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# Doing Business in Australia

## a how to guide

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**This guide is for:**

Exporters considering doing business in Australia.

**This guide covers:**

An overview of export planning processes, and an introduction to the Australian business environment and regulatory system.

**About New Zealand Trade and Enterprise:**

New Zealand Trade and Enterprise (NZTE) is the New Zealand Government's economic development agency, committed to helping businesses grow their international competitiveness, profitability and capability.

## Preface

### Thinking of doing business in Australia?

Australia is New Zealand's closest and largest export market, taking around 20% of our exports. Many New Zealand companies start their export programme with Australia.

There are many similarities in outlook, lifestyle and business practices between Australia and New Zealand. But there are also significant differences. And it is these differences which can trip companies up and make their first foray into exporting more complex and costly than necessary.

### Who is the guide for?

This guide is for any New Zealand business thinking about doing business in Australia. It caters for readers from small, medium and large businesses, operating under a range of business structures, including sole traders, partnerships, joint ventures and companies.

### What does the guide cover?

New Zealand Trade and Enterprise has prepared this guide to:

- help businesses decide if they're ready to export to Australia
- give an overview of some of the planning required to export successfully
- outline the Australian business and regulatory environment
- explain major regulatory areas which affect exporters
- provide contacts for further information.

### What are some of the key topics covered in the guide?

- export planning
- the Australian business environment
- quarantine and customs
- taxation, including GST and superannuation
- employee legislation
- marketing and promotion.

## What doesn't it cover?

This guide only provides an overview of the issues you need to consider. In no way is it a detailed guide or handbook to doing business in Australia.

**New Zealand Trade and Enterprise strongly advises all potential exporters to take professional advice before and during the exporting process.**

This is because seemingly simple decisions in one area can have complex consequences. For example, the terms of trade and business structure used for exporting can determine who is responsible for insurance, customs' charges and Goods and Service Tax in Australia. If the exporter is responsible for these costs it can have a big impact on your resourcing, pricing and profitability.

## How do I use the guide?

The guide is broken up into chapters organised around key topics. There is an overview of each topic and an outline of the steps an exporter needs to follow.

Sources of further information are provided, such as web sites and New Zealand Trade and Enterprise resources,. It is worth skim-reading the whole guide to get an idea of the issues involved in exporting. Individual chapters can then be studied in more detail.

## Can I get more information from a New Zealand Trade and Enterprise staff member?

Yes. The Enterprise Hotline is the first point of contact for New Zealand Trade and Enterprise. Call 0800 555 888.

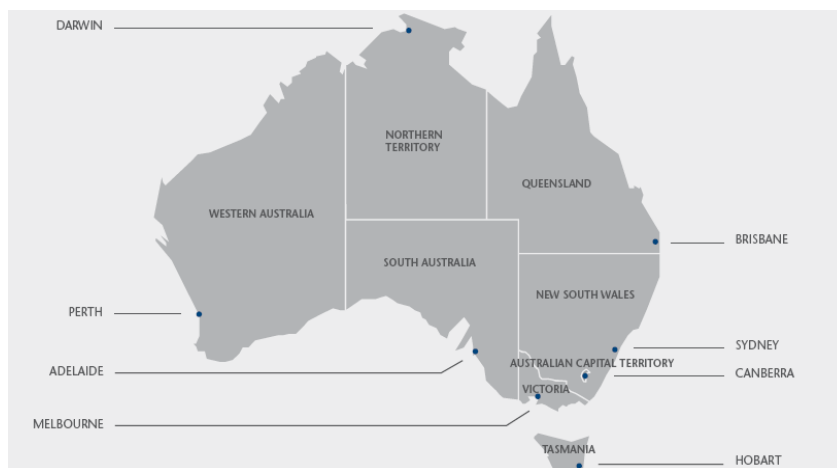
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## 1.0 The Australian Market

Australia has a population of 20.8 million, living in a total land area of 7.7 million square kilometres. The country consists of six States and two Territories, with the national capital located in Canberra.



### Key statistics for the Australian Economy

<b>Population by State/Territory (millions)</b>	<b>Population by Capital (millions)</b>	<b>Australian Key Economic Statistics</b>	
<b>New South Wales (6.83)</b>	Sydney (4.29)	<b>Population</b>	20.8 million (Feb 2007)
<b>Victoria (5.1)</b>	Melbourne (3.68)	<b>GDP</b>	A\$933 billion (2005-06)
<b>Queensland (4.1)</b>	Brisbane (1.8)	<b>GDP growth rate</b>	2.8% (2005-06)
<b>Western Australia (2.05)</b>	Perth (1.51)	<b>GDP per capita</b>	A\$42,454 (2004-05)
<b>South Australia (1.55)</b>	Adelaide (1.39)	<b>Inflation</b>	3.8% (2006 est.)
<b>Tasmania (0.49)</b>	Hobart (0.21)	<b>Total imports</b>	A\$175.9 billion (2006)
<b>Aust. Capital Territory (0.33)</b>	Canberra (0.33)	<b>Total exports</b>	A\$163.7 billion (2006)
<b>Northern Territory (0.21)</b>	Darwin (0.11)	<b>Exchange rate</b>	A\$1 = NZ\$1.12 (June 2007)
		<b>Unemployment rate</b>	4.6% (Jan 2007)

Australian Bureau of Statistics - estimated resident population as at 30 June 2006.

## *Useful Resources – Country information*

Further information on Australia is available on the Department of Foreign Affairs and Trade website: [www.dfat.gov.au](http://www.dfat.gov.au).

New Zealand Trade and Enterprise can also provide more information on key industry sectors in which you may be interested. Please contact your New Zealand Trade and Enterprise client manager for more information.

## 2.0 Am I ready to start doing business in Australia?

- What is the current demand for my product?
- What is the market potential for my product?
- Who are my target customers and in which market segments do they operate?
- What are my potential customers' needs and consumption patterns? - why they buy, how they buy, when they buy, and from whom
- Where are my customers located?

### 2.1 Products and Competition

- What similar products, if any, are available in Australia?
- Can my product meet and better its competitors?
- Can I tailor my product to the requirements of the target market?
- Do I have a unique selling position, ie a point of difference to my competitors?
- What do my competitors offer that I don't?
- Will I need to modify my product's features, packaging, physical appearance and/or brand name to suit the Australian market
- Can I provide an adequate level of customer service for this new market?
- What are my Australian customers' warranty or after-sales servicing requirements?

### 2.2 Distribution and Pricing

- Which distribution channel will I use: wholesale, retail, e-commerce etc?
- How will I get my product to my customers: agents, distributors, State offices, sales representatives, etc?
- Have I made contact with reliable business partners, such as retailers and distributors?
- How does my price point compare to my competitors' products?
- If channel partners are obtained, what will be the mark-ups from stockists, retailers and wholesalers on my product price? Do I want to, and can I, retain control over my product's retail price?
- What are my customers' lead time expectations between the order and delivery for my product?
- What are the transport costs associated with delivering my product to the market? Will I need insurance?

### 2.3 Resources

- Do I have the time, money and resources to sustain a long-term effort to break into the Australian market?
- Will entering this new market have an impact on my capacity to service existing markets?

- Is my business well-positioned to respond quickly to new market demand?
- Does my business have scope to expand supply capacity?
- Does my business have the finances to support new business establishment and marketing related activities, such as travel to and within Australia to build relationships; meet channel partners, clients and other related organisations; organise marketing; and hire help?
- How much market intelligence is freely available? Can I obtain sufficient information, or should I employ a specialist third party?
- Do I have reliable financial, legal and market advisors in my new market?

New Zealand exporters often find that there is greater expense and complexity than they first thought in dealing with areas such as:

- Complying with Australian regulatory requirements
- Establishing a distribution network with retailers, or setting up an office
- Obtaining local credit references or business histories. New Zealand credit references and business histories have not traditionally been accepted by Australian companies or banks
- Establishing a brand.

## 2.4 Keys to success

- Plan carefully and think long-term
- Have a unique selling proposition – it's critical to success
- Expect tough competition
- Understand the importance of developing strong networks
- Don't expect to just 'wing it'.

### *Useful Resources – Business in Australia*

You can find more general Australian Business information at [www.business.gov.au](http://www.business.gov.au)

### **TIP**

**Time frames** – establishing a business in Australia takes longer than expected. Exporters need to factor in adequate time to fulfil regulatory requirements and to create all-important relationships with in-market partners.

### 3.0 Rules and regulations for doing business in Australia

Although CER has removed many barriers to the free flow of goods and services between New Zealand and Australia, there is still a range of quarantine, customs, rules of origin and tariff compliance issues that New Zealand companies face when doing business with Australia.

Regulatory and legislative differences need to be understood. Australia does not offer a single integrated market; instead, it requires compliance with Federal, State and Local Government laws and regulations.

#### 3.1 What quarantine requirements apply to your goods?

The Australian Quarantine and Inspection Service inspect goods arriving in Australia. Quarantine restrictions apply to a number of product categories, including foods and beverages, chemicals and pharmaceuticals. An import permit application is required if a product or any of its ingredients is identified on the restricted item list.

##### *Useful Resources - Quarantine Requirements*

For more information, see the Australian Quarantine and Inspection Service (AQIS) website: [www.aqis.gov.au](http://www.aqis.gov.au)

Find out if your product is subject to quarantine conditions by referring to the AQIS import conditions ICON database, located in the quarantine section of the website: <http://www.daff.gov.au/aqis>

#### 3.2 Are your goods prohibited or restricted?

To find out if your product has any special restrictions, check the Australian Customs website: [www.customs.gov.au](http://www.customs.gov.au)

Your goods may require additional registration if they contain industrial chemicals like solvents, adhesives, plastics, inks, printing and photocopying chemicals, paints and household cleaning products. There are also restrictions on cosmetics, toiletries, and therapeutic goods.

##### *Useful Resources - Prohibited/Restricted Goods*

Chemicals: [www.nicnas.gov.au](http://www.nicnas.gov.au)

Agricultural and veterinary chemicals: [www.apvma.gov.au](http://www.apvma.gov.au)

Cosmetics: [www.ctfa.com.au](http://www.ctfa.com.au)

Therapeutic goods: [www.tga.gov.au](http://www.tga.gov.au)

### 3.3 What customs requirements will you need to meet?

Customs will need to clear your goods on import. You also need to know what permits, duties and import regulations apply. For further information, see the Australian Customs Service: [www.customs.gov.au](http://www.customs.gov.au)

### 3.4 Is there duty payable on your product?

New Zealand goods are given preferential treatment and can enter Australia duty free under the Australia New Zealand Closer Economic Relations Trade Agreement (ANZCERTA), provided they meet criteria under the Rules of Origin (ROO) test. This determines that a good has been made in either Australia or New Zealand.

Prior to 1 January 2007, to enter duty free, goods had to qualify under the 50% rule, calculated at the last process in the manufacture, ie at least 50% of the product's content is manufactured in New Zealand and/or Australia; or at least 50% of the total value of the product has been added through production in New Zealand.

Now, new Rules of Origin based on a Change of Tariff Classification (CTC) approach have been agreed. Under the CTC approach, a product will generally gain duty free entry as long as the manufacturing process in Australia or New Zealand involves a specified change in its classification under the global Harmonised Commodity Description and Coding System.

Exporters can enter under either of these rules of origin until 2012 but after then, only the new CTC approach will apply. However, this does not apply to men's and boys apparel which must still meet the 50% local content rule.

The new approach will not change the rules relating to the treatment of "wholly obtained goods", ie goods that are obtained or produced entirely in the country of origin such as minerals, vegetable goods, and live animals born and raised there.

For further information, see the Australian Customs Service website: [www.customs.gov.au](http://www.customs.gov.au)

The Tariff code, which determines the rates of duty payable by an importer, is also available on the Customs website. The code contains more than 5,000 headings and sub-headings.

The majority of goods identified in the Tariff code attract a Nil or 5% duty rate. However, there are some specific exceptions to this rule. These exceptions include: passenger motor vehicles and related items; textiles, clothing and footwear and related items; and excisable goods such as alcohol and tobacco.

### 3.5 Valuing goods for Customs duty

Transaction value is the most commonly used method for valuing goods for customs purposes. This value is based on the actual price paid (or payable) for the imported goods, subject to certain adjustments. Freight and insurance costs are generally excluded.

Valuation of imported goods is complex and importers should consult a customs broker or Australian Customs. Valuation fact sheets can be found at the Australian Customs Service website: [www.customs.gov.au](http://www.customs.gov.au)

## 3.6 Import documentation

Import Entries or Informal Clearance Documents must include: a commercial invoice (certified invoice); Bill of lading (B/L) or Airway bill (AWB); a Certificate of Origin; invoice terms including details about the goods, the buyer and the seller quantity of goods, country of origin, freight and insurance costs.

New Zealand companies seeking to do business in Australia should contact and work with a customs broker who specialises in the clearance of imported goods.

## 3.7 Export entries

All export entries with a value over \$1,000 Free on Board (FOB), unless otherwise exempt, must be supported by an export entry lodged with the New Zealand Customs Service. If you fail to lodge an export entry you may incur penalties.

Exporters should contact a New Zealand Customs frontline officer for assistance with any questions, or visit the New Zealand Customs website: [www.customs.govt.nz](http://www.customs.govt.nz).

## 3.8 Business and product compliance requirements

Companies doing business in Australia need to ensure that their existing products comply with the Trade Practices Act and State or Territory fair trading laws. The three key compliance areas are:

1. **Labelling** - The CER agreement means that New Zealand packaging and labelling requirements are generally acceptable in Australia.

EAN and barcodes are applicable in both countries. EAN is a multi-industry system for identifying products as they move through the global supply chain.

Information about labels required by Customs under the Commerce (trade description) can be found on the Australian Legal Information Institute website [www.austlii.edu.au](http://www.austlii.edu.au) or at the Australian Competition and Consumer Commission website [www.accc.gov.au](http://www.accc.gov.au).

2. **Warranties and refund policies** - Australian legislation requires that a product must perform according to its sales description. A product can be claimed against even if a warranty is not officially offered. Warranties also apply to services.

If a retailer needs to replace the product due to faults, the supplier is required to either:

- Replace the good
- Cover the costs of obtaining an equivalent good
- Cover the costs of repairing the good.

3. **Product safety and liability** - Australian product liability legislation makes manufacturers, distributors and/or retailers legally responsible for the safety of the products they make and sell.

If a customer suffers an injury or their property is damaged as a result of faulty goods, then they can seek compensation from the manufacturer, retailer or distributor.

Companies should ensure the following:

- Products meet safety standards – goods comply with particular performance, composition, contents, methods of manufacture or processing, design construction, finish or packaging rules.
- Warnings are placed on packaging. Products have clear usage instruction, especially if there is any possibility of danger from accidental or deliberate misuse or failure.

The Australian Competition and Consumer Commission (ACCC) is responsible for compliance with the Federal Trade Practices Act.

#### **Useful Resources - Product & Business Compliance**

Further information on product safety and liability is available on the Australian Competition and Consumer Commission website: [www.accc.gov.au](http://www.accc.gov.au)

### **3.9 Environmental Regulations**

Certain goods or appliances manufactured or imported into Australia may need to comply with environmental standards before they can be sold. Standards include:

- Energy rating
- Energy star
- Fuel consumption
- Greenhouse gas emissions
- Water efficiency

#### **Useful Resources - Environmental Regulations**

Visit the relevant State or Territory Environment Protection Authority website for information on licenses and permits. A list of all State and Territory authorities and contact details can be found at [www.business.gov.au](http://www.business.gov.au)

### **3.10 Other licenses and permits**

Check what other business licenses and permits could be required at the Business License Information Service website: [www.business.gov.au](http://www.business.gov.au) (look under Registrations and Licenses).

## 4.0 Market Entry

New Zealand exporters are changing the ways in which they enter the Australian market. In the past, the preference has often been to use an agent or distributor. Now more New Zealand companies are looking at establishing a physical presence in Australia. This could include forming a partnership with an Australian company or buying an existing business.

There is no single solution. How you choose to enter the market will depend largely on the nature of the product and your company's mid-term and long-term objectives. A small exporter, with limited capacity and limited financial resources, may first use an agent or distributor. Later they may establish a market presence.

A physical presence in the market is very valuable, giving customers and businesses trust that this is a long-term relationship. Exporters can take more advantage of networking opportunities and identify and respond more quickly to changes in the business environment and customer trends.

The following chapter provides information useful for setting up a business in Australia.

### 4.1 Sales Representatives/Agents/Distributors

Before appointing a sales representative, agent or distributor, due diligence should be undertaken, including a thorough reference check, business and financial history and details of the organisation's stability, size and location. It is extremely important to check any potential partner's current client list, experience and expertise in this area, and marketing abilities. They need to have strong local market experience and good contact networks.

Agents' rates typically range between 7% to 15% of the wholesale price.

#### TIP

**Physical presence** reassures the market. New Zealand businesses report experiencing a positive attitude change from customers and in-market partners once they had established a physical presence in the Australian market.

## **Useful Resources - Representatives/Distributors/Agents**

Finding the right agent or distributor can be difficult. It often comes down to contacts. Ask your local contacts and customers for referrals, check industry magazines or business directories, contact industry organisations and undertake research on the internet.

New Zealand Trade and Enterprise may be able to help you research potential business partners in Australia and can provide guidance on particular industry issues.

## **4.2 E-business**

As in other parts of the world, business over the internet is growing rapidly in Australia. More than 540,000 businesses (77%) now use the internet, and 60% of households have internet access. Companies entering the Australian market should register a 'com.au' domain name and consider establishing an Australian website. A local domain name, much like a virtual office, implies a local presence. You will need to register your business name in the State or Territory in which you intend to operate. (See also 5.2.7)

## **Useful Resources - E-business**

General information and customised guides on e-business are available at: [www.biz.org.nz](http://www.biz.org.nz).

Australian Domain Name Administrator: [www.auda.org.au/domains](http://www.auda.org.au/domains)

Internet Industry Association website: [www.security.iaa.net.au](http://www.security.iaa.net.au)

Department of Communications, Information Technology and the Arts website: [www.dcita.gov.au](http://www.dcita.gov.au) (information about registering an Australian domain name)

Guide to setting up an e-business in Australia: [www.business.gov.au](http://www.business.gov.au)

E-business guide – a guide to doing business online: [www.e-businessguide.gov.au](http://www.e-businessguide.gov.au)

## **4.3 Franchising**

Franchising is very popular in Australia. In contrast to New Zealand, there is specific legislation in Australia that relates to franchising. The Franchising Code of Conduct is prescribed under the Trade Practices Act and all franchise businesses are required by law to comply with the Code's provisions.

To help franchisors comply with their obligations under the Code, the Australia

Competition and Consumer Commission (ACCC) has published a franchising compliance manual. A copy of the Code may be downloaded from a link provided on the ACCC website [www.accc.gov.au](http://www.accc.gov.au).

Key steps for successfully establishing a franchise operation in Australia are:

- Thoroughly research the market and identify the opportunity
- Develop an appropriate business model and expansion plan including a financial plan
- Prepare legal matters such as disclosure agreements, operational manuals, etc
- Ensure protection of core intellectual property including registration of brands and trademarks
- Carefully choose partners and franchisees
- Test the market and consider possible modification of operational systems
- Undertake ongoing monitoring and review of operations.

#### **Useful Resources - Franchising**

The Franchise Council of Australia Ltd (FCA) is the peak body for the franchise sector in Australia: [www.franchise.org.au](http://www.franchise.org.au).

The National Franchising Conference is organised annually by the FCA. <http://nfc06n.franchise.org.au>

The Franchise Business Directory of Australia is a service of the FCA. It profiles current business opportunities and service providers, including accountants, lawyers and consultants specialising in franchising: [www.franchisebusiness.com.au](http://www.franchisebusiness.com.au)

Franchising & Business Opportunities Expos are held in Sydney, Melbourne and Brisbane each year. They provide an opportunity for franchisors to meet face to face with potential new investors: [www.franchisingexpo.com.au](http://www.franchisingexpo.com.au)

Franchising & Own Your Own Business magazine is the leading national franchising magazine within Australia. It is published bi-monthly: [www.franchise.net.au](http://www.franchise.net.au)

#### **4.4 Acquisition and Venture Capital**

Venture capital is a means of financing fast-growing private companies. Finance may be required for business development at a number of stages in a company's life, including start-up, development or expansion, whole or partial purchase of another enterprise or the rescue of a faltering business. Venture capital is most often an investment in private companies or enterprises although the term has slightly different meanings between countries.

The Australian Venture Capital Association Ltd (AVCAL) represents most venture capital organisations in Australia. The AVCAL Directory of Members provides basic information about each member's investment preferences and is available from the association via its website at [www.avcal.com.au](http://www.avcal.com.au).

The Australian Venture Capital Guide, published by Pollitecon Publications, provides information on venture capital as well as listing companies who offer business introduction services, product development funding and infrastructure equity.

#### ***Useful Resources – Venture capital***

Investment New Zealand is the Government's national investment promotion agency and is a specialist unit within New Zealand Trade and Enterprise. Investment New Zealand can provide advice on acquiring venture capital for a possible acquisition. For more information see [www.investmentnz.govt.nz](http://www.investmentnz.govt.nz)

## 5.0 Doing business in Australia – setting up or buying a business

Setting up a business in Australia is an important step in the long-term marketing strategy of most New Zealand companies wanting to do business in Australia. It shows commitment to the long-term growth and success of the business, and to the market and its customers.

**Advantages of establishing a business in Australia include:**

- Physical location in the market gives direct access to end-users
- Enhanced relationships with local channel partners
- Access to local knowledge and expertise
- Positive stepping-stone for third market access, such as the United Kingdom, the United States or Asia.

**Disadvantages include:**

- The Australian business start-up process is more complex and costly than that in New Zealand
- Australia's business environment is more formal, competitive and bureaucratic.

Some of the information in this section will also be useful for companies already exporting to Australia and considering establishing a presence in the market..

### 5.1 Structure

The choice of business structure usually reflects the size, resources and expertise of your company. It should also reflect your medium- and long-term goals.

Any New Zealand company considering establishing a local presence in Australia is strongly advised to seek professional advice. You should consult a business advisor, accountant or lawyer for advice on what business structure is most suitable for your needs and what the implications and financial responsibilities are for each.

Regardless of which business structure you select, all New Zealand companies seeking a physical presence in the market must register as a foreign company in Australia.

A foreign company is defined as a company which has been formed or incorporated in an external (foreign) territory, such as New Zealand.

Foreign companies can be formed or registered as:

1. **Sole traders** - a sole trader is a single owner or operator of a business and does not have any partners. As a sole trader, you will be responsible for the liabilities of your business.
2. **Partnerships (limited and unlimited)** - a partnership involves two or more co-owners participating in a business. A partner may be an individual or a

company. Each partner shares the responsibilities, risks and profits of the business according to terms set out in the partnership contract.

- *A limited partnership* involves two or more co-owners, where one owner is a standard partner and the other owner is a limited partner. The limited partner can limit the responsibility for losses and debts by the amount invested in the partnership.

A *Proprietary Limited (Pty Ltd)* company is a private company that can sue and be sued. The number of partners involved is not limited by law. It is limited by share capital or by shareholding. However, there cannot be more than 50 non-employee shareholders. This structure accounts for the majority of Australian businesses. Proprietary companies must register for an Australian Business Number and a Tax File Number.

- 3. Joint Ventures** - Joint ventures are formed under a joint venture agreement. The joint venture itself is not regarded as a single legal entity.

#### **Useful Resources - Company structures**

Australian Securities and Investment Commission: [www.asic.gov.au](http://www.asic.gov.au)  
Invest Australia: [www.investaustralia.gov.au](http://www.investaustralia.gov.au)  
Gateway to government information and services: [www.business.gov.au](http://www.business.gov.au)  
The Foreign Investment Review Board: [www.firb.gov.au](http://www.firb.gov.au)

## **5.2 Regulation Requirements**

### **5.2.1. Registering a Company**

A foreign company must register with the Australian Securities and Investment Commission. On registration you will be given an Australian Company Number. To register online see: [www.asic.gov.au](http://www.asic.gov.au)

### **5.2.2. Registering a business name**

You are required to register your business name in the State or Territory in which you will operate. Before you choose a business name, you should consider existing trademarks and the availability of a domain name, as it can be very expensive to change these once your business is established.

Have you checked if your proposed business name exists? If your proposed name already exists or is similar to a name currently registered in an Australian State, then your application may be rejected.

## Useful Resources – Company regulations

Search the Australian Securities and Investment Commission National Names Index to see if your proposed business name exists as a company name: [www.search.asic.gov.au](http://www.search.asic.gov.au)

You can also search the Australian Business Number lookup website at [www.abn.business.gov.au](http://www.abn.business.gov.au) to see if your proposed business name is listed with a registered ABN.

Contact the State or Territory Consumer Affairs Office to check availability of your name. A list of the State and Territory contact details can be found at [www.business.gov.au](http://www.business.gov.au)

Business name registration is handled at Australian State Government level. You will need to register your business name separately in each State or Territory that you plan to set up your business.

To access online forms visit [www.transactions.business.gov.au](http://www.transactions.business.gov.au). Contact the State or Territory Consumer Affairs Office to check availability of your business name. A list of the State and Territory contact details can be found at [www.business.gov.au](http://www.business.gov.au)

### 5.2.3. *Ensure that your proposed business name does not conflict with someone else's registered trademark*

Complete a trademark and product name search to check whether the use of your New Zealand intellectual property (IP) in Australia will infringe any existing intellectual property rights. You can do this at the IP Australia website: [www.ipaustralia.gov.au](http://www.ipaustralia.gov.au)

### 5.2.4. *Registering for an ABN*

An Australian Business Number (ABN) is a single unique identifier used for dealings with a range of Australian Government departments and agencies, including the Australian Tax Office and Customs, as well as with other companies. Australian businesses are generally required to deduct 48.5% withholding tax from payments where no ABN is included on the invoice. The exceptions include payments made to a non-resident who is not carrying on an "enterprise" in Australia or through an agent in Australia.

To apply for an Australian Business Number (ABN) you will need to have registered your business name (see 5.2.1)

You can register online at Australian Business Register: [www.abr.gov.au](http://www.abr.gov.au)  
Obtain the *Tax basics for small business* booklet from the Australian Tax Office website at [www.ato.gov.au](http://www.ato.gov.au)

### 5.2.5. *Registering for a TFN*

Register with the Australian Taxation Office by applying for a Tax File Number

(TFN). This enables you to pay and claim back any Australian taxes. You can apply for a TFN online at the Australian Taxation Office website: [www.ato.gov.au](http://www.ato.gov.au)

### 5.2.6. Registering a trademark or applying for patent protection

A registered trademark gives you the right to use your trademark as a means to distinguish your goods and services from those of another trader. A registered trademark can help you legally stop imitators from using your brand in the future.

You should consider applying for a patent if you have created a device, substance, method or process that is new, inventive and useful.

IP Australia is the Australian Government agency responsible for administering patents, trademarks and designs: [www.ipaustralia.gov.au](http://www.ipaustralia.gov.au)

### 5.2.7. Registering a domain name

Your domain name is your address on the internet and gives you an online identity or brand. If you wish to register an Australian domain name, eg.com.au or .net.au, you must be a registered company or business and have an Australian Business Number or an Australian Company Number.

For more information visit the Australian Domain Name Administrator: [www.auda.org.au/domains](http://www.auda.org.au/domains)

### 5.2.8. Licenses and permits

Australian Federal, State and Local Governments are responsible for different business licenses, permits, registrations and certificates. These include:

- Initial business licenses, such as business and partnership registrations, patents, trademarks and designs
- Professional and occupational licences, such as building and construction, accounting, legal and investment licences
- Industry and product licences such as retail and wholesale, agriculture, building and construction and import licences
- Public safety and environmental licenses such as dangerous goods, restricted goods and trade waste licences.

To find out which licences may apply to you, search the Business Licence Information Service. A list of State and Territory contact details can be found at [www.business.gov.au](http://www.business.gov.au).

#### TIP

**Professional help and advice** is strongly recommended. Accountants and solicitors can help you fulfil all your legal obligations and get established more rapidly and efficiently.

### 5.3 Location

Australia is a single market which is more than five times the size of the New Zealand market. However, its six sovereign States and two Territories have, over time, developed into distinct and independent markets.

As an example, Adelaide (South Australia) is a compact market, often serviced from Melbourne and with many connections to Victorian industry. Perth (Western Australia) has become quite independent due to its geographical distance from Australia's eastern seaboard. Its proximity to Asia has resulted in strong Asian business links.

Two important questions are:

- Where do you want to establish your business - which regional market is most appropriate for your entry?
- What are the cost and logistic differences between Australia's major cities, such as Adelaide versus Sydney?

Sydney is the largest city in Australia but also the most expensive one. For example office and rental costs in Adelaide are up to 50% less than equivalent offices in Sydney.

- Annual rental cost of industrial property in Sydney averages A\$122/m<sup>2</sup>
- Purchase price of industrial property in Sydney averages A\$1,483/m<sup>2</sup>
- Annual rental costs for CBD office space in Sydney are around A\$433/m<sup>2</sup>

### 5.4 Business set-up costs

Setting up a business in Australia can be expensive. Examples of fees involved in the process include:

- Reserving a business name - A\$40
- Applying to use the name - over A\$1000
- Registering a foreign or share capital company - over A\$800
- Registering annual return statements - over A\$1,000.

#### **Useful Resources – Business set-up costs**

A full list of the fees and charges related to registering in Australia is available on the Australian Securities and Investment Commission (ASIC) website [www.asic.gov.au](http://www.asic.gov.au)

The same information is also available from the ASIC Client Contact Centre Enquiry Line on +61 3 5177 3988.

## 5.5 Opening an Australian Bank Account

You should start by approaching the international department of either your local bank or an Australian bank. These departments understand the needs of exporters and the different rules that apply to foreign customers.

Major banks operating in Australia and New Zealand are currently changing their policies to streamline account processes between the two countries; for example making it possible for an Australian bank account to be opened from New Zealand.

Companies wishing to do business in Australia should also obtain references from their New Zealand bank to prove their credit-worthiness. You should be aware though that not all Australian banks accept foreign references.

All Australian banks have '100 points' criteria for identification documents required by applicants for new accounts. These documents include a passport, driver's licence, birth certificate, and bills sent to the company address.

An Australian bank account is required if a business is registered for GST.

## 5.6 Accessing Government Grants

Grants and other funding programs are available from the Australian Federal, State and Territory Governments and, in some cases, from local councils. Generally there are no grants available for starting a business. However, there are grants and other assistance available for business activities such as expanding your business, research and development, innovation and exporting.

The main funding programmes at the Federal level are Commercial Ready, Commercialising Emerging Technologies (COMET), the Export Market Development Grant and the Research and Development Rebate Scheme.

Generally, to access the grants, New Zealand companies need to be resident in Australia. New Zealand Trade and Enterprise encourages you to engage at an early stage with Australian-based consultants to advise on your access to any grants or assistance, as many of the schemes depend on the company structure you establish.

### *Useful Resources – Australian government grants*

For more information on the types of grants available see the Australian Government directory:  
<http://www.business.gov.au/Business+Entry+Point/Business+Topics/Grants+assistance/>

GrantsLink: [www.grantslink.gov.au](http://www.grantslink.gov.au)

AusIndustry: [www.ausindustry.gov.au](http://www.ausindustry.gov.au)

## 6.0 Business obligations in Australia

### 6.1 Insurance for Australian businesses

If you are planning to open a business in Australia you need to plan for personal, professional and business insurance. These provide protection from litigation by customers and business partners. This type of insurance is vital for reducing financial risk in a climate that is moving towards the American system of litigation.

Insurance can be obtained from a broker, or directly from an insurance company or agent. Essential insurance policies include standard business insurances such as fire, burglary, loss of gross profit and product liability insurance. They should also include public and professional indemnity.

<i>Useful Resources - Insurance</i>
<p>Insurance Council of Australia website: <a href="http://www.ica.com.au">www.ica.com.au</a></p> <p>National Insurance Brokers Association website: <a href="http://www.niba.com.au">www.niba.com.au</a></p>

### 6.2 Employing People

Australian employment regulations are made at both the Federal and State levels. Federal law covers equal employment opportunities, human rights and anti-discrimination laws. State laws cover all remaining employment terms.

If you plan to employ staff in Australia you need to understand your obligations on:

- Wages and employment conditions: [www.dewr.gov.au](http://www.dewr.gov.au) [www.wagenet.gov.au](http://www.wagenet.gov.au)
- Occupational health and safety: [www.workcover.act.gov.au](http://www.workcover.act.gov.au). [www.comcare.gov.au](http://www.comcare.gov.au)
- Workplace relations: [www.workplace.com.au](http://www.workplace.com.au)
- Pay As You Go Tax: [www.abr.gov.au](http://www.abr.gov.au)
- Superannuation: [www.ato.gov.au/super](http://www.ato.gov.au/super)
- Employing contractors and consultants: [www.ato.gov.au](http://www.ato.gov.au)
- Recruiting: [www.jobsearch.gov.au](http://www.jobsearch.gov.au) and [www.jobnetwork.gov.au](http://www.jobnetwork.gov.au)
- Apprentices and trainees: [www.australianapprenticeships.gov.au](http://www.australianapprenticeships.gov.au)
- Equal employment opportunity: [www.humanrights.gov.au](http://www.humanrights.gov.au)
- Handling complaints & disputes [www.airc.gov.au](http://www.airc.gov.au) [www.workchoices.com.au](http://www.workchoices.com.au)
- Dismissal processes [www.workchoices.com.au](http://www.workchoices.com.au)
- Skills development & training [www.training.com.au](http://www.training.com.au)
- Minimum wages. [www.fairpay.gov.au](http://www.fairpay.gov.au)
- Australian Workplace Agreements (AWA) [www.oea.gov.au](http://www.oea.gov.au)
- Work permits for foreign nationals [www.immigration.gov.au](http://www.immigration.gov.au)

## 6.3 Taxation

There are significant differences between Australian and New Zealand tax regulations. Australian regulations tend to be more onerous because of their greater scope and administrative complexity. The business structure you choose to use in Australia will determine your Australian tax obligations; professional legal and accounting advice should be sought.

Further information can be obtained from the Department of Industry, Tourism and Resources website at [sblegal.industry.gov.au](http://sblegal.industry.gov.au), CPA Australia: [www.cpaaustralia.com.au](http://www.cpaaustralia.com.au) and the

New Zealand Institute of Chartered Accountants: [www.nzica.com](http://www.nzica.com)

### 6.3.1. Business Tax

A number of different taxes can apply to your business, depending on your location and business activity. These include:

#### Corporate Income Tax

The general company tax rate is 30%. This rate is applied equally to all the taxable income of a company – unlike individuals, companies do not have marginal tax rates or tax-free thresholds.

#### Capital Gains Tax (CGT)

CGT applies when a business or individual acquires or disposes of certain types of assets. The time when the asset is acquired or disposed of is known as a 'CGT event'. Most of these events occur when a company makes a profit on land and buildings, shares, or units in a unit trust. It also applies to collectables and personal use assets. The ATO website [www.ato.gov.au](http://www.ato.gov.au) defines situations in which a business may qualify for CGT exemption.

#### Pay As You Go Tax (PAYG)

PAYG is used for paying tax on business income, and also for deducting employees' income tax obligations from their pay as it is earned. Instalment payments are required during the year. Most companies making employee income PAYG payments do so fortnightly or monthly.

Goods and Services Tax (GST) - 10% - See section 6.3.3

#### Excise Duties

An excise duty is a tax levied on certain types of goods produced or manufactured in Australia. The goods on which excise duty is imposed are called excisable goods. Excisable goods include alcohol, petroleum, tobacco and coal. To undertake an excise activity, you need to apply for a licence relating to that activity. Refer to Australian Taxation Office website: [www.ato.gov.au](http://www.ato.gov.au).

#### Super Guarantee Charge

The superannuation guarantee charge applies if an employer does not pay sufficient superannuation or does not meet employees' choice of superannuation fund obligations.

## **Stamp Duty**

Stamp duty is a State tax levied on written documents and some transactions such as motor vehicle registrations; insurance policies; leases and mortgages; hire purchase agreements; and transfers of property, such as businesses, real estate or shares.

The amount of stamp duty payable can be either fixed rate or in proportion to the value of transaction. Rates vary from State to State.

## **Simplified Tax System**

A Simplified tax system is provided to assist companies with an annual turnover of less than A\$1 million. The system helps small businesses to reduce compliance costs when determining their taxable income. Information about eligibility for this system is provided on the Australian Taxation Office website: [www.ato.gov.au](http://www.ato.gov.au).

## **Land Tax**

Land tax is imposed on landowners. The amount varies from State to State and the retail value of the property.

## **Council Rates**

Rates are property taxes charged by local government on properties in their municipal area to cover a range of services.

### **6.3.2. Employee Tax**

There are a number of different tax (and superannuation) obligations that apply if your business has employees or contractors. These include:

#### **Personal Income Tax**

Individuals are considered Australian residents for tax purposes when they have worked 180 days or more in Australia within any one 365-day period. An accurate definition of a worker as an employee, hired labour or independent contractor is essential for determining the employer's obligations under PAYG. Further information, including tax rates, is available on the Australian Taxation Office website: [www.ato.gov.au](http://www.ato.gov.au).

#### **Fringe Benefit Tax (FBT)**

FBT is payable on benefits of a non-financial nature provided to employees in addition to a salary package. Companies can choose to claim an income tax deduction which will help offset the cost of FBT.

#### **Superannuation**

Employers must pay a compulsory rate of 9% of the employee's earnings, in addition to their salary, into a superannuation fund.

#### **Payroll tax**

Payroll tax is a State tax on the wages paid by employers. Employers are liable for payroll tax when their total Australian wages exceed a certain level called the 'exemption threshold'. This threshold varies between different States and Territories.

Also refer to the website [www.business.gov.au](http://www.business.gov.au) for essential business information, checklists and contact details of Government and business associations.

### 6.3.3. Goods and Services Tax (GST)

Goods and Services Tax (GST) is a broad-based tax of 10% on most goods, services and other items sold or consumed in Australia. It is payable on taxable imports, regardless of whether or not the importer is registered for GST. Imported goods subject to GST are known as taxable importations. Some exemptions apply to some goods and services.

GST registration in Australia is *required* when annual turnover of Australian activities is expected to exceed A\$75,000 per year. Businesses with lower turnover can register voluntarily.

#### The GST Registration Process

Registration must take place within the first 21 days of doing business.

Before you can register for GST, you must register your business and get an Australian Business Number (ABN).

Further information is available from the Australian Taxation Office's website: [www.ato.gov.au](http://www.ato.gov.au). A single form can be used to register for an ABN and GST. You can download the form and register on the Australian Business Register website: [www.abr.gov.au](http://www.abr.gov.au)

This is a brief overview of the Australian GST. It is not a comprehensive guide and therefore professional advice from a taxation accountant or accounting professional experienced in this area must be obtained so that you can meet all requirements.

Failure to meet all GST requirements can result in loss of revenue through withholding taxes, penalties and increased administrative costs. See the Australian Taxation Office's [Guide to GST for small business](#) and other guidelines available on its website: [www.ato.gov.au](http://www.ato.gov.au).

#### Other Important GST Issues

Further information is available on the Australian Taxation Office website: [www.ato.gov.au](http://www.ato.gov.au) and the above-mentioned websites in relation to the following topics:

- **Mandatory and voluntary registration** - Australian Customs charge GST to the importer of the goods regardless of whether or not the importer is registered for GST. There are also a number of implications and responsibilities for businesses including exporters that decide not to register for GST. There are considerable benefits for business that do register for GST.
- **When and how GST is collected on imports** - Australian Customs is the agency responsible for collecting GST on goods and services entering Australia. A GST calculation worksheet is provided on the Australian Taxation Office website: [www.ato.gov.au](http://www.ato.gov.au)

- **Non-taxable imports to Australia** - available on the Australian Taxation Office website: [www.ato.gov.au](http://www.ato.gov.au)
- **Responsibility for paying GST** - outlines which parties are responsible for paying GST in different business arrangements commonly used by New Zealand exporters, including 'Goods sold on consignment (sale or return)' where a business agrees to sell goods without first buying them from the owner.
- **Trade terms and responsibility for paying GST** - Agreed terms of trade (incoterms) between the importer and exporter can determine who is responsible for paying GST.
- **Agents** - In an agency sale, goods are sold by the owner to the buyer, and the agent does not take title of the goods. The agent pays GST only if they are registered for GST and will receive a commission for the sale. Agents registered for GST are also required to charge GST on their commission.
- **Retail** - GST and all import arrangements are the responsibility of the retailer if they collect the goods at Customs. In this situation the New Zealand entity does not need to pay, nor is it able to claim back, GST.
- **Joint ventures and groups** - The operators of a joint venture group are responsible for paying GST, not the participating members. If the operator sells products or services to a participant of the joint venture group, then the operator is liable for GST.
- **Logistics companies** - Some logistics companies pay GST at Customs on behalf of the exporter so that goods can be cleared. The exporter pays the logistics company on presentation of an invoice for their services and for the GST.
- **Claiming or deferring input tax** - GST is payable when goods are imported. If you want to claim back GST input tax credits, then your business must be registered with the ATO at the time of import. Input tax credits are claimed on the Business Activity Statement (BAS) form for the tax period during which the import occurs.
- **Deferred GST scheme** - Importers registered for GST may be able to defer the payment of GST on imported goods. The deferred GST scheme allows deferred payment on taxable imports until lodging the first BAS after the goods are imported. More information on the deferred GST scheme is provided on the ATO website: [www.ato.gov.au](http://www.ato.gov.au)

#### 6.3.4. Reporting and Payment of Taxes

- **Company Income tax** - companies need to lodge an annual return with the Australian Securities and Investment Commission, and an annual tax return with the Australian Taxation Office where all income and deductions are declared. Additional information about lodging company income tax is on the Australian Taxation Office website: [www.ato.gov.au](http://www.ato.gov.au).
- **Business Activity Statement (BAS)** - a single form used by businesses to report their tax obligations and entitlements to the Australian Taxation Office. It is used for:
  - **Goods & Services Tax (GST)** - Businesses with an annual turnover

of \$20 million or more report and pay monthly. Those with an annual turnover of less than \$20 million generally report and pay quarterly. However, these smaller businesses can also choose to report monthly.

- **Wine equalisation tax**
- **Luxury car tax**
- **Pay As You Go (PAYG)** - instalments and withholding taxes are reported and paid by:
  - Completing a BAS form if the company is registered for GST or lodging an Instalment Activity Statement (IAS) if the company is not GST-registered
  - Fringe Benefit Tax instalments.

The due date for lodging and paying a monthly BAS is 21 days after the end of each month. The ATO will often supply businesses with a personalised BAS, partially completed, to assist with completing the statement. More information on all BAS reporting options is provided on the ATO website: [www.ato.gov.au/businesses](http://www.ato.gov.au/businesses).

### 6.3.5. *Trans-Tasman Double Taxation Agreement*

The Trans-Tasman Double Taxation Agreement (TTDTA) between Australia and New Zealand also affects exporters. It enables New Zealand and Australian companies engaged in trans-Tasman commerce to avoid paying double taxation.

For further information on the TTDTA, contact the New Zealand Inland Revenue Department at [www.ird.govt.nz](http://www.ird.govt.nz).

One of the agreement's main objectives is to reduce tax impediments associated with cross-border trade and investment. However, to obtain specific advice on how to minimise your tax risks, you should consult an accountant specialising in trans-Tasman business taxation.

Further information can be obtained from The New Zealand Institute of Chartered Accountants (NZICA) website: [www.nzica.com](http://www.nzica.com).

### 6.3.6. *Transfer pricing*

The Trans-Tasman Double Taxation Agreement has been reformed to simplify the taxation of income earned by companies in their respective countries. It also simplifies the repatriation of these funds back to the home country.

This is known as transfer pricing. It relates in particular to the transfer of profits from Australia back to New Zealand without incurring Capital Gains Tax. A lawyer or accountant can advise which pricing method is appropriate when determining transfer prices.

Additional information about international transfer pricing is available on the Australian Taxation Office website: [www.ato.gov.au](http://www.ato.gov.au).

## 7.0 Frequently Asked Questions – Taxation and GST issues

This information was supplied by Gosling Chapman: [www.goslingchapman.com](http://www.goslingchapman.com).

**1. *We recently made a sale to Australia. They deducted 48.5% tax when they paid us. Why?***

Australian businesses are generally required to deduct 48.5% withholding tax from payments where no ABN is included on the invoice. There are some exceptions, but many businesses will not be aware of those details, or they may be relying on computer programmes that automatically deduct the 48.5%.

The exceptions include payments made to a non-resident who is not carrying on an “enterprise” in Australia or through an agent in Australia. If you meet the criteria for this exception, it is safest to provide a statement by a supplier, so that this withholding tax is not deducted.

**2. *What is an ABN?***

An ABN is an Australian Business Number, which is used for dealings with a range of Australian Government departments and agencies, including the Australian Tax Office and Customs.

**3. *How hard is it to get an ABN?***

It is relatively straightforward, but as processing can take a while don't leave it too late. For businesses incorporated outside Australia, registration cannot be completed solely through the application form on the website [www.abr.gov.au](http://www.abr.gov.au). Copies of your incorporation certificate and copies of the directors' passports will need to be provided to complete your application.

**4. *When do we have to register for Australian GST?***

Put simply, GST registration in Australia is *required* when annual turnover of Australian activities is expected to exceed A\$75,000 per year.

Registration is required within 21 days of doing (starting?) business.

Businesses with lower turnover can register voluntarily.

**5. *What rate is Australian GST?***

GST applies at 10% to nearly all goods and services consumed in Australia.

Some exemptions apply, including basic foods for human consumption, some medical products, educational services and approved childcare.

**6. *How hard is it to register for Australian GST?***

GST registration can occur at the same time as obtaining an ABN number, or it can be done later. Your ABN number will usually be your GST number.

An Australian bank account is usually required in order to obtain Australian GST registration; opening a bank account is the most frequent cause of delays.

**7. We have paid GST at Australian Customs. Can we get this refunded?**

GST is a consumption tax, with the ultimate consumer bearing the GST on the sale price.

Businesses that are Australian-GST registered do not “bear” GST but are in a GST-neutral position. They are merely collection-agents for the Australian Tax Office throughout the process. In general terms, they

- Are required to charge GST on the goods sold in Australia - which is passed on to the Australian Tax Office.
- Are able to claim any Australian GST paid on costs relating to their Australian operations – these include GST paid at Australian Customs.
- Pay the net GST (or claim a GST Refund) within their quarterly BAS returns.

**8. We are registered for Australian GST. Does this mean we will also be required to pay Australian income tax?**

Not necessarily - different criteria apply for GST and income tax.

## 8.0 Marketing and Promotion

As has already been noted, while the Australian and New Zealand markets appear very similar, there are subtle but very real business and cultural differences, one of which is the very multicultural nature of Australian society. Others are the large distances between main centres, the size of the middle class and the relatively high average income.

The following issues are all key to success in the Australian market:

### 8.1 Customer focus

**Understanding your customer** – Developing a customer profile through market research.

- Demographic and social research – who your customers are, where are they located, what associations they are affiliated with, what magazines they subscribe to, trade fairs they attend, likes and dislikes, etc
- Understanding purchase patterns - why your customers buy, when they buy, how often, how much, where they go to purchase, how they locate a supplier, criteria for supplying, current suppliers and why, etc.

<i>Useful Resources – Market Research</i>
<p>Australian Bureau of Statistics: <a href="http://www.abs.gov.au">www.abs.gov.au</a></p> <p>BIS Shrapnel: <a href="http://www.bis.com.au">www.bis.com.au</a></p> <p>IBIS World: <a href="http://www.ibisworld.com.au">www.ibisworld.com.au</a></p>

**Meeting your customers’ wants and needs** – Modifying your product/service to suit their specific requirements.

- Does your product suit their requirements?
- Is your product easily supplied in a timely manner?
- What technical support, back-up and service do your customers want?

**Finding a niche** – Offering something that is new or innovative.

- The ability to create a point of difference will provide you with a competitive advantage
- An innovation will put you ahead of competitors and create a window of access to potential new customers
- Be aware of the problems facing your industry segment and contribute to a solution
- Understand emerging opportunities within your market segment.

## 8.2 Building a brand and profile

When entering a new market, survival depends on being able to build a brand and being recognisable. Some ways to achieve this include:

- Participating in relevant trade and consumer shows
- Investing in packaging and point of sale material (if relevant)
- Sponsoring events and activities that have relevance to either your product (brand building) or customers (raising your business profile). Think local or regional with these events
- Advertising (can be prohibitively expensive, so this will depend on your budget but you could consider local/regional newspapers and industry magazines)
- Investing in PR and marketing advice
- Making sure you're contactable (on the list of all your key bodies, associations, suppliers, directories etc)

### Useful Resources - Branding

Research relevant trade shows, publications, directories and associations through international trade publication databases such as [www.dmgworldmedia.com](http://www.dmgworldmedia.com)

An events calendar including Australian trade events is available on the New Zealand Trade and Enterprise website: [www.marketnewzealand.com/events](http://www.marketnewzealand.com/events).

A listing of events in Australia can be found at Expo Database [www.expodatabase.com](http://www.expodatabase.com) and Online Events [www.onlineevents.com.au](http://www.onlineevents.com.au)

### TIP

**Establishing a brand** – branding the company and products is very important in what can be a highly patriotic market. A comprehensive brand establishment process is needed to create brand awareness and loyalty.

## 8.3 Networking and Partnership Building

Crucial to your success will be how submerged you become within your target market and the relationships you develop with key industry leaders, suppliers, distributors, retailers - and your customers.

- Get involved with related government and industry 'think tanks', 'task forces', committees, expert panels, legislative and advice boards

- Join relevant (product/market, customers, suppliers) industry associations
- Integrate your products/services along the developed supply chains of relevant market segments
- Get involved in public speaking on technical and expert areas relating to your product at industry, supplier and/or customer events
- Be open to collaborative ventures with either international or local players already established or looking to enter the market
- Think about providing consulting and/or technology transfer services
- Look into forming an alliance with a company in the market with an established network
- Become involved in your local/regional area (sporting, community, business leaders associations).

### ***Useful Resources – Networking and partnership building***

Trans-Tasman Business Circle - [www.transtasmanbusiness.com.au](http://www.transtasmanbusiness.com.au)

Committee for Economic Development - [www.ceda.com.au](http://www.ceda.com.au)

Business Club Australia - [www.businessclubaustralia.com.au](http://www.businessclubaustralia.com.au)

KEA (Kiwi Expats Association) - [www.keanewzealand.com](http://www.keanewzealand.com)

New Zealand Victoria Business Group (contact New Zealand Trade and Enterprise Melbourne, ph +61 3 9642 1281)

### **T I P**

**Networking is essential** – strong competition within Australia can be partially countered by building strong relationships with in-market partners.

## 9.0 Contacts for Further Information

### New Zealand Trade and Enterprise

For further information visit the New Zealand Trade and Enterprise website: [www.nzte.govt.nz](http://www.nzte.govt.nz), or contact the New Zealand Trade and Enterprise Hotline on 0800 555 888.

#### Statistical information:

- Australian Bureau of Statistics: [www.abs.gov.au](http://www.abs.gov.au)

#### Product Compliance and Regulations

- Quarantine issues/import regulations (Australian Quarantine Inspection Service - ICON database): [www.aqis.gov.au](http://www.aqis.gov.au)
- Customs requirements: [www.customs.gov.au](http://www.customs.gov.au)
- Labelling, product safety and fair trading regulations (Australian Competition and Consumer Commission): [www.accc.gov.au](http://www.accc.gov.au)

#### Setting-Up or Buying a Company

- Business licence and permit requirements (Business Licence Information Service) (BLIS) (look under Registrations and Licences): [www.business.gov.au](http://www.business.gov.au)
- Business name availability and registration as a foreign company (Australian Securities & Investment Commission): [www.asic.gov.au](http://www.asic.gov.au)
- Search for trademarks, business and product names that have already been registered (IP Australia): [www.ipaustralia.gov.au](http://www.ipaustralia.gov.au)
- Apply for an Australian Business Number (ABN) (Australian Business Register): [www.abr.gov.au](http://www.abr.gov.au)
- Register a domain name: [www.auda.org.au/domains/au-domains](http://www.auda.org.au/domains/au-domains)
- General Australian business information: [www.business.gov.au](http://www.business.gov.au)

#### Tax and GST

- Tax obligations and apply for a Tax File Number (TFN) (Australian Tax Office): [www.ato.gov.au](http://www.ato.gov.au)
- GST registration – see ABN application: [www.abr.gov.au](http://www.abr.gov.au)

#### Trade Shows/Expos

- Expo Database [www.expodatabase.com](http://www.expodatabase.com)
- Online Events [www.onlineevents.com.au](http://www.onlineevents.com.au)
- DMG World Media [www.dmgworldmedia.com](http://www.dmgworldmedia.com)

#### Employment regulations:

- WageNet: [www.wagenet.gov.au](http://www.wagenet.gov.au)

## Financial grants:

- Grants Link: [www.grantslink.gov.au](http://www.grantslink.gov.au)
- AusIndustry: [www.ausindustry.gov.au](http://www.ausindustry.gov.au)

## Privacy and spam laws:

- ACMA: [www.spam.acma.gov.au](http://www.spam.acma.gov.au)
- Office of the Privacy Commissioner: [www.privacy.gov.au/business](http://www.privacy.gov.au/business)

## Business directories:

- Australian Business Directory: [www.abd.com.au](http://www.abd.com.au)
- Australian Manufacturers Guide: [www.ausmanufacturers.com.au](http://www.ausmanufacturers.com.au)
- Australian Wholesalers Guide: [www.auswholesalers.com.au](http://www.auswholesalers.com.au)
- Directory.com.au: [www.directory.com.au](http://www.directory.com.au)
- Australian Food Broker Directory: [www.foodbrokerdirectory.com](http://www.foodbrokerdirectory.com)
- Australian Suppliers Database: [www.austrade.gov.au](http://www.austrade.gov.au)

## State-based business information:

- New South Wales: [www.business.nsw.gov.au](http://www.business.nsw.gov.au)
- Victoria: [www.business.vic.gov.au](http://www.business.vic.gov.au)
- Queensland: [www.business.qld.gov.au](http://www.business.qld.gov.au)
- ACT: [www.business.act.gov.au](http://www.business.act.gov.au)
- South Australia: [www.business.sa.gov.au](http://www.business.sa.gov.au)
- Western Australia: [www.wa.gov.au/businessinwa](http://www.wa.gov.au/businessinwa)

## Media and business news

- The Australian: [www.theaustralian.com.au](http://www.theaustralian.com.au)
- The Age Melbourne: [www.theage.com.au](http://www.theage.com.au)
- The Sydney Morning Herald: [www.smh.com.au](http://www.smh.com.au)
- The Australian Financial Review: [www.afr.com](http://www.afr.com)
- ABC: [www.abc.com.au](http://www.abc.com.au) HYPERLINK "http://www.abc.net.au/www