

Harmonising Administrative Procedures in PTA to Support Trade Facilitation

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### 1.EXECUTIVE SUMMARY

Since the completion of the Uruguay Round of international trade talks in 1995, there has been little advancement in multilateral trade agreements. The current Doha Development Round is largely regarded as comatose, and in place of multilateral progress an explosion of bilateral and regional trade treaties (free or preferential trade agreements) has flourished, each carrying varying conditions and requirements for trade between the signatories. This phenomenon was a natural reaction by sovereign nation states to the frustrations of impassable international negotiations.

The popularity and growth in the number of preferential agreements was never intended to complicate international trade. Rather, nations have sought to secure advances in competitive supply chains with major trading partners. This is because with the increase in global trade in goods, products are no longer made in one place with input from one country alone. Modern manufacturers seek component supply from many locations according to price and convenience, in order to produce a good at lowest cost and compete for consumer attention. Hence, with the Doha round stalled, the next logical option available to nations is to negotiate preferential agreements with local and regional trading partners.

Preferential agreements, while potentially providing 'freer' trade between the agreement parties, are specifically designed to be restricted to the parties and so exclude non-parties by way of complex 'rules of origin'.

When the hundreds of trade agreements across the globe are negotiated in aggregate by nations a complex barrier of administrative obligations and procedures emerges, which traders must understand and overcome for each specific agreement in order to obtain benefit. These agreement-by-agreement administrative barriers are an added cost to business, add risk for delay of goods should documentation and other requirements be addressed incorrectly, and ultimately risk reducing the streamlining of international trade. Thus, the post-stall growth in bilateral and regional free trade agreements risks strangling international trade in bureaucratic red tape, rather than meeting the goal of freer trade.

The capacity of preferential trade agreements to strangle international trade is probably an unintended consequence of the operation of international law: although preferential trade treaties are legal instruments conducted between countries (or regions), the extraordinary global behaviour of international trade does not reflect the jurisdiction of the instruments seeking to regulate it. International trade constantly pursues new markets, and will always move towards vacant favourable conditions; products and supply chains move where the market demands, not where the trade agreements exist. Thus, with the ever-increasing number of preferential agreements, inconsistency of procedures has become the norm, rather than the exception.

Given its international nature, international trade should be regulated via international oversight – such as that offered by the Doha round – reflecting the nature of the activity being regulated. Hence, the Doha round of trade

talks is crucial to trade enjoying greater freedom under the rule of international law, rather than attempting cohesion under infinitely splintering rules of law attaching to each sovereign entity.

With traders facing multiplying preferential treaties and their aggregate complexity, harmonisation of the administrative aspects of these existing and future treaties should be the starting point of all nations seeking to better facilitate trade. Harmonisation of administrative procedures in these treaties will not only bolster the rule of international law surrounding norms of trade regardless of the type or direction of trade, but will more importantly pave the way for accomplishment of World Trade Organisation international negotiations. Ideally, the proliferating 'smaller' trade deals would be aimed at WTO compliance, with the eventual goal of seeing them all linked together under the WTO. To this end, the more similar the trade deals, the more trade facilitating they will be.

The use of harmonised starting points from which to commence negotiations for trade agreements – for example the standards endorsed by the World Customs Organisation (WCO) in the *Revised Kyoto Convention* that reflect existing business practices – will aid in improving the streamlining of international trade and ultimately reduce costs for consumers. The problem of aggregate complexity in differing PTA can be overcome through the acceptance of a set of standard definitions and *procedures* for all border crossing and market access.

The commercial business interest is to be able to access and comply with the terms of each agreement in the most efficient way. To this end, standardisation of procedural requirements across international trade is trade facilitating. If producers and manufactures know that by doing something the same way each time they develop a product, then they may predict the requirements with certainty. This means the process can be repeated and then automated, which reduces costs for repetitive processes.

Trade documentation is no different. The costs of border crossing can be a sizable component of the final built up costs to production costs for manufacturers and ultimately end consumers. Complex market entry requirements mean that companies need to have staff or advisers analysing the entry systems. Internal staff at each level of the transaction process must understand these requirements so they can take advantage of the entry requirements. Business costs are reduced when these systems are predictable and repeatable.

In the increasingly complex world of international trade (exacerbated for countries which are landlocked), with goods passing through many hands before reaching the final consumer, the traceability of the origin of the goods has become increasingly important. The systems to support the statements that importers and exporters require – both for market entry and for specific rules relating to preferential trade agreements – need to be streamlined and harmonised to reduce costs and complexity to business. Harmonisation around commonly used systems reduces costs, and the best of these systems are

<sup>&</sup>lt;sup>1</sup> The WTO has recently urged landlocked developing countries (LLDC) to play an active role in trade facilitation <a href="http://www.wto.org/english/news\_e/news13\_e/lldc\_20mar13\_e.htm">http://www.wto.org/english/news\_e/news13\_e/lldc\_20mar13\_e.htm</a>.

harmonised and already well accepted by business outside the operation of PTA's. By co-opting the most commonly-used practices already employed by business and endorsed by the WTO, and the WCO in the *Revised Kyoto Convention*, rules of origin under PTA's will be less costly and more efficient.

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### 1. ABOUT ACCI

#### 1.1 Who We Are

The Australian Chamber of Commerce and Industry (ACCI) speaks on behalf of Australian business at a national and international level.

Australia's largest and most representative business advocate, ACCI develops and advocates policies that are in the best interests of Australian business, economy and community.

We achieve this through the collaborative action of our national member network which comprises:

- All state and territory chambers of commerce
- 27 national industry associations
- Bilateral and multilateral business organisations

In this way, ACCI provides leadership for more than 350,000 businesses which:

- Operate in all industry sectors
- Includes small, medium and large businesses
- Are located throughout metropolitan and regional Australia

#### 1.2 What We Do

ACCI takes a leading role in advocating the views of Australian business to public policy decision makers and influencers including:

- Federal Government Ministers & Shadow Ministers
- Federal Parliamentarians
- Policy Advisors
- Commonwealth Public Servants
- Regulatory Authorities
- Federal Government Agencies

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 the Fair Work Commission, 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.



## 2.EFFORTS TO HARMONISE PROCEDURES IN PREFERENTIAL TRADE

Smaller trading countries often have little motivation to take action to decrease the overlapping burdens of PTA obligations – frequently these will be countries with few trade agreements, and two or three major trading partners, operating mostly via non-preferential trade. Other countries, however, have an urgent need for the harmonisation of requirements, and this is particularly true of countries situated in regions under the PTA spotlight such as Asia. Certain developing countries in these high-focus trade regions have the additional burden of being landlocked (landlocked developing countries, or LLDC), with their only access to ports being via neighbour countries, and thus they require additional protocols to even begin the export process. For these landlocked countries, harmonisation of procedures is not merely a desired efficiency, it is essential for the proper flow of trade. In these regions, even minor changes to obligations (such as the imposition of different documentation under a new PTA) can cause significant reduction to the streamlining of trade.

Subsequently, recent years have seen numerous efforts by trading partners and regions to solve the administrative barriers presented by trading via PTA's. Most pilot projects have enjoyed the support of respective regional and bilateral parties, and nearly all have demonstrated the potential for the removal of red tape. However, the removal of red tape brought about by such programs can only reach as far as the relevant trade instrument agreed by the parties – again, as mentioned in the executive summary above, by virtue of the operation of international law, regional and bilateral instruments seeking to regulate international trade necessarily cannot reach around the thing they seek to regulate. Thus there is a limit to domestically streamlining administrative barriers at the bilateral and regional level. Nevertheless, these efforts will doubtless further improve international trade even if bilateral and regional agreements are subsumed by a WTO led multilateral.

In an attempt to increase the speed of obtaining regulatory documents for trade, some countries have opted to provide their exporters and importers a 'Single Window' for documentation. The notion of the Single Window is that traders ought to be able to domestically interact with one system to obtain diverse regulatory documents. This move is a logical one, and indeed has been the focus

of many organisations, including the implementation of the ASEAN Single Window system. As the world moves increasingly to electronic documentation, the operation of Single Window systems in certain regions will increase the speed of domestic preparations for export and import, in addition to centralising the regulation of such documentation and decreasing opportunities for corruption and costly delay. It is arguable that at the very least, Single Window systems can considerably reduce the gap between the exporter and the administrative finishing line. Ultimately, however, Single Window systems must operate according to the various rules laid out in PTA, and therefore administrative requirements of overlapping PTA must be as harmonised as possible for Single Window systems to be optimised.

At the international scale, the notion of consolidating bilateral PTA's into broader regional PTA's has been the focus of a recent report by the Asian Development Bank (ADB).<sup>2</sup> In their report, the ADB notes that the creation of the European Union demonstrated successful decommissioning of bilateral 'small' PTA in place of larger and less complex regional PTA. It is also speculates that for the Asian region, the consolidation of ASEAN PTA's might be assisted by the conclusion of the Regional Comprehensive Economic Partnership (RCEP). Likewise, the ADB ventures that the conclusion of the Trans-Pacific Partnership (TPP) may also be a regionally consolidating agreement if enough Asian economies join. Ultimately, however, the ADB concludes that such a consolidation is mired in uncertainty, and would require a balancing of welfare impacts to be determined once the RCEP and TPP are concluded. Since large regional agreements are still governed by PTA across a select group of parties, the project of harmonisation via consolidation of large regional PTA is therefore perhaps best seen as a stepping stone towards the ultimate goal of a WTO-led multilateral agreement in the same fashion as the Doha round.

Some regional groups are now increasing their calls to follow WTO towards multilateral agreement on trade facilitation, including the Asia-Pacific Economic Cooperation (APEC) Committee on Trade and Investment (CTI). Part of the CTI's work on Rules of Origin has comprised the adoption of the APEC Elements for Simplifying Customs Documents and Procedures Relating to Rules of Origin,<sup>3</sup> a project that is based on: encouragement for trading partners to streamline via longer validity periods, the waiver of certain origin documentation, the simplification of requirements to a minimum, the acceptance of clerical or minor transcription errors on documentation that otherwise is acceptable, and the harnessing of IT systems. These types of principles are also

<sup>&</sup>lt;sup>2</sup> ADB, Asian Economic Integration Monitor, accessed at <a href="http://www.adb.org/sites/default/files/pub/2013/aem-201303.pdf">http://www.adb.org/sites/default/files/pub/2013/aem-201303.pdf</a>

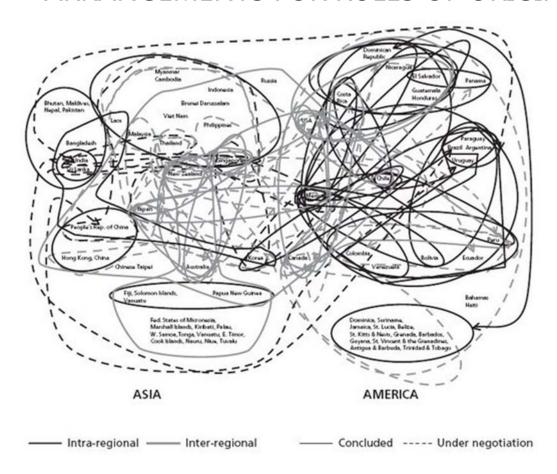
<sup>3</sup> APEC, Rules of Origin, accessed at <a href="http://www.apec.org/Groups/Committee-on-accessed">http://www.apec.org/Groups/Committee-on-accessed</a> Trade-and-Investment/Rules-of-Origin.aspx>



found in the WTO's *Revised Kyoto Convention*, and are promoted as standards to implement in all agreements on trade.

As discussed above, there are clearly a number of projects and opportunities for trading partners, and indeed regions, to engage in projects to minimise administrative barriers to trade caused by aggregate PTA procedures and obligations. Most – if not all – these projects are trade facilitating, in that they seek to better streamline international exports through rationalising and centralising procedures, creating opportunities for consolidation of PTA's, and moving many of paper-based administrative components to information technology systems. These projects should be highly valued by all nations seeking to enhance international trade, and even though these measures are limited by the extent of harmonisation in the PTA's underlying them, ACCI argues that they will certainly serve to assist movement towards larger multilateral trade agreements such as contemplating by the Doha round.

## 3.THE NOODLE BOWL – ADMINISTRATIVE ARRANGEMENTS FOR RULES OF ORIGIN



Above figure: The 'spaghetti bowl' of PTA's in the Americas and Asia-Pacific (2005)<sup>4</sup>

'As PTAs proliferate, the main problem that arises is the accompanying proliferation of discrimination in market access and a whole maze of trade duties and barriers that vary among PTAs. I have called this outcome the "spaghetti bowl" phenomenon.'

(Bhagwati, J., 'Preferential trade agreements: The wrong road '[1996] 27 *Law and Policy in International Business* 4, 865)

As discussed in the executive summary above, there is increasing global concern that the rise of bilateral and regional PTA's is causing increased complexity, which in turn is reducing the value of the agreements to the commercial sector. The ADB reports that the numbers of PTA in Asia alone has tripled in the last decade from 70 in

<sup>4</sup> http://www.cairn.info/revue-economie-internationale-2007-1-page-9.htm



2002, to 257 in January 2013.<sup>5</sup> Various commentators have coined the resulting barrier effect the *Spaghetti Bowl*, or *Noodle Bowl*. This reflects the notion that overlapping and inconsistent rules and administrative requirements result in confusion for international business.

In 1953, in recognition of this problem, the International Chamber of Commerce submitted a resolution to the Contracting Parties to GATT recommending the adoption of a uniform definition for determining the nationality of manufactured goods. This resolution proposed the concept of *last substantial transformation*. This proposal, while not adopted by GATT, was influential and was eventually adopted in the 1974 *International Convention on the Simplification of Customs Procedures.*<sup>6</sup>

It is also worth noting that at the two-day World Customs Organization conference on rules of origin around the world (WCO Conference, *Getting to grips with origin*, Brussels, 2008) it was reported:

'With regard to preferential rules of origin the Director [Mr. Antoine Manga, Director Trade and Tariff Directorate) of the World Customs Organization emphasized that the growing complexity of various sets of preferential rules of origin could have harmful effects for the international trading system. Customs administrations and the private sector had to cope with a plethora of different rules of origin contained in various trade agreements which sometimes are even overlapping. He reminded the audience of the Conference that the web of incoherent and intricate rules of origin was difficult to administer by Customs administrations and that various sets of rules of origin could also greatly complicate production processes of suppliers which were obliged to tailor their products for different preferential markets in order to satisfy the requirements of specific rules of origin. Therefore, economists spoke about a "spaghetti bowl" phenomenon of rules of origin."

Theoretical illustrations of the complications caused by aggregate PTA requirements are clear enough, and indeed examples of its effects are too many to include here. It may be useful, however, to discuss the Australian experience with Certificates of Origin and PTA's, in order to

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<sup>&</sup>lt;sup>5</sup> ADB, *Asian Economic Integration Monitor*, accessed at <a href="http://www.adb.org/sites/default/files/pub/2013/aem-201303.pdf">http://www.adb.org/sites/default/files/pub/2013/aem-201303.pdf</a>

<sup>&</sup>lt;sup>6</sup> http://www.apec.org.au/docs/koreapapers2/SXI-EM-Paper.pdf Best Practice in RTAs/PTA's Evolving Best Practices for RTAs/PTA's: Rules of Origin\*

highlight something of a case study to demonstrate the problem from a national perspective.

## 4.AUSTRALIAN PTA'S: NOODLES FOR THE NOODLE BOWL

Australia's experiences with PTA's demonstrate an emergence of overlapping administrative requirements. In particular, ACCI has voiced its concerns that divergence in trade documentation under Australian PTA's is not trade facilitating. Since the early 1980's, the Australian Government has negotiated a number of bilateral and multilateral preferential trade agreements in pursuit of improved trade and investment opportunities, which seek to benefit the Australian economy, our national political interests and importantly our commercial sector.

#### At present the list of completed and active negotiations includes

- ASEAN-Australia-New Zealand FTA
- Australia-Chile FTA
- Australia-New Zealand Closer Economic Relations
- Australia-United States FTA
- Singapore-Australia FTA
- Thailand-Australia FTA
- Malaysia-Australia FTA

#### PTA's under negotiation

- Australia-China FTA
- Australia-Gulf Cooperation Council (GCC) FTA
- Australia-India Comprehensive Economic Cooperation Agreement
- Australia-Japan FTA
- Australia-Korea FTA
- Indonesia-Australia Comprehensive Economic Partnership Agreement
- Pacific Agreement on Closer Economic Relations (PACER) Plus



- Trans-Pacific Partnership Agreement
- Regional Comprehensive Economic Partnership

Country	AANZFTA	TPP	RCEP
Commencement	2010	Under	conceptual
date		negotiation	
Brunei	Χ	X	Х
Myanmar	Χ		Х
Cambodia	Χ		Х
Indonesia*	Χ		Х
Laos	Χ		Х
Malaysia*	Χ		Х
the Philippines	Χ		Χ
Singapore*	Χ	Х	Х
Thailand*	Χ		Χ
Vietnam	Χ	Х	Х
New Zealand*	Χ	Χ	Χ
USA*		Х	
Canada		Х	
Mexico		Х	
Chile*		Χ	
Peru		Х	
Japan*			Х
China*			Х
India*			Х
Rep of Korea*			Х

The table above indicates the countries involved (or potentially involved) in regional PTA's with Australia. AANZFTA (ASEAN-Australia-New Zealand Free Trade Area) came into force in 2010 and is Australia's most comprehensive trade agreement.

Each of these agreements include 'Rules of Origin' that provide the framework within which the commercial sector can access the benefits of the trade agreement, and exclude others from these advantages. As well as the multilateral agreements shown above, Australia also has a number of bilateral agreements (in place or pending) which also have separate and potentially divergent approaches to Rules of Origin. These are shown with an \*.

Across these agreements, however, there are a range of administrative instruments in terms of both the methods for calculation to determine origin and also the documentary requirements. Australian companies

must be aware of the differences in order to take advantage of the terms of the agreement and the documentary requirements. The requirement for knowledge and the document handling process adds significant costs to business.

ACCI has subsequently called on the Australian Government to negotiate its future PTA's from streamlined or harmonised approaches that reflect existing business practice, and thereby reduce costs for business. Variations across each PTA (exacerbated if the one country has multiple systems in place) increases the transaction costs to the commercial sector under any given PTA. Similarly we would imagine that Customs costs also rise with variation in schemes, as officials receiving documents need to differentiate between applicable PTA's as the goods pass through the border.

## 5.AUSTRALIA AND CERTIFICATES OF ORIGIN

The Australian experience with Certificates of Origin – and whether exporters do or don't need this document when exporting under certain Australian PTA's – is something of a case study the divergent requirements of PTA's. It is useful to conduct an overview of the use of Certificates of Origin as an accepted document of international trade, then examine its treatment in Australian PTA's.

On the worldwide use of Certificates of Origin, the World Customs Organization *World Trends In Preferential Origin Certification and Verification* June 2011 key findings were as follows: (emphasis added)

#### 1. Certification

The analysis of the information gathered through the survey shows that the certificate of origin issued by competent authorities is the prevailing type. The proof of origin issued by exporters is also widely accepted. Importer-based certification is utilized in very limited number. The proofs of origin are accepted mostly in paper format, while electronic certificates are accepted in very limited cases. A large number of Customs administrations that responded to the survey carry out documentary examinations of proofs of origin on high risk shipments or based on risk analysis. On the other hand, many Customs administrations examine all certificates.

Out of the 109 Customs administrations that responded to the question on the type of proof required to claim for preferential



#### treatment:

#### 103 (94%) indicated that a certificate of origin is required;

56 (51%) indicated that a declaration on invoice is acceptable;

8 (7%) indicated that they have other types.

\* **Note**: the sum of the percentages exceeds 100% because some administrations indicated two or more of the choices.

#### 2. Verification

The Customs administrations that responded to the survey conduct verification by utilizing multiple methods. Among them, administrative cooperation seems to be the most frequently utilized method. While many administrations conduct verifications after release of the goods, some of them carry out verification only before release.

#### 3. Challenges

The major challenges that the Customs administrations face are, among others, non-compliance to certification requirements, lack of standardized procedure for verification, and lack of capacity. The training of Customs officers is the key measure to tackle the challenges. Raising the awareness of the private sector and strengthening the cooperation with the competent authorities are also regarded as important factors for the way forward.

Certificates of Origin are documents of international trade that are used in millions of trade transactions around the globe every year, and have been in use in Australia for more than a century. The Certificate of Origin concept was created over 110 years ago to meet the growing need for a harmonised international system of trade documentation in the early phases of globalisation. The system uses a simple and internationally recognised process to verify the origin of goods traded across borders for the purposes of the acceptance of those goods by the receiving country. The first certificate of origin was issued by the Marseille Province Chamber of Commerce in 1898.

The formalisation of the role of Chambers of Commerce as issuing agencies for Certificates of Origin (CO) can be traced back to the

1923 Geneva Convention Relating to the Simplification of Customs Formalities,<sup>7</sup> and has been reinforced with the Revised Kyoto Convention on the Simplification and Harmonization of Customs Procedures adopted in 2006 (1999; WCO 2006). Australia is a signatory to this convention. The Revised Kyoto Convention added Annexes on the Simplification and Harmonization of Customs Procedures to further facilitate the transfer of legal documents in international trade. The WTO continues to discuss improved agreements on Rules of Origin. Certificates of Origin appear in the Revised Kyoto Convention, which codifies the blueprint for modern and efficient Customs procedures in the 21st century, and provides international commerce with a framework for predictability and efficiency.

There are Australian businesses who would like to do away with the need to furnish a CO (usually for administrative reasons). However, in a reality borne out by statistics, the demand for CO is on the rise, corresponding with the increased desire for better confidence in world trade.

The increasing importance of Chambers of Commerce is reflected in the greater issuance of preferential CO (PCO) on behalf of Customs, as well as the rise in the number of ordinary (non-preferential) CO. The year-on-year increase in issuance can be seen in figures released by the 2012 ICC World Survey,8 which shows that millions of CO are issued every year by Chambers of Commerce, facilitating trade worldwide. Countries that have enjoyed a steady and healthy growth of Certificate issuance include:

	2010	2011
China	3,100,000	3,700,000
Dubai	644,809	698,054
France	484,700	600,000
Italy	688,555	700,000
UK	490,503	510,087
Germany	1,252,006	1,286,462
Turkey	760,100	968,450

Around 15 million COs are delivered by 2,000 chambers a year

<sup>&</sup>lt;sup>7</sup> 1923 (30 LNTS 373, 403).

<sup>8</sup> Certificates of Origin: A valuable supporting component of International Trade, 2012



- The most significant issuing countries are China, USA, Turkey, Germany, Japan and UAE
- Chambers that issue CO increasingly offer electronic CO services
- Certificates of origin are a common requirement to satisfy border crossing.

All CO state the origin of the goods being exported. There are various reasons that determine if it is required. These include:

- Where are the goods being exported to.
- What the goods are.
- Customs need it for trade **statistics** compilation.
- Customs need it for Customs valuation.
- Customs need it for the imposition of trade policy such as quota and anti-dumping measures.
- Customs need it to encourage exports from developing countries by extending Preferential Duties.
- Ministry of Health needs it for **health** regulations **enforcement**.
- Use it as a supporting document for the issuance of CO by another authorised Chamber.
- Importers want it to verify the origin of their imports

Up until the mid-late 1970s it was common for Customs regimes around the world to require their own formats of Combined Certificate of Value and Origin (CCVO). Examples were Australia's 8A, the USA's 5519 and 5525, Canada's MA and MB, and South Africa's DA58. Nigeria recently re-introduced their requirement for a CCVO in addition to the commercial invoice. Some of these were preferential, for example, for trade between certain British Commonwealth countries.

In the main, until around the 1980's all other certificates of origin were 'non preferential' (although not referred to as such) but had become an essential part of the documentary requirements for border crossing of goods. This situation remains in place today for all goods traded outside PTA's. As parties moved to bilateral and regional free trade agreements, Governments looked for a mechanism to support the 'Rules of Origin' within the PTA's whose purpose is the restrict the advantages of the PTA to the parties and exclude others. Thus identification of the country of origin became extremely important.

By co-opting an existing business and Customs practice in the use of Certificates of Origin, Governments were acting in a manner which

## was trade facilitating as there was no additional cost or process for exporters seeking to utilise the PTA.

Currently, it is estimated that there are around 400 PTA's with provisions on preferential treatment, continuing the expanding issuing of preferential Certificates of Origin beyond the traditional non-preferential usage. In the absence of PTA's, documentation and processes used to engage in trade is largely harmonised. This is because business practice has supported the use of certain documentation over a long time, which is subsequently reflected in endorsements such as the UN Layout Key (which is the basis on which the *Revised Kyoto Protocol* sets its standards).

## 5.1 Australian PTA and Certificates of Origin

The Australian government has sought to implement a simple administrative system across its various PTA's, however due to the negotiation process this has resulted in numerous systems with varying protocols. Until the entry into force of AANZFTA, Australia only had single market bilateral agreements, and the lack of variation in those schemes meant that for any given market the system was predictable and repeatable on the basis of that lack of variation (although these schemes did not necessarily co-opt common business practices used in non-preferential entry).

In 2010, AANZFTA, Australia's most comprehensive regional PTA was put in place covering many import trading partners in Asia. This agreement built on the existing non-preferential systems of Certificates of Origin and provided a strong platform for a harmonised future approach to rules of origin. This agreement was trade facilitating and created a low cost system for supporting rules of origin with a robust oversight from the Joint Accreditation Scheme for Australia and New Zealand.

In 2012, Australia finalised a bilateral free trade agreement with Malaysia. Despite Malaysia already being a partner to AANZFTA, the Australian Government sought to vary the administrative aspects of the Rules of Origin, from the third party endorsed *Certificate of Origin* scheme deployed in AANZFTA, to a first party *declaration of origin* scheme with novel protocols. As the protocols for Rules of Origin don't supersede one another, but accumulate, it is important to recognise that alternate systems over the same markets adds cost, confusion and potential areas for arbitrage and corruption.

Instead of negotiating for predictable trade facilitating systems that co-opted business practice, in line with WTO standards (as described clearly in the WCO's *Revised Kyoto Convention*), the Australian Government has now created two alternate systems for market entry into Malaysia (or three if you count the non-preferential access system),



thus forcing business to have specific knowledge about each agreement and adding to administrative costs for business in the area of trade documentation.

The Australian Chamber of Commerce and Industry regards the Australian Government trade facilitation approach in the bilateral free trade agreement with Malaysia as a canary in the coal mine. Given that Australia is now party to two other regional preferential trade agreements in the Trans-Pacific Partnership (TPP) and now the Regional Comprehensive Economic Partnership (RCEP) – which both involve largely the same group of Asian trading partners – we are concerned that instead of a predictable harmonised system for rules of origin, each agreement could result in differing approaches covering largely the same markets, (at odds with the pre-agreement systems) thus impacting negatively on business costs and reducing progress towards the goal of Simplification and Harmonization of Customs Procedures.

## 5.2 Unnecessary Duplication of Documentation in Australian PTA'S

Certificates of Origin are used by Australian exporters for almost all non-PTA trade. This fact alone means that business is familiar with Certificates of Origin, so their use to prove origin under PTA (such as in AANZFTA) is complementary to business. Most businesses do not simply export to one destination alone – indeed, most export to a variety of destinations, with or without PTA's operating. Thus, Certificates of Origin are the norm, and not the exception.

As Australia enters into more and more agreements, often with the same countries, the risk of divergent approaches and duplication of administrative requirements increases. As demonstrated above, in the absence of any PTA's, non-preferential Certificates of Origin are required in many circumstances to assist with facilitation of trade across borders, and in receiving payment for goods. These documents may continue to be required even when a PTA that does not require them is in place. Fortunately the trade finance industry accepts that non-preferential Certificates and preferential Certificates are interchangeable documents. In the event that a Certificate of Origin is not required by a PTA, then the importer may still require a Certificate of Origin to satisfy other commercial aspects of the transaction or to provide the appropriate evidence trail in the event of re-export as is common in modern commercial business.

To use the example of Malaysia, an Australian exporter now has two PTA's which can be used for preferential tariff treatment, (AANZFTA or the new Malaysia-Australia Free Trade Agreement [MAFTA]), which taken together in aggregate produce different documentary requirements in relation to origin. This means that an Australian exporting company requires knowledge of both schemes in order to gain advantage, and its administrative staff needs to understand which is being used for which transaction. Usually this decision is not in fact made by the exporter, but rather by the importer as trade is often conducted under *ICC Incoterms 2010* conditions that commonly place responsibility for transit and entry requirements in the hands of the buyer.

So as a case study, commercial trade with Malaysia now provides three options for exporters, all with varying requirements.

#### Option 1: non preferential trade

<u>Scenario</u>: In this case the commercial transaction is not attempting to take advantage of any PTA.

<u>Documents required</u>: Non preferential Certificate of Origin, which can be used in back to back trade to the third country and which is acceptable to trade finance providers.

Cost: \$20-55.

#### Option 2: AANZFTA trade

<u>Scenario</u>: In this case the commercial transaction is attempting to take advantage of AANZFTA.

<u>Documents required</u>: Preferential certificate of origin, which can be used in back to back trade to the third country within AANZFTA, or externally to that agreement, and which is acceptable to trade finance providers.

Cost: \$20-55

#### **Option 3: MAFTA trade**

<u>Scenario</u>: In this case the commercial transaction is attempting to take advantage of the bilateral Malaysia-Australia Free Trade Agreement. <u>Documents required</u>: Company-generated Declaration of Origin plus a Certificate of Origin satisfactory to trade finance providers. If third country markets are further accessed, then a Certificate of Origin for that market will also be required.

<u>Cost</u>: \$20-55+, with potential risk of declaration not being accepted, trade rejected by Customs and /or the buyer and possible delay in border crossing pending investigation processes by Malaysian agencies, and agencies in third countries that require Certificates of Origin not a MAFTA Declaration of Origin.



If for example TPP and RCEP are overlaid on top of the above, where these also have Rule of Origin documentary variation, the systems will be unworkable and significantly devalue the purpose of each agreement where they overlay same trading partners.

# 6.SUPPORT FOR HARMONISED SYSTEMS CALLING FOR INTERNATIONAL STANDARDS

Now more than ever there are significant opportunities for nations to support harmonised systems that are adjunct to, and part of the solution to, the aggregate PTA issue. The following are all examples of efforts to harmonise administrative systems that make demands to adopt accepted customary practice of international trade, and thereby call for the adoption of an international system of regulation and order.

### 6.1 Single Window and ASEAN

As discussed in the above section on efforts to implement harmonised systems, the Single Window concept supported by the World Customs Organisation? has seen a significant step forward in multilateral efforts to reduce delays caused by de-centralised documentation requirements. The reason this effort supports the harmonisation of procedural aspects of doing trade is because it calls upon international norms of trade as a standard. Thus, legitimisation of an international, rather than bilateral, system of administering trade (particularly when it comes to procedures under PTA's) is possible where projects like Single Window call for it.

There is an important role for individual nations to play in the better implementation of Single Window systems. The idea of the Single Window is of course not new, and has been successfully implemented in trade regions across the world. However, there is better streamlining possible in developing trade regions through moving issuance of trade documentation away from government bodies, to competitive third

http://www.wcoomd.org/en/topics/facilitation/activities-and-programmes/singlewindow/single-window.aspx

parties with cheaper and faster issuing capacity, such as Chambers of Commerce. For example, in Australia and Europe, the use of third party accredited bodies for issuing such documentation greatly streamlines and reduces the costs to traders, whilst maintaining a centralised record of origin claims that is available to government agencies when required.

The ASEAN Single Window is an example of a project that, if supported by PTA's with administrative requirements harmonised to international standards, could lead to wider and more efficient implementation beyond the region. The move towards an ASEAN Single Window was established by the *Agreement to Establish and Implement the ASEAN Single Window* done at Kuala Lumpur in 2005. Harmonisation of technical aspects of the single window is a key component of the Agreement, particularly at Article 6 (emphasis added):

<u>Technical Matters of the ASEAN Single Window</u>

Member Countries shall, by means of a Protocol to be agreed upon, adopt relevant internationally accepted standards, procedures, documents, technical details and formalities for the effective implementation of the ASEAN Single Window.

The subsequent *Protocol to Establish and Implement the ASEAN Single Window* of 2006<sup>11</sup> then states at Article 5 (**emphasis added**):

Member Countries shall develop and implement their NSWs [National Single Windows] based on international standards and best practices as established in international agreements and conventions concerning trade facilitation and modernisation of customs techniques and practices.

Compare the above extracts to the same call for procedure based firmly in international customary practice, in the more recent *ASEAN Customs Vision 2015: Vision Statements*, 12 concluded in 2008 (selected points, emphasis added):

- 5. To provide a consistent and uniform classification of goods and commodities for tariff purpose in line with international standards and practices.
- 8. To adopt and implement standardized and streamlined procedures, practices and formalities of clearance and release

<sup>10</sup> http://www.asean.org/communities/asean-economiccommunity/item/agreement-to-establish-and-implement-the-asean-single-windowkuala-lumpur-9-december-2005-2

<sup>11</sup> http://www.asean.org/images/archive/23084.pdf

<sup>12</sup> http://www.asean.org/images/archive/22019.pdf



of Goods for trade facilitation aligned to international best practices and provisions of international conventions of trade facilitation.

The call to agreement via international standards and practices is clearly not a call to model administrative trade procedures on, say, a standard developed by one nation, or to adopt procedures for trade contained in one historical bilateral agreement. Rather, these agreements and instruments demonstrate a desire for the type of oversight that involve international bodies such as the WTO and WCO, who confirm and consolidate customary international practice such as those already practiced by business in non-preferential trade.

There is therefore a clear and present opportunity for individual nations in developing trade regions use WTO and WCO compliant measures when facilitating trade, particularly when countries are negotiating PTA's. This, in turn, will pave the way for a world trade agreement such as that envisioned by the Doha round.

## 6.2 Strong support needed for Revised Kyoto Convention and the UN Layout Key

Front and centre on the pathway to supporting international harmonisation of the administrative elements of trade is the *International Convention on the Simplification and Harmonization of Customs procedures* (known as the *Revised Kyoto Convention*), which entered into force in its current form in 2006, following revision by the World Customs Organisation (WCO) from 1994 to 1999. This convention provides practical international standards and expectations for many of the administrative aspects of international trade, and is based on several governing principles that arise from established state practice (emphasis added):

- Transparent and predictable Customs actions
- Standardisation and simplification of the goods declaration and supporting documents
- simplified procedures for authorised persons
- maximum use of information technology

<sup>&</sup>lt;sup>13</sup> http://www.wcoomd.org/en/topics/facilitation/instrument-and-tools/conventions/pf\_revised\_kyoto\_conv.aspx

- minimum necessary Customs control to ensure compliance with regulations
- use of risk management and audit based controls
- coordinated interventions with other border agencies
- partnership with the trade

Of particular note in the context of the above discussion on Australian Certificates of Origin is the WCO's *Revised Kyoto Convention* Annex K, which provides a template for how the information on Certificates of Origin should be set out (regardless of language) on the basis of the accepted UN Layout Key, and a harmonised set of procedures for exporters and importers to follow.

As at June 2012, there were 81 contracting parties to the *Revised Kyoto Convention*, including the United States, China, European Union, Russia, India and the UAE. The fact that the *Revised Kyoto Convention* has been popular is evidence that countries are willing to at least agree that there needs to be an agreed international standard by which trade is administered and treated – and it is on this point that other nations can firmly base decisions to move toward internationally agreed standards of administrative aspects of trade.

Also of great importance, and a fact often overlooked by Australian PTA negotiators, is the existence and persistence of documentary and administrative practice reflected in the UN Layout Key for Trade Documents, developed during the 1960's, and maintained by the United Nations Centre for Trade Facilitation and Electronic Business (UN/CEFACT) in their *Guidelines for Application of the United Nations Layout Key for Trade Documents*. <sup>14</sup> This international effort to harmonise and better streamline the administrative aspects of trade has a long history, and is the basis for documentation in harmonised PTA's, and indeed Annex K of the *Revised Kyoto Protocol*. Non-harmonised PTA's that contribute to the 'noodle bowl' effect, such as the recently concluded Malaysia-Australia Free Trade Agreement, contain documentation not found in ordinary trade practices, or in the UN Layout Key.

It is therefore crucial for nations to ensure they understand world trade administrative standards codified and supported by the WTO and WCO, and that future PTA's should be negotiated to co-opt these internationally accepted business practices and procedures, rather than reinventing and thus duplicating administrative requirements.

<sup>14</sup>http://www.unece.org/fileadmin/DAM/cefact/recommendations/rec01/rec01\_ece tr270.pdf



## 6.3 Trade Facilitation measures endorsed by WTO

The World Trade Organisation (WTO) has continued to work towards the conclusion of a multilateral trade facilitation agreement. This project is primarily being conducted by the WTO Negotiating Group on Trade Facilitation, which since the mid-2000's has been developing a routinely revised negotiating text. While the text may not be completely agreed, it is vital for the success of an efficient international system of administering trade that the WTO enjoy support from national actors, and that this support is translated into action. The ideal outcome of a WTO agreement on trade facilitation is that tangible economic benefits will result around the globe from successfully agreeing on some platforms for expediting international trade. The WTO believes that delivery of this agreement may be possible at the 9<sup>th</sup> WTO Ministerial in Bali at the end of 2013.<sup>15</sup>

The WTO's success in moving this agreement towards its conclusion demonstrates that trade facilitation at the multilateral level is not only an ideal system that parties believe will benefit international trade and domestic business, but that harmonisation is still a **popular** notion at the **international** level. This international popularity is to be contrasted with the evidence of disregard for administrative harmonisation in PTA's at the **bilateral and small regional** level, where the unique interests of each party have often served to do away with harmonised procedures and requirements, resulting in the 'noodle soup' effect of aggregate PTA's.

The only way out of the 'noodle soup', ACCI believes, is for governments negotiating trade agreements to use international standards that co-opt existing business practice, that are supported by WTO and WCO instruments, and thus assist in securing a coherent path towards a future global trade agreement.

### 7. CONCLUSION

Standardisation has been a hallmark feature of trade facilitation activity over centuries of trade. Trade facilitation is a fundamental

<sup>&</sup>lt;sup>15</sup> Ms Arancha Gonzalez, Chief of Staff of WTO Director-General Pascal Lamy, 20 March 2013: http://www.wto.org/english/news\_e/news13\_e/lldc\_20mar13\_e.htm

principle of any Preferential Trade Agreement, and unilateral divergence in export documentation in future agreements (such as the Australian experience in MAFTA) is not trade facilitating. Implementing diverse procedural requirements on an agreement-by-agreement basis will increase the likelihood of greater cost, confusion, and liability for exporters and importers attempting to negotiate the aggregate PTA barrier. This risks future PTA's not being as 'business friendly' as intended due to a potential increase in the risk, complexity and cost of doing trade.

From the perspective of commercial business it would be preferable if the Doha Round of trade talks were finalised, a global agreement for liberalised trade (including of facilitation arrangements) were concluded, and that there were not documentary requirements for border crossing. However, recognising this is not likely in the short term, large regional preferential trade agreements have been the next best option, and a stepping stone towards a global agreement. Within this intermediate state of affairs, however, we support continued action on simplification and harmonisation of customs procedures, particularly in line with WTO standards, including the adherence to the WCO's Revised Kyoto Protocol and the UN Layout Key. This will enable bilateral and regional agreements to be compliant with future efforts to create a WTO global agreement on trade.

At a business level, the Chamber Movement, working with the World Customs Organisation, has been at the forefront of improved trade facilitation procedures for many decades. The systems developed over this time are:

- Effective
- Efficient
- Accepted
- Predictable

These need to be the hallmarks of future actions in trade facilitation. The use of harmonised facilitation measures based on WCO and WTO supported standards will not only combat the administrative barrier presented by aggregate PTA's, but will ultimately help nations to pave a coherent path towards an eventual global trade agreement.



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