



Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990

Ref: FR2004/683-[105N-NSWU]

Mr Andrew Ferguson
NSW State Secretary
Construction, Forestry, Mining and Energy Union
New South Wales Branch
Locked Bag 1
LIDCOMBE NSW 1825

Dear Mr Ferguson

Financial Return - year ending 31 December, 2004

Our records show your organisation's financial year ended recently. This letter outlines some of the things you must do to meet your financial reporting obligations and when you have to do them. For simplicity, we will call the documents you have to lodge with us your *financial return*.

New legislation

This letter is intended as guide to the law applicable on the date of this letter and should not be used as a substitute for legal or accounting advice. We only summarise some of the reporting requirements in this letter. More detailed information is at the end of this letter.

The legislation has changed since your last return. In May 2003 the Industrial Registrar wrote to all organisations forwarding a number of facts sheets outlining the major changes made by Schedule 1B of the Workplace Relations Act 1996 ('RAO'¹). While the immediate changes affected the rules and elections in organisations, the changes affecting financial returns involve a longer lead time.

The key differences under the new legislation affecting financial returns are:

- a reduced financial reporting cycle (now maximum periods of 5 or 6 months depending on internal arrangements of organisation)
- a greater emphasis given to Australian Accounting Standards
- the introduction of a new report, known as an Operating Report (broadly similar in concept to a Director's Report under the corporations legislation)
- extensions of time are limited to one month
- restructured penalty provisions involving more extensive use of Civil Penalties
- the introduction of the Industrial Registrar's Reporting Guidelines
- organisations and their branches to report according to their financial structures, known as 'reporting units'.

We recommend you discuss the new requirements with your accountant or auditor.

¹ Registration and Accountability of Organisations Schedule (RAO) (Schedule 1B to the *Workplace Relations Act 1996*)

Reporting Unit

One of the new concepts of the RAO legislation is that reporting entities are known as "*reporting units*". Where an organisation is **not** divided into branches the reporting unit is the whole of the organisation. Where an organisation **is** divided into branches each branch will be a reporting unit unless the Industrial Registrar has determined a division of the organisation into reporting units on an alternative basis. We can discuss this with you if you need more information.

For simplicity, we will refer to your organisation as a reporting unit in this letter.

Industrial Registrar's Guidelines

The Industrial Registrar's reporting guidelines set out certain disclosure requirements in addition to those prescribed by Australian Accounting Standards having in mind the nature of organisations registered under the Workplace Relations Act.

The disclosure requirements prescribed by the reporting guidelines are directed towards providing members of the reporting unit with information to enable them to gauge the performance of the committee of management and other holders of office in relation to the financial management of the reporting unit. In addition, the reporting guidelines seek to improve the quality of information available to users of the financial report about the reporting unit's economic support of, or economic dependency on, other reporting units of the organisation.

Timeline Planner and Checklist

We have attached a Timeline/Planner (*Attachment A*) to help you **plan** your financial return and carry out all the necessary steps. We have also attached a Document Checklist (*Attachment B*) to **check** your documents before lodging them in the Registry. Both documents are abbreviated summaries of the relevant provisions of the RAO Schedule, RAO Regulations and the Industrial Registrar's Reporting Guidelines.

In the following section we describe some of the documents your reporting unit must prepare and the sequence of their preparation and completion.

Three Reports

Your reporting unit must prepare two reports as soon as practicable after its financial year, which, together with the Auditor's Report, comprise the reporting unit's financial return.

1. **General Purpose Financial Report** - this must comply with the Australian Accounting Standards and the Industrial Registrar's Reporting Guidelines. The GPFR consists of:

Financial Statements containing:

- a profit and loss statement, or other operating statement; and
- a balance sheet; and
- a statement of cash flows; and
- any other statements required by the Australian Accounting Standards; and

Notes to the Financial Statements containing:

- notes required by the Australian Accounting Standards; and
- information required by the Industrial Registrar's *Reporting Guidelines* under section 255); and

Committee of Management Statement as required by the Registrar's Reporting Guidelines (a sample certificate for illustrative purposes is at Attachment C)

2. **Operating Report** - this report includes a review of your reporting unit's principal activities for the year and other specified information.

Your reporting unit must appoint an auditor to audit the GPFR and to provide:

3. an **Auditor's Report**.

First Meeting (Committee of Management)

For simplicity, we will call the meeting at which the committee of management first considers the GPFR the first meeting. At the first meeting your committee, if satisfied that all is in order, will resolve to express its opinion on the GPFR and complete a Committee of Management Statement.

The Auditor

After the first meeting, the auditor takes the GPFR and the Committee of Management Statement and prepares a report on the GPFR. In practice, your auditor may have already completed most of his or her examination of your accounts. The auditor may only be waiting on the Committee to pass the required resolution and make the Statement before signing the report the same day.

Informing Your Members

Your reporting unit must provide free of charge to the general membership, copies of the GPFR, the Operating Report and the Auditor's Report. RAO calls these the "full report". Under certain circumstances, your reporting unit can provide a more limited *concise report*.

The reporting unit can meet its obligation to provide copies of the full or concise report to members by publishing the report in a journal that is available to the members free of charge.

A reporting unit may meet this obligation in whole or in part by publication of the report in a journal published on a web site on the Internet dependent on:

- a. the extent of the accessibility of the members of the reporting unit to the Internet; and
- b. that the members are notified by the reporting unit in the usual manner in which it communicates with its members that the report has been so published at a specified Internet address.

The report must be provided within 5 or 6 months from the end of the financial year, depending on the internal arrangements of the organisation for the presentation of its financial reports.

The Second Meeting - if it is a General Meeting of Members

After providing the full report to members it must be presented to a general meeting of members. For simplicity this is referred to as the *second meeting*.

Your reporting unit must always allow a minimum of 21 days for members to receive the full report before presenting it to a general meeting of members (s265(5)). The purpose of the interval and the second meeting is to enable the members to have time to consider the report and, if they wish, to attend the second meeting to discuss it.

If the rules of the organisation permit a general meeting to be a series of meetings held at different locations, the full report may be presented to such a series of meetings. In this case the 'date' of the general meeting is taken to be the date of the last meeting in the series (see s266(2)).

The Second Meeting - if it is a Committee of Management Meeting

If the rules of your organisation contain a provision that allows up to 5% of members to demand a general meeting to be held consider the report (see s266(3)), it is permissible to present the report directly to a Committee of Management meeting.

Lodge full report within 14 days of meeting

You must lodge a copy of the full report and any concise report in the Industrial Registry within 14 days of the second meeting. For your convenience you are encouraged to lodge the material electronically (see eFiling Tab at www.airc.gov.au). When lodging the financial return please quote: **FR2004/683**.

The Secretary (or another officer appropriately authorised under the rules of the organisation) must *certify* that the full report is a copy of the one provided to members and presented to the second meeting and provide the date of the meeting (a sample certification for illustrative purposes is at *Attachment D*).

When we receive your return we will check that it includes the information you must provide your members and that you have provided it to them correctly.

Complying with time limits

This letter has outlined some of the steps in preparing and lodging your return. Many of the steps must be completed within fixed time limits.

Failure to complete them in time could make your reporting unit or its officers liable to financial or "civil penalties".

Extensions of Time

We appreciate that sometimes circumstances beyond your reporting unit's control may delay completion of a financial return. If you believe your reporting unit is going to be unable to meet a time limit tell us as soon as you know. We can advise you if the step is one for which you may apply under RAO to the Industrial Registrar for extra time to complete. The maximum extra time allowed can be no more than one month.

Reduced Reporting Requirements

If your reporting unit meets certain conditions, some of these reporting requirements can be reduced. Such conditions might be where the annual income of the reporting unit (where the reporting unit is the whole of the organisation) is less than \$100,000, or where the reporting unit has no financial affairs in the financial year, or where the financial affairs of the reporting unit are encompassed by the financial affairs of its counterpart State industrial association.

Contact the Registry

We encourage you to contact the Registry on (02) 8374 6666 or by e-mail at peter.mckerrow@air.gov.au or belinda.penna@air.gov.au as early as possible if you believe preparation or lodgment of your return will be delayed or if you have any queries. We can offer you advice on procedure but we cannot give you legal or accounting advice.

Information on AIRC Website

We recommend you and your accountant/auditor refer to the following documents on the Commission's website at www.airc.gov.au:

- [RAO Schedule and RAO Regulations](#)
- [Registrar's Reporting Guidelines](#) - All GPFR's must comply with these Guidelines. Please note that the Guidelines set out requirements that are *in addition* to those required by the Australian Accounting Standards.
- [RAO Fact Sheets](#) - These Fact Sheets explain the new requirements of the RAO Schedule - many of them deal with financial reporting matters.

Yours sincerely



for Deputy Industrial Registrar
19 January 2005

Attachment B

Documents Checklist

You can use this checklist as soon as possible after the financial year ends to ensure you have all the necessary documents prepared and that those documents contain all information required by RAO.

You can also use this checklist to ensure all documents in your financial return are complete before lodging them in the Registry.

No	Document	✓
1	General Purpose Financial Report	
	Does the report contain a Profit and Loss Statement?	
	Does the report contain a Balance Sheet?	
	Does the report contain a Statement of Cash Flows?	
	Does the report contain notes to the financial statements as required by AAS and the reporting guidelines?	
	Does the report contain all other information required by the reporting guidelines?	
2	Committee of Management Statement	
	Is the statement signed by the officer responsible for undertaking functions necessary to enable the reporting unit to comply with RAO?	
	Is the statement dated?	
	Is the statement in accordance with a resolution of the committee?	
	Does the statement specify the date of the resolution?	
	Does the statement contain declarations required by the reporting guidelines?	
3	Auditor's Report	
	Is the Report dated and signed by the auditor?	
	Is the name of the auditor clear?	
	Are the qualifications of the auditor on the report?	
	Has the auditor expressed an opinion on all matters required?	
4	Operating Report	
	Is the report signed and dated?	
	Does the report provide the number of members?	
	Does the report provide the number of employees?	
	Does the report contain a review of principal activities?	
	Does the report give details of significant changes?	
	Does the report give details of right of members to resign?	
	Does the report give details of superannuation trustees?	
	Does the report give details of membership of the committee of management?	
5	Concise report*	
6	Certificate of Secretary or other Authorised Officer	
	Is the certificate signed and dated?	
	Is the signatory the secretary or another officer authorised to sign the certificate?	
	Is the date that the report was provided to members stated?	
	Is the date of the Second Meeting at which the report was presented stated?	
	Does the certificate state that the documents are copies of those provided to members?	
	Does the certificate state that the documents are copies of those presented to the Second Meeting?	

* This is an optional way of providing documents to members (see RAO s265(3) and RAO Reg. 161).

Committee Of Management Statement

On *[date of meeting]* the Committee of Management of *[name of reporting unit]* passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended *[date]*:

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply* with the Australian Accounting Standards;
- (b) the financial statements and notes comply* with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view* of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds* to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the committee of management were held* in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been* managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the reporting unit have been* kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - #(iv) where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been* kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - #(v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been* furnished to the member or Registrar; and
 - #(vi) there has been* compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

For Committee of Management: *[name of designated officer per section 243 of the RAO Schedule]*

Title of Office held:

Signature:

Date:

* Where compliance or full compliance has not been attained - set out details of non compliance instead.

Where not relevant these may be modified accordingly (e.g. in (vi) "No orders have been made by the Commission under section 273 of the RAO Schedule during the period."

Certificate of Secretary or other Authorised Officer¹

s268 of Schedule 1B *Workplace Relations Act 1996*

I *[name]* being the *[title of office]* of the *[name of the organisation]* certify:

- that the documents lodged herewith are copies of the full report, *[and the concise report]²*, referred to in s268 of the RAO Schedule; and
- that the *[full report OR concise report]³*, was provided to members on *[insert date]*; and
- that the full report was presented to *[a general meeting of members OR the last of a series of general meetings of members OR a meeting of the committee of management]³* of the reporting unit on *[insert date]*; in accordance with section 266 of the RAO Schedule.

Signature

Date:

¹*RAO regulation 162 prescribes the designated officer for the purpose of RAO schedule s268 as:*

(a) the secretary; or

(b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.

²*Only applicable where a concise report is provided to members*

³*Insert whichever is applicable*



Construction Forestry Mining & Energy Union

Construction & General Division

New South Wales Branch

12 Railway Street LIDCOMBE 2141

Phone 02 9749 0400 • Fax 02 9649 7100 • Email: enquiries@nsw.cfmeu.asn.au

Locked Bag 1 LIDCOMBE NSW 1825

7 March 2005

Industrial Registrar
Australian Industrial Registry
Level 80
80 William Street
SYDNEY NSW 2011

By Facsimile: (02) 9380 6990

Dear Sir/Madam,

Re: WORKPLACE RELATIONS ACT 1996 S 271A – APPLICATION FOR CERTIFICATE

I am Secretary of the Construction, Forestry, Mining and Energy Union, New South Wales Branch ("the Branch") and occupied that position for the financial year ending 31 December 2004 ("the financial year"). I am authorized under the rules to act on behalf of the Branch.

Pursuant to Section 271A of the Workplace Relations Act 1996 ("the Act"), I hereby apply for a Certificate of Exemption for the Branch in respect of the financial year.

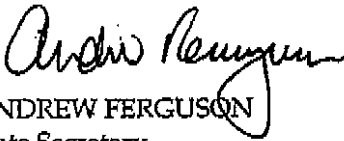
In support of this application I submit as follows:

1. The CFMEU consists of a number of Divisions;
2. There exists a number of Divisional Branches (or in the case of the Mining and Energy District, District Branches) within these Divisions. Such Divisional (or District) Branches function within a designated geographical area, in most cases being the State or Territory in which they are established.
3. The CFMEU and each Division and Divisional (or District) Branch thereof submit annual financial returns in accordance with Part IX Division 11 of the Act.
4. The CFMEU State Branches, including the Branch, consist of members and officers of each Divisional (or District) Branch in each State or Territory.
5. The Branch has not traded or carried out financial transactions of any kind during the financial year.
6. The Branch has not had an account with the Bank or any other financial institution nor has it had custody of any real property or monies during the financial year.
7. Accordingly, the Branch had no reason to keep accounting records during the financial year.

Secretary *Andrew Ferguson* • President *Peter McClelland*

8. Notwithstanding the above, the Branch has functioned in accordance with the rules of the CFMEU including the rules relating to branches.

Yours faithfully,



ANDREW FERGUSON
State Secretary



Construction Forestry Mining & Energy Union Construction & General Division

New South Wales Branch

COPY
FAXED 8.3.05

12 Railway Street LIDCOMBE 2141

Phone 02 9749 0400 ♦ Fax 02 9649 7100 ♦ Email: enquiries@nsw.cfmeu.asn.au

Locked Bag 1 LIDCOMBE NSW 1825

7 March 2005

Industrial Registrar
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Level 80
80 William Street
SYDNEY NSW 2011

By Facsimile: (02) 9380 6990



Dear Sir/Madam,

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Pursuant to Section 271A of the Workplace Relations Act 1996 ("the Act"), I hereby apply for a Certificate of Exemption for the Branch in respect of the financial year.

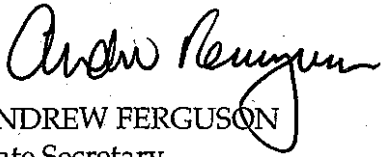
In support of this application I submit as follows:

1. The CFMEU consists of a number of Divisions;
2. There exists a number of Divisional Branches (or in the case of the Mining and Energy District, District Branches) within these Divisions. Such Divisional (or District) Branches function within a designated geographical area, in most cases being the State or Territory in which they are established.
3. The CFMEU and each Division and Divisional (or District) Branch thereof submit annual financial returns in accordance with Part IX Division 11 of the Act.
4. The CFMEU State Branches, including the Branch, consist of members and officers of each Divisional (or District) Branch in each State or Territory.
5. The Branch has not traded or carried out financial transactions of any kind during the financial year.
6. The Branch has not had an account with the Bank or any other financial institution nor has it had custody of any real property or monies during the financial year.
7. Accordingly, the Branch had no reason to keep accounting records during the financial year.

Secretary *Andrew Ferguson* ♦ President *Peter McClelland*

8. Notwithstanding the above, the Branch has functioned in accordance with the rules of the CFMEU including the rules relating to branches.

Yours faithfully,

A handwritten signature in cursive script that reads "Andrew Ferguson". The signature is written in black ink and is positioned above the printed name.

ANDREW FERGUSON
State Secretary



Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990
Email: sydney@air.gov.au

Mr Andrew Ferguson
State Secretary, New South Wales Branch
Construction, Forestry, Mining and Energy Union
12 Railway Street
LIDCOMBE NSW 2141

Dear Mr Ferguson

**Re: Application for certificate of exemption from requirements of Chapter 8
Part 3 of Schedule 1B of the Workplace Relations Act 1996
(FR2004/683)**

I refer to your application dated 7 March 2005 for the above certificate in respect of the New South Wales Branch of the Construction, Forestry, Mining and Energy Union for the financial year ending 31 December 2004.

The application will need to be relodged as it refers to "s271A of the Workplace Relations Act 1996". This provision is no longer in force and has been replaced by s271 of the Registration and Accountability of Organisations Schedule (Schedule 1B of the *Workplace Relations Act 1996*) (referred to as "the RAO Schedule").

In addition, regulation 165 of the Workplace Relations (Registration and Accountability of Organisations) Regulations (referred to as "the RAO Regulations") prescribes particular circumstances for the Registrar to consider before deciding whether to issue a certificate. Those circumstances are set out as follows:-

.....

- "(a) whether the reporting unit expends economic resources or incurs any financial obligations to conduct its activities;*
- (b) whether another reporting unit of the organisation expends its own economic resources or incurs financial obligations so that the reporting unit may conduct its activities;*
- (c) whether any person or body corporate or trust expends its own economic resources or incurs financial obligations so that the reporting unit may conduct its activities."*

Therefore your application should address these questions in addition to any other statement you believe relevant to the application.

If you have any queries regarding the above or wish to discuss them, please do not hesitate to contact Mr Peter McKerrow on (02) 8374 6509 or, in his absence, me on (02) 8374 6607.

Yours sincerely

A handwritten signature in black ink, appearing to be 'S. Kellett', written in a cursive style.

Stephen Kellett
for Deputy Industrial Registrar

11 March 2005



Construction Forestry Mining & Energy Union
Construction & General Division

New South Wales Branch

12 Railway Street LIDCOMBE 2141
Phone 02 9749 0400 • Fax 02 9649 7100 • Email: enquiries@nsw.cfmeu.asn.au
Locked Bag 1 LIDCOMBE NSW 1825

April 26, 2005

The Industrial Registrar
Australian Industrial Registry
Level 80
80 William Street
SYDNEY NSW 2011

Attention: Stephen Kellett

By Facsimile: 02 9380-6990

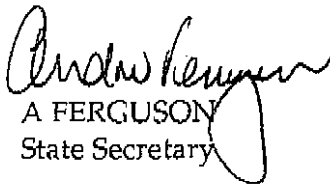
Dear Sir,

Re: APPLICATION FOR CERTIFICATE OF EXEMPTION FROM REQUIREMENTS OF
CHAPTER 8 - PART 3 OF SCHEDULE 1B OF THE WORKPLACE RELATIONS ACT
1996 (FR2004/683)

Thank you for your correspondence dated 11 March 2005, concerning our previous
lodgement of the above return and failure to meet new requirements and regulations.

Attached please find our revised application for lodgement. Could you please advise by
return if this revised application (attached) does not meet the new regulations.

Yours faithfully


A FERGUSON
State Secretary



Construction Forestry Mining & Energy Union

Construction & General Division

New South Wales Branch

12 Railway Street LIDCOMBE 2141
Phone 02 9749 0400 • Fax 02 9649 7100 • Email: enquiries@nsw.cfmeu.asn.au
Locked Bag 1 LIDCOMBE NSW 1825

April 26, 2005

The Industrial Registrar
Australian Industrial Registry
Level 80
80 William Street
SYDNEY NSW 2011

Attention: Stephen Kellett

By Facsimile: 02 9380-6990

Dear Sir,

Re: APPLICATION FOR CERTIFICATE OF EXEMPTION FROM REQUIREMENTS OF
CHAPTER 8 – PART 3 OF SCHEDULE 1B OF THE WORKPLACE RELATIONS ACT
1996 (FR2004/683)

I am Secretary of the Construction, Forestry, Mining and Energy Union, New South Wales Branch ("the Branch") and have occupied that position for the financial year ending 31 December 2004 ("the financial year"). I am authorized under the rules to act on behalf of the Branch.

Pursuant to s271 of the *Registration and Accountability of Organisations Schedule (Schedule 1B)* of the *Workplace Relations Act 1996* (referred to as "the RAO Schedule"), I hereby apply for a Certificate of Exemption for the Branch in respect of the financial year.

In support of this application, and in compliance with Regulation 165 of the Workplace Relations (Registration and Accountability of Organisations) Regulations, I submit the following circumstances for consideration prior to issuing a certificate of exemption from the requirements as follows:

- a. The Branch does not expend economic resources or incur any financial obligations to conduct its activities;

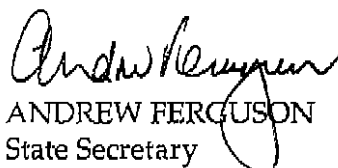
Secretary *Andrew Ferguson* • President *Peter McClelland*

- b. The Construction Forestry Mining and Energy Union - Construction and General Division - NSW Branch expends its own economic resources and incurs financial obligations so that the Branch may conduct its activities;
- c. No person or body corporate or trust expends its own economic resources or incurs financial obligations so that the Branch may conduct its activities.

Further in support of this application I submit as follows:

1. The CFMEU consists of a number of Divisions;
2. There exists a number of Divisional Branches (or in the case of the Mining and Energy Division "District Branches") within these Divisions. Such Divisional (or District) Branches function within a designated geographical area, in most cases being the State or Territory in which they are established.
3. The CFMEU and each Division and Divisional (or District) Branch thereof submit annual financial returns in accordance with the Act.
4. The CFMEU State Branches, including the Branch, consist of members and officers of each Divisional (or District) Branch in each State or Territory.
5. As outlined in point a. above, the Branch has not traded or carried out financial transactions of any kind during the financial year.
6. The Branch has not had an account with the Bank or any other financial institution nor has it had custody of any real property or monies during the financial year.
7. Accordingly, the Branch had no reason to keep accounting records during the financial year.
8. Notwithstanding the above, the Branch has functioned in accordance with the rules of the CFMEU including the rules relating to branches.

Yours faithfully,


ANDREW FERGUSON
State Secretary

Workplace Relations Act 1996
s.271 RAO Schedule - certificate of exemption from requirements of Chapter 8 Part 3

Construction, Forestry, Mining and Energy Union
(FR2004/683)

CERTIFICATE

On 27 April 2005 an application was made under subsection 271(1) of Schedule 1B of the *Workplace Relations Act 1996* for a certificate of exemption by the New South Wales Branch of the Construction, Forestry, Mining and Energy Union, in respect of the financial year ending 31 December 2004. I am satisfied that the branch did not have any financial affairs in the financial year ending 31 December 2004.



Barry Jenkins
DEPUTY INDUSTRIAL REGISTRAR

29 April 2005



Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990

Mr A Ferguson
State Secretary
New South Wales Branch
Construction, Forestry, Mining & Energy Union
Locked Bag 1
LIDCOMBE NSW 1825

Dear Mr Ferguson

**Re: Application for certificate of exemption from requirements of Chapter 8 Part 3 of
Schedule 1B of the *Workplace Relations Act 1996* (FR2004/683)**

I refer to your application dated 26 April 2005 for the above certificate in respect of the New South Wales Branch of the Construction, Forestry, Mining & Energy Union for the financial year ending 31 December 2004.

I have allowed your application to be made after the 90 days prescribed in subsection 271(3) of Schedule 1B of the *Workplace Relations Act 1996*.

I have granted the application. My certificate is enclosed.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Barry Jenkins'.

Barry Jenkins
Deputy Industrial Registrar

29 April 2005