



[OECD Home \(/\)](#) > [Tax \(/tax/\)](#) > Global Forum on Transparency and Exchange of Information for Tax Purposes Peer Reviews: Sint Maarten 2015 - Phase 2: Implementation of the Standard in Practice - en

> [Aggressive tax planning \(/tax/aggressive/\)](#)

> [Consumption tax \(/tax/consumption/\)](#)

> [Dispute resolution \(/tax/dispute/\)](#)

> [Exchange of information \(/tax/exchange-of-tax-information/\)](#)

> [Fiscal federalism network \(/tax/federalism/\)](#)

> [Global relations in taxation \(/tax/tax-global/\)](#)

> [Public finance and fiscal policy \(/tax/public-finance/\)](#)

> [Tax administration \(/tax/administration/\)](#)

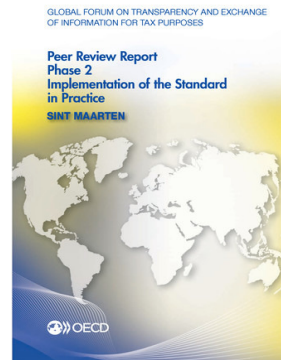
> [Tax and crime \(/tax/crime/\)](#)

Global Forum on Transparency and Exchange of Information for Tax Purposes Peer Reviews: Sint Maarten 2015

Phase 2: Implementation of the Standard in Practice

In series: Global Forum on Transparency and Exchange of Information for Tax Purposes: Peer Reviews ([view more titles \(http://dx.doi.org/10.1787/2219469x\)](http://dx.doi.org/10.1787/2219469x))

Available from August 03, 2015 11:00



[Read online \(http://www.oecd-ilibrary.org/deliver/fulltext?itemId=/content/book/9789264237373\)](http://www.oecd-ilibrary.org/deliver/fulltext?itemId=/content/book/9789264237373)



[Buy this book \(http://www.oecd.org/bookshop?lang=en&pub=9789264237377\)](http://www.oecd.org/bookshop?lang=en&pub=9789264237377)

[Get citation details \(http://www.oecd-ilibrary.org/taxation/global-forum-on-transparency-and-exchange-of-information-for-tax-purposes-peer-reviews-sint-maarten-2015-phase-2-implementation-of-the-standard-in-practice\)](http://www.oecd-ilibrary.org/taxation/global-forum-on-transparency-and-exchange-of-information-for-tax-purposes-peer-reviews-sint-maarten-2015-phase-2-implementation-of-the-standard-in-practice)

This report contains the 2014 "Phase 2: Implementation of the Standards in Practice" Global Forum review of Sint Maarten.

The Global Forum on Transparency and Exchange of Information for Tax Purposes is the multilateral

› Tax policy analysis (</tax/tax-policy/>)

› Tax treaties (</tax/treaties/>)

› Transfer pricing (</tax/transfer-pricing/>)

Key findings

The Phase 2 review rates Sint Maarten as overall partially compliant with the international standard of transparency and exchange of information for tax purposes. Sint Maarten has an extensive exchange of information network of 88 jurisdictions. Following its Phase 1 review, Sint Maarten made some improvements to its legal framework which now ensures the availability, access and exchange of information. However, the review finds that there is a lack of oversight and enforcement of this legal framework. There was also limited use of compulsory powers in practice. Finally Sint Maarten experienced some difficulty in answering EOI requests in a timely manner due to a lack of internal deadlines and processes. Sint Maarten should report the steps taken to address the recommendations made in the Phase 2 report within 12 months. For further information on the exchange of information practice of Sint Maarten and to read the full report [click here](#) (<http://eoi-tax.org/jurisdictions/SX#default>).

OECD.org

[MyOECD](#)

[Site Map](#)

[Contact Us](#)

(<https://www.oecd.org/sitemap/>)

(</contact/>)

(</login>)

[Terms and Conditions](#)

(</termsandconditions/>)

[Privacy Policy](#) (</privacy/>)

© 2015 Organisation for Economic Co-operation and Development

[Follow us \(Social Media\):](#) (</social-media/>)