



Dialogue on Revenue Mobilisation for PACER Plus Parties & Signatory
27-29 February 2024, Nadi, Fiji
Nalagi Hotel and Resorts, Nadi, Fiji

OUTCOMES DOCUMENT

1. The Dialogue was convened on 27-29 February 2024 at the Nalagi Hotel, Nadi, Fiji.
2. The three-day Dialogue began with opening formalities and procedures. The representative from Cook Islands opened the Dialogue with a prayer. The Moderator, Mr. Alipate Tavo from the PACER Plus Implementation Unit (PPIU) welcomed the facilitators and country participants to the very first Dialogue on Revenue Mobilisation for PACER Plus Parties and Signatory. Opening remarks were provided by Mr. John McAlister of the Pacific Financial Technical Assistance Center (PFTAC), Mr. George Mow of Pacific Islands Tax Administration Association (PITAA) and Mr. John Sam of Oceania Customs Organisation (OCO).
3. The Dialogue was attended by government officials from Cook Islands, Kiribati, Nauru, Niue, Samoa, Solomon Islands, Tonga, Tuvalu, and Vanuatu. The facilitators of the Dialogue were comprised of experts from PFTAC, PITAA, OCO and PPIU. The full list of participants is attached as Annex 1.
4. The meeting adopted the agenda for the three days, which is attached as Annex 2.

Day 1, Session 1: Setting the scene; clarifying the context.

5. The PPIU representative delivered a presentation on the PACER Plus Agreement to set the scene and explain the basis of the Dialogue on Revenue Mobilisation. It was explained that the Forum Island Countries (FICs) were concerned during the PACER Plus negotiations about potential revenue loss from tariff reduction commitments. Initial studies were carried out by the Office of the Chief Trade Adviser (OCTA) and further analysis from the IMF Fiscal Affairs Department was carried out in 2016-2018.
6. It was pointed out that the analysis was based on 2012-2014 average trade data and that historical revenue data around the same timeline were gathered. The participants felt that there was a need to update the analysis using more recent trade and revenue data.
7. PFTAC clarified that they were focusing their intervention on methods to improve revenue mobilisation.
8. OCO gave a presentation on the role of Customs Administration in Free Trade Agreements and emphasised the importance of understanding rules of origin (RoO), verification and administrative procedures for preferential RoO.

9. PPIU presented on the impact of trade liberalization for FICs and gave examples from the country schedules of tariff commitments. The long transitional periods of 25 years for developing countries and 35 years for Least Developing Countries (LDC) were emphasized with the various provisions on trade remedies, safeguards, and industry development protection for the private sector. The participants had a better understanding of the tariff modalities and the flexibilities given to FICs to cushion any potential loss of revenue.

Session 2: Actions underway

10. OCO delivered a presentation on the role of WTO Customs Valuation using the different methods of determining the customs value from the transaction value method, value of identical goods, value of similar goods, deducted value, computed value to residual value (fall-back) method.

11. International Commercial Terms (INCOTERMS) were also highlighted to clarify the different values in terms of Ex Works, Free on Board (FOB), Cost, Insurance and Freight (CIF), Delivery at Place (DAP). These are all different valuation systems based on legal understanding between buyers and sellers.

12. The Vanuatu participants presented a case study on leveraging technology to increase efficiency and increase revenue collection through their Electronic Single Window. This was a success story for the FICs to learn and adapt their current policies using technology. Key recommendations included continuous awareness to the trading community to use the available payment facilities is necessary, put in policy to discourage the use of cash and cheques, due to risks this mode of payments create to trade facilitation and that commitments are required from both the system team and the banks to ensure the successful implementation of online payment facilities.

Day 2, Session 3: Revenue Mobilisation in the Pacific.

13. The PFTAC Expert, Mr. Xavier Mitchell, delivered a presentation on the past, present and future revenue mobilisation in the Pacific.

Session 4:

14. The Revenue Administration Advisor, John McAlister provided the various definitions of revenue mobilisation and the role of revenue Administrations.

Session 5:

15. The Revenue Administration Advisor, Ms. Katrina Williams, gave the details of research and studies carried out by IMF on options for Revenue Mobilisation, as well as the specific study on the impact of PACER Plus on revenue for PICS. She highlighted the options, levers, and opportunities for revenue mobilisation.

Session 6:

16. The PFTAC team and George Mow (PITAA) set up four separate stations around the room each covering one of the following topics, hosted by one of the above people: (1) how to improve current performance by Xavier Mitchell; (2) tax gap assessment by George Mow; (3) Tax Assessment Diagnostic Tool (TADAT) by John McAlister; (4) and Medium-Term Revenue Strategy (MTRS) by

Katrina Williams. The participants were divided into four groups and spent 20 minutes at each station where they were provided with a short presentation, information, and were able to discuss and ask questions to grow their understanding of the respective topic.

Session 7: How Tax Policies assist countries

17. Cooks Islands provided their experience with their Tax Policy Reviews and how the recommendations from a tax policy review can help inform decisions on revenue mobilisation by identifying where to optimize the current tax settings and considering new options. The PFTAC team and Tonga participants shared the experience of Tonga that requested a tax policy review focused on the impact of PACER Plus. The review identified tax reform options to replace potential revenue shortfall from PACER Plus.

Sessions 8 and 9:

18. These two sessions were combined through the establishment of a panel of experts comprising of PFTAC, PITAA, OCO and PPIU to respond to issues raised by the participants. Questions revolved around the initial studies on potential revenue loss for FICs and potential solutions through revenue mobilisation and outcomes of tax policy reviews.

Day 3, Session 10: Group Presentations

19. The participants were divided into five groups to discuss how can tax and customs work together (short to medium term) to improve revenue mobilisation.

Group 1 – presented by Vanuatu

- Through new policy direction or new policy initiatives.
- Through establishment of Risk Compliance Plan and Business Planning
- Joint Audit: Post Clearance Audit by Customs and Tax audit team to conduct the audit together and provide synergy from working together.
- Systems support (Customs using Single Window and Tax using Revenue Management System RMS) – how can these systems be integrated? Importance of gathering trade, revenue, and other relevant data from the systems.
- Soft approach: Customs and Tax outreach programs.

20. From experiences on RMS, it was pointed out that the system is a closed data source. It needs to be customized for the users and it's costly when enhancements are carried out. It's duplicating work as the systems are not integrated and can't talk to each other.

21. For those countries covered by PFTAC, there are six different systems. For RMS, there are various versions used by FICs. Most countries with RMS have a version, RMS7 which is end of life. It costs around \$5 - 8 million USD for a replacement system with a 5-year+ lifespan.

22. Niue and Nauru do not use Revenue systems. Currently using Excel Spreadsheets to compile their revenue information.

Group 2 – presented by Cook Islands

23. In the Cook Islands, Tax and Customs work together and are housed in the same building. Tax Policy Reviews are carried out on a regular basis looking at Excise and Customs Duty. Sharing of information between administrations is an area for improvement. Need to work closer together and for the systems to be able to talk to each other. Cook Islands is using RMS 7 and planning to get RMS Zephyr. Joint audit and shared services at the counter were also identified as an area for collaboration.

24 For the system, if integration is difficult and costly, then access to ASYCUDA World (AW) can be given to the tax team.

25 On risk management, it was explained that ‘design and monitoring’ under tax and ‘intelligence’ under Customs are the same thing and resources can be pooled together. The review of organisational design to build synergies within tax and customs was another approach to be considered.

Group 3: Presented by Niue

26. If Customs and Tax are housed under one building, it helps with creating synergies and building closer working relationships. Sharing information can be difficult because of separate confidentiality rules. One Administration could ask questions regarding the relevance of request for data from the other Administration. Joint tax and customs audit was also identified, and benefits include sharing of resources such as motor vehicles and equipment.

Group 4: Presented by Samoa

27. Plan to develop an MOU between Customs and Tax Administrations and find a donor to fund the development of a new Revenue management system and if possible, integrate the two systems. Joint audits between Customs and Tax could work but one of the challenges is that the two administrations have different targets.

Group 5: Presented by Tonga

28. Findings were similar to the outcomes identified by previous groups. Cultural and environmental changes are required, and capacity building is needed. The two Administrations could combine functions in relation to audit, risk management, taxpayer services and awareness programs. Results from assessment reporting are critical and how to improve performance efficiencies on revenue mobilisation.

Country Priorities and Support Needed

Cook Islands

29. To have tariff commitments finalized in HS 2022. Currently using the HS2017 and technical assistance to finalise HS 2017 and HS2022 transposition before moving to HS 2027. Include in the review the roll out of ASYCUDA World and its implementation, including PACER Plus country commitments.

30. Need assistance to review the revenue component of Customs looking at how Customs and

Tax are housed in one building and working closely with each other. Requests support from PFTAC for TA to review their organizational and revenue structure.

31. Tax has initiated a tax review and have completed organization review on revenue. Looking at developing work plans around recommendations from the tax reviews. MTRS has been requested via PFTAC and needs assistance on capacity development from PFTAC and PITAA particularly on audits and collection of debts.

Kiribati

32. Need to replace the Revenue Management System which is very old. With the new Income Tax Act, need assistance to review internal processes and have relevant procedures in place. Need some support with the inclusion of VAT and technical assistance to move from FOB to CIF with their Customs Valuation. Need PFTAC support to review their Tax Administration and organisational structure review. They currently have 4 Units in the Tax Administration (i.e. Compliance and Audit, Taxpayer services, Processing and Tax Management Unit) but need to include a Taxpayer Dispute Unit as taxpayer is increasing significantly. May need more staff and resources.

33. Kiribati already abolished all import duty and after implementation over one year, Kiribati is collecting more revenue from VAT. Looking at how AW can support the revenue management requirements while waiting for a donor to fund a new RMS. Requested OCO to review the tax exemptions and put them into legislation rather than ad-hoc policies which confuses their procedures.

Niue

34. Require capacity building in improving their services to taxpayers and meeting their PACER Plus obligations. Staff movements resulted in the loss of their key technical staff on RoO and HS.

35. With the support of PPIU, the draft Customs Regulations has been drafted and the draft has been submitted. Plan is to table to parliament together with the Customs Bill. The first draft of Customs Regulations will be reviewed in-house.

36. Plan is to introduce Excise tax by end of the year or early next year and need support in this area. Also plan to increase the VAT rate and need support in this area.

37. Financial support for an automated system for tax purposes. Currently using an excel spreadsheet for their tax purposes. Need long-term consultants to work with the tax team to improve processes and TA for the review of the Tax Administration Act

Tuvalu

38. Challenge with internet connection and need to restructure the tax administration to improve taxpayer services. There are loopholes in their tax legislations on exemptions. Minister has the power to approve tax exemptions and this needs to be reviewed with international "good practice."

39. Need to improve the Tuvalu Consumption Tax rate to 10%. From TCT, need to shift to VAT or CT to replace foregone revenue. During COVID, room taxes were exempted.

40. With AW, need more capacity as only two officials were trained. Need support from PPIU or UNCTAD (Ravi) to provide capacity development as only one expert is still available and is risky for future implementation of the AW.

41. Need assistance from PFTAC or PITAA to assist with TCT. For capacity building, propose to have attachment programs to other FICs Tax/Customs Administrations such as Tonga or Kiribati

Tonga

42. Review of exemptions for the electricity company and three sectors (tourism, agriculture, and manufacturing). Need for an IT system for tax department and set up of Revenue Policy, Planning and International affairs.

43. Creating of a separate Division for Tax Policy Development, Executive support, coordinate all planning functions and act as the central contact point for international affairs (Division to be a combination of Customs and Revenue)

44. ESRS (Electronic Sales Register System) – Phase 2 involves designing of a device to collect a system that is already in place with the retailer and wholesaler to connect to the Revenue Department.

Solomon Islands

45. Review of Customs legislation will be carried over to next FY2024/25 due to a change in management in Customs.

46. Upgrade of the ASYCUDA World system. Obligation to reflect the Market Access (tariff commitments) in the system. Need support from PPIU and UNCTAD. Look at existing models to maximise revenue and data collection.

47. PFTAC and PITAA to assist with the review of legislations so that legal rights are there to get information from each Departments (Tax and Customs).

48. PFTAC confirmed that they have an upcoming mission to Solomon Islands for a Tax Policy Review and the team could include this in the scope of their work.

49. Tax Policy Review on VAT including setting up of VAT refund procedures.

Samoa

50. Better coordination of PFTAC and PITAA capacity building. Information and communication to flow through the Tax and Customs Administrations.

51. Capital gains tax is legislated but revenue is not collected. There are conflicting tax policies where consultants are recommending the removal of exemptions. E.g. an exemption on when you sell your place of residence. But in fact, in Samoa, 80% are customary land, more than 10% is leased land and the rest are freehold land. When the Government tried to remove the exemption, there were backlashes from the public.

52. There are other FTAs in the Pacific such as EPA and PICTA. Analysis could expand to look at the total revenue impact rather than just PACER Plus.

Nauru

53. Will take all the information from the Dialogue into consideration.

Vanuatu

54. Currently using HS2022 and will soon look at updating to HS2027. There are policy gaps and need for legislation review – e.g. Tobacco Act is administered by Health, Excise tax is collected through Customs and packaging and labelling regulation of tobacco is another issue. Need capacity building and a dedicated unit to manage non-tax revenue collected from the gaming (gambling) industry. In terms of system integration, AW and other systems such as RMS to talk to each other.

55. Plan to implement Income Tax by 2030. Structure, system, resources, and staff in place but awaiting the political will to implement. Government is ready to implement but need the political commitment. There are pressures from international organisations. E.g. EU EPA, EDF and EU obligations.

56. Tax reviews are required as revenue policy sits within a different department. Need a regional IT solution for the challenges facing the tax system.

Where to from here? How to maintain the dialogue and momentum for action?

Vanuatu

57. The revenue mobilisation dialogue focused on trade in goods and the next dialogue should be expanded to include trade in services and investment. The government recently put together a business case with a focus on the services sectors to improve the ease of doing business rating in the services sector. Need assistance to streamline the processes.

58. Support of political masters through Medium Term Revenue Strategy (MTRS 5–6-year plan) should start from the top. Need for political buy in through regular communication and awareness campaigns.

59. Vanuatu signed up to the EU Mutual Cooperation Agreement. Need to meet GATS obligations and application of income tax. Prepared for the implementation of income tax but leaders are yet to approve.

OCO

60. Taken note of various needs from Customs. Will see how the IMPACT Project can address the issues raised by Customs officials.

Nauru

61. Good information dialogue including the benefits of VAT and Audits (PCA and joining with audit) to convince the current Government to ratify PACER Plus.

Kiribati

62. First time for Customs to sit together with the Tax counterparts. Supports the ongoing Dialogue.

Niue

63. Supports the ongoing dialogue and suggested narrowing down to specific areas of interest and relevance. E.g. When Customs talks about HS Transposition could be confusing for the tax officials and international tax requirements could confuse Customs. Areas to learn from each administration. Collections from VAT and Income Tax on Services Sector which relates to Immigration as well. Also raised the issue of non-tax revenue such as in fees, charges, and surcharges. These are collected by Customs and Tax collectors but are initiated by other Departments.

Cook Islands

64. Start the Dialogue with revenue mobilisation on first day to set the scene and to stimulate more engagement. It appeared that revenue mobilisation is above the authority of tax and customs. The Ministry of Finance are the policy makers and make the decisions on revenue mobilisation.

65. In terms of priorities, they would like to see the next steps in terms of their priorities. The first Dialogue was a good starting point. The next Dialogue could provide an update on what has been actioned from the first Dialogue.

Samoa

66. Need some accountability from the participating officials and have clear action points for when they return to their Administrations. It's important to continue the dialogue so they can learn from each other. Supported the idea of having the next Dialogue in Australia.

67. Need PPIU support for simplifying the outcomes and what countries can consider and perhaps implement. Raised the importance of data in updating the revenue analysis and forecasts. Need to update the study using recent and relevant historical data.

Solomon Islands:

68. Need to build a good working relationship between Customs, Revenue and Finance as they are based at different offices. Supported the collaboration in regular audits for improved collection and compliance. Proposed to start with small changes and work from there.

Tonga:

69. Update statistics from the IMF studies that have been carried out to see if there are any changes from the studies. Countries were involved in providing the data to these IMF studies and should involve the local Customs and Tax officials in data collection.

70. To build the pool of experts from the Pacific Island countries on revenue mobilisation through support from PITAA and PFTAC. A tax gap analysis needs to be carried out to show how they can improve revenue collection and mobilisation.

PFTAC

71. It was pointed out that revenue mobilisation is important internationally. There's a Tax Policy proposal currently being developed via HQ for the Pacific region. PFTAC cannot implement all the work requested from countries as they don't have the budget to implement all the requests; and does not pay for infrastructure. e.g. PFTAC can't pay for IT systems.

72. PFTAC can help countries to find the right donors that can provide support in the specific areas requested from countries.

73. PFTAC is demand driven so countries should be active when requesting assistance. However, current funding of PFTAC Revenue Administration provides for only 40% of what countries request.

74. The next Dialogue should be more targeted with tangible outcomes. It would be helpful if the same officials were involved for consistency.

PITAA

75. Encouraged the officials to keep the dialogue going and share the learnings especially the international "good" practices. Suggested that the next meeting could look into more technical training in specific areas such as VAT/GST and Customs Valuation.

Evaluation and Closing

76. The participants thanked the PPIU, PFTAC, PITAA and OCO for organizing and facilitating the first Dialogue on Revenue Mobilisation. The facilitators thanked the participants for their active participation.

77. Vanuatu delivered the closing prayer.

Annex 1: List of Participants

	Name	Gender	Country	Agency	Email
1	Reta Ubati	Female	Kiribati	Tax Commissioner- Ministry of Finance and Economic Development- Tax Department	dcot@mfep.gov.ki
2	Tekaie Ititaake	Male	Kiribati	Comptroller - Ministry of Finance and Economic Development- Kiribati Customs Authority and Enforcement	comptroller@kiribaticustoms.gov.ki
3	Theresa Kyoto A Alatupe	Female	Samoa	ACEO - Policy & Performance Improvement - Ministry of Customs and Revenue	talatupe@revenue.gov.ws
4	Maselino Enoka	Male	Samoa	Principal Foreign Affairs Officer - MFAT	maselino.enoka@mfat.gov.ws
5	John Peter Lagi	Male	Sol.Is	Deputy Comptroller - Sol Is Customs and Excise Division - Ministry of Finance and Treasury	jlagi@customs.gov.sb
6	Primula Moakeni Kingmele	Female	Sol.Is	Director - Economic Reform Unit - Ministry of Finance and Treasury	Pkingmele@mof.gov.sb
7	Faleola Mafi	Female	Tonga	Senior Assistant Deputy CEO - Ministry of Revenue and Customs	faleolam@gmail.com
8	Pipiena Tanaki	Female	Tonga	Senior Revenue Officer - Ministry of Revenue and Customs	faupulap@gmail.com
9	Pelenise Kino Paepae	Female	Tuvalu	Senior Tax Officer	pkino@gov.tv
10	Jessica Tarivonda	Female	Vanuatu	Deputy Director Customs - Department of Customs and Inland Revenue	jtarivonda@vanuatu.gov.vu
11	Collin Gessa	Male	Vanuatu	Deputy Director Inland Revenue - Department of Customs and Inland Revenue	cgesa@vanuatu.gov.vu
12	Alan Richardson	Male	Cook Islands	Deputy Director - Taxation	Alan.richardson@cookislands.gov.ck
13	Maria Matua Ioane	Female	Cook Islands	Chief of Customs	Maria.matua@cookislands.gov.ck
14	Sionepokau Sionetama	Male	Niue	Head of Customs - Ministry of Finance & Planning – Government of Niue	Sionepokau.Sionetama@gov.nu
15	Nitaligi Pihigia	Female	Niue	Senior Tax Officer - Ministry of Finance & Planning – Government of Niue	Nitaligi.Pihigia@gov.nu
16	Bobjones Ribauw	Male	Nauru	Director for Trade and Bilaterals	bribauw@gmail.com
17	Aquinas Quadina	Male	Nauru	Customs Officer-Automation and Training Special	aquinasquadina@gmail.com
18	Sophy Mupo Nelson	Female	PPIU	Finance and Administration	tausaafia.mupo@pacerplus.org
19	Alipate Tavo	Male	PPIU	Trade Adviser	alipate.tavo@pacerplus.org
20	Xavier Mitchell	Male	PFTAC	PFTAC International Expert	mitchellxwd@gmail.com
21	John McAlister	Male	PFTAC	Revenue Administration Advisor	jmcalister@imf.org
22	Katrina Williams	Female	PFTAC	Revenue Administration Advisor	kwilliams4@imf.org
23	George Mow	Male	PITAA	Head of Secretariat	gmow@pita.org
24	John Sam	Male	OCO	Trade and Revenue Management Adviser	johns@ocosec.org

Annex 2: Agenda

ANNOTATED PROGRAMME

REVENUE MOBILISATION DIALOGUE FOR PACER PLUS PARTIES

27 - 29 February 2024, 900AM – 4:00PM (Fiji Local Time)
Nalagi Hotel, Nadi, Fiji

Moderator: Mr Alipate Tavo, Trade Adviser, PACER Plus Implementation Unit

Day 1	Tuesday 27, February
9.00-9.30 AM	Opening Formalities and Procedures <ul style="list-style-type: none"> - Opening Prayer - Welcome/Introduction by the Moderator - Remarks from PFTAC - Remarks from PITAA - Remarks from OCO - Adoption of the Agenda

09.30-10.00	Group Photo and Morning Tea
10.00-11.00	Session 1 – Setting the scene; clarifying the context. <ul style="list-style-type: none"> - What is the problem and what are the current and future state impacts? (<i>Alipate Tavo and Katrina Williams, PPIU and PFTAC</i>) - What is the role of Customs Administration in Free Trade Agreements (<i>John Sam, OCO</i>)
11.00-12.30	- What is the impact of trade liberalization for Pacific Island Countries (<i>Alipate Tavo, PPIU</i>)
12.30-13.30	Lunch
1.30-2.30	Session 2 – Actions underway <ol style="list-style-type: none"> 1. Role of WTO Customs Valuation (<i>John Sam, OCO</i>)
2.30-3.00	Afternoon Tea
3.00-4.00	<ol style="list-style-type: none"> 2. Case studies/examples - leveraging technology to increase revenue collection: Case of Vanuatu (<i>Collin Gessa and Jessica Tarivonda</i>)
4.00-4.15	Summary of key issues in Day 1 (<i>Alipate Tavo and John Sam</i>)
Day 2, Wednesday 28, February	
09.00-9.10	Recap of Day 1 (<i>Alipate Tavo and John Sam</i>)
09.10-10.15	Session 3 - Revenue Mobilisation in the Pacific (<i>Xavier Mitchell</i>) <ul style="list-style-type: none"> - Objectives and outcomes of today's session - Revenue mobilisation: Past, present and future
10.15-11.00	Session 4 - What is Revenue Mobilisation and what is the role of revenue administrations? (<i>John McAlister</i>)
11.00-11.30	Morning Tea
11.30-12.00	Session 5 - What the research tells us (<i>Katrina Williams</i>) <ul style="list-style-type: none"> - Options, levers, and opportunities
12.00-1.30	Session 6 - Introduction to opportunities and levers – showcasing the following: <ol style="list-style-type: none"> 1. Improving current performance (<i>Xavier Mitchell</i>) 2. Tax gap assessment (<i>George Mow</i>)

	3. TADAT (Tax Assessment Diagnostic Tool) (<i>John McAlister</i>) 4. Medium term revenue strategy (<i>Katrina Williams</i>)
1.30-2.30	Lunch
2.30-3.30	Session 7 - Can Tax Policy help? (<i>Katrina Williams</i>) Case studies <ul style="list-style-type: none"> - Cook Islands Tax Policy Review (<i>Xavier Mitchell / Alan Richardson</i>) - Tonga – Tax Reform Options to Replace Expected Revenue Shortfall from PACER Plus
3.30-3.45	Session 8 - Table time, what more do you want to know? (<i>Xavier Mitchell</i>)
3.45-4.30	Session 9 - Questions and answers <ul style="list-style-type: none"> - Panellists: Katrina Williams, John McAlister, George Mow, and PIC representative(s)
4.30-4.45	Next steps (<i>Xavier Mitchell</i>)
4.45	End of day 2 / Afternoon Tea
Day 3, Thursday 29 February	
09.00-09.10	Recap of Day 2 (<i>Xavier Mitchell</i>)
09.10-10.15	Session 10 - Table time: How can tax and customs work together (short to medium term) to improve revenue mobilisation (<i>Xavier Mitchell</i>)
10.15-10.45	Morning Tea
10.45-12.30	- What are the priorities for each PIC? (Country Presentations)
12.30-1.30	Lunch
1.30-2.30	- What support is needed? (Country Presentations)
2.30-3.00	Afternoon Tea
3.00-4.00	- How to maintain the dialogue and momentum for action? (<i>Partners</i>)
4.00-5.00	Evaluation and Closing