



PACER Plus

ANNUAL REPORT

2023-2024

Annual Report 2023 – 2024

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PACER Plus Parties



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MESSAGE FROM CHAIR

As the chairperson of the PACER Plus Joint Committee, I am pleased to present this Annual Report for the financial year 2023-2024. I commend the PACER Plus secretariat for their extensive work in driving the implementation of the Agreement and supporting our member countries.

Our work through PACER Plus is bringing the Pacific closer together, enhancing our ability to act as a unified economic force. This solidarity is crucial as we continue to expand our trade relations with Australia, New Zealand, and other Parties, unlocking new opportunities for economic development across our island nations.

PACER Plus is not just about trade; it is a pathway to a more prosperous and resilient Pacific. By working together, we are laying the foundation for long-term economic growth that benefits all our members. Regional solidarity has never been more important, as we navigate the challenges of global markets, climate change, and post-pandemic recovery.

We are learning and adapting together as members of the PACER Plus aiga (family), building resilience and ensuring that we're better equipped to face the uncertainties ahead. The momentum we are building is palpable — our efforts are beginning to pay off, and the benefits of PACER Plus are being felt across our communities. Together, we are charting a course towards a more sustainable and inclusive future for us all.

My gratitude to you all, our partners, stakeholders, and members of the PACER Plus aiga for your continued support.



Peseta Noumea Simi

Ministry of Foreign Affairs & Trade
Samoa

FOREWORD FROM THE HEAD OF PPIU

As the Head of the PACER Plus Implementation Unit (PPIU) and Labour Mobility Secretariat I am pleased to see the progress that has been made by all Parties in the last 12 months. The Annual Report provides all of us with an opportunity to take a moment to reflect on what has been done and as you peruse through the pages of the report, I am sure you will agree that a lot has been achieved.

The commitment and hard work that you have all made to ensure that the Pacific Agreement on Closer Economic Relations (PACER) Plus delivers on your ambitions has not been without its sacrifice with your time and resources. I note that this financial year is also the first full year of implementation of PACER Plus without the constraints of COVID-19 and this has really tested the resources and capacity of Parties.

During this period our commitment to evaluating the value of PACER Plus through the General Review and Arrangement on Labour Mobility (despite the COVID-19 challenges and climatic events) was conducted. These two reviews were significant because it identified areas for improvement, progress made but more importantly will inform the next iteration of PACER Plus and the Arrangement on Labour Mobility.

Three years on since the establishment of the PPIU, our organisation also underwent a significant transition away from a Contract Services Provider in the midst of implementation to take on the finance, corporate, information technology and security functions. This has meant more responsibilities for our organisation but also allow our organisation to be more agile and responsive to the needs of Parties.

I am fully aware that PACER Plus and Labour Mobility is one of many programmes that all Parties are managing and therefore I would like to express my sincerest appreciation for all your support.

I would also like to acknowledge all the partners that we have worked with to support the implementation of PACER Plus and the Arrangement on Labour Mobility.

Finally, I would like to thank my Secretariat team for all your hard work and dedication during this period and acknowledge our National Coordinators that work hard on the ground to support the implementation of activities.



Roy Lagolago
Head of the PACER Plus
Implementation Unit

IMPLEMENTING OUR STRATEGIC PLAN 2025

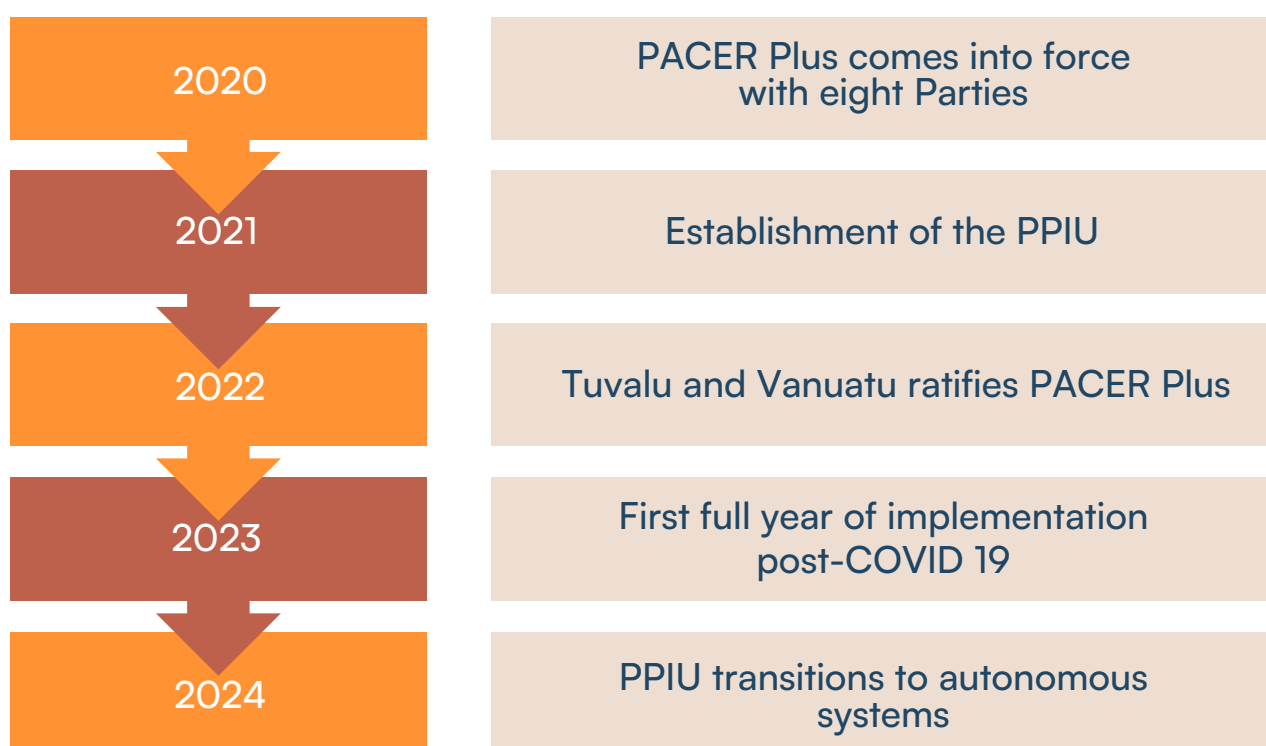
The Pacific Agreement on Closer Economic Relations (PACER) Plus is an innovative trade and development agreement designed to create an enabling environment to increase trade and investment, promoting sustainable economic growth and improved livelihoods. It is unique in that it primarily links broader development outcomes as a result of trade and investment, not just increased trade and investment in and of itself.

PACER Plus is a vehicle for regional solidarity, promoting trade and investment and bringing Pacific Parties closer together. It builds on the foundations of a long history of trade and respectfully sharing the culture, traditions and resources of and for the peoples of the region. A stronger, more resilient Pacific is central to all Parties objectives.

Coming into force in December 2020, there are now ten Parties that have ratified PACER Plus: Australia, Cook Islands, Kiribati, New

Zealand, Niue, Samoa, Solomon Islands, Tonga, Tuvalu and Vanuatu. Since this period, the global economic and trade environment has seen significant upheaval, impacted by global and local events. Through these challenges Parties have remained committed to implementing their obligations, prioritising and promoting PACER Plus as a trade and development initiative for the benefit of all participating Parties.

To support Pacific Parties to implement the Agreement, the Australian and New Zealand Governments committed to funding the Development and Economic Cooperation (DEC) Work Programme, providing AU\$25 million over the period 2020 to 2025. With this support, Parties were provided access to resources, helping them implement their commitments and obligations under PACER Plus, and to take advantage of the trade and investment opportunities this enabled.



VISION MISSION AND VALUES

The PPIU was established by Parties to implement and deliver the DEC Work Programme, guided by our Vision, Mission and Values:

Vision: Increase and deliver sustainable and inclusive investment, trade and economic growth initiatives through PACER Plus to improve the lives and wellbeing of our people.

Mission: Implement the PACER Plus Development and Economic Cooperation Work Programme for the sustainable and tangible benefit of the Parties.

Our Values:

Integrity: PACER Plus ensures transparency, efficiency, participatory decision-making, and strong governance systems.

Community: PACER Plus fosters partnerships to maximise trade and development opportunities. It is an Agreement made by the Pacific, for the Pacific.

Equity: Acknowledges unique cultures, economies, and needs; offers fair, impartial support.

Resilience: Responsive to changing social, economic, and political environments, seizing opportunities and managing risk to promote development.



The Foundational Principles that established our organisation guide the development of activities for Parties.

1

Accountability: Signatories want to be assured that the development assistance is spent in an effective way (delivering outcomes) and that it is not wasted, with the organisation being directly accountable to the Joint Committee.

2

Efficiency: An organisation that can deliver the activities they want in a timely manner and respond effectively to requests.

3

Independence: An organisation that is free from influence and barriers that hinder progress.

4

Ownership: Everyone has a voice in decision making, setting the direction, and overseeing the effective implementation of the DEC Work Programme.

5

Simplicity: Governance and accountability arrangements need to be clear, succinct, and not overly complex.

SECRETARIAT TEAM

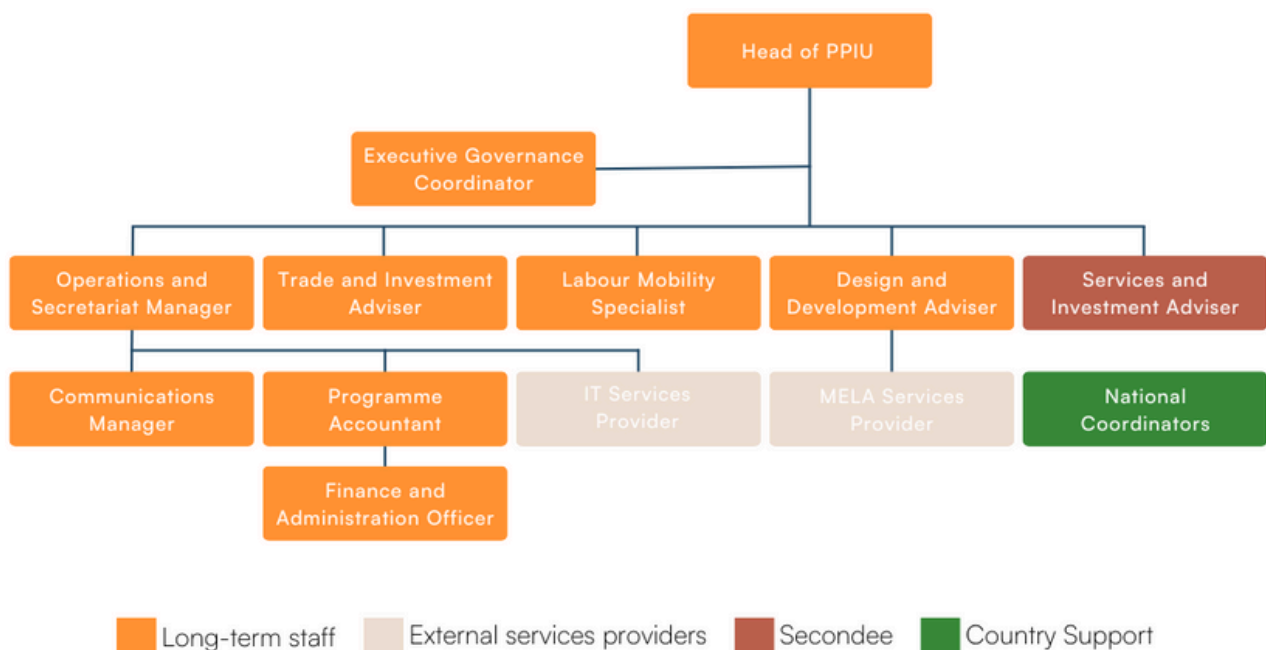
The PPIU was established in the midst of COVID-19 in July 2021 to support Parties to implement the provisions and obligations of the Agreement, and to explore opportunities to increase trade and capitalise on the development benefits. During this reporting period, the organisation has gone through a significant period of transition with the cessation of the Contracted Services Provider support, critical for the initial establishment of offices and recruitment of foundation staff. The completion of this contracted support in December 2023 saw the PPIU increase staffing to a total of nine long term roles, assuming greater autonomy in its corporate systems including the independent management of financial and accounting functions.

A new Programme Accountant role commenced in October 2023, as well as IT

services and support with a Samoa-based provider commencing in August 2023 to manage PPIU’s information and technology services.

Australian Government Department of Foreign Affairs and Trade continued support with a government officer seconded to the PPIU in August 2023 as the Trade in Services and Investment Adviser. The PPIU also received a short-term (one month) New Zealand Ministry of Foreign Affairs and Trade secondee deployed in February 2024 to support the Monitoring, Evaluation, Learning and Adaptation implementation.

To support implementation of the DEC Work Programme, the PPIU also engages PACER Plus National Coordinators, embedded within the relevant Ministries in select Parties.



OVERVIEW AND HIGHLIGHTS

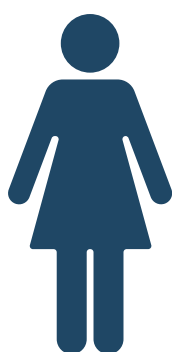


1,292 participants

in PACER Plus supported capacity building activities with 1,003 public sector participants, and 289 private sector participants

48

workshops and/or capacity building events facilitated or co-facilitated by PPIU



56%

women participation in Trade in Services and Investment capacity building activities

201

businesses participated in capacity building and/or awareness raising events

AU\$5.1 million

spent on delivering activities and support through the DEC Work Programme

AU\$96,548

equipment to improve SPS systems

321

travel arrangements made for PACER Plus engagement

OVERVIEW AND HIGHLIGHTS



100%

Members of Committee on Trade in Goods agree or strongly agree that PACER Plus is making them more comfortable seeking advice or assistance from fellow members

1

First ever **intra-Pacific labour mobility agreement** drafted



22

partners engaged, leveraging their resources and skills for the benefit of PACER Plus Parties

11

Key governance mechanisms and decision-making events involving all 10 Parties

AU\$234,863

goods and services direct to private sector to expand trade

94%

agree or strongly agree there is growing confidence in effectiveness of PACER Plus membership to conduct collaborative endeavours and decision-making

54

technical engagements delivered through the DEC Work Programme

WORKING IN PARTNERSHIP

Central to PACER Plus is regional collaboration and cooperation, navigating through the complex trade and development landscape. Working with Parties to enhance their trade capacity, the PPIU partners with a range of regional (and global) organisations and development programs, aligning new activities, adding value to existing programs, and complementing the broader development interventions for the benefit of Parties.

Through joint capacity building initiatives, technical support, knowledge-sharing platforms, or coordinated advocacy efforts, PACER Plus fosters symbiotic relationships with regional organisations that enriches the collective impact of development

interventions. By forging these strategic partnerships, the PPIU can harness collective strengths and resources to catalyse sustainable growth and prosperity for its Members, while also emphasising to non-Member PICs the value of joining PACER Plus.

To effectively deliver the DEC Work Programme, PPIU has drawn on the expertise and resources of 22 partners in 2023/2024 through a range of formal and information partnerships (list of activities delivered with partners see Annex 1). These partners have provided resources in the form of direct financing, technical expertise and administrative and logistics support.

PACER Plus Partners



STRENGTHENING TIES THROUGH PARTNERSHIPS



PACER Plus partners with regional and global organisations to enhance the trade capacity of Parties. Standards Australia has worked closely with PACER Plus in Kiribati and Tonga to boost understanding and implementation of international standards.

In Kiribati, Standards Australia led a series of workshops to build the capacity of policymakers and private sector businesses on standards and compliance. The support helped participants understand how to develop and adopt standards, manage technical barriers to trade, and ensure compliance with sanitary and phytosanitary measures. Feedback from these workshops showed a significant increase in participants' knowledge, helping Kiribati businesses better compete in regional and global markets.

In Tonga, PACER Plus supported the development of the Tonga Standardisation Roadmap launched in June 2024. This roadmap aims to improve import and export product quality and align Tonga's standards with international practices, ensuring its goods and services can compete on the global stage.

Partners highlighted PPIU's value through:

- Leveraging networks and resources.
- Providing funding support for regional workshops.
- Facilitating access to PACER Plus countries.

The PPIU's evaluation of our approach partnering with regional organisations and programmes has yielded valuable findings on areas we can improve.

- Clearer guidelines for event planning (e.g., PLMAM).
- More flexibility in considering out-of-cycle project ideas.
- Faster decision-making for projects.
- Ensuring adequate project/activity timelines.
- Increased investment in field-based technical resources.



GENERAL REVIEW

The Institutional Provisions Chapter of PACER Plus (Chapter 12) establishes that the Joint Committee shall undertake a general review of the Agreement with a view to furthering its objectives within three years of the date of entry into force. The end of 2023 marked this three-year period, with the PPIU calling for an external provider to undertake this assessment.

Following an extensive consultation by the PPIU with Parties, the scope of the review was established to objectively assess the benefits of PACER Plus for Parties, having regard to the objectives as set out in the chapters, associated annexes and relevant documents. It required assessment of implementation of the Agreement since its entry into force and the priority requirements in each Party to deliver on the objectives of the PACER Plus.

The General Review (click [here](#)) was conducted by a consortium of consultants led by Sense Partners who undertook a comprehensive consultation process with Parties, critical review of key documents, and PACER Plus reports. This was conducted from November 2023 to April 2024, with a presentation of a final draft General Review report at the PACER Plus Joint committee meeting held in Samoa in May 2024.

Key findings from the General Review:

- Given the agreement has only been in place for three years, market access changes have not yet commenced, and the economic and trade impacts of the COVID-19 pandemic slowly subsides, it is too early for any quantifiable evidence of direct gains in trade and investment to date.

- Important to recognise that PACER Plus and PPIU alone cannot address wider binding constraints on Parties' economic development (lack of infrastructure, scale, shipping costs, etc.).
- Implementation is progressing well for trade in goods e.g. through implementation of automated and simplified customs systems (ASYCUDA) and Harmonised System transposition which is due to be completed by mid-2024. These are the 'building blocks' that need to be put in place to increase the chance of successful commercial outcomes.
- Some Parties' economic foundations are not sufficiently well developed to support the private sector in taking advantage of opportunities under PACER Plus e.g. narrow export base, lack of capital, unreliable internet and power, infrastructure challenges, and logistic problems. A trade agreement alone cannot fix these.
- There is a lack of awareness amongst businesses and some agencies about the potential benefits of PACER Plus, particularly in areas other than trade in goods.
- Support from PPIU via activities to build capacity and raise awareness has been important for promoting implementation.
- Political leadership has been important for providing direction to implementing agencies. This 'champion' role of politicians varies across Parties and across time for individual Parties.



John Ballingall (far right) and Tracey Epps (second from right) undertaking consultations for General Review in Vanuatu

TRADE IN GOODS



Training on Standardisation for Quality Promotion Division staff in Kiribati.

PACER Plus aims to build stronger trading relationships between Australia, New Zealand and the Pacific Islands. By increasing sustainable, inclusive trade in goods, PICs have greater opportunity for integration into global markets.

The PPIU delivers support for trade in goods (click [here](#)) by delivering activities focused in four key components:

- Improving the awareness, knowledge and capacity of countries to implement the PACER Plus rules of origin and tariff commitments.
- Modernising customs procedures and administrations to implement harmonised, automated systems that meet international trading standards and best practice.
- Improving the implementation of best practice, science-based sanitary and phytosanitary measures that improve trade performance.
- Improving country capacity to overcome technical barriers to trade associated with technical regulations, standards and conformity assessment procedures.



Improving the legislative environment by supporting countries to update their customs legislation to meeting obligations under international trade agreements, including PACER Plus.



Building the capacity of public officials to implement standards and quality infrastructure for the benefit of domestic consumers, and to access new international markets.



Supporting the private sector to increase production, expand their operations and access new markets.



Procuring ICT equipment for Biosecurity Agencies to expedite and automate phytosanitary certification of consignments.

EXPANDING PACIFIC TRADE OPPORTUNITIES

In 2024, SolTuna, Solomon Islands' only tuna company, marked a new chapter in its journey with its first-ever export to Tonga. This milestone was not only a triumph for the company but also a testament of PACER Plus. Thanks to the Trade in Goods provisions under the Agreement, SolTuna was able to enter the Tongan market without facing import duties.

“Being able to export to Tonga without the burden of import duties has made a world of difference,” remarked Mr. Mark Gribble, SolTuna’s Business Development Manager.

“Now, our products can compete on price with other brands, making our high-quality tuna more accessible to local consumers.”

Since then, SolTuna has quickly gained popularity in Tonga, with its products now available in over 100 retail outlets across the Kingdom. The company’s presence in the Tongan market is an outcome of PACER Plus support, which facilitates regional trade and growth by breaking down barriers that once stood in the way of Pacific Island businesses.

The impact has been felt on both sides of the trade. In Tonga, consumers now enjoy greater access to quality tuna products from their Pacific neighbours, while SolTuna’s growth fuels economic development back home in the Solomon Islands. The company has set its sights on expanding its distribution to Tonga’s outer islands later in 2024, a move that will not only boost the company’s reach but also contribute to economic growth in both countries—both proud PACER Plus partners.

“Our success in Tonga has shown us what’s possible when Pacific Island countries come together through agreements like PACER Plus. We’re not just exporting tuna, but we’re also building bridges between nations, creating jobs, and fostering growth across the region,” added Mr. Gribble.

With the support of PACER Plus, SolTuna’s tariff-free exports are not only contributing to the Solomon Islands economy but also providing Tongan consumers with access to high-quality, locally-sourced tuna from within the Pacific.



A Tongan consumer purchases SolTuna from Wonderful Trading in Nuku'alofa, Tonga.

RULES OF ORIGIN AND TARIFF COMMITMENTS

PACER Plus supports Parties (click [here](#)) with implementing the latest nomenclature on traded goods, the World Customs Organisation’s Harmonised System (HS) 2022. This uniform classification of goods ensures Parties legislate and apply their tariff commitments to the same product globally. This requires Parties to implement the necessary regulatory and policy reforms for the application of PACER Plus product-specific “Rules of Origin”, so that when goods cross the border, customs officials accurately apply the relevant duty preferences. Parties must meet the PACER Plus product-specific Rules of Origin (ROO) obligations prior to accessing the tariff concessions enabled under the Agreement.

Parties finalised definitions and agreed to the HS 2022 transposed product specific rules (PSRs) through the Committee on Trade in Goods in December 2023 (click [here](#)), which continue to be updated into respective (national) HS 2022, and regulated through their relevant Customs legislative frameworks. The PPIU has supported training of 102 public officials to institutionalise and ensure the sustainability of applying ROO, deepen their understanding of the HS, and processes and procedures associated with applying PSRs and tariff commitments.

Working with the Oceania Customs Organisation and technical partner the Centre for Customs and Excise Studies (Charles Sturt University), PPIU conducted a Train-the-

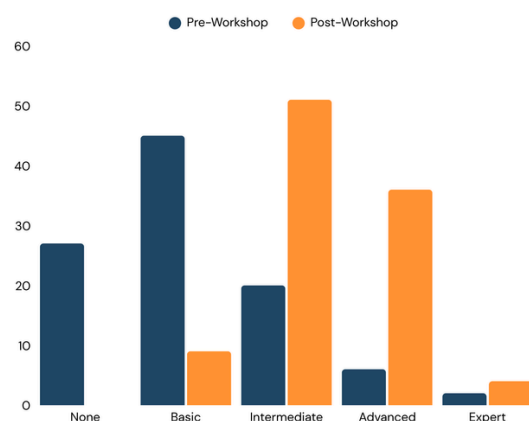
Trainer program in Tonga (click [here](#)) in October 2023 with Customs Officials on the product specific rules. The training enables Customs agencies in each Party to independently train of Customs Brokers, importers and exporters in their home country.

Across all PACER Plus-supported capacity development activities under the ROO/Tariff Commitments increased knowledge has been established, with 91% of stakeholders trained reporting intermediate, advanced or expert knowledge post training, compared to the 72% reporting non or basic pre-training. Risks to sustainability include staff turnover in customs agencies creating potential loss of institutional knowledge, and internal capability for timely updating of the HS (next due in 2028). A key challenge moving forward is the capacity for customs agencies to apply their increased knowledge to undertake broader public awareness on PACER Plus tariff commitments.

As PACER Plus tariff commitments are applied, it is important to consider the potential loss in revenue for Parties. To address this issue, in collaboration with Pacific Financial Technical Assistance Centre (PFTAC), Pacific Islands Tax Administrators Association (PITAA) and OCO, the PPIU hosted the [Regional Dialogue on Revenue Mobilisation](#) for PACER Plus in early 2024 to discuss revenue options and broader tax reforms that can be supported to promote more efficient and effective revenue collection.



Mr. John Sam (right) of OCO greets Mrs. Gianina Harris, Nauru Customs Officer, at the Regional Harmonised System Workshop in Samoa.



Change in Knowledge Distribution by % of Participants

SUPPORTING PACIFIC REVENUE MOBILISATION



Vanuatu's Acting Director of Customs and Inland Revenue, Mr. Collins Gesa, at the PACER Plus Dialogue for Revenue Mobilisation.

The PPIU hosted a three-day Dialogue for Revenue Mobilisation in Nadi, Fiji, February 2024. This event brought together customs and tax administrations from the 10 PACER Plus parties as well as Nauru (PACER Plus Signatory) to exchange best practices in tax and revenue collection. The dialogue aimed to enhance strategic planning and promote structural reforms to improve revenue administration.

Vanuatu's Acting Director of Customs and Inland Revenue, Mr. Collins Gesa, highlighted Vanuatu's success, noting a significant rise in revenue collection due to comprehensive reforms.

Vanuatu's revenue target increased from 17 billion Vatu in 2019 to 19.3 billion Vatu in 2023, with actual collection surpassing expectations at 22.4 billion Vatu for last year. Mr. Gesa emphasised the importance of long-term planning to achieve economic goals and provide essential services to citizens. The dialogue is expected to lead to improved policy reforms supporting revenue mobilisation and tariff commitments across the region.

8 out of 10 Parties have completed tariff commitment HS2022 transposition and are now finalising the national process for legislative approval

144

Public and private sector stakeholders participated in PACER Plus ROO and Tariff capacity building workshops with 51% being male and 49% female

10 out of 10

parties have approved the transposition of PACER Plus Product Specific Rules from HS 2017 to HS 2022

CUSTOMS PROCEDURES

PACER Plus aims to ensure predictability, consistency and transparency in the application of customs laws and regulations of the Parties. Parties are committed to pursuing efficient, economical administration of customs procedures and the expeditious clearance of goods, and to simplify and harmonise their procedures. This supports Parties to implement the Agreement on Customs Valuation requirements and other relevant WTO provisions relating to customs matters and encourages non-WTO members to pursue measures of improved efficiency. Importantly, PACER Plus provides a forum for cooperation between the Customs Administrations of the Parties, bringing harmonisation, sharing information and lessons, and promoting consistent application of Customs procedures from country to country.

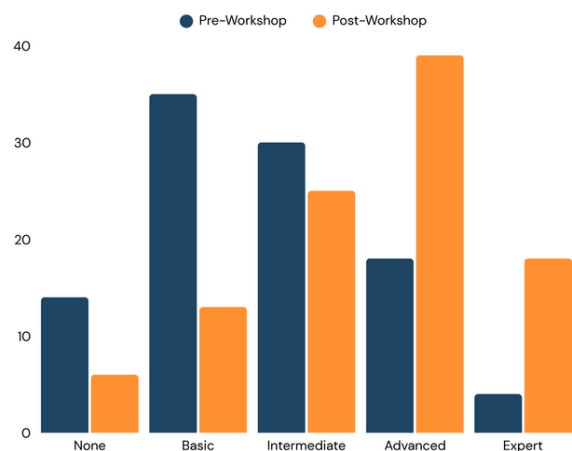
PACER Plus obligations for Parties include updating Customs legislation (via amendments to relevant Act, Regulations or Government

Orders) to include the commitments on Customs Procedures. The objectives of the DEC Work Programme is to ensure Parties maintain up-to-date legislation regarding their Customs administration, and pursue modernisation of the systems to facilitate trade. Working closely with UNCTAD, PPIU continues to support Parties in their ASYCUDA World implementation, providing flexible support in the form of equipment, technical assistance and capacity building.

In the past financial year, PPIU provided technical assistance for reforms in Niue and Kiribati, where support was required to meet their Customs Procedures legislative obligations. PPIU continues to work closely with regional partners such as Australia Border Force and New Zealand Customs to roll out the Customs Procedures obligations, with preparation underway to implement enhancements and upgrades such as advanced ruling processes and post-clearance audits.

All 10 Parties have met their Customs Chapter obligations and continue to develop their Customs Procedures with PACER Plus to modernise their systems.

Working with UNCTAD, the PPIU facilitated capacity building of public sector officials on the management of their National Trade Information Portals (NTIP). The NTIPs, which publish notifications, are a key tool for Parties to meet transparency commitments under PACER Plus. The workshop ([click here](#)) provided detailed instruction on management and maintenance of the portals to be done at the national level.



Change in Knowledge Distribution by % of Participants

TUVALU CUSTOMS TRANSFORMATION SUCCESS

Tuvalu has made significant strides in improving its customs processes with the support of PACER Plus. With the introduction of the ASYCUDA World system, Tuvalu has transformed how it manages customs.

“What used to take days to assess and clear customs entries now takes less than 24 hours,” Ms. Sania Teisini, Director of Tuvalu’s Department of Revenue and Customs explained. ASYCUDA World has also enhanced transparency and accuracy, proving clear, detailed records of transactions.

Implementing this system required legislative updates, which PACER Plus supported through national consultations. Additionally, PACER Plus supported customs staff training in the harmonised system and Rules of Origin, boosting their expertise and operational capacity.

With ASYCUDA World, Tuvalu has surpassed its revenue targets by nine percent, collecting AU\$12 million in 2023. “PACER Plus has been immensely beneficial for Tuvalu and her people,” said Ms. Teisini. “It’s always a comfort to know that PACER Plus is always there.”



Ms. Sania Teisini (middle), Director of Tuvalu’s Department of Revenue and Customs

SANITARY AND AND PHYTOSANITARY MEASURES

PACER Plus aims to facilitate trade between the Parties while protecting human, animal and plant health in the territory of each Party. It commits Parties to greater transparency in, and enhancing their understanding of, the application of each Party's sanitary and phytosanitary measures. With effective trade agreement governance and the DEC Work Programme, PACER Plus strengthens cooperation between the Parties and facilitates the practical implementation of the World Trade Organisation (WTO) SPS Agreement. Furthermore, for Parties who are not WTO members, it promotes the application of the requirements of the SPS Agreement promoting better integration into the regional and global trade architecture.

Helping Parties meet their obligations, the PPIU provides a range of technical assistance, capacity building and SPS-related infrastructure development through the detailed planning and procurement of equipment and resources to implement effective SPS measures. PACER Plus encourages Parties to reform policy and legislation and improve systems and processes to facilitate trade.

Technical assistance has focused on the continued implementation of the Generic ePhyto National System (GeNS), modernising import/export procedures, and expediting biosecurity clearance of consignments. The PPIU also developed a concept brief and position description for a dedicated ePhyto resource for National Plant Protection Organisations (NPPO), generally biosecurity agencies. This role, for consideration by the Pacific Plant Protection Organisation (PPPO) at the SPC and NPPOs, will provide continuity of support for all Pacific countries for the ongoing implementation and management of the GeNS.

The PPIU reviewed national trade information portals (NTIPs) for published processes and instructions for the import/export of agricultural products in light of the roll out of the GeNS — a key transparency commitment of Parties under PACER Plus. This audit noted gaps and errors in the availability of biosecurity information, and limited understanding from country agencies on the process to update information on the NTIPs.

The PPIU continued to build capacity of biosecurity agencies and review and assess the feasibility of SPS treatment facilities, including high-temperature forced-air (HTFA) in Tonga and Samoa. Parties are considering recommendations on the required policy and organisational reforms required to implement more cost-effective, fit-for-purpose treatment measures. PPIU also provided support to Solomon Islands in drafting new legislation regarding the establishment of a statutory body — the Solomon Islands Biosecurity Authority.

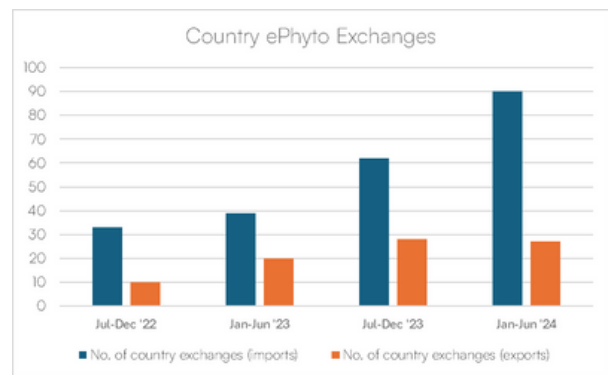
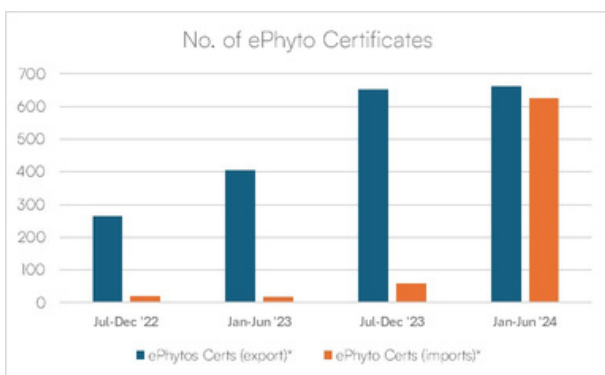
Capacity building has focused on Biosecurity staff in Solomon Islands and Tuvalu for the roll out of GeNS. This builds on earlier workshops for Niue and Kiribati in the first half of the financial year, with now 83 participants across these countries now completing basic training on the implementation and ongoing management of the GeNS.

Equipment continues to be rolled out for the implementation of the GeNS, with Parties receiving a range of ICT equipment for their ePhyto certification processes. The procurement of incinerators (in partnership with SPC) and other SPS equipment continues in negotiation with PHAMA Plus regarding the procurement and installation of a fumigation facility in Nuku'alofa, to be managed by the Tonga Ministry of Agriculture, Food and Forests.

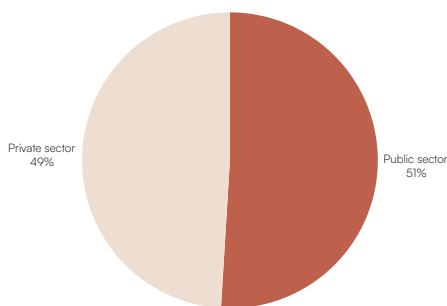
ePHYTO SYSTEM TRANSFORMING PACIFIC TRADE

To enhance trade safety and efficiency, PACER Plus supports countries to transition from paper-based phytosanitary certificate systems to the fully automated Generic ePhyto National System (GeNS). The PACER Plus ePhyto Capacity Building Project provided technical support and capacity development, improving efficiency of government and helping realise benefits to industry. The project supported the successful integration of ePhyto certification into export and import procedures, helped review organisational structures and strategies that enable this new system, as well as support improvements to country level IT infrastructure. Seven out of eight PACER Plus countries are

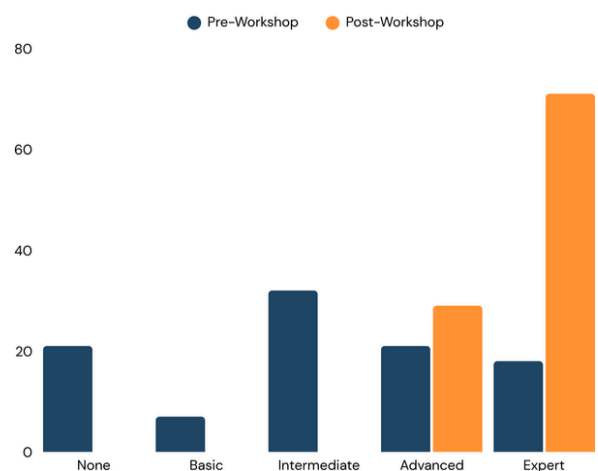
now using GeNS. As at end of June 2024, over 10,000 ePhyto certificates have been exchanged electronically across the 7 Pacific Islands Countries. The system is reported to have significantly expedited the clearance time of commodities and improves the operational efficiency within relevant government agencies. The project trained 48 biosecurity officials on all GeNS functions and procedures and developed a Best Practice Guide. In addition, sixteen exporters were trained and registered on ePhyto. Instead of waiting for hours for a paper certificate, exporters can now issue a certificate about their consignment from anywhere and at the press of a button.



AU\$69,200 value of technical equipment procured for Parties to implement improved SPS-measures



104 participants in PACER Plus SPS capacity building activities



Change in Knowledge Distribution by % of Participants

TECHNICAL REGULATIONS, STANDARDS AND CONFORMITY ASSESSMENT PROCEDURES

PACER Plus supports Parties' efforts regarding technical regulations, standards and conformity assessment procedures, assists in promoting mutual understanding of each Party's measures, and strengthens information exchange and cooperation among the Parties. In doing so, Parties can better facilitate trade in a more predictable and transparent manner, protect consumers, maintain public health and safety whilst improving the resilience of the natural and built environment.

The current capacity across the membership is varied, however PPIU seeks to engage and support Parties in their journey towards developing better structured legal and institutional frameworks. It aims to increase the capacity of national institutions/authorities to deliver services to the private sector associated with technical barriers to trade, and to promote greater transparency and access to information for market actors.

Technical assistance has focused on improving the strategic implementation of standards in Tonga through our partnership with Standards Australia, where the [Tonga Standards Implementation Roadmap](#) was developed and finalised in June 2024. Targeted assistance was provided to private sector exporters in Vanuatu to help them achieve HACCP accreditation, working closely with the Vanuatu Chamber of Commerce and

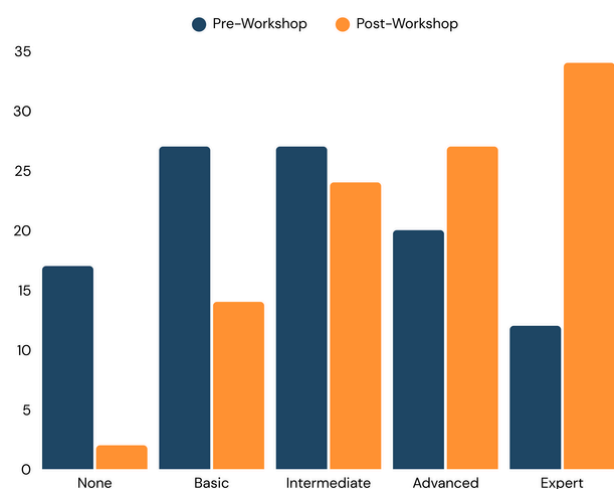
Industry to deliver support to local businesses.

In Kiribati, again in partnership with Standards Australia, 37 individuals participated in training on standards, including a focused group of 10 private sector stakeholders to raise their awareness of international standards and their important role in import and export trade. This support complimented a study tour for i-Kiribati officials to Samoa, where they learnt about the process and progress being made in the development of the Samoa National Quality Policy, facilitated by PACER Plus and the British Standards Institute. In Solomon Islands PACER Plus supported Food Sampling and Testing Training, as well as the upskilling of National Public Health laboratory technicians who attended intensive training at an accredited facility at the University of the South Pacific in Fiji on implementing ISO standards.

PACER Plus promotes improved integration into global and regional forums and supported Parties' engagement in the [International Standards Organisation Annual Meeting](#) in Brisbane in September 2023, as well as the Asia Pacific Legal Metrology Forum in Philippines in November 2023. This was further complimented by participation of PACER Plus Party officials at the PIFS Pacific Quality Initiative (PQI) Laboratory week in Nuku'alofa in March 2024.

90%

SPS-TBT Committee members Agree or Strongly Agree that PACER Plus gives them confidence to conduct collaborative endeavors and decision-making on SPS and TBT initiatives



Change in Knowledge Distribution by % of Participants

IMPROVING QUALITY OF PACIFIC PRODUCTS



Ms. Votausi Mackenzie-Reur of Lapita Cafe in Vanuatu with her HACCP certificate.



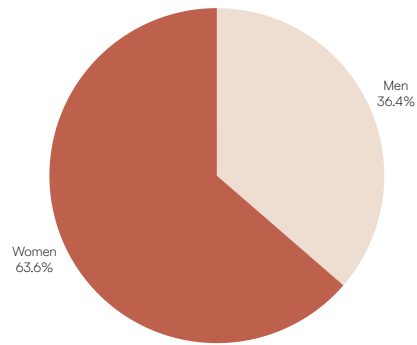
PACER Plus is empowering small businesses across the Pacific to expand into international markets. Providing support to Vanuatu businesses to undertake Hazard Analysis and Critical Control Point (HACCP) certification, enabling them to meet international food safety standards.

This certification ensures their products are ready for export, opening doors to new markets and supporting Vanuatu’s growing small business sector.

In Vanuatu, four companies have benefited from this support which PPIU have delivered in partnership with Vanuatu Chamber of Commerce and Industry.

AU\$122,000

value of support to Vanuatu businesses for HACCP Certification



77 participants in PACER Plus TBT capacity building activities

“It was a great platform to observe and learn from the experts of metrology around the world and its relevancy to our local work of metrology. Highly recommend to have hands-on experience to further improve the work of metrology in the islands. Thank you again for making it possible for us to attend this international forum.”

Survey response following attendance at the Asia Pacific Legal Metrology Forum in the Philippines.

TRADE IN SERVICES

Services are one of the fastest growing trade commodities in the world, easily surpassing trade in goods in terms of potential for impact, especially for Parties that have limited goods to trade. The objective of the Services Chapter is to make it easier for people and businesses from PACER Plus countries to provide services to customers in each other's countries. Closely linked, the Movement of Natural Persons Chapter provides the rights and obligations for Parties to facilitate the temporary entry of natural persons by establishing transparent criteria and streamline immigration formalities but at the same time protect the borders, the domestic labour force and permanent

employment inside the countries.

PPIU has focused on building capacity in the enabling environment for trade in services. This has helped reducing barriers to trade in services, facilitated opportunities for new trade in services, strengthened trade-related institutions and initiated Party activities to adapt and improve regulations affecting trade in services. Activities included the PACER Plus Workshop on Movement of Natural Persons and Labour Mobility, as well as the [Advanced Pacific Regional Trade in Services and Proposal Workshop](#), January 2024.

123 public officials, 64% women, participating in capacity building activities regarding trade in services

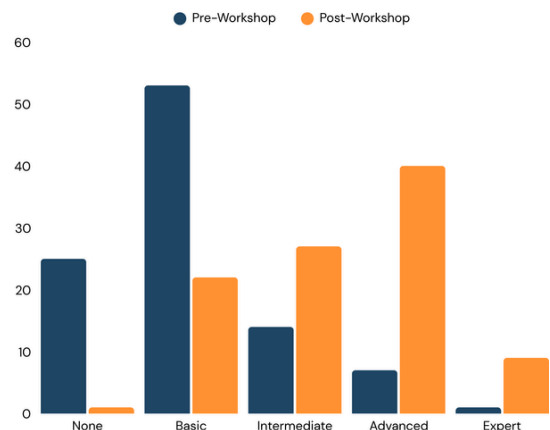
PACER Plus continued to [promote the emerging opportunities in the region on e-commerce](#), with targeted support facilitating consultations regarding Tonga's Accession to the United Nations Convention on the Use of Electronic Communications in International Contracts. Further supporting this initiative, PPIU has commenced support for drafting of the Ecommerce Bill in Tonga (to be completed in the coming financial year). PACER Plus engaged the [Universal Postal Union to undertake a feasibility study](#), for deployment of an interface between the UNCTAD ASYCUDA World Systems for Customs and UPU POST.CDS for postal administration in Niue and Samoa (due to be completed in the coming financial year). This systems interface aims to establish precedence for the broader

roll out of UPU POST.CDS, facilitating improved systems for the low-value, high-volume consignments moving through postal agencies where duties may be applicable.

Capacity building has focused on improving critical skills in target sectors such as tourism. Solomon Islands has utilised PACER Plus to build the financial literacy skills of [tourism operators](#), especially in rural areas where prime tourism offerings present significant opportunity such as in Western Province and the north-west regional of Guadalcanal. Kiribati has commenced a program of training targeting customer service, delivered through the Tourism Authority of Kiribati (due to be completed in the coming financial year).

89

tourism businesses (formal and informal) supported with financial literacy training in Solomon Islands



Change in Knowledge Distribution by % of Participants

GROWING TOURISM AND THE PRIVATE SECTOR IN SOLOMON ISLANDS

Working in partnership with the Solomon Islands Ministry of Culture and Tourism, some 89 businesses (formal and informal) in Solomon Islands have benefited from PACER Plus through training on financial literacy and business management. These basic skills are critical for improving the quality and standards of the tourism sector in Solomon Islands, and assists the Solomon Islands Government pursue their strategic development goals. Jeremiah Loleke, owner of Marovo Sea Lodge in Solomon Islands' Western Province, struggled to keep his business running during the pandemic. However, his outlook now is much brighter.

“This training is a first for me,” said Mr. Loleke. “I’ve never had financial literacy training for tourism operators. Now, I have the fundamentals to grow Marovo Sea Lodge.”

150 individuals working in the tourism sector across North-west Guadalcanal and Western Province have participated in this training, equipping them with the tools and skills to make their businesses more sustainable and competitive in the global market, helping the Solomon Islands' local tourism industry recover and thrive, and increase their trade in key service sectors.



Jeremiah Loleke, owner of the Marovo Sea Lodge in the Western Province, Solomon Islands.



Financial Literacy Trainer Mr. Calvin Charles (standing) with participants.

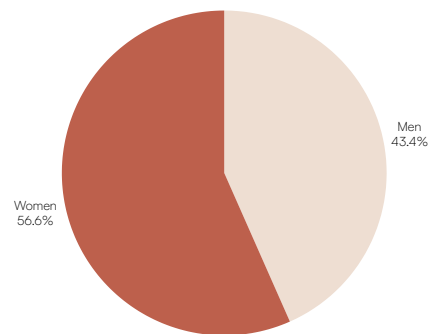
INVESTMENT

PACER Plus aims to facilitate increased foreign direct investment in Parties through improved policy and regulatory regimes that enable investment, and by building the capacity of intermediaries and Party officials to facilitate investment. Furthermore, through the DEC Work Programme, PACER Plus seeks to identify and promote opportunities for the private sector to take advantage of the Agreement, supporting increased investment. PPIU continued consultations with Parties on the redesigned Investment-related activities aimed at improving coordination and harmonisation at the regional level. The PPIU pursued consultations with Parties to explore priority areas of need for best-practice

capacity development. Results from these consultations informed the expansion and customisation of the Investor Aftercare Toolkit to cover Investment Promotion and Investment Facilitation, and Action Planning. In-person bilateral consultations were held in Niue and Cook Islands where public and private sector officials were engaged to discuss industry development initiatives that realise the opportunities PACER Plus presents. Consultations also progressed investment policy reform and legislative support activities. Recruitment is underway for technical assistance to deliver support in this area in Kiribati, Tuvalu, and Tonga.



“
The Pacific Regional Investment Promotion Toolkit Workshop provided invaluable insights into enhancing Samoa’s attractiveness to potential investors.
”
Touafia Tuimaga
Samoa’s Ministry of Commerce, Industry, and Labour



83 participants in PACER Plus investment capacity building activities

The content of and approach to building capacity on the PACER Plus Investment Promotion Toolkit was finalised, piloted in Tonga, further customised based on feedback, and rolled out regionally through a workshop held in Apia in April 2024. Based on feedback from the pilot, the regional workshop emphasised peer learning and practical application of highly customised tools and processes through exercises and simulations. FDI trends information was replaced with a guest speaker panel from regional programs, and other investment promotion agencies presented their relevant experience and perspectives (Jamaica, small island state with

higher GDP; Fiji, small island state regional leader in FDI; Timor-Leste, small island state with lower GDP).

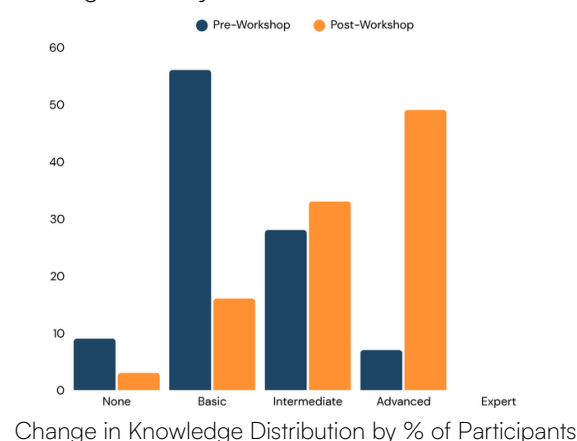
The PPIU provided technical assistance to the Ministry of Commerce, Industry, Labour and Immigration (Foreign Investment Division) to improve the regulatory and policy environment in Solomon Islands, providing technical assistance to update the Foreign Investment Act. Samoa’s Ministry of Commerce, Industry and Labour was supported with legislative review of their Samoa Citizenship Investment Act.

IMPROVING CAPACITY TO FACILITATE INVESTMENT

Supporting Parties to increase foreign direct investment for inclusive economic development is a key objective of PACER Plus. Investment promotion and aftercare services have been a focus for PPIU, with a comprehensive capacity building program rolled out in financial year 23/24. This initiative aimed to develop tailored training using examples of international best practice, taking lessons from comparable small island states and contextualising learning materials for PACER Plus Parties. The training program was initially piloted in Tonga early 2024, where feedback and lessons were integrated into a Regional Workshop in April 2024. Participants were also offered continued support through online learning modules focused on key topics of interest.

Overall participants across the training reported an increase in knowledge, with 62% reporting none or basic knowledge on key

topics prior to the training, and 85% reporting intermediate, advanced or expert knowledge by the end. A key product of this initiative has been the 19 knowledge products (learning modules) developed for PACER Plus. These will be further developed in the coming year and become key resources for Parties available through the PPIU learning management system.



LABOUR MOBILITY

Closely aligned to the objectives of PACER Plus, the Arrangement on Labour Mobility (ALM) provides the overarching framework for cooperation between Pacific Island Countries on Labour Mobility and provides resources through the DEC work program for collaboration to increase the development benefits of Labour Mobility for Pacific Islands.

Through the DEC Work Programme, Parties are supported to make improvements to the enabling environment through inclusive regulatory, policy and institutional reforms that enable development outcomes. The ALM Advisory Group established by the PPIU, comprising of the PPIU, ILO, IOM, World Bank, and PIFS guides technical partners in this endeavour, to find synergies, limit duplication and add value between in the interventions of key technical partners. The inaugural meeting of the ALM Advisory Group was held in July 2023, followed by meetings in November 2023 and February 2024. A comprehensive review of the ALM was conducted to identify opportunities to improve the effectiveness of the Arrangement in addressing labour mobility priorities and development needs of participant countries. PPIU supported interventions at the national level in Solomon Islands to review their labour mobility policy and regulatory framework.

PACER Plus and the PPIU work to reduce barriers to achieving the development benefits of labour mobility. This has included providing platforms for discussion and supporting the

development of strategies to overcome challenges, developing and refining resources and tools for all Pacific countries regarding improved labour mobility schemes. [PLMAM 2023](#) held in Vanuatu in November brought together some 365 delegates. A key feature of this event was the integrated workshop on sustainable reintegration of workers, where participants were updated on the latest [trends and approaches to promote sustainability](#). PPIU also facilitated cooperation on key topics including superannuation and worker disengagement. These forums have provided guidance and direction for stakeholders to take action on finding solutions.

Building on the previous year's activities, the PPIU developed an implementation plan for improving remittances data in the region. This will prove critical for partners to coordinate efforts and help better understand the barriers to improving remittance procedures and financial transfers from labour receiving countries to labour sending countries.

Lastly, PPIU seeks to pursue opportunities that promote greater alignment between labour sending and receiving countries, promoting sustainable and inclusive labour mobility opportunities. This was done through the Development of an intra-Pacific labour mobility strategy for Cook Islands and Niue, with Solomon Islands being the first pilot country engaged to send workers through such a scheme.

Negotiating better labour mobility agreements for the Pacific

In partnership with ILO and IOM, PACER Plus delivered the Regional Workshop on Bilateral Labour Migration Agreements (BLMAs) in May 2024, to build the capacity of ALM Participants to design, negotiate, implement, monitor and evaluate rights-based and gender-responsive BLMAs.

The workshop improves public officials understanding of BLMA processes, international best practices, and negotiation techniques.



OPENING INTRA-PACIFIC LABOUR MOBILITY OPPORTUNITIES

Ms. Peleni Talagi of Niue (left) shakes hands with Mr. Collin Beck of Solomon Islands.



In July 2024, Niue and Solomon Islands signed the Inter-Agency Understanding (IAU) for the Niue-Solomon Islands Labour Mobility Pilot in

Niue. This groundbreaking agreement marks the Pacific's first managed intra-Pacific labour mobility programme, facilitated by the PACER Plus Labour Mobility Secretariat under the ALM.

The Pilot addresses Niue's labour shortages by employing four experienced Solomon Island nurses in Niue's health sector for six months, starting in August 2024. The nurses will primarily work in aged care, but also serve in the main hospital in Alofi, Niue. This programme delivers benefits for both nations, with Niue gaining much-needed workers, and Solomon Islands providing employment opportunities for retired nurses below Niue's retirement age.

Hon. Crossley Tatui, Niue's Minister for Infrastructure and Finance, emphasised that labour mobility is critical to solving Niue's workforce challenges. The programme also strengthens people-centered relations between the two PACER Plus nations, with hopes of expanding to other sectors in the future.

Arrangement on Labour Mobility undertakes its first review



Labour mobility stakeholders at the PLMAM 2023 in Port Vila, Vanuatu.

The ALM Review, conducted from September 2023 to February 2024 by an independent consultancy, outlined key recommendations for enhancing intra-Pacific labour mobility. It called for amendments to support worker protection, welfare, and cultural competence, while addressing reintegration for temporary workers.

The review emphasised labour mobility's mutual benefits and the need to mitigate negative impacts on workers, families, and communities.

Stakeholder engagement, particularly at the PLMAM, was highlighted, along with the Labour Mobility Secretariat's role. The review also recommended ongoing evaluations and coordination with other regional labour mobility initiatives.

GOVERNANCE

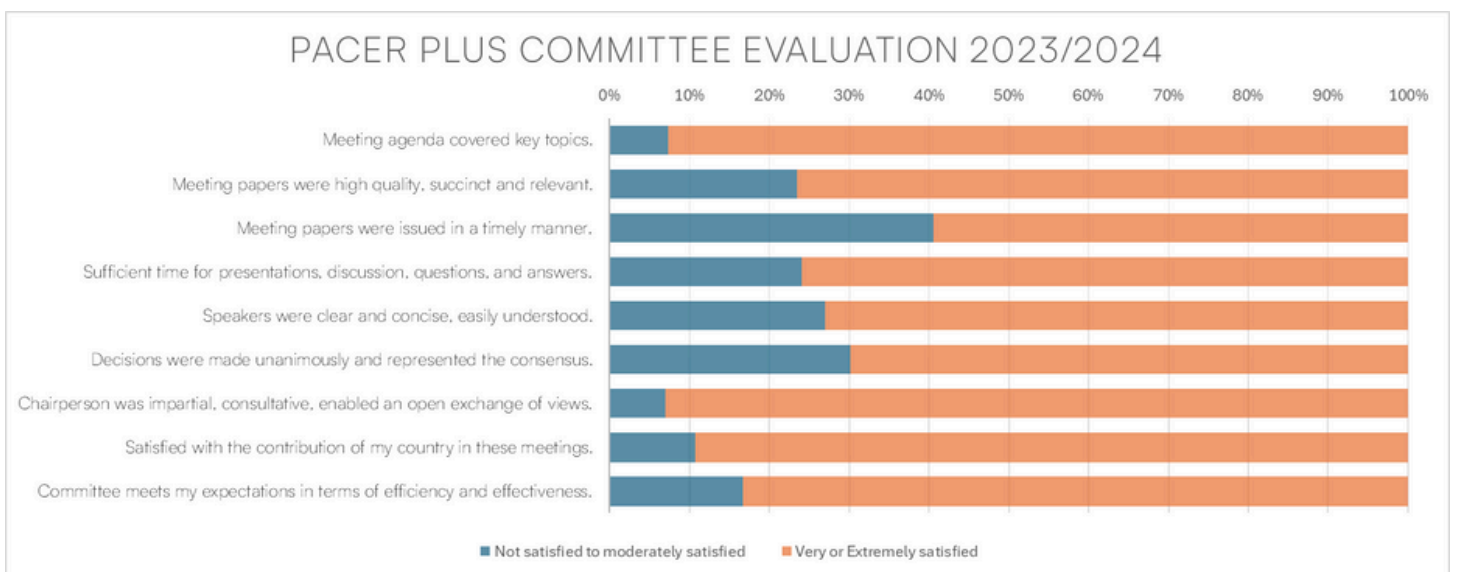
PACER Plus provides a forum for regional cooperation and collaboration. It brings Parties together to discuss shared interests in trade matters, to communicate on trade issues, and to collectively pursue the shared goals of increased trade, investment and economic opportunities for inclusive economic development. The PPIU provides secretariat responsibilities, facilitating some 11 meetings in this financial year, two of which were in person — the Committee on Trade in Goods (CTG.05) held in Nadi in December 2023, and the Joint Committee (JC.07) held in Samoa in May 2024.

The Joint Committee, the premier governing body of PACER Plus, provides the highest-level decision-making regarding PACER Plus. This year’s 7th Meeting of the Joint Committee worked towards finalising the Annual Plan and Budget for Financial Year 2024-2025, as well as the final period July-December 2025. A range of key matters were also discussed including the presentation of the findings of the General Review, and a talanoa was held to discuss the post-2025 funding and opportunities amongst Parties. Other key matters raised included the performance review processes of the Head of the

Implementation Unit, and Parties identified the need for a corporate review of the structure and functions of PPIU. Australia and New Zealand, and the DEC Work Programme.

Subcommittees meet throughout the year, with discussion predominantly focused on DEC activity planning and resource allocation and general trade policy matters. As trade increases between Parties, it is expected these committees will function as more traditional trade agreement committees, discussing matters between Parties that pertain to the subcommittees reference e.g.. Sanitary and phytosanitary measures or technical barriers to trade between Parties.

The various committees of PACER Plus provide the regional forum for cooperation and robust discussion. The strength of PACER Plus lies in the emerging trust and willingness to proactively participate, sharing success stories, but also communicating the Party needs and challenges, and how these may be collectively supported. Evaluation surveys are conducted after each meeting to assess the technical outcomes and garner feedback on secretariat support provided. Key findings are detailed in the infographic below.



- 1 Labour Mobility Working Group 9
19 July 2023
- 2 PACER Plus Ministers Meeting 5
26 July 2023
- 3 Committee on Services, Movement of Natural Persons, and Investment 4
28 September 2023
- 4 Budget Committee 7 (Virtual)
27 September 2023
- 5 Committee on Trade in Goods: Rules of Origin and Customs
1 December 2023
- 6 Labour Mobility Working Group 10
17 January 2024
- 7 Labour Mobility Working Group 11
22 February 2024
- 8 Committee on Services, Movement of Natural Persons, and Investment 05
23 February 2024
- 9 Budget Committee 8
27 March 2024
- 10 Committee on SPS and TBT 4
21 February 2024
- 11 Joint Committee 7
16-17 May 2024



The seventh PACER Plus Joint Committee Meeting in Apia, Samoa.

GENDER EQUALITY, DISABILITY AND SOCIAL INCLUSION

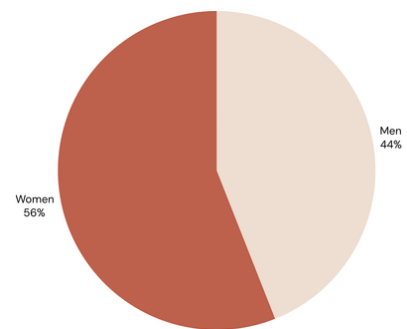
The PPIU continues to establish data systems and reporting capacity on the GEDSI elements of PACER Plus and improve mainstreaming of GEDSI in our day-to-day operations. This period saw the formulation of initial GEDSI-focused activities which were commenced in the past financial year, to be completed in the coming financial year.

As demonstrated by PTI through their Pacific businesses surveys, female-led operations demonstrate a high degree of understanding

and practical application when it comes to gender equality, disability, and social inclusion (GEDSI) concepts. They are more likely to have GEDSI policies and practices throughout their businesses (in particular, promoting gender equality), as well as leading workplace accessibility to information, services and spaces for individuals with disabilities. For this reason, PACER Plus continues to work with Parties to identify and support women-led businesses and entrepreneurs.

6

Total of workshops delivered in rural areas throughout Solomon Islands supporting Trade in Services



participants in PACER Plus funded capacity building and awareness activities

New Zealand Cacao Study Tour for Solomon Islands Women



Solomon Islands cacao farmers on a Cacao Study Tour in New Zealand

- Insights to business establishment and cacao product distribution in the New Zealand market.
- Quality standards and selection process of beans required by chocolate makers.
- Promoted awareness of farm conditions and local supply drivers and conditions.
- Chocolate making equipment and chocolate tempering techniques.
- Improved understanding of health and safety and quality control in running a food manufacturing business.
- Meeting inspiring women who have similar challenges in start-up or being accepted and the sharing of experience and advice in how to move through challenges.
- Increased understanding of packaging and labelling requirements in New Zealand.
- Understanding New Zealand consumer behaviours.
- Increased awareness of other opportunities and products for the New Zealand market.

MONITORING, EVALUATION LEARNING AND ADAPTATION

The implementation of PACER Plus MELA work in FY 2023/24 focused primarily on building capacity and ownership of the PPIU MELA framework across member countries. Key outputs included conducting in-country MELA Capacity Building Workshops in Cook Islands, Kiribati, Samoa, Niue, Solomon Islands, Tonga, Tuvalu and Vanuatu. These workshops covered MELA principles, the PACER Plus MELA Framework, and their roles and responsibilities. They also validated country-specific MELA Logical Frameworks in collaboration with key in-country stakeholders and mapped activities with the PACER Plus MELA Framework. The workshops, which were delivered between November 2023 and May 2024:

- Led to significant increase in participants' knowledge of MELA principles and the PACER Plus MELA Framework. Pre- and post-workshop surveys consistently demonstrated marked improvements.
- Increased understanding of MELA concepts, roles, and responsibilities.
- The workshops enhanced participants' confidence and perceived capacity to carry out MELA activities.
- Revealed common challenges across countries, such as human resource constraints, data limitations, and the need for ongoing MELA support.

58%

Average response rate of
PACER Plus Committee
evaluations

The Learning Agenda has been finalised with two key learning questions to be pursued by the PPIU:

- To what extent has the private sector derived benefits from PACER-Plus supported activities and how can PACER Plus support the Parties deepen linkages with the private sector?
- What can be learned about whether benefits are derived from capacity development activities by reviewing the modalities and approaches that the PPIU took to design and deliver such activities?

Understanding PACER Plus interventions on the enabling environment

- 70% of PACER Plus interventions on policy/legislation has been formulated and written up but is still pending any passage or adoption into law/policy.
- 20% of PACER Plus interventions on policy/legislation have completed the approval process and been officially adopted or passed into law/policy.
- 10% of PACER Plus interventions on policy/legislation have been approved, enacted, and operationalised.

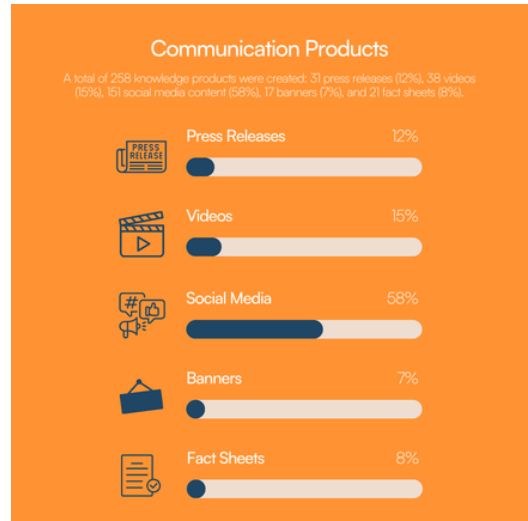
COMMUNICATIONS REPORT

In the 2023-2024 financial year, the PPIU saw growth across all communications platforms. Our official Facebook page reached a total of 798,875 people, a slight increase from 793,975 in the previous financial year. This growth reflects the ongoing engagement and interest in our work across the region.

Our bi-monthly e-newsletters were sent to a total of 3,286 subscribers, a marked increase from 1,978 subscribers last year. These subscribers are predominantly from public and private sector stakeholders across the Pacific Island Countries, Australia, and New Zealand. The newsletters continue to perform well, with an impressive email open rate of 55 percent, well above the industry average of 15-20 percent and up from last year's 51 percent.

The PACER Plus website attracted 18,822 users this year, a notable rise from 16,067 users in the previous year, demonstrating the increasing reach and impact of our online presence.

Over the course of the year, a total of 258 knowledge products were created, including press releases, videos, banners, and fact sheets, contributing to our efforts to keep stakeholders informed and engaged. These products have played a vital role in showcasing the opportunities and benefits under PACER Plus.



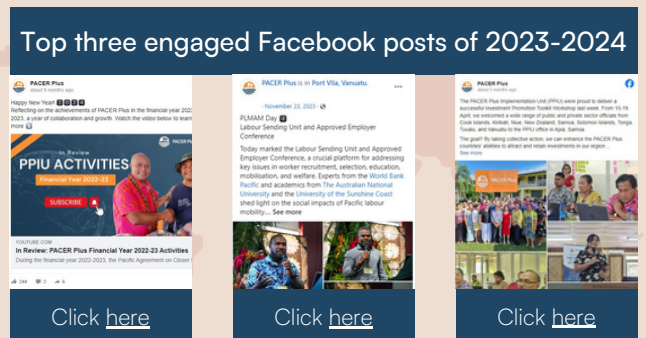
798,875 people

Total reach of people on our Facebook page



13,603

Total engagement on Facebook and LinkedIn



CORPORATE REPORT

Internal outcomes for the FY23-24 focused on improving corporate efficiency and effectiveness to support the implementation of the Work Programme and these include delivery of corporate services, financial services and planning and reporting on the Work Programme. Another key output was the transition from the Contract Services Provider (CSP), DT Global.

Contract Services Provider Transition

When the PPIU was established, the CSP was contracted by the Australian Department of Foreign Affairs and Trade (DFAT) to provide ready-to-go administrative systems to ensure efficient, effective, accountable and value for money set up and to enable the PPIU to develop and implement an early work program.

Following Joint Committee Approval in May 2023 to undertake transition from DT Global by 31 December 2023, Corporate Service implemented 45 activities to complete the transition, within the following categories: Planning, Financial Management, Information Technology (IT) systems, Personnel and Operations.

Corporate Services

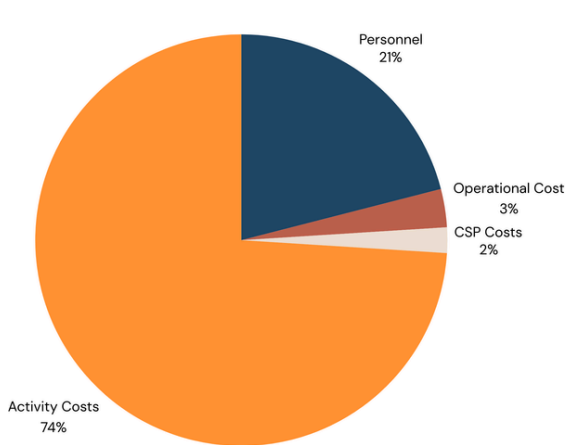
Improvements were made across the PPIU's corporate services, most notably in the areas of finance, procurement and administrative support to ensure efficient and effective services for the PPIU and in implementation of the Annual Plan.

Financial Services	<ul style="list-style-type: none">• Financial statements (FY21-22 and FY22-23) were signed with unqualified audit opinions.• Managed contractual relationship with vendors• FY24-25 Annual Plan and Budget formulated• Administered procurement process of 44 consultants• Managed 10 Letters of Agreement for activity funding
Human Resource & Administrative Services	<ul style="list-style-type: none">• Recruitment of 2 PPIU staff and 4 National Coordinators• Facilitated 321 travel arrangements for staff and members to meetings and capacity building• Continual update and improvement to the PPIU Operations Manual and Policies
Information Technology	<ul style="list-style-type: none">• Installation and transition to new financial system (Xero)• Recruitment of local IT services provider• Complete transition of IT systems, software licences from CSP to independent system

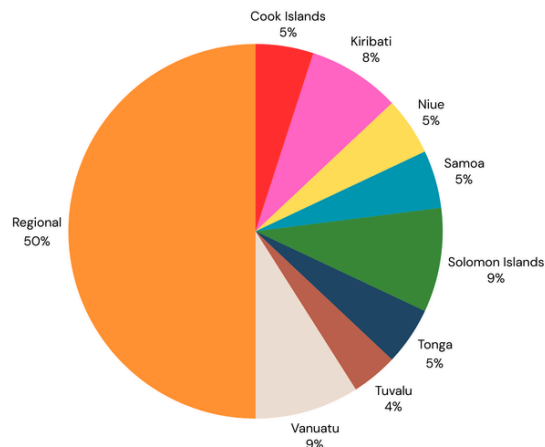
Financial Performance

The PPIU had an approved budget of AUD\$8.6 million for FY2023-2024. The Budget was funded under the Joint Funding Arrangements with the Governments of Australia and New Zealand.

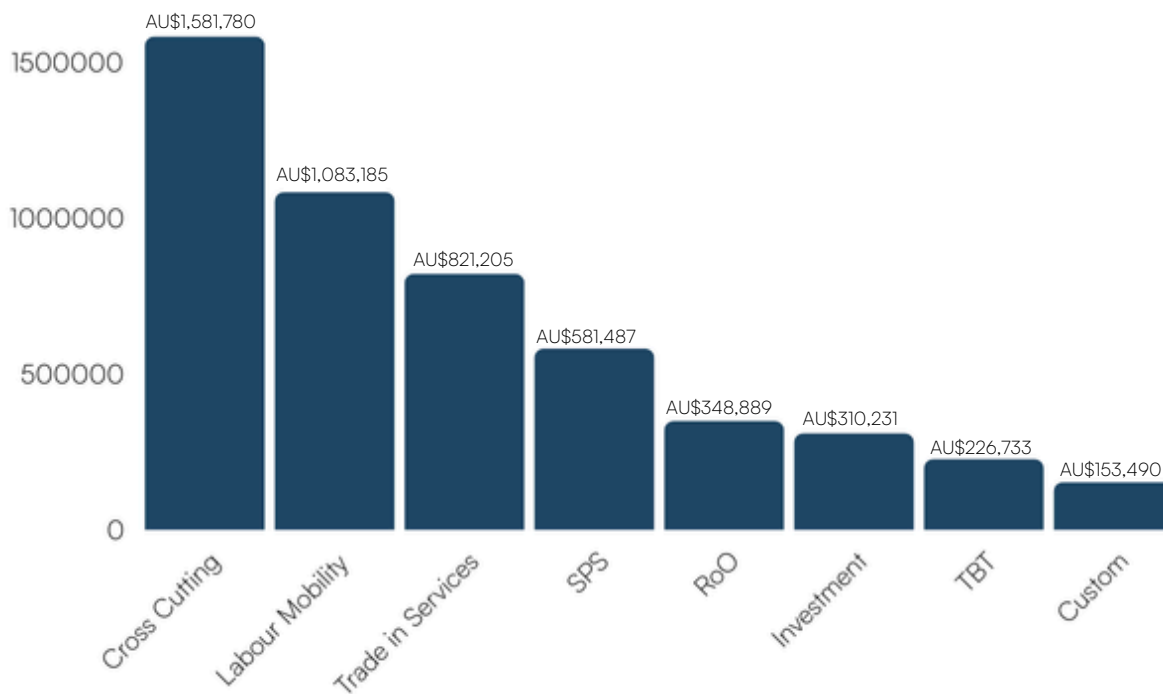
Total expenditure reached 80% and expenditure rates were highest in Activity Costs at 74% (\$5.1 million), Personnel Costs 21% (\$1.5 million), Operational Costs 3% (\$226,000) and CSP at 2% (\$124,000).



Total expenditure to 30 June 2024 by category



FY23-24 activity costs by country



FY23-24 activity cost by component

Annex 1: Partnerships

List of partners and activities

Organisation	Activity	Component
OCO	ROO Refresher TOT, Regional Workshop on HS	Trade in Goods
Center for Customs and Excise Studies	ROO Refresher TOT	Trade in Goods
DFAT	Product Specific Rules Workshop	Trade in Goods
New Zealand Customs	Product Specific Rules Workshop	Trade in Goods
UNCTAD	ASYCUDA	Trade in Goods
UNCTAD	National TIPs, PACER Plus NTIPs Regional Workshop	Trade in Goods
British Standards Institute	HTFA Feasibility Study Tonga	Trade in Goods
SPC (PPPO)	ePhyto Capacity Building Project	Trade in Goods
PHAMA Plus	ePhyto equipment, Tonga fumigation chamber, fumigation training	Trade in Goods
Standards Australia	Kiribati Standards Capacity Building, Tonga Standards Roadmap	Trade in Goods
Vanuatu Chamber of Commerce and Industry	HACCP Certification for Businesses	Trade in Goods
PIFS (PQI)	PQI, Pacific Laboratory Week (Tonga)	Trade in Goods
Solomon Islands Ministry of Culture and Tourism	Tourism Training Guadalcanal Province and Western Province	Trade in Services

Organisation	Activity	Component
World Trade Organisation	TiS Workshop (2023)	Trade in Services
UPU	Feasibility Study - Post.CDS-ASYCUDA Interface	Trade in Services
PIFS (eCommerce Initiative)	eCommerce Toolkits	Trade in Services
ADB	PACER Plus Introductory Investment Workshop (2023)	Investment
PTI New Zealand	Investment Readiness Support (2023)	Investment
Australian National University	Development of IUA for Cook Islands and Niue LM Pilot Programmes	Labour Mobility
IOM	PLMAM 2023 and ALM Advisory Group	Labour Mobility
ILO	PLMAM 2023 and ALM Advisory Group	Labour Mobility
World Bank	PLMAM 2023 and ALM Advisory Group	Labour Mobility
PIFS (Trade Unit)	PLMAM 2023 and ALM Advisory Group	Labour Mobility
Government of Vanuatu (Labour Sending Unit)	PLMAM 2023	Labour Mobility
PASAI	Webinar: Preventing Corruption and Strengthening Integrity	Trade in Goods
IOM	Bilateral Labour Mobility Agreements Workshop	Labour Mobility
ILO	Bilateral Labour Mobility Agreements Workshop	Labour Mobility
UNCITRAL	Tonga eCommerce Legislation Review	Trade in Services



PACER Plus

Cook Islands

Along with support delivered through various regional activities, Cook Islands received technical assistance to support new labour mobility opportunities, as well technical assistance facilitated through PPIU in the SPS component. A total of 40 stakeholders were trained in across PACER Plus relevant areas, including 10 private sector stakeholders.



SPS

- GeNS Refresher Training for 11 Customs staff in April 2024. 11 participants (8 male/3 female, 11 public sector).
- Cook Islands participation in Pacific Export Pathway Workshop, Samoa, November 2023 3 participants (3 male, 2 government, 1 private sector)
- Technical Workshop on National Surveillance Systems in Cook Islands (Technical Assistance — DAFF participation in workshop).



Labour Mobility

Development of the Inter-Agency Understanding (IAU) for the Cook Islands and Niue Labour Mobility Pilot Programmes (O46).*



Cross Cutting

MELA Workshop. 28 participants (7 male/21 female, 19 public sector and 9 private sector).

*Activities ongoing, to be concluded in Financial Year 2024/2025.



Kiribati

Along with support delivered through various regional activities, Kiribati have progressed legislative reform with technical assistance under the Customs Procedures component. 101 stakeholders have participated in capacity building and awareness activities associated with PACER Plus across SPS and TBT components and MELA, 35 participants from the private sector. Over AUD \$17,000 of IT equipment has been provided by PACER Plus for implementation of the GeNS.



Customs

Customs TA - Review and Drafting of Kiribati Customs Regulations (048).



SPS

- GeNS Refresher Training for Customs staff, Kiribati, December 2023 8 participants (2 male/6 female, 8 public sector).
- GeNS Awareness delivered to 34 private sector stakeholders in Kiribati (34-17 male/18 female).
- 13 items \$17,140 of IT equipment for GeNS implementation procured and delivered to Kiribati January 2024.
- 1 exporter trained in the use of GeNS in Kiribati. (1 female).



Investment

Kiribati National Investment Strategy* (061)



TBT

- Strengthening capacity of stakeholders on Standards and Certification in Kiribati (LoA004) 37 participants (10 male/27 female, 27 public sector, 10 private sector)* (LoA004).
- Study Tour to Samoa: Developing a National Quality Policy 2 participants (1 male/1 female, 2 public sector).



Trade in Services

Mauri Way Tourism Training* (LoA0006).



Cross Cutting

- MELA Workshop 19 participants (7 male/12 female, 19 public sector).
- Improvement of Water Quality and Safety Tamana Island Fish Centre* (LoA009).

*Activities ongoing, to be concluded in Financial Year 2024/2025.



PACER Plus

Niue

Along with support delivered through various regional activities, Niue have progressed legislative reform with technical assistance under the Customs Procedures component. 18 stakeholders have participated in capacity building and awareness activities associated with PACER Plus across the SPS components and MELA. Over AUD \$13,500 of IT equipment has been provided by PACER Plus for implementation of the GeNS.



Customs

Review and Drafting of Niue Customs Regulations (O39).



SPS

- GeNS Refresher Training for 4 Customs staff, Niue, November 2023 (2 male, 2 public sector).
- IT equipment for GeNS implementation procured and delivered to Niue (7 items) (\$13,647).



Cross Cutting

MELA Workshop 16 participants (9 male/7 female, 16 public sector).



Labour Mobility

- Development of the Inter-Agency Understanding (IAU) for the Cook Islands and Niue Labour Mobility Pilot Programmes (O46).*
- Facilitated travel for bilateral discussions with ILO on Niue's prospective membership to the ILO. PPIU supports Niue's interest to become an ILO member as it will enable them access to support for critical labour regulatory and institutional reforms required for their labour mobility and other development priorities.

*Activities ongoing, to be concluded in Financial Year 2024/2025.



Samoa

Along with support delivered through various regional activities, Samoa have received technical assistance to improve the enabling environment under the Investment component and to assess skills development initiatives. 22 stakeholders have participated in capacity building and awareness activities associated with PACER Plus across the SPS and TBT components and PACER Plus MELA. Over AUD \$50,000 of equipment and resources has been received to improve SPS system and measures to facilitate trade. Two businesses have been supported to expand their trade with goods and services to the value of AUD \$8,713.



SPS

- Training on Fumigation Treatment and Accreditation Scheme, 3-7 July. 3 participants (3 male).*
- IT equipment for GeNS implementation procured and delivered to 2 items (\$6,904).
- Fumigation equipment AUD \$43,350.



Investment

Investment - Review of Samoa Citizenship Act 2015 (024)



Labour Mobility

Labour Mobility - Stock-take of skills training programmes for reintegration (060).



TBT

1 public official attended Asia Pacific Legal Metrology Forum and Working Group in Panglao, Philippines.



Cross Cutting

- MELA Workshop 18 participants (7 male/11 female, 18 public sector)
- Cocoa Testing (1 private sector) (AUD \$651).
- Freight Assistance (1 private sector) (AUD \$8,062).
- 800 harvest bins distributed.



Trade in Services

Samoa Foreign Employee Employment Permit Policy.*

*Activities ongoing, to be concluded in Financial Year 2024/2025.



Solomon Islands

Along with support delivered through various regional activities, Solomon Islands have received technical assistance across SPS, Trade in Services, Investment and Labour Mobility. 219 stakeholders have received capacity building support across SPS, Rules of Origin/Tariff, TBT, Trade in Services components and PACER Plus MELA. Some 46 private sector stakeholders have benefited from this training and awareness. Over \$10,000 of IT equipment has been procured and delivered to support implementation of the GeNS, and over \$104,000 in goods and services have been provided to 6 businesses to expand their trade.



Rules of Origin

- Solomon Islands PACER Plus Rules of Origin Workshop Program, June 2024. 12 private sector participants (10 male/2 female).
- 8 businesses represented at ROO Workshop.



SPS

- Review and update of Biosecurity Legislation and Regulation Solomon Islands (O37).
- Biosecurity Legislation Amendment Review (O59).
- GeNS Refresher Training for Customs staff, Solomon Islands, February 2024. 13 participants (7 male/6 female, 13 public sector).
- 6 exporters trained in the use of GeNS in Solomon Islands (3 male/3 female, 3 private sector).
- Training on Fumigation Treatment and Accreditation Scheme, 3-7 July. 3 participants (2 male/1 female).*
- 4 items, \$10,327 of IT equipment for GeNS implementation procured and delivered to Solomon Islands October 2023.



TBT

- Training National Public Health Laboratory Technicians for experience and expertise in implementing ISO 17025 standards 2 participants (1 male/1 female, 2 public sector).
- Training on Food Sampling and Testing. 25 participants (11 male/14 female, 25 private sector).



Trade in Services

- Trainer: Introduction to Business Management and Financial Literacy in Tourism — Phase 1 (Guadalcanal Beach Operators) (O23).
- Trainer: Introduction to Business Management and Financial Literacy in Tourism — Phase 2 (Western Province) (O50).
- Phase 1 Tourism Training — Beach Operators Guadalcanal 79 participants (36 male/43 female), (32 businesses supported).
- Phase 2 Tourism Training — Hotels and homestays Western Province 71 participants (40 male/31 female) (57 businesses supported).



Investment

Legislative drafting instruction for updated Solomon Islands Foreign Investment Act (O55).



Labour Mobility

Solomon Islands Labour Mobility Policy and Strategy Review (O51).



Cross Cutting

- MELA Workshop 16 participants (8 male/8 female, 16 public sector).
- KPSI Fine Foods (\$19,167).
- Cathliro — Dehydrator (\$25,124) (LoA007).
- Cathliro — Product Dev Training (2 female, 2 private sector) (\$24,139).
- 500 harvest bins distributed.
- NZ Cacao Study Tour (LoA008)* (5 female, 5 private sector) (\$35,720).



Tonga

Along with support delivered through various regional activities, Tonga have received technical assistance across SPS, and TBT components. 50 participants received capacity building support across SPS, Trade in Services and Investment components and PACER Plus MELA. Some 8 private sector stakeholders have benefited from this training and awareness.



SPS

- SPS - HTFA Feasibility Study Tonga (pro bono — British Standards Institute).
- SPS - GeNS Refresher Training for Customs staff, Tonga, May 2024 10 participants (6 male/4 female, 10 public sector).
- 8 exporters trained in the use of GeNS in Tonga. (2male/6 female, 8 private sector).



TBT

- TBT - Tonga Standardisation Roadmap (LoA003).
- TBT - 1 public official attended Asia Pacific Legal Metrology Forum and Working Group in Panglao, Philippines.



Trade in Services

- TiS - Briefing for Tonga stakeholders on the UN Convention on the use of Electronic Communications on International Contracts, May 2024 (pro bono — UNCITRAL).
- Tonga Epayment Act*(O63).



Investment

Investment - Investment Promotion Toolkit Training Pilot Tonga, 12-16 February 23 participants (7 male/16 female).



Cross Cutting

- MELA Workshop 16 participants (6 male/10 female, 16 public sector).
- Functional Review of Trade Support Services delivered through the Ministry of Trade and Economic Development, Tonga (O53).

*Activities ongoing, to be concluded in Financial Year 2024/2025.



Tuvalu

Along with support delivered through various regional activities, 16 stakeholders in Tuvalu have received capacity building support on the SPS component and PACER Plus MELA. \$3,631 of IT equipment has been procured and delivered to support implementation of the GeNS.



SPS

- SPS - GeNS Refresher Training for Customs staff, Tuvalu, March 2024 6 participants (4 male/2 female, 6 public sector).
- 6 items, \$3,631 of IT equipment for GeNS implementation procured and delivered.
- SPS Community Awareness (LoA11).*



Investment

Enhancing Investment Frameworks in Tuvalu* (O61).



Cross Cutting

MELA Workshop 10 participants (1 male/9 female, 10 public sector).

*Activities ongoing, to be concluded in Financial Year 2024/2025.



Vanuatu

Along with support delivered through various regional activities, Vanuatu have received technical assistance across Trade in Services, Investment and Labour Mobility components. 43 stakeholders have received capacity building support across Trade in Services and Investment components and PACER Plus MELA. Four private sector stakeholders have benefited from this training and awareness. \$2,188 worth of fumigation equipment has been procured and delivered to support implementation of improved SPS systems. \$122,000 in goods and services have been provided to 4 businesses to expand their trade through HACCP certification.



SPS

- Vanuatu, Samoa, Solomon Islands Training on Fumigation Treatment and Accreditation Scheme, 3-7 July in Vanuatu. 7 participants (7 male, 7 public sector).*
- Fumigation equipment \$2,188.



Investment

Trade in Services and Investment Proposal Clinic in Port Vila, Vanuatu from 16-17 November 2023. 31 participants (17 male/14 female, 27 public sector and 4 private sector).**



TBT

Vanuatu Chamber of Commerce & Industry — HACCP Audit Preparation and Certification (LoA001) (5 businesses supported) (AU\$122,000).



Labour Mobility

Hosting of PLMAM 2023 at Warwick Le Lagon.



Trade in Services

Trade in Services and Investment Proposal Clinic in Port Vila, Vanuatu from 16-17 November 2023 31 participants (17 male/14 female, 27 public sector, 4 private sector).



Cross Cutting

MELA Workshop 16 participants (6 male/10 female, 16 public sector).

*Activities ongoing, to be concluded in Financial Year 2024/2025.

**Activity output details only counted under Trade in Services.

Annex 3: Regional DEC Profile

Regional Activities

Rules of Origin and Tariff Commitments	<p>Technical Assistance: 1</p> <ul style="list-style-type: none"> Product Specific Rules Transposition Workshop Facilitator (043). <p>Capacity Building: 102 participants (48 m/52 fm) (102 public sector)</p> <ul style="list-style-type: none"> Regional Workshop on Harmonised System, Samoa, August 2023. 41 participants (19 male/22 female). Rules of Origin Train-the-Trainers Workshop, Tonga, October 2023. 26 participants (12 male/14 female). Product Specific Rules Transposition Workshop, Fiji, November 2023. 18 participants (9 male/9 female). Regional Dialogue on Revenue Mobilisation for PACER Plus Parties & Signatory, 27-February 2024. 17 participants (8 male/9 female). <p>Knowledge Products: 3</p> <ul style="list-style-type: none"> CTG Outcome for updated PSRs 1 draft guide to HS update presentation Solomon Islands ROO presentation
Customs	<p>Capacity Building: 22 participants (10 m/12 fm, 22 public sector)</p> <ul style="list-style-type: none"> PACER Plus National Trade Information Portals Regional Workshop, 4-7 June, 2024 22 participants (10 male/12 female).
Sanitary and Phytosanitary Measures	<p>Technical Assistance: 1</p> <ul style="list-style-type: none"> Regional ePhyto Capacity Building Project Part 2 (025). <p>Capacity Building: 20 participants (16 male/4 female, 20 public sector)</p> <ul style="list-style-type: none"> Kiribati, Niue, Samoa Solomon Islands, Tonga, Tuvalu and Vanuatu participation in PPPO International Standards of Phytosanitary Measures Regional Workshop, Cook Islands (4 male/3 female, 7 public sector). Vanuatu, Samoa, Solomon Islands Training on Fumigation Treatment and Accreditation Scheme, 3-7 July Vanuatu. 13 participants (12 male/1 female, 13 public sector). <p>Knowledge Products: 12</p> <ul style="list-style-type: none"> 11 GeNS Fact Sheets. 1 GeNS Best Practice Guide. <p>Other</p> <ul style="list-style-type: none"> Regional Representation at IPPC meeting in Rome Ms. Siutoni Tupou (Head of Delegation appointed by Government of Tonga).

Regional Activities

TBT	<p>Capacity Building — 8 (5 male/3 female, 8 public sector)</p> <ul style="list-style-type: none"> • Samoa, Tonga, Cook Islands participation in the International Standards Organisation General Assembly. 3 participants (1 male/2 female, 3 public sector). • Kiribati, Cook Islands, Niue, Solomon Islands, Samoa participation in Pacific Quality Initiative — Lab Week Nuku'alofa, Tonga on 18-22 March 2024. 5 participants (4 male/1 female, 5 public sector).
Trade in Services	<p>Technical Assistance: 4</p> <ul style="list-style-type: none"> • Delivery of Proposals Clinics in Trade in Goods and Trade in Services, and review of FY23/24 TiS and Activity Proposals (O26). • Consultations and Planning with PPIU and key stakeholders to develop PPIU Activity Plan for regional TiS Activities (36.01). • Annual Plan Review and develop PPIU Activity Plan for domestic regulation and transparency activities (O27). • PIFS: Development of Ecommerce Business Toolkits for Niue, Tonga & Vanuatu (LoA002).* • Feasibility Study: ASYCUDA-Post.CDS interface Niue and Samoa. (LoA005).* <p>Capacity Building — 96 (31 male/65 female, 96 public sector)</p> <ul style="list-style-type: none"> • Regional Workshop on Movement of Natural Persons and Labour Mobility, Samoa, September 2023. 39 participants (11 male/28 female). • SMNPI Proposals Clinic, Samoa, September 2023. 39 participants (11 male/28 female). • Advanced Pacific Regional Trade in Services & Proposal Workshop, January 2024. 18 participants (9 male/9 female, 18 public sector). <p>Knowledge Products: 1</p> <ul style="list-style-type: none"> • E-commerce and PACER Plus.
Investment	<p>Technical Assistance 3</p> <ul style="list-style-type: none"> • Review of FY2023/23 Trade in Services and Investment Aftercare Proposals and Annual Plan and Draft Work Plan for the Investment Promotion (O28). • Development and piloting of Investment Promotion Toolkit (O42). • Investment Legislative Review and Action Plan (36.02). <p>Capacity Building — 44 (13 male/31 female, 44 public sector)</p> <ul style="list-style-type: none"> • PACER Plus Regional Investment Promotion Workshop, Samoa, 16-26 April. 28 participants (7 male/21 female, 28 public sector). • Investment Promotion Workshop Online Modules with 16 participants (6 male/10 female, 16 public sector). <p>Knowledge Products: 24</p> <ul style="list-style-type: none"> • 19 learning modules from Investment Promotion Toolkit. • 5 country value propositions.

Regional Activities

Labour Mobility	<p>Technical Assistance: 9</p> <ul style="list-style-type: none"> • Development of Communications Products — Remittances Study (O22). • Development of Remittances Study Findings Implementation Roadmap (O30). • Arrangement on Labour Mobility Review — Team Leader, Pacific Specialist (O31). • Arrangement on Labour Mobility Review — Legal Specialist (O33). • PLMAM 2023 Coordinator (O38). • PLMAM 2023 Employer Forum Facilitator (O40). • PLMAM 2023 Evaluation Support and After-Action Review (42_01). • Development of the Inter-Agency Understanding (IAU) for the Cook Islands and Niue Labour Mobility Pilot Programmes (O46). • Development of the Pacific Labour Mobility Worker Wellbeing Guiding Principles (O56). <p>Capacity Building — 451 participants (190 male/261 female)</p> <ul style="list-style-type: none"> • Technical Workshop on Sustainable Reintegration, Vanuatu, November 2023. 347 participants (160 male/187 female). • Regional Workshop on Bilateral Labour Migration Agreements, Fiji, May 2024. 26 participants (4 male/22 female, 26 public sector). • Virtual Roundtable on Superannuation. 63 participants (22 male/41 female). • Virtual Roundtable Worker Disengagement. 15 participants (4 male/11 female). <p>Consultations & Awareness</p> <ul style="list-style-type: none"> • Pacific Labour Mobility Annual Meeting 2023, Vanuatu, 20-24 November 2023. 365 participants (168 male/197 female, 142 public sector and 143 private sector). • Review of the Arrangement on Labour Mobility, September-December 2023 (84 consultations). • ALM Advisory Group (Inaugural Meeting), Virtual, 1 July 2023. • 2nd ALM Advisory Group Meeting, Port Vila, 25 November 2023. • 3rd ALM Advisory Group (Virtual) 7 February 2024. • Presentation to 2023 NZ RSE Conference, New Zealand, 1-2 August 2023. <p>Knowledge Products:</p> <ul style="list-style-type: none"> • Pacific Labour Mobility Worker Wellbeing: Definition, guiding principles and guidelines. • Remittances study products (4 products).

Regional Activities

Cross Cutting	<p>Technical Assistance: 5</p> <ul style="list-style-type: none"> • PPIU IT Services (029). • Website Hosting (032). • General Review (Lead Partner) (040). • General Review (QA and Peer Review) (044). • MELA support (034). • GEDSI Analysis (057).* • (LoA <p>Capacity Building — 23 participants (14 male/9 female)</p> <ul style="list-style-type: none"> • Regional Trade in Goods Workshop, Fiji 31 July-5 August 2023. 23 participants (14 male/9 female, 23 public sector).

INDEPENDENT AUDITOR'S REPORT

To the Members of the Joint Committee for the PACER Plus Implementation Unit Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of PACER Plus Implementation Unit, which comprise:

- the statement of financial position as at 30 June 2024;
- the statement of income and expenditure, statement of changes in accumulated funds, and statement of cash flows for the year ended 30 June 2024; and
- notes to the financial statements, including material accounting policy information.

In our opinion the accompanying financial statements present fairly, in all material respects, the financial position of PACER Plus Implementation Unit as at 30 June 2024, and its financial performance and its cash flows for the year ended 30 June 2024 in accordance with IFRS Accounting Standards as issued by the International Accounting Standards Board (IFRS Accounting Standards).

Basis for Opinion

We conducted our audit in accordance with the International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

We are independent of PACER Plus Implementation Unit, in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Samoa, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRS Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing PACER Plus Implementation Unit's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate PACER Plus Implementation Unit or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the PACER Plus Implementation Unit financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Secretariat’s internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management’s use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on PACER Plus Implementation Unit’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause PACER Plus Implementation Unit to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

BDO
Chartered Accountants



Ernest Betham
Engagement Partner

Apia,
Samoa
18th March 2025



PACER Plus
IMPLEMENTATION UNIT