



SUBMISSIONS

JANUARY

- > Victorian Department of Primary Industries: Draft Planning Practice Note for Mining, VPP Practice Notes Series.

FEBRUARY

- > Senate Environment, Communications, Information Technology and the Arts Committee: Inquiry into Kyoto Protocol Ratification Bill 2003 [No. 2]
- > Australian Taxation Office (ATO): Draft Goods and Services tax Ruling: 2003/D8 What is a Joint Venture for GST purposes?
- > Productivity Commission: Inquiry into Energy Efficiency – joint submission with the Australian Industry Greenhouse Network (AIGN).
- > Federal Department of the Environment and Heritage: Review of the National Dioxin Program: Determination of ambient environmental levels in Australia: Assessment of the levels of dioxins in ambient air, aquatic environments, soils, blood serum and breast milk.
- > Federal Department of Environment and Heritage: Review of the National Dioxin Program: Determination of ambient environmental levels in Australia: Assessment of the levels of dioxins in fauna in Australia.
- > Victorian Department of Primary Industries: Alcohol and Other Drugs Discussion Paper 1.
- > Conference of Chief Inspectors of Mines: National Mine Safety Framework Implementation Plan Discussion Paper.

MARCH

- > Department of Prime Minister and Cabinet: The Council of Australian Governments' Review of Hazardous Materials – Ammonium Nitrate.
- > Department of the Environment and Heritage: Discussion Paper on Dioxins and ecological risk assessment.
- > Department of the Environment and Heritage: Discussion Paper on Dioxin emissions from bushfires.
- > Prime Minister's Science, Engineering and Innovation Council (PMSEIC): Emerging Technologies – Growing Technology-based SMEs.

- > International Accounting Standards Board (IASB): Exposure Draft 6 Exploration for and Evaluation of Mineral Resources.
- > Western Australian Greenhouse Taskforce: WA Greenhouse Strategy 2003 Consultation Draft – joint submission with AIGN.
- > Federal Treasury: Legislative change to the discriminatory application of the tax consolidation legislation to foreign currency cash and foreign currency trade receivables – joint submission with the Australian Petroleum Production and Exploration Association (APPEA).
- > Federal Treasury: Exposure Draft Legislation, New Business Tax System (Tax Preferred Entities – Asset Financing) Bill 2003 (Division 250).

APRIL

- > Department of Prime Minister and Cabinet: National Water Initiative Discussion Paper.
- > Federal Attorney General's Department: Trust Regulations under the Native Title Act 1993.
- > ATO: ATO ID 2003/15 Goods and Services Tax: GST and loading of blended mineral ore onto a vessel bound for overseas.
- > ATO: National Tax Liaison Group (NTLG) Finance and Investment Subcommittee, Forex Working Party Issues.
- > Federal Treasury: Taxation Administration Amendment Regulations 2004 – proposed regulation to prescribe payment for construction and related activities to be subject to the foreign resident withholding arrangements.
- > Federal Department of Transport and Regional Services: Cost-recovery principles for a national security framework.
- > University of Queensland: The Future of Mining and Minerals Processing Engineering at the University of Queensland.

MAY

- > National Environment Protection Commission: Review of the Practicability of a 10 Minute Sulfur Dioxide Standard Issue Paper.
- > Federal Treasury: Proposed modifications to the Exposure Draft Legislation, New Business tax System (Tax Preferred Entities – Asset Financing) Bill 2003 (Division 250).

- > Federal Treasury: Revised draft mining and transport, and exploration and prospecting assets provisions and the tax consolidation regime – joint submission with APPEA.
- > Federal Treasury: Draft Guidelines for Release of Price-Sensitive Decisions by Australian Government Departments and Agencies.
- > ATO: Special rule concerning translation in subsection 960-85 of the Income Tax Assessment Act 1997.
- > Senate Select Committee Hearing: Australia-US Free Trade Agreement.
- > International Financial Reporting Interpretations Committee (London): Hedge effectiveness and physical delivery – accounting treatment.
- > Victorian WorkCover Authority: Occupational Health and Safety Act Review Report - prepared by Mr C M Maxwell, QC.
- > International Financial Reporting Interpretations Committee (London): Hedge effectiveness and physical delivery – accounting treatment.
- > Minister for Revenue and the Assistant Treasurer: Withholding from payments to foreign residents for construction and related activities: 5 per cent withholding tax from 1 July 2004 – joint submission with APPEA and Corporate Tax Association.
- > Minister for Revenue and the Assistant Treasurer: The date of effect of proposed legislation to reform the taxation treatment of commodity (gold) hedging – joint submission with the Australian Gold Council.
- > Department of Foreign Affairs and Trade: Issues for Consideration in an Australia/China Free Trade Agreement Feasibility Study.

JUNE

- > Federal Department of Foreign Affairs and Trade: Response to the draft Australian Government submission on the proposed European Union Chemicals legislation, Registration, Evaluation, Authorisation of Chemicals (REACH) and its intersection with the World Trade Organisation's Technical Barriers to Trade.
- > Federal Treasury: Explanatory Memorandum's discussion of the Exclusion for Certain Mining Operations section of the proposed Division 250.
- > Federal Treasury: Review of aspects of Income Tax Self Assessment – joint submission with the Business Coalition for Tax Reform.
- > ATO: Exclusion of mining expenditure that was deductible under former Division 330 from The Reduction for Over-depreciated Assets (Step D) – Administrative Short Cuts Method outlined in the ATO's Consolidation Reference Manual – joint submission with APPEA.
- > Victorian Department of Primary Industries: Bond Policies for Mining and Extractive Industries.
- > Panels Victoria, Department of Sustainability and Environment: Hazelwood West Field Project EES.
- > Federal Parliamentary Joint Committee on Native Title: Inquiry into the capacity of Native Title Representative Bodies to discharge their responsibilities under the Native Title Act 1993.
- > World Bank: World Bank Group's Draft Management Response to the Extractive Industries Review.
- > Victorian WorkCover Authority: Pre-Public Consultation Draft OHS (Asbestos) Regulations 2004.
- > Victorian Environmental Assessment Council: Angahook-Otway Investigation Draft Proposals Paper.

AUGUST

- > International Finance Corporation (IFC): IFC Policy and Performance Standards on Social and Environmental Sustainability.
- > Global Reporting Initiative: Draft Mining and Metals Sector Supplement.
- > ATO: Draft Taxation Determinations TD 2004/D31 Income Tax: Consolidation Tax Cost Setting Rules – joint submission with APPEA.

SEPTEMBER

- > International Finance Corporation (IFC): IFC Concept Paper on the Review of IFC's Policy on the Disclosure of Information.

JULY

- > ATO: Effective life review of iron ore processing assets.



SUBMISSIONS (CONTINUED)

- > Federal Department of Foreign Affairs and Trade: Briefing for the Australian government participation in the APEC Chemical Dialogue Steering Group, 26 September 2004, Santiago, Chile.
- > International Accounting Standards Board (IASB): IASB Exposure Draft 6 Exploration for and Evaluation of Mineral Resources.
- > WA Legislative Assembly – Economics and Industry Committee: Inquiry into Vanadium Resources at Windimurra.
- > Victorian Competition & Efficiency Commission: Inquiry into Regulatory Barriers to Regional Economic Development: Minerals Industry Issues.
- > Victorian Department of Sustainability and Environment: Native Vegetation Operational Guidelines for Applying Net Gain in Planning Decisions.

OCTOBER

- > Federal Department of Industry, Tourism and Resources – National Oil Supplies Emergency Committee: Review of the Liquid Fuel Emergency Act 1984.
- > VALMIN Committee: Exposure Draft of the Code for the Technical Assessment and Valuation of Mineral and Petroleum Assets for Independent expert Reports (The VALMIN Code).
- > ATO: Draft Taxation Ruling TR 2004/D15 Income Tax: Capital Allowances – Project Pools – Core Issues.
- > National Introduced Marine Pests Coordination Group: Ballast water management cost recovery – joint submission with the Association of Australian Ports and Marine Authorities (AAPMA), the Australian Shipowners Association (ASA), the National Bulk Commodities Group (NBCG) and Shipping Australia Limited).
- > ATO: Tax treatment of gains recognised in respect of foreign currency trade receivables (FCTRs) following entry into tax consolidation – joint submission with APPEA.
- > ABAC Meeting, APEC Leaders Summit and APEC CEO Summit Santiago: Trade and Investment and Business in the APEC Region.
- > Minister for Revenue and Assistant Treasurer: 30 December 2004 deadline for taxpayers who are

considering making the irrevocable decision to enter tax consolidation.

NOVEMBER

- > Australian Greenhouse Office: Challenge Plus Program, Industry Consultation Discussion Paper – joint submission with Australian Industry Greenhouse Network.
- > Federal Treasury: Draft legislation on the goods and services tax (GST) treatment of long-term contracts.
- > Federal Treasury: Impact of International Financial Reporting Standards (IFRS) on the thin capitalisation 'safe harbour test'.
- > ATO: Effective life review of iron ore processing assets.
- > Critique: Report by Dr Mark Diesendorf for the Clean Energy Future Group and Environment Victoria

DECEMBER

- > NSW Department of Primary Industries, Mineral Resources: NSW Mine Safety Review
- > Aboriginal Affairs Victoria: Developing an Aboriginal Cultural Heritage Management Strategy.
- > ATO: Review of freight tax provisions in Section 129 of the Income Tax Assessment Act 1936 (ITAA 1936).
- > Federal Treasury: Proposed regulations for rates of exchange and weighted average basis for the purposes of Division 960 and Division 775, respectively of the Income Tax Assessment Act 1997 – joint submission with Certified Practising Accountants Australia, Corporate Tax Association of Australia, The Institute of Chartered Accountants in Australia, Investment & Financial Services Association and Taxation Institute of Australia.
- > Productivity Commission: Discussion Draft, Review of National Competition Policy Reforms.
- > Australian and State/Territory Governments: The State and Territory Business Transaction Taxes with the Business Coalition for Tax Reform.