

Executive Summary: ESG Reporting and the Need for Trade Digitalisation

Global trade is at a crossroads, facing economic downturns exacerbated by climate change and regulatory pressures for sustainability. Companies are increasingly required to comply with **Environmental, Social, and Governance (ESG)** reporting regulations, which impact their ability to trade internationally. The growing regulatory landscape, such as the **EU's Carbon Border Adjustment Mechanism (CBAM)**. mandates that businesses measure, report, and minimize their carbon footprint. This necessitates automation and digitalisation to efficiently collect, audit, and share ESG data across global supply chains.

The Rising Impact of ESG Reporting on Trade

- ESG compliance is no longer optional; it dictates market access, trade finance conditions, and competitiveness.
- CBAM and similar regulations force exporters to integrate carbon tracking mechanisms,
 preventing carbon leakage and ensuring fair trade practices.
- Supply chains contribute to over 90% of a company's ESG footprint, requiring businesses to pre-audit and standardize data collection.

Digitalisation: The Key Enabler for Green Trade

To navigate these challenges, trade and finance digitalisation provides the necessary tools to:

- 1. **Automate ESG Data Collection:** Al, IoT, and blockchain streamline compliance by tracking carbon emissions and ensuring regulatory adherence.
- 2. **Enhance Trade Efficiency:** Paperless systems, automated customs procedures, and electronic trade documentation (e.g., bills of lading) reduce delays and emissions.

¹ https://taxation-customs.ec.europa.eu/carbon-border-adjustment-mechanism_en_

- 3. **Empower micro, small and medium-sized enterprises (MSMEs) in Green Trade:** Digital platforms provide financing and sustainability tools, lowering barriers for smaller exporters.
- 4. **Ensure Regulatory Alignment:** Standardized digital frameworks harmonize ESG reporting across borders, reducing administrative burdens.

Strategic Actions for Sustainable Trade Digitalisation

To accelerate adoption, policymakers and businesses must prioritize:

- **Legal Harmonization:** Align national laws with digital trade frameworks (e.g., MLETR) to ensure seamless electronic transactions.
- Carbon Data Platforms: Implement real-time carbon tracking tools for CBAM compliance.
- Green Trade Finance: Incentivize ESG-compliant trade with financing solutions linked to carbon footprints.
- Capacity Building: Equip exporters with digital trade skills to enhance competitiveness in sustainable markets.

Digitalising trade and finance is essential for integrating ESG principles into global commerce. By leveraging automation, AI, and standardized frameworks, businesses can ensure regulatory compliance, maintain competitiveness, and contribute to a sustainable global economy. Countries like **New Zealand, Chile, and Singapore** are well-positioned to lead this transformation under the **Digital Economy Partnership Agreement (DEPA),** setting a global precedent for digital-driven green trade.

This vision drives our global initiative, creating a future where trade digitalisation and ESG integration seamlessly align. It is also important to set up the tools to achieve environmental objectives in a way that supports the business environment rather than being a barrier.

Introduction

The global economy faces pressing challenges, including a downturn exacerbated by climate change and the urgent need for sustainability in trade. Recognizing the pivotal role of digitalisation in logistics, trade, and trade finance to address these challenges, the Green Economy Joint Working Group (GEWG) — a collaboration between New Zealand, Chile, and Singapore under the Digital Economy Partnership Agreement (DEPA)² — is uniquely positioned to lead these efforts. This document outlines actionable strategies to leverage digitalisation in trade initiatives to foster international collaboration, support exporters and investors during the green transition, and unlock economic opportunities aligned with environmental objectives.

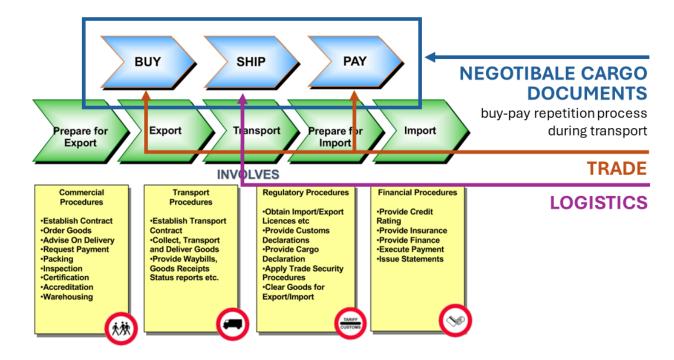


Figure 1. UNECE. The UN/CEFACT Buy-Ship-Pay Supply Chain process model provides an optimal framework for illustrating the relationships between trade, logistics, and negotiable cargo documents, such as the bill of lading. This model outlines the interconnected processes involved in international trade, highlighting how trade agreements, transportation logistics, and the exchange of essential documents facilitate seamless transactions and ensure the efficient movement of goods across borders (business-to-business, business-to-government).

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² https://www.mti.gov.sg/Trade/Digital-Economy-Agreements/The-Digital-Economy-Partnership-Agreement

Growing ESG Reporting Regulations

Besides, companies worldwide are increasingly required to comply with a growing number of Environmental, Social, and Governance (ESG) reporting regulations. These regulations can significantly impact their exports and imports, and consequently, their competitiveness. For instance, the European Union's Carbon Border Adjustment Mechanism (CBAM) is designed to ensure that the carbon price of imports is equivalent to that of domestic production, thereby encouraging cleaner industrial practices globally.

Companies must then navigate these regulations to avoid carbon leakage, where production might otherwise shift to countries with less stringent climate policies. By adhering to these ESG regulations, companies can maintain their market position and contribute to global sustainability efforts.

Consequently, they need to automate their processes to collect ESG data from their supply chains, which often account for 90% of their total ESG impact, pre-audit and analyse those, including associated evidence, before sharing their consolidated performance to their investors, clients and financial stakeholders (e.g. banks, for trade finance, as well as customs).



Figure 2.
Understanding
The EU Green Deal:
A Comprehensive
Guide for
Businesses.
Qima 2023

Objectives of Digitalisation in Trade and Finance

Digitalisation of logistics, trade, and trade finance is a critical enabler for the green economy. Key objectives include:

- 1. Streamlining Trade Processes: By adopting paperless systems and automated customs procedures, digitalisation reduces inefficiencies, cuts emissions, and accelerates trade flows. Tools like blockchain can enhance transparency and accountability across supply chains. The UNCITRAL Model Law on Electronic Transferable Records (MLETR)³ supports these efforts by providing a legal framework to digitalise key trade documents, such as negotiable cargo documents⁴, bills of lading and promissory notes, enabling seamless and secure transactions across borders.
- Empowering MSMEs in Green Trade: Digital platforms provide MSMEs with access to financing, markets, and tools to adopt sustainable practices. E-invoicing, online trade platforms, and fintech solutions lower barriers for MSMEs to participate in global trade.
- 3. **Incentivizing Green Practices:** Digital trade systems can integrate financial incentives, such as linking loan interest rates to carbon footprints. This encourages exporters and investors to align with climate objectives while accessing competitive financing options.
- 4. **Promoting Interoperability Across Borders:** Digital trade frameworks ensure seamless collaboration by standardizing data and processes, enabling countries to align their sustainability objectives and trade systems.

https://uncitral.un.org/en/texts/ecommerce/modellaw/electronic transferable records

³ UNCITRAL. Model Law on Electronic Transferable Records

⁴ UNCITRAL. Working Group VI: Negotiable Cargo Documents

Addressing Challenges for Exporters and Investors

Exporters and investors face significant challenges during the green transition, which can be mitigated through targeted digitalisation efforts:

- Carbon Border Adjustment Mechanisms (CBAM): Tools like the European Union's CBAM
 require robust digital infrastructure to assess carbon content and ensure compliance,
 streamlining border procedures for sustainable goods.
- Access to Green Financing: Digital platforms enable faster, more transparent access to green financial products, particularly for MSMEs. Integration of Al-driven credit assessments ensures equitable access to resources.
- Digital Capacity Building: Providing exporters with training in digital tools, blockchain technology, and online trade finance systems fosters resilience and competitiveness in a green economy.

Enhancing Climate and Environmental Goals through Digitalisation

Digital trade and finance frameworks amplify the ability to meet climate and environmental objectives by:

- **Optimizing Supply Chains:** Real-time data and predictive analytics reduce waste and inefficiencies, cutting emissions across transportation and storage networks.
- Supporting Renewable Energy Integration: Digital systems facilitate tracking and trading
 of renewable energy credits, fostering collaboration between nations on clean energy
 adoption.
- Developing Digital Sustainability Standards: Establishing global standards for digital trade ensures consistency in emissions reporting and product sustainability credentials, enhancing trust in green goods.

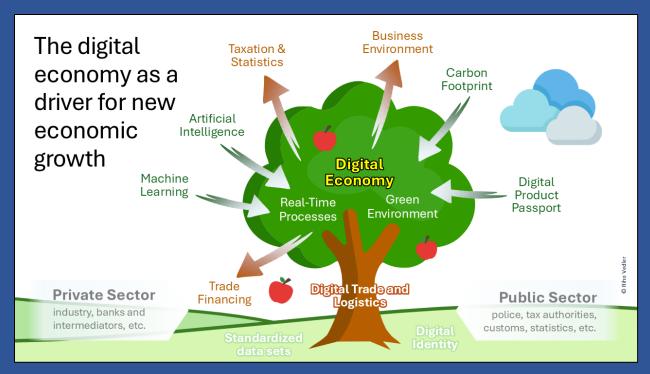


Figure 3. Riho Vedler, DigitalTrade4.EU. Digital trade and logistics are the trunk of the tree, and will provide the foundation and power for the green area. This is where the digital economy, with its green environment and real-time processes, will develop and grow. Through economic growth we can taste the fruits, the apples with new economic growth in globally. Icons by Flaticon

Unlocking Economic Opportunities

The digitalisation of trade and finance offers transformative opportunities for economic growth, particularly in:

- Reindustrialization through Digital Solutions: Incorporating Internet of Things (IoT), AI, and automation in logistics and manufacturing supports low-emission processes and creates green jobs.
- 2. **Expansion of Green Product Markets:** Digital trade platforms connect exporters with global markets, scaling demand for environmentally friendly goods and services.
- 3. **Innovation Ecosystems:** Collaboration through digital networks fosters innovation hubs where expertise and resources in green technologies converge.

Recommendations

The **Green Economy Joint Working Group** can advance sustainable trade and logistics through digitalisation by focusing on key priorities:

- Legal Harmonisation: Align national laws with the MLETR to ensure the legal validity of electronic transferable documents, fostering trust and efficiency in digital trade and logistics operations.
- International Standards: Develop global norms for interoperability, data exchange, and sustainability metrics to enable seamless collaboration in trade and logistics across borders.
- Accreditation and Certification: Validate technical solutions and logistics platforms to
 ensure compliance with the MLETR and legal frameworks, guaranteeing secure and
 efficient digital trade systems.
- 4. **Open Platforms**: Promote inclusive platforms for trade and logistics data exchange, enhancing transparency and enabling MSMEs to access global supply chains and markets.
- 5. **Sustainability Tools**: Leverage technologies like blockchain, IoT, and AI to optimise logistics networks, track carbon emissions, and support renewable energy adoption in transportation and supply chain operations.

By prioritizing these recommendations, New Zealand, Chile, and Singapore can lead the global shift toward a resilient, inclusive, and digitally enabled green economy.

The digital economy fosters financial inclusion by providing small businesses and individuals with access to global markets.

Al-driven analytics in digital trade optimize supply chains, reducing emissions and improving resource efficiency. Governments must implement regulatory frameworks that strengthen the business environment while ensuring digital trade aligns with environmental and sustainability objectives.

Strategic Solutions

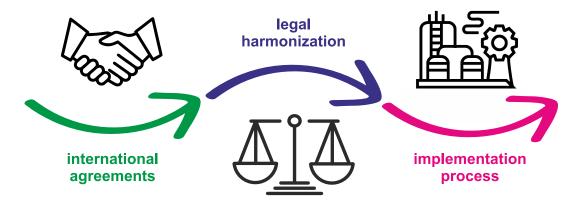


Figure 4. Riho Vedler, DigitalTrade4.EU. Key steps of digitalisation — International Agreements ensure global cooperation, Legal Harmonization aligns regulations for consistency, and the Implementation Process integrates digital solutions effectively. Icons by Flaticon.

The following solutions address key challenges and opportunities, ensuring alignment with **Green Economy Joint Working Group** objectives under the **Digital Economy Partnership Agreement**:

1. International Agreements, Legal Harmonization & Cross-Border Compliance

Action:

- Establish a trilateral legal task force (New Zealand, Chile, Singapore) to align national laws with the MLETR, focusing on electronic transferable records (e.g., bills of lading, negotiable cargo documents).
- Integrate Digital Identity and Electronic Signatures to ensure secure and verifiable electronic transactions, document authenticity, and regulatory alignment.
- **Mechanism:** Draft a harmonized legal framework for digital trade documents, incorporating lessons from the:
 - European Union New Zealand Free Trade Agreement.⁵
 - European Union Chile Interim Trade Agreement (ITA).⁶
 - UK Singapore Digital Economy Agreement.⁷

⁵ New Zealand Foreign Affairs and Trade. NZ-EU FTA Text and Associated Documents https://www.mfat.govt.nz/en/trade/free-trade-agreements/free-trade-agreements-in-force/new-zealand-european-union-free-trade-agreement/nz-eu-free-trade-agreement-by-chapter

⁶ European Commission. EU-Chile Interim Trade Agreement (February 2025) https://ec.europa.eu/commission/presscorner/detail/en/ip 25 374

⁷ Ministry of Trade and Industry Singapore. UK-Singapore Digital Economy Agreement (July 2022) https://www.mti.gov.sg/Trade/Digital-Economy-Agreements/UKSDEA

- New Zealand UAE Comprehensive Economic Partnership Agreement.⁸
- Australia Singapore Green Economy Agreement.⁹
- European Union Singapore Digital Partnership. ¹⁰
 - Counsil of the European Union. Proposal for a Council Decision on the signing, on behalf of the Union, of the Digital Trade Agreement between the European Union and the Republic of Singapore. 11

Take into account with digital trade:

- United States Mexico Canada Agreement (USMCA) 12
- WTO. Joint Statement Initiative on Electronic Commerce. ¹³
- ESCAP. Framework Agreement on Facilitation of Cross-border Paperless Trade in Asia and the Pacific.¹⁴
- The Digital Trade Protocol (DTP) under the African Continental Free Trade Area (AfCFTA).¹⁵
- **Outcome:** Reduced delays in cross-border transactions and enhanced trust in digital systems.

2. Capacity Building & Innovation Ecosystems

- Action: Launch a Digital Green Skills Program targeting exporters.
 - Innovation Hubs: Establish joint R&D centers for green tech (e.g., smart contracts for renewable energy credits).
- Outcome: Enhanced digital literacy and innovation-driven competitiveness.

⁸ New Zealand Foreign Affairs and Trade. New Zealand - UAE Comprehensive Economic Partnership Agreement (January 2025)

https://www.mfat.govt.nz/assets/Trade-agreements/UAE-CEPA/Full-Text-of-the-Agreement.pdf

⁹ Australian Government Department of Foreign Affairs and Trade. Australia-Singapore Green Economy Agreement (October 2022)

https://www.dfat.gov.au/sites/default/files/singapore-australia-gea-official-text-signed.pdf

¹⁰ Ministry of Trade and Industry Singapore. European Union (EU) - Singapore Digital Partnership https://www.mti.gov.sg/Trade/Digital-Economy-Agreements/EUSDP

¹¹ Council of the European Union. ANNEX to the Proposal for a Council Decision on the signing, on behalf of the Union, of the Digital Trade Agreement between the European Union and the Republic of Singapore (January 2025) https://data.consilium.europa.eu/doc/document/ST-5821-2025-ADD-1/en/pdf

¹² U.S. Congressional Research Service. Digital Trade and U.S. Trade Policy (December 2021) https://crsreports.congress.gov/product/pdf/R/R44565/24

¹³ WTO. Joint Statement Initiative on Electronic Commerce (July 2024)

https://docs.wto.org/dol2fe/Pages/SS/directdoc.aspx?filename=q:/INF/ECOM/87.pdf&Open=True

¹⁴ ESCAP. Framework Agreement on Facilitation of Cross-border Paperless Trade in Asia and the Pacific https://www.unescap.org/projects/cpta

¹⁵ tralac. African Continental Free Trade Area (AfCFTA) Legal Texts and Policy Documents https://www.tralac.org/resources/our-resources/6730-continental-free-trade-area-cfta.html

3. Digital Platform for MSME Empowerment

- Action: Develop a Centralized Green Trade Hub for MSMEs or establish guidelines to support existing platforms. This initiative should integrate:
 - Al-driven credit assessment tools.
 - E-invoicing and access to green financing.
 - Sustainability certification portals (aligned with APEC's paperless trade standards).
 - Grants or incentives for MSMEs to adopt these platforms.
- **Outcome:** Increased MSME participation in global green supply chains through enhanced access to financing, digital tools, and sustainability frameworks.

4. Carbon Tracking & CBAM Compliance

- Action: Implement a Shared Carbon Data Platform to track emissions across supply chains.
 - Integrate IoT sensors for real-time logistics data (e.g., transportation emissions).
 - Train exporters via workshops on using the platform, for example to comply with the EU's Carbon Border Adjustment Mechanism (CBAM).
- Alignment: Leverage the UN/CEFACT Buy-Ship-Pay model for standardized reporting.
- **Outcome:** Streamlined compliance with carbon regulations and reduced administrative burdens.

4. Green Digital Trade Corridors

- **Action:** Create Green Digital Trade Corridors between the three nations, prioritizing sectors like renewable energy and eco-friendly goods.
 - Use MLETR-compliant platforms for seamless document exchange.
 - o Promote tariff incentives for goods traded via these corridors.
- **Expansion:** Link corridors to ASEAN and Pacific Alliance markets using DEPA's framework.
- Outcome: Accelerated adoption of low-emission products and services.

5. Sustainability-Linked Financial Instruments

- Action: Design Green Trade Finance Instruments with interest rates tied to carbon footprints.
 - Partner with fintech firms to integrate AI for dynamic risk pricing.
 - Advocate for multilateral banks (e.g., ADB) to fund these instruments.
- Outcome: Incentivized adoption of sustainable practices among exporters.

7. Monitoring & Advocacy Framework

- Action: Develop KPIs to measure digital trade's impact on emissions reduction (e.g., using NZIER's paperless trade metrics).
 - Publish annual progress reports via the Scientific Reports platform.
 - Advocate for global adoption of MLETR at forums like APEC and WTO.
- **Outcome**: Data-driven policy adjustments and strengthened global leadership in green trade.

8. Digital Taxation for Sustainable Trade

- **Action:** Develop frameworks for the taxation of digital trade to ensure sustainable revenue generation.
 - Implement VAT and indirect taxation models suited for e-commerce and crossborder digital transactions.
 - Leverage Al-driven compliance mechanisms to track tax liabilities in digital trade ecosystems.
- **Outcome:** Enhanced tax compliance, reduced evasion risks, and increased government revenues for green economy initiatives.

9. Digitalisation in University Curricula

- Action: Integrate digital trade and green economy principles into university programs.
 - Develop interdisciplinary courses covering single window, blockchain, verifiable credentials, IoT, machine learning and AI applications in trade and logistics.
 - Establish partnerships between academia and industry for hands-on training.
- **Outcome:** A workforce equipped with the skills necessary to drive sustainable digital trade and logistics initiatives.

Conclusion

New Zealand, Chile, and Singapore can lead the integration of digital economy, digital trade, and green economy for sustainable global trade. Their advancements in paperless trade, Al-driven logistics, and carbon-linked financing will enhance competitiveness and sustainability. This approach aligns with the objectives ¹⁶ of the APEC Business Advisory Council, fostering innovation in sustainable and digital trade.

¹⁶ ABAC. People Business Prosperity. Report to APEC Economic Leaders Peru 2024 https://www2.abaconline.org/assets/2024/ABAC-Report-to-APEC-Economic-Leaders-2024.pdf

The following organisations have joined this proposal

If you have any questions, please feel free to contact the organizations below. They will be happy

to provide information or support your organization's efforts in digital logistics, trade, trade

finance, the green economy, and collaborative initiatives.

DIGITALTRADE4.EU

The DigitalTrade4.EU consortium envisions a seamlessly interconnected Europe and

neighbouring regions powered by harmonized standards for the digitalisation of trade

documents and processes. By fostering the digital transformation of trade, we aim to promote

economic integration, enhance cooperation, and ensure long-term trade facilitation across

borders.

Our consortium included 97 full partners (trade associations, logistics providers, shipping lines,

banks and insurances, technology innovators, etc.) from 16 European Union countries and 22

non-EU countries (United Kingdom, Switzerland, Montenegro, Japan, Singapore, Hong Kong,

Australia, New Zealand, India, Nepal, Canada, United States of America, Cameroon, Morocco,

Egypt, Kenya, Pakistan, Nigeria, Brazil, Uzbekistan, Turkey, Ukraine).

Headquarter: **European Union** • Web page: https://www.digitaltrade4.eu/

Contact: Riho Vedler • Email: riho.vedler@ramena.ee

TRUSTAMP (DIGICHAIN INNOVATION PTY LTD)

TruStamp is a cutting-edge trade digitalization platform that leverages MLETR-compliant

blockchain technology to transform global trade. By enabling verifiable, transferable electronic

trade documents, TruStamp ensures seamless, legally recognized digital transactions. The

platform integrates smart contracts to automate trade execution and stablecoin settlements to

facilitate instant payments. Additionally, TruStamp optimizes working capital by unlocking

liquidity through tokenized trade finance, reducing delays, and enhancing transparency in supply

chain financing. With TruStamp, businesses can trade without the wait while ensuring trust with

every stamp.

Headquarter: Australia • Web page: https://digichaininnovations.com/trustamp/

Contact: **Suheb Ahmed** • Email: suheb.ahmed@digichaininnovations.com

TRADE WINDS CONSULTING

Trade Winds Consulting offers expert international trade consulting to help businesses expand

globally. We guide exporters and importers through cross-border complexities, maximizing

profits and ensuring compliance. Our TradeLaunchpad service optimizes supply chains, focusing

on cost reduction, error detection, and interdepartmental coordination. Our Retainership service

provides strategic insights for seamless global trade operations. Trusted by large companies,

SMEs, and individuals, we partner with clients to drive growth and streamline operations.

Headquarter: India • Web page: www.twconsulting.in

Contact: Aditya Kashikar • Email: aditya.kashikar@twconsulting.in

XDC TRADE NETWORK

We are a fintech from Singapore, providing Trade document digitization and trade finance. Our solution involves the integration of technologies like Blockchain, IoT and AI to gather and share data across all stages of the supply chain. This real-time data sharing not only enhances visibility but also enables quick decision-making, reduces waste, and improves overall efficiency. Our solution is live since 2023 and we are currently supporting customers from India, Singapore and UAE. Main Features of our solution:

- in in the catalog of our solution.
- Help create all types of trade documents digitally adhering MLETR requirements. These
 documents have the legal validity of electronic transferable records that are functionally
 equivalent to paper-based transferable documents and instruments including bills of
 lading, bills of exchange, promissory notes, and warehouse receipts.
- 2. Shippers can avail receivables finance as soon as they submit their trade document.
- 3. Integration with 3rd party data providers like GLEIF.¹⁷/ ESG data providers to ensure the data provided in the digital documents can be authenticated

Approach taken here is to provide assets-based lending based on digital trade document which are easily verifiable and transferable. Shippers can access receivables financing as soon as they submit their trade documents through an MLETR-compliant solution.

Key Benefits to the industry participants:

- **Utility approach:** Significant operational cost savings.
- Ease of managing trade processes: The solution notifies all the parties associated with the trade in case of any change of state of any of the underlying trade document
- Enhanced security and transparency, supported by an effective audit trail
- **Ease of Finance:** At any time in the trade life cycle, owner of the documents can quickly access liquidity required time against the document instantly

Headquarter: **Singapore** • Web page: https://www.xdctrade.network/

Contact: Sunil Senapati • Email: Sunil@xinfin.org

¹⁷ Global Legal Entity Identifier Foundation. https://www.gleif.org/en

KOALOO.FI

Koaloo.Fi is an innovative ESG data and financing platform that transforms how businesses

engage with their supply chains. By leveraging Al-driven analytics and embedded finance,

Koaloo.Fi enables companies to collect, verify, analyze, and pre-audit ESG data from their

suppliers, ensuring compliance and sustainability at every level.

Our platform incentivizes suppliers to share verifiable ESG data by providing low-cost financing,

helping them invest in their own sustainability transformation while improving transparency

across the value chain. This approach enhances ESG reporting, mitigates risks, and optimizes

working capital—boosting profitability for both corporates and their suppliers.

With exclusive partners in Hong Kong and Sri Lanka, Koaloo. Fi is redefining the future of ESG-

driven supply chain financing and risk management.

Headquarter: France • Web page: www.koaloo-fi.com

Contact: Mallika Mathur • Email: mallika.mathur@koaloo-fi.com

BLYCHAIN NETWORK INC

Blychain Network envision to make international trade easy, efficient and sustainable. Pomfret,

our digital trade facilitator platform seamlessly integrates maritime trade value chain - shippers,

intermediaries, carriers and shipping agents. The platform brings the advantages of technologies

to every stakeholder in a trade workflow to make global trade efficient.

We work with international organizations and associations such as FIATA 18, DCSA 19 and

DigitalTrade4.EU to promote and adopt electronic trade documents, and interoperable

interfaces to promote one world trade network.

Our professionals along with our partner ecosystems can work with New Zealand Green Economy

joint working group to plan and implement national level framework to measure, monitor and

reduce GHG emissions from international trade supporting activities such as emissions and

pollutions from ships, trucks to shift goods to/from ports and etc.

Headquarter: **USA** • Web page: <u>www.blychain.com</u>

Contact: Antony Joseph Kitherian Xavier • Email: antonyjkx@blychain.com

¹⁸ FIATA. International Federation of Freight Forwarders Associations. https://fiata.org/

¹⁹ DCSA. Digital Container Shipping Association. https://dcsa.org/

Related links

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