



**NRPB**  
NATIONAL RECOVERY  
PROGRAM BUREAU

# Request for Quotation Non-Consulting Services

Procurement of:  
***Security Services - School Gym Repairs***

**RFQ No:** *SX-NRPB-457283-NC-RFQ*

**Non-Consulting Services for:** *Security Services - School Gym Repairs*

**Client:** *National Recovery Program Bureau*

**Country:** *Sint Maarten*

**Issued on:** *March 20<sup>th</sup>, 2025*

## INVITATION TO QUOTE

Date: March 20<sup>th</sup>, 2025

Project Title: **Emergency Recovery Project 1 (ERP-1)**

Source of Funding: **Grant No. TF-C0966**

Contract Ref: **SX-NRPB-457283-NC-RFQ**

1. This project is financed by the World Bank through the above grant. The Sint Maarten National Recovery Program Bureau (NRPB) invites sealed quotations from eligible bidders for the ***Security Services - School Gym Repairs.***

2. A complete set of Request for Quotations (RFQ) documents in English can be downloaded by interested eligible bidders by registering at the following address:  
<https://forms.office.com/Pages/ResponsePage.aspx?id=NiEIEbnYxUKO4LrO0sKj-yh7LIb-pypCvDnjKUoIbTtUNTFMR0dZODhIOVFCWVdSVVhER1JSRDRURy4u>

3. Quotations must be delivered to the address below or sent through email **on or before March 31st, 2025**, at 5:00 PM (local time). Late quotations may be rejected.

4. The address referred to above is:

***National Recovery Program Bureau***

Attn: ***Santiago IBARGUEN***

***No. 57 Walter J.A. Nisbeth Road***

***Philipsburg, Sint Maarten***

***E-mail: [tenders@nrpbsxm.org](mailto:tenders@nrpbsxm.org)***



## Request for Quotation

### RFQ Ref No.: SX-NRPB-457283-NC-RFQ

Dear Sir/Madam

The National Recovery Program Bureau (Client) hereby invites you to submit a price quotation(s) for the execution of security services for the repairs of gyms at 13 schools as per attached Annex 1- Terms of Reference:

1. Quotation should be submitted by March 27<sup>th</sup>, 2025 at 5:00 pm (AST) via e-mail to the following address: [tenders@nrpbsxm.org](mailto:tenders@nrpbsxm.org). Quotations are to be submitted in the form attached in Annex 2 - Quotation Form and shall be in the form of scanned non-editable images. Your quotation shall be valid for a period of forty-five (45) days from date of deadline submittal date.
2. Your quotation shall be submitted in English and quoted in United States Dollars (US\$). The quotation shall include all duties, local taxes and other levies, payable by the service provider in accordance with the local laws. The Government of Sint Maarten can levy a five (5) percent Turnover Tax on qualifying sales of goods, works and services. However, the Emergency Recovery Project 1 has been granted an exemption from the Tax Authority refer Annex 3.

Submissions will be evaluated based on:

- Experience and qualifications relevant to the scope of work.
- Price

In evaluating the quotations, the Client will determine for each quotation the evaluated price by adjusting the price quotation by making any correction for any arithmetical errors as follows:

- (a) where there is a discrepancy between amounts in figures and in words, the amount in words will govern;
- (b) where there is a discrepancy between the unit rate and the line-item total resulting from multiplying the unit rate by the quantity, the unit rate as quoted will govern;
- (c) if a Bidder refuses to accept the correction, his quotation will be rejected.

Any requests for clarification regarding this RFQ may be sent in writing to the email address [procurement@nrpbsxm.org](mailto:procurement@nrpbsxm.org), attention to: Santiago Ibarguen, Head of Procurement, before March 24<sup>th</sup> at 5:00 pm (AST). The Client will forward copies of its response to all Service Providers including a description of the inquiry but without identifying its source.

Sincerely,

*National Recovery Program Bureau*  
*Santiago Ibarguen, Head of Procurement*  
*#57 Walter J.A. Nisbeth Road, Philipsburg, Sint Maarten*  
*Tel: +1(721) 542-8886*  
[tenders@nrpbsxm.org](mailto:tenders@nrpbsxm.org)

## ANNEX 1

### Terms of Reference

#### 1. INTRODUCTION

The Government of Sint Maarten is benefitting from a Trust Fund from the Government of the Netherlands, administrated by the World Bank, to support the cost of the Emergency Recovery Project 1. The National Recovery Program Bureau (NRPB) is the implementing agency for projects covered by the Trust Fund.

Part of the proceeds are to be applied towards payments under the contract for SX-NRPB-457283-NC-RFQ - Security Services - School Gym Repairs. On January 6<sup>th</sup>, 2025, the National Recovery Program Bureau signed a contract with Zhenjiang No.2 Construction Engineering Co. Ltd to undertake the works at the thirteen targeted schools' gyms. The gyms to be renovated are located at as follows:

1. Asha Stevens Hillside Christian School
2. Helmich Snijders Hillside Christian School
3. MAC Browlia School
4. Sr. Regina School
5. Seventh Day Adventist School
6. St. Maarten Academy
7. St. Maarten Academy PSVE
8. Sister Magda School
9. St. Dominic High School
10. Dr. Alma Fleming School
11. Milton Peters College new
12. Milton Peters College old
13. Sundial School

It is envisaged that renovation work will be carried out in stages and in groups, but this planning is only tentative and subject to change. **The indicative schedule of Works is provided in Table 1.**

	<b>School</b>	<b>Tentative Start date</b>	<b>Tentative completion date</b>
1	Asha Stevens Hillside Christian School	April 1 <sup>st</sup> , 2025	December 31 <sup>st</sup> , 2025



2	Helmich Snijders Hillside Christian School	April 1 <sup>st</sup> , 2025	December 31 <sup>st</sup> , 2025
3	MAC Browlia School	April 1 <sup>st</sup> , 2025	December 31 <sup>st</sup> , 2025
4	Sr. Regina	April 1 <sup>st</sup> , 2025	December 31 <sup>st</sup> , 2025
5	Seventh Day Adventist	April 1 <sup>st</sup> , 2025	December 31 <sup>st</sup> , 2025
6	St. Maarten Academy	April 1 <sup>st</sup> , 2025	December 31 <sup>st</sup> , 2025
7	St. Maarten Academy PSVE	April 1 <sup>st</sup> , 2025	December 31 <sup>st</sup> , 2025
8	Sister Magda School	April 1 <sup>st</sup> , 2025	December 31 <sup>st</sup> , 2025
9	St. Dominic High School	April 7 <sup>th</sup> , 2025	December 31 <sup>st</sup> , 2025
10	Dr. Alma Fleming	May 5 <sup>th</sup> , 2025	December 31 <sup>st</sup> , 2025
11	Milton Peters College new	June 9 <sup>th</sup> , 2025	December 31 <sup>st</sup> , 2025
12	Milton Peters College old	June 9 <sup>th</sup> , 2025	December 31 <sup>st</sup> , 2025
13	Sundial School	July 7 <sup>th</sup> , 2025	December 31 <sup>st</sup> , 2025

Table 1: Indicative schedule of Works

## 2. OBJECTIVES

The Company will be required to provide services to the NRPB for security services at the schools of which the gyms are to be renovated.

- 2.1 Provision of Security services at the schools when required, to ensure the safety and security of staff, students, and visitors to the schools during the construction works.
- 2.2 Provide security of schools' equipment and property.

## 3. SCOPE OF SERVICES

### 3.1 General Services

It is envisaged that approximately of 2810 security guard man-days (approximately 14 security guards) may be required by the Client over a duration of 8 months. Services are

to be provided on an **“as needed basis”** and **during active school hours**. The schedule provided in Table 1 is indicative only and can be subject to change at the discretion of the Client. Active school hours are defined as 6 a.m. to 6 p.m. on school days.

Not all schools may require security services and there is no guarantee that the Client will either fully utilize or not exceed the stated quantum of security man days.

### **3.2 Specific Services**

- 3.2.1 Posting guards at entrances and exits to the schools to monitor movement into and from the premises.
- 3.2.2 Placement of security guards at major points of construction activity to ensure safety of school users and visitors.
- 3.2.3 Monitoring the movement of construction personnel during active school hours.
- 3.2.4 Keep checks on school equipment and property during the construction works.
- 3.2.5 Coordinate the movement of traffic on the school compound during the construction works thereby avoiding accidents.

### **4. CONDITIONS TO BE INCLUDED IN THE CONTRACT OF SERVICES.**

- 4.1 Services will be provided as needed based on the requirements of the schools and in consultation with NRPB’s Activity Manager.
- 4.2 Two weeks’ notice will be given to the service provider ahead of security requirements. However, the service provider is expected to show flexibility in the event of unforeseen circumstances leading to urgent schedule changes.
- 4.3 Invoices will be submitted monthly supported by a log of guard shifts, and which must be certified by an authorized representative of the school and NRPB’s Activity Manager.
- 4.4 The name of each guard must be clearly displayed on their person.
- 4.5 A man day is an 8-hour workday. For periods of less or more than 8 hours the time will be prorated based on an 8-hour workday.



**ANNEX 2**  
**Quotation Form**

To: National Recovery Program Bureau  
Walter J. Nisbeth Road 57  
Philipsburg, Sint Maarten

We offer to execute the services for SX-NRPB-457283-NC-RFQ - Security Services - School Gym Repairs at the National Recovery Program Bureau in accordance to the Form of Contract and Annexes accompanying this Request for Quotation (RFQ) for the Contract Price of \_\_\_\_\_ (amount in words and numbers) ( \_\_\_\_\_ ) United States Dollars, excluding TOT.

We understand that you are not bound to accept the lowest or any Quotation you receive. We hereby confirm that this Quotation complies with the Validity of the Quotation required by the RFQ.

The price is comprised as follows:

	School	Approximate No. of Security Guard Man Days	Rate in USD per Security Guard Man Day	TOTAL cost in USD
<b>Group 1</b>		<b>2810</b>		
1	Asha Stevens Hillside Christian School			
2	Helmich Snijders Hillside Christian School			
3	MAC Browlia School			
4	Sr. Regina School			
5	Seventh Day Adventist school			
6	St. Maarten Academy School			
7	St. Maarten Academy PSVE School			



8	Sister. Magda Primary School			
9	St. Dominic High School			
10	Dr. Alma Fleming			
11	Milton Peters College new			
12	Milton Peters College old			
13	Sundial School			
Total				

Observations/Clarifications:

Company Name: \_\_\_\_\_  
Company address: \_\_\_\_\_  
Company telephone: \_\_\_\_\_  
Company e-mail: \_\_\_\_\_

Name of authorized representative: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_







## ANNEX 3

### Tax Exemption Letter

**TAX ADMINISTRATION SINT MAARTEN**  
**INSPECTORATE**

 Tax Administration  
Belastingdienst



Overheid van Sint Maarten  
Minister-President van Sint Maarten  
Clem Labega Square  
Philipsburg  
St. Maarten

Verzonden per e-mail:  
Leona.Marin-Romeo@sintmaartengov.org

Your identifying mark: 7957	Your letter of: 11-jul-2018	Our identifying mark: MA/BRF/15a/2018	Dial direct number: 1252	Date: 27-Aug-2018
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**Onderwerp: Verzoek voor een ruling betreffende een vrijstelling van de Belasting op bedrijfsomzetten voor goederen en diensten verricht met fondsen uit het Wereldbank trust fonds**

Excellentie, Geachte mevrouw Marlin-Romeo,

Naar aanleiding van uw ruling verzoek d.d. 11 juli 2018, ter inspectie binnengekomen op 11 juli 2018 en onze brief met kenmerk 'MA/BRF/15/2018' als reactie hierop heeft er een follow-up gesprek plaatsgevonden met Bas van den Bosch (Afdeling Juridische Zaken & Wetgeving, Ministerie van Algemene Zaken), Marco Aalbers (Belastingdienst Sint Maarten) en ondergetekende op vrijdag 24 augustus 2018 betreffende de vrijstelling van belasting op bedrijfsomzetten zoals opgenomen in artikel 8 lid 11 van de Landsverordening Belasting op Bedrijfsomzetten 1997 (AB 2013, GT 155) (hierna: LBBO). Op basis hiervan informeer ik u als volgt.

Uit uw rulingverzoek blijkt dat het prestaties betreffen voor projecten die voor rekening komen van het 'Sint Maarten Recovery, Reconstruction and Resilience Trust Fund (hierna: trust fonds)' welke opgericht is en beheerd wordt door de Wereldbank en fondsen ontvangt van Nederland.

Een vrijstelling geldt -zo blijkt uit artikel 8 lid 11 LBBO- voor de bedrijfsomzet welke wordt gerealiseerd door de levering van goederen en het verrichten van diensten ten behoeve van projecten die in het kader van de onderlinge hulp voor rekening van Nederland, Curaçao of Aruba komen, dan wel ten behoeve van projecten die in het kader van ontwikkelingshulp ten laste van internationale organisaties komen.

Aan de toepassing van deze vrijstelling is bij ministeriële beschikking met algemene werking (Regeling vrijstelling belasting bedrijfsomzetten donorprojecten, PB 1999/104) een voorwaarde gesteld. Deze voorwaarde houdt in dat het recht op de vrijstelling als bedoeld in artikel 8, lid 11, van de LBBO door de ondernemer moet worden aangetoond middels overlegging van een verklaring aan de Inspecteur waaruit blijkt, dat het prestaties betreffen voor projecten die voor rekening komen van de in genoemd artikellid bedoelde donoren.

De hiervoor genoemde ministeriële beschikking vermeld niet op welke wijze de verklaring moet worden overlegd. Tijdens het follow-up gesprek dat heeft plaatsgevonden op 24 augustus 2018 is daarom afgesproken om per project ('grant agreement') aan te geven of er wordt voldaan aan de voorwaarden voor bovengenoemde vrijstelling.

Tijdens het follow-up gesprek is duidelijk geworden dat alle fondsen voor de projecten van de Wereldbank giften zijn en worden ontvangen van Nederland. Op basis van bovenstaande informeer ik u daarom als volgt;

Voor wat betreft grant-agreement 'Sint Maarten Emergency Recovery Project 1' (Hierna: ERP-1) keur ik goed dat gebruik wordt gemaakt van de vrijstelling zoals opgenomen in artikel 8 lid 11 van de Landsverordening belasting op bedrijfsomzetten 1997 (AB 2013, GT 155).

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Post address: Tax Administration Sint Maarten, Inspectorate Unit P.O. Box 1026, Philipsburg, St. Maarten.	Telephone: 54-22143/54-25301/54-25304/54-23839 Fax: 54-22918
Visiting address: Vineyardbuilding Buncamper road 33, Philipsburg, St. Maarten.	e-mail: Tina.vanGrinsven-Trinidad@sintmaartengov.org
Openinghours: 08.00 – 15.00	



**TAX ADMINISTRATION SINT MAARTEN  
INSPECTORATE**



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7957/18

Teneinde een werkbare/praktische uitwerking te geven aan bovenstaande, verzoek ik u zo spoedig mogelijk nadat alle (onder) aannemers voor ERP-1 bekend zijn, de Belastingdienst de volgende informatie te verstrekken:

- Overzicht van (onder) aannemers inclusief cribnummers;
- Bedrag waarover de vrijstelling betrekking heeft per (onder) aannemer.
- Projectduur per grant agreement

Daarnaast dient elke (onder)aannemer aan te geven in de betreffende aangifte(n) welke bedrag onder de vrijstelling valt. Tevens dient een kopie van het contract tussen de wereldbank en de (onder) aannemer als bijlage worden toegevoegd.

Bovenstaande gegevens dienen aangeleverd te worden per e-mail bij mevr. Tina van Grinsven-Trinidad (Tina.vanGrinsven-Trinidad@sintmaartengov.org) en in cc Marco Aalbers (marco.aalbers@sintmaartengov.org).

Zoals in de brief met kenmerk 'MA/BRF/15/2018' al aangegeven, wijs ik u er nogmaals op dat deze ruling alleen van toepassing is op bovengenoemde trust fonds.

Hopende u hiermee voldoende geïnformeerd te hebben. Mocht u echter nog vragen hebben, neemt u dan gerust contact met ons op.

Hoogachtend,  
Namens de Inspecteur.

M.M.F. van Grinsven-Trinidad  
(Tina.vanGrinsven-Trinidad@sintmaartengov.org)

Post address: Tax Administration Sint Maarten, Inspectorate Unit  
P.O. Box 1026, Philipsburg, St. Maarten.  
Visiting address: Vineyardbuilding  
Buncamper road 33, Philipsburg, St. Maarten.  
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**NRPB**  
NATIONAL RECOVERY  
PROGRAM BUREAU

**ANNEX 4**  
**Form of Contract**

# **Non-Consulting Services**

## **Time-Based**

**Project: Emergency Recovery Project 1**

**Assignment Title: Security Services - School Gym Repairs**

**Contract Nr.: SX-NRPB-457283-NC-RFQ**

## CONTRACT

THIS CONTRACT (“Contract”) is entered into the date of the last signature (“Effective Date”), by and between the **National Recovery Program Bureau** (“the Client”) having its principal place of business at Walter J. Nisbeth Road #57, Philipsburg, Sint Maarten and ..... (“the Service Provider”) having its principal office located at.....

WHEREAS, the Client wishes to have the Service Provider perform the services hereinafter referred to, and

WHEREAS, the Client and the Service Provider have the explicit intention not to conclude an employment contract with one another. In the event that this Contract should nevertheless be deemed an employment contract, the Client and the Service Provider hereby explicitly declare that in conformity with article 1613x of the Civil Code of Sint Maarten, Title 7A of Book 7A of the Civil Code of Sint Maarten is not applicable, and

WHEREAS

- (a) the Client has requested the Service Provider to provide certain Services as defined in this Contract (hereinafter called the “Services”);
- (b) the Service Provider, having represented to the Client that they have the required professional skills, and personnel and technical resources, have agreed to provide the Services on the terms and conditions set forth in this Contract.
- (c) the Client has received financing from the World Bank (hereinafter called the “Bank”) towards the cost of the Services and intends to apply a portion of the proceeds of this grant to eligible payments under this Contract, it being understood (i) that payments by the Bank will be made only at the request of the Client and upon approval by the Bank, (ii) that such payments will be subject, in all respects, to the terms and conditions of the agreement providing for the grant, and (iii) that no party other than the Client shall derive any rights from the agreement providing for the grant or have any claim to the grant proceeds;

NOW THEREFORE THE PARTIES hereby agree as follows:

- 1. Services**
  - (i) The Service Provider shall perform the services specified in Annex A, “Description of Services,” which is made an integral part of this Contract (“the Services”).
  - (ii) The Service Provider shall submit to the Client the reports in the form and within the time periods specified in Annex B, “Service Provider’s Reporting Obligations.”

## 2. Term

The Service Provider shall perform the Services over a period of nine (9) months commencing on the Effective Date, or any other period as may be subsequently agreed by the parties in writing.

The Client and Service Provider can terminate the Contract for reasons to be shared in writing at any moment, under the obligation of a notice period of fifteen calendar days.

## 3. Payment

### A. Ceiling

For Services rendered pursuant to Annex A, the Client shall pay the Service Provider a Sum not to exceed a ceiling of **US \$ .....** (**..... United States Dollars**). This Amount has been established based on the understanding that it includes all the Service Provider's costs and profits as well as any tax obligations that may be imposed on the Service Provider. The payments made under the Contract consist of the Service Provider costs as defined in subparagraph B below.

Notwithstanding the foregoing section, the Government of Sint Maarten can levy a five (5) percent Turnover Tax [Tax] on qualifying sales of goods, works and services. However, the *Emergency Recovery Project 1* has been granted an exemption from the Tax Authority refer Annex E. The Service Provider must apply this exemption in its invoices to the Client and the Tax exemption is reflected in the payments. The Client is never liable for the appropriate application of any tax legislation by the Service Provider. This is the sole and indivisible responsibility of the Service Provider.

### B. Payments

The Client shall pay the Service Provider for Services rendered, at the rate(s) in accordance with the rates agreed and specified in Annex C "Cost Estimate of Services".

The Service Provider will submit an invoice detailing the work completed as specified in Annex A "Description of the Services".

The Service Provider will submit in their invoice when it corresponds, to the Annex A "Description of the Services", detailing the services provided.

### C. Provisional Sum

No provisional sum has not been included.

D. Payment Conditions

Payment shall be made in US\$ no later than 28 calendar days following submission by the Service Provider of acceptable invoices for NRPB approved deliverables in duplicate to the Coordinator designated in Article 4.

**4. Project Administration**

A. Coordinator.

The Client designates Herman Bergsma, Project Manager ERP-1, or his replacement, as Client's Coordinator; the Coordinator will be responsible for the coordination of Services under this Contract, for acceptance and approval of the reports and of other deliverables by the Client and for receiving and approving invoices for payment.

B. Reports.

The reports listed in Annex B, "Service Provider's Reporting Obligations," shall be submitted in the course of the assignment and will constitute the basis for the payments to be made under item B Article 3.

**5. Modification**

Modification of the terms and conditions of this Contract, including any modification of the scope of the Services or of the Contract Price, may only be made by written agreement between the Parties.

**6. Performance Standards**

The Service Provider undertakes to perform the Services with the highest standards of professional and ethical competence and integrity. The Service Provider shall promptly replace any employees assigned under this Contract that the Client considers unsatisfactory.

**7. Fraud and Corruption**

The World Bank requires compliance with the Bank's Anti-Corruption Guidelines and its prevailing sanctions policies and procedures as set forth in the WBG's Sanctions Framework, as set forth in Annex E.

**8. Confidentiality**

The Service Provider shall not, during the term of this Contract and within two years after its expiration, disclose any proprietary or confidential information

relating to the Services, this Contract or the Client's business or operations without the prior written consent of the Client.

- 9. Ownership of Material** Any studies, reports, or other material, graphic, software or otherwise, prepared by the Service Provider for the Client under the Contract shall belong to and remain the property of the Client. The Service Provider may retain a copy of such documents and software.
- 10. Service Provider Not to be Engaged in Certain Activities** The Service Provider agrees that, during the term of this Contract and after its termination, the Service Provider and any entity affiliated with the Service Provider, shall be disqualified from providing goods, works or services (other than the Services and any continuation thereof) for any project resulting from or closely related to the Services.
- 11. Insurance** The Service Provider will be responsible for taking out any appropriate insurance coverage for all risks relating to the performance of the Services, including but not limited to health, professional and personal liability insurance.
- 12. Assignment** The Service Provider shall not assign this Contract or sub-contract any portion of it without the Client's prior written consent.
- 13. Law Governing Contract and Language** The Contract shall be governed by the laws of Sint Maarten, and the language of the Contract shall be English.
- 14. Dispute Resolution** Any dispute arising out of the Contract, which cannot be amicably settled between the parties, shall be referred to adjudication/arbitration in accordance with the laws of the Client's country.

For and on behalf of the client:  
**Sint Maarten National Recovery  
Program Bureau (NRPB)**

For and on behalf of the Service Provider:  
.....

Claret Connor  
Director

.....  
.....

**List of Annexes:**

Annex A: Description of Services

Annex B: Service Provider's Reporting Obligation

Annex C: Cost Estimate of Services

Annex D: Service Provider's Quotation

Annex E: Tax Exemption Letter

Annex F: Client's Code of Conduct

Annex G: Fraud and Corruption





**ANNEX A**

**DESCRIPTION OF SERVICES**

**ANNEX B**

**SERVICE PROVIDER'S REPORTING OBLIGATIONS**

**ANNEX C**

**COST ESTIMATE OF SERVICES**

**ANNEX D**

**SERVICE PROVIDER'S QUOTATION**



## ANNEX E TAX EXEMPTION LETTER

 <p>Tax Administration Belastingdienst</p>	<p><b>TAX ADMINISTRATION SINT MAARTEN INSPECTORATE</b></p>			
	<p>Overheid van Sint Maarten Minister-President van Sint Maarten Clem Labega Square Philipsburg St. Maarten</p> <p>Verzonden per e-mail: Leona.Marin-Romeo@sintmaartengov.org</p>			
Your identifying mark: 7957	Your letter of: 11-jul-2018	Our identifying mark: MA/BRF/15a/2018	Dial direct number: 1252	Date: 27-Aug-2018

**Onderwerp: Verzoek voor een ruling betreffende een vrijstelling van de Belasting op bedrijfsomzetten voor goederen en diensten verricht met fondsen uit het Wereldbank trust fonds**

Excellentie, Geachte mevrouw Marlin-Romeo,

Naar aanleiding van uw ruling verzoek d.d. 11 juli 2018, ter inspectie binnengekomen op 11 juli 2018 en onze brief met kenmerk 'MA/BRF/15/2018' als reactie hierop heeft er een follow-up gesprek plaatsgevonden met Bas van den Bosch (Afdeling Juridische Zaken & Wetgeving, Ministerie van Algemene Zaken), Marco Aalbers (Belastingdienst Sint Maarten) en ondergetekende op vrijdag 24 augustus 2018 betreffende de vrijstelling van belasting op bedrijfsomzetten zoals opgenomen in artikel 8 lid 11 van de Landsverordening Belasting op Bedrijfsomzetten 1997 (AB 2013, GT 155) (hierna: LBBO). Op basis hiervan informeer ik u als volgt.

Uit uw rulingverzoek blijkt dat het prestaties betreffen voor projecten die voor rekening komen van het 'Sint Maarten Recovery, Reconstruction and Resilience Trust Fund (hierna: trust fonds)' welke opgericht is en beheerd wordt door de Wereldbank en fondsen ontvangt van Nederland.

Een vrijstelling geldt -zo blijkt uit artikel 8 lid 11 LBBO- voor de bedrijfsomzet welke wordt gerealiseerd door de levering van goederen en het verrichten van diensten ten behoeve van projecten die in het kader van de onderlinge hulp voor rekening van Nederland, Curaçao of Aruba komen, dan wel ten behoeve van projecten die in het kader van ontwikkelingshulp ten laste van internationale organisaties komen.

Aan de toepassing van deze vrijstelling is bij ministeriële beschikking met algemene werking (Regeling vrijstelling belasting bedrijfsomzetten donorprojecten, PB 1999/104) een voorwaarde gesteld. Deze voorwaarde houdt in dat het recht op de vrijstelling als bedoeld in artikel 8, lid 11, van de LBBO door de ondernemer moet worden aangetoond middels overlegging van een verklaring aan de Inspecteur waaruit blijkt, dat het prestaties betreffen voor projecten die voor rekening komen van de in genoemd artikellid bedoelde donoren.

De hiervoor genoemde ministeriële beschikking vermeld niet op welke wijze de verklaring moet worden overlegd. Tijdens het follow-up gesprek dat heeft plaatsgevonden op 24 augustus 2018 is daarom afgesproken om per project ('grant agreement') aan te geven of er wordt voldaan aan de voorwaarden voor bovengenoemde vrijstelling.

Tijdens het follow-up gesprek is duidelijk geworden dat alle fondsen voor de projecten van de Wereldbank giften zijn en worden ontvangen van Nederland. Op basis van bovenstaande informeer ik u daarom als volgt;

Voor wat betreft grant-agreement 'Sint Maarten Emergency Recovery Project 1' (Hierna: ERP-1) keur ik goed dat gebruik wordt gemaakt van de vrijstelling zoals opgenomen in artikel 8 lid 11 van de Landsverordening belasting op bedrijfsomzetten 1997 (AB 2013, GT 155).



**TAX ADMINISTRATION SINT MAARTEN  
INSPECTORATE**



Tax Administration  
Belastingdienst

A  
7957/18

Teneinde een werkbare/praktische uitwerking te geven aan bovenstaande, verzoek ik u zo spoedig mogelijk nadat alle (onder) aannemers voor ERP-1 bekend zijn, de Belastingdienst de volgende informatie te verstrekken:

- Overzicht van (onder) aannemers inclusief cribnummers;
- Bedrag waarover de vrijstelling betrekking heeft per (onder) aannemer.
- Projectduur per grant agreement

Daarnaast dient elke (onder)aannemer aan te geven in de betreffende aangifte(n) welke bedrag onder de vrijstelling valt. Tevens dient een kopie van het contract tussen de wereldbank en de (onder) aannemer als bijlage worden toegevoegd.

Bovenstaande gegevens dienen aangeleverd te worden per e-mail bij mevr. Tina van Grinsven-Trinidad (Tina.vanGrisven-Trinidad@sintmaartengov.org) en in cc Marco Aalbers (marco.aalbers@sintmaartengov.org).

Zoals in de brief met kenmerk 'MA/BRF/15/2018' al aangegeven, wijs ik u er nogmaals op dat deze ruling alleen van toepassing is op bovengenoemde trust fonds.

Hopende u hiermee voldoende geïnformeerd te hebben. Mocht u echter nog vragen hebben, neemt u dan gerust contact met ons op.

Hoogachtend,  
Namens de Inspecteur.

M.M.F. van Grinsven-Trinidad  
(Tina.vanGrinsven-Trinidad@sintmaartengov.org)

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## ANNEX F

### CLIENT'S CODE OF CONDUCT

#### NRPB Code of Conduct Environmental Social Health and Safety Management

The NRPB acknowledges that the overall wellbeing of Sint Maarten's population, the sound management of the man-made environment, the responsible use of our natural resources and the protection of our cultural heritage are key factors in the development of a more resilient and sustainable Sint Maarten. Social and environmental safeguards are, as such, a cornerstone of all our activities including, but not limited to, office management and the preparation, coordination, execution and evaluation of the recovery projects financed by the Sint Maarten Recovery, Reconstruction and Resilience Trust Fund.

The NRPB therefore strives to:

- Provide for, manage and maintain a safe working environment;
- Establish, implement and review internal and external environmental policies;
- Maintain sound environmental practices as an integral component of our daily activities;
- Minimize negative social and environmental impacts of all aspects of our operations;
- Minimize the generation of solid waste, prevent pollution and conserve natural and cultural resources;
- Conduct all our activities in compliance with applicable best practices, policies, local and international legal requirements;
- Apply applicable health and safety requirements as an essential component of all our programs and projects;
- Continuously improve our Occupational Health and Safety performance;
- Maintain respectful and productive interactions with members of the general public and other stakeholders;
- Respect, promote and protect applicable human rights;
- Promote gender equality and empowerment of women;
- Be intolerant of discrimination against any worker, consultant, individual or community (for example on the basis of family status, ethnicity, race, gender, sexuality, religion, language, marital status, birth, age, disability, or political conviction);
- Be intolerant of Gender Based Violence (GBV), inhumane treatment, sexual activity with children\*, sexual harassment, use of illegal drugs and other illegal activities;
- Ensure that employees and contractors are qualified for the tasks they will be performing;
- Avoid conflicts of interest (such that benefits, contracts, or employment, or any sort of preferential treatment or favors, are not provided to any person with whom there is a financial, direct family, or personal connection);
- Actively engage with external consultants, contractors and other business relations to foster support for and adherence to the NRPB Environmental Social Health and Safety (ESHS) Policies and procedures, best practices, local and international legal requirements;
- Integrate ESHS requirements into procurement documents for works and supervision thereof;
- Encourage individuals to report violations of this Code as a duty;
- Ensure protection against retaliation for all who report violations of this Code, if that report is made in good faith.



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PROGRAM BUREAU



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PROGRAM BUREAU

The NRPB requires external- consultants, contractors and other business relations to:

- Protect the health, safety and welfare of all their staff, subcontractors and communities possibly affected by works and projects;
- Carry-out works in such a manner that minimizes negative impacts on communities, the environment, natural and cultural heritage;
- Commit to an NRPB approved Code of Conduct regarding Environmental, Social, Health and Safety (ESHS) matters;
- Appoint a person responsible for monitoring and reporting on matters related to ESHS;
- Submit to NRPB audits and reviews regarding ESHS and adherence to the approved Code of Conduct;
- Inform staff and consultants of, and allow access to, a Grievance Redress Mechanism without fear of reprisals.

*(\* for the purpose of the policy statement, the term "child" / "children" refers to any person(s) under the age of 18 years.)*

  
Claret Connor  
Director  
National Recovery Program Bureau

## **ANNEX G**

### **FRAUD AND CORRUPTION**

*(Text in this Appendix shall not be modified)*

#### **1. Purpose**

1.1 The Bank's Anti-Corruption Guidelines and this annex apply with respect to procurement under Bank Investment Project Financing operations.

#### **2. Requirements**

2.1 The Bank requires that Borrowers (including beneficiaries of Bank financing); bidders (applicants/proposers), Service Providers, contractors and suppliers; any sub-contractors, sub-Service Providers, service providers or suppliers; any agents (whether declared or not); and any of their personnel, observe the highest standard of ethics during the procurement process, selection and contract execution of Bank-financed contracts, and refrain from Fraud and Corruption.

2.2 To this end, the Bank:

a. Defines, for the purposes of this provision, the terms set forth below as follows:

- i. "corrupt practice" is the offering, giving, receiving, or soliciting, directly or indirectly, of anything of value to influence improperly the actions of another party;
- ii. "fraudulent practice" is any act or omission, including misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, a party to obtain financial or other benefit or to avoid an obligation;
- iii. "collusive practice" is an arrangement between two or more parties designed to achieve an improper purpose, including to influence improperly the actions of another party;
- iv. "coercive practice" is impairing or harming, or threatening to impair or harm, directly or indirectly, any party or the property of the party to influence improperly the actions of a party;
- v. "obstructive practice" is:
  - (a) deliberately destroying, falsifying, altering, or concealing of evidence material to the investigation or making false statements to investigators in order to materially impede a Bank investigation into allegations of a corrupt, fraudulent, coercive, or collusive practice; and/or threatening, harassing, or intimidating any party to prevent it from disclosing its knowledge of matters relevant to the investigation or from pursuing the investigation; or
  - (b) acts intended to materially impede the exercise of the Bank's inspection and audit rights provided for under paragraph 2.2 e. below.

- b. Rejects a proposal for award if the Bank determines that the firm or individual recommended for award, any of its personnel, or its agents, or its sub-Service Providers, sub-contractors, service providers, suppliers and/ or their employees, has, directly or indirectly, engaged in corrupt, fraudulent, collusive, coercive, or obstructive practices in competing for the contract in question;
- c. In addition to the legal remedies set out in the relevant Legal Agreement, may take other appropriate actions, including declaring misprocurement, if the Bank determines at any time that representatives of the Borrower or of a recipient of any part of the proceeds of the loan engaged in corrupt, fraudulent, collusive, coercive, or obstructive practices during the procurement process, selection and/or execution of the contract in question, without the Borrower having taken timely and appropriate action satisfactory to the Bank to address such practices when they occur, including by failing to inform the Bank in a timely manner at the time they knew of the practices;
- d. Pursuant to the Bank's Anti- Corruption Guidelines and in accordance with the Bank's prevailing sanctions policies and procedures, may sanction a firm or individual, either indefinitely or for a stated period of time, including by publicly declaring such firm or individual ineligible (i) to be awarded or otherwise benefit from a Bank-financed contract, financially or in any other manner;<sup>1</sup> (ii) to be a nominated<sup>2</sup> sub-contractor, Service Provider, manufacturer or supplier, or service provider of an otherwise eligible firm being awarded a Bank-financed contract; and (iii) to receive the proceeds of any loan made by the Bank or otherwise to participate further in the preparation or implementation of any Bank-financed project;

Requires that a clause be included in bidding/request for proposals documents and in contracts financed by a Bank loan, requiring (i) bidders (applicants/proposers), Service Providers, contractors, and suppliers, and their sub-contractors, sub-Service Providers, service providers, suppliers, agents personnel, permit the Bank to inspect<sup>3</sup> all accounts, records and other documents relating to the procurement process, selection and/or contract execution,, and to have them audited by auditors appointed by the Bank.

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<sup>1</sup> For the avoidance of doubt, a sanctioned party's ineligibility to be awarded a contract shall include, without limitation, (i) applying for pre-qualification, expressing interest in a consultancy, and bidding, either directly or as a nominated sub-contractor, nominated consultant, nominated manufacturer or supplier, or nominated service provider, in respect of such contract, and (ii) entering into an addendum or amendment introducing a material modification to any existing contract.

<sup>2</sup> A nominated sub-contractor, nominated consultant, nominated manufacturer or supplier, or nominated service provider (different names are used depending on the particular bidding document) is one which has been: (i) included by the bidder in its pre-qualification application or bid because it brings specific and critical experience and know-how that allow the bidder to meet the qualification requirements for the particular bid; or (ii) appointed by the Borrower.

<sup>3</sup> Inspections in this context usually are investigative (i.e., forensic) in nature. They involve fact-finding activities undertaken by the Bank or persons appointed by the Bank to address specific matters related to investigations/audits, such as evaluating the veracity of an allegation of possible Fraud and Corruption, through the appropriate mechanisms. Such activity includes but is not limited to: accessing and examining a firm's or individual's financial records and information, and making copies thereof as relevant; accessing and examining any other documents, data and information (whether in hard copy or electronic format) deemed relevant for the investigation/audit, and making copies thereof as relevant; interviewing staff and other relevant individuals; performing physical inspections and site visits; and obtaining third party verification of information.