

**Catalogue of Technical Assistance and
Capacity Building Initiatives for the
IPEF Pillar IV Fair Economy Agreement**

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The high-standard IPEF Pillar IV Fair Economy Agreement is a significant demonstration of the IPEF partners' commitment to enhancing the transparency and predictability of the business environment as our economies seek out new or expanded investments and increased trade in the region.

The IPEF partners will work closely together to assess and address the ongoing technical assistance and capacity building (TACB) needs of partners as envisioned through the Capacity Building Framework (CBF) Annex of the Agreement.

TACB will be an integral part of helping IPEF partners to meet the high standards of Pillar IV the Fair Economy Agreement, TACB is an integral part of the Agreement through the CBF Annex. As the IPEF partners undertake their respective domestic processes to prepare for signature of the Agreement, followed by acceptance, approval, or ratification of the Agreement, several have already demonstrated their readiness to provide TACB through a range of concept papers and specific workshops or events. This paper provides an initial summary of partners' current proposed TACB initiatives related to anti-corruption and tax administration that were recently concluded or currently available. All initiatives are subject to the availability of funds and subject to any additional review by the IPEF partner providing the resources for the initiative.

Australia

AUSTRAC's Financial Intelligence Analyst Course

- Financial intelligence plays a critical role in supporting global law enforcement investigations as financial crime is increasingly conducted online and without regard to borders. The Financial Intelligence Analyst Course (FIAC), delivered by Australia's Financial Intelligence Unit (FIU) – AUSTRAC, aims to position participating FIUs at the forefront of professional expertise in fighting serious financial crime, including money laundering and terrorism financing. The course covers collecting and collating financial data, using financial analytic tools and techniques, and identifying money laundering and terrorism financing patterns, trends and risks. Participants increase their subject matter knowledge in topics such as serious and organised crime, illicit markets, terrorism groups and virtual currencies. These topics being presented by highly regarded regional subject matter experts. The FIAC also provides an opportunity for analysts from regional financial intelligence units to work together, form networks and build trusted relationships that are enduring after the course. The FIAC training would help advance proposed commitments under the Fair Economy Pillar.

Australian Federal Police's women in law enforcement, anti-corruption enforcement training

- The meaningful participation of women in policy development and law enforcement is vital to ensuring the effectiveness of anti-corruption and law enforcement agencies. When these agencies support women officers at all levels and in all capacities, they are more

representative of the communities they serve and are better able to develop gender responsive approaches to anti-corruption policies, operations, and partnerships. The Australian Federal Police (AFP) will build organisational capacity of anti-corruption agencies by delivering content and facilitating participant collaboration on initiatives that advance gender equality and women's empowerment.

- AFP's training will advance commitments under the Fair Economy Agreement to share expertise and best practices and promote policies that advance gender equality and women's empowerment in anticorruption programs and initiatives.

UNODC – UNCAC implementation support project

- Australia will work with the United Nations Office on Drugs and Crime (UNODC) to support participating IPEF partner countries in combating corruption by advancing their implementation of UNCAC (United Nations Convention Against Corruption). UNODC will develop the capacity of ODA-recipient IPEF partner countries through needs based practical capacity-building workshops on selected topics and inclusive collaboration and cooperation with credible non-government actors on IPEF Pillar IV implementation following consultations with the host governments.

OECD's Attracting Quality Foreign Direct Investment project

- The OECD will deliver an initiative aimed at promoting safe and sustainable investment in key IPEF countries. The project aims to partner countries to develop investment policies that will attract quality Foreign Direct Investment (FDI) aligned with their respective national interests, and effectively manage associated risks.
- Through research and analysis and in-country workshops, the OECD will engage officials on developing investment policies with strong governance, transparency, and risk management foundations. The project will culminate in a regional policy dialogue, bringing together other IPEF countries and international investment experts. The OECD will showcase key policy findings from the in-depth analysis and other thematic FDI related issues that will assist IPEF governments attract higher-quality investment and ultimately improve their overall investment climate. This will help advance IPEF countries' commitments under the Fair Economy Agreement to pursue trade and investment initiatives that meet transparent and predictable standards.

India

- Department of Revenue, Government of India has offered Capacity Building Programmes for foreign government officials in the areas of digital forensics and system-driven risk analysis.

Japan

JICA and UN Asia and Far East Institute for the Prevention of Crime and the Treatment of Offenders Training Course on Countering Corruption

- Japan provides a training course program in which participants discuss and study the current situation of, and challenges in the countermeasures to, corruption, and then to explore ways and best practices for effective investigation, prosecution and adjudication of corruption offences, in order to better implement the provisions of the United Nations Convention Against Corruption (UNCAC). Every year, approximately twenty-five overseas and several Japanese participants, take part in this course.

Korea

- The Anti-Corruption and Civil Rights Commission (ACRC) of Korea has capacity-building programs for foreign government officials to develop and implement anti-corruption policies and measures, and technical assistance workshops to strengthen integrity, corruption risk assessment programs and online reporting systems.
- The Public Procurement Service (PPS) of Korea has shared an e-procurement system (Korea E-Procurement System, KONEPS) and related training courses to help advance the efficient management of procurement procedures from calling bidders to concluding a contract. The main features of KONEPS are reducing transaction costs, increasing transparency in the national budget by sharing government procurement information in real-time.
- The National Tax Service (NTS) of Korea has provided training programs and knowledge sharing related to Korea's implementation, development, and administration of policies for the exchange of information for tax purposes and has also shared information about how Korea has incorporated digitalization into its tax administration and how digital technology has been utilized to improve and enhance services tailored to the specific needs of various taxpayer groups.

Malaysia

Malaysia Anti-Corruption Academy

The Malaysia Anti-Corruption Academy (MACA), under the auspices of the Malaysian Anti-Corruption Commission (MACC), aims to become the regional hub for anticorruption capacity and capability building to fight and prevent corruption by promoting best practices and methodologies in investigation, intelligence, prevention and venturing in other important areas such as forensic accounting and asset recovery. In the past, MACA has conducted several international courses either on yearly basis or tailored courses as per request by other anti-corruption agencies, such as the Anti-Corruption Training For Office of The National Anti-Corruption Commission (ONACC), Thailand, held in 2019 and also the Basic Training On Anti-Corruption Studies for Bhutan's Anti-Corruption Commission and Capacity Building On Natural Resources Corruption for FICAC, Fiji, both held in 2017.

One of the annual programs offered by MACA is the Intelligence Based Investigation (IBI). The IBI is an investigation approach that emphasizes the intelligence abilities to commence and facilitate investigations. The objectives of this program are to:

- recognise the theories and practices on all aspects of the IBI;
- enhance the fundamental skill and expertise of an undercover operation; and
- discuss the ideas and points of view on IBI for the betterment of implementation.

For further information on the programs offered by MACA, IPEF partners are welcome to visit MACA's portal at <https://gmaca.sprm.gov.my/>.

New Zealand

Pacific Justice Sector Programme

- New Zealand provides regional support to strengthen the formal and informal justice sectors in the Indo Pacific. This has a focus on the Pacific justice sector, including in Fiji. Support areas include: access to justice; case management and efficiency; reporting and transparency; capacity and access development (including targeted support for women in the judiciary); and human rights. The programme is implemented by the New Zealand Ministry of Justice and the Parliamentary Counsel Office.

Transparency International Indo-Pacific Programme

- New Zealand is committed to anti-corruption in the Indo-Pacific region. New Zealand works with partners to strengthen anti-corruption efforts in the Pacific region, through three outcomes in particular: i) strong, independent, and active voice of civil society organisations on anti-corruption; ii) informed, engaged, and active demand for accountability; and iii) responsive, effective, and accountable governance. Support provided through this activity includes capacity building, advocacy, research, and network building.

Inland Revenue Programmes

- New Zealand's Inland Revenue currently supports three capacity building and technical assistance programmes: the Asian Development Bank-led Pacific Initiative, the Study Group on Asia-Pacific Tax Administration & Research (SGATAR)'s training programmes, and the OECD's Global Relations Programme on Taxation. Through these programmes New Zealand engages with most IPEF members to provide assistance and support as required. New Zealand also supports Fair Economy principles and goals through New Zealand's tax treaty network and exchange of information arrangements.

Singapore

Anti-Corruption Executive (ACE) Programme

Singapore's ACE programme provides mid-level law enforcement officials a platform to exchange ideas on anti-corruption strategies in an evolving socio-economic and legal

environment. Topics covered would include money laundering and asset recovery; strengthening anti-corruption processes and risk management; and how to leverage public-private sector cooperation, media and technology to tackle corruption. The most recent run of the programme took place from 14 – 24 November 2023. Singapore is prepared to open up future runs (the next run is envisaged for 2025) and other selected *ad-hoc* anti-corruption workshops to participation by IPEF members.

Tax Academy of Singapore

The Tax Academy of Singapore is a not-for-profit institution set up by the Inland Revenue Authority of Singapore in collaboration with the international accounting firms - Deloitte, EY, KPMG and PwC, the Singapore Chartered Tax Professionals, the Institute of Singapore Chartered Accountants, and the Law Society of Singapore. The Tax Academy offers a structured Tax Training Roadmap for tax professionals to attain a high level of competency in local and international tax, with programmes open to government officials, academia, and industry. Please see Attachment 1 for specific training programs and registration information.

United States

The U.S. Department of State (State Department) launched a regional anti-corruption hub in Southeast Asia. The hub, led by the United Nations Office of Drugs and Crime (UNODC), focuses on regional UNCAC implementation to identify gaps in implementation and provide technical assistance to close them. The State Department Bureau of International Narcotics and Law Enforcement Affairs (INL) has advised UNODC that the hub should have a clear focus on implementation of the IPEF Pillar IV Fair Economy Agreement to prioritize strengthening anti-corruption efforts that would further the objectives of IPEF Pillar IV.

The State Department's INL has also funded a separate program with UNODC to support implementation of IPEF Pillar IV focused on strengthening anti-corruption capabilities. This funding will facilitate a study on the main areas for enhanced cooperation in the fight against corruption in IPEF countries and three anti-corruption workshops in the fall of 2024 to build IPEF partner capacity on key anti-corruption priority areas such as anti-bribery, asset recovery, and government procurement. These workshops, which will be held in Malaysia and Vietnam, will enhance practitioners' understanding and capacity on these topics, identify common challenges and good practices, strengthen cooperation among IPEF partners and relevant stakeholders, and develop follow-on activities at the national and international level to support Pillar IV's anti-corruption objectives.

INL is funding a new anti-corruption TACB program that will be implemented by the U.S. Department of Commerce's Commercial Law Development Program (CLDP). To be implemented in late-2024, the approximately \$ 1.5M TACB initiative will focus on enhancing IPEF partners' capacity to implement the anti-corruption provisions of the Fair Economy Agreement and take into account TACB needs of partners in designing the TACB programming under the initiative.

The U.S. Department of the Treasury's Office of Technical Assistance (OTA) will hold a virtual workshop in support of the goals of the IPEF Fair Economy Agreement and its Capacity Building Annex. The workshop will serve as a forum to discuss the importance of effective tax administration to support economic and development objectives. This will also be an opportunity to learn more about OTA's work with partner countries in this important area of public financial management.

The Department of Labor is planning to fund two projects in IPEF countries this year. One project will improve working conditions through increased workplace level labor law compliance, the promotion of occupational safety and health (OSH), and the promotion of gender equality. The other project aims to empower workers, including migrant workers, and worker organizations to advocate for improved OSH conditions and to end gender-based violence and harassment through collective bargaining in the electronics supply chain.

ATTACHMENT 1

INDO-PACIFIC FRAMEWORK FOR ECONOMIC PROSPERITY (IPEF) SINGAPORE'S TAX-RELATED CAPACITY BUILDING PROGRAMMES

IPEF Pillar	Programme	Brief Course Description	Indicative Dates	Eligible IPEF Partners	Further Details
Pillar IV	International Tax Programme Level 3: Advanced International Tax Planning Programme	This programme takes a commercial and practical approach to addressing main issues faced by multinational corporations (MNCs) in Asia. It covers the key concepts of international tax planning and assesses the impact of recent developments in international taxation through technical learning and interactive case studies for MNCs.	27 & 28 August 2024	Open	<p>Registration will open in June 2024 and will close on 05 August 2024.</p> <p>The programme is recommended for participants who have completed Tax Academy's International Tax Programme Level 1 or 2 and have at least 3 years of relevant working experience in taxation.</p> <p>Further information available at www.taxacademy.sg.</p>
Pillar IV	International Tax Programme Level 3: WU-TA Advanced Transfer Pricing Programme	The programme provides participants with the latest update on international transfer pricing developments, and knowledge and insights to handle transfer pricing issues in specialised industries that are of relevance to the Asia-Pacific region. Workshops will be provided for all topics enabling opportunities for discussions.	30 September to 3 October 2024	Open	<p>Registration is open and will close on 13 September 2024.</p> <p>Participants should preferably have completed Tax Academy's Level 1 or Level 2 International Tax Programmes and have at</p>

		This 4-day programme is facilitated by a team of professors from the WU Transfer Pricing Centre and regional industry tax experts.			<p>least three years' of tax experience.</p> <p>Further information available at www.taxacademy.sg.</p>
Pillar IV	International Tax Programme Level 3: Leiden-TA Advanced Tax Treaties Programme	The Advanced Tax Treaties Programme is a collaborative effort between Tax Academy of Singapore and International Tax Center Leiden, Netherlands. This 6-day in-person programme offers participants thorough knowledge of the complex rules provided by tax treaties and on how to apply advanced treaty concepts.	February 2025	Open	<p>Registration will open in October 2024.</p> <p>The programme is aimed at tax professionals who are seeking to deepen their insight and expertise in tax treaties. Participants should have at least three years' tax experience and basic knowledge of tax treaties, equivalent to Tax Academy's International Tax Programme Level 1. Further information available at www.taxacademy.sg.</p>