# Automotive Transformation Scheme

**Customer Guideline 3 - Registration**

2016

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## List of shortened terms

| **Term** | **Description** |
| --- | --- |
| **the Scheme** | The Automotive Transformation Scheme |
| **ACP** | A person registered as a Automotive Component Producer under the Scheme |
| **AMTP** | A person registered as a Automotive Machine Tools or Automotive Tooling Producer under the Scheme |
| **ASP** | A person registered as a Automotive Service Provider under the Scheme |
| **ATS** | Automotive Transformation Scheme |
| **MVP** | A person registered as a Motor Vehicle Producer under the Scheme |
| **non-MVP** | A person registered as a Automotive Component Producer, Automotive Machine Tools or Automotive Tooling Producer, or Automotive Service Provider under the Scheme |
| **P&E** | Plant and equipment |
| **R&D** | Research and development |
| **the Act** | The *Automotive Transformation Scheme Act 2009* |
| **the Regulations** | The *Automotive Transformation Scheme Regulations 2010* |
| the Order | The *Automotive Transformation Scheme Order 2010* |

## Glossary

| Term | Description |
| --- | --- |
| **ATS stage** | ATS Stage 1 means the period beginning on 1 January 2011 and ending on 31 December 2015, and the first three months of 2016.  ATS Stage 2 means the period beginning on 1 January 2016 and ending on 31 December 2020, and the first three months of 2021. |
| **ATS year** | A year identified below for which eligible investments or eligible production may be claimed by an ATS participant:  ATS Year 1: 1 January 2011 – 31 December 2011  ATS Year 2: 1 January 2012 – 31 December 2012  ATS Year 3: 1 January 2013 – 31 December 2013  ATS Year 4: 1 January 2014 – 31 December 2014  ATS Year 5: 1 January 2015 – 31 December 2015  ATS Year 6: 1 January 2016 – 31 December 2016  ATS Year 7: 1 January 2017 – 31 December 2017  ATS Year 8 1 January 2018 – 31 December 2018  ATS Year 9 1 January 2019 – 31 December 2019  ATS Year 10 1 January 2020 – 31 December 2020 |
| **MVP modulation rate** | The modulation rate for a quarter for **MVPs** is used to modulate an amount, in relation to an MVP, to ensure that the funding for the relevant ATS year and relevant ATS stage is not exceeded, and is worked out in accordance with division 3.2 of the *Automotive Transformation Scheme Order 2010*. |
| **non-MVP modulation rate** | The modulation rate for a quarter for **ACPs, AMTPs and ASPs** is used to modulate an amount, in relation to a non-MVP, to ensure that the funding for the relevant ATS year and ATS stage is not exceeded, and is worked out in accordance with division 3.4 of the *Automotive Transformation Scheme Order 2010*. |
| **Principal Entity** | For a single applicant, this term has the same meaning as ‘applicant’.  For a group of related bodies corporate applying for permission to seek registration as an ATS participant as if the group were a single person, the principal applicant is that member of the group which will receive the assistance on behalf of the group and is to act as the nominated contact person under subregulation 2.9(2)(e) of the *Automotive Transformation Scheme Regulations 2010*. |
| third quarter | The three month period commencing on 1 July of an ATS year. |

## Introduction

The object of the Automotive Transformation Scheme (the Scheme) is to encourage competitive investment and innovation in the Australian automotive industry and place it on an economically sustainable footing. The object is to be achieved in a way that improves environmental outcomes and promotes the development of workforce skills.

The objective of these guidelines is to aid applicants in completing the *ATS Application for Registration* form. Many references are made to the *Automotive Transformation Scheme Regulations 2010* (the Regulations) in these guidelines. It is strongly recommended that applicants download a copy of the Regulations from the AusIndustry web site to obtain a full understanding of the requirements for registration and participation in the Scheme. Applicants need to also be aware of the *Automotive Transformation Scheme Act 2009* (the Act), and the *Automotive Transformation Scheme* *Order 2010* (the Order). These documents are available on [business.gov.au](http://www.business.gov.au) and/or the [ATS page](http://www.business.gov.au/grants-and-assistance/manufacturing/ats/Pages/default.aspx).

In this document, a reference to a specific regulation or subregulation specifically refers to the *Automotive Transformation Scheme Regulations 2010*.

## Application deadline

Applicants must apply for registration **before** 1 January of the ATS year for which registration is sought. For example, an applicant applying for registration in 2011 must lodge their application for registration by 31 December 2010. An application for registration that is received by AusIndustry after 31 December 2010 will be considered for registration in 2012. An application for registration will be processed within sixty days unless AusIndustry requests further information to substantiate the claims in the application.

## Advice on completing the ATS Application for Registration form

Applicants must nominate the registration category for which they are applying. The categories are:

* Motor Vehicle Producer (MVP);

- Australian producers of at least 30,000 motor vehicles or 30,000 engines annually

* Automotive Component Producer (ACP);

- Australian producers of at least one kind of automotive component annually for use as original equipment in at least 30,000 motor vehicles or 30,000 engines and the production value of the component was at least $500,000;

OR

- Australian producers of original equipment components with a production value of at least $500,000 annually, comprising at least 50 per cent of the production value of all automotive components produced.

* Automotive Machine Tool Producer (AMTP);

- Australian producers of automotive machine tools or automotive tooling with a production value of at least $500,000 annually, where at least 50 per cent of that value was for automotive machine tools and automotive tooling used to produce original equipment.

* Automotive Service Provider (ASP);

- Australian providers of automotive services with a production value of at least $500,000 annually, where at least 50 per cent of the production value was for services related to the production of motor vehicles or original equipment.

Applicants must also nominate whether they are applying for registration as an individual or as a group entity. Regulations 2.9, 2.10 and 2.11 of the *Automotive Transformation Scheme Regulations 2010* describe the requirements for group applicants. Documentation must be provided to substantiate the application is made by a group of related bodies corporate within the meaning of sections 9 and 50 of the *Corporations Act 2001*.

In addition to the above requirements for registration as an ACP that are outlined in regulation 2.5 of the *Automotive Transformation Scheme Regulations 2010*, applicants must also satisfy the formal requirements for, and consideration of, applications for registration described in regulations 2.12 to 2.16 of the *Automotive Transformation Scheme Regulations 2010*. It is recommended that applicants review these requirements as they must be taken into consideration by the Secretary in making a decision on whether to grant the application. Regulation 2.16 of the *Automotive Transformation Scheme Regulations 2010*, for example, outlines matters in which the Secretary must be satisfied that the applicant and related parties are ‘fit and proper persons’ (e.g. have no recent legal convictions) for participation in the Scheme. Part K of the form must be completed for this purpose.

Other requirements in regulations 2.12 to 2.16 of the *Automotive Transformation Scheme Regulations 2010* that must be considered by AusIndustry relate to:

* the content of applications for registrations (regulation 2.12 of the *Automotive Transformation Scheme Regulations 2010*);
* the lodgement of applications (regulation 2.13 of the *Automotive Transformation Scheme Regulations 2010*);
* when to apply (regulation 2.14 of the *Automotive Transformation Scheme Regulations 2010*);
* consideration of registration applications (regulation 2.15 of the *Automotive Transformation Scheme Regulations 2010*);
* fit and proper person (regulation 2.16 of the *Automotive Transformation Scheme Regulations 2010*);
* further information (regulation 2.17 of the *Automotive Transformation Scheme Regulations 2010*); and
* period of effect of registration (regulation 2.18 of the *Automotive Transformation Scheme Regulations 2010*).

Regulation 2.15 of the *Automotive Transformation Scheme Regulations 2010* requires AusIndustry to be satisfied that

* that the applicant has provided the information and documents (if any) required by the approved form;
* that the applicant can comply with the relevant document retention obligations set out in regulation 2.26 of the *Automotive Transformation Scheme Regulations 2010*;
* where the applicant is a person - that the applicant is a fit and proper person;
* where the applicant is a company - that the company is a fit and proper person;
* where the applicant is a company - that each of the directors, and each officer or shareholder who is in a position to influence the management of the company, is a fit and proper person; and
* that registering the applicant would, as required by subregulation 2.2(2) of the *Automotive Transformation Scheme Regulations 2010*, further the object of the Act.

Applicants that are in an eligible start-up period as defined in regulation 1.5 of the *Automotive Transformation Scheme Regulations 2010* must provide evidence on when they entered into a financial commitment to carry on business as an MVP, ACP, AMTP or ASP for the first time and provide information to substantiate the eligible start-up investment amount (refer to Section B3 of the form).

In determining any values for the purposes of the Scheme, applicants should use accrual accounting methods in accordance with the accounting standards made by the Australian Accounting Standards Board and all values should be provided net of GST. Values should be whole numbers in Australian dollars.

If the applicant fails or refuses, within the period specified, either to provide any further information that may be requested by AusIndustry to substantiate their claims, or a reasonable explanation as to why it cannot be provided, the applicant is taken, at the end of that period, to have withdrawn the application. [Attachment B](#_Attachment_B_–) provides guidance on what may be considered as appropriate documentation to substantiate claims made in the *ATS Application for Registration* form.

All information provided by participants will be treated as Commercial-In-Confidence.

## Privacy & confidentiality

The confidentiality of information provided to AusIndustry, a division of the Department of Industry, Innovation and Science (the Department), by applicants for the Scheme is protected by the relevant provisions and penalties of the *Automotive Transformation Scheme Act 2009,* the *Automotive Transformation Scheme Regulations 2010*,the *Public Service Act 1999*, the *Public Service Regulations*, the *Privacy Act 1988*, the *Crimes Act 1914*, the *Criminal Code* and general law.

Subregulation 6.5(1) of the *Automotive Transformation Scheme Regulations 2010* allows the Minister to publish the following information about an ATS participant or a person who was an ATS participant:

1. that the person is, or was, an ATS participant and the period of the person’s participation in the Scheme;
2. the amount of assistance paid to the person in an ATS year.

Subregulation 6.5(2) of the *Automotive Transformation Scheme Regulations 2010* requires the Minister to publish a notice that the Minister has given a person named in the notice permission to:

1. apply for registration as an ATS participant; or
2. continue registration as an ATS participant;

on the basis that the registration would be in the national interest.

Detailed confidential information contained in applications may be disclosed for audit purposes to contractors engaged by the Department and to other Commonwealth agencies for audit, reporting and law enforcement purposes. Further, the Department may release confidential information if it obtains the applicant’s consent or is required or permitted by law to do so. This could happen, for example, if the Department is required to respond to a resolution of the Parliament, or the order of a court.

## How to submit the application

The *ATS* *Application for Registration* form can be sent by email to [ATS@industry.gov.au](mailto:ATS@industry.gov.au) or by post to:

Automotive Section

AusIndustry

GPO Box 85

Melbourne VIC 3001

A hard copy may also be left during business hours at any AusIndustry office during business hours (refer [Attachment D](#_Attachment_D_–)).

## Part A – Applicant details

### A1 Entity Registration Details

#### A1.1 Full name of the entity applying for registration (in the case of groups, the principal applicant’s details)

Enter the full name of the applicant. For group applicants, enter the details of the principal entity.

The legal name of the person or the full registered name of the applicant entity should be entered. If applying as a trustee on behalf of a trust please enter the full name in the following format: *Company XXX within its own capacity and as trustee of the XXX Trust*.

The trading name should only be completed if the applicant trades or operates under a different name to the registered name.

#### A1.2 Applicant business registration details

Enter the registered business name or incorporated trustee name. Other information required is the Australian Company Number (ACN), date of incorporation, country of incorporation, Australian Business Number (ABN) and ABN branch number if applicable, and whether the applicant is registered for GST.

#### A1.3 Trust or responsible entity details

This section is to be completed by an applicant that is applying for registration on behalf of a trust.

### A2 Core business

A list of Australian and New Zealand Standard Industry Classification (ANZSIC) descriptions and corresponding code is available at [Attachment C](#_Attachment_C_–). Please use this list to identify the principal business activity of the applicant entity and enter the relevant code in this field.

### A3 Information from last financial year

Enter details from the last completed financial year. The data entered in the number of full-time employees (including part-time equivalents) field should include working directors, partners and proprietors as well as all full-time, part-time and casual employees on the payroll at the last pay period of the relevant financial year. The work time of part-time and casual employees should be accumulated to generate a *person years* figure.

The number of consultants entered should include all consultants that are employed as a full time employee on a contractual basis. Please do NOT include contractors such as cleaners etc that are *contracted* to perform certain functions.

### A6 Primary contact

The primary contact person details that are entered in this section must be a contact person employed by the principal applicant who is responsible for all dealings with AusIndustry in relation to the Scheme and who is authorised to provide any further information requested by AusIndustry on behalf of the principal applicant. If representing a group of companies, the person must be approved by all group members to respond on their behalf.

#### A6.5 External entity details

If the applicant wishes to nominate an external entity (for example, a consultant) to act on their behalf, this question must be completed.

#### A6.6 Letter of authorisation

If the applicant has nominated an external entity (for example, a consultant) to act on their behalf, AusIndustry requires a letter from the applicant stating the external entity’s details and in what capacity they allow the external entity to act.

## Part B – Type of registration

### B1 Is the applicant registered for the ATS?

A person may only have one current registration under the Scheme as an MVP, ACP, AMTP or ASP. If the applicant applies for another registration under the Scheme, and AusIndustry grants the later application, then the current registration will cease to have effect.

If an applicant is a member of a group of related bodies corporate that is registered as an ATS participant, the person must not be registered as an individual ATS participant while the person remains a member of the group and the group is an ATS participant.

If an applicant is registered as an individual (single) participant under the Scheme, a group of related bodies corporate must not be registered as an ATS participant while the ATS participant is registered individually.

### B2 What type of registration is the applicant applying for?

The applicant must nominate the type of registration that they are applying for and whether they are applying as an individual (single) participant or as a group participant. If the applicant is applying as a single applicant, Part K of the form, including the ‘fit and proper person’ details, must be completed. If the applicant is applying as a group participant, Part C of the form, including the ‘fit and proper person’ details, must be completed for each member of the group as well as the principal applicant (whose details are provided in Part A).

When applying for ATS registration, applicants must be able to substantiate the information provided in this form and provide any further documentation that may be requested by AusIndustry.

### B3 Is the applicant in an eligible start-up period?

This section is to be completed by an applicant that has not previously carried on business as an MVP, ACP, AMTP or ASP and has entered into a financial commitment to carry on business as an MVP, ACP, AMTP or ASP.

A person applying for registration in an eligible start-up period must be able to provide evidence that it has entered into a financial commitment to carry on business as an MVP, ACP, AMTP or ASP for the first time. The date of this commitment is to be entered at **B3.1**.

A later date on which it is agreed that the production of goods or delivery of services is expected to commence is to be entered at **B3.2.**

The *total eligible start-up investment amount* to be entered at **B3.3** means the total investment expenditure incurred by the applicant on the acquisition of land, buildings, structure, plant, equipment, materials or other assets for carrying on business as an MVP, ACP, AMTP or ASP.

The applicant must provide a clear breakdown of the total investment expenditure with amounts and dates, as well as financial statements and other documentation, as evidence of the investment it has incurred to date for the purpose of carrying on eligible production in Australia for the first time.

At section **B3.4** the applicant must nominate whether the information is to be forwarded to AusIndustry as an email attachment to [ATS@industry.gov.au](mailto:ATS@industry.gov.au) or by post to:

Automotive Section

AusIndustry

GPO Box 85

Melbourne VIC 3000.

This information is mandatory and is required by AusIndustry for the purpose of determining eligibility for registration. If the application is successful, the total amount of *substantiated* investment is used by AusIndustry for the purpose of calculating the sales based cap for the payment of assistance (regulation 3.11 of the *Automotive Transformation Scheme Regulations 2010*). Refer to [Attachment B](#_Attachment_B_–), Substantiation Guidelines for further details.

## Part C – Other group applicant details

**A Part C must be completed by each member of the group** (other than the principal applicant whose details are provided in Part A) that is applying, under Division 2.3 of the *Automotive Transformation Scheme Regulations 2010*, for permission to seek registration as an ATS participant as if the group were a single person.

Documentation must be provided to substantiate that the application is made by a group of related bodies corporate within the meaning of sections 9 and 50 of the *Corporations Act 2001*. For information regarding the relationships between entities please consult the Fact Sheet at [Attachment A](#_Attachment_A_–).

Please note that if the applicant is applying for registration on behalf of a group of related bodies, the application must be filled out as if the group were a single entity. It should be expected that AusIndustry will request a breakdown of the sales, production and investment figures in the Business Plan corresponding to each group member and these should be readily available on request.

In considering an application for registration, AusIndustry must be satisfied that all ATS applicants satisfy the Fit & Proper Person criteria described in regulation 2.16 of the *Automotive Transformation Scheme Regulations 2010*.

Regulation 2.16 of the *Automotive Transformation Scheme Regulations 2010* requires that the company, as well as all directors and officers or shareholders in a position to influence the management of the company, are fit and proper persons. These requirements are tested for the Principal Applicant entity at Part K of the *ATS Application for Registration* form. For all other members of an application for a group registration, these requirements are tested at Part C of the *Application for Registration* form.

Please note that if an applicant answers *YES* to any of these questions, AusIndustry will carry out an assessment of the eligibility of this entity for ATS registration and review the applicant’s answers to these questions on a case by case basis. AusIndustry will consider any explanation and documentary evidence provided with the *ATS Application for Registration* form and in subsequent correspondence in its decision making.

## Part D – Information for MVP eligibility

A person who is a motor vehicle producer (MVP) may apply to the Secretary for registration as an MVP if:

* in the 12 months preceding the application, the person produced in Australia at least 30,000 motor vehicles or at least 30,000 engines (complete **D1**); **or**
* the person is able to demonstrate, to the satisfaction of the Secretary, that in the ***next*** 12 months (from the time an application is received), the person is likely to produce at least 30,000 motor vehicles or at least 30,000 engines (complete **D2**).

These requirements are set out in regulation 2.4 of the *Automotive Transformation Scheme Regulations 2010*.

If the person is applying for registration on behalf of a group of related bodies, Part D must be completed as if the group were a single entity. It should be expected that AusIndustry will request to see a breakdown of the forecast sales, production and investment figures corresponding to each group member and these should be readily available on request.

It is recommended that before completing the forecast sales, production and investment figures at Part I, MVP applicants refer to the Regulations for the meaning of:

* production of motor vehicles and engines (regulation 1.6 of the *Automotive Transformation Scheme Regulations 2010*);
* eligible production (regulations 1.16, 1.24 of the *Automotive Transformation Scheme Regulations 2010*); and
* eligible investment (regulations 1.15, 1.17, 1.20 of the *Automotive Transformation Scheme Regulations 2010*).

Applicants must be able to provide relevant documentation to substantiate the content in Part I.

### Inclusion of Business Plan details

At **D3** applicants must indicate whether they have completed the Business Plan details at Part H of the form. It should be noted that an application for registration is incomplete and will not be accepted to be reviewed by AusIndustry until this information is provided. In addition, subregulation 2.12(3) of the *Automotive Transformation Scheme Regulations 2010* requires applicants to forward a Business Plan including details of strategies, operational plans and assumptions to support the five year sales, production and investment forecasts in the Business Plan, current employment data including the number of total employees and total manufacturing employees, and details about how the applicant will meet the object of the Act. Applicants must provide details of the date that the Business Plan has been forwarded to AusIndustry and the method by which it has been delivered at Part H of the form before the application for registration under the Scheme will be processed.

### Condition of registration

Applicants must indicate at **D4** that for each ATS year following the ATS year in which the registration takes effect, the conditions of registration will be satisfied (regulation 2.21 of the *Automotive Transformation Scheme Regulations 2010*). Participants will not be required to complete a registration form each year. The conditions for ongoing registration will be addressed through details provided by the MVP participant in Quarterly Returns and Business Plan Updates.

### National interest

If a person is unable to satisfy **D1 or D2**, the person may seek the Minister’s permission to apply for registration in order to receive assistance as an MVP on the basis that the registration would be in the national interest. Matters which the Minister must have regard to in determining whether to grant permission to apply for registration in the national interest are outlined in subregulation 2.8(4) of the *Automotive Transformation Scheme Regulations 2010* and must be addressed by the applicant when completing the *ATS Registration in the National Interest* form.Further information is provided in *Customer* *Guideline 4: Registration in the National Interest*.

### Other formal requirements

Applicants must provide a Business Plan to AusIndustry that contains details of the strategies, operational plans and other requirements as described in subregulation 2.12(3) of the *Automotive Transformation Scheme Regulations 2010*.

Subregulation 2.12(3) of the *Automotive Transformation Scheme Regulations 2010* requires, as a condition of registration, the Business Plan to contain:

* details of the strategies that will enable the applicant to carry on sustainable operations in the Australian automotive industry for a five year period starting on 1 January of the year of registration;
* operational plans, details of financial commitment and controls, financial projections and assumptions on which forecasts are based; and
* details about how the applicant will meet the object of the Act, particularly economic sustainability, in a way that will improve environmental outcomes and promote the development of workforce skills.

Further guidance on the Business Plan is given below at Part H.

## Part E – Information for ACP eligibility

A person who is a producer of automotive components (ACP) may apply to the Secretary for registration as an ACP if:

* in the 12 months preceding the application, the person produced in Australia at least one kind of automotive component for use as original equipment in at least 30,000 motor vehicles or at least 30,000 engines and the production value of the component was at least $500,000 (complete E1); or
* in the 12 months preceding the application, the production value of the automotive components produced by the person in Australia as original equipment was at least $500,000, and comprised at least 50 per cent of the production value of all automotive components produced by the person (complete **E2 and E3**); or
* the person is able to demonstrate, to the satisfaction of the Secretary that in the next 12 months (from the time an application is received), the person is likely to produce in Australia at least one kind of automotive component for use as original equipment in at least 30,000 motor vehicles or at least 30,000 engines and the production value of the component will be at least $500,000 (complete **E4**); or
* the person is able to demonstrate, to the satisfaction of the Secretary that in the next 12 months (from the time an application is received), the production value of the automotive components produced by the person in Australia as original equipment is likely to be at least $500,000, and comprise at least 50 per cent of the production value of *all* automotive components to be produced by the person (complete **E5 and E6**).

If the person is applying for registration on behalf of a group of related bodies, Part E must be completed as if the group were a single entity. It should be expected that AusIndustry will request a breakdown of the sales and investment figures in the Business Plan corresponding to each group member and these should be readily available on request.

Further information above the eligibility requirements for registration as an ACP is provided below under the heading *Eligibility Options*.

It is recommended that applicants refer to:

* regulation 1.7 of the *Automotive Transformation Scheme Regulations 2010* for the meaning of production of automotive component;
* regulation 1.5 of the *Automotive Transformation Scheme Regulations 2010* for the meaning of original equipment; and
* regulation 1.6 of the *Automotive Transformation Scheme Regulations 2010* for the meaning of motor vehicles and engines.

In relation to E1 and E4, *one kind of automotive component* is a broader concept than simply one part number. An ACP could meet this condition by supplying the same kind of component for fitment in different makes or models of vehicles (for example, by producing rear view mirrors for different makes of cars). If the *one kind of automotive component* that has been nominated is a *set* of components for one vehicle (for example, five wheels make one set) the number of sets produced will indicate the number of vehicles for which that nominated component is produced.

In relation to E2, E3, E5 and E6 the production value of the automotive components produced in Australia as original equipment may be in respect of one or more components.

The production value of automotive components produced by an ACP is the actual, or likely, total revenue from sales of automotive components (excluding GST) as described in regulation 2.5 of the *Automotive Transformation Scheme Regulations 2010*.

It is recommended that applicants refer to:

* regulation 1.7 of the *Automotive Transformation Scheme Regulations 2010* for the meaning of production of automotive component;
* regulation 1.5 of the *Automotive Transformation Scheme Regulations 2010* for the meaning of original equipment; and
* regulation 1.6 of the *Automotive Transformation Scheme Regulations 2010* for the meaning of motor vehicles and engines.

### Eligibility options

If the applicant answers *YES* to **E1**, a description of the one kind of nominated automotive component used as original equipment in motor vehicles or engines must be provided. The total production volume of the nominated component produced in Australia during the last 12 months and the corresponding production value (in $A) must also be provided.

If the applicant answers *YES* to **E2 and E3**, the total production value (in $A) of automotive components produced in Australia as original equipment during the last 12 months and the total production value (in $A) of all automotive components produced in Australia during the same period must be provided.

If the applicant has answered *NO* to **E1, E2 and/or E3**, then the Secretary may consider forward estimates of production at options **E4**, and **E5 and E6**. The applicant must be able to provide satisfactory evidence to support the estimates. If the requirements at **E4** or **E5 and E6** cannot be satisfied, the person may seek the Minister’s permission to apply for registration on the grounds that the registration would be in the national interest. Further information is provided in *Customer Guideline 4: Registration in the National Interest*.

### Inclusion of Business Plan details

At **E7** applicants must indicate whether they have completed the Business Plan details at Part I of the form. It should be noted that an application for registration is incomplete and will not be accepted to be reviewed by AusIndustry until this information is provided. In addition, subregulation 2.12(3) *of the Automotive Transformation Scheme Regulations 2010* requires applicants to forward a Business Plan including details of strategies, operational plans and assumptions to support the five year sales and investment forecasts in the Business Plan, current employment data including the number of total employees and total manufacturing employees, and details about how the applicant will meet the object of the Act. Applicants must provide details of the date that the Business Plan has been forwarded to AusIndustry and the method by which it has been delivered at Part H of the form before the application for registration under the Scheme will be processed.

### Condition of registration

Applicants must indicate at **E8** that for each ATS year following the ATS year in which the registration takes effect, the conditions of registration will be satisfied (regulation 2.22 of the *Automotive Transformation Scheme Regulations 2010*). Participants will not be required to complete a registration form each year. The conditions for ongoing registration will be addressed by AusIndustry reviews of details provided by the ACP participant in the quarterly returns and Business Plan Updates.

### National interest

Questions E1 to E6 address the requirements of regulation 2.5 of the *Automotive Transformation Scheme Regulations 2010* that describe whether a person is eligible to apply for registration under the Scheme as an ACP. If the person is not eligible to apply, the person may seek the Minister’s permission to apply for registration in order to receive assistance as an ACP on the basis that the registration would be in the national interest. Matters which the Minister must have regard to in determining whether to grant permission to apply for registration in the national interest are outlined in subregulation 2.8(4) of the *Automotive Transformation Scheme Regulations 2010* and must be addressed by the applicant when completing the *ATS Registration in the National Interest* form. Further information is provided in *Customer Guideline 4: Registration in the National Interest.*

### Other formal requirements

Applicants must also forward a Business Plan to AusIndustry that contains details of the strategies, operational plans and other requirements as described in subregulation 2.12(3) of the *Automotive Transformation Scheme Regulations 2010*. Further guidance on Business Plans is provided below at Part H.

## Part F – Information for AMTP eligibility

A person who is a producer of automotive machine tools or automotive tooling (AMTP) may apply to the Secretary for registration as an AMTP if:

* in the 12 months preceding the application, the production value of automotive machine tools and automotive tooling produced by the person in Australia was at least $500,000, and at least 50 per cent of that value was for automotive machine tools and automotive tooling used to produce original equipment (complete **F1 and F2**); or
* the person is able to demonstrate, to the satisfaction of the Secretary that in the next 12 months (from the time an application is received), the person is likely to produce automotive machine tools and automotive machine tooling in Australia whose production value will be at least $500,000, and at least 50 per cent of that value is likely to be for automotive machine tools and automotive tooling used to produce original equipment (complete **F3 and F4**).

If the person is applying for registration on behalf of a group of related bodies, Part F must be completed as if the group were a single entity. It should be expected that AusIndustry will request to see a breakdown of the sales and investment figures in the Business Plan corresponding to each group member and these should be readily available on request.

Further information on the eligibility requirements for registration as an AMTP is provided below.

It is recommended that applicants refer to the following when completing this section:

* regulation 1.8 of the *Automotive Transformation Scheme Regulations 2010* for the meaning of automotive machine tools;
* regulation 1.10 of the *Automotive Transformation Scheme Regulations 2010* for the meaning of automotive tooling;
* regulation 1.7 of the *Automotive Transformation Scheme Regulations 2010* for the meaning of production of automotive component;
* regulation 1.5 of the *Automotive Transformation Scheme Regulations 2010* for the meaning of original equipment; and
* regulation 1.6 of the *Automotive Transformation Scheme Regulations 2010* for the meaning of motor vehicles and engines.

The production value of automotive machine tools or automotive tooling produced by an AMTP is the actual or likely total revenue from sales of the tools or tooling (excluding indirect tax) as described in regulations 2.6 and 2.23 of the *Automotive Transformation Scheme Regulations 2010*.

### Eligibility options

If the applicant answers *YES* to **F1 and F2**, the total production value (in $A) of all automotive machine tools and automotive tooling produced in Australia during the last 12 months and the total production value (in $A) of automotive machine tools and automotive tooling produced in Australia that was used to produce original equipment during the same period must be provided.

If the applicant has answered *NO* to **F1 and F2**, then the Secretary may consider forward estimates of production at options **F3 and F4**. The applicant must be able to provide satisfactory evidence to support the estimates. If the requirements at **F3 and F4** cannot be satisfied, the person may seek the Minister’s permission to apply for registration on the grounds that the registration would be in the national interest. Further information is provided *in Customer Guideline 4: Registration in the National Interest*.

### Inclusion of Business Plan details

At **F5** applicants must indicate whether they have completed the Business Plan details at Part I of the form. It should be noted that an application for registration is incomplete and will not be accepted to be reviewed by AusIndustry until this information is provided. In addition, regulation 2.12(3) of the *Automotive Transformation Scheme Regulations 2010* requires applicants to forward a Business Plan including details of strategies, operational plans and assumptions to support the five year sales and investment forecasts in the Business Plan, current employment data including the number of total employees and total manufacturing employees, and details about how the applicant will meet the object of the Act. Further guidance on the Business Plan is provided below at Part H. Applicants must provide details of the date that the Business Plan has been forwarded to AusIndustry and the method by which it has been delivered at Part H of the form before the application for registration under the Scheme will be processed.

### Condition of registration

Applicants must indicate at **F6** that for each ATS year following the ATS year in which the registration takes effect, the conditions of registration will be satisfied (regulation 2.23 of the *Automotive Transformation Scheme Regulations 2010*). Participants will not be required to complete a registration form each year. The conditions for ongoing registration will be addressed through details provided by the AMTP participant in the quarterly returns.

### National interest

If a person is unable to satisfy F1 and F2, or F3 and F4, the person may seek the Minister’s permission to apply for registration in order to receive assistance as an AMTP on the basis that the registration would be in the national interest. Matters which the Minister must have regard to in determining whether to grant permission to apply for registration in the national interest are outlined in subregulation 2.8(4) of the *Automotive Transformation Scheme Regulations 2010* and must be addressed by the applicant when completing the *ATS Registration in the National Interest* form. Further information is provided in *Customer Guideline 4: Registration in the National Interest*.

### Other formal requirements

Applicants must also forward a Business Plan to AusIndustry that contains details of the strategies, operational plans and other requirements as described in subregulation 2.12(3) of the Automotive *Transformation Scheme Regulations 2010*. Further guidance on the Business Plan is provided below at Part H.

## Part G – Information for ASP eligibility

Applicants considering applying for registration as a provider of automotive services (ASP) are advised to refer to the meaning of *automotive services* in the Regulations to determine whether the automotive services provided by the applicant are supported by the Scheme. For example, regulation 1.9 of the *Automotive Transformation Scheme Regulations 2010* states that any activity that is not integral to the production process in Australia, including an aftermarket or customising activity and the transportation of components to, within or from Australia is ineligible for assistance.

A person who is a provider of automotive services (ASP) may apply to the Secretary for registration as an ASP if:

* in the 12 months preceding the application, the production value of automotive services provided by that person in Australia was at least $500,000, and at least 50 per cent of that value was for automotive services related to the production of motor vehicles or original equipment (complete **G1 and G2**); or
* the person is able to demonstrate, to the satisfaction of the Secretary that in the next 12 months (from the time an application is received), the production value of automotive services proposed to be provided by that person in Australia is likely to be at $500,000, and at least 50 per cent of that production value is likely to be for services related to the production of motor vehicles or original equipment (complete **G3 and G4**).

If the person is applying for registration on behalf of a group of related bodies, Part H must be completed as if the group were a single entity. It should be expected that AusIndustry will request a breakdown of the sales and investment figures in the Business Plan corresponding to each group member and these should be readily available on request.

Further information above the eligibility requirements for registration as an ASP is provided below.

It is recommended that applicants refer to the following regulations when completing this section:

* regulation 1.9 of the *Automotive Transformation Scheme Regulations 2010* for the meaning of automotive services;
* regulation 1.7 of the *Automotive Transformation Scheme Regulations 2010* for the meaning of production of automotive component;
* regulation 1.5 of the *Automotive Transformation Scheme Regulations 2010* for the meaning of original equipment; and
* regulation 1.6 of the *Automotive Transformation Scheme Regulations 2010* for the meaning of motor vehicles and engines.

The production value of automotive services produced by an ASP is the actual or likely total revenue from sales of the automotive service (excluding indirect tax) as outlined in regulation 2.7 of the *Automotive Transformation Scheme Regulations 2010*.

### Eligibility options

If the applicant answers *YES* to **G1 and G2**, the total production value (in $A) of automotive services provided in Australia during the last 12 months, and the total production value (in $A) of automotive services provided in Australia that was related to the production of motor vehicles or original equipment during the same period must be provided.

If the applicant has answered *NO* to **G1 and G2**, then the Secretary may consider forward estimates of production at options **G3 and G4**. The applicant must be able to provide satisfactory evidence to support the estimates. If the requirements at **G3 and G4** cannot be satisfied, the person may seek the Minister’s permission to apply for registration on the grounds that the registration would be in the national interest. Further information is provided in *Customer* *Guideline 4: Registration in the National Interest*.

### Inclusion of Business Plan details

At **G5** applicants must indicate whether they have completed the Business Plan details at Part I of the form. It should be noted that an application for registration is incomplete and will not be accepted to be reviewed by AusIndustry until this information is provided. In addition, regulation 2.12(3) of the *Automotive Transformation Scheme Regulations 2010* requires applicants to forward a Business Plan including details of strategies, operational plans and assumptions to support the five year sales and investment forecasts in the Business Plan, current employment data including the number of total employees and total manufacturing employees, and details about how the applicant will meet the object of the Act. Applicants must provide details of the date that the Business Plan has been forwarded to AusIndustry and the method by which it has been delivered at Part H of the form before the application for registration in the Scheme will be processed.

### Condition of registration

Applicants must indicate at **G6** that for each ATS year following the ATS year in which the registration takes effect, the conditions of registration must be satisfied (regulation 2.24 of the *Automotive Transformation Scheme Regulations 2010*). Participants will not be required to complete a registration form each year. The conditions for ongoing registration will be addressed through details provided by the ASP participant in the quarterly returns.

### National interest

If a person is unable to satisfy G1 and G2, or G3 and G4, the person may seek the Minister’s permission to apply for registration in order to receive assistance as an ASP on the basis that the registration would be in the national interest. Matters which the Minister must have regard to in determining whether to grant permission to apply for registration in the national interest are outlined in subregulation 2.8(4) of the *Automotive Transformation Scheme Regulations 2010* and must be addressed by the applicant when completing the *ATS Registration in the National Interest* form.Further information is provided in *Customer* *Guideline 4: Registration in the National Interest*.

### Other formal requirements

Applicants must also forward a Business Plan to AusIndustry that contains details of the strategies, operational plans and other requirements as described in subregulation 2.12(3) of the *Automotive Transformation Scheme Regulations 2010*. Further guidance on the Business Plan is provided below at Part H.

## Part H – Business Plan

Applicants must also forward a Business Plan to AusIndustry that contains the following:

1. details of the strategies that will enable the applicant to carry on sustainable operations in the Australian automotive industry for a five year period starting on 1 January of the year of registration;
2. operational plans, details of financial commitment and controls, financial projections and assumptions on which forecasts in Part I or J are based; and
3. details about how the applicant will meet the object of the Act, particularly economic sustainability, in a way that will improve environmental outcomes and promote the development of workforce skills.
4. current employment data including the number of total employees and manufacturing employees.

The Business Plan must support the five year sales and investment forecasts provided in Part I or J of the application form and address how the applicant will meet the object of the Act. These requirements form part of the formal requirements for the content of the application for registration in regulation 2.12 of the *Automotive Transformation Scheme Regulations 2010*.

The Business Plan can be sent by email or by post with the completed application form containing a signed declaration. It is recommended that the Business Plan is forwarded on the same date as the application form. If the Business Plan is forwarded at a date later than the date that the application form is received then AusIndustry will accept the application for review on the later date.

### How the object of the Act will be met

Schedule 1 of the Order contains criteria on which ATS participants must report progress in their Third Quarter Business Plan Update (regulation 2.27 of the *Automotive Transformation Scheme Regulations 2010*). When providing details about how the applicant will meet the object of the Act it is suggested that the applicant refer to these criteria using three headings (examples are provided below for each of these criteria):

* Economic Sustainability
* Improved Environmental Outcomes
* Development of Workforce Skills.

#### Economic Sustainability

1. Innovation

(a) Research and development expenditure

(b) Capability development

(i) participation in change management processes, *for example*:

* management and leadership
* performance benchmarking
* customer relationships
* supply chain integration
* quality assurance
* strength, weakness, opportunity and threat (SWOT) analysis programs
* financial management systems

(ii) participation in government (federal, state or territory) or business programs designed to help businesses develop their strategic capability, *for example*:

* Enterprise Connect
* Business Enterprise Centres
* the Automotive Supplier Excellence Australia (ASEA) Program
* Automotive Supply Chain Development Program

2. Improved business performance

(a) improved profitability

(b) increased value of production

(c) new customers

(d) increased sales

(e) increased productivity

(f) other activities resulting in the development of the participant’s capability

3. Other activities to be undertaken that would contribute to placing industry on an economically sustainable footing

#### Improved environmental outcomes

Examples of strategies to improve environmental outcomes may include, but are not limited to:

1. a reduction in the environmental impact of the applicant’s manufacturing process, *for example*:

* more efficient and sustainable energy sources for the manufacturing process
* recycling measures for waste products
* environmental upgrades of plant and equipment
* use of sustainable materials

1. input into the development or manufacture of more environmentally sustainable cars, *for example*:

* alternative fuels
* hybrid vehicles
* reduced greenhouse gas emissions
* mass reduction, including components
* environmentally sustainable materials
* increased fuel efficiency, including fuel management

1. participation in government (federal/state or territory) environmental programs, *for example*:

* Re-tooling for Climate Change
* Green Car Innovation Fund

1. compliance with national/international automotive environmental standards
2. other activities resulting in improved environmental outcomes

#### Development of workforce skills

Examples of strategies to promote the development of workforce skills may include, but are not limited to:

the number of people within the individual workforce with applicable post-school qualifications, *for example*:

* Australian Qualification Framework (AQF) Certificate I & II
* AQF Certificate III & IV
* Trade qualifications
* Advanced Diploma, Diploma
* Bachelor Degree
* Postgraduate/Graduate Diploma

the number of apprentices in the workforce

the number of apprentices within the workforce successfully completing their apprenticeships

participation in government (federal, state or territory) or commercial training programs designed to help businesses more effectively train their workforce, *for example*:

* the provision of training under the Automotive Training Package or other applicable training package; and
* registered training providers providing flexible on-the-job recognised training

improved productivity in the workplace

other activities resulting in the development of the workforce

## Part I – Forecast sales, production and investment for MVPs

### I1 Sales and production values

#### Sales value

Sales value is the sale of goods or services produced or provided in Australia by an ATS participant. The value of the goods sold must be reduced by the amount of GST and sales tax payable on those goods.

The sales values for previous quarters should be actual sales figures. Estimates for sales values for all future quarters should be based on business forecasts. The values should be net of GST and all sales taxes. Values should be included for each quarter that a participant expects to receive sales revenue for ATS goods and services.

When providing a Business Plan with an *ATS Application for Registration* form the applicant must include actual sales values for the eight quarters preceding the first quarter of the ATS year for which registration is sought. Forecast sales value for all quarters in the five year period starting from quarter 1 of the ATS year for which registration is sought must also be provided.

The sales value will be used to calculate the sales based cap. Under regulation 3.11 of the *Automotive Transformation Scheme Regulations 2010* no participant, other than those in an eligible start-up period, may be permitted to receive assistance exceeding 5 per cent of its sales value for the preceding year. No participants in an eligible start-up period, as defined in regulation 1.5 of the *Automotive Transformation Scheme Regulations 2010*, may be permitted to receive assistance exceeding 15 per cent of its eligible start-up investment.

The following definitions are relevant in completing this part of the Business Plan:

* meaning of production of goods and provision of services in Australia (regulation 1.6 of the *Automotive Transformation Scheme Regulations 2010*);
* where sale of goods or services is taken to occur (regulation 1.11 of the *Automotive Transformation Scheme Regulations 2010*);
* where sale of goods or services is taken not to occur (regulation 1.12 of the *Automotive Transformation Scheme Regulations 2010*);
* indirect tax (regulation 1.5 of the *Automotive Transformation Scheme Regulations 2010*);
* production value, sales value or investment determined as if transaction at arms’ length (regulation 1.28 of the *Automotive Transformation Scheme Regulations 2010*);
* production value or sales value when parties treated as not being arm’s length (regulation 1.30 of the *Automotive Transformation Scheme Regulations 2010*); and
* methods for determining value of transactions when parties treated as not being at arm’s length (regulation 1.33 of the *Automotive Transformation Scheme Regulations 2010*).

#### Production Value

An MVP may claim the production of motor vehicles, engines and engine components as allowable production. MVPs must report the maximum claimable value for allowable production for each quarter in which they undertake production according to the formula provided in regulation 1.25 of the *Automotive Transformation Scheme Regulations 2010*. (Please do not apply any uplift factor to production value. This uplift factor will be applied by AusIndustry.)

The following definitions under subregulation 1.5(1) of the *Automotive Transformation Scheme Regulations 2010* are relevant in completing the production values in the Business Plan:

**motor vehicle producer** means a person who undertakes the production of motor vehicles or engines.

**MVP** means a person registered as a motor vehicle producer under the Scheme.

Note: Not all motor vehicle producers are eligible for registration as MVPs.

**MVP** **production** means in relation to a quarter and to an MVP and means the completion in that quarter by the MVP of the production of:

* motor vehicles; or
* engines; or
* engine components.

**motor vehicle** means any vehicle (other than a used vehicle):

* that has a gross vehicle weight of not more than 3.5 tonnes; and
* that, if imported, would be classified to:
  + a subheading of heading 8702 or 8703 (other than 8703.10.00) of Schedule 3 of the *Customs Tariff Act 1995* (the Tariff); or
  + subheading 8704.21, 8704.31 or 8704.90 of Schedule 3 of the Tariff.

**engine** means an engine that:

* is designed to propel a motor vehicle; and
* has been fitted by its producer with a crankshaft;

whether that engine is a dressed or undressed engine, whether it is a short or long engine and whether it is a finished or unfinished engine.

**engine components** means goods that, if imported, would be classified to Schedule 3 of the Tariff as one of the following:

* parts for engines classified to heading 8409;
* balance shafts, camshafts, crankshafts, plain shaft bearings, flywheels and pulleys classified to heading 8483;
* oil pumps, fuel pumps and water pumps classified to heading 8413;
* starter motors, alternators and ignition equipment classified to heading 8511;
* engine management systems classified to heading 8537 or 9032;
* automatic voltage regulators classified to heading 9032; or
* ignition wiring sets classified to heading 8544.

Production amounts for MVPs are worked out according to Division 2.1 the *Automotive Transformation Scheme Order 2010*. The following regulations are relevant in determining the production value:

* maximum claimable value for allowable production for MVP (regulation 1.25 of the *Automotive Transformation Scheme Regulations 2010*);
* meaning of production of goods and provision of services in Australia (regulation 1.6 of the *Automotive Transformation Scheme Regulations 2010*);
* indirect tax (regulation 1.5 of the *Automotive Transformation Scheme Regulations 2010*);
* production value, sales value or investment determined as if transaction at arms’ length (regulation 1.28 of the *Automotive Transformation Scheme Regulations 2010*);
* production value or sales value when parties treated as not being arm’s length (regulation 1.30 of the *Automotive Transformation Scheme Regulations 2010*); and
* methods for determining value of transactions when parties treated as not being at arm’s length (regulation 1.33 of the *Automotive Transformation Scheme Regulations 2010*).

### I2 Plant and equipment investment

An MVP may claim eligible investment in allowable plant and equipment. MVPs must report the maximum claimable value for plant and equipment. Please refer to the formulae in regulation 1.18 of the *Automotive Transformation Scheme Regulations 2010* on maximum claimable value for allowable plant and equipment. (Please do not apply any uplift factor to production value. This uplift factor will be applied by AusIndustry.)

Allowable plant and equipment includes all new additions of plant and equipment which is used in Australia for the purposes described in regulation 1.17 of the *Automotive Transformation Scheme Regulations 2010*. Please note that this regulation provides examples where relevant. Under subregulation 1.17(6) of the *Automotive Transformation Scheme Regulations 2010* certain spare and replacement parts may only be included if they are recognised as an asset in accordance with the Australian Accounting Standards.

The following sections are relevant in completing the plant and equipment investment in the forecasts:

* outline of what eligible investment is (regulation 1.15 of the *Automotive Transformation Scheme Regulations 2010*);
* allowable plant and equipment (regulation 1.17 of the *Automotive Transformation Scheme Regulations 2010*);
* maximum claimable value for allowable plant and equipment for MVPs (regulation 1.18 of the *Automotive Transformation Scheme Regulations 2010*);
* when investment is taken to have occurred (regulation 1.26 of the *Automotive Transformation Scheme Regulations 2010*);
* sale of eligible investment by the ATS participant (regulation 1.27 of the *Automotive Transformation Scheme Regulations 2010*);
* production value, sales value or investment determined as if transaction at arms’ length (regulation 1.28 of the *Automotive Transformation Scheme Regulations 2010*);
* value of investment in plant and equipment when parties treated as not being at arm’s length (regulation 1.32 of the *Automotive Transformation Scheme Regulations 2010*); and
* methods for determining value of transactions when parties treated as not being at arm’s length (regulation 1.33 of the *Automotive Transformation Scheme Regulations 2010*).

Allowable plant and equipment may be claimed if it is acquired by operating lease or otherwise.

An *operating lease* means a lease under which the lessor effectively retains substantially all the risks and benefits incident to ownership of the leased asset.

A *finance lease* means a lease under which the lessor effectively transfers to the lessee substantially all the risks and rewards incident to ownership of the leased asset and where legal ownership may or may not eventually be transferred. The effective passing of substantially all the risks and rewards incident to ownership from a lessor to a lessee is normally presumed where both of the following criteria are satisfied:

* the lease is a non-cancellable lease (eg cancellation incurs significant penalty)
* either one or both of the following tests are met:
  + the lease term is for 75 per cent or more of the remaining economic life of the leased asset; or
  + the present value at the beginning of the lease term of the minimum lease payments equals or exceeds 90 per cent of the fair value of the leased asset at the inception of the lease.

The claimable amounts of investment in allowable plant and equipment that can be included (apportioned to the extent that the plant and equipment is used in automotive related production) are:

* for allowable plant and equipment purchased and capitalised in the participant's accounts:
  + the arm's length purchase price (as per the arm's length guidelines above) plus freight charges, insurance costs, import charges, clearance charges and sales or similar taxes (but exclusive of GST)
  + minus any amount included in the arm's length purchase price to cover installation costs for the plant and equipment that is separately itemised or to cover maintenance costs
* for allowable plant and equipment purchased overseas and imported for use in Australia:
  + the Customs value
* the value of allowable plant and equipment built by the participant as capitalised in the applicant’s accounts;
* for allowable plant and equipment leased under a finance lease (leveraged or otherwise):
  + the capital value of the asset shown on the lease agreement (provided the plant and equipment has not been previously owned, leased or used, either in whole or in part by the participant or a company related to the participant). Deposits paid on leased equipment and subsequently reimbursed should be removed from the amount of investment entered for that piece of approved plant and equipment.

### I3 Research and development investment

Eligible investment is investment in allowable research and development. The allowable research and development is only allowed to a given value which is the maximum claimable value for research and development. Please refer to the formula provided in regulation 1.21 of the *Automotive Transformation Scheme Regulations 2010* on maximum claimable value for allowable research and development.

Under regulation 1.20 of the *Automotive Transformation Scheme Regulations 2010*, allowable research and development includes activities that are directly related to the design, development, engineering or production of a motor vehicles, engines, engine components, automotive components, automotive machine tools or automotive tooling and activities that are undertaken for the purpose of acquiring new knowledge, creating new or improved materials, products, devices, production processes or services. It also includes:

* basic and strategic research;
* industrial and engineering design;
* production engineering;
* development activities relating to the building and testing of prototypes;
* re-engineering and modification of existing products and processes;
* development and installation of purpose-designed systems for;
  + quality assurance and process control
  + materials or movement control
* obtaining industrial property rights, including:
  + the preparation and lodging of applications and other documents that are required to be lodged, in Australia or elsewhere, for the initial grant or registration of the rights; and
  + the initial grant or registration of the rights, in Australia or elsewhere;
* testing and modification of new production systems (either purpose-built or interchangeable) to achieve repeatability within specified tolerances; and
* activities conducted at the ATS participant’s own expense that are aimed at improving a product or process of an engine or component supplier to the ATS participant.

The following sections are relevant in completing the research and development investment in the Business Plan:

* maximum claimable value for allowable research and development for MVP (regulation 1.21 of the *Automotive Transformation Scheme Regulations 2010*);
* meaning of labour costs and costs of training and development (regulation 1.23 of the *Automotive Transformation Scheme Regulations 2010*);
* when investment is taken to have occurred (regulation 1.26 of the *Automotive Transformation Scheme Regulations 2010*);
* sale of eligible investment by an ATS participant (regulation 1.27 of the *Automotive Transformation Scheme Regulations 2010*);
* production value, sales value or investment determined as if transaction at arms’ length (regulation 1.28 of the *Automotive Transformation Scheme Regulations 2010*);
* value of investment in research and development when parties treated as not being at arm’s length (regulation 1.31 of the *Automotive Transformation Scheme Regulations 2010*); and
* methods for determining value of transactions when parties treated as not being at arm’s length (regulation 1.33 of the *Automotive Transformation Scheme Regulations 2010*).

#### Research and development (excluding contracted and offshore R&D)

Under regulation 1.21 of the *Automotive Transformation Scheme Regulations 2010*, the amounts of investment in allowable research and development that can be included (apportioned to the extent that the research and development is used in automotive related production) are:

* internal labour costs for those persons carrying out eligible research and development activities such as engineers, researchers, and technical staff or persons directly supporting eligible research and development activities such as skilled or un-skilled crafts persons, secretarial and clerical staff, and executive staff involved in the management of scientific or technical aspects of the research and development;
* *Labour expenses* include salaries or wages, allowances, bonuses, overtime and penalty rate payments, leave payments (annual, sick, long service), superannuation fund contributions, payroll tax, workers’ compensation insurance premiums and the cost of providing any vehicle or other benefits included in the employee’s remuneration. It does not include any fringe benefits tax payable in respect of the benefits referred to in the cost of providing any vehicle or other benefits included in the employee’s remuneration;
* *Leave payments* (annual, sick, long service) are to be on an accrued basis with only those expenses incurred during the performance of research and development activity being claimable. For example, if a person transferred from sales to research and development with an accrued long service provision relating to the time that person was in sales, such an accrued expense would not be claimable as eligible research and development labour expenses;
* training and developing employees involved in directly carrying out or directly supporting eligible research and development activities including costs of graduate development programs, costs of training to use software specifically related to the participant’s research and development activity and costs of the employees directly supporting or assisting, or directly involved in the training and development of the employee;
* a person who is under a contract for services with the participant that is brought in to work on a particular research and development activity. The amount payable under the contract to the person for the activity should be used; and
* work order material and consumable expenses incurred in conducting the research and development. Plant and equipment purchased for research and development purposes and tested to destruction within 12 months after its purchase is claimable as research and development expenditure provided it is shown in the book of accounts as a consumable (ie. the expenditure is not posted to the asset register).

#### Contracted research and development (excluding offshore R&D)

Under subregulations 1.21(3) and 1.21(4) of the *Automotive Transformation Scheme Regulations 2010*, the amounts of investment in contracted R&D that can be included by MVPs are:

* for Australian-based R&D conducted by another person (other than a Co-operative Research Centre), on behalf of the customer the value for the specified quarter is the total amount of claims enforceable by the other person; and
* for Australian-based R&D conducted by a Co-operative Research Centre, the value for the specified quarter is the total amount of contributions made by the MVP to the Centre.

#### Offshore research and development

Under subregulation 1.21(5) of the *Automotive Transformation Scheme Regulations 2010*, the amount of investment in offshore R&D that can be included by MVPs is the lesser of:

* 20 per cent of the total of Australian based R&D conducted by the participant and under contract; and
* the sum of each of the following amounts of expenditure that has been recognised, in that quarter in the MVP’s accounts, as an expense in accordance with the Australian Accounting Standards, as described in subregulation 1.21(6) of the *Automotive Transformation Scheme Regulations 2010*:
  + labour costs, within the meaning of subregulation 1.23 (1) of the *Automotive Transformation Scheme Regulations 2010*,in respect of employees carrying out, or directly supporting, the research and development;
  + the cost, within the meaning of subregulation 1.23 (2) of the *Automotive Transformation Scheme Regulations 2010*, of training and developing of employees referred to above;
  + if the research and development covers an activity that has been carried out by a person under a contract for services with the MVP, the amount payable, under the contract, to the person for the activity;
  + the cost of acquiring, for the purposes of the research and development, any plant and equipment that is consumed or tested to destruction within 12 months after its acquisition; and
  + the cost of purchasing, for the purposes of the research and development, any work order materials.

Please note that under subregulation 1.21(7) of *the Automotive Transformation Scheme Regulations 2010*, the maximum claimable value for this field is 20 per cent of the total of Australian based R&D conducted by the participant and under contract. You should, however, include the full amount of your expenditure on offshore R&D during the quarter. AusIndustry will calculate the maximum claimable value for this type of investment.

## Part J – Forecast sales and investment for ACPs, AMTPs and ASPs

### J1 Sales and plant and equipment investment

#### Sales value

Sales value is the sale of goods or services produced or provided in Australia by an ATS participant. The value of the goods sold must be reduced by the amount of GST and sales tax payable on those goods.

The sales values for previous quarters should be actual sales figures. Estimates for sales values for all future quarters should be based on business forecasts. The values should be net of GST and all sales taxes. Values should be included for each quarter that a participant expects to receive sales revenue for ATS goods and services.

When providing a Business Plan with an *ATS Application for Registration* form the applicant must include actual sales values for the eight quarters preceding the first quarter of the ATS year for which registration is sought. Forecast sales value for all quarters in the five year period starting from quarter 1 of the ATS year for which registration is sought must also be provided.

The sales value will be used to calculate the sales based cap. Under regulation 3.11 of the *Automotive Transformation Scheme Regulations 2010* no participant, other than those in an eligible start-up period, may be permitted to receive assistance exceeding 5 per cent of its sales value for the preceding year. No participant in an eligible start-up period, as defined in regulation 1.5 of the *Automotive Transformation Scheme Regulations 2010*, may be permitted to receive assistance exceeding 15 per cent of its eligible start-up investment.

The following definitions are relevant in completing this part of the Business Plan:

* meaning of production of goods and provision of services in Australia (regulation 1.6 of the *Automotive Transformation Scheme Regulations 2010*);
* where sale of goods or services is taken to occur (regulation 1.11 of the *Automotive Transformation Scheme Regulations 2010*);
* where sale of goods or services is taken not to occur (regulation 1.12 of the *Automotive Transformation Scheme Regulations 2010*);
* indirect tax (regulation 1.5 of the *Automotive Transformation Scheme Regulations 2010*);
* production value, sales value or investment determined as if transaction at arms’ length (regulation 1.28 of the *Automotive Transformation Scheme Regulations 2010*);
* production value or sales value when parties treated as not being arm’s length (regulation 1.30 of the *Automotive Transformation Scheme Regulations 2010*); and
* methods for determining value of transactions when parties treated as not being at arm’s length (regulation 1.33 of the *Automotive Transformation Scheme Regulations 2010*).

#### Plant and equipment investment

An ACP, AMTP or ASP may claim eligible investment in allowable plant and equipment. ACPs, AMTPs and ASPs must report the maximum claimable value for plant and equipment. Please refer to the formulae provided in regulation 1.19 of the *Automotive Transformation Scheme Regulations 2010* on maximum claimable value for allowable plant and equipment.

Allowable plant and equipment includes all new additions of plant and equipment which is used in Australia for the purposes described in regulation 1.17 of the *Automotive Transformation Scheme Regulations 2010*. Please note that this regulation provides examples where relevant. Under subregulation 1.17(6) of the *Automotive Transformation Scheme Regulations 2010* certain spare and replacement parts may only be included if they are recognised as an asset in accordance with the Australian Accounting Standards.

The following sections are relevant in completing the plant and equipment investment in the Business Plan:

* outline of what eligible investment is (regulation 1.15 of the *Automotive Transformation Scheme Regulations 2010*);
* allowable plant and equipment (regulation 1.17 of the *Automotive Transformation Scheme Regulations 2010*);
* maximum claimable value for allowable plant and equipment for ACP, AMTP and ASP (regulation 1.19);
* when investment is taken to have occurred (regulation 1.26 of the *Automotive Transformation Scheme Regulations 2010*);
* sale of eligible investment by the ATS participant (regulation 1.27 of the *Automotive Transformation Scheme Regulations 2010*);
* production value, sales value or investment determined as if transaction at arms’ length (regulation 1.28 of the *Automotive Transformation Scheme Regulations 2010*);
* value of investment in plant and equipment when parties treated as not being at arm’s length (regulation 1.32 of the *Automotive Transformation Scheme Regulations 2010*); and
* methods for determining value of transactions when parties treated as not being at arm’s length (regulation 1.33 of the *Automotive Transformation Scheme Regulations 2010*).

Allowable plant and equipment may be claimed if it is acquired by operating lease or otherwise.

An *operating lease* means a lease under which the lessor effectively retains substantially all the risks and benefits incident to ownership of the leased asset.

A *finance lease* means a lease under which the lessor effectively transfers to the lessee substantially all the risks and rewards incident to ownership of the leased asset and where legal ownership may or may not eventually be transferred. The effective passing of substantially all the risks and rewards incident to ownership from a lessor to a lessee is normally presumed where both of the following criteria are satisfied:

* the lease is a non-cancellable lease (eg cancellation incurs significant penalty);
* either one or both of the following tests are met:
  + the lease term is for 75 per cent or more of the remaining economic life of the leased asset; or
  + the present value at the beginning of the lease term of the minimum lease payments equals or exceeds 90 per cent of the fair value of the leased asset at the inception of the lease.

The claimable amounts of investment in allowable plant and equipment that can be included (apportioned to the extent that the plant and equipment is used in automotive related production) are:

* for allowable plant and equipment purchased and capitalised in the participant's accounts;
  + the arm's length purchase price (as per the arm's length guidelines above) plus freight charges, insurance costs, import charges, clearance charges and sales or similar taxes (but exclusive of GST)
  + minus any amount included in the arm's length purchase price to cover installation costs for the plant and equipment that is separately itemised or to cover maintenance costs
* for allowable plant and equipment purchased overseas and imported for use in Australia:
  + the Customs value
* the value of allowable plant and equipment built by the participant as capitalised in the applicant’s accounts;
* for allowable plant and equipment leased under a finance lease (leveraged or otherwise);
  + the capital value of the asset shown on the lease agreement (provided the plant and equipment has not been previously owned, leased or used, either in whole or in part by the participant or a company related to the participant). Deposits paid on leased equipment and subsequently reimbursed should be removed from the amount of investment entered for that piece of approved plant and equipment.

### J2 Research and development investment

Eligible investment is investment in allowable research and development. The allowable research and development is only allowed to a given value which is the maximum claimable value for research and development. Please refer to the formula provided in regulation 1.22 of the *Automotive Transformation Scheme Regulations 2010* on maximum claimable value for allowable research and development.

Under regulation 1.20 of the *Automotive Transformation Scheme Regulations 2010*, allowable research and development includes activities that are directly related to the design, development, engineering or production of a motor vehicles, engines, engine components, automotive components, automotive machine tools or automotive tooling and activities that are undertaken for the purpose of acquiring new knowledge, creating new or improved materials, products, devices, production processes or services. It also includes:

* basic and strategic research;
* industrial and engineering design;
* production engineering;
* development activities relating to the building and testing of prototypes;
* re-engineering and modification of existing products and processes;
* development and installation of purpose-designed systems for;
  + quality assurance and process control
  + materials or movement control
* testing and modification of new production systems (either purpose-built or interchangeable) to achieve repeatability within specified tolerances;
* obtaining industrial property rights; and
* activities conducted at the ATS participant’s own expense that are aimed at improving a product or process of an engine or component supplier to the ATS participant.

The following sections are relevant in completing the research and development investment in the Business Plan:

* maximum claimable value for allowable research and development for ACP, AMTP and ASP (regulation 1.22 of the *Automotive Transformation Scheme Regulations 2010*);
* meaning of labour costs and costs of training and development(regulation 1.23 of the *Automotive Transformation Scheme Regulations 2010*);
* when investment is taken to have occurred (regulation 1.26 of the *Automotive Transformation Scheme Regulations 2010*);
* sale of eligible investment by an ATS participant (regulation 1.27 of the *Automotive Transformation Scheme Regulations 2010*);
* production value, sales value or investment determined as if transaction at arms’ length (regulation 1.28 of the *Automotive Transformation Scheme Regulations 2010*);
* value of investment in research and development when parties treated as not being at arm’s length (regulation 1.31 of the *Automotive Transformation Scheme Regulations 2010*); and
* methods for determining value of transactions when parties treated as not being at arm’s length (regulation 1.33 of the *Automotive Transformation Scheme Regulations 2010*).

#### Research and development (excluding contracted and offshore R&D)

Under regulation 1.22 of the *Automotive Transformation Scheme Regulations 2010*, the amounts of investment in allowable research and development that can be included by ACPs, AMTPs and ASPs (apportioned to the extent that the research and development is used in automotive related production) are:

* internal labour costs for those persons carrying out eligible research and development activities such as engineers, researchers, and technical staff or persons directly supporting eligible research and development activities such as skilled or un-skilled crafts persons, secretarial and clerical staff, and executive staff involved in the management of scientific or technical aspects of the research and development;
* *Labour expenses* include salaries or wages, allowances, bonuses, overtime and penalty rate payments, leave payments (annual, sick, long service), superannuation fund contributions, payroll tax, workers’ compensation insurance premiums and the cost of providing any vehicle or other benefits included in the employee’s remuneration. It does not include any fringe benefits tax payable in respect of the benefits referred to in the cost of providing any vehicle or other benefits included in the employee’s remuneration;
* *Leave payments* (annual, sick, long service) are to be on an accrued basis with only those expenses incurred during the performance of research and development activity being claimable. For example, if a person transferred from sales to research and development with an accrued long service provision relating to the time that person was in sales, such an accrued expense would not be claimable as eligible research and development labour expenses;
* training and developing employees involved in directly carrying out or directly supporting eligible research and development activities including costs of graduate development programs, costs of training to use software specifically related to the participant’s research and development activity and costs of the employees directly supporting or assisting, or directly involved in the training and development of the employee;
* a person who is under a contract for services with the participant that is brought in to work on a particular research and development activity. The amount payable under the contract to the person for the activity should be used; and
* work order material and consumable expenses incurred in conducting the research and development. Plant and equipment purchased for research and development purposes and tested to destruction within 12 months after is purchase is claimable as research and development expenditure provided it is shown in the book of accounts as a consumable (ie. the expenditure is not posted to the ledger or asset register).

#### Contracted research and development (excluding offshore R&D)

Under subregulations 1.22(3) and 1.22(4) of the *Automotive Transformation Scheme Regulations* *2010* respectively, the amounts of investment in contracted R&D that can be included by ACPs, AMTPs and ASPs are:

* for Australian-based R&D conducted by another person (other than a Co-operative Research Centre), on behalf of the customer the value for the specified quarter is the total amount of claims enforceable by the other person; and
* for Australian-based R&D conducted by a Co-operative Research Centre, the value for the specified quarter is the total amount of contributions made by the customer to the Centre.

#### Offshore research and development

Under subregulation 1.22(5) of the *Automotive Transformation Scheme Regulations 2010*, the amount of investment in offshore R&D that can be included by an ACP, AMTP or ASP is the lesser of:

* 20 per cent of the total of Australian based R&D conducted by the participant and under contract; and
* the sum of each of the following amounts of expenditure that has been recognised, in that quarter in the ACP, AMTP or ASP accounts, as an expense in accordance with the Australian Accounting Standards, as described in subregulation 1.22(6) of the *Automotive Transformation Scheme Regulations 2010*:
  + labour costs, within the meaning of subregulation 1.23 (1) of the *Automotive Transformation Scheme Regulations 2010*,in respect of employees carrying out, or directly supporting, the research and development
  + the cost, within the meaning of subregulation 1.23 (2) of the *Automotive Transformation Scheme Regulations 2010*, of training and developing of employees referred to above;
  + if the research and development covers an activity that has been carried out by a person under a contract for services with the ACP, AMTP or ASP, the amount payable, under the contract, to the person for the activity;
  + the cost of acquiring, for the purposes of the research and development, any plant and equipment that is consumed or tested to destruction within 12 months after its acquisition; and
  + the cost of purchasing, for the purposes of the research and development, any work order materials.

Please note that under subregulation 1.22(7) of the *Automotive Transformation Scheme Regulations 2010*, the maximum claimable value for this field is 20 per cent of the total of Australian based R&D conducted by the participant and under contract. You should, however, include the full amount of your expenditure on offshore R&D during the quarter. AusIndustry will calculate the maximum claimable value for this type of investment.

## Part K – Fit and proper person

In addition to the information supplied for eligibility for registration as an MVP (Part D), an ACP (Part E), an AMTP (Part F) or an ASP (Part G), applicants must complete the requirements for consideration of applications in regulation 2.4 of the *Automotive Transformation Scheme Regulations 2010*. Part K of the form contains a number of questions which must be completed to enable the Secretary to determine whether the principal applicant is a fit and proper person as required by regulation 2.16 of the *Automotive Transformation Scheme Regulations 2010*. These questions must be completed for each additional member of a Group Entity application for registration in Part C of the form.

Please note that if an applicant answers *YES* to any of these questions, AusIndustry will conduct an assessment as to the eligibility of this entity for ATS registration and review the applicant’s answers to these questions on a case by case basis. AusIndustry will consider any explanation and documentary evidence provided with the application and in subsequent correspondence in its decision making.

Withholding or failing to provide information during the application process that could influence a decision by the Secretary on whether or not the applicant meets the Fit and Proper Person requirements for registration may be viewed by AusIndustry as a misleading statement and may lead to the ATS participant being deregistered from the Scheme.

## Part L – Declaration and signature

A series of statements is provided at **L1** which the applicant must agree to by placing a mark in each box. A person who is the authorised primary contact for requests for information from AusIndustry to substantiate claims in the application must complete **L2** and sign the form at **L3**.

The declaration and signature fields must be completed for the application to be accepted by AusIndustry.

## Attachment A – Fact Sheet: related companies

**When may a group of companies seek registration as a single entity?**

A group of companies can be registered for the Scheme as if the group were a single person. Regulations 2.9, 2.10 and 2.11 of the *Automotive Transformation Scheme Regulations 2010* describe the requirements for group applicants. Documentation must be provided to substantiate the application is made by a group of related bodies corporate within the meaning of sections 9 and 50 of the *Corporations Act 2001*.

**How do you determine whether all companies within a group are related companies?**

A company will be related to another company if:

* it is a holding company of the second company;
* it is a subsidiary of the second company; or
* it is a subsidiary of a holding company of the second company.

If a company has any of these relationships with another company, then those companies are related.

**When is a company a holding company of another company?**

A company will be the holding company of any company that is its subsidiary. In order to determine this, it is necessary to apply the *Corporations Law* definition of ‘subsidiary’ to the other company (see below).

**When is a company a subsidiary of another company?**

A company is a subsidiary of a second company if:

* the second company controls the composition of the first company’s board. A company can control the composition of another company’s board if it has the power, either acting alone or with the consent or participation of another person, to appoint or remove more than 50 per cent of the directors of the other company’s board; or
* the second company is in a position to cast, or control the casting of, more than one half of the maximum number of votes that might be cast at a general meeting of the first company; or
* the second company holds more than 50 per cent of the issued share capital of the first company (excluding any part of that issued share capital that carries no right to participate beyond a specified amount in a distribution of either profits or capital - normally preference shares); or
* the first company is a subsidiary of a subsidiary of the second company.

**A subsidiary of a holding company of another company will be related to that other company**

As a result of this test, companies will be related where they share the same holding company. To determine whether companies are related on this ground it is necessary to discover whether there is any company which itself, (or through a subsidiary), is a holding company of each of those companies. That is, companies will be related if they are subsidiaries of a common holding company.

**Figure 1**

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All companies within the group in Figure 1 are related to each other and may be registered as a group.

*The material in this Fact Sheet is provided for your information only and is not intended as legal or business advice. While every attempt is made to ensure the accuracy of the information, it is suggested that you seek your own professional advice on the relevant provisions of the Automotive Transformation Scheme Act 2009, Automotive Transformation Scheme Regulations 2010 and Automotive Transformation Scheme Order 2010.*

## Attachment B – Substantiation guidelines for registration

Compliance management under the Scheme will be based on the principles of self assessment, complemented by a post-transaction audit regime designed to assess the integrity of participants’ systems and procedures.

The substantiation guidelines are aimed at assisting in the process of self assessment and should be used in conjunction with the legislation and related guidelines. They are intended to represent the minimum records required to comply with the *Automotive Transformation Scheme Act 2009*, the *Automotive Transformation Scheme Regulations 2010* and the *Automotive Transformation Scheme Order 2010*. They should not be viewed as constituting, on their own, the entire compliance picture for the Scheme. They will form part of a broader risk management strategy for the Scheme which covers, among other things, record keeping requirements for substantiating claims, audit procedures and other reporting or record keeping procedures for ensuring the integrity of the Scheme’s administration. In addition, AusIndustry may publish ATS Notices to update, amend or clarify any information contained in these guidelines.

The guidelines and the legislation complement normal accounting standards set by the Australian Accounting Standards Board as they relate to the recording and treatment of activities as costs. Substantiation will, wherever possible, be based on an applicant’s existing accounting systems and record keeping procedures.

The calculation of unmodulated and modulated payments will be undertaken on the basis of information provided by an applicant’s application for registration in the Scheme, quarterly returns and third quarter Business Plan updates. AusIndustry seeks to assist applicants to ascertain for themselves the amounts that may be paid under the Scheme. For further information about the calculation of the three year rolling average, please consult the [*Automotive Transformation Scheme Order 2010*](https://www.comlaw.gov.au/Details/F2010L01551)and the [ATS page](http://www.business.gov.au/grants-and-assistance/manufacturing/ats/Pages/default.aspx).

Substantiation Guidelines will apply to:

***Registration:*** Establishing that the applicant’s claims of eligibility for registration in the Scheme are valid.

***Quarterly Returns:*** Establishing that an ATS participant’s Plant & Equipment investment and Research & Development activities are eligible and that the amount of eligible investment claimed is valid.

***Business Plan:*** The data requested in the ATS Registration Form and Third Quarter Business Plan Updates will be made up of actual data, applying to previous periods, and forward estimates, applying to future periods. Data relating to previous periods will be used, as part of the three year rolling average, in the calculation of credits issued to participants and is not collected on quarterly returns. Therefore, substantiation guidelines will apply to any Business Plan data that pertains to periods prior to lodgement of the Registration Form.

Records of evidence are required to be maintained, or created and maintained, to substantiate all information provided under the Scheme. Such records must be kept for **five years** after lodgement of the relevant return, as required by subregulation 2.26(2) of the *Automotive Transformation Scheme Regulations 2010*.

These guidelines are not meant to be too prescriptive, but to provide a general indication of the types of records that AusIndustry may request access to when an audit is undertaken or as part of ongoing monitoring activities. Records which should be kept include commercial documents which provide a record of relevant transactions, or which enable these transactions to be traced and verified through the accounting system. It will also be necessary to keep records of all estimates and calculations made to prepare ATS quarterly returns, together with details of the basis and method used. All methods adopted by participants to record, calculate and substantiate claims must be reasonable, fully justifiable and should be consistently applied in each ATS year unless otherwise authorised by AusIndustry.

| **Motor Vehicle Producer (MVP)** | |
| --- | --- |
| **Application for Registration and Conditions of Registration Requirements** (of the *Automotive Transformation Scheme Regulations 2010*)  **2.4(1)(a):** In the 12 months preceding the application, the person produced in Australia at least 30,000 motor vehicles or at least 30,000 engines  **2.4(1)(b):** In the 12 months following the application, the person is likely to produce in Australia at least 30,000 motor vehicles or at least 30,000 engines  **2.4(1)(c):** The person has been given permission by the Minister, under regulation 2.8, to apply for registration as an MVP  **2.21(1):** The MVP must produce in Australia, in each ATS year (defined in regulation 1.5), at least 30,000 motor vehicles or at least 30,000 engines  **2.21(2):** If the MVP has been registered following the Minister’s permission, under regulation 2.8, to apply for that registration, or has continuing registration following the Minister’s permission under regulation 2.25, the MVP must comply with the conditions relating to ongoing registration as specified by the Minister | **Key Provisions**  (of the *Automotive Transformation Scheme Regulations 2010*)  **1.5(1):** Definition of MVP production  **1.5(1):** Definition of motor vehicle  **1.5(1):** Definition of engine  **1.6:** Meaning of production of goods in Australia  **1.5(1):** Definition of eligible start-up investment amount and eligible start-up period  **Division 2.4 (regulations 2.12 – 2.19):** Formal requirements for, and consideration of, applications for registration  **2.8(2):** The Minister may, by notice in writing, give a person permission to apply for registration as an MVP on the basis that the registration would be in the national interest  **2.8(6):** The Minister must set out the conditions to which the permission, and any subsequent registration, is subject, including conditions relating to the ongoing registration of the person  **2.21:** Condition of MVP registration |

| **Substantiation Requirements (MVP)** |
| --- |
| (1) Details of prior production may be substantiated by reference to production records  (2) Production forecasts for prospective registrations may be substantiated by reference to forward orders, forward production schedules, contracts, Business Plans or other relevant records  (3) The conditions to which the Minister has granted permission to apply for registration, and any subsequent registration under regulation 2.8(6) would set substantiation requirements  (4) Details of eligible start-up investment amount  Invoices and other commercial documentation including books of account and commercial agreements must be available to substantiate investment claimed to have been incurred by the ATS participant on the acquisition of land, buildings, structure, plant, equipment, materials or other assets for carrying on business for the first time |

| **Automotive Component Producer (ACP)** | |
| --- | --- |
| **Application for Registration and Conditions of Registration Requirements** (of the *Automotive Transformation Scheme Regulations 2010*)  **2.5(1)(a)(i):** In the 12 months preceding the application, the person produced in Australia at least one kind of automotive component for use as original equipment in at least 30,000 motor vehicles or in at least 30,000 engines and the production value of such component was at least $500,000  **2.5(1)(a)(ii):** In the 12 months preceding the application, the production value of the automotive components produced by the person in Australia as original equipment was at least $500,000 and comprised at least 50% of the production value of all automotive components produced by the person  **2.5(1)(b)(i):** In the 12 months following the application, the person is likely to produce in Australia at least one kind of automotive component for use as original equipment in at least 30,000 motor vehicles or in at least 30,000 engines and the production value of such component will be at least $500,000  **2.5(1)(b)(ii):** In the 12 months following the application, the production value of the automotive components produced by the person in Australia as original equipment is likely to be at least $500,000 and to comprise at least 50% of the production value of all automotive components produced by the person  **2.5(1)(c):** The person has been given permission by the Minister, under regulation 2.8, to apply for registration as an ACP  **2.22(1)(a):** The ACP must produce in Australia, in each ATS year (defined in regulation 1.5), at least one kind of automotive component for use as original equipment in at least 30,000 motor vehicles or in at least 30,000 engines and the production value of such component must be at least $500,000  **2.22(1)(b):** The production value of the automotive components produced in Australia, in each ATS year (defined in regulation 1.5), by the ACP as original equipment must be at least $500,000 and comprise at least 50% of the production value of all automotive components produced by the ACP  **2.22(3):** If the ACP has been registered following the Minister’s permission, under regulation 2.8, to apply for that registration, the ACP must comply with the conditions relating to ongoing registration as specified by the Minister | **Key Provisions**  (of the *Automotive Transformation Scheme*  *Regulations 2010*)  **1.7:** Definition of an automotive component  **1.5(1):** Definition of original equipment  **1.5(1):** Definition of motor vehicle  **1.5(1):** Definition of engine  **1.5(1), 2.5(3) or 2.22(3):** Definition of production value in relation to an automotive component  **1.6:** Meaning of production of goods in Australia  **1.5(1):** Definition of eligible start-up investment amount and eligible start-up period  **Division 2.4 (regulations 2.12 – 2.19):** Formal requirements for, and consideration of, applications for registration  **2.8(2):** The Minister may, by notice in writing, give a person permission to apply for registration as an ACP on the basis that the registration would be in the national interest  **2.8(6):** The Minister must set out the conditions to which the permission, and any subsequent registration, is subject, including conditions relating to the ongoing registration of the person  **2.22:** Condition of ACP registration |

| **Substantiation Requirements (ACP)** |
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| 1. Details of prior production may be substantiated by reference to production records   Invoices and other commercial documentation, including books of account must be maintained, or created and maintained, in accordance with regulation 2.26 of the *Automotive Transformation Scheme Regulations 2010*, to evidence details of:   * relevant sales revenue * final stage indirect taxes relating to those sales.   (2) Declarations from relevant vehicle producers or engine producers could be used to substantiate the use of the component as original equipment for regulation 2.5(1)(a)(ii) of the *Automotive Transformation Scheme Regulations 2010* or in at least 30,000 vehicles or 30,000 engines for regulation 2.5 (1)(a)(i) of the *Automotive Transformation Scheme Regulations 2010*, during the period concerned.  (3) Production forecasts for prospective registrations may be substantiated by reference to forward orders, forward production schedules, contracts, Business Plans or other relevant records.  (4) Commercial contracts, other legal agreements or other relevant records may be used to substantiate details of forecast sales.  (5) Declarations from relevant vehicle producers or engine producers could be used to substantiate the proposed use of the component as original equipment for regulation 2.5(1)(b)(ii) of the *Automotive Transformation Scheme Regulations 2010* or in at least 30,000 vehicles or 30,000 engines for regulation 2.5(1)(b)(i) of the *Automotive Transformation Scheme Regulations 2010*, during the period concerned.  (6) The conditions to which the Minister has granted permission to apply for registration, and any subsequent registration under subregulation 2.8(6) of the *Automotive Transformation Scheme Regulations 2010* would set substantiation requirements.  (7) Declarations from relevant vehicle producers or engine producers could be used to substantiate the use of the component as original equipment for regulation 2.22(1)(b) of the *Automotive Transformation Scheme Regulations 2010* or in at least 30,000 vehicles or 30,000 engines for regulation 2.22(1)(a) of the *Automotive Transformation Scheme Regulations 2010* during the period concerned.  (8) Details of eligible start-up investment amount  Invoices and other commercial documentation including books of account and commercial agreements must be available to substantiate investment claimed to have been incurred by the ATS participant on the acquisition of land, buildings, structure, plant, equipment, materials or other assets for carrying on business for the first time. |

| **Automotive Machine Tool Producer (AMTP)** | |
| --- | --- |
| **Application for Registration and Conditions of Registration Requirements** (of the *Automotive Transformation Scheme Regulations 2010*)  **2.6(1)(a)(i):** In the 12 months preceding the application, the production value of automotive machine tools and automotive machine tooling produced in Australia by the person was at least $500,000; and  **2.6(1)(a)(ii):** In the 12 months preceding the application, at least 50% of that value was for automotive machine tools and automotive machine tooling used to produce original equipment  **2.6(1)(b)(i):** In the 12 months following the application, the production value of automotive machine tools and automotive machine tooling produced in Australia by the person is likely to be at least $500,000; and  **2.6(1)(b)(ii):** In the 12 months following the application, at least 50% of that value is likely to be for automotive machine tools and automotive machine tooling used to produce original equipment  **2.6(1)(c):** The person has been given permission by the Minister, under regulation 2.8, to apply for registration as an AMTP  **2.23(1)(a):** The production value of automotive machine tools and automotive machine tooling produced by the AMTP in Australia, in each ATS year (defined in regulation 1.5), must be at least $500,000; and  **2.23(1)(b):** At least 50% of that production value must have been for automotive machine tools and automotive machine tooling used to produce original equipment  **2.23(3):** If the AMTP has been registered following the Minister’s permission, under regulation 2.8, to apply for that registration, the AMTP must comply with the conditions relating to ongoing registration as specified by the Minister | **Key Provisions**  (of the *Automotive Transformation Scheme Regulations 2010*)  **1.5(1), 1.8, 1.10:** Definition of automotive machine tools and automotive machine tooling  **1.5(1):** Definition of original equipment  **1.5(1), 2.6(3) or 2.23(3):** Production value in relation to automotive machines tools and automotive machine tooling  **1.6:** Meaning of production of goods in Australia  **1.5(1):** Definition of eligible start-up investment amount and eligible start-up period  **Division 2.4 (regulations 2.12 – 2.19):** Formal requirements for, and consideration of, applications for registration  **2.8(2):** The Minister may, by notice in writing, give a person permission to apply for registration as an AMTP on the basis that the registration would be in the national interest  **2.8(6):** The Minister must set out the conditions to which the permission, and any subsequent registration, is subject, including conditions relating to the ongoing registration of the person  **2.23:** Condition of AMTP registration |
| **Substantiation Requirements (AMTP)** | |
| (1) Details of prior production may be substantiated by reference to production records  (2) Invoices and other commercial documentation, including books of account must be maintained, or created and maintained, in accordance with regulation 2.26, to evidence details of:   * Relevant sales revenue * Final stage indirect taxes relating to those sales   (3) Production forecasts for prospective registrations may be substantiated by reference to forward orders, forward production schedules, contracts, Business Plans or other relevant records  (4) Commercial contracts, other legal agreements or other relevant records may be used to substantiate details of forecast sales.  (5) Declarations from relevant producers could be used to substantiate the use or proposed use of the automotive machine tools and automatic tooling as original equipment during the period concerned.  (6) The conditions to which the Minister has granted permission to apply for registration, and any subsequent registration under subregulation 2.8(6) would set substantiation requirements.  (7) Details of eligible start-up investment amount  Invoices and other commercial documentation including books of account and commercial agreements must be available to substantiate investment claimed to have been incurred by the ATS participant on the acquisition of land, buildings, structure, plant, equipment, materials or other assets for carrying on business for the first time. | |

| **Automotive Service Provider (ASP)** | |
| --- | --- |
| **Application for Registration and Conditions of Registration Requirements** (of the *Automotive Transformation Scheme Regulations 2010*)  **2.7(1)(a)(i):** In the 12 months preceding the application, the production value of automotive services provided by the person in Australia was at least $500,000; and  **2.7(1)(a)(ii):** In the 12 months preceding the application, at least 50% of that production value was for services related to the production of motor vehicles or original equipment  **2.7(1)(b)(i):** In the 12 months following the application, the production value of automotive services proposed to be provided by the person in Australia is likely to be at least $500,000;  and  **2.7(1)(b)(ii):** In the 12 months preceding the application, at least 50% of that production value is likely to be for services related to the production of motor vehicles or original equipment  **2.7(1)(c):** The person has been given permission by the Minister, under regulation 2.8, to apply for registration as an ASP  **2.24(1)(a):** The production value of automotive services provided by the ASP in Australia, in each period required under regulation 34, must be at least $500,000;  and  **2.24(1)(b):** At least 50% of that production value must have been for services related to the production of motor vehicles or original equipment  **2.24(3):** If the ASP has been registered following the Minister’s permission, under regulation 2.8, to apply for that registration, the ASP must comply with the conditions relating to ongoing registration as specified by the Minister | **Key Provisions**  (of the *Automotive Transformation Scheme Regulations 2010*)  **1.5(1):** Definition of original equipment  **15(1), 1.9:** Definition of automotive services  **1.5(1):** Definition of services  **1.5(1):** Definition of motor vehicle  **1.5(1), 2.7(3) or 2.24(3):** Production value in relation to automotive services  **1.6(7):** Meaning of provision of services in Australia  **Division 2.4 (regulations 2.12 – 2.19):**  Formal requirements for, and consideration of, applications for registration  **2.8(2):** The Minister may, by notice in writing, give a person permission to apply for registration as an ASP on the basis that the registration would be in the national interest  **2.8(6):** The Minister must set out the conditions to which the permission, and any subsequent registration, is subject, including conditions relating to the ongoing registration of the person  **2.24:** Condition of ASP registration |
| **Substantiation Requirements (ASP)** | |
| (1) Details of prior automotive services provided may be substantiated by reference to service delivery records.  (2) Invoices and other commercial documentation, including books of account must be maintained, or created and maintained, in accordance with regulation 2.26 of the *Automotive Transformation Scheme Regulations 2010*, to evidence details of:   * relevant sales revenue * final stage indirect taxes relating to those sales   (3) Declarations from relevant producers could be used to demonstrate that the services related to or will relate to the production of motor vehicles or original equipment during the period concerned.  (4) Production forecasts for prospective registrations may be substantiated by reference to forward orders, forward production schedules, contracts, Business Plans or other relevant records.  (5) Commercial contracts, other legal agreements or other relevant records may be used to substantiate details of forecast sales.  (6) The conditions to which the Minister has granted permission to apply for registration, and any subsequent registration under subregulation 2.8(6) of the *Automotive Transformation Scheme Regulations 2010* would set substantiation requirements.  (7) Details of eligible start-up investment amount  Invoices and other commercial documentation including books of account and commercial agreements must be available to substantiate investment claimed to have been incurred by the ATS participant on the acquisition of land, buildings, structure, plant, equipment, materials or other assets for carrying on business for the first time. | |

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## Attachment C – 4 digit Australian and New Zealand Standard Industry Classification (ANZSIC) codes

|  |  |
| --- | --- |
|  | **Agriculture, Forestry**  **and Fishing** |
| 0111 | Nursery Production (Under Cover) |
| 0112 | Nursery Production (Outdoors) |
| 0113 | Turf Growing |
| 0114 | Floriculture Production (Under Cover) |
| 0115 | Floriculture Production (Outdoors) |
| 0121 | Mushroom Growing |
| 0122 | Vegetable Growing (Under Cover) |
| 0123 | Vegetable Growing (Outdoors) |
| 0131 | Grape Growing |
| 0132 | Kiwifruit Growing |
| 0133 | Berry Fruit Growing |
| 0134 | Apple and Pear Growing |
| 0135 | Stone Fruit Growing |
| 0136 | Citrus Fruit Growing |
| 0137 | Olive Growing |
| 0139 | Other Fruit and Tree Nut Growing |
| 0141 | Sheep Farming (Specialised) |
| 0142 | Beef Cattle Farming (Specialised) |
| 0143 | Beef Cattle Feedlots (Specialised) |
| 0144 | Sheep-Beef Cattle Farming |
| 0145 | Grain-Sheep or Grain-Beef Cattle Farming |
| 0146 | Rice Growing |
| 0149 | Other Grain Growing |
| 0151 | Sugar Cane Growing |
| 0152 | Cotton Growing |
| 0159 | Other Crop Growing n.e.c. |
| 0160 | Dairy Cattle Farming |
| 0171 | Poultry Farming (Meat) |
| 0172 | Poultry Farming (Eggs) |
| 0180 | Deer Farming |
| 0191 | Horse Farming |
| 0192 | Pig Farming |
| 0193 | Beekeeping |
| 0199 | Other Livestock Farming n.e.c. |
| 0201 | Offshore Longline and Rack Aquaculture |
| 0202 | Offshore Caged Aquaculture |
| 0203 | Onshore Aquaculture |
| 0301 | Forestry |
| 0302 | Logging |
| 0411 | Rock Lobster and Crab Potting |
| 0412 | Prawn Fishing |
| 0413 | Line Fishing |
| 0414 | Fish Trawling, Seining and Netting |
| 0419 | Other Fishing |
| 0420 | Hunting and Trapping |
| 0510 | Forestry Support Services |
| 0521 | Cotton Ginning |
| 0522 | Shearing Services |
| 0529 | Other Agriculture and Fishing Support Services |
|  | **Mining** |
| 0600 | Coal Mining |
| 0700 | Oil and Gas Extraction |
| 0801 | Iron Ore Mining |
| 0802 | Bauxite Mining |
| 0803 | Copper Ore Mining |
| 0804 | Gold Ore Mining |
| 0805 | Mineral Sand Mining |
| 0806 | Nickel Ore Mining |
| 0807 | Silver-Lead-Zinc Ore Mining |
| 0809 | Other Metal Ore Mining |
| 0911 | Gravel and Sand Quarrying |
| 0919 | Other Construction Material Mining |
| 0990 | Other Non-Metallic Mineral Mining and Quarrying |
| 1011 | Petroleum Exploration |
| 1012 | Mineral Exploration |
| 1090 | Other Mining Support Services |
|  | **Manufacturing** |
| 1111 | Meat Processing |
| 1112 | Poultry Processing |
| 1113 | Cured Meat and Smallgoods Manufacturing |
| 1120 | Seafood Processing |
| 1131 | Milk and Cream Processing |
| 1132 | Ice Cream Manufacturing |
| 1133 | Cheese and Other Dairy Product Manufacturing |
| 1140 | Fruit and Vegetable Processing |
| 1150 | Oil and Fat Manufacturing |
| 1161 | Grain Mill Product Manufacturing |
| 1162 | Cereal, Pasta and Baking Mix Manufacturing |
| 1171 | Bread Manufacturing (Factory based) |
| 1172 | Cake and Pastry Manufacturing (Factory based) |
| 1173 | Biscuit Manufacturing (Factory based) |
| 1174 | Bakery Product Manufacturing (Non-factory based) |
| 1181 | Sugar Manufacturing |
| 1182 | Confectionery Manufacturing |
| 1191 | Potato, Corn and Other Crisp Manufacturing |
| 1192 | Prepared Animal and Bird Feed Manufacturing |
| 1199 | Other Food Product Manufacturing n.e.c. |
| 1211 | Soft Drink, Cordial and Syrup Manufacturing |
| 1212 | Beer Manufacturing |
| 1213 | Spirit Manufacturing |
| 1214 | Wine and Other Alcoholic Beverage Manufacturing |
| 1220 | Cigarette and Tobacco Product Manufacturing |
| 1311 | Wool Scouring |
| 1312 | Natural Textile Manufacturing |
| 1313 | Synthetic Textile Manufacturing |
| 1320 | Leather Tanning, Fur Dressing and Leather Product Manufacturing |
| 1331 | Textile Floor Covering Manufacturing |
| 1332 | Rope, Cordage and Twine Manufacturing |
| 1333 | Cut and Sewn Textile Product Manufacturing |
| 1334 | Textile Finishing and Other Textile Product Manufacturing |
| 1340 | Knitted Product Manufacturing |
| 1351 | Clothing Manufacturing |
| 1352 | Footwear Manufacturing |
| 1411 | Log Sawmilling |
| 1412 | Wood Chipping |
| 1413 | Timber Resawing and Dressing |
| 1491 | Prefabricated Wooden Building Manufacturing |
| 1492 | Wooden Structural Fitting and Component Manufacturing |
| 1493 | Veneer and Plywood Manufacturing |
| 1494 | Reconstituted Wood Product Manufacturing |
| 1499 | Other Wood Product Manufacturing n.e.c. |
| 1510 | Pulp, Paper and Paperboard Manufacturing |
| 1521 | Corrugated Paperboard and Paperboard Container Manufacturing |
| 1522 | Paper Bag Manufacturing |
| 1523 | Paper Stationery Manufacturing |
| 1524 | Sanitary Paper Product Manufacturing |
| 1529 | Other Converted Paper Product Manufacturing |
| 1611 | Printing |
| 1612 | Printing Support Services |
| 1620 | Reproduction of Recorded Media |
| 1701 | Petroleum Refining and Petroleum Fuel Manufacturing |
| 1709 | Other Petroleum and Coal Product Manufacturing |
| 1811 | Industrial Gas Manufacturing |
| 1812 | Basic Organic Chemical Manufacturing |
| 1813 | Basic Inorganic Chemical Manufacturing |
| 1821 | Synthetic Resin and Synthetic Rubber Manufacturing |
| 1829 | Other Basic Polymer Manufacturing |
| 1831 | Fertiliser Manufacturing |
| 1832 | Pesticide Manufacturing |
| 1841 | Human Pharmaceutical and Medicinal Product Manufacturing |
| 1842 | Veterinary Pharmaceutical and Medicinal Product Manufacturing |
| 1851 | Cleaning Compound Manufacturing |
| 1852 | Cosmetic and Toiletry Preparation Manufacturing |
| 1891 | Photographic Chemical Product Manufacturing |
| 1892 | Explosive Manufacturing |
| 1899 | Other Basic Chemical Product Manufacturing n.e.c. |
| 1911 | Polymer Film and Sheet Packaging Material Manufacturing |
| 1912 | Rigid and Semi-Rigid Polymer Product Manufacturing |
| 1913 | Polymer Foam Product Manufacturing |
| 1914 | Tyre Manufacturing |
| 1915 | Adhesive Manufacturing |
| 1916 | Paint and Coatings Manufacturing |
| 1919 | Other Polymer Product Manufacturing |
| 1920 | Natural Rubber Product Manufacturing |
| 2010 | Glass and Glass Product Manufacturing |
| 2021 | Clay Brick Manufacturing |
| 2029 | Other Ceramic Product Manufacturing |
| 2031 | Cement and Lime Manufacturing |
| 2032 | Plaster Product Manufacturing |
| 2033 | Ready-Mixed Concrete Manufacturing |
| 2034 | Concrete Product Manufacturing |
| 2090 | Other Non-Metallic Mineral Product Manufacturing |
| 2110 | Iron Smelting and Steel Manufacturing |
| 2121 | Iron and Steel Casting |
| 2122 | Steel Pipe and Tube Manufacturing |
| 2131 | Alumina Production |
| 2132 | Aluminium Smelting |
| 2133 | Copper, Silver, Lead and Zinc Smelting and Refining |
| 2139 | Other Basic Non-Ferrous Metal Manufacturing |
| 2141 | Non-Ferrous Metal Casting |
| 2142 | Aluminium Rolling, Drawing, Extruding |
| 2149 | Other Basic Non-Ferrous Metal Product Manufacturing |
| 2210 | Iron and Steel Forging |
| 2221 | Structural Steel Fabricating |
| 2222 | Prefabricated Metal Building Manufacturing |
| 2223 | Architectural Aluminium Product Manufacturing |
| 2224 | Metal Roof and Guttering Manufacturing (except Aluminium) |
| 2229 | Other Structural Metal Product Manufacturing |
| 2231 | Boiler, Tank and Other Heavy Gauge Metal Container Manufacturing |
| 2239 | Other Metal Container Manufacturing |
| 2240 | Sheet Metal Product Manufacturing (except Metal Structural and Container Products) |
| 2291 | Spring and Wire Product Manufacturing |
| 2292 | Nut, Bolt, Screw and Rivet Manufacturing |
| 2293 | Metal Coating and Finishing |
| 2299 | Other Fabricated Metal Product Manufacturing n.e.c. |
| 2311 | Motor Vehicle Manufacturing |
| 2312 | Motor Vehicle Body and Trailer Manufacturing |
| 2313 | Automotive Electrical Component Manufacturing |
| 2319 | Other Motor Vehicle Parts Manufacturing |
| 2391 | Shipbuilding and Repair Services |
| 2392 | Boatbuilding and Repair Services |
| 2393 | Railway Rolling Stock Manufacturing and Repair Services |
| 2394 | Aircraft Manufacturing and Repair Services |
| 2399 | Other Transport Equipment Manufacturing n.e.c. |
| 2411 | Photographic, Optical and Ophthalmic Equipment Manufacturing |
| 2412 | Medical and Surgical Equipment Manufacturing |
| 2419 | Other Professional and Scientific Equipment Manufacturing |
| 2421 | Computer and Electronic Office Equipment Manufacturing |
| 2422 | Communications Equipment Manufacturing |
| 2429 | Other Electronic Equipment Manufacturing |
| 2431 | Electric Cable and Wire Manufacturing |
| 2432 | Electric Lighting Equipment Manufacturing |
| 2439 | Other Electrical Equipment Manufacturing |
| 2441 | Whiteware Appliance Manufacturing |
| 2449 | Other Domestic Appliance Manufacturing |
| 2451 | Pump and Compressor Manufacturing |
| 2452 | Fixed Space Heating, Cooling and Ventilation Equipment Manufacturing |
| 2461 | Agricultural Machinery and Equipment Manufacturing |
| 2462 | Mining and Construction Machinery Manufacturing |
| 2463 | Machine Tool and Parts Manufacturing |
| 2469 | Other Specialised Machinery and Equipment Manufacturing |
| 2491 | Lifting and Material Handling Equipment Manufacturing |
| 2499 | Other Machinery and Equipment Manufacturing n.e.c. |
| 2511 | Wooden Furniture and Upholstered Seat Manufacturing |
| 2512 | Metal Furniture Manufacturing |
| 2513 | Mattress Manufacturing |
| 2519 | Other Furniture Manufacturing |
| 2591 | Jewellery and Silverware Manufacturing |
| 2592 | Toy, Sporting and Recreational Product Manufacturing |
| 2599 | Other Manufacturing n.e.c. |
|  | **Electricity, Gas, Water**  **and Waste Services** |
| 2611 | Fossil Fuel Electricity  Generation |
| 2612 | Hydro-Electricity Generation |
| 2619 | Other Electricity Generation |
| 2620 | Electricity Transmission |
| 2630 | Electricity Distribution |
| 2640 | On Selling Electricity and Electricity Market Operation |
| 2700 | Gas Supply |
| 2811 | Water Supply |
| 2812 | Sewerage and Drainage Services |
| 2911 | Solid Waste Collection Services |
| 2919 | Other Waste Collection Services |
| 2921 | Waste Treatment and Disposal Services |
| 2922 | Waste Remediation and Materials Recovery Services |
|  | **Construction** |
| 3011 | House Construction |
| 3019 | Other Residential Building Construction |
| 3020 | Non-Residential Building Construction |
| 3101 | Road and Bridge Construction |
| 3109 | Other Heavy and Civil Engineering Construction |
| 3211 | Land Development and Subdivision |
| 3212 | Site Preparation Services |
| 3221 | Concreting Services |
| 3222 | Bricklaying Services |
| 3223 | Roofing Services |
| 3224 | Structural Steel Erection Services |
| 3231 | Plumbing Services |
| 3232 | Electrical Services |
| 3233 | Air Conditioning and Heating Services |
| 3234 | Fire and Security Alarm Installation Services |
| 3239 | Other Building Installation Services |
| 3241 | Plastering and Ceiling Services |
| 3242 | Carpentry Services |
| 3243 | Tiling and Carpeting Services |
| 3244 | Painting and Decorating Services |
| 3245 | Glazing Services |
| 3291 | Landscape Construction Services |
| 3292 | Hire of Construction Machinery with Operator |
| 3299 | Other Construction Services n.e.c. |
|  | **Wholesale Trade** |
| 3311 | Wool Wholesaling |
| 3312 | Cereal Grain Wholesaling |
| 3319 | Other Agricultural Product Wholesaling |
| 3321 | Petroleum Product Wholesaling |
| 3322 | Metal and Mineral Wholesaling |
| 3323 | Industrial and Agricultural Chemical Product Wholesaling |
| 3331 | Timber Wholesaling |
| 3332 | Plumbing Goods Wholesaling |
| 3339 | Other Hardware Goods Wholesaling |
| 3411 | Agricultural and Construction Machinery Wholesaling |
| 3419 | Other Specialised Industrial Machinery and Equipment Wholesaling |
| 3491 | Professional and Scientific Goods Wholesaling |
| 3492 | Computer and Computer Peripheral Wholesaling |
| 3493 | Telecommunication Goods Wholesaling |
| 3494 | Other Electrical and Electronic Goods Wholesaling |
| 3499 | Other Machinery and Equipment Wholesaling n.e.c. |
| 3501 | Car Wholesaling |
| 3502 | Commercial Vehicle Wholesaling |
| 3503 | Trailer and Other Motor Vehicle Wholesaling |
| 3504 | Motor Vehicle New Parts Wholesaling |
| 3505 | Motor Vehicle Dismantling and Used Parts Wholesaling |
| 3601 | General Line Grocery Wholesaling |
| 3602 | Meat, Poultry and Smallgoods Wholesaling |
| 3603 | Dairy Produce Wholesaling |
| 3604 | Fish and Seafood Wholesaling |
| 3605 | Fruit and Vegetable Wholesaling |
| 3606 | Liquor and Tobacco Product Wholesaling |
| 3609 | Other Grocery Wholesaling |
| 3711 | Textile Product Wholesaling |
| 3712 | Clothing and Footwear Wholesaling |
| 3720 | Pharmaceutical and Toiletry Goods Wholesaling |
| 3731 | Furniture and Floor Covering Wholesaling |
| 3732 | Jewellery and Watch Wholesaling |
| 3733 | Kitchen and Diningware Wholesaling |
| 3734 | Toy and Sporting Goods Wholesaling |
| 3735 | Book and Magazine Wholesaling |
| 3736 | Paper Product Wholesaling |
| 3739 | Other Goods Wholesaling n.e.c. |
| 3800 | Commission-Based Wholesaling |
|  | **Retail Trade** |
| 3911 | Car Retailing |
| 3912 | Motor Cycle Retailing |
| 3913 | Trailer and Other Motor Vehicle Retailing |
| 3921 | Motor Vehicle Parts Retailing |
| 3922 | Tyre Retailing |
| 4000 | Fuel Retailing |
| 4110 | Supermarket and Grocery Stores |
| 4121 | Fresh Meat, Fish and Poultry Retailing |
| 4122 | Fruit and Vegetable Retailing |
| 4123 | Liquor Retailing |
| 4129 | Other Specialised Food Retailing |
| 4211 | Furniture Retailing |
| 4212 | Floor Coverings Retailing |
| 4213 | Houseware Retailing |
| 4214 | Manchester and Other Textile Goods Retailing |
| 4221 | Electrical, Electronic and Gas Appliance Retailing |
| 4222 | Computer and Computer Peripheral Retailing |
| 4229 | Other Electrical and Electronic Goods Retailing |
| 4231 | Hardware and Building Supplies Retailing |
| 4232 | Garden Supplies Retailing |
| 4241 | Sport and Camping Equipment Retailing |
| 4242 | Entertainment Media Retailing |
| 4243 | Toy and Game Retailing |
| 4244 | Newspaper and Book Retailing |
| 4245 | Marine Equipment Retailing |
| 4251 | Clothing Retailing |
| 4252 | Footwear Retailing |
| 4253 | Watch and Jewellery Retailing |
| 4259 | Other Personal Accessory Retailing |
| 4260 | Department Stores |
| 4271 | Pharmaceutical, Cosmetic and Toiletry Goods Retailing |
| 4272 | Stationery Goods Retailing |
| 4273 | Antique and Used Goods Retailing |
| 4274 | Flower Retailing |
| 4279 | Other Store-Based Retailing n.e.c. |
| 4310 | Non-Store Retailing |
| 4320 | Retail Commission-Based Buying and/or Selling |
|  | **Accommodation and**  **Food Services** |
| 4400 | Accommodation |
| 4511 | Cafes and Restaurants |
| 4512 | Takeaway Food Services |
| 4513 | Catering Services |
| 4520 | Pubs, Taverns and Bars |
| 4530 | Clubs (Hospitality) |
|  | **Transport, Postal and**  **Warehousing** |
| 4610 | Road Freight Transport |
| 4621 | Interurban and Rural Bus Transport |
| 4622 | Urban Bus Transport (Including Tramway) |
| 4623 | Taxi and Other Road Transport |
| 4710 | Rail Freight Transport |
| 4720 | Rail Passenger Transport |
| 4810 | Water Freight Transport |
| 4820 | Water Passenger Transport |
| 4900 | Air and Space Transport |
| 5010 | Scenic and Sightseeing Transport |
| 5021 | Pipeline Transport |
| 5029 | Other Transport n.e.c. |
| 5101 | Postal Services |
| 5102 | Courier Pick-up and Delivery Services |
| 5211 | Stevedoring Services |
| 5212 | Port and Water Transport Terminal Operations |
| 5219 | Other Water Transport Support Services |
| 5220 | Airport Operations and Other Air Transport Support Services |
| 5291 | Customs Agency Services |
| 5292 | Freight Forwarding Services |
| 5299 | Other Transport Support Services n.e.c. |
| 5301 | Grain Storage Services |
| 5309 | Other Warehousing and Storage Services |
|  | **Information Media and**  **Telecommunications** |
| 5411 | Newspaper Publishing |
| 5412 | Magazine and Other Periodical Publishing |
| 5413 | Book Publishing |
| 5414 | Directory and Mailing List Publishing |
| 5419 | Other Publishing (except Software, Music and Internet) |
| 5420 | Software Publishing |
| 5511 | Motion Picture and Video Production |
| 5512 | Motion Picture and Video Distribution |
| 5513 | Motion Picture Exhibition |
| 5514 | Post-production Services and Other Motion Picture and Video Activities |
| 5521 | Music Publishing |
| 5522 | Music and Other Sound Recording Activities |
| 5610 | Radio Broadcasting |
| 5621 | Free-to-Air Television Broadcasting |
| 5622 | Cable and Other Subscription Broadcasting |
| 5700 | Internet Publishing and Broadcasting |
| 5801 | Wired Telecommunications Network Operation |
| 5802 | Other Telecommunications Network Operation |
| 5809 | Other Telecommunications Services |
| 5910 | Internet Service Providers and Web Search Portals |
| 5921 | Data Processing and Web Hosting Services |
| 5922 | Electronic Information Storage Services |
| 6010 | Libraries and Archives |
| 6020 | Other Information Services |
|  | **Financial and Insurance Services** |
| 6210 | Central Banking |
| 6221 | Banking |
| 6222 | Building Society Operation |
| 6223 | Credit Union Operation |
| 6229 | Other Depository Financial Intermediation |
| 6230 | Non-Depository Financing |
| 6240 | Financial Asset Investing |
| 6310 | Life Insurance |
| 6321 | Health Insurance |
| 6322 | General Insurance |
| 6330 | Superannuation Funds |
| 6411 | Financial Asset Broking Services |
| 6419 | Other Auxiliary Finance and Investment Services |
| 6420 | Auxiliary Insurance Services |
|  | **Rental Hiring and Real Estate Services** |
| 6611 | Passenger Car Rental and Hiring |
| 6619 | Other Motor Vehicle and Transport Equipment Rental and Hiring |
| 6620 | Farm Animal and Bloodstock Leasing |
| 6631 | Heavy Machinery and Scaffolding Rental and Hiring |
| 6632 | Video and Other Electronic Media Rental and Hiring |
| 6639 | Other Goods and Equipment Rental and Hiring n.e.c. |
| 6640 | Non-Financial Intangible Assets (Except Copyrights) Leasing |
| 6711 | Residential Property Operators |
| 6712 | Non-Residential Property Operators |
| 6720 | Real Estate Services |
|  | **Professional, Scientific and Technical Services** |
| 6910 | Scientific Research Services |
| 6921 | Architectural Services |
| 6922 | Surveying and Mapping Services |
| 6923 | Engineering Design and Engineering Consulting Services |
| 6924 | Other Specialised Design Services |
| 6925 | Scientific Testing and Analysis Services |
| 6931 | Legal Services |
| 6932 | Accounting Services |
| 6940 | Advertising Services |
| 6950 | Market Research and Statistical Services |
| 6961 | Corporate Head Office Management Services |
| 6962 | Management Advice and Related Consulting Services |
| 6970 | Veterinary Services |
| 6991 | Professional Photographic Services |
| 6999 | Other Professional, Scientific and Technical Services n.e.c. |
| 7000 | Computer System Design and Related Services |
|  | **Administrative and Support Services** |
| 7211 | Employment Placement and Recruitment Services |
| 7212 | Labour Supply Services |
| 7220 | Travel Agency and Tour Arrangement Services |
| 7291 | Office Administrative Services |
| 7292 | Document Preparation Services |
| 7293 | Credit Reporting and Debt Collection Services |
| 7294 | Call Centre Operation |
| 7299 | Other Administrative Services n.e.c. |
| 7311 | Building and Other Industrial Cleaning Services |
| 7312 | Building Pest Control Services |
| 7313 | Gardening Services |
| 7320 | Packaging Services |
| 7510 | Public Administration and Safety |
| 7510 | Central Government Administration |
| 7520 | State Government Administration |
| 7530 | Local Government Administration |
| 7540 | Justice |
| 7551 | Domestic Government Representation |
| 7552 | Foreign Government Representation |
| 7600 | Defence |
| 7711 | Police Services |
| 7712 | Investigation and Security Services |
| 7713 | Fire Protection and Other Emergency Services |
| 7714 | Correctional and Detention Services |
| 7719 | Other Public Order and Safety Services |
| 7720 | Regulatory Services |
|  | **Education and Training** |
| 8010 | Preschool Education |
| 8021 | Primary Education |
| 8022 | Secondary Education |
| 8023 | Combined Primary and Secondary Education |
| 8024 | Special School Education |
| 8101 | Technical and Vocational Education and Training |
| 8102 | Higher Education |
| 8211 | Sports and Physical Recreation Instruction |
| 8212 | Arts Education |
| 8219 | Adult, Community and Other Education n.e.c. |
| 8220 | Educational Support Services |
|  | **Health Care and Social Assistance** |
| 8401 | Hospitals (Except Psychiatric Hospitals) |
| 8402 | Psychiatric Hospitals |
| 8511 | General Practice Medical Services |
| 8512 | Specialist Medical Services |
| 8520 | Pathology and Diagnostic Imaging Services |
| 8531 | Dental Services |
| 8532 | Optometry and Optical Dispensing |
| 8533 | Physiotherapy Services |
| 8534 | Chiropractic and Osteopathic Services |
| 8539 | Other Allied Health Services |
| 8591 | Ambulance Services |
| 8599 | Other Health Care Services n.e.c. |
| 8601 | Aged Care Residential Services |
| 8609 | Other Residential Care Services |
| 8710 | Child Care Services |
| 8790 | Other Social Assistance Services |
|  | **Arts and Recreation Services** |
| 8910 | Museum Operation |
| 8921 | Zoological and Botanical Gardens Operation |
| 8922 | Nature Reserves and Conservation Parks Operation |
| 9001 | Performing Arts Operation |
| 9002 | Creative Artists, Musicians, Writers and Performers |
| 9003 | Performing Arts Venue Operation |
| 9111 | Health and Fitness Centres and Gymnasia Operation |
| 9112 | Sports and Physical Recreation Clubs and Sports Professionals |
| 9113 | Sports and Physical Recreation Venues, Grounds and Facilities Operation |
| 9114 | Sports and Physical Recreation Administrative Service |
| 9121 | Horse and Dog Racing Administration and Track Operation |
| 9129 | Other Horse and Dog Racing Activities |
| 9131 | Amusement Parks and Centres Operation |
| 9139 | Amusement and Other Recreational Activities n.e.c. |
| 9201 | Casino Operation |
| 9202 | Lottery Operation |
| 9209 | Other Gambling Activities |
|  | **Other Services** |
| 9411 | Automotive Electrical Services |
| 9412 | Automotive Body, Paint and Interior Repair |
| 9419 | Other Automotive Repair and Maintenance |
| 9421 | Domestic Appliance Repair and Maintenance |
| 9422 | Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance |
| 9429 | Other Machinery and Equipment Repair and Maintenance |
| 9491 | Clothing and Footwear Repair |
| 9499 | Other Repair and Maintenance n.e.c. |
| 9511 | Hairdressing and Beauty Services |
| 9512 | Diet and Weight Reduction Centre Operation |
| 9520 | Funeral, Crematorium and Cemetery Services |
| 9531 | Laundry and Dry-Cleaning Services |
| 9532 | Photographic Film Processing |
| 9533 | Parking Services |
| 9534 | Brothel Keeping and Prostitution Services |
| 9539 | Other Personal Services n.e.c. |
| 9540 | Religious Services |
| 9551 | Business and Professional Association Services |
| 9552 | Labour Association Services |
| 9559 | Other Interest Group Services n.e.c. |
| 9601 | Private Households Employing Staff |
| 9602 | Undifferentiated Goods-Producing Activities of Private Households for Own Use |
| 9603 | Undifferentiated Service-Producing Activities of Private Households for Own Use  **Note: n.e.c. means ‘not elsewhere classified’** |
|  |  |

## Attachment D – AusIndustry Locations

For more information, visit [business.gov.au](http://www.business.gov.au/Pages/default.aspx) or contact us by phone on 13 28 46. The programme is managed from AusIndustry’s Victorian State Office. AusIndustry's office hours are 8.30 am to 5.00 pm, Monday to Friday, public holidays excluded.

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| **New South Wales - State Office**  Level 5, 341 George Street, Sydney  Postal Address  GPO Box 9839  SYDNEY NSW 2001  Phone (02) 9226 6000  Fax (02) 9226 6002 or (02) 9226 6001  E:AusindFeedbackNSW@industry.gov.au  **Wagga Wagga - Regional Office**  63-65 Johnston Street, Wagga Wagga  Postal Address  PO Box 5761  WAGGA WAGGA NSW 2650  Phone (02) 6921 1828  Fax (02) 6921 6415  **Wollongong - Regional Office**  State Government Office Building  84 Crown Street, Wollongong  Postal Address  PO Box 5427  WOLLONGONG NSW 2520  Phone (02) 4254 5534  Fax (02) 4225 2607  **Newcastle - Regional Office**  IDC – Hunter University Drive, Callaghan  Postal Address  PO Box 189  HUNTER REGION MC NSW 2310  Phone (02) 4014 5977  Fax (02) 4960 3847  **Tamworth - Regional Office**  Level 1, 345 Peel Street, Tamworth  Postal Address  PO Box 920  TAMWORTH NSW 2340  Phone (02) 6761 3624  Fax (02) 6761 3571  **Victoria - State Office**  Level 5, 111 Bourke Street, Melbourne  Postal Address  GPO Box 85  MELBOURNE VIC 3001  Phone (03) 9268 7555  Fax (03) 9268 7599  E:AusindFeedbackVIC@industry.gov.au  **Ballarat - Regional Office**  15 Dawson Street, Ballarat  Postal Address  PO Box 511  BALLARAT VIC 3353  Phone (03) 5320 5960  Fax (03) 5331 7973  **Bendigo - Regional Office**  56-60 King Street, Bendigo  Postal Address  PO Box 1332  BENDIGO VIC 3552  Phone (03) 5442 4199  Fax (03) 5441 8941 | **Trafalgar - Regional Office**  107 Princes Highway, Trafalgar  PO Box 247  Trafalgar VIC 3824  Phone (03) 5633 3436  Fax (03) 5633 3439  **Queensland - State Office**  Level 12  100 Creek Street, Brisbane  Postal Address  GPO Box 9839  BRISBANE QLD 4001  Phone (07) 3227 4700  Fax (07) 3227 4730  E:AusindFeedbackQLD@industry.gov.au  **Gold Coast - Regional Office**  Level 1, 26 Marine Parade, Southport  Postal Address  PO Box 1448  SOUTHPORT B.C QLD 4215  Phone (07) 5503 1601  Fax (07) 5503 1628  **Bundaberg - Regional Office**  Level 1, Takalvan Street, Bundaberg  Postal Address  PO Box 1386  BUNDABERG QLD 4670  Phone (07) 4151 0660  Fax (07) 4151 0708  **Townsville - Regional Office**  Level 1, 19 Stanley Street,  Townsville  Postal Address  PO Box 326  TOWNSVILLE QLD 4810  Phone (07) 4721 6649  Fax (07) 4721 0753  **Western Australia - State Office**  Level 25, St Martins Tower 44 St Georges Terrace, Perth  Postal Address  GPO Box 9839 PERTH WA 6848  Phone (08) 9287 3500 Fax (08) 9287 3511  E:AusindFeedbackWA@industry.gov.au  **Mandurah - Regional Office**  17/38 Mandurah Terrace,  Mandurah  Postal Address  PO Box 1399  MANDURAH WA 6210  Phone (08) 287 3506 | **South Australia & Northern Territory - State Office**  11th Floor, 26 Franklin Street,  Adelaide  Postal address  GPO Box 9839  ADELAIDE SA 5001  Phone (08) 8406 4700  Fax (08) 8406 4717  E: AusindFeedbackSA@industry.gov.au  **Port Pirie - Regional Office**  85 Ellen Street,  PORT PIRIE SA 5540  Postal address: as above  Phone 1300 742 414  **Mount Gambier - Regional Office**  152 Jubilee Highway,  Mount Gambier  Postal Address  PO Box 1537  MT GAMBIER SA 5290  Phone (08) 8723 1057  **Darwin - Regional Office**  Ground Floor, Development House,  76 The Esplanade, Darwin  Postal Address  PO Box 4816  DARWIN NT 0801  Phone (08) 8941 9250  Fax (08) 8941 5603  **Australian Capital Territory**  **- National & Territory Offices**  Industry House  10 Binara Street, Canberra  Postal Address  GPO Box 9839  CANBERRA ACT 2601  Phone 13 28 46  Fax (02) 6213 7644  E: AusindFeedbackACT@industry.gov.au  **Tasmania - State Office**  4th Floor, NAB House  86 Collins Street, Hobart  Postal Address  GPO Box 9839  HOBART TAS 7001  Phone (03) 6230 9915  Fax (03) 6230 9901  E:AusindFeedbackTAS@industry.gov.au  **Launceston - Regional Office**  Level 1 Cornwell Square  12-16 St John Street, Launceston  Postal Address  GPO Box 823  LAUNCESTON TAS 7250  Phone (03) 6700 5883 |