Automotive Transformation Scheme

Customer Guideline 3 - Registration

2016
Contents

Contents ....................................................................................................................................... 2
List of shortened terms ............................................................................................................... 4
Glossary ....................................................................................................................................... 4
Introduction .................................................................................................................................. 6
Application deadline .................................................................................................................... 6
Advice on completing the ATS Application for Registration form ............................................. 6
Privacy & confidentiality .............................................................................................................. 8
How to submit the application .................................................................................................... 9
Part A – Applicant details .......................................................................................................... 10
A1 Entity Registration Details ..................................................................................................... 10
  A1.1 Full name of the entity applying for registration (in the case of groups, the principal applicant’s details) ................................................................................. 10
  A1.2 Applicant business registration details .......................................................................... 10
  A1.3 Trust or responsible entity details ............................................................................... 10
A2 Core business .................................................................................................................. 10
A3 Information from last financial year .................................................................................. 10
A6 Primary contact .............................................................................................................. 10
  A6.5 External entity details ................................................................................................. 10
  A6.6 Letter of authorisation .............................................................................................. 11
Part B – Type of registration .................................................................................................... 12
B1 Is the applicant registered for the ATS? ....................................................................... 12
B2 What type of registration is the applicant applying for? ............................................... 12
B3 Is the applicant in an eligible start-up period? ................................................................. 12
Part C – Other group applicant details .................................................................................... 14
Part D – Information for MVP eligibility ................................................................................ 15
  Inclusion of Business Plan details ..................................................................................... 15
  Condition of registration .................................................................................................. 15
  National interest ................................................................................................................ 15
  Other formal requirements ............................................................................................... 16
Part E – Information for ACP eligibility ................................................................................. 17
  Eligibility options .............................................................................................................. 18
  Inclusion of Business Plan details ..................................................................................... 18
  Condition of registration .................................................................................................. 18
  National interest ................................................................................................................ 19
  Other formal requirements ............................................................................................... 19
Part F – Information for AMTP eligibility ............................................................................... 20
  Eligibility options .............................................................................................................. 20
  Inclusion of Business Plan details ..................................................................................... 21
  Condition of registration .................................................................................................. 21
**List of shortened terms**

<table>
<thead>
<tr>
<th>Term</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>the Scheme</td>
<td>The Automotive Transformation Scheme</td>
</tr>
<tr>
<td>ACP</td>
<td>A person registered as a Automotive Component Producer under the Scheme</td>
</tr>
<tr>
<td>AMTP</td>
<td>A person registered as a Automotive Machine Tools or Automotive Tooling Producer under the Scheme</td>
</tr>
<tr>
<td>ASP</td>
<td>A person registered as a Automotive Service Provider under the Scheme</td>
</tr>
<tr>
<td>ATS</td>
<td>Automotive Transformation Scheme</td>
</tr>
<tr>
<td>MVP</td>
<td>A person registered as a Motor Vehicle Producer under the Scheme</td>
</tr>
<tr>
<td>non-MVP</td>
<td>A person registered as a Automotive Component Producer, Automotive Machine Tools or Automotive Tooling Producer, or Automotive Service Provider under the Scheme</td>
</tr>
<tr>
<td>P&amp;E</td>
<td>Plant and equipment</td>
</tr>
<tr>
<td>R&amp;D</td>
<td>Research and development</td>
</tr>
<tr>
<td>the Act</td>
<td>The <em>Automotive Transformation Scheme Act 2009</em></td>
</tr>
<tr>
<td>the Regulations</td>
<td>The <em>Automotive Transformation Scheme Regulations 2010</em></td>
</tr>
<tr>
<td>the Order</td>
<td>The <em>Automotive Transformation Scheme Order 2010</em></td>
</tr>
</tbody>
</table>

**Glossary**

<table>
<thead>
<tr>
<th>Term</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>ATS stage</td>
<td>ATS Stage 1 means the period beginning on 1 January 2011 and ending on 31 December 2015, and the first three months of 2016.</td>
</tr>
<tr>
<td></td>
<td>ATS Stage 2 means the period beginning on 1 January 2016 and ending on 31 December 2020, and the first three months of 2021.</td>
</tr>
<tr>
<td>ATS year</td>
<td>A year identified below for which eligible investments or eligible production may be claimed by an ATS participant:</td>
</tr>
<tr>
<td></td>
<td>ATS Year 1: 1 January 2011 – 31 December 2011</td>
</tr>
<tr>
<td></td>
<td>ATS Year 2: 1 January 2012 – 31 December 2012</td>
</tr>
<tr>
<td></td>
<td>ATS Year 3: 1 January 2013 – 31 December 2013</td>
</tr>
<tr>
<td></td>
<td>ATS Year 4: 1 January 2014 – 31 December 2014</td>
</tr>
<tr>
<td></td>
<td>ATS Year 5: 1 January 2015 – 31 December 2015</td>
</tr>
<tr>
<td></td>
<td>ATS Year 6: 1 January 2016 – 31 December 2016</td>
</tr>
<tr>
<td>Term</td>
<td>Description</td>
</tr>
<tr>
<td>-----------------------------</td>
<td>-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>MVP modulation rate</td>
<td>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.</td>
</tr>
<tr>
<td>non-MVP modulation rate</td>
<td>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.</td>
</tr>
<tr>
<td>Principal Entity</td>
<td>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.</td>
</tr>
<tr>
<td>third quarter</td>
<td>The three month period commencing on 1 July of an ATS year.</td>
</tr>
</tbody>
</table>
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 website 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://business.gov.au) and/or the [ATS page](http://ats.page).

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 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:

(a) that the person is, or was, an ATS participant and the period of the person’s participation in the Scheme;  
(b) 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:

(a) apply for registration as an ATS participant; or  
(b) 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 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).
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. 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 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, 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.

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 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:
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

2. 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

3. participation in government (federal/state or territory) environmental programs, *for example*:
   - Re-tooling for Climate Change
   - Green Car Innovation Fund

4. compliance with national/international automotive environmental standards

5. 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:

1. 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

2. the number of apprentices in the workforce
3. the number of apprentices within the workforce successfully completing their apprenticeships
4. 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

5. improved productivity in the workplace
6. 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;
  - 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*:
  
  o 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;
  o 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;
  o 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;
  o 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
  o 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;
  - 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 its purchase is claimable as research and development expenditure provided it
is shown in the book of accounts as a consumable (i.e., 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*:

  - 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;

  - 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

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 and the ATS page.

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)

<table>
<thead>
<tr>
<th>Application for Registration and Conditions of Registration Requirements (of the Automotive Transformation Scheme Regulations 2010)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>2.4(1)(a):</strong> In the 12 months preceding the application, the person produced in Australia at least 30,000 motor vehicles or at least 30,000 engines</td>
</tr>
<tr>
<td><strong>2.4(1)(b):</strong> 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</td>
</tr>
<tr>
<td><strong>2.4(1)(c):</strong> The person has been given permission by the Minister, under regulation 2.8, to apply for registration as an MVP</td>
</tr>
<tr>
<td><strong>2.21(1):</strong> 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</td>
</tr>
<tr>
<td><strong>2.21(2):</strong> 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</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Key Provisions (of the Automotive Transformation Scheme Regulations 2010)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1.5(1):</strong> Definition of MVP production</td>
</tr>
<tr>
<td><strong>1.5(1):</strong> Definition of motor vehicle</td>
</tr>
<tr>
<td><strong>1.5(1):</strong> Definition of engine</td>
</tr>
<tr>
<td><strong>1.6: Meaning of production of goods in Australia</strong></td>
</tr>
<tr>
<td><strong>1.5(1):</strong> Definition of eligible start-up investment amount and eligible start-up period</td>
</tr>
<tr>
<td><strong>Division 2.4 (regulations 2.12 – 2.19):</strong> Formal requirements for, and consideration of, applications for registration</td>
</tr>
<tr>
<td><strong>2.8(2):</strong> 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</td>
</tr>
<tr>
<td><strong>2.8(6):</strong> 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</td>
</tr>
<tr>
<td><strong>2.21: Condition of MVP registration</strong></td>
</tr>
</tbody>
</table>

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)

<table>
<thead>
<tr>
<th><strong>Application for Registration and Conditions of Registration Requirements</strong> <em>(of the Automotive Transformation Scheme Regulations 2010)</em></th>
<th><strong>Key Provisions</strong> <em>(of the Automotive Transformation Scheme Regulations 2010)</em></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>2.5(1)(a)(i):</strong> 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</td>
<td><strong>1.7:</strong> Definition of an automotive component</td>
</tr>
<tr>
<td><strong>2.5(1)(a)(ii):</strong> 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</td>
<td><strong>1.5(1):</strong> Definition of original equipment</td>
</tr>
<tr>
<td><strong>2.5(1)(b)(i):</strong> 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</td>
<td><strong>1.5(1):</strong> Definition of engine</td>
</tr>
<tr>
<td><strong>2.5(1)(b)(ii):</strong> 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</td>
<td><strong>1.5(1), 2.5(3) or 2.22(3):</strong> Definition of production value in relation to an automotive component</td>
</tr>
<tr>
<td><strong>2.5(1)(c):</strong> The person has been given permission by the Minister, under regulation 2.8, to apply for registration as an ACP</td>
<td><strong>1.6:</strong> Meaning of production of goods in Australia</td>
</tr>
<tr>
<td><strong>2.22(1)(a):</strong> 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</td>
<td><strong>1.5(1):</strong> Definition of eligible start-up investment amount and eligible start-up period</td>
</tr>
<tr>
<td><strong>2.22(1)(b):</strong> 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</td>
<td><strong>Division 2.4 (regulations 2.12 – 2.19):</strong> Formal requirements for, and consideration of, applications for registration</td>
</tr>
<tr>
<td><strong>2.22(3):</strong> 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</td>
<td><strong>2.8(2):</strong> 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</td>
</tr>
<tr>
<td><strong>2.22:</strong> Condition of ACP registration</td>
<td><strong>2.8(6):</strong> 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</td>
</tr>
</tbody>
</table>
### Substantiation Requirements (ACP)

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)**

<table>
<thead>
<tr>
<th>Application for Registration and Conditions of Registration Requirements (of the Automotive Transformation Scheme Regulations 2010)</th>
<th>Key Provisions (of the Automotive Transformation Scheme Regulations 2010)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>2.6(1)(a)(i):</strong> 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</td>
<td><strong>1.5(1), 1.8, 1.10:</strong> Definition of automotive machine tools and automotive machine tooling</td>
</tr>
<tr>
<td><strong>2.6(1)(a)(ii):</strong> 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</td>
<td><strong>1.5(1):</strong> Definition of original equipment</td>
</tr>
<tr>
<td><strong>2.6(1)(b)(i):</strong> 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</td>
<td><strong>1.5(1), 2.6(3) or 2.23(3):</strong> Production value in relation to automotive machines tools and automotive machine tooling</td>
</tr>
<tr>
<td><strong>2.6(1)(b)(ii):</strong> 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</td>
<td><strong>1.6:</strong> Meaning of production of goods in Australia</td>
</tr>
<tr>
<td><strong>2.6(1)(c):</strong> The person has been given permission by the Minister, under regulation 2.8, to apply for registration as an AMTP</td>
<td><strong>1.5(1):</strong> Definition of eligible start-up investment amount and eligible start-up period</td>
</tr>
<tr>
<td><strong>2.23(1)(a):</strong> 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</td>
<td><strong>Division 2.4 (regulations 2.12 – 2.19):</strong> Formal requirements for, and consideration of, applications for registration</td>
</tr>
<tr>
<td><strong>2.23(1)(b):</strong> At least 50% of that production value must have been for automotive machine tools and automotive machine tooling used to produce original equipment</td>
<td><strong>2.8(2):</strong> 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</td>
</tr>
<tr>
<td><strong>2.23(3):</strong> 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</td>
<td><strong>2.8(6):</strong> 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</td>
</tr>
<tr>
<td><strong>2.23:</strong> Condition of AMTP registration</td>
<td></td>
</tr>
</tbody>
</table>

**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.
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 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 Toilet 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
Automotive Transformation Scheme
Customer Guideline 3 – Registration 2016

Page 50 of 53

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 Whiteeware 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
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
4129Other 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 Toiletery 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 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 Gymnasium 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’
For more information, visit [business.gov.au](http://business.gov.au) 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.

<table>
<thead>
<tr>
<th>NEW SOUTH WALES - State Office</th>
<th>Trafalgar - Regional Office</th>
<th>SOUTH AUSTRALIA &amp; NORTHERN TERRITORY - State Office</th>
</tr>
</thead>
<tbody>
<tr>
<td>Level 5, 341 George Street, Sydney</td>
<td>107 Princes Highway, Trafalgar</td>
<td>11th Floor, 26 Franklin Street, Adelaide</td>
</tr>
<tr>
<td>Postal Address</td>
<td>PO Box 247</td>
<td>Postal Address</td>
</tr>
<tr>
<td>GPO Box 9839</td>
<td>Trafalgar VIC 3824</td>
<td>GPO Box 9839</td>
</tr>
<tr>
<td>SYDNEY NSW 2001</td>
<td>Phone (03) 5633 3436</td>
<td>ADELAIDE SA 5001</td>
</tr>
<tr>
<td>Phone (02) 9226 6000</td>
<td>Fax (03) 5633 3439</td>
<td>Phone (08) 8406 4700</td>
</tr>
<tr>
<td>Fax (02) 9226 6002 or (02) 9226 6001</td>
<td>E: <a href="mailto:AusindFeedbackNSW@industry.gov.au">AusindFeedbackNSW@industry.gov.au</a></td>
<td>Fax (08) 8406 4717</td>
</tr>
<tr>
<td>Wagga Wagga - Regional Office</td>
<td>QUEENSLAND - State Office</td>
<td>E: <a href="mailto:AusindFeedbackSA@industry.gov.au">AusindFeedbackSA@industry.gov.au</a></td>
</tr>
<tr>
<td>63-65 Johnston Street, Wagga Wagga</td>
<td>Level 12</td>
<td>Port Pirie - Regional Office</td>
</tr>
<tr>
<td>Postal Address</td>
<td>100 Creek Street, Brisbane</td>
<td>85 Ellen Street, PORT PIRIE SA 5540</td>
</tr>
<tr>
<td>GPO Box 5761</td>
<td>Postal Address</td>
<td>Postal address: as above</td>
</tr>
<tr>
<td>WAGGA WAGGA NSW 2650</td>
<td>GPO Box 9839</td>
<td>Phone 1300 742 414</td>
</tr>
<tr>
<td>Phone (02) 6921 1628</td>
<td>BRISBANE QLD 4001</td>
<td>Fax (02) 6921 1828</td>
</tr>
<tr>
<td>Fax (02) 6921 6415</td>
<td>Phone (07) 3227 4700</td>
<td>Fax (02) 6921 6413</td>
</tr>
<tr>
<td>Wollongong - Regional Office</td>
<td>Gold Coast - Regional Office</td>
<td>Wollongong - Regional Office</td>
</tr>
<tr>
<td>State Government Office Building</td>
<td>Level 1, 26 Marine Parade, Southport</td>
<td>State Government Office Building</td>
</tr>
<tr>
<td>84 Crown Street, Wollongong</td>
<td>Postal Address</td>
<td>84 George Street, Wollongong</td>
</tr>
<tr>
<td>Postal Address</td>
<td>GPO Box 1448</td>
<td>Postal Address</td>
</tr>
<tr>
<td>PO Box 5427</td>
<td>SOUTHPORT B.C QLD 4215</td>
<td>GPO Box 5427</td>
</tr>
<tr>
<td>WOLLONGONG NSW 2520</td>
<td>Phone (07) 5503 1601</td>
<td>BACKitics QLD 4215</td>
</tr>
<tr>
<td>Phone (02) 4254 5534</td>
<td>Fax (07) 5503 1628</td>
<td>Phone (07) 8503 0801</td>
</tr>
<tr>
<td>Fax (02) 4225 2607</td>
<td></td>
<td>Fax (02) 8503 0801</td>
</tr>
<tr>
<td>Newcastle - Regional Office</td>
<td>Bundaberg - Regional Office</td>
<td>Bundaberg - Regional Office</td>
</tr>
<tr>
<td>IDC – Hunter University Drive, Callaghan</td>
<td>Level 1, Takalvan Street, Bundaberg</td>
<td>Level 1, Takalvan Street, Bundaberg</td>
</tr>
<tr>
<td>Postal Address</td>
<td>Postal Address</td>
<td>Postal Address</td>
</tr>
<tr>
<td>PO Box 189</td>
<td>GPO Box 1386</td>
<td>GPO Box 1386</td>
</tr>
<tr>
<td>HUNTER REGION MC NSW 2310</td>
<td>BUNDABERG QLD 4670</td>
<td>BUNDABERG QLD 4670</td>
</tr>
<tr>
<td>Phone (02) 4014 5977</td>
<td>Phone (07) 4151 0660</td>
<td>Phone (07) 4151 0660</td>
</tr>
<tr>
<td>Fax (02) 4960 3847</td>
<td>Fax (07) 4151 0709</td>
<td>Fax (07) 4151 0709</td>
</tr>
<tr>
<td>Tamworth - Regional Office</td>
<td>Townsville - Regional Office</td>
<td>Townsville - Regional Office</td>
</tr>
<tr>
<td>Level 1, 345 Peel Street, Tamworth</td>
<td>Level 1, 19 Stanley Street, Townsville</td>
<td>Level 1, 19 Stanley Street, Townsville</td>
</tr>
<tr>
<td>Postal Address</td>
<td>Postal Address</td>
<td>Postal Address</td>
</tr>
<tr>
<td>PO Box 930</td>
<td>PO Box 326</td>
<td>PO Box 326</td>
</tr>
<tr>
<td>TAMWORTH NSW 2340</td>
<td>TOWNSVILLE QLD 4810</td>
<td>TOWNSVILLE QLD 4810</td>
</tr>
<tr>
<td>Phone (02) 6761 3624</td>
<td>Phone (07) 4721 6649</td>
<td>Phone (07) 4721 6649</td>
</tr>
<tr>
<td>Fax (02) 6761 3571</td>
<td>Fax (07) 4721 0753</td>
<td>Fax (07) 4721 0753</td>
</tr>
<tr>
<td>VICTORIA - State Office</td>
<td>WESTERN AUSTRALIA - State Office</td>
<td>WESTERN AUSTRALIA - State Office</td>
</tr>
<tr>
<td>Level 5, 111 Bourke Street, Melbourne</td>
<td>Level 25, St Martins Tower</td>
<td>Level 25, St Martins Tower</td>
</tr>
<tr>
<td>Postal Address</td>
<td>44 St Georges Terrace, Perth</td>
<td>44 St Georges Terrace, Perth</td>
</tr>
<tr>
<td>GPO Box 85</td>
<td>Postal Address</td>
<td>Postal Address</td>
</tr>
<tr>
<td>MELBOURNE VIC 3001</td>
<td>GPO Box 9839</td>
<td>GPO Box 9839</td>
</tr>
<tr>
<td>Phone (03) 9268 7555</td>
<td>PERTH WA 6848</td>
<td>PERTH WA 6848</td>
</tr>
<tr>
<td>Fax (03) 9268 7599</td>
<td>Phone (08) 9287 3500</td>
<td>Phone (08) 9287 3500</td>
</tr>
<tr>
<td>E: <a href="mailto:AusindFeedbackVIC@industry.gov.au">AusindFeedbackVIC@industry.gov.au</a></td>
<td>Fax (08) 9287 3511</td>
<td>Fax (08) 9287 3511</td>
</tr>
<tr>
<td>Ballarat - Regional Office</td>
<td>Mandurah - Regional Office</td>
<td>Mandurah - Regional Office</td>
</tr>
<tr>
<td>15 Dawson Street, Ballarat</td>
<td>17/38 Mandurah Terrace, Mandurah</td>
<td>17/38 Mandurah Terrace, Mandurah</td>
</tr>
<tr>
<td>Postal Address</td>
<td>Postal Address</td>
<td>Postal Address</td>
</tr>
<tr>
<td>PO Box 511</td>
<td>PO Box 1399</td>
<td>PO Box 1399</td>
</tr>
<tr>
<td>BALLARAT VIC 3353</td>
<td>MANDURAH WA 6210</td>
<td>MANDURAH WA 6210</td>
</tr>
<tr>
<td>Phone (03) 5320 5960</td>
<td>Phone (08) 287 3506</td>
<td>Phone (08) 287 3506</td>
</tr>
<tr>
<td>Fax (03) 5320 5960</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bendigo - Regional Office</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>