



To whom it may concern,

**RE: Mitsubishi Motors Australia Limited submission on the Consultation Impact Analysis, *Cleaner, Cheaper to Run Cars: The Australian New Vehicle Efficiency Standards***

Mitsubishi Motors Australian Limited ('Mitsubishi Motors') welcomes the opportunity to provide this submission to the Department of Infrastructure, Transport, Regional Development, Communications and the Arts ('the Department') on their Consultation Impact Analysis titled *Cleaner, Cheaper to Run Cars: The Australian New Vehicle Efficiency Standards (the paper)*.

As a long term participant in the Australian automotive sector, both in manufacturing and distribution, Mitsubishi Motors has always sought to encourage Australians' Adventurous spirit through the vehicles we have supplied to the market.

This spirit has extended through product development as the first automotive manufacturer globally to mass develop an electric vehicle, with the iMiEV in 2009, and as a leading brand in the development of Plug-In Hybrid EV technology, today which is championed by our market leading product the Outlander Plug-In Hybrid EVs.

It is through that spirit that we continue to support the development, and introduction, of policies globally where there is a clear and demonstrable opportunity to reduce vehicle emissions, while protecting consumers' ability to access the vehicles they require at affordable prices.

**NEW VEHICLE EFFICIENCY STANDARDS**

Globally, fuel efficiency standards have been effective in assisting nations to reduce their transport emissions over decades of operation when designed in an appropriate manner.

These have often been established with long lead times, adequate supply and demand side policy mechanisms to drive success, and recognised the long and incredibly complex nature of automotive supply chains.

In doing so, they have allowed consumers in other jurisdictions to access improved technology solutions over years of operation in efficient ways.

In assessing the options which have been presented in the paper Mitsubishi Motors is concerned with the proposed design of the Government's preferred option (Option B), as well as Option C.

This concern is driven by the proposed rapid introduction, and aggressive fashion in which it seeks to 'catch up' with a series of emission targets developed for the United States of America ('US') which are still in draft form, and which are widely reported as being likely to be relaxed.

While targeting emission reductions across the new vehicle fleet is an efficient policy mechanism for reducing total car parc emissions in the long term, targets such as those proposed under Options B & C across the next 5 years do not seem to acknowledge current market circumstance.

Product and manufacturing planning, which are established years in advance do not have the flexibility to respond comprehensively in the time lines established within the paper.

Furthermore, long term investment plans which automotive companies make with respect to investments in manufacturing facilities, model lifecycle and powertrain development necessitate a more measured approach to policy to allow industries to adapt and plan for compliance.

Furthermore, Mitsubishi Motors is concerned by the discrepancies between certain design elements of the preferred option and the US Regulations for Greenhouse Gas Emissions from Passenger Cars and Trucks, outlined in more detail throughout this paper, which we believe is the intended comparison policy.

We fully support mechanisms which can support reductions in vehicle emissions over time, with the view that it is our role as responsible corporate citizens to work effectively to reduce our environmental footprint.

In line with that we support the Government's intention to implement a New Vehicle Efficiency Standard ('NVES') for Australian consumers, however it is our opinion that more work needs to be done to adequately understand, and communicate possible impacts to consumers and the environment to provide an effective solution.

In order to protect consumers from potential shocks, including changes in vehicle price and/or reduction in choice, that there are certain elements of the design which should be considered to be able to provide the best opportunity for success.

These include:

- A revised implementation date to recognise the complexities associated with the automotive supply chain and provide automotive companies with the chance to assess best opportunities to meet targets. This could have the practical impact of postponing the commencement of any scheme to 2027, or provide an amnesty from penalties and incurring debits until 2027 to allow companies to adequately respond to the policy.
- Exploring a full policy suite of options to address both the supply, and demand, side of the market, including extending FBT exemptions for Plug-In Hybrid EV's beyond 01 April 2025 and exploring other incentive schemes to support the uptake of PHEV's, BEV's, FCEV's and other low emission technologies.
- Including Super credit schemes across both the Passenger Vehicle and Light Commercial Vehicle categories to encourage the introduction of low/no emission technologies in volume.
- Include internationally accepted credit programs within the scheme to support the implementation of technologies which can reduce vehicles emission profiles, including through technologies which are not directly related to powertrains (e.g. Air-Conditioning and UV Reflective Paints).
- Increasing transparency regarding any transaction of credits between companies, and price of credits, to encourage a competitive market and protect consumers.

Our primary concern is that, without adequate design alterations, the Government's preferred option could have a perverse outcome of reducing access to vehicles which consumers want, and need, either through increasing prices, or through decisions by automotives to restrict model volume or availability, to offset potential credits/penalties.

Additionally, in a market such as Australia, which is such a geographically distant country, policy mechanisms should seek not to enact punitive measures on the people who heavily rely on specific vehicles able to tow/transport large weights across significant distances.

Our comments throughout this document reflect our current position, based on the options presented within the paper, specifically with regards to the Government's preferred options.

We have taken all opportunity to present in this submission our views in such a way that they can be communicated without sharing any commercially sensitive information.

Mitsubishi Motors would welcome the opportunity to discuss this matter further with both the Department, and relevant members of the Government.

[Redacted signature area]

Kind Regards

[Redacted name]

Shaun Westcott  
CEO, Mitsubishi Motors Australia

## **About Mitsubishi Motors**

Mitsubishi Motors has been a proud part of the Australian business landscape for over 40 years and we have sought to Drive Australians' Ambitions through how they go about their daily lives and the resilient, reliable vehicles they use to do it

Headquartered in Adelaide, South Australia since 1980, Mitsubishi Motors is a leading Australian automotive distributor of high quality SUVs and Light Commercial Vehicles that are capable of handling Australia's toughest terrains.

With approximately 200 people employed in various roles around the country, and a further 5,000 staff employed via our 200-strong dealership network, the Mitsubishi Motors brand is a key economic contributor across Australia.

Across the 2022-23 Australian financial year, Mitsubishi Motors was responsible for the sale and supply of over 62,000 vehicles to consumers around the country, in the process providing over \$200 million in contributions towards the Australian Taxation Office.

Our loyal customer base is a diverse representation of Australia's population and industry, ranging from young Australians purchasing an ASX as their first vehicle, through to farmers purchasing a sturdy Triton as their trusty workhorse, and Government fleet operators looking to jump behind the wheel of an Outlander Plug-In Hybrid EV.

Mitsubishi Motors is a proud supporter of Disaster Relief Australia ('DRA') who are national disaster response organisation who leverage skills from current and former defence personnel, emergency responders and civilians to help communities impacted by natural disasters recover.

## **Impact Analysis and Governments Preferred Option**

Mitsubishi Motors firmly supports the development of an NVES, where doing so can be found to provide demonstrable benefits to consumers and the environment through reducing tailpipe emissions in vehicles without severely impacting consumer's choice through price or availability.

Given the Government's indicated preferred option (Option B) we have made the decision to focus our comments on this option with the aim of identifying a number of changes which would assist in realising emission improvements over time without impacting consumer choice.

As it is currently presented within the paper Mitsubishi Motors believes that the Government's preferred option would be very difficult to achieve without resulting in a significant distortion of the Australian automotive market and potential adverse outcomes for consumers.

## **Market conditions and Limitations**

As a small, right-hand drive, market accounting for just over 1 million new vehicle sales per annum Australia is a niche market by global standards with a strong consumer preference towards SUV's and Light Commercial Vehicles (Utes) given their utility value, safety features, and suitability to Australian driving conditions.

SUV's and LCV's alone account for nearly 3 in every 4 new vehicles sold in Australia in recent years, demonstrating an active desire from Australian consumers for vehicles which are able to serve multiple purposes for both the family and business.

While these purchase patterns and behaviours closely mirror the United States of America, one key element which is overlooked in the American context is that larger, full-sized pickups (also referred to as NB1) had not been captured by their EPA standards until 2017.

This had created a regulatory environment where some of the most popular vehicle models within the American market were not actually captured by CO2 standards until recently.

Within the Australian, and global markets, there is also a large gap in the space of capable LCV products which have the ability to still perform to the same standard as existing products.

This is critical to support the decarbonisation of the fleet, given the important roles which Utes play in business and industry in Australia.

While there are fully electrified Utes available in Australia, and other markets globally, these are largely compromised products given that they either lack the power or performance characteristics which are required by consumers, or they are priced at such a high level that they are not economically feasible for large volume supply.

There are billions of dollars being invested globally in to the development of battery and EV technologies which will be able to support these objectives, however in the present day there is not a substitutable product for ICE Ute which would create a large burden on automotive businesses given their critical role in Australia. Without a suitable product to offset it will undoubtedly lead to price impacts with the need to either procure credits or pay penalties which would be passed through.

### **Commencement Date**

It is our view that a proposed start date of 1 January 2025 would be incredibly difficult for automotive manufacturers to be able to make any significant impact to forward model or volume plans in a manner which could support robust compliance.

Model and volume plans are often set a minimum of 12 months in advance to ensure that there is appropriate volume available within the global market to meet the supply needs of all countries which brands operate within, due to long and complex supply chains of the components which make up a car.

In the Mitsubishi Motors circumstance, vehicles manufactured to Australian specification are produced in facilities in Japan, Thailand and Indonesia alongside other country specifications for other markets.

Production plans will factor in the sourcing of suitable materials of everything from engine componentry to semiconductors and other critical elements, such as drive-train batteries, to be able to meet needs.

In each area of procurement and manufacturing lead time is integral to ensure that manufacturing operations are able to produce suitable vehicles to supply to markets in line with their demand and local market policies.

As we have stated through previous submissions, our recommendation has always been that there is a need for suitable lead times to be provided to be able to allow for automotive manufacturers to be able to plan for the most appropriate and efficient means of complying with policy.

In light of the Government's preferred option we would stress that a decision to delay the commencement of the NVES by a minimum further 24 months, or establishing transitional arrangements such as no accumulation of debits or penalties for that period, would provide

added time to be able to establish compliance options, as well as implement business systems and supply chain measures to support sustained compliance.

This would also provide the Department more time to explore system changes, including any supporting regulatory arrangements, which might be required to ensure the efficient operations of the NVES.

### **Targets and reduction curve/ambition/break points**

In isolation, and without any broader consideration of changes to policy such as super-credits, start dates and penalties, among other considerations, Mitsubishi Motors assessment is that the CO2 targets and reduction curve included in the Government's preferred option, and Option C, seem wholly unachievable for the majority of the automotive sector to achieve.

As identified above, production plans and volume plans for automotive manufacturers are established with long lead times (12 months minimum) to allow for suitable efficiencies in the manufacturing and movement of vehicles globally, including procuring shipping capacity which done contractually on a 2-3 year contract timeframe.

Further to this, product development plans (e.g. from concept to production) often range between 3 and 5 years, and powertrain development between 4 and 7 years, with each new model and powertrain life expectancy being a minimum 5 and 10 years respectively to guarantee a return on investment.

The model presented in Option B, and Option C, presents an environmental expectation which is quite aggressive and would be difficult for many automotive companies to achieve within the limitations of their product line-ups both in terms of model availability and powertrain selection.

The most immediate action available to companies in the first years of operation, would be to work with parent companies to understand how volume supply within their current line-ups could be adjusted, however this action would only likely be effective in circumstances where automotive manufacturers had a diverse selection of models, and powertrains already deployed within the Australian market, many of whom do not have this option.

Beyond that, automotive participants may have to explore either model deletion, or adjusting market pricing for models based on exposure to penalty and credit markets, reducing consumer choice or impacting consumer affordability.

These scenarios are not optimal for business, however in a market where freedom of choice has led to consumers opting to purchase larger vehicles like SUV's and Utes, this would be a clear indication of how Government does have a perverse outcome of impacting consumer choice, either through availability or impact to price.

Our recommendation is that Government should give strong consideration to how their preferred policy options could be managed to better protect consumers' choice while still realising reductions in emissions linked to the new vehicle market.

This should include a review of the targets established within the preferred option to better reflect industries previous advice to pursue a gentle commencement to policy, to allow for adequate response and preparation from industry, and then seek stronger reductions in later years of policy operation.

A very real risk from the current policy is that it will result in a large number of credits being generated by a small number of market players therefore providing them with new profit

opportunities, at the expense of consumers who can least afford to transition given circumstances of affordability or vehicle suitability.

It is also worth noting, that while the paper highlights that the Government's preferred option seeks to 'catch up' with current draft proposals in the US, which are expected to be relaxed, it diverges from the USA policy by establishing upper break points for LCV vehicles at 2,200kgs, whereas the USA schemes establish break points in excess of 3,500kg calculated to accommodate larger LCV's and SUV's.

In terms of CO2 averaging approaches (as noted in Appendix C), and their overseas applications, Mitsubishi Motors' preferred position is that the Government seek to apply CAFÉ averaging methodology over a rolling balance methodology. This is to ensure a more appropriate method of assessing year-on-year emissions reductions, and support in assessing the NVES' effectiveness.

While we maintain that Option B in its presented form would prove incredibly difficult for industry to comply without largescale structural readjustment of the market, we believe that at a minimum if it is the Government's intent to try and emulate the USA system they should acknowledge and factor in the same policy mechanisms from incentives, to break points, and vehicle categorisations to ensure that comparisons are like for like.

We would also note that the proposal to have annual updates to limit curves and reference mass is out of step with international standard practice established in markets such as the US. In established markets, which have had functioning efficiency standards over a long period of time, there has been a well-established practice of setting limit curves and reference masses for longer periods of time (e.g. 5 years) which can support the ability for automotive manufacturers to more effectively plan for future product development with clear line of sight on future regulations.

The rushed implementation of this standard, coupled with elements like this which are too frequently changed outside of the formal review process will make it increasingly difficult for planning to occur in an efficient manner.

### **Categorisation of Vehicles**

Mitsubishi Motors would recommend that the Department look to establish any policy aligning with the accepted practice of categorising vehicles in the MA and MC + NA categories for the purposes of determining any NEVS targets and compliance.

This would look to include the categorisation of NB1 category vehicles in the MC + NA category.

The justification behind this recommendation is that when looking to compare Australian performance against similar markets, like the USA, it is important to ensure that there is a like for like comparison which is not currently represented in the paper.

Under the USA EPA scheme MC and NA category vehicles are both grouped together as light trucks, a designation which we recommend should be captured in Australia as well given the nature of our market.

This would allow for a clear, and transparent, ability to assess the success of any Australian policy with the USA equivalent and understand how Australia's performance compares.

### **Credits**

Mitsubishi Motors would stress that there is a distinct missed opportunity to capture the benefits provide through the inclusion of technology credits (also referred to as super

credits), air-conditioning credits and off-cycle credits for technologies which help to reduce vehicle related emissions through mechanisms other than the tailpipe.

Global schemes have utilised credits in varying fashion over the past decades, and they continue to be recognised in other international schemes, including in the USA, as a way for automotive manufacturers to demonstrate reductions in real world emissions related to the vehicle operation through the innovation and adoption of new technologies which go beyond tailpipe emissions.

This stands in addition to benefits from the introduction of low/no emission powertrain solutions such as Plug-In Hybrid EV's as well as other technology developments which help to reduce the overall emissions profile of the vehicles.

If Australia seeks to develop an NVES program the outcomes of which can be easily compared with international counterparts, like the US, then it is imperative that where possible automotive manufacturers are able to access similar incentives and credit schemes to help in compliance, particularly in the earlier years.

Mitsubishi Motors is concerned that based on the current proposed targets established under the Government's preferred option that there will be a large need for credit schemes to support compliance, particularly in later years if there are no adjustments.

Seeking to employ a principle of supporting the lowest cost of abatement, as is available to other industry sectors, Mitsubishi Motors would propose that the Department, and the Australian Government look to consider how a credit system, based on ACCU's, could be made available to support automotive businesses from seeking alternative compliance pathways.

Looking at the current market composition, particularly with regards to automotive companies who would be likely to generate large quantities of credits, is that it would effectively generate new revenue streams for global automotive manufacturers with little international evidence from other schemes that credits generated have a correlation to a reduction in price by them.

Certain credit schemes, such as technology credits can be a strong incentive to manufacturers to develop and implement new powertrains where benefits can be derived, but when it comes to compliance measures, such as credit trading, we would like to see alternatives available to support a robust, and transparent sector, and protect consumers from price gouging in the credit market.

To support a transparent and robust scheme, which looks to the most effective cost of abatement, we would recommend that the Government allow for ACCU's to be used as a means for compliance to support businesses.

This would have the multiple benefits of supporting businesses to comply with a proposed NVES, supporting consumers in achieving the lowest cost of abatement, and generating addition investment towards local, credit generating schemes, which support the capture or abatement of carbon in Australia.

### **Penalties**

In principle Mitsubishi Motors agrees that there is a need for any scheme, such as the NVES, to have a strong compliance incentive through an adequately designed penalty regime.

However, to support a robust system in Australia we would recommend that there should be the inclusion of transitional amnesty to confirm that no penalties would be issued or



accrued for a period of time following the commencement of the NVEs, to support an introduction period which focusses as much on education as enforcement.

We would also recommend that given the aggressive nature of the proposed options from the Government, and the incredibly short period between the present day and the suggested commencement date, that consideration should be given to initially setting penalties at a lower level, and progressively increasing them on a year-to-year basis to support future product planning.

Establishing a shift to set penalties at \$40 per gram for the first year, and then increasing penalties periodically as part of the review process towards the suggested cap of \$100 per gram, would provide a recognition that automotive manufacturers operate within complex global supply chains which require time to shift product mix.

This could help to mitigate the initial cost risks to consumers driven by vehicles currently in the market which are above the suggested CO<sub>2</sub> target limits and also demonstrate and understand that there still remains no affordable, large volume vehicle in the LCV sector which can meet the needs of all consumers without compromising on power, performance or price.

#### **Regulated Entities and Point of compliance**

In principle Mitsubishi Motors has no objection to the regulated entity being established as the first entity who enter a vehicle on to the Register of Approved Vehicles ('RAV').

We do believe that more work however needs to be done to understand how systems built to collect and record regulated entities performance are built so that businesses can ensure their systems meet the required standards.

#### **Demand side policy**

As the options are currently presented within the paper, there has been minimal consideration to what form of demand side policies can be implemented in a similar fashion to help drive consumer uptake of low/no emission vehicles.

As we have seen in other markets globally, including China, Europe and New Zealand, when incentive programs are introduced by centralised governments there is a demonstrable impact to the desire from consumers to access low/no emission vehicles.

Conversely, in the same markets where we have seen incentives removed there has been a perverse outcome with initial reports from New Zealand reflecting that there has been an intense cooling in customer demand for EV's following the discontinuation of the clean car discount scheme.

Both of these occurrences should be explored further by the government, to adequately understand how much consumer demand in EV's and other low emission products are driven through government incentives, however it should be considered as a holistic suite of policy options.

This is incredibly relevant within the current economic conditions in Australia which have impacted consumers through various cost of living pressures. Despite bullish reports across the previous decade from a multitude of analysts there remains a price gap between EV and ICE technology given the complexity, and large demand for rare earth elements and critical minerals deployed in these vehicles (against ability to supply).

With the continued cost gap, there remains only a small segment of the Australian consumer market who could achieve the estimated cost of living benefit included in your modelling through transitioning to EV's.

One clear recommendation which Mitsubishi Motors would make in partnership with this is that there should be an extension of the current Fringe Benefits Tax for Plug-In Hybrid EV's beyond the current sunset date of 01 April 2025.

Plug-In Hybrid EV's, or PHEV's, have the unique ability to be able to reduce overall tailpipe emissions in the same manner as a pure EV, without the complex and expensive investment in dedicated public and private charging infrastructure, and the associated investment in the grid which is required to support it.

Mitsubishi Motors has previously commissioned research which found that Outlander PHEV drivers in Australia reported using their vehicles in pure EV mode 84 percent of the time (by distance travelled) with 97 percent of the users reporting they were able to charge their vehicles at home.

If the Government are looking to develop a package of incentives to support consumer demand for low/no emission vehicles then we would strongly implore them to ensure that PHEV's continue to be an active part to support their ability to capture emission reductions in the immediate term without significant infrastructure investment required.

#### **Ancillary policy requirements**

Mitsubishi Motors notes that any policy development in the form of a NEVS will have the impact of altering the market structure and consumer purchase behaviours through impacts to current market offerings.

We anticipate that, while the policy has been positioned as 'technology neutral', the aggressive nature of the annual targets is in effect favouring the deployment of single technology solutions, namely electric vehicles.

A significant shift in the nature of vehicle powertrain such as this will require adequate consideration of other ancillary policy developments in the nature of skills training for service technicians, policy related to EV charging infrastructure deployment, supporting grid augmentation and other developments to protect consumers from being impacted by costs associated with the deployment of said infrastructure.

We would also identify that there remains a missed opportunity for the Government to support a broad suite of technologies, and support additional industry development, through the lack of consideration towards how biofuels, synthetic fuels and e-fuels can support carbon abatement across the life of the vehicle.

While this policy has been touted as technology neutral, in effect it is preferencing Electric Vehicles through its focus on tailpipe emissions as an absolute factor. While the objective of the policy should unquestionably be to reduce transport related emissions this seems to be a missed opportunity to also explore how the existing fleet, and indeed new vehicles which might maintain internal combustion engines could still reduce their emissions, while ignoring the energy intensity initially required to build an EV.

Europe have recently ensured in vehicle emission policies that internal combustion engines can have a future in their market through the integration of e-fuels to reduce the overall emissions associated with vehicles. This would also ensure that existing technology can be utilised more efficiently in the existing car parc both within Australia and internationally.

Understanding that policy of this sort is a long term policy, which will impact vehicle development and selection in concert with other international jurisdictions, we should not ignore the potential which these alternative technologies can play in supporting real reductions in emissions and developing new, or expanding local industries.



# Organisation questionnaire response

**Privacy Setting:** I agree for my response to be published with my name and position.

<b>What organisation do you represent?</b>  (required)	Mitsubishi Motors Australia Limited
<b>What is your name?</b>  (required)	Shaun Westcott
<b>What is your position at the organisation?</b>  (required)	CEO
<b>Please rank the proposed options in order of preference.</b>  (optional)	Option A - 1st, Option B - 2nd, Option C - 3rd
<b>Briefly, what are your reasons for your choice?</b>  (optional, 3000 character limit)	<p>In assessing the options which have been presented in the paper, Mitsubishi Motors Australia Limited (MMAL) is concerned with the proposed design of the Government’s preferred option (Option B), as well as Option C. This concern is driven by the proposed rapid introduction, and aggressive fashion in which it seeks to ‘catch up’ with a series of emission targets developed for the United States of America (‘US’) which are still in draft form, and which are widely reported as being likely to be relaxed. Other factors and plans, which are developed and implemented by OEMs like MMAL (including product and manufacturing planning, and supply chain investment decisions) are established years in advance, and do not have the flexibility to respond comprehensively in the timelines established within the paper.</p> <p>These factors, and more outlined clearly in our full submission, outline our position calling on the Government to adopt a more measured approach to policy to allow industries to adapt and plan for compliance. In line with that we support the Government’s intention to implement a New Vehicle Efficiency Standard (‘NVES’) for Australian consumers, however it is our opinion that more work needs to be done to adequately understand and communicate possible impacts to consumers and the environment to provide an effective solution.</p> <p>In order to protect consumers from potential shocks, including changes in vehicle price and/or reduction in choice, that there are certain elements of the design which should be considered to be able to provide the best opportunity for success.</p>
<b>Do you support the Government's preferred option (Option B)?</b>	NULL



(optional)	
<b>Do you have any feedback on the analysis approach and key assumptions used?</b>  (optional, 3000 character limit)	MMAL supports the introduction of a New Vehicle Efficiency Standard (NVES), that provides practicable lead times to ensure the automotive industry is well able to exceed the Government’s expectations. MMAL's preference is to implement Option A, however given the Government’s preference for Option B, we would seek to modify Option B as presented in the consultation paper, to allow automotives to limit unintended consequences which will likely have a negative impact on consumers. MMAL believes the consultation period to engage with Government would benefit from being extended, to allow a detailed review of the approach and assumptions which have been made through the Department’s consultation paper. MMAL believes some of the assumptions require further attention, as they relate to amending policies in place in extremely different environments (in both Europe and the United States) than would allow a fit-for-purpose transition to EVs in Australia. For further information, please refer to our full submission; and note that MMAL would be pleased to continue engaging with Government throughout this process.
<b>Briefly, describe how the NVES might impact your organisation</b>  (optional, 3000 character limit)	As it is currently presented within the paper MMAL believes that the Government’s preferred option would be very difficult to achieve without resulting in a significant distortion of the Australian automotive market and potential adverse outcomes for consumers. For further information, please refer to our full submission; and note that MMAL would be pleased to continue engaging with Government throughout this process.
<b>Who should the regulated entity be?</b>  (optional, 3000 character limit)	In principle MMAL has no objection to the regulated entity being established as the first entity who enter a vehicle on to the Register of Approved Vehicles (‘RAV’).  We do believe that more work needs to be done to understand how systems built to collect and record regulated entities’ performance are built so that businesses can ensure their systems meet the required standards.