

LEADING AUSTRALIAN BUSINESS

ACCI PRE-BUDGET SUBMISSION TO THE DEPARTMENT OF TREASURY

**The New Research and Development Tax Incentive –
Exposure Draft Legislation and Explanatory Materials**

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ABN 85 008 391 795

Canberra Office

24 Brisbane Avenue
BARTON ACT 2600

PO Box 6005
KINGSTON ACT 2604

Telephone: (02) 6273 2311
Facsimile: (02) 6273 3286
Email: info@acci.asn.au

Melbourne Office

Level 3
486 Albert Street
EAST MELBOURNE VIC 3002

PO Box 18008
Collins Street East
MELBOURNE VIC 8003

Telephone: (03) 9668 9950
Facsimile: (03) 9668 9958
Email: melb@acci.asn.au

Web: www.acci.asn.au

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1. ACCI LEADING AUSTRALIAN BUSINESS

ACCI has been the peak council of Australian business associations for 109 years and traces its heritage back to Australia's first chamber of commerce in 1826.

Our motto is "Leading Australian Business."

We are also the ongoing amalgamation of the nation's leading federal business organisations – the Australian Chamber of Commerce, the Associated Chamber of Manufactures of Australia, the Australian Council of Employers Federations and the Confederation of Australian Industry.

Membership of ACCI is made up of the State and Territory Chambers of Commerce and Industry together with the major national industry associations.

ACCI also operates internationally. It represents Australian business in the forums of both the international chamber movement and the international employer movement and is recognised by international bodies as the most representative voice of Australian business organisations.

Through our membership, ACCI represents over 350,000 businesses nation-wide, including over 280,000 enterprises employing less than 20 people, over 55,000 enterprises employing between 20-100 people and the top 100 companies.

Our employer network employs over 4 million people which makes ACCI the largest and most representative business organisation in Australia.

1.1 Our Activities

ACCI takes a leading role in representing the views of Australian business to government, our federal parliamentarians, government agencies and regulators.

Our objective is to ensure that the voice of Australian businesses is heard, whether they are one of the top 100 Australian companies or a small sole trader.

Our specific activities include:

- representation and advocacy to Governments, parliaments, tribunals and policy makers both domestically and internationally;
- business representation on a range of statutory and business boards and committees;
- representing business in national forums including Fair Work Australia, Safe Work Australia and many other bodies associated with economics, taxation, sustainability, small business, superannuation, employment, education and training, migration, trade, workplace relations and occupational health and safety;
- representing business in international and global forums including the International Labour Organisation, International Organisation of Employers, International Chamber of Commerce, Business and Industry Advisory Committee to the Organisation for Economic Co-operation and Development, Confederation of Asia-Pacific Chambers of Commerce and Industry and Confederation of Asia-Pacific Employers;
- research and policy development on issues concerning Australian business;
- the publication of leading business surveys and other information products; and
- providing forums for collective discussion amongst businesses on matters of law and policy.

1.2 Publications

A range of publications are available from ACCI, with details of our activities and policies including:

- The *ACCI Review*, an analysis of major policy issues affecting the Australian economy and business.
- Submissions and policy papers commenting on business' views of contemporary issues affecting the business community.
- The Policies of the Australian Chamber of Commerce and Industry.
- The *Westpac-ACCI Survey of Industrial Trends* - the longest, continuous running private sector survey in Australia. A leading barometer of economic activity and the most important survey of the Australian manufacturing industry.
- The *ACCI Survey of Investor Confidence* – which gives an analysis of the direction of investment by business in Australia.
- The *Commonwealth Bank - ACCI Business Expectations Survey* - which aggregates individual surveys by ACCI member organisations and covers firms of all sizes in all States and Territories.
- The *ACCI Small Business Survey* – a regular survey of small business conditions and expectations.
- Workplace relations reports and discussion papers, including the ACCI Modern Workplace: Modern Future 2002-2010 Policy Blueprint and the Functioning Federalism and the Case for a National Workplace Relations System and The Economic Case for Workplace Relations Reform Position Papers.
- Occupational health and safety guides and updates, including the National OHS Strategy 2002-2012 and the *Modern Workplace: Safer Workplace 2005-2015* Policy Blueprint.
- Trade reports and discussion papers including the *Riding the Chinese Dragon* and *Riding the Indian Elephant* Position Papers.
- Education and training reports and discussion papers, including the *Skills for a Nation 2007-2017* Policy Blueprint.
- The ACCI Taxation Reform Blueprint: A Strategy for the Australian Taxation System 2004–2014.
- The ACCI Manufacturing Sector Position Paper 'The Future of Australia's Manufacturing Sector: A Blueprint for Success'.
- The *ACCI President's Report* – a periodical on ACCI corporate activities.
- The *ACCI Annual Report and Business Review*, providing a summary of major activities and achievements for the previous year.

Most of this information, as well as ACCI media releases, submissions and reports, is available on our website – www.acci.asn.au

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2. INTRODUCTION

1. Economic theory and empirical analysis highlight that research and development (R&D) plays a key role in economic growth. R&D produces technology and knowledge which enhance the productivity of the factors of production to drive economic growth.
2. Studies have shown that R&D increases multifactor productivity (MFP). OECD countries where business expenditure on R&D relative to GDP increased most from the 1980s and 1990s had the largest increase in the MFP growth. There is also a correlation between R&D and the ability of countries, sectors and firms to identify and adapt new technologies. Some studies suggested that a 1% increase in the stock of R&D leads to a rise in output on average between 0.05 to 0.15 per cent¹.
3. Australia devoted fewer resources to R&D, both in government and business expenditure, compared to other leading OECD countries, with business expenditure on R&D at 1.04 per cent of GDP in 2005 – 50 per cent lower than the OECD average of 1.53 per cent ².
4. Australia also ranked the lowest among OECD countries in terms of percentage firms that introduce new-to-market product innovation, with only 7 per cent of SMEs and 12 per cent of large firms introducing novel innovations³ (see Figure 1).
5. Nevertheless, around 41 per cent of Australia's firms are technologically innovative and non-technological innovation was undertaken by 31 per cent of firms. Increasing user-driven and market inspired innovations have occurred in services industries in particular, whereby innovation is created by firms transforming their business offering and capabilities in order to solve customer problems more creatively.
6. R&D only forms an input into the innovation process. Commercialisation is crucial in determining whether an R&D efforts leads to a successful innovation. It is often the case that innovation fails to go anywhere because effective path to market and the end-user fail to materialise. If innovators are successful in commercialising their R&D inventions, these products, services or processes are likely to be adopted, imitated and built upon by others, i.e. the process of diffusion.

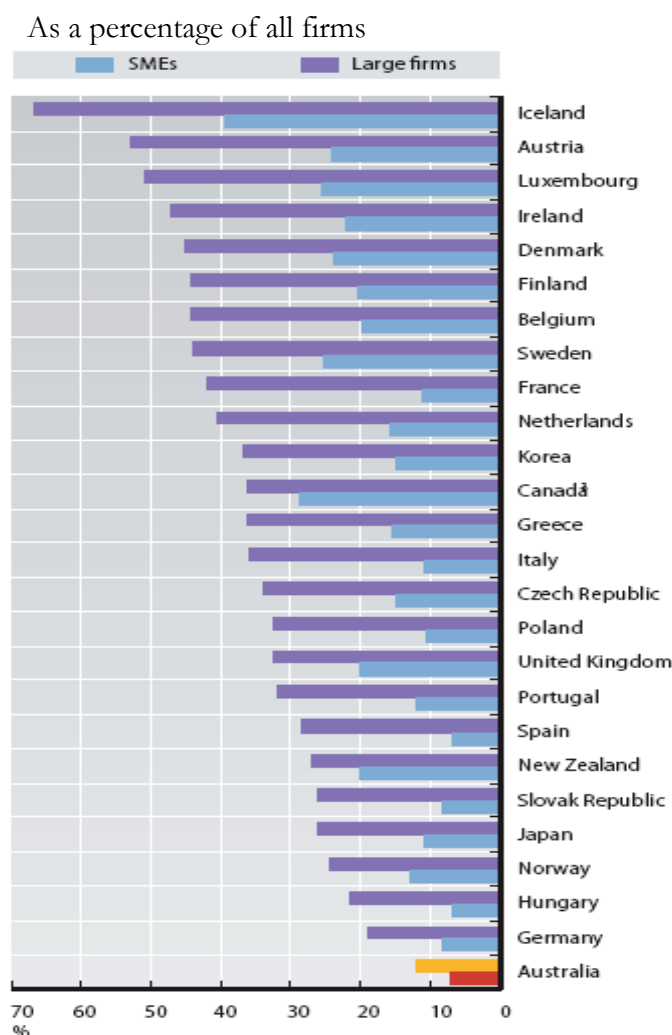
¹ OECD Science Technology Industry, *Tax Incentives for Research and Development: Trends and Issues*, <http://www.oecd.org/dataoecd/12/27/2498389.pdf>, accessed on 2 February 2010.

² OECD 2007, *OECD Science, Technology and Industry Scoreboard 2007*, Paris.

³ *Ibid.*

7. Thus, innovation is more widespread than often envisaged. It not only covers R&D but also the non-technical and non-R&D innovation, which occurs every day in the way businesses operate, meet the needs of their customers, and organise their employees and processes⁴.

Figure 1: Firms with new-to-market production innovation by size, 2002-2004



Source: OECD (2007)

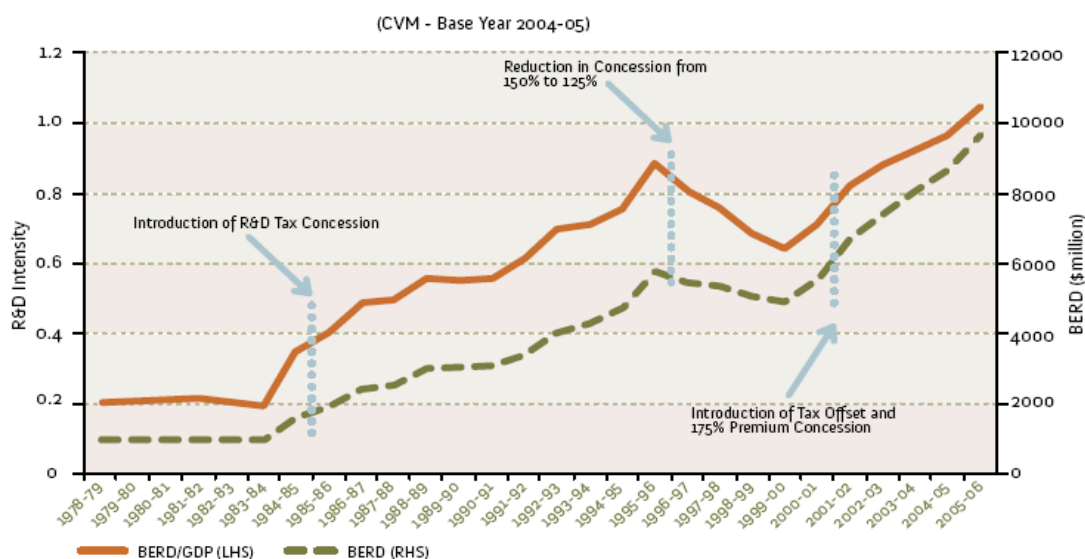
Note: SMEs: 10-249 employees for European countries, Australia and Japan (persons employed); 10-99 for New Zealand, 10-299 for Korea, 20-249 for Canada.

8. The R&D tax concession was introduced in 1985 to encourage Australian industry to undertake R&D activities, when Australian industry policy was shifting away from protectionism and toward greater integration with the global economy. It aims to make eligible companies more internationally competitive by encouraging innovative products, processes and services and by promoting technology advancement and strategic R&D planning.

⁴ Cutler Review 2008, *Venturous Australia – Building Strength in Innovation*, Report on the Review of the National Innovation System.

9. The concession is the largest single government innovation layout, currently amounting to over \$500 million annually⁵. The tax concession provides an increased deduction (150 per cent in the period 1985-96, 125 per cent thereafter) to be claimed on the volume of R&D expenditure, and this then reduces tax payable with tax loss firms entitled to carry the additional tax deduction forward.
10. In July 2001, three new elements were introduced:
- the Tax Offset – gives eligible small firms (with less than \$5m annual group turnover) in tax loss the option of receiving an early cash payment based on their eligible R&D expenditure, rather than a future entitlement to a deduction;
 - the R&D Incremental (175 per cent Premium) Tax Concession – allows eligible companies to deduct 50 per cent of certain *additional* expenditures incurred on qualifying Australian-owned R&D activities, above their average R&D expenditure over the previous three years; and
 - 175 per cent International Premium – gives companies belong to a multinational enterprise group for additional R&D expenditure on behalf of a grouped foreign company above a rolling three-year average of expenditure.
11. Figure 2 suggests that there exists a strong correlation between the availability of the Concession and a steady increase in business expenditure on R&D.

Figure 2: Long run trends in business research expenditure



Source: *Cutler Review (2008, p. 103)*

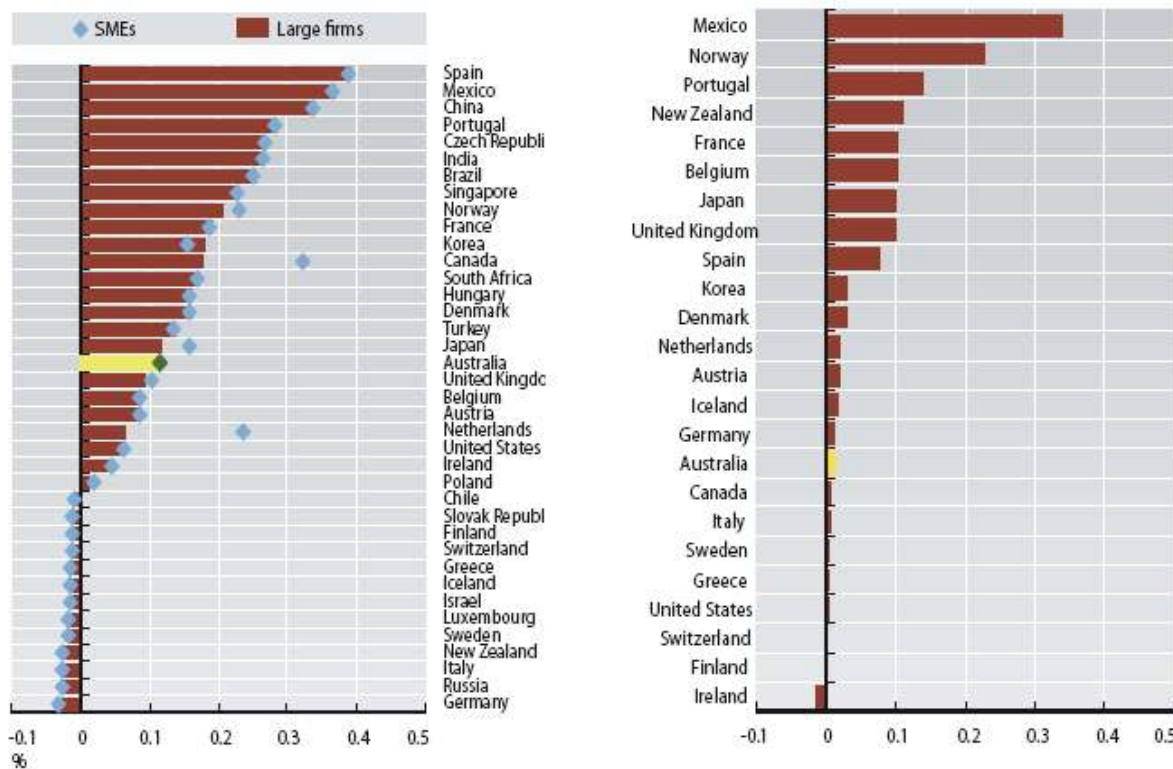
⁵ *Ibid.*

12. It is evident from Figure 3 that Australia's tax subsidies for R&D are relatively low (both level and growth) compared with other OECD countries in 2007.

Figure 3: Rate of tax subsidies for USD 1 of R&D – level and growth

Rate of tax subsidies for US\$1 of R&D for large firms and SMEs, 2007

Change in the rate of tax subsidies for US\$1 of R&D for large firms between 1999 and 2007



Source: OECD (2007)

3. THE SIMPLIFIED R&D TAX CREDIT: AN ASSESSMENT

13. In the 2009-10 Federal Budget, the government announced a simplified R&D Tax Credit to replace the R&D Tax Concession from 2010-11, which provides:
- a 45 per cent *refundable* credit (equivalent to a Tax Concession of 150 per cent) for firms with an annual turnover of less than \$20 million; and
 - a 40 per cent *non-refundable* credit (equivalent to a Tax Concession of 133 per cent) for firms with a turnover of more than \$20 million (including those that are foreign-owned).
14. ACCI welcomed the Government announcement to replace the current R&D Tax Concession with a new, more streamlined R&D Tax Offset from 1 July 2010 in a bid to encourage R&D investment in Australia.

15. A higher incentive rate is a clear positive for the new scheme and a refundable tax credit will provide cash flow to start-up companies in the pre-profit phase of the business.
16. However, ACCI is concerned that the Exposure Draft and Explanatory Material for the new R&D tax credit released on 18 December 2009 depart from the policy intentions. In the 12 May 2009 joint media release by The Hon Wayne Swan MP and Senator The Hon Kim Carr, it stated that:
- "The Rudd Government will **simplify and enhance** the Research and Development (R&D) Tax Concession so that it provides better incentives and more support for Australian jobs in the face of the global recession.
- "The new R&D Tax Credit is the biggest reform to business innovation support for more than a decade. It will boost investment, support jobs and strengthen Australian companies so they can take full advantage of new opportunities as the economy recovers.
- " From 2010-11, the Government will replace the complex and outdated R&D Tax Concession with a simplified R&D Tax Credit which cuts red tape and provides a **better incentive for business to invest in research and innovation.**" [emphasis added]
17. Rather than reducing the compliance burden and administrative costs of the incentives, ACCI is concerned that although the new R&D tax credit model will provide a higher benefits than the current R&D Tax Concession of 125 per cent for successful applicants, it has also tightened the definition of eligible R&D activities.
18. One of the key concerns is that under the new incentive companies must now demonstrate that their core R&D activities are both involving considerable novelty **and** facing high level of technical risk. Previously, they only have to show one of the two criteria.
19. Under the new draft legislation, the companies applying for the tax offsets for core R&D activities need to establish that their experimental activities collectively meet the tests for⁶:
- ESI (experimental, systematic, investigative) test – the experimental process of investigating causal relationship among variables to test a hypothesis or determine the efficacy of something previously untried;
 - Novelty test – the degree of novelty needs to be considerable, rather than a mere logical progression from existing knowledge;

⁶ Page 14-16 of the explanatory materials.

- Technical risk test – knowledge of whether something is scientifically possible or technologically feasible is not readily available or deducible by a competent professional in the field; **and**
 - PKI (purpose of knowledge/improvement) test – the test will not be satisfied by experimental activities that merely confirm what is already known, even though that “know-how” may not exist within the firm conducting the activities.
20. ACCI is concerned that the changes on the eligibility of the R&D activities would substantially reduce support available to all companies, especially SMEs, pharmaceutical, software, manufacturing, engineering and mining firms.
 21. Technological adoption, which is a key input to innovation process, may no longer be an eligible R&D activity. For example, R&D expenditure on experimental trials to adjust new production technology to suit local production processes and consumer preference as well as adapting new engineering designs to address different clients’ requirement, may become ineligible for the R&D tax incentive under the draft legislation.
 22. According to KPMG estimates, the estimated \$1.4 billion cost of assistance over the four years to replace the existing R&D tax concessions indicated in the 2009-10 Budget will be reduced by as much as 50 per cent following the new legislation definitional changes and exclusions⁷.
 23. Moreover a clear, consistent, predictable and simple R&D tax incentive assists corporate planning over the longer term and studies have shown that R&D tax incentives are more effective when provided over a longer period. Thus the proposed definitional changes in R&D activities might affect decision making processes and will act as a deterrent to R&D investments.
 24. The changes may also increase the red-tape burden to apply and qualify for the R&D tax incentive. Studies have shown that while small business are more responsive to changes in R&D tax incentives than larger business⁸, the compliance costs of submitting tax credit claims can be particularly burdensome for smaller firms⁹. A study in Canada found that compliance costs for small firms equalled 15 per cent of the value of the R&D tax credit compared to 5.5 per cent for larger firms¹⁰.

⁷ Australian Financial Review, *It's a double-cross for R&D*, 1 February 2010, p.53.

⁸ Mohnen, P. and Lokshin, B. 2009, *What does it take for an R&D Tax incentive policy to be effective*, United Nations University Working Paper Series No. 2009-014, Netherlands.

⁹ OECD Science Technology Industry, *Tax Incentives for Research and Development: Trends and Issues*, <http://www.oecd.org/dataoecd/12/27/2498389.pdf>, accessed on 2 February 2010.

¹⁰ Finance Canada, 1998. *The Federal System of Income Tax Incentives for Scientific Research and Experimental Development*.

25. The July 2007 survey by the Department of Industry Tourism and Resources¹¹ found that using the R&D tax incentive, firms change their behaviour during and after completion of the research project. In the absence of the R&D Tax Concession:
- 73 per cent of businesses indicated that the project would proceed with a smaller budget;
 - 71 per cent indicated that the projects would proceed at a slower pace, which has strong commercial implications as speed-to-market is a critical determinant for successful new product development; and
 - 48 per cent expected the number of R&D applications (i.e. how many ways the R&D can be used) to be lower, which might affect the return from R&D tax investment.
26. More importantly the survey found that R&D Tax Concession firms strongly agreed that the programme led to ongoing, enhanced commitment to R&D.
27. An estimate of the economic benefits from changes in the behaviour induced by the R&D Tax Concession was in the range of \$150m to \$300m in 2004-05, which is the same order of magnitude as the cost of R&D Tax Concessions estimated as \$420m in 2004-05¹².
28. Therefore given the effectiveness of R&D tax incentive in changing firm behaviours and in encouraging business expenditure in R&D, it is important that any changes to the scheme should ensure the clarity and consistency of eligible R&D activities to provide investment certainty to businesses.
29. Moreover, the value of R&D tax incentives to firms is strongly influenced by overall corporate tax rates. Thus, it is important to ensure that the real incentive value of the R&D tax incentive do not erode over time due to falls in the corporate income tax rate. The Cutler Review indicated that the R&D incentive would need to be raised to well over 175 per cent (i.e. under the existing R&D Tax Concession model) or 52.5 per cent R&D Tax Offset to regain its original direct incentive value when the R&D tax incentive was first introduced in 1985.

4. CONCLUSION

30. Business R&D has significant positive externalities in terms of technical and economic spillovers. R&D plays a key role in enhancing business innovative performance which enables firms to differentiate their products and services from those of low-cost producers in integrated global and deregulated markets.

¹¹ Department of Industry Tourism and Resources 2007, *How R&D Assistance Influences Company Behaviour*, Canberra.

¹² *Ibid.*

31. Long term economic growth and productivity improvement is driven by the accumulation of knowledge-based factors of production through R&D and human capital investment, which prevent the marginal return of physical capital from falling below profitable levels.
32. Strong R&D investment is one of the key to the productivity challenge posed by the Prime Minister and the 2010 Intergenerational Report, which will ensure the sustainability of Australian economic growth and long term prosperity.
33. ACCI is cognisant that the increased rate of R&D tax incentive will put pressure on the government budget. However to ensure the effectiveness of R&D tax incentives, the proposed list of criteria to be eligible for the new R&D tax credit needs to be revised in consultation with industry. Any proposed changes to the current R&D tax incentive should be considered in terms of its consistency, efficiency, simplicity and effectiveness in stimulating business research and development.

5. ACCI MEMBERS

ACT and Region Chamber of Commerce & Industry

12A Thesiger Court
DEAKIN ACT 2600
Telephone: 02 6283 5200
Facsimile: 02 6282 2439
Email: chamber@actchamber.com.au
Website: www.actchamber.com.au

Australian Federation of Employers and Industries

PO Box A233
SYDNEY SOUTH NSW 1235
Telephone: 02 9264 2000
Facsimile: 02 9261 1968
Email: afei@afei.org.au
Website: www.afei.org.au

Business SA

Enterprise House
136 Greenhill Road
UNLEY SA 5061
Telephone: 08 8300 0000
Facsimile: 08 8300 0001
Email: enquiries@business-sa.com
Website: www.business-sa.com

Chamber of Commerce & Industry Western Australia

PO Box 6209, Hay Street East
EAST PERTH WA 6892
Telephone: 08 9365 7555
Facsimile: 08 9365 7550
Email: info@cciwa.com
Website: www.cciwa.com

Chamber of Commerce Northern Territory

Confederation House
Suite 1, 2 Shepherd Street
DARWIN NT 0800
Telephone: 08 8982 8100
Facsimile: 08 8981 1405
Email: darwin@chambernt.com.au
Website: www.chambernt.com.au

Chamber of Commerce and Industry Queensland

Industry House
375 Wickham Terrace
BRISBANE QLD 4000
Telephone: 07 3842 2244
Facsimile: 07 3832 3195
Email: info@cciq.com.au
Website: www.cciq.com.au

New South Wales Business Chamber

Level 15, 140 Arthur Street
NORTH SYDNEY NSW 2060
Telephone: 132696
Facsimile: 1300 655 277
Website: www.nswbc.com.au

Tasmanian Chamber of Commerce and Industry

GPO Box 793
HOBART TAS 7001
Telephone: 03 6236 3600
Facsimile: 03 6231 1278
Email: admin@tcci.com.au
Website: www.tcci.com.au

Victorian Employers' Chamber of Commerce & Industry

GPO Box 4352
MELBOURNE VIC 3001
Telephone: 03 8662 5333
Facsimile: 03 8662 5462
Email: vecci@vecci.org.au
Website: www.vecci.org.au

ACCORD

Suite 4.02, Level 4, 22-36 Mountain Street
ULTIMO NSW 2007
Telephone: 02 9281 2322
Facsimile: 02 9281 0366
Email: bcapanna@accord.asn.au
Website: www.accord.asn.au

Agribusiness Employers' Federation

GPO Box 2883
ADELAIDE SA 5001
Telephone: 08 8212 0585
Facsimile: 08 8212 0311
Email: aef@aef.net.au
Website: www.aef.net.au

Air Conditioning and Mechanical Contractors' Association

30 Cromwell Street
BURWOOD VIC 3125
Telephone: 03 9888 8266
Facsimile: 03 9888 8459
Email: deynon@amca.com.au
Website: www.amca.com.au/vic

Association of Consulting Engineers Australia

Level 6, 50 Clarence Street
SYDNEY NSW 2000
Telephone: 02 9922 4711
Facsimile: 02 9957 2484
Email: acea@acea.com.au
Website: www.acea.com.au

Australian Beverages Council Ltd

Suite 4, Level 1
6-8 Crewe Place
ROSEBERRY NSW 2018
Telephone: 02 9662 2844
Facsimile: 02 9662 2899
Email: info@australianbeverages.org
Website: www.australianbeverages.org

Australian Food and Grocery Council

Level 2
2 Brisbane Avenue
BARTON ACT 2600
Telephone: 02 6273 1466
Facsimile: 02 6273 1477
Email: info@afgc.org.au
Website: www.afgc.org.au

Australian International Airlines Operations Group

c/- QANTAS Airways
QANTAS Centre
QCD1, 203 Coward Street
MASCOT NSW 2020
Telephone: 02 9691 3636
Facsimile: 02 9691 2065

Australian Made, Australian Grown Campaign

Suite 105, 161 Park Street
SOUTH MELBOURNE VIC 3205
Telephone: 03 9686 1500
Facsimile: 03 9686 1600
Email: ausmade@australianmade.com.au
Website: www.australianmade.com.au

Australian Mines and Metals Association

Level 10
607 Bourke Street
MELBOURNE VIC 3000
Telephone: 03 9614 4777
Facsimile: 03 9614 3970
Email: vicamma@amma.org.au
Website: www.amma.org.au

Australian Paint Manufacturers' Federation Inc

Suite 1201, Level 12
275 Alfred Street
NORTH SYDNEY NSW 2060
Telephone: 02 9922 3955
Facsimile: 02 9929 9743
Email: office@apmf.asn.au
Website: www.apmf.asn.au

Australian Retailers' Association

Level 10
136 Exhibition Street
MELBOURNE VIC 3000
Telephone: 1300 368 041
Facsimile: 03 8660 3399
Email: info@retail.org.au
Website: www.ara.com.au

Bus Industry Confederation

Suite 6
6 Lonsdale Street
BRADDON ACT 2612
Telephone: 02 6247 5990
Facsimile: 02 6230 6898
Email: isuru@bic.asn.au
Website: www.bic.asn.au

Live Performance Australia

Level 1
15-17 Queen Street
MELBOURNE VIC 3000
Telephone: 03 9614 1111
Facsimile: 03 9614 1166
Email: info@liveperformance.com.au
Website: www.liveperformance.com.au

Master Builders Australia

Level 1, 16 Bentham Street
YARRALUMLA ACT 2600
Telephone: 02 6202 8888
Facsimile: 02 6202 8877
Email: enquiries@masterbuilders.com.au
Website: www.masterbuilders.com.au

Master Plumbers' and Mechanical Services Association of Australia

525 King Street
WEST MELBOURNE VIC 3003
Telephone: 03 9329 9622
Facsimile: 03 9329 5060
Email: info@mpmsaa.org.au
Website: www.plumber.com.au

National Baking Industry Association

Bread House, 49 Gregory Terrace
SPRING HILL QLD 4000
Telephone: 1300 557 022
Email: nbia@nbia.org.au
Website: www.nbia.org.au

National Electrical and Communications Association

Level 4
30 Atchison Street
ST LEONARDS NSW 2065
Telephone: 02 9439 8523
Facsimile: 02 9439 8525
Email: necanat@neca.asn.au
Website: www.neca.asn.au

National Fire Industry Association

PO Box 6825
ST KILDA CENTRAL VIC 8008
Telephone: 03 9865 8611
Facsimile: 03 9865 8615
Website: www.nfia.com.au

National Retail Association Ltd

PO Box 91
FORTITUDE VALLEY QLD 4006
Telephone: 07 3251 3000
Facsimile: 07 3251 3030
Email: info@nationalretailassociation.com.au
Website: www.nationalretailassociation.com.au

Oil Industry Industrial Association

c/- Shell Australia
GPO Box 872K
MELBOURNE VIC 3001
Telephone: 03 9666 5444
Facsimile: 03 9666 5008

Pharmacy Guild of Australia

PO Box 7036
CANBERRA BC ACT 2610
Telephone: 02 6270 1888
Facsimile: 02 6270 1800
Email: guild.nat@guild.org.au
Website: www.guild.org.au

Plastics and Chemicals Industries Association

Level 1, 651 Victoria Street
ABBOTSFORD VIC 3067
Telephone: 03 9429 0670
Facsimile: 03 9429 0690
Email: info@pacia.org.au
Website: www.pacia.org.au

Printing Industries Association of Australia

25 South Parade
AUBURN NSW 2144
Telephone: 02 8789 7300
Facsimile: 02 8789 7387
Email: info@printnet.com.au
Website: www.printnet.com.au

Restaurant & Catering Australia

Suite 17
401 Pacific Highway
ARTARMON NSW 2604
Telephone: 02 9966 0055
Facsimile: 02 9966 9915
Email: restncat@restaurantcater.asn.au
Website: www.restaurantcater.asn.au

Standards Australia Limited

Level 10
20 Bridge Street
SYDNEY NSW 2000
Telephone: 02 9237 6000
Facsimile: 02 9237 6010
Email: mail@standards.org.au
Website: www.standards.org.au

Victorian Automobile Chamber of Commerce

7th Floor
464 St Kilda Road
MELBOURNE VIC 3004
Telephone: 03 9829 1111
Facsimile: 03 9820 3401
Email: vacc@vacc.asn.au
Website: www.vacc.com.au