



► IRDS Briefing Note

August 2025

The Economic and Social Council of Curaçao (SER)

Origin, Functioning and Impact¹

The impact of the SER on public life

- The Latin American and Caribbean region is characterised by a relevant and diverse level of social dialogue. There are a significant number of social dialogue institutions with diverse mandates and compositions. An example of these institutions present in the region are the Economic and Social Councils.
- Documenting the experience of the Economic and Social Council (SER) of Curaçao, which has managed to transcend its traditional consultative function, playing a key role in the evolution of democratic governance, institutional architecture and the quality of public debate, is highly relevant. Thanks to its independent, informed and interest-driven approach, the SER has established itself as an indispensable actor in strengthening public decision-making. In a national environment marked by complex challenges and constant change, the Council's capacity to substantively influence the political, legal and social spheres is an essential contribution to the development of more legitimate, inclusive and sustainable public policies.
- Information on the SER can help governments, employers and trade unions to learn about how social dialogue is developing in other institutions and countries in the region.

Introduction

Origin, legal framework and institutional mission

The Economic and Social Council (SER) of Curaçao has its origins in the Netherlands Antilles, where it was established on 1 February 1966 as a consultative body to address social and economic issues in the jurisdiction. The SER has evolved significantly since its inception. On 10 October 2010, with the dissolution of the Netherlands Antilles and, consequently, the constitutional transformation that made Curaçao an autonomous country within the Kingdom of the Netherlands, the SER was reconstituted to address the

specific needs of the island in its new political-administrative framework. Its central objective is to advise the government and Parliament on socio-economic policy, promoting sustainable development and a broad concept of welfare.

The SER is based on Article 72 of the Constitution of Curaçao and the Organic Law regulating the Permanent State Advisory and Consultative Bodies. The Organic Law of the SER (Official Publications 2010, Number 87, and 2017, Number 70) defines its structure and functioning, while the Government Decree (Official Publication 2018, Number 23)

¹ This document is the result of collaboration between the Economic and Social Council (SER) of Curaçao and the ILO's Regional Initiative for Strengthening Social Dialogue and Collective Labour Relations in Latin America and the Caribbean (IRDS).

establishes the profiles and selection criteria for its chairman and members.

In addition to operating within the framework of the 1954 Kingdom Charter (*Statuut voor het Koninkrijk der Nederlanden*), the SER is aligned with international standards such as the International Labour Organisation (ILO) conventions on social dialogue and tripartite participation. This legal basis strengthens its independence and legitimacy, positioning it as a key actor in the governance of Curaçao.

Functions and areas of work

The SER's main mission is to promote social concertation through non-binding recommendations, but with a high impact on the formulation of public policies. Its advice encompasses a broad concept of well-being that integrates economic, social and environmental dimensions. Among its priority objectives are

- Promoting balanced economic growth that fosters sustainable development.
- Ensuring an inclusive labour market and people's participation.
- Ensuring a balanced balance of payments.
- Promoting equitable and reasonable income distribution.

In recent years, the SER has broadened its focus to include issues such as the sustainability of public finances, the viability of social security and pension systems, and universal access to quality and affordable health care.

Among its outstanding contributions, the SER has issued recommendations on energy transition to renewable sources, diversification of the local economy and implementation of structural reforms in the pension system. These recommendations reflect its commitment to the SDGs.

Consensus building and social participation

One of the core functions of the SER is to build social consensus around socio-economic policy. This is achieved through a tripartite model that integrates representatives of employers, workers and independent experts selected on the basis of their specific expertise. This inclusive approach ensures that SER recommendations reflect a diversity of perspectives and respond to the needs of society as a whole.

The SER also encourages the participation of civil society organisations, which have the opportunity to present their

views and expertise on specific issues. This participatory approach strengthens the legitimacy of its recommendations and contributes to strengthening social cohesion.

The SER as a platform for dialogue

In addition to its consultative function, the SER acts as a central platform for discussing relevant socio-economic issues. This forum for dialogue facilitates the building of a shared vision among stakeholders, creating an environment in which employers, workers and academic experts can collaborate in designing inclusive policies.

Recently, the SER has led discussions on youth employment inclusion, post-pandemic economic recovery and strategies to address the challenges of climate change. These initiatives not only address immediate issues, but also set a long-term agenda for sustainable development.

Commitment to well-being and sustainability

SER stands as a key pillar in promoting wellbeing and sustainability on the island. Its holistic approach combines technical excellence with social inclusion, ensuring that its recommendations address both local priorities and global demands.

Looking ahead, the SER aims to strengthen its contribution to the development of innovative policies that respond to emerging challenges, such as the digital transition and climate impact mitigation. With this approach, it not only strengthens Curaçao's governance, but also positions the island as a regional model for sustainable development and social justice.

The Council

Composition

According to Article 3, first and second paragraphs of the SER Act, the Council is composed of nine members distributed on a tripartite basis:

- Three members represent the interests of employers.
- Three members represent the interests of workers.
- Three members represent general interests not associated with the business or labour sector.

Each member has an alternate member. The tripartite composition ensures a balanced and pluralistic approach in the Council's deliberations.

The Technical Secretariat

The SER operates with the technical and administrative support of its secretariat, known as the *Bureau Secretariaatvoering* SER/ROA/GOA.

This body is headed by the director/secretary general and has a multidisciplinary team composed of:

- Three jurists;
- A jurist specialised in taxation;
- One sociologist specialising in non-Western studies;
- Three general economists;
- One documentalist; and
- Six support staff.

Functions of the Technical Secretariat

The secretariat plays a key role in the operationalisation of the SER, providing support in:

- Policy research and analysis.
- Data collection and systematisation.
- Drafting and reviewing recommendations.
- Logistical and administrative coordination.

Meetings and procedures

The SER conducts its activities through an organised structure of meetings and procedures designed to ensure rigorous analysis and informed decision-making. These meetings include both regular and extraordinary sessions, as well as specialised committee work.

The SER holds regular monthly meetings on the third Friday of each month, in addition to extraordinary meetings called when circumstances require. These meetings are structured into two main types:

1. Preparatory meetings: These sessions are devoted to deliberations on all ongoing issues, including requests for opinions, research proposals and specific socio-economic issues. They serve as a space for in-depth analysis of the issues that will later be discussed at the plenary session.
2. Plenary meetings: The plenary of the Council meets to adopt opinions and take strategic decisions on issues affecting the institution and its advisory role. These meetings usually take place immediately after the preparatory sessions, ensuring a smooth transition between preliminary analysis and final decisions.

Participation and confidentiality

Meetings are private, limited to the Secretary General and the technical staff of the secretariat. However, the Council

may invite external experts to present specialised analysis and views on specific topics. The SER also encourages the participation of organised civil society groups, who, depending on the topic in question, are welcome to contribute their perspectives and expertise. This openness reinforces inclusiveness and ensures that the Council's deliberations reflect a diversity of interests and experiences.

Tripartite committees: a pillar of technical analysis and expert collaboration

Within the framework of the SER, issues that present a high level of complexity or require detailed technical analysis are delegated to specialised committees. These committees, conceived under the tripartite principle that defines the structure of the SER, are essential to ensure that the Council's recommendations are the result of a rigorous, inclusive and technically sound process.

The tripartite commissions have as their main mandate the preparation of recommendations on the assigned themes, addressing the challenges through an interdisciplinary approach. These recommendations are developed on the basis of a comprehensive analysis, which includes:

- Detailed technical analysis: Each committee engages in an in-depth study of the assigned issues, assessing empirical data, relevant regulations and the possible socio-economic implications of the proposed decisions.
- Expert consultations: To enrich the analysis, the commissions conduct consultations with key stakeholders and experts on the issues under discussion. This process ensures that recommendations are not only technically sound, but also representative of a broad spectrum of perspectives.

In cases where the issues at hand require specific expertise that is not available within the Council, as indicated above, the commissions are empowered to bring in external experts. These specialists are selected on the basis of their experience and knowledge of the subject matter in question. Their participation, although temporary, contributes significantly to the quality and depth of deliberations.

External experts bring an independent approach and up-to-date knowledge, strengthening the technical rigour of

the recommendations. In addition, their collaboration encourages the incorporation of innovative practices and evidence-based approaches tailored to the specific challenges faced by Curaçao.

Each commission is chaired, in principle, by an independent board member, ensuring neutral and consensus-oriented leadership. The chairperson plays a crucial role in managing the deliberations, ensuring that the dialogue between representatives of employers, workers and independent experts is balanced and productive.

The chairperson is responsible for coordinating meetings, overseeing the quality of analysis and presenting the commission's conclusions to the full Council. His or her impartial leadership facilitates a collaborative working environment, where all parties have the opportunity to contribute on an equal footing.

The work of the tripartite commissions not only reinforces the technical quality of the recommendations, but also strengthens the inclusive and participatory nature of the SER. Through this model, the Council ensures that decisions on complex issues are the result of thorough analysis, informed by diverse perspectives and guided by principles of sustainability and social welfare.

By integrating both technical expertise and tripartite dialogue, these commissions represent an essential component in the operationalisation of the SER, consolidating its role as a key consultative body in the formulation of socio-economic policies for Curaçao.

The SER's power to issue own-initiative opinions

The SER exercises its power to issue own-initiative opinions as a manifestation of its commitment to proactive and strategic governance. This power enables it to identify issues of critical relevance that, although not formally requested by the government or Parliament, are of fundamental importance for the sustainable development of Curaçao and the well-being of its population.

These opinions stand out for their proactive nature and deeply analytical approach. In their preparation, the SER adopts a rigorous methodological approach, integrating technical analysis, the evaluation of empirical data and the study of social, economic and regulatory implications. This process reflects the Council's strategic vision of proposing comprehensive solutions to emerging challenges.

The preparation of an own-initiative opinion involves an exercise of consultation and collective reflection. This work is carried out under the same standards of quality and

rigour applied to the opinions requested, ensuring that the resulting recommendations are technically sound and socially relevant. However, given their exploratory nature, these opinions often require additional time to reach a level of detail and depth commensurate with the nature of the issue addressed.

Through this power, the SER reaffirms its role as a key actor in shaping Curaçao's socio-economic agenda, positioning itself not only as an advisory body, but also as a leader in promoting innovative and visionary public policies. The issuing of initiative opinions reinforces its commitment to sustainable development and the continuous improvement of the quality of life on the island.

Transparency and Publication

Transparency in the work of the SER is a fundamental principle that reinforces its legitimacy and builds public confidence in its activities. In this regard, the 2017 Law, which regulates the publication of its opinions, establishes clear criteria to ensure balanced and timely access to information:

- Opinions addressed to the government are confidential and, barring exceptional circumstances, are made public six weeks after their official submission. This timeframe allows the government to analyse and, where appropriate, integrate the SER's recommendations before releasing them.
- Opinions addressed to Parliament, as well as own-initiative opinions, are considered to be immediately accessible to the public. These documents are published without delay on the SER's official website, thus promoting transparency and accountability.

The timely publication of opinions enables all stakeholders, including citizens, academics and civil society representatives, to understand and assess the SER's recommendations in real time.

Annual reports

The SER produces and publishes detailed annual reports that consolidate the memory of its activities and the impact of its recommendations. These reports, written in Dutch as the official language for government affairs, provide a comprehensive overview of the initiatives implemented,

the opinions issued and the partnerships established during the year.²

Through these reports, the SER not only documents its work, but also reaffirms its commitment to transparency and accountability. These documents are a key reference for assessing progress in Curaçao's socio-economic policies and for identifying areas for improvement in the years to come.

National Impact

Real impact on public decisions: the added value of the SER

In a national context marked by increasingly complex social, economic and fiscal challenges, the role of Curaçao's Economic and Social Council has become increasingly relevant. Through its independent and technically grounded opinions, the Council contributes to more informed, balanced and interest-oriented decision-making. Beyond the advisory level, its recommendations have proven to have concrete weight in institutional processes and in shaping public debate. This capacity to have an effective impact is reflected in the way certain issues have been taken forward or received wider acceptance following the publication of their respective opinions.

Political and Institutional Impact

A prominent example reflecting the national impact of the Council's work is the wave of reactions following the issuance of the SER's opinion on 19 June 2024 on the Draft National Law for the Establishment of the Temporary Regime of Tax Revenue Sanitation and the Amendment of the National Sales Volume Tax Law of 1999 (File No. 2023/012899, reference No. 129/2023-SER), an opinion requested by the Minister of Finance. Reactions focused in particular on the temporary tax revenue consolidation scheme.

The aim of the scheme was to introduce, subsequent to implementation, a temporary package of measures to promote the accelerated collection of outstanding tax debts. The implementation of a temporary discount through a one-off payment was, according to the proponent, considered a necessary financial incentive to motivate taxpayers to settle significantly high amounts of

tax arrears, considering that the Curaçao tax authorities were facing a substantial accumulation of unpaid tax debts, estimated at approximately three billion guilders.

To minimise these debts, the Minister of Finance proposed a temporary fiscal consolidation package, consisting of several measures, among them:

- The one-time non-collection of amounts due for taxes and social security premiums for the fiscal years 2017 and earlier (Article 7 of the draft national ordinance).
- The granting of discounts on the payment of property tax debts to retired persons whose monthly income comes exclusively from the general old-age insurance benefit and whose ability to pay is zero (Article 5, paragraph 7 of the draft National Ordinance).
- The application of discounts on the payment of outstanding debts for various taxes, such as income tax, payroll tax, profit tax, inheritance tax, property tax, sales tax, waste tax, as well as social insurance contributions, including special general health insurance, general old-age insurance, general widows' and orphans' insurance, basic health insurance, accident insurance and motor vehicle tax (Article 4 of the draft National Ordinance). The percentage discount applied would depend on the overall amount paid.

In its opinion³, the SER questioned the legality of the previously implemented tax measures, pointing out that neither the National Tax Collection Ordinance nor any other regulation grants the Minister of Finance the power to order the remission of tax obligations.

As a result of this ruling, both opposition parties and members of parliament from the coalition party criticised the measures. As a result, in August 2024, the government fell apart due to tensions in the ruling coalition.

Influence on judicial decisions

Another redacted example is the fact that, in a summary judgment, brought by 26 wholesale importers of food and non-food products, members of and represented by the Curaçao Brokers Association, BVCA⁴, against the State

² See: [Annual Reports - Sociaal Economische Raad Curaçao](#)

³ See: <https://ser.cw/wp-content/uploads/sites/280/2023/12/048-2024-SER.pdf>

⁴ Belangenvereniging Curaçaose Agenturen.

(case: CUR202203425)⁵, the SER's ruling on this issue⁶ was decisive in the judgment of the court of first instance.

In this case, the plaintiffs requested, by way of a provisionally enforceable judgment, that the State be ordered to postpone the implementation of the Ministerial Regulation of 18 August 2022 (P.B. 2022 No. 91), which sets the maximum wholesale and retail prices of the expanded basic basket, and which entered into force on 1 September 2022, for a period of at least six months.

The applicants also requested that the State be ordered to carry out a consultation process with a view to finding an alternative solution for that period, basing their request on the argument that the initiative violated various general principles of law in terms of its formulation, design, content and mode of implementation.

The petitioners referred, inter alia, to the opinion issued by the Economic and Social Council, which stated that the scheme exceeded its purpose and was ineffective. No prior study had been carried out on the expected effects of the scheme. Furthermore, they argued that the scheme did not prevent cost increases for businesses and, ultimately, for consumers, since no maximum retail prices were set. According to the complainants, an additional consequence was that it would no longer be possible to market these products profitably. This situation was already present with the products designated in the 2012 Ministerial Regulation on the basic food basket, although at that time there was still the possibility to compensate for losses by selling more luxurious variants of the same product group.

Since the Regulation that entered into force on 1 September 2022 incorporated entire product groups into the basic basket, it would no longer be attractive to import such products, which could lead to shortages. For example, all types of raw chicken, all varieties of tea, as well as all toothbrushes were included. Almost all fruit and vegetables were also included. In its opinion, the SER questioned whether these products were affordable and/or actually purchased by low-income persons, given that the objective of regulating prices by means of a regulatory provision is precisely to ensure their accessibility, in particular for this population group.

On the basis of the facts alleged, the court found that it had not been demonstrated that, prior to the adoption of the

scheme, the State had carried out a thorough identification of the facts and interests at stake, nor had it assessed the necessity of the introduction of the scheme and its likely impact on the present proceedings by means of relevant studies, even after the highly critical opinion issued by the Council.

According to the court, it would have been reasonable that, before proceeding with a substantial extension of the basic basket, studies on the effects and effectiveness of the existing scheme had been carried out. There was also no evidence of an analysis of the need and potential impact of including additional products, or even entire groups of products, in the basic basket, many of which were not essential goods, but luxury products or luxurious variants of basic goods.

In addition, the court held that, while the opinions of the SER are not legally binding, the state is expected to base its decision to adopt a challenged regime on technical studies and to integrate the arguments raised by interested parties.

For these reasons, the court decided to prohibit the state from applying the Ministerial Regulation of general application of 18 August 2022, which established the maximum wholesale and retail prices.

Contribution to legislative reforms

It is also worth mentioning the influence that the Curaçao SER exerted in the preparation of the regulatory framework for gambling. In response to the request of the Minister of Finance to issue an opinion on the draft National Gaming Regulatory Ordinance and the draft National Gaming Tax Regulatory Ordinance - both legislative proposals forming part of the package to modernise the legal framework applicable to the sector - the SER issued an opinion on 28 May 2021⁷(.).

In this opinion, the Council noted that the two draft regulations did not adequately serve the purpose for which they were intended as an integral part of the modernisation package.

The SER recommended that the Minister coordinate extensively with the sector and ensure that stakeholder input - with the support of tax advisors and financial experts - was duly incorporated into a revised policy

⁵ Véase: [CUR202203425-en-CUR202203424-BVCA-c.s.-Het-Land-vonnis-in-kort-geding.pdf](#)

⁶ See: [088-2022-SER.pdf](#)

⁷ See: [051-2021-SER.pdf](#)

proposal, so as to ensure broad support for both the content and design of the legislative package.

The main objectives of the modernisation package were to improve consumer protection and to keep potential criminal elements out of the *i-Gaming* sector, in line with international guidelines and recommendations. It also aimed to increase the effectiveness of supervision and enforcement in the gaming sector in Curaçao.

The Council argued that in an international context where various countries adopt multiple licensing regimes, which drives many providers to seek alternatives in other territories, it is essential to establish an appropriate licensing regime that allows for a neutral supply on the international market. This neutrality should be ensured, in part, by applying the licensing regime to the entire industry value chain, i.e. including software vendors, payment services, marketing and other related services. This comprehensive approach was not foreseen in the originally presented package.

Subjecting these actors to oversight would also strengthen the licensing regime, which would allow Curaçao to attract more economic activity. In addition, a comprehensive regime would contribute to a faster improvement of the country's international reputation, which in turn would increase the acceptance and popularity of the proposed regulatory system.

The sector is overseen by two regulatory bodies: the Curaçao Gaming Authority⁸ (CGA), which is responsible for the licensees, and the Central Bank of Curaçao and Sint Maarten (CBCS), which is responsible for supervising the trustees of these licensees. With the introduction of the mechanisms of accreditation, membership and declaration of commencement of activities, the draft law proposes the incorporation of a new regulatory body: the Minister of

Finance, who would be in charge of issuing the corresponding declarations.

The Council considered this proposal undesirable as it unnecessarily complicates and fragments the regulatory structure, ignoring the fact that trust companies are already under the supervision of the CBCS, which is responsible for assessing whether they meet the requirements of fitness and propriety. However, the Council considered it conceivable that the CGA could be responsible for granting accreditation to local service providers, provided that clear objectives are set for ongoing training.

The legislative package also introduces new legal figures, such as directors, key persons and a set of "reporting officers", the definition of which lacks a clear legal framework. In the ESC's view, the requirement that the director based in Curaçao must be a natural person has no objective justification. On the contrary, it is advisable not to exclude the possibility of management by specialised trust companies for this purpose. Supervision by the CBCS and accreditation by the CGA (and not by the Minister) would, in that case, ensure the professionalism and experience of the trustee.

As a result of these comments, in December 2022, the SER received a new request for an opinion from the Minister of Finance on an amended draft law. This new draft proposed, among other elements, the introduction of a neutral licensing regime, based on objective, international standards, applicable to the entire gambling sector (both physical and online). In addition, the new text incorporated, in substantive terms, both the substantive recommendations of the previous Council opinion and the comments concerning the suggested legislative process.

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⁸ The Gaming Supervisory Authority.