



Pacific Islands Tax Administrators Association

# Pacific One-stop-shop (POSS)

PRESENTATION AT THE 6<sup>TH</sup> MEETING OF THE OECD GLOBAL FORUM  
ON VAT IN JANUARY 2026

MR. PETERO MAIVUCEVUCE, PITAA HEAD OF SECRETARIAT

# Pacific Islands Tax Administrators Association (PITAA)

## Establishment

- Association first met in 1994
- Permanent establishment of the Secretariat - 2017

## Membership

- 16 Pacific Islands Countries

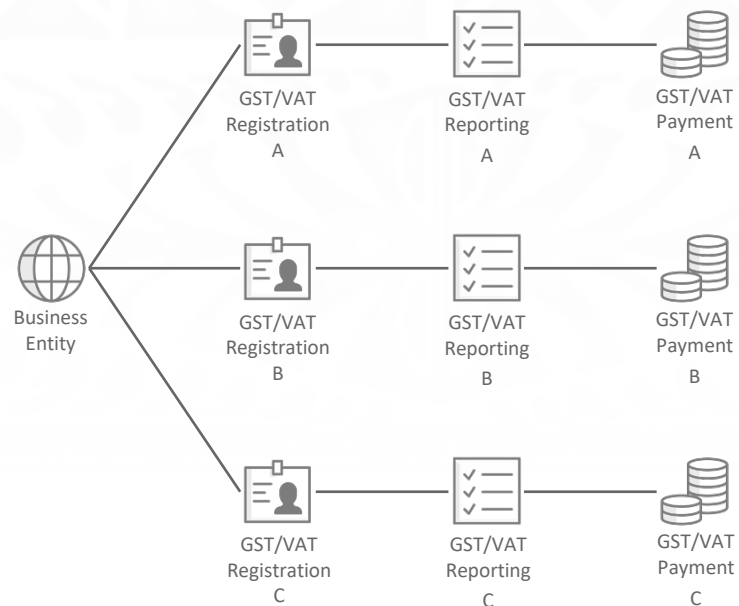
## PITAA Secretariat

- Governed by the PITAA Executive Committee
- 4 staffs

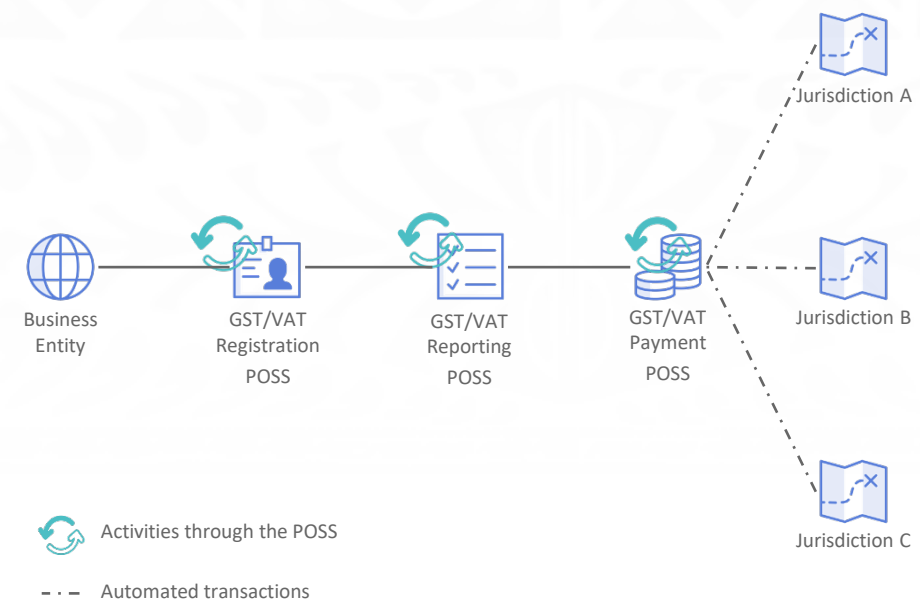
# Pacific one-stop-shop (POSS): concept overview

The POSS is a common and cost-effective GST/VAT registration, reporting and payment ecosystem across the Pacific region designed to simplify the experience of non-resident businesses making supplies of digital product, eligible services and low value goods to consumers within region and secure revenue certainty for participating jurisdictions.

Traditionally, a business supplying to consumers in multiple jurisdictions must register for, report and pay VAT/GST with each jurisdiction.



Under the POSS, a business supplying to consumers in multiple jurisdictions will register for, report and pay VAT/GST once through the POSS. The registration detail will be shared with all jurisdictions along with the share of revenue attributed to each jurisdiction.

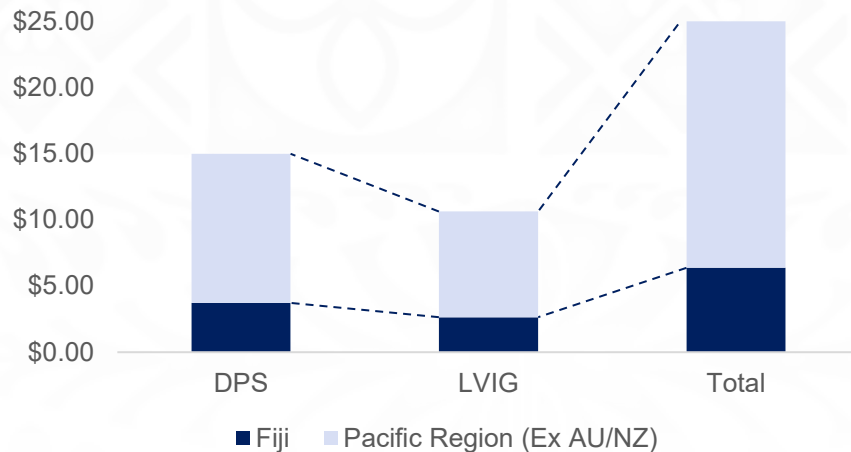


It is envisaged that the POSS administers a new and ongoing source of VAT revenue that is easily obtained with minimal cost of administration for local tax authorities. By simplifying the business experience, it creates a strong and functional international tax relationships between participating jurisdictions and multinationals.

# Key findings from the feasibility study (2023)

Completed in October 2023, the feasibility study covers key aspects of the concept including the VAT/GST legislation, enabling legal instrument, processes and technology options. The concept was ultimately deemed feasible and secured further commitment for a detailed design, which was later completed in June 2025.

Estimated GST/VAT Revenue (in AUD) Collected through the POSS



Based on Australian GST revenue from digital product and service (DPS) and low value imported good (LVIG) in FY21-22, adjusted for population, internet penetration, economy development, purchasing power and VAT rates. All figures in Australian dollars.

Revenue Estimate (AUD)	DPS (\$M)	LVIG (\$M)	Total (\$M)
Fiji	\$3.73	\$2.65	\$6.38
PITAA Members	\$14.99	\$10.63	\$25.63

## 1 Legislative harmonisation requirements (highlights)

- Remote supply rules leveraging the Destination Principle
- Online marketplace rules
- B2B and B2C differentiation
- Additional rules on low value imported goods (e.g., custom rules)

## 2 Key features

- POSS is optional – eligible business may still elect to register fully with a jurisdiction.
- Allow amendment to past period. **No refund.**
- Quarterly lodgment and payment in USD based on feedback from Business at OECD (BIAC).
- System support to be provided by the administrator.
- Legislation and compliance oversight to be provided by the relevant jurisdiction.

## 3 Technology

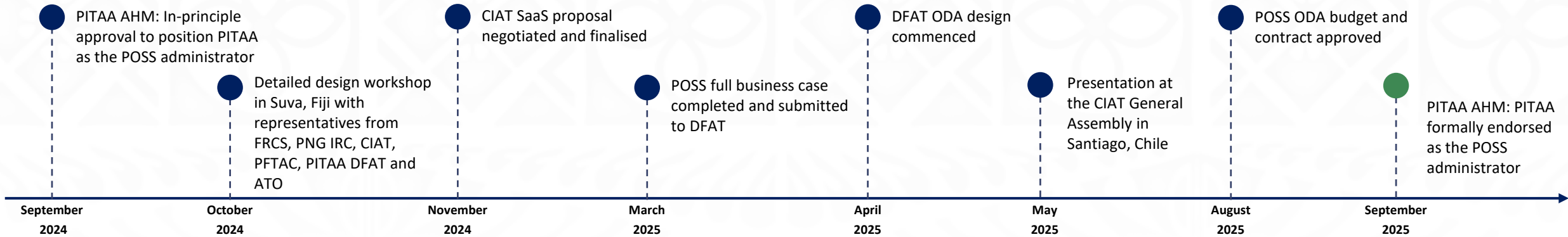
- Digital Economy Compliance (DEC) Tool by the Inter-American Centre of Tax Administrations (CIAT).
- Software-as-a-service (SaaS) agreement

*International stakeholders engaged to date*  
 CIAT, FRCS, PNG IRC, PITAA, IMF/PFTAC, OECD, BIAC, WBG and ADB

Leveraging the EU One-stop-shop model and contextualised for the Pacific region, the POSS is purposed to facilitate regional cooperation on tax administration, promote uptake and alignment to the OECD International VAT/GST Guidelines, enhance revenue mobilisation results through simplifying the taxpayer experience.

# Outcomes to date

With the finalisation of the POSS design in June 2025 and **formal endorsement of PITAA as the POSS administrator** at the PITAA Annual Heads Meeting in September 2025, the POSS will begin its 12-month implementation from January 2026. The Australian government has approved a 6-year Official Development Assistance (ODA) package to support the POSS implementation and initial years of operation.



## Key parties to POSS implementation



Australian Government

Implementation Lead & Funding Partner



Pacific Islands Tax Administrators Association

POSS Administrator



Technology Provider

Through ongoing engagement with Business at OECD (BIAC), large multinational businesses, who will contribute the majority of tax revenue from any upcoming international VAT/GST reforms, continue to demonstrate strong interest in and support to the POSS.

# Regional VAT/GST reforms

PITAA Members have expressed strong interest in introducing international VAT/GST reforms, with several jurisdictions already passed the legislations that the POSS is designed to administer. The legislations were drafted using the Australian or New Zealand legislation as a blue print and aligned closely with the OECD International VAT/GST Guidelines.

## **Jurisdictions who have passed the international VAT/GST legislation**

- Palau (2022)
- Marshall Islands (2025)
- Kiribati (2025)

## **Jurisdictions who have completed legislative drafting**

- Fiji
- Papua New Guinea (PNG)

Following the passage of legislation, a participation jurisdiction will enter into a bilateral agreement with PITAA via a User Agreement. This is similar to a commercial outsourcing agreement. Through extensive consultation with relevant stakeholders, it was agreed to pivot away from a multilateral approach to reduce legislative complexity and implementation cost.



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**Thank you**