. Five years have gone by since the Nature Foundation published its report and politicians have done exactly nothing. Zip. The reason our current crop of politicians is doing nothing – except paying lip service to the issue – is not difficult

to understand. A member of parliament is elected for four years. If she or he is really good and manages to hang on to popular support – there is a second and maybe even a third term on the horizon. That makes tenures of twelve years for some politicians realistic. And those twelve years are their horizon, they don't look beyond it even though they bloody well should. But as things stand now, it is crystal clear that our politicians don't give a damn about climate change. By the time their grandchildren and grand-children are drowning in Simpson Bay, they'll be long dead and gone. Okay, so what should be done? St. Maarten, and with it all small island developing states in the Caribbean and elsewhere in the world need a Delta plan – akin to the massive investments the Netherlands made after the 1953 flood. And the time to act on such a plan

is now, because, in St. Maarten's case, it requires cooperation with our French neighbors. Seawalls on the Dutch side are hardly useful if the French side isn't doing anything – the water would come in through the back door. The terms 'urgency' and 'act now' were freely used during the symposium. But words without action mean absolutely nothing. There were around ten young students at the symposium. They, and their children, will experience

the consequences down the road if our government continues to pay lip service without taking any initiative to work towards a solution that will most likely cost more than the World Bank is currently holding in trust for the island's recovery after Hurricane Irma. It is tempting to take the facts that were presented at the symposium as a message to get the hell out of here and it would not surprise me if that is indeed what some citizens will do in the near future.

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COMPETING WITH FOREIGN ENTREPRENEURS

Equal treatment in SXM TOT?

Introduction

Pursuant to the turnover tax legislation on St. Maarten, a turnover tax also known as the TOT or BBO of 5% is levied on certain activities. The key-player in the TOT is the entrepreneur. This entrepreneur generally on-charges the TOT to its customers on the compensation he receives for qualifying activities. This makes the TOT de facto an indirect taxation; the consumer pays the TOT even though it is charged and remitted to the Tax Receiver by the entrepreneur.

Under the current TOT ordinance, foreign entrepreneurs could have a more advantageous position compared to domestic entrepreneurs. This article explores these positions and offers a potential solution, particularly in the light of upcoming World Bank procurements.

Fiscal outline

The taxable subject for the TOT is the entrepreneur. The TOT ordinance provides a definition for this term: "anyone who independently carries out an enterprise or profession or exploits an asset in order to sustainably derive income from it".

The scope of this definition is intentionally broad. It is not required that the entrepreneur is actually making a profit. Also a governmental body, a foundation or association, can qualify as an entrepreneur for the TOT, for instance when it enters into competition with other entrepreneurs in the economical market.

In most cases, when running a business, this business, whether it is carried out as a sole proprietorship or as an incorporated entity, resident in St. Maarten or elsewhere, will be considered an entrepreneur for the TOT.

There is a difference in the determination of the taxable event. Not all turnover of the entrepreneur qualifies as taxable turnover for the TOT. There are basically two types:

1. taxable turnover generated by entrepreneurs who are resident on St. Maarten, in the course of their business, by delivering goods or rendering services;
2. taxable turnover generated by entrepreneurs who are not resident on St. Maarten, in the course of their business, by delivering goods or rendering services.

Consequences for entrepreneurs in St. Maarten

For the domestic entrepreneur this means in principle that his entire turnover generated by his business in St. Maarten is taxable for the TOT, unless this turnover is realized through an activity that is explicitly exempt, such as (but not limited to) certain medical activities or qualifying export of goods. Consequently, the turnover realized by this entrepreneur through rendering services to clients that are residing outside St. Maarten is also taxable for TOT purposes. This could be different in the case that an entrepreneur has a business-branch outside St. Maarten that is solely involved with the activities abroad.

Consequences for entrepreneurs outside St. Maarten

For entrepreneurs that are not residing on St. Maarten, determining the taxability of the activity works slightly different. For their activity to be taxable with TOT, the:

- a) delivery of the goods has to take place in St. Maarten, or;
- b) the services have to be consumed within St. Maarten.

For instance, if an architect residing outside St. Maarten performs work on the Government Building, the service is consumed in St. Maarten. This service is then taxed with 5% TOT.

If a customer purchases a car from a US based dealer, and the customer ships the car from the US to St. Maarten, no TOT is due on St. Maarten. When a similar car is purchased from a dealer on St. Maarten, 5% TOT is due.

With the absence of import duties, this appears to be an unequal treatment. Although the local car dealer can deduct the paid TOT for 90% in the profit tax, this doesn't change the fact that the TOT itself seems to favor the position of the foreign entrepreneur.

World Bank procurements

In anticipation of the World Bank procurements, several local entrepreneurs have expressed their concern pertaining to the difference in fiscal outcome between local based businesses and businesses located elsewhere. For several projects, the World Bank will compare fee quotes from both local and foreign entrepreneurs. Because, in certain situations, the foreign entrepreneurs do not have to charge 5% TOT, they seem to have an alleged unfair advantage over local entrepreneurs when it comes to offering a competitive bid.

As remarked earlier, the TOT ordinance features several exemptions for specific activities. If the activity is covered by an exemption, the entrepreneur, foreign or domestic does not have to charge TOT relating to that activity. One of the exemptions relates to solidarity-aid (in Dutch: "onderlinge hulp") paid by for instance the Netherlands.

In our opinion, the funds that are/will be made available by the Netherlands after Hurricane Irma, qualify as solidarity-aid as meant in this exemption. Other conditions governing this exemption are:

1. the entrepreneur has rendered services or delivered goods in relation to a project that is funded through solidarity-aid;
2. the entrepreneur can support that his activities are carried out under the scope of the criterion as meant under 1 by issuing a substantiated declaration to the tax inspector.

Although there are no further directives pertaining to the declaration, it is likely that a document has to be attached to the monthly turnover tax return form.

Consideration that a hurricane of this magnitude and the subsequent solidarity-aid, especially through the World Bank, is new for most of us, we recommend further exploration of the possibilities, in conjunction with the St. Maarten tax authorities.

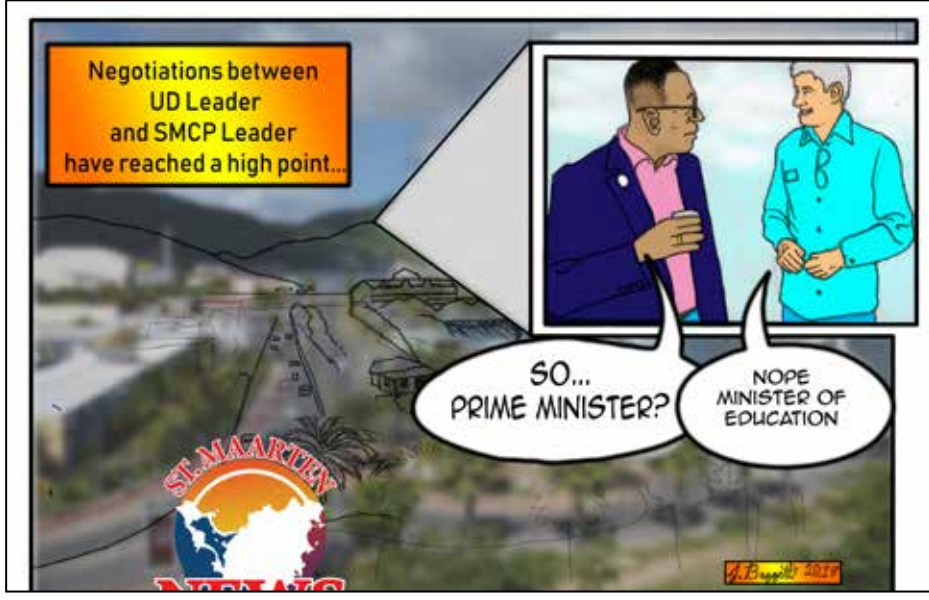
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fund; (3) the preparation of Sint Maarten for the upcoming hurricane season; (4) finding a sustainable and durable solution for the landfill and the waste processing problem; and (5) the role of the social partners in the reconstruction.” The instructions on the surface might sound laudable and presumably further seek to “consider bringing the best political parties together in forming a likely stable coalition government; however, this impedes the democratic political process in that constitutionally, it should be up to the democratically elected parties and fair elections without outside intervention and certainly not unelected actors like informateurs. Granted the idea and use of informateurs to support the formation of government after elections is quite prevalent in the Kingdom, particularly in the Netherlands, where after elections, the Monarch on the advice or in consultation with advisors, appoints informateurs to “explore the various options for forming a new government”. This is done primarily because there are many political parties that tend to win parliamentary seats and consequently it becomes challenging and time consuming to form a majority government equally reflected in their two chamber parliamentary system. However, since 2012

the Netherlands has amended this process and no longer provides for the Monarch, on the advice or in consultation with advisors in appointing an informateur or informateurs. The informateur or informateurs are now appointed directly by the newly elected members of the House of Representatives. The documented reasons being the traditional process not only took place out of public and the newly elected parliament’s view but that the Cabinet/ Council of Ministers had been formed without direct involvement of the elected political parties. Undeniably the same dire concern of the indiscriminate appointment of informateurs, by the Governor, to the formation of a new government impedes the democratic political process. Yet, Sint Maarten ignored the crucial amendment taken by the Netherlands to ensure that democratic control over the process is not undermined. The methodology employed by the informateurs in carrying out the assignment should also be a concern to the political process in many ways. First, meeting with a cross-section of stake holders in the community, imposes the subjective views of interest group on the formation of Government. It is Constitutionally the electorate by the ballot that determines which political party

or parties are to form Government. Respectfully, it is not the Sint Maarten Time Share Association (SMTA), the Chamber of Labor Unions, the Environmental Protection in the Caribbean (EPIC), or the various other public and private organizations (see Informateur Report, March 12, 2018). Second, scheduled interviews with the leaders of the elected political parties, individual members elected to Parliament, as well as members of the political party’s board. It is both logical and justified to interview and bring the elected parties to a joint conclusion in forming a government. However, why is it necessary to further interview the elected party members individually-does this not speak to the old wise saying of divide and conquer? Third, the comparison of party manifestos and programs or comparing the vision and programs of the political parties to determine which ones are best considered to form a coalition government. If this is the intent, why have elections at all? Just have the contesting political parties submit a manifesto to the informateurs who would review them and determine which party or parties should form the government. Again, informateurs in the Netherlands when carrying out their assignments are usually confined to first meeting with elected party



leaders, requesting information from the various government ministries and further consultation with expert advisors who are always career civil servants from the Ministry of General Affairs and who assist the informateur(s) for the duration of the formation process. In conclusion, I would be remiss if I do not highlight the gross misrepresentation and misuse of the term “Cabinet” with reference to the Council of Ministers, by the media and political leadership. When the Honorable William Marling was Prime Minister, the Council of Ministers, which is the executive body of Government, was referred to by the media as the “William Marlin Cabinet” and now with the Honorable Leona Romeo-Marlin as Prime Minister it is referred to as the “Leona Romeo-Marlin Cabinet”. (The misuse of the term is also prominent in the published Informateur Report.) It is obvious that the misapplication of “the cabinet” is borrowed from the Netherlands.

However, the media failed to take into account that when the term “cabinet” is used in the Netherlands it is in reference to or consist of ministers and state secretaries, a complete and distinct body from the Council of Ministers of the Netherlands. The Cabinet, which consist of ministers and state secretaries, is primarily an advisory body to the Council of Ministers. Its primary task is to assist the Council of Ministers with research and the development of public policy. Thereafter, it is the Council of Ministers that solely approves, implements and executes public policies and laws. In contrast, the executive body of the Government of Sint Maarten does not consist of any such cabinet as the Netherlands nor embodies any state secretaries; it consists only of ministers with no semblance of a cabinet. Thus any reference to the present executive body of the Government of Sint Maarten i.e., the Council of

Ministers as “The Leona Romeo-Marlin Cabinet”, is a gross misrepresentation of the governing facts. In addition, the term “cabinet” in political systems is operationally defined as “a body of high-ranking state or governing officials who purely serve as an advisory body”. As such any reference to the present executive body of the Government of St. Maarten/ the Council of Ministers (or any past Council of Ministers) as the Leona Romeo-Marlin cabinet is further proof of a gross misrepresentation of the governing facts. The Prime Minister is an equal member of the Council of Ministers with no extra privileges other than the leader and chairperson of the Council. Factual knowledge is essential, shouldn’t we have a public responsibility to properly educate and inform the community as opposed to disseminating or providing readers and listeners with “alternative facts?”



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