



Parliament of Sint Maarten

Staten van Sint Maarten

To the Hon. Minister of Finance
Mr. A.M.R. Irion
Administration Building
Philipsburg

UV/250/2019-2020

Philipsburg, April 1, 2020

Re: Questions from MP S.A. Wescot-Williams regarding General Tax Law

Hon. Minister Irion,

Herewith I submit to you questions posed by Member of Parliament, Mrs. S.A. Wescot-Williams pursuant to article 62 of the Constitution and article 69 of the Rules of Order of the Parliament of Sint Maarten.

The letter is self-explanatory.

Yours truly,

R. Brison
President of Parliament



Sarah A. Wescot-Williams

Member of Parliament Sint Maarten

To:
Parliament of Sint Maarten
Attention: President of Parliament
Wilhelminastraat #1
Philipsburg, St. Maarten

Philipsburg, March 30, 2020

Dear Honorable President of Parliament,

I hereby submit to you questions directed to Minister of Finance, Honorable Ardwel M.R. Irion,
regarding General Tax Law.

I kindly ask that these be forwarded.

Respectfully,



Sarah A. Wescot-Williams,
Member of Parliament
United Democratic Party



Sarah A. Wescot-Williams

Member of Parliament Sint Maarten

Minister of Finance
Honorable Ardwel M.R. Irion
Government Administration Building
Philipsburg, Sint Maarten

March 30th, 2020

Honorable Minister of Finance,

On March 18, 2020, Parliament approved the changes to the General Tax Law (ALL), including an amendment presented at the last moment. While I can support the thrust of the parliamentary amendment to government's proposal of the law (I voted in favor), the formulation has my concern. Cognizant of the "aanwijzingen voor de regelgeving", as promulgated by the government of St. Maarten, I made it a point during the voting on the amendment, to ascertain government's agreement with the proposed amendment.

Unfortunately at the time of the amendment, the meeting was already at the point of voting. I foresee some issues when the government and the Parliament have to synchronize the entire text of this law.

Furthermore, if the amendment is really to allow Parliament's feedback, it should not establish that the regulation goes into effect irrespectively.

Since the Parliament is not bound by these "aanwijzingen", I have the following questions for the Minister of Finance:

- Did you have prior knowledge of the amendment as presented?
- Did you consult with Legal Affairs on the amendment?
- Does the government follow its own "aanwijzingen voor de regelgeving" when drafting laws to be presented to parliament?
- Do you concur that the amendment as approved by parliament is not in accordance with government's "aanwijzingen"?
- If it is not, will/can it have any consequences for the law as approved on March 18th by the Parliament of St. Maarten?

Aanwijzing 27 In de landsverordening wordt geen formele betrokkenheid van de Staten bij gedelegeerde regelgeving geregeld, tenzij daarvoor bijzondere redenen bestaan.

Aanwijzing 29 Voor gecontroleerde delegatie wordt een van de volgende modellen gebruikt:

- a. De voordracht voor een krachtens artikel vast te stellen landsbesluit, houdende algemene maatregelen wordt niet eerder gedaan dan vier weken nadat het ontwerp aan de Staten is overgelegd.*
- b.*

Respectfully,



Sarah A. Wescot-Williams,
Member of Parliament
United Democratic Party