

**INDO-PACIFIC ECONOMIC FRAMEWORK FOR PROSPERITY  
AGREEMENT RELATING TO A FAIR ECONOMY**

The Parties to this Agreement:

**ACKNOWLEDGING** that:

corruption including bribery, offenses such as money laundering, and inequitable and inefficient tax systems erode the foundations of a prosperous, inclusive, and stable economic order across the Indo-Pacific region, by degrading public and private institutions and compromising their independence and integrity; exacerbating wealth gaps and disparities; eroding the investment climate; disrupting international commerce, trade, and investment; undermining labor rights; and ultimately, weakening democracy and the rule of law; and

fairness, inclusiveness, transparency, the rule of law, and accountability are essential to:

improving the investment climate, ensuring shared prosperity, and promoting labor rights based on the ILO Declaration;

leveling the playing field for enterprises and workers; and

ensuring that the benefits of economic growth, free trade, and investment are broadly shared, by preventing and combating corruption; by improving both tax compliance and domestic resource mobilization including through capacity building on tax administration; by preventing corruption that undermines labor rights; and by removing obstacles to robust participation by individuals and groups outside the public sector, such as enterprises, especially MSMEs, workers, women, Indigenous Peoples, persons with disabilities, rural and remote populations, minorities, and local communities; and

**SEEKING** to:

effectively implement, enforce, and accelerate progress on anti-corruption measures and tax initiatives to advance transparency and level the playing field for enterprises and workers, consistent with international agreements and standards applicable to each Party; and

support capacity building, technical assistance, and innovative implementation approaches, including sharing of expertise and best practices, deployment of technologies, and strengthening of international cooperation, recognizing the different levels of development and capacity needs of each Party, as well as engagement, inclusion, and accountability measures of the Parties with respect to individuals and groups outside the public sector, such as civil society, enterprises, especially MSMEs, workers, women, Indigenous Peoples, persons with disabilities, rural and remote populations, minorities, and local communities,

**HAVE AGREED** as follows:

## Section A: Scope and Definitions

### Article 1: Scope

1. This Agreement concerns measures to prevent and combat corruption, including bribery, improve tax administration and compliance, and increase cooperation, information sharing, and capacity building on these topics in the Indo-Pacific region.
2. The Parties recognize that the description of the offenses adopted or maintained in accordance with this Agreement, and of the applicable legal defenses or legal principles controlling the lawfulness of conduct, is reserved to each Party's domestic law, and that those offenses shall be prosecuted and punished in accordance with its domestic law.
3. The Parties recognize that obligations under this Agreement shall be carried out in a manner consistent with the principles of sovereign equality and territorial integrity.
4. Nothing in this Agreement shall entitle a Party to undertake in the territory of another Party the exercise of jurisdiction and performance of functions that are reserved exclusively for the authorities of that other Party by its domestic law.

### Article 2: Definitions

For the purposes of this Agreement:

**Agreement** means the Indo-Pacific Economic Framework for Prosperity Agreement Relating to a Fair Economy;

**Anti-bribery Convention** means the *Convention on Combating Bribery of Foreign Public Officials in International Business Transactions*, done at Paris, December 17, 1997, under the auspices of the OECD;

**APEC** means Asia-Pacific Economic Cooperation;

**CBF** means the Capacity Building Framework set out in Annex I;

**days** means calendar days;

**enterprise** means an entity constituted or organized under applicable law, whether or not for profit, and whether privately owned or governmentally owned or controlled, including any corporation, trust, partnership, sole proprietorship, joint venture, association, or similar organization;<sup>1</sup>

**FATF** means the Financial Action Task Force;

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<sup>1</sup> For Australia, for the purposes of this Agreement, enterprise means an entity with legal personality under Australia's domestic law.

**foreign public official** means an individual holding a legislative, executive, administrative, or judicial office of a foreign country, at any level of government, whether appointed or elected, permanent or temporary, paid or unpaid, and irrespective of that individual's seniority; and an individual exercising a public function for a foreign country, at any level of government, including for a public agency or public enterprise;

**government procurement** means the process by which a government obtains the use of or acquires goods or services, or any combination thereof, for governmental purposes and not with a view to commercial sale or resale or use in the production or supply of goods or services for commercial sale or resale;

**ILO** means the International Labour Organization;

**ILO Declaration** means the *ILO Declaration on Fundamental Principles and Rights at Work and its Follow-up* (1998), as amended in 2022;

**individual** means a natural person;

**issuer** means:

- (a) for Australia, a regulated entity under paragraphs (a) and (b) of Section 1317AAB of the *Corporations Act 2001* (Cth);
- (b) for Brunei Darussalam, an issuer as defined under Section 2 of the *Securities Markets Order, 2013*;
- (c) for the Republic of Fiji, a listed company incorporated under the *Companies Act 2015*;
- (d) for the Republic of India, a body corporate that issues or proposes to issue a security, or any person performing the act and assuming the duties of an issuer, depositor, or manager pursuant to the relevant documentation and instrument under the *Securities Contracts (Regulation) Act, 1956* and the *Securities and Exchange Board of India Act, 1992*;
- (e) for the Republic of Indonesia, a party that makes a Public Offering, as defined under Article 1(6) of *Law No. 8 Year 1995 on Capital Market* as amended by Article 22(1) of *Law No. 4 Year 2023 on Financial Sector Development and Reinforcement*;
- (f) for Japan, a company issuing securities listed on a financial instruments exchange or any other person specified by Cabinet Order, under paragraph 1 of Article 193-2 of the *Financial Instruments and Exchange Act*;
- (g) for the Republic of Korea, an entity that has issued or intends to issue securities; provided, that this term means an entity that has issued or intends to issue the securities that underlie depositary receipts in the context of issuing depositary

receipts pursuant to the *Financial Investment Services and Capital Market Acts 2022*;

- (h) for Malaysia, an issuer as defined in Section 2 of the *Capital Markets and Services Act 2007 [Act 671]*;
- (i) for New Zealand, an FMC reporting entity considered to have higher level of public accountability under paragraphs (a) and (c) of section 461K(1) of the *Financial Markets Conduct Act 2013*;
- (j) for the Republic of the Philippines, the originator, maker, obligor, or creator of the security as defined under Section 3.2 of *Republic Act No. 8799* or the *Securities Regulation Code*, in relation to Section 3.1 of the same Code;
- (k) for the Republic of Singapore, a company incorporated under the *Companies Act 1967* or under any corresponding previous written law, that has been admitted to the official list of Singapore Exchange Securities Trading Limited and has not been removed from that official list;
- (l) for the Kingdom of Thailand, a company under Article 89/1 of the *Securities and Exchanges Act B.E. 2535 (1992)*;
- (m) for the United States of America, an issuer that has a class of securities registered pursuant to *15 U.S.C. 78l* or that is otherwise required to file reports pursuant to *15 U.S.C. 78o(d)*; and
- (n) for the Socialist Republic of Viet Nam, any organization conducting an offer, issuance of securities, in accordance with *Law on Securities No. 54/2019/QH14*;

**labor rights** means:

- (a) the following rights, set out in the ILO Declaration:<sup>2</sup>
  - (i) freedom of association and the effective recognition of the right to collective bargaining;
  - (ii) the elimination of all forms of forced or compulsory labor;
  - (iii) the effective abolition of child labor and, for the purposes of this Agreement, a prohibition on the worst forms of child labor;
  - (iv) the elimination of discrimination in respect of employment and occupation; and
  - (v) a safe and healthy working environment; and

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<sup>2</sup> The rights shall be interpreted consistently with the ILO Declaration.

- (b) acceptable conditions of work with respect to minimum wages and hours of work;<sup>3</sup>

**measure** includes any law, regulation, procedure, requirement, or practice;

**MSMEs** means micro, small, and medium-sized enterprises;

**OECD** means the Organisation for Economic Co-operation and Development;

**official of a public international organization** means a civil servant of a public international organization or an individual authorized by a public international organization to act on its behalf;

**Party** means any State or separate customs territory for which this Agreement is in force;

**person** means an individual or an enterprise;

**public official** means:

- (a) any individual holding a legislative, executive, administrative, or judicial office of a Party, whether appointed or elected, permanent or temporary, paid or unpaid, and irrespective of that individual's seniority;
- (b) any other individual who performs a public function for a Party, including for a public agency or a public enterprise, or provides a public service as defined under that Party's domestic law and as applied in the pertinent area of law in that Party; and
- (c) any other individual of a Party defined as a "public official" under that Party's domestic law;

**publish** means to disseminate information through paper or electronic means that is readily accessible to the general public;

**TACB** means technical assistance and capacity building;

**TACBCG** means the Technical Assistance and Capacity Building Coordination Group established under paragraph 5 of Annex I; and

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<sup>3</sup> For greater certainty:

- (a) "acceptable conditions of work with respect to minimum wages" include any requirements to provide wage-related benefit payments to, or on behalf of, workers, as per a Party's domestic regulations, such as those for profit sharing, bonuses, retirement, and healthcare; and
- (b) this subparagraph relates to the establishment by a Party in its laws, regulations, and practices thereunder of acceptable conditions of work as determined by that Party.

**UNCAC** means the *United Nations Convention against Corruption*, done at New York, October 31, 2003.

**Section B: Anti-Corruption**

**Article 3: Scope and General Provisions**

1. This Section applies to measures to prevent and combat corruption, including bribery.<sup>4</sup>
2. The Parties recognize the need to build integrity within both the public and private sectors and that each sector has complementary responsibilities in this regard.
3. The Parties recognize the importance of regional and multilateral initiatives to prevent and combat corruption, including bribery, and are committed to working with each other to encourage and support appropriate initiatives to reach these goals.
4. Each Party affirms its obligations under the UNCAC and, as applicable, the Anti-bribery Convention.
5. The Parties support effective follow-through on the political declaration entitled “*Our common commitment to effectively addressing challenges and implementing measures to prevent and combat corruption and strengthen international cooperation*”, which the United Nations (UN) General Assembly adopted at its 32nd Special Session, June 2, 2021.

**Article 4: Relation to Other Agreements**

This Agreement shall not affect the rights or obligations of a Party under any other agreement to which it is a party. In particular, nothing in this Agreement shall affect the rights and obligations of a Party under the UNCAC, the *United Nations Convention against Transnational Organized Crime*, done at New York, November 15, 2000, and its three Protocols, or the Anti-bribery Convention, as applicable.

**Article 5: Application and Enforcement of Measures to Prevent and Combat Corruption, including Bribery**

1. To prevent and combat corruption, including bribery, each Party shall enhance its efforts to effectively prevent, detect, investigate, prosecute, and sanction corruption offenses, including bribery offenses.
2. Each Party affirms its obligations under the following articles of the UNCAC:

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<sup>4</sup> For Australia, India, and the United States, this Agreement shall not apply to conduct outside the jurisdiction of federal law and, to the extent that an obligation involves preventive measures, shall apply only to those measures covered by federal law governing federal, state (including, for Australia, territory), and local officials.

- (a) Articles 7 (Public sector) and 8 (Codes of conduct for public officials);
- (b) Article 12 (Private sector);
- (c) Article 15 (Bribery of national public officials);
- (d) Article 16 (Bribery of foreign public officials and officials of public international organizations) and, as applicable, the Anti-bribery Convention;
- (e) Article 17 (Embezzlement, misappropriation or other diversion of property by a public official);
- (f) Articles 14 (Measures to prevent money-laundering) and 23 (Laundering of proceeds of crime); and
- (g) Article 30 (Prosecution, adjudication and sanctions).

3. To prevent and combat corruption, including bribery, each Party shall adopt or maintain legislative and other measures as may be necessary to establish as criminal offenses under its domestic law, when committed intentionally, by any person subject to its jurisdiction:

- (a) the promise, offering, or giving, to a public official, directly or indirectly, of an undue advantage for the official or another person, in order that the official act or refrain from acting in relation to the performance of or the exercise of official duties;
- (b) the solicitation or acceptance by a public official, directly or indirectly, of an undue advantage for the official or another person, in order that the official act or refrain from acting in relation to the performance of or the exercise of official duties;
- (c) the promise, offering, or giving, to a foreign public official or an official of a public international organization, directly or indirectly, of an undue advantage for the official or another person, in order that the official act or refrain from acting in relation to the performance of or the exercise of official duties, in order to obtain or retain business or other undue advantage in relation to the conduct of international business;<sup>5</sup> and
- (d) the aiding and abetting, or conspiracy in the commission of any of the offenses described in subparagraphs (a) through (c).<sup>6</sup>

4. To prevent and combat corruption, including bribery, each Party shall adopt or maintain measures as may be necessary, in accordance with its domestic laws and regulations regarding

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<sup>5</sup> For greater certainty, a Party may provide in its domestic law that it is not an offense if the advantage was permitted or required by the written laws or regulations of a foreign public official's country, including case law. The Parties confirm that they are not endorsing those written laws or regulations.

<sup>6</sup> A Party may satisfy the commitment regarding conspiracy through applicable concepts within its legal system.

the maintenance of books and records and internal controls, financial statement disclosures, and accounting and auditing standards, to prohibit or prevent the following acts carried out for the purpose of committing any of the offenses described in this Article:

- (a) the establishment of off-the-books accounts;
- (b) the making of off-the-books or inadequately identified transactions;
- (c) the recording of non-existent expenditure;
- (d) the entry of liabilities with incorrect identification of their objects;
- (e) the use of false documents; and
- (f) the intentional destruction of bookkeeping documents earlier than foreseen by the law.<sup>7</sup>

5. To prevent and combat corruption, including bribery, each Party shall adopt or maintain, consistent with the UNCAC, legislative and other measures as may be necessary to establish as criminal offenses under its domestic law, when committed intentionally, by any person subject to its jurisdiction:

- (a) the embezzlement, misappropriation, or other diversion by a public official for the benefit of the public official or for the benefit of another person, of any property, public or private funds or securities, or any other thing of value entrusted to the public official by virtue of the public official's position;
- (b) the conversion or transfer of property, knowing that such property is the proceeds of crime, for the purpose of concealing or disguising the illegal origin of the property or of helping any person who is involved in the commission of the predicate offense to evade the legal consequences of that person's action;
- (c) the concealment or disguise of the true nature, source, location, disposition, movement, or ownership of or rights with respect to property, knowing that such property is the proceeds of crime;
- (d) subject to the basic concepts of its legal system, the acquisition, possession, or use of property, knowing, at the time of receipt, that such property is the proceeds of crime; and
- (e) subject to the basic concepts of its legal system, participation in, association with or conspiracy to commit, attempts to commit and aiding, abetting, facilitating, and counseling the commission of any of the offenses established in accordance with subparagraphs (a) through (d).

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<sup>7</sup> For the United States, this paragraph applies only to issuers.

6. Each Party shall adopt or maintain effective, proportionate, and dissuasive sanctions and procedures to enforce the measures that it adopts or maintains pursuant to paragraphs 3 through 5. For foreign bribery offenses, a Party's sanctions should take into account the amounts of the bribe or the value of the profits or other benefits derived and any other mitigating or aggravating factors, in accordance with the fundamental principles of its domestic law.

7. Each Party shall disallow the tax deductibility of bribes, as described in paragraph 3, and, consistent with its tax law, other expenses incurred in furtherance of the commission of an offense described in paragraphs 3 or 5.

8. Each Party is encouraged to consider, as appropriate, using a variety of forms of resolutions to resolve criminal, administrative, or civil cases with both enterprises and individuals, including non-trial resolutions with clear and transparent frameworks. For the purposes of this paragraph, non-trial resolutions refer to mechanisms developed and used to resolve matters without a trial, based on a negotiated agreement between a person and a prosecuting or other authority.

9. Each Party shall raise awareness among its public officials of its bribery laws with a view to eliminating the solicitation and acceptance of payments that are illegal under its domestic law.

10. Each Party is encouraged to consider, as appropriate, criminalizing the bribery in order to obtain or retain business or other undue advantage in relation to the conduct of international business of an individual standing or nominated as a candidate to be a foreign public official. The Parties recognize that the bribery of such an individual with the intent of obtaining an advantage if that individual takes office undermines good governance.

11. Each Party affirms its commitment to enhance the effectiveness of law enforcement actions to prevent and enforce the corruption offenses described in paragraphs 3 and 5 or the acts described in paragraph 4. In accordance with the fundamental principles of its legal system, each Party shall not fail to effectively enforce those measures adopted or maintained to comply with paragraphs 3 through 5 and Articles 9 and 10 through a sustained or recurring course of action or inaction, as an encouragement for trade and investment.<sup>8</sup> In accordance with the fundamental principles of its legal system, each Party retains the right for its law enforcement, prosecutorial, and judicial authorities to exercise discretion with respect to the enforcement of the measures it has adopted or maintained to prevent and combat corruption, including bribery. Each Party retains the right to take *bona fide* decisions with regard to the allocation of its resources with respect to such enforcement.

## **Article 6: Asset Recovery and International Cooperation**

1. Each Party shall, consistent with the UNCAC, adopt or maintain measures to enable the identification, tracing, freezing, seizure, and confiscation in criminal or civil proceedings of:

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<sup>8</sup> For greater certainty, the Parties recognize that individual cases or specific discretionary decisions related to the enforcement of anti-corruption and other relevant laws are subject to each Party's respective domestic laws and legal procedures.

- (a) proceeds of crime derived from offenses established in accordance with the UNCAC or property the value of which corresponds to that of such proceeds; and
  - (b) property, equipment, or other instrumentalities used in or destined for use in offenses established in accordance with the UNCAC.
- 2. Each Party shall adopt or maintain measures, as may be necessary, to the fullest extent permitted by its domestic law and consistent with the UNCAC, to:
  - (a) permit giving effect to a confiscation order issued by a requesting Party;
  - (b) permit the freezing or seizure of property upon a freezing or seizure order issued by a requesting Party, consistent with the UNCAC, including Article 54 (Mechanisms for recovery of property through international cooperation in confiscation) of the UNCAC; and
  - (c) identify, trace, and freeze or seize any item referred to in paragraph 1, for the purpose of eventual confiscation.
- 3. Each Party shall establish and, as appropriate, strengthen central authorities and, as applicable, competent authorities with the capacity to receive and transmit requests for mutual legal assistance and the authority to direct and enhance cooperation through appropriate channels. Each Party shall also strengthen the capacity of its central authorities and, as applicable, competent authorities to ensure the transmission of well-supported mutual legal assistance requests to enable their speedy and proper execution including by staffing its central and competent authorities with relevant experts or building the capacity of staff to become experts in mutual legal assistance.
- 4. Consistent with the UNCAC and in accordance with its domestic law, each Party shall take measures and strengthen its international cooperation with the other Parties to:
  - (a) hold accountable any person who has committed or is otherwise liable for an act of corruption by denying safe haven to such persons through effective cooperation in processes that may include extradition and denial of entry; and
  - (b) facilitate recovery of the proceeds of crime by denying safe haven to the proceeds of crime through effective cooperation in processes that may include mutual legal assistance and asset recovery.
- 5. Consistent with the UNCAC and in accordance with its domestic law, each Party intends to ensure transparency and accountability in the return and disposition of recovered proceeds of crime. Specifically, each Party should consider making public and available information on the transfer and administration of returned proceeds of crime to the people in both the transferring and receiving country.
- 6. Each Party should endeavor, to the extent appropriate and permitted by its domestic law, to encourage the participation of non-government stakeholders in the process to return proceeds of crime recovered from corrupt officials, particularly in the identification of ways in which

harm can be remedied and in the development of mechanisms to ensure transparency and accountability in the transfer, disposition, and administration of recovered proceeds of crime.

7. Consistent with the UNCAC and in accordance with its domestic law, each Party should endeavor to, where possible and appropriate, prioritize the disposition of confiscated proceeds of crime in a manner that benefits the people of the nations harmed by the underlying corrupt conduct.

8. Where appropriate, each Party may also consider, consistent with the UNCAC, particularly paragraph 5 of Article 57 (Return and disposal of assets) of the UNCAC, the conclusion of case-specific agreements or arrangements that promote the transparent and effective use, administration, and monitoring of confiscated and returned proceeds of crime.

#### **Article 7: Private Sector Internal Controls, Ethics, and Compliance**

1. To prevent and combat corruption, including bribery, each Party shall take appropriate measures to promote the active participation of the private sector in preventing and combating corruption, including bribery, and to raise public awareness regarding the existence, causes, and gravity of and the threat posed by corruption, including bribery. To this end, a Party may, for example:

- (a) undertake public information activities and public education programs that contribute to non-tolerance of corruption, including bribery;
- (b) identify, disseminate, and advocate for good practices for ethical business conduct among enterprises, including MSMEs, such as implementing and enforcing effective internal controls, ethics, and compliance programs, taking into account their size, legal structure, and the sectors in which they operate, to prevent, detect, and mitigate corruption, including bribery;
- (c) encourage and, as appropriate, promote multilateral business ethics efforts, business ethics collective action frameworks, and voluntary, collaborative sectoral codes of ethics;
- (d) encourage enterprises to include statements in their annual reports on, or otherwise publicly disclose, their internal controls, ethics, and compliance programs, including those that contribute to preventing and detecting corruption, including bribery;
- (e) encourage enterprises to implement frameworks for the protection of individuals reporting potential violations of law, as well as channels for such reporting, including as part of an internal controls, ethics, and compliance program or measures for preventing and detecting corruption, including bribery, and to take appropriate action based on such reporting; and
- (f) encourage professional associations and other non-governmental organizations, where appropriate, to encourage and assist enterprises, in particular MSMEs, in

developing codes, standards of conduct, and compliance programs for preventing and detecting corruption, including bribery.

2. Each Party shall raise awareness in its private sector, particularly among enterprises that engage in international business, of its domestic laws regarding corruption, including bribery and solicitation, and the risks of domestic and foreign bribery and related corruption.

3. Each Party is committed to publishing on a website its measures governing gifts, hospitality, entertainment, and expenses for its public officials, so that individuals and enterprises are aware of such measures and can abide by them.

4. Each Party may encourage its law enforcement authorities with respect to corruption offenses to consider implementing measures to incentivize enterprises to develop effective internal controls, ethics, and compliance programs, as well as to encourage voluntary disclosures of misconduct and cooperation with law enforcement authorities. A Party and its authorities may consider treating the existence of such programs, disclosures, and cooperation as a mitigating factor in determining the severity of an offense and penalties.

5. Each Party shall encourage enterprises, taking into account their size, legal structure, and the sectors in which they operate, to:

- (a) adopt or maintain sufficient internal accounting controls, compliance programs, or monitoring bodies, independent of management, such as audit committees of boards of directors or of supervisory boards, to assist in preventing and detecting offenses described in Articles 5.3 and 5.5 or acts described in Article 5.4; and
- (b) ensure that their accounts and required financial statements are subject to appropriate auditing and certification procedures.

## **Article 8: Transparency in Beneficial Ownership and Real Estate Transactions**

1. For the purposes of this Article, legal person means an entity other than an individual that can establish a permanent customer relationship with a financial institution or otherwise own property. Such an entity may include a company, body corporate, foundation, anstalt, partnership, association, and other relevantly similar entity.

2. Each Party is committed, consistent with the relevant recommendations of the FATF, to:

- (a) assessing the money laundering and terrorism financing risks associated with all types of legal persons created under its domestic law, as well as the risks associated with foreign-created legal persons that have sufficient links with that Party;
- (b) taking action to effectively implement measures that enhance the transparency of legal persons with emphasis on the revisions to FATF Recommendation 24 and its interpretive note adopted by the FATF Plenary in March 2022 regarding transparency and beneficial ownership of legal persons, including the revision

relating to beneficial ownership transparency of legal persons in the course of government procurement; and

- (c) providing rapid, constructive, and effective international cooperation with other Parties in relation to basic and beneficial ownership information of legal persons.

3. In this regard, each Party is committed to identifying concrete action items to address gaps in its legal and operational frameworks for preventing money laundering and modifying its measures to meet the standards set out in FATF Recommendation 24.

4. Each Party is committed to:

- (a) taking concrete actions in its territory to prevent corrupt actors from funneling the proceeds of their corruption into its real estate markets, consistent with the FATF standards; and
- (b) exchanging information and best practices on how to mitigate abuse of its real estate markets by corrupt actors.

#### **Article 9: Persons that Report Corruption Offenses**

1. Each Party shall identify its competent authorities responsible for the enforcement of the measures described in Article 5 and publish such information on a website.

2. Each Party shall adopt or maintain confidential complaint systems or procedures, consistent with its domestic law, including protected reporting systems and programs or other measures for the appropriate protection of individuals reporting an offense described in Articles 5.3 or 5.5 or an act described in Article 5.4, and work to increase awareness of those systems or procedures.

3. Each Party shall adopt or maintain publicly available procedures for a person to report to its competent authorities, including, where appropriate, anonymously, any incident that may be considered to constitute an offense described in Articles 5.3 or 5.5 or an act described in Article 5.4.

4. Each Party shall adopt or maintain appropriate measures to protect against any discriminatory, retaliatory, or improper disciplinary treatment of any individual who, on reasonable grounds, reports to its competent authorities any suspected incident that may be considered to constitute an offense described in Articles 5.3 or 5.5 or an act described in Article 5.4.

5. Each Party should require an external auditor of an issuer's financial statement who discovers indications of a suspected incident that may be considered an offense described in Articles 5.3 or 5.5 or an act described in Article 5.4 to report this discovery to the issuer's management and, as appropriate, to corporate monitoring bodies. Each Party should also encourage issuers that receive such a report from an external auditor to actively and effectively respond to the report.

6. Each Party should consider requiring an external auditor of an issuer's financial statement to report to that Party's competent authorities any suspected incident that may be considered an offense described in Articles 5.3 or 5.5 or an act described in Article 5.4. If a Party requires such reporting, it shall ensure that any external auditor who, on reasonable grounds and in accordance with its domestic law, reports to its competent authorities any such suspected incident is provided appropriate protection from legal action related to such reporting in accordance with its domestic law.

#### **Article 10: Promoting Integrity Among Public Officials<sup>9</sup>**

1. To prevent and combat corruption, including bribery, each Party shall promote, among other things, integrity, honesty, and responsibility among its public officials. To this end, each Party shall, in accordance with the fundamental principles of its legal system, adopt or maintain measures to:

- (a) as appropriate, promote education and training programs to enable public officials to meet the requirements for the correct, honorable, and proper performance of public functions and that provide them with specialized and appropriate training to enhance their awareness of the risk of corruption in the performance of their functions;
- (b) provide adequate procedures for the selection and training of public officials for public positions considered by the Party to be especially vulnerable to corruption;
- (c) promote transparency and accountability of public officials in the exercise of public functions, including in government procurement;
- (d) require senior public officials, and other public officials as the Party considers appropriate, to make available to appropriate authorities declarations regarding, among other things, their outside activities, employment, investments, assets, and substantial gifts or benefits from which a conflict of interest may result with respect to their functions as public officials; and
- (e) facilitate or require reporting by public officials of acts of corruption, including bribery, to competent authorities when such acts come to their notice in the performance of their functions.

2. Each Party shall adopt or maintain appropriate policies and procedures to identify and manage actual or potential conflicts of interest of public officials, including those engaged in or having influence over government procurement.

3. Each Party shall adopt or maintain codes or standards of conduct for the correct, honorable, and proper performance of public functions and the avoidance of conflicts of interests by public officials. Each Party shall endeavor to adopt or maintain measures providing for

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<sup>9</sup> For Australia and the United States, this Article applies only at the central level of government.

disciplinary or other actions, if warranted, against a public official who violates a code or standard that is consistent with this paragraph.

4. Each Party to the extent consistent with the fundamental principles of its legal system shall adopt or maintain procedures through which a public official charged or convicted of an offense described in this Section may be removed, suspended, or reassigned by the appropriate authority, bearing in mind respect for the principle of presumption of innocence.

5. Each Party affirms its obligations under Article 11 (Measures relating to the judiciary and prosecution services) of the UNCAC.

### **Article 11: Promoting Integrity and Transparency in Government Procurement**

1. For the purposes of this Article, supplier means a person or group of persons that provides or could provide a good or service to a procuring entity.

2. Each Party affirms its obligations under paragraph 1 of Article 9 (Public procurement and management of public finances) of the UNCAC. Each Party intends to share best practices with the other Parties regarding government procurement and the management of public finances, including best practices on measures to promote transparency and accountability in the management of public finances.

3. Each Party shall adopt or maintain, in accordance with its domestic laws, criminal, civil, or administrative measures to address corruption, fraud, and other illegal acts in its government procurement.

4. Each Party should, where appropriate, require contract bidders to disclose their beneficial ownership information to procuring agencies and successful suppliers to publicly disclose their beneficial ownership information, or use other means to make such beneficial ownership information available to procuring agencies, to prevent waste, fraud, and abuse in government procurement.

5. Each Party should, where appropriate, put in place policies or procedures that promote contracting with suppliers that operate with integrity and have good business practices. Such policies or procedures could include provisions in tender documentation or other relevant measures that require successful suppliers to maintain and enforce effective internal controls, ethics, and compliance programs, taking into account the size of the supplier, particularly MSMEs, and other relevant factors that could contribute to preventing and detecting corruption, fraud, and other illegal acts.

6. If a Party has a suspension or debarment framework in place, in making decisions on suspension or debarment from eligibility to participate in government procurements of a supplier that has engaged in corruption, fraud, or other illegal acts, which may include in making a decision on whether to reduce the period, extent, or application of suspension or debarment, that Party is encouraged, where appropriate, to take into account any mitigating factors or remedial measures developed by the supplier to address specific corruption risks as well as the supplier's existing internal controls, ethics, and compliance programs or measures.

7. Each Party intends, within its available resources, to provide guidance or training to its relevant government officials on preventing, detecting, and deterring corruption throughout the government procurement lifecycle, which may include, as appropriate, guidance or training on:

- (a) suspension and debarment or alternative measures to promote and acknowledge the implementation of internal controls, ethics, and compliance programs or measures; and
- (b) how internal controls, ethics, and compliance programs or measures may be taken into account in making decisions regarding suspension and debarment or alternative measures.

8. If a Party has a suspension or debarment framework in place, it shall provide for transparency and notice of procedures in suspension and debarment proceedings, such as providing to a supplier notice of initiation of a proceeding regarding that supplier, a description of the nature of the proceeding, a statement of the authority under which the proceeding was initiated and the reasons for the proceeding, and providing the supplier opportunity to present facts and arguments in support of its position.

9. If a Party has a suspension or debarment framework in place, it shall, where appropriate, disseminate or publish, and update, a list of persons that it has debarred, suspended, or declared ineligible, including owing to corruption, fraud, or other illegal acts.

## **Article 12: Promoting Society Engagement in Anti-Corruption Efforts**

1. To prevent and combat corruption, including bribery, each Party shall take appropriate measures, within its means and in accordance with the fundamental principles of its domestic law, to promote the active participation of individuals and groups outside the public sector, such as civil society, non-governmental organizations, community based organizations, enterprises including business organizations and industry associations, and especially MSMEs, workers, women, Indigenous Peoples, persons with disabilities, rural and remote populations, minorities, and local communities, in preventing and combating corruption, including bribery, and to raise public awareness regarding the existence, causes, and gravity of and the threat posed by corruption, including bribery.

2. Each Party intends to promote and advocate for the meaningful participation in the fight against corruption, including bribery, of individuals and groups outside the public sector, including media, by facilitating conditions for their effective contribution to achieving the objectives of the UNCAC, particularly their ability to operate independently and without fear of reprisal, in accordance with the Party's domestic law and applicable international obligations.

3. Each Party intends to respect, promote, and protect the freedom to seek, receive, publish, and disseminate information concerning corruption, including bribery, consistent with the UNCAC, including Article 13 (Participation of society) of the UNCAC.

4. Each Party intends to provide appropriate support and protections to media against harassment, intimidation, and violence resulting from their efforts to document, report on, and expose corruption, in accordance with its domestic law and applicable international obligations.

### **Article 13: Strengthening Anti-Corruption Review Processes**

1. Each Party is committed to completing its UNCAC country reviews under the UNCAC Implementation Review Mechanism (UNCAC country reviews) in a timely manner.

2. Each Party is committed to transparency and inclusion in its UNCAC country reviews, which may include publishing its country review reports and including individuals and groups outside the public sector in the implementation review process.

3. Each Party is committed to sharing with the other Parties information on the provision of anti-corruption technical assistance and needs for such assistance, including those identified through its UNCAC country reviews, as appropriate and in accordance with its domestic law.

4. Each Party shall consider incorporating priority anti-corruption technical assistance needs identified in its UNCAC country review reports into its national anti-corruption strategies and accompanying implementation plans, as appropriate.

5. Each Party is committed to following up on its UNCAC country review reports and sharing updates on efforts made in response to the reports' recommendations with other Parties and stakeholders, as appropriate.

### **Article 14: Anti-Corruption, Transparency, and Labor Law Enforcement**

1. Recognizing the importance of preventing and combating corruption, including bribery, in the context of labor law implementation and enforcement, each Party affirms its obligations as a member of the ILO, including to respect, promote, and realize the principles concerning the fundamental rights as stated in the ILO Declaration, and shall adopt or maintain measures, as appropriate, to ensure that labor rights are respected.

2. The Parties recognize that corruption, including bribery, increases the particular vulnerability of migrant workers with respect to labor protections. Accordingly, each Party shall:

- (a) provide appropriate protections for migrant workers under its labor laws; and
- (b) adopt or maintain measures toward significantly reducing or eliminating the charging of recruitment fees and related costs to migrant workers, and effectively enforce those measures.

3. To prevent corruption, including bribery, that undermines labor rights, each Party shall take appropriate measures to prohibit employers and, as applicable, employers' agents and employer associations, from:<sup>10</sup>

- (a) interfering with, restraining, or coercing employees in their decision to join or not join a labor organization or in the exercise of their freedom of association or collective bargaining rights; and
- (b) promising or making a payment of money, or any other thing of value, to a workers' organization, a labor organization, an official or representative of a workers' organization or labor organization, or a worker, with the intent to corruptly influence the exercise of freedom of association or collective bargaining rights.<sup>11</sup>

4. Each Party shall provide a person with a recognized interest under its domestic law in a particular matter appropriate access to tribunals for the enforcement of its labor laws. These tribunals may include administrative tribunals, quasi-judicial tribunals, judicial tribunals, or labor tribunals, as provided for in that Party's domestic law.

5. Each Party shall ensure that proceedings before these tribunals for the enforcement of its labor laws:

- (a) are fair, equitable, and transparent;
- (b) comply with due process of law; and
- (c) do not entail unreasonable fees or time limits or unwarranted delay,

and that any hearing in these proceedings is open to the public, except where the administration of justice otherwise requires, and in accordance with its applicable domestic laws.

6. Each Party shall promote transparency and public awareness of its labor laws, including through publicly available and accessible information related to its labor laws and enforcement and compliance procedures.

7. Each Party shall ensure, in a manner it considers appropriate, that its system of government procurement takes steps to promote labor rights. Such steps may include prohibiting government procurement inconsistent with any of those rights.

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<sup>10</sup> For greater certainty, this paragraph shall be interpreted consistently with the obligations and commitments regarding freedom of association and the effective recognition of the right to collective bargaining as set out in the ILO Declaration. For greater certainty, a Party may comply with this paragraph through measures relating to anti-corruption, measures relating to labor, or any other related measures or prohibitions.

<sup>11</sup> For greater certainty, the promising or making of a payment of money, or any other thing of value, where provided in a Party's domestic law would not be inconsistent with that Party's obligations under this subparagraph.

8. The Parties shall, commensurate with the availability of resources, cooperate on capacity building issues relating to addressing corruption, including bribery, and enforcing labor laws, including establishing and enforcing public sector integrity measures.

## **Section C: Tax**

### **Article 15: Scope**

1. This Section applies to international tax matters that affect any Party, impact a fair economy, and relate to improving the commerce, trade, and investment climate in the Indo-Pacific region.

2. Any support expressed in this Section for any other agreement, initiative, or project shall not be construed as obligating a Party to take any action with respect to such agreement, initiative, or project. For the purposes of this Section, any agreement, initiative, or project only applies to a Party that is a party to or a participant in such agreement, initiative, or project.

3. Nothing in this Agreement shall affect the rights and obligations of a Party under any tax convention. In the event of any inconsistency between this Agreement and any such tax convention, that tax convention shall prevail to the extent of the inconsistency.

4. For the purposes of this Section, tax convention means a convention for the avoidance of double taxation or other bilateral or multilateral taxation agreement or arrangement, such as regarding the exchange of information for tax purposes.

### **Article 16: Transparency and Exchange of Information for Tax Purposes**

1. The Parties recognize the importance of transparency and exchange of information between tax competent authorities for tax purposes based on internationally agreed standards, pursuant to applicable tax conventions that provide legal authority for the exchange of information for tax purposes (applicable tax conventions).

2. The Parties recognize, consistent with Section D, that increased capacity and expertise on the requirements regarding confidentiality of exchanged information will lead to greater participation in the exchange of information for tax purposes based on internationally agreed standards, more effective use of exchanged information, and increased cooperation between jurisdictions.

3. The Parties support the work of the OECD's Global Forum on Transparency and Exchange of Information for Tax Purposes to assist jurisdictions in implementing the exchange of information for tax purposes between tax competent authorities, such as the automatic exchange of financial account information, including assistance in meeting confidentiality and data safeguarding standards, pursuant to applicable tax conventions.

4. The Parties support the OECD Crypto-Asset Reporting Framework as an integral addition to the global standards for automatic exchange of information for tax purposes.

#### **Article 17: Domestic Resource Mobilization**

1. The Parties support global and regional efforts to improve domestic resource mobilization in developing countries through TACB.

2. The Parties support global and regional initiatives that assist jurisdictions in building tax administration capacity or developing sound tax policy, and the Parties call for such initiatives to increase their engagement in the Indo-Pacific region, including:

- (a) the Asia Initiative and the Pacific Initiative, launched by the OECD's Global Forum on Transparency and Exchange of Information for Tax Purposes;
- (b) the Asia Pacific Tax Hub, led by the Asian Development Bank;
- (c) the OECD's Joint International Taskforce on Shared Intelligence and Collaboration;
- (d) the OECD's Forum on Tax Administration;
- (e) the Study Group on Asia-Pacific Tax Administration and Research; and
- (f) Tax Inspectors Without Borders, a joint initiative of the OECD and the UN Development Programme.

3. The Parties recognize that capacity building, enhancement, and development benefit developing countries by increasing such countries' ability to administer tax laws, collect revenue, and improve voluntary taxpayer compliance, as well as reducing administrative burdens, costs, and disputes, all of which improve the investment climate and contribute to the transparency and efficiency of tax systems. The Parties recognize that these activities also benefit developed countries through reduced administration and dispute resolution costs and a healthier international business environment for domestic-based taxpayers.

#### **Article 18: Capacity Building with respect to OECD/G20 Inclusive Framework's Two-Pillar Solution**

1. The Parties acknowledge the ongoing work of the OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting regarding the Two-Pillar Solution to Address the Tax Challenges Arising from the Digitalisation of the Economy (OECD/G20 Two-Pillar Solution).

2. The Parties recognize the need for capacity building to ensure the development of well-trained and efficient tax administrations suited to the modern globalized economy and international tax architecture, and that the implementation of the OECD/G20 Two-Pillar Solution would highlight that need even further. Each Party, taking into account its existing capabilities,

shall endeavor to support capacity building as set forth in Section D, as it relates to tax administration, by further developing its own capabilities, providing assistance for the further development of other Parties' capabilities, or both.

3. The Parties recognize that Article 16, which pertains to transparency and exchange of information for tax purposes, and Section D, as it relates to capacity building, are integral to not only implementing, but also successfully administering, the OECD/G20 Two-Pillar Solution.

4. The Parties anticipate that effective implementation and administration of the OECD/G20 Two-Pillar Solution would result in greater transparency and catalyze additional TACB.

## **Section D: Capacity Building, Technological Innovation, and Inclusion**

### **Article 19: Scope and General Provisions**

1. This Section applies to measures to implement this Agreement and to support capacity building, technological innovation, and stakeholder engagement.

2. The Parties recognize that accelerating progress towards effective implementation of international agreements and standards related to anti-corruption and tax requires sharing expertise and information, building institutional capacities, deploying innovative technologies, and promoting inclusion, including through stakeholder engagement.

### **Article 20: Sharing of Information and Best Practices Among the Parties**

1. To support capacity building, technological innovation, and stakeholder engagement, the Parties may share information and best practices, as appropriate and to the extent permitted under relevant agreements and domestic law:

- (a) among themselves as related to Section B; and
- (b) among their tax authorities as related to Section C.

2. The Parties recognize the importance of cooperation, coordination, and exchange of information between their competent authorities to foster effective measures to prevent, detect, and deter corruption, including bribery. In particular, the Parties should consider opportunities for spontaneous transmission of information, without prior request, when appropriate and without prejudice to their respective domestic law or jeopardizing ongoing investigations, if a Party considers that such information could assist competent authorities in relevant jurisdictions in undertaking or successfully concluding inquiries and criminal proceedings relating to corruption, including bribery.

3. The Parties acknowledge the importance of international cooperation and coordination, including through the UNCAC Conference of the States Parties and its working groups and, as applicable, other multilateral and regional bodies, such as the OECD Working Group on Bribery

in International Business Transactions (OECD Working Group on Bribery), the APEC Anti-Corruption and Transparency Experts' Working Group (ACTWG), the G20 Anti-Corruption Working Group, and the FATF.

4. The Parties intend to demonstrate concrete efforts and share information with each other, as appropriate, on actions towards criminalizing domestic and foreign bribery and enforcing relevant laws in accordance with their respective domestic law.

5. The Parties intend to, in accordance with their respective domestic laws, strengthen information-sharing among themselves concerning cross-border movements of illicitly acquired assets and individuals, including public officials, who are the subject of or otherwise involved in corruption investigations.

6. As described in Section C, the Parties support the exchange of information for tax purposes, subject to the limitations on use and restrictions on disclosure in applicable multilateral and bilateral agreements and arrangements and subject to their respective domestic law.

7. Each Party, noting the important role of sharing financial intelligence, is committed to rapidly, constructively, and effectively providing the widest range of international cooperation in relation to money laundering, associated predicate offenses, and countering the financing of terrorism. Each Party is committed to sharing such financial intelligence via the appropriate channels both spontaneously and on request, in each case pursuant to a lawful basis for cooperation.

## **Article 21: Capacity Building, Technology Deployment, and Cooperation**

1. Recognizing the importance and necessity of TACB to facilitating the effective implementation of commitments under this Agreement, the Parties agree to work pursuant to the CBF, commensurate with the availability of resources, to enhance each other's capabilities to effectively implement all aspects of this Agreement. The CBF outlines the principles, modalities, identification of needs, and processes for the provision of TACB underpinning this Agreement.

2. Recognizing that the Parties can benefit by sharing their diverse experiences and best practices in developing, implementing, and enforcing their domestic anti-corruption laws and policies, the Parties intend to encourage their competent anti-corruption authorities and anti-corruption law enforcement agencies to consider technical cooperation activities, including training programs, as decided by the Parties.

3. The Parties recognize that they have established working relationships in many bilateral and multilateral fora and that cooperation under this Agreement can enhance the Parties' joint efforts in those fora, including among:

- (a) their competent anti-corruption authorities and anti-corruption law enforcement agencies;
- (b) their tax competent authorities; and

- (c) their central and competent authorities for international legal cooperation.
- 4. The Parties shall endeavor to support building each other's capacity, including through the CBF, in particular, to effectively:
  - (a) investigate and prosecute complex, transnational corruption offenses, including those involving bribery, asset recovery, and money laundering; and
  - (b) cooperate on international tax matters.
- 5. To strengthen the exchange of information and expertise between and among themselves, the Parties shall, unless they decide otherwise:
  - (a) hold at least one anti-corruption-focused coordination meeting annually to discuss their implementation of anti-corruption commitments under this Agreement, including any challenges with that implementation and any TACB needs. Meetings may take place by video conference or other means decided by the Parties;
  - (b) hold annual coordination meetings to discuss their implementation of Article 14, including any challenges with that implementation and any TACB needs. Meetings may take place by video conference or other means decided by the Parties, and in coordination with other relevant meetings or include discussions at other meetings between the Parties, when appropriate. If a meeting under this subparagraph and a meeting of the IPEF Labor Rights Advisory Board pursuant to Article 8 of the Indo-Pacific Economic Framework for Prosperity Agreement Relating to Supply Chain Resilience, done at San Francisco, November 14, 2023, are to be held in person and during the same year, the meetings should, where possible, occur concurrently and in the same location; and
  - (c) consider opportunities to hold separate convenings of the Parties on the margins of the UNCAC Conference of the States Parties and its working groups, and as applicable, other working groups or meetings of which Parties may be a member or that Parties may attend, such as the APEC ACTWG and Anti-Corruption Authorities and Law Enforcement Agencies Network, OECD Working Group on Bribery, and Global Operational Network of Anti-Corruption Law Enforcement Authorities, to discuss anti-corruption issues related to this Agreement, such as best practices, case coordination, or other topics, including anti-money laundering, as appropriate.
- 6. To strengthen tax cooperation between and among themselves, the Parties shall, unless they decide otherwise, hold one tax-focused coordination meeting per year among relevant authorities to discuss their implementation of Section C, challenges with that implementation, and any TACB needs. Meetings shall take place by video conference unless the Parties decide to meet by other means.
- 7. The Parties shall endeavor to share best practices on the design, development, and application of technological innovations to advance the objectives of this Agreement, including

to prevent, detect, and combat corruption, including bribery, including in government procurement, and facilitate transparent and efficient digital government.

8. With a view to strengthening each Party's capacity to combat corruption, including bribery, in the area of government procurement, the Parties shall endeavor to share expertise and best practices and to support each other's capacity building, particularly with respect to training of relevant government procurement officials. Such training may include suspension and debarment, integrity, sustainable environmental, social, and governance practices, and mitigating risks to the public from using technological innovations.

9. The Parties are committed to sharing expertise and best practices and promoting policies that advance gender equality and women's empowerment in anti-corruption programs and initiatives.

10. Each Party shall endeavor to identify, advance, and share relevant information about domestic measures or programs to support the implementation of this Agreement.

#### **Article 22: Stakeholder Engagement on this Agreement**

1. Each Party intends to share information with stakeholders, such as individuals and groups outside the public sector, non-governmental organizations, enterprises including business organizations and industry associations, academia, and workers' organizations, on the provisions in this Agreement, which may include holding meetings or roundtables, providing guidance on how stakeholders can support the implementation of this Agreement, and publishing on a website relevant information about its implementation of this Agreement, as appropriate.

2. The Parties intend to facilitate stakeholder input on the implementation of this Agreement and dialogue with the private sector to deepen coordination on supporting the objectives of this Agreement.

3. The Parties recognize and welcome that non-government stakeholders, workers' organizations, and the private sector in particular, may contribute to capacity building efforts among the Parties, as appropriate.

#### **Article 23: Implementation, Accountability, and Monitoring**

1. Each Party shall inform the other Parties, at regular intervals to be established by the Parties, of its efforts to implement Sections B and C.

2. The Parties intend to monitor their implementation of this Agreement through a system of mutual information exchange to be decided by the Parties, including to inform the Parties' TACB needs for the CBF.

## Section E: General and Final Provisions

### Article 24: Consultations

1. If at any time a Party has concerns with another Party's implementation of a provision of this Agreement, the concerned Party may request consultations through a written notification to the other Party, and shall set out the reasons for the request, and the other Party shall respond promptly in writing.
2. The concerned Party shall immediately notify the other Parties of the request.
3. If the concerned Party's request and the other Party's response do not resolve the concerns that are the subject of the request, consultations shall commence on a mutually decided date no later than 60 days after the date of receipt of the response.
4. The consulting Parties shall attempt to arrive at a mutually satisfactory resolution as soon as practicable, and shall notify the Parties that did not participate in the consultations (non-consulting Parties) of any mutually satisfactory resolution. The content of such notification shall be mutually decided by the consulting Parties.
5. Consultations shall be deemed to be concluded no later than 120 days after the date of the concerned Party's receipt of the response, unless the consulting Parties decide otherwise. If the consultations conclude without the consulting Parties reaching a mutually satisfactory resolution, a consulting Party, or the consulting Parties by agreement, may, no later than 60 days after the conclusion of the consultations, request in writing the establishment of an *ad hoc* Committee composed of the non-consulting Parties. The Party or Parties requesting the establishment of an *ad hoc* Committee shall immediately provide copies of the written request for consultations and any response referred to in paragraph 1 to the non-consulting Parties.
6. If a request referred to in paragraph 5 is made, each non-consulting Party that decides to participate in the *ad hoc* Committee shall designate a government official to serve on the *ad hoc* Committee no later than 30 days after the date of the request. Each non-consulting Party that decides to participate in the *ad hoc* Committee shall notify the other Parties of its designee and the means to transmit communications to its designee. The *ad hoc* Committee shall be deemed to be established 45 days after the date of the request made under paragraph 5.
7. The *ad hoc* Committee shall consider the matter at issue, having regard to any written notification and response referred to in paragraph 1 and any views, including any written submissions, of the consulting Parties, and:
  - (a) provide a summary of the matter including the facts and the consulting Parties' views; and
  - (b) encourage the consulting Parties to continue to pursue efforts toward resolution of the matter.

8. The *ad hoc* Committee may, if requested by the consulting Parties, offer advice and propose solutions for consideration by the consulting Parties. The consulting Parties may accept or reject a proposed solution or mutually decide on a different solution.

9. The consulting Parties shall promptly inform the *ad hoc* Committee of any mutually satisfactory resolution that they reach.

#### **Article 25: Tiriti o Waitangi / Treaty of Waitangi**

1. Provided that such measures are not used as a means of arbitrary or unjustified discrimination against persons of the other Parties or as a disguised restriction on trade in goods, trade in services and investment, nothing in this Agreement shall preclude the adoption by New Zealand of measures it deems necessary to accord more favorable treatment to Māori in respect of matters covered by this Agreement, including in fulfilment of its obligations under te Tiriti o Waitangi / the Treaty of Waitangi.

2. The Parties agree that the interpretation of te Tiriti o Waitangi / the Treaty of Waitangi, including as to the nature of the rights and obligations arising under it, shall not be the subject of consultations under Article 24. Article 24 shall otherwise apply to this Article.

#### **Article 26: Disclosure of Information**

Nothing in this Agreement shall be construed to require a Party to disclose, furnish, or allow access to information if it determines that such disclosure would:

- (a) be contrary to its obligations under other international agreements;
- (b) be contrary to its law or otherwise be contrary to its public interest;
- (c) impede its law enforcement; or
- (d) prejudice the legitimate commercial interests of particular enterprises, public or private.

#### **Article 27: Implementation**

This Agreement shall be implemented by each Party within its available resources.

## **Article 28: Confidentiality<sup>12</sup>**

1. Unless this Agreement expressly provides otherwise, if a Party provides information in relation to this Agreement to another Party and designates the information as confidential, including because the information is confidential business information, any receiving Party shall maintain the confidentiality of the information. If the providing Party determines that information is a matter of public knowledge, the providing Party shall not designate that information as confidential.
2. Unless this Agreement expressly provides otherwise or the Parties decide otherwise, if a Party provides information in relation to this Agreement to another Party, but does not designate that information as confidential, any receiving Party shall maintain the confidentiality of the information except to the extent disclosure or use of such information is required under that Party's law.
3. Unless this Agreement expressly provides otherwise or the Parties decide otherwise, information exchanged in relation to proceedings under Article 24, including any summaries, advice, or proposed solutions of an *ad hoc* Committee, shall be designated as confidential and shall not be made public by any Party.

## **Article 29: Contact Points**

1. By or as soon as possible after the date of entry into force of this Agreement for a Party, that Party shall designate a contact point or points for any official communications related to this Agreement, and shall notify the Depositary in writing of the contact point or points and the means to transmit communications to the contact point or points. Each Party shall notify the Depositary in writing of any change in its contact point or points or means of transmission as soon as practicable.
2. Any communication to a contact point designated pursuant to paragraph 1 shall be deemed effective upon transmittal to that contact point through the means notified to the Depositary.

## **Article 30: Entry into Force**

1. This Agreement shall be open for signature by Australia, Brunei Darussalam, the Republic of Fiji, the Republic of India, the Republic of Indonesia, Japan, the Republic of Korea, Malaysia, New Zealand, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand, the United States of America, and the Socialist Republic of Viet Nam.

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<sup>12</sup> For greater certainty, the disclosure in accordance with procedures provided in a Party's law of information designated as confidential, including disclosure to a domestic court, subject to appropriate procedures to protect the information from unlawful disclosure would not be inconsistent with each Party's obligations under this Article. A receiving Party shall inform the providing Party of any instance where there is to be disclosure of information designated as confidential before this disclosure is made.

2. This Agreement shall be subject to ratification, acceptance, or approval. Instruments of ratification, acceptance, or approval shall be deposited with the Depositary.

3. This Agreement shall enter into force 30 days after the date on which at least five of the States listed in paragraph 1 have deposited their instruments of ratification, acceptance, or approval with the Depositary. For each State listed in paragraph 1 that deposits its instrument of ratification, acceptance, or approval with the Depositary after the date of the fifth deposit, this Agreement shall enter into force 30 days after the date on which that State deposits its instrument of ratification, acceptance, or approval with the Depositary.

### **Article 31: Withdrawal**

1. At any time after three years from the date of entry into force of this Agreement, a Party may withdraw from this Agreement by providing written notification of withdrawal to the Depositary. A withdrawal shall take effect six months after the date of receipt by the Depositary of the written notification of withdrawal, unless the Parties decide on a different period.

2. Notwithstanding paragraph 1, Article 28 shall remain in effect with respect to a State or separate customs territory that has withdrawn from this Agreement with respect to any information or other material covered by Article 28 that the State or separate customs territory retains after the withdrawal takes effect.

### **Article 32: Amendments**

1. The Parties may agree, in writing, to amend this Agreement. An amendment shall enter into force 30 days after the date on which all Parties have deposited their instruments of ratification, acceptance, or approval of the amendment with the Depositary, or on such other date as the Parties may decide.

2. Notwithstanding paragraph 1, the Parties shall not amend this Agreement until one year after the date of entry into force of this Agreement or the date on which this Agreement has entered into force for all States listed in Article 30.1, whichever comes first.

### **Article 33: Accession**

1. Any State or separate customs territory may accede to this Agreement, subject to the consent of the Parties and any terms or conditions that may be decided between the Parties and the State or separate customs territory. This Agreement shall enter into force with respect to an acceding Party 30 days after the date of deposit of its instrument of accession with the Depositary.

2. Notwithstanding paragraph 1, no State or separate customs territory may accede to this Agreement until one year after the date of entry into force of this Agreement or after the date on which this Agreement has entered into force for all States listed in Article 30.1, whichever comes first.

**Article 34: Depositary**

1. The original text of this Agreement, and any amendment thereto, shall be deposited with the United States, which is hereby designated as the Depositary of this Agreement.
2. The Depositary shall promptly provide a certified copy of the original text of this Agreement, and any amendment thereto, to all signatories and Parties.
3. The Depositary shall promptly inform all signatories and Parties, and provide the date and a copy, of any notification or instrument deposited pursuant to Articles 29 through 33.

**Article 35: Annexes and Footnotes**

The Annexes and footnotes to this Agreement shall constitute an integral part of this Agreement.

IN WITNESS WHEREOF, the undersigned, being duly authorized by their respective Governments, have signed this Agreement.

Done at Singapore on this 6th day of June, 2024, in the English language.

## Annex I

### Capacity Building Framework

#### 1. Principles of TACB

- (a) The Parties recognize the existing and ongoing TACB programs that support their anti-corruption and tax-related activities in the Indo-Pacific region.
- (b) The Parties are committed to the provision of TACB that is demand-driven, inclusive, equitable, and based on priorities and needs.
- (c) The Parties recognize that flexible, timely, adequate, effective, and, where possible, long-term and sustainable TACB is important for the implementation of this Agreement, including, as appropriate, the targeted capacity building of the Parties' relevant government agencies.
- (d) The Parties recognize that TACB to support the implementation of this Agreement should aim to:
  - (i) **Reinforce National Strategies and Plans of Action** – TACB should be consistent with and reinforce a Party's national strategy and action plan, as applicable;
  - (ii) **Reflect the Domestic Context** – TACB should be responsive to and supportive of the domestic legal framework of the recipient Party;
  - (iii) **Pursue a Comprehensive Approach** – TACB should address the issue set comprehensively and not just target one aspect of the issue;
  - (iv) **Coordinate Across Providers and Avoid Duplication** – TACB should be coordinated with providers and implementing partners through regular communication, which can be informal, while avoiding overlap; and
  - (v) **Include Stakeholders** – A Party's authorities should play a leading role in coordination with relevant stakeholders, to the extent possible, in the design and implementation of TACB to ensure its long-term acceptance, effectiveness, inclusivity, and sustainability.
- (e) The Parties recognize the importance of sovereignty and territorial integrity in relation to the receipt and provision of TACB.

## **2. Modalities of TACB under this CBF**

- (a) Based on the principles in paragraph 1, the Parties are committed to engaging constructively on the provision and receipt of TACB under this CBF. Specifically, the Parties:
  - (i) affirm the importance of TACB among them, including existing bilateral and regional cooperation, that supports activities of the Parties in contributing to robust anti-corruption regimes and improving tax administration and audit capacity; and
  - (ii) take note of the provisions in this Agreement that encourage cooperation and communication on TACB to assist in implementing this Agreement.
- (b) The Parties recognize that TACB under this CBF may come in a variety of forms, such as supporting legal framework reforms; developing needs assessments; providing technical advice and mentoring; collaborating through trainings, workshops, seminars, webinars, and conferences; engaging in collaborative programs and projects; sharing best practices and written guidance; and supporting expert exchanges, secondments, train-the-trainer programs, and scholarships.
- (c) The Parties further recognize that TACB can be provided under this CBF directly from government to government or through a third party such as an international organization, grantee, or contractor.
- (d) The Parties recognize the advantages of working with relevant international organizations with specialized expertise in anti-corruption or tax issues. As such, the Parties intend to leverage the expertise of relevant international organizations, as applicable, and avoid unnecessary duplication.
- (e) The Parties intend to ensure that the TACB provided under this CBF is coordinated with existing TACB efforts and initiatives between two or more Parties or multilaterally on anti-corruption and tax issues.
- (f) The Parties intend that nothing in this Agreement, including in this CBF, should interfere with any existing or planned TACB of a Party or Parties relating to anti-corruption or tax under any other agreement or arrangement.

## **3. Identification of TACB Needs under this CBF**

- (a) If a Party has TACB needs, that Party should keep the other Parties apprised of such needs on an annual basis through the TACBCG.
- (b) The Parties recognize that needs assessments are useful in identifying TACB needs, and intend to rely on existing needs assessments, as applicable, in identifying TACB needs under this CBF. The Parties are encouraged to develop

or conduct needs assessments if they do not already exist when entering into arrangements for TACB.

- (c) A Party wishing to request TACB under this CBF may, at any time, deliver a written request that identifies its needs and priorities for TACB with the aim of establishing an appropriate arrangement for that TACB to:
  - (i) the TACBCG; or
  - (ii) another Party or Parties.
- (d) If a Party or Parties provide assistance under an arrangement pursuant to subparagraph (c)(ii), that Party or those Parties should inform the TACBCG.

#### **4. Provision of Support for TACB under this CBF**

- (a) The Parties intend to provide the appropriate financial or in-kind resources, subject to the Parties' different levels of development, resources, and capabilities, for TACB under this CBF to achieve the objectives of this Agreement. Any Party providing TACB under this CBF intends to keep the other Parties apprised of such TACB on an annual basis through the TACBCG.
- (b) Recognizing that the objective of support provided under this CBF is to assist with implementation of this Agreement, each Party intends, as appropriate, to provide and facilitate the receipt of support for TACB either between two or more Parties or through relevant international organizations, grantees, or contractors.
- (c) The Parties recognize that TACB will be provided by mutual consent of the relevant Parties.

#### **5. Establishment and Responsibilities of the TACBCG**

- (a) The Parties hereby establish the TACBCG to coordinate TACB under this CBF, composed of a government representative or government representatives of each Party, comprising the contact points under this Agreement or whomever each Party determines appropriate.
- (b) The TACBCG's responsibilities shall include:
  - (i) discussing and considering issues relating to the implementation of TACB under this CBF;
  - (ii) receiving requests from Parties for TACB under paragraph 3, collecting information from Parties about available TACB under paragraph 4, and sharing such information with the Parties to facilitate matchmaking as appropriate; and

- (iii) collecting and sharing feedback from the Parties on the outcomes of TACB provided under this CBF.
- (c) The TACBCG shall operate on the basis of consensus, except as otherwise decided by the Parties.
- (d) Each Party shall notify the other Parties of its TACBCG representative or representatives as soon as practicable but no later than 30 days after the date of entry into force of this Agreement for that Party, and thereafter shall notify the TACBCG of any change in its representative or representatives as soon as practicable.
- (e) As soon as practicable but no later than 60 days after the date of entry into force of this Agreement, the Parties shall decide by consensus on a Party to serve a two-year term as the Coordinating Party to manage the TACBCG. The Coordinating Party shall convene TACBCG meetings and manage its activities. The Parties intend that the TACBCG meet at least annually, concurrently with any meeting of the Parties under Article 21. The Parties intend that service as the Coordinating Party will shift among Parties willing to serve in that role every two years.
- (f) As soon as practicable but no later than 120 days after the date of entry into force of this Agreement, and following approval by consensus of the TACBCG, the TACBCG shall establish guidelines setting out procedures related to its operations.

## **Annex II**

### **Transition Periods**

1. Notwithstanding Article 30, Fiji shall implement its obligations with respect to the following provisions within eight years of the date of entry into force of this Agreement:
  - (a) Articles 5.3 and 5.6;
  - (b) Articles 9.4 and 9.6 (second sentence); and
  - (c) Articles 14.1, 14.2 (second sentence), 14.3, and 14.7.
2. During the eight-year transition period provided in paragraph 1(a) through (c):
  - (a) no Party may request consultations with Fiji pursuant to Article 24; and
  - (b) Fiji shall inform the other Parties at regular intervals, to be decided by the Parties, of its efforts to implement the provisions specified in paragraph 1(a) through (c).
3. If Fiji informs the other Parties prior to the end of the eight-year transition period that it has implemented its obligations with respect to one of the provisions specified in paragraph 1(a) through (c), paragraph 2 shall no longer apply with respect to that provision.