



Submission in review of the Motor Vehicle Standards Act 1989

October 2014

GT Compliance Pty Ltd is an engineering business based in Sydney, Australia. We specialise in certification of low-volume new and used vehicles. Our expertise includes evidence collection and testing to Australian Design Rules (ADRs) and we can design solutions for vehicles with deficiencies in meeting ADRs.

We are ISO 9001 accredited and hold a number of approvals to import vehicles into the Australian market including the New low-volume approvals and GT Compliance is an approved Registered Automotive Workshop.

Managing director of GT Compliance, Ross Pendergast, has over 17 years experience in the imported motor vehicle industry and was a stakeholder in the last review of the Motor Vehicle Standards Act in 2000-2001.

### **Scope**

The scope for our submission is primarily Light Passenger Vehicles. GT Compliance recognises the unique arrangements & conditions in Australia for Heavy Vehicles and the Motorhome/recreational vehicle segments.

### **Privacy and Public Release Disclosure**

GT Compliance has no objection to being identified as the submitter or to the release of any part of this submission.

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## Summary

We welcome the review of the Motor Vehicle Standards Act 1989 (MVSA) and acknowledge the Productivity Commission's report into the Motor Vehicle Industry and subsequent recommendations.

Manufacturing in Australia of Light Passenger Vehicles is coming to an end with announcements from Ford, Holden and Toyota confirming their cessation of manufacturing of vehicles in Australia. The timely review of the MVSA gives industry, regulators and legislators the chance to form a new direction for the Motor Industry to become a competitive market place.

As a viable business that has been importing vehicles for 17 years into Australia, GT Compliance is absolute proof that there exists a difference in pricing in markets overseas vs the Australian market. The business of importing a motor vehicle into any market is only viable if the destination market has a higher domestic pricing of that model of vehicle than the source market.

Competition in the marketplace is essential in order for Australian motorists to have the highest quality vehicles at globally competitive pricing. The current Motor Vehicle Standards Act 1989 restricts the importation of new or used motor vehicles that are supplied to the market under a full volume approval to importation only by the holder of that approval. In the absence of competition from new and used parallel imported vehicles, the manufacturers and their distribution agencies in Australia have had no pressure on keeping their pricing in line with global markets. Australian Motorists and the Australian economy will be far better off if Government adopts a new system that promotes competition whilst maintaining controls to ensure only quality vehicles meeting the applicable safety standards enter the Australian fleet.

Jobs lost through closures in the manufacturing of vehicles can be replaced by creating new industry supporting imported new and used vehicles.

With the reduction of barriers married with controls ensuring vehicle safety standards are upheld, Australia will not become the dumping ground of other nations' used vehicles. The requirement for Consumer Guarantees to apply to the sale of imported used vehicles will ensure the market promotes quality vehicles, mitigating risk. Additionally, by requiring all vehicles to comply with Motor Vehicle Standards, the new legislation is necessarily including controls to prevent substandard vehicles from entering the fleet.

## Recommendations

1. Government to adopt and implement policy to increase competition through reduction of barriers to the importation of new and quality used vehicles – specifically there should be no restriction on parallel new or quality used vehicles imported that meet specified safety standards.
2. Creation of a special interest vehicle scheme to replace the RAWs, SEVS and low-volume certification Schemes.
3. Requirement for all imported parallel new & used vehicles to undergo an independent inspection conducted by a government accredited agency that is also responsible for administration of approvals with real-time access to government systems and with a view to reduce regulatory burden.
4. Although outside the scope of the MVSA review, we recommend and endorse the Productivity commission's recommendation to remove the Luxury car Tax and 5% duties.
5. Immediate introduction of legislation that prohibits the import of vehicles where the odometer does not accurately reflect the distance the vehicle has driven.
6. Call upon government to legislate against anti-competitive behaviour and oblige manufacturers to provide access to the relevant specialist tools required to maintain, service and repair their motor vehicles.
7. We recommend a swift Timeframe for announcement of new legislation and implementation of new arrangements. This will help to avoid uncertainty in the market place which might adversely affect vehicle sales and the economy, and to provide a soft landing for used vehicle prices which will lower pricing once competition is announced.
8. In Australia we have a chance to learn from the NZ Experience. 25 years ago manufacturing ceased in NZ and their market opened up. We should adopt measures from NZ which are international best practice, learn from changes they have made to the system over the years and the effects they have had on improving competition in the market, improving the fleet and the positive effect on the NZ economy.

## **Discussion of the Options paper**

It is our view that none of the options in isolation would be a sufficient change from the current position. We believe a composite of Modernisation, Strengthening, Streamlining, reducing barriers and a simplification of Arrangements are needed in order to bring the legislation in line with international best practice and to ensure Australia has a competitive marketplace.

### **Option 1: Do Nothing**

We do not support this option. To do Nothing is not in the industry or the public's best interest.

### **Option 2: Repeal the Act**

We do not support this option. To leave the market without controls on safety standards would likely lead to the decreased in safety, environmental, health and consumer protection outcomes.

### **Option 3: Modernise the Act**

We support the modernisation of the Act in conjunction with Strengthening, Streamlining, reducing barriers and a simplification of Arrangements. The Act should reflect current best practice and be in-line with other pieces of Australian legislation.

### **Option 4: Strengthen the Act**

We support the strengthening of the Act in conjunction with Modernisation, Streamlining, reducing barriers and a simplification of Arrangements. The Act should provide for improved enforcement and streamlined implementation.

### **Option 5: Harmonise Australian Vehicle Standards with International Standards**

We support the harmonisation of Australian Standards with International Standards in conjunction with a composite of changes to the MVSA. Until such time as global vehicle standards are completely harmonised, we recommend the recognition of a suite of standards from key international jurisdictions including the US, Japan and EU.

### **Option 6: Streamline New Vehicle Certification**

We support the streamlining of regulation and policies and suggest consideration of allowing self-certification by OEM distributors.

### **Option 7: Reduce Barriers to the Personal Importation of New and Quality Second Hand Vehicles**

We support the reduction in barriers to the importation of New and Quality Second hand vehicles. In particular we recommend the removal of barriers which currently exclude the importation of vehicles which are supplied to the Australian market under a full volume approval.

Any reduction in barriers must be accompanied with controls that protect consumers. We would recommend that legislation include provisions for importers to be licenced. Licenced importers could be contracted by an individual to import a vehicle, but this constraint would avoid any loss of protection of consumer law for private importers and cover issues such as warranty and recall.

To reconcile the principle with the concerns, we recommend a system which shields the consumer from risk by promoting a product flow from international business to domestic business to consumer as opposed to directly from international business to domestic consumer. This structure, requiring a licenced importer, offers consumers a channel which maintains consumer protections.

### **Option 8: Reduce/ Consolidate Concessional Arrangements**

We strongly recommends the introduction of new legislation drafted to provide for the effective reduction of barriers to the commercial importation of new and used vehicles that meet specified standards, including from approved jurisdictions with complimentary standards.

We acknowledge the need for controls to maintain the safety of the fleet and the Productivity Commission's recommendation on restriction on the age of used imported vehicles. Whilst we would propose that controls that directly address safety and efficiency standards would be more effective than an arbitrary and inflexible nominated age, we recognise that age is often used as a proxy.

We recommend the replacement of SEVS, RAWS and Low Volume Certification regulations with a Special Interest Vehicle certification scheme. The Special Interest Vehicle scheme would provide a path for enthusiasts and other vehicles outside of the mainstream, which may be outside of a nominated age range, yet would only be imported in nominal quantities. Development and implementation of the Special Interest scheme should include consultation from industry and representative interest groups (e.g. car clubs and motor associations). This consultation should be promoted in an ongoing manner to ensure the scheme continues to balance the needs of relevant groups with the public interest. There should be controls on the Special Interest Vehicle scheme that would identify eligible vehicles and specify required safety standards to be met. The number of vehicles imported under this Special Interest Vehicle Scheme would be only small when compared with the number of vehicles supplied to the market each year in the mainstream and thus present negligible risk to the public and would have negligible influence on the overall standard of the Australian fleet.

### **Supplementary and Related Comments**

#### **Competition**

We recommend and endorse the Productivity Commission's recommendation for reducing the barriers currently restricting competition in the Australian motor vehicle industry. The lack of competition on parallel new and quality used vehicles has led to Australia being one of the most expensive markets in the world for new vehicles. When comparing Australia to other markets, adjusted for tax, Australian new vehicles are consistently more expensive than in other RHD markets such as UK and Japan, and significantly more expensive than the US. In markets where parallel new and used vehicles are allowed entry, new vehicle pricing is competitive and typically inline with global pricing. In markets such as New Zealand, despite being remote and a small market size, on many models of new vehicle, they are cheaper than in Australia.

Looking at the price comparison in appendix A, there is a strong correlation between the higher value of a vehicle and a greater difference in pricing between the Australian price and overseas pricing.

A draft report of the Competition Policy is currently under review.

(<http://competitionpolicyreview.gov.au/draft-report/>) We endorse the findings of the panel specifically:

- Draft Recommendation 1. This argues that any legislation or government policy restricting competition must demonstrate it, is both in the public interest, and that the interest can only be achieved by restricting competition. We argue that restricting quality imports limits competition without meeting the burden of proof required to show that doing so is in the public interest nor that it is the only way to achieve the interest in question.
- Draft Recommendation 9. This similarly recommends the removal of restrictions on parallel imports unless it can be shown that the restriction is in the public interest and that the interest can only be achieved as a result of the restriction.
- Draft Recommendation 20. The definition of “market” should be clarified to ensure it satisfies the conditions that exist in Australia and Australia’s place in a modern global economy. The idea of “competition” should include goods (and services) imported or capable of being imported into Australia.

### **The New Zealand Experience**

The New Zealand model of over 25 years of importing second hand vehicles, primarily from Japan, shows how a mix of policy outcomes, focus, industry leadership, and new market/business opportunities can provide a robust delivery model that protects the consumer, satisfies the regulator, and allows for a dynamic new and used car industry.

Vehicle inspection organisations have more than 20 years of history providing regulatory inspections in the New Zealand motor industry. One of the major specialisations as an inspectorate is entry certification of second hand vehicles entering the NZ vehicle fleet. Used vehicles entering NZ must comply with NZ regulations. Inspection organisations, through a network of compliance agents, operate “one stop shops” for Entry Certification.

There is an existing mature pre-shipment inspection industry in Japan that facilitates many thousands of inspections in Japan before vehicles are exported to ensure type compliance, on road safety, odometer verification and biosecurity clearance. This combined with a robust set of inspection outcomes onshore ensure the high standard of used vehicles entering the vehicle fleet. The New Zealand Entry Certification model is an example of international best practices in the certification of used vehicles.

### **Volume importation of New and used vehicles**

We recommend the introduction of a system to deal with the volume importation of parallel new and quality used vehicles. The system should include the following provisions:

1. There should be no restriction on the volume of eligible vehicle imports, the market should dictate demand and therefore numbers of imported parallel new or quality used vehicles supplied to the Australian market.
2. No restriction on the eligibility of importing vehicles meeting specified safety standards (or age if this is imposed rather than specific standards)
3. Vehicle importers to be licenced. Only licenced importers should be able to import a vehicle to maintain consumer protection measures and streamline the process.
4. No requirement for vehicle by vehicle import approvals. This will reduce regulatory burden and increase the speed of the process of importing a motor vehicle. Customs should be

satisfied that a licenced vehicle importer with a valid licence number is able to assess the eligibility of a vehicle and at any rate if a non-eligible vehicle is entered, it will become the responsibility of the importer to destroy or re-export the vehicle.

5. Requirement for all parallel new and used vehicles to undergo an independent inspection by a government accredited agency. This agency would also identify any vehicles which are not eligible for import and supply and would ensure that no vehicles enter the Australian market which aren't eligible.
6. Government agency conducting the independent final inspection should have access in real time to government systems to authorise the supply to the market pending a passed inspection. This will reduce regulatory burden and increase the speed and efficiency of the compliance process.
7. The selection of a vehicle overseas for personal importation should be possible through the contracting of the licenced importer to act on behalf of an individual in importing a vehicle. This should not circumvent any consumer protection measures and the licenced importer should be required to lodge a customs entry in their name and assume any responsibility associated with the supply to the market of that vehicle. This will ensure that no substandard vehicles enter the fleet and still allow consumer choice.

### **Importer Licensing and Motor Dealer Licensing**

Importers should be licensed in order to ensure consumer protection measures and create a level playing field with licenced business.

The process of licensing should include standards requiring businesses to exist as a legal entity that can be held responsible for violations of Consumer Guarantees and other business responsibilities.

Legislation to prevent unlicensed motor dealing would be appropriate.

### **Job Creation**

With the creation of a system allowing the commercial importation of parallel new & used motor vehicles, the imported motor vehicle industry can absorb those job losses in the vehicle manufacturing exit of Australia through employment in:

- i. Vehicle preparation
- ii. Vehicle compliance
- iii. Vehicle certification
- iv. Vehicle logistics
- v. Vehicle inspection

When manufacturing ceased in NZ, many jobs were created in the used imported vehicle industry. The Toyota factory in Thames currently operates as a processing plant for used vehicles under Toyota's Signature Class used vehicle brand. Many of those who were employed assembling vehicles are now employed in the processing of imported vehicles. It is estimated that over 10,000 people are employed in NZ in the imported used vehicle industry.

### **Special Interest Vehicle Scheme**

Recognising the likelihood of age being a proxy for safety and thus a limiting factor on eligibility of used vehicle imports, we recommend the creation of a Special Interest Vehicle Scheme which would also replace the RAWs, SEVS and Low-volume certification schemes.

The Special Interest Vehicle scheme would provide a path for enthusiasts and other vehicles outside of the mainstream, these vehicles may fall into one of the following categories:

1. A vehicle which may be outside of a nominated age range, but meets specialist criteria and would only be imported in nominal quantities.
2. A vehicle imported to have a secondary stage of manufacture in Australia before supply to the market.
3. A vehicle which has not been supplied under a type approval in another jurisdiction such as ultra low production vehicles.

Development and implementation of the Special Interest scheme should include consultation from industry and representative interest groups (e.g. car clubs and motor associations). This consultation should be promoted in an ongoing manner to ensure the scheme continues to balance the needs of relevant groups with the public interest. There should be controls on the Special Interest Vehicle scheme that would identify eligible vehicles and specify required safety standards to be met. The number of vehicles imported under this Special Interest Vehicle Scheme would be only small when compared with the number of vehicles supplied to the market each year in the mainstream and thus present negligible risk to the public and would have negligible influence on the overall standard of the Australian fleet.

The vehicles imported under a Special Interest Vehicle Scheme would also be subject to independent inspection before supply to the market. (See Independent Inspection notes)

#### **RHD market**

We recommend Australia to remain a RHD market – LHD registrations should be prohibited except in exceptional circumstances:

- a. Ultra-low production vehicle where the Manufacturer's total output worldwide is less than 500 units per annum.
- b. Ultra-low production vehicles where the model's total production worldwide is less than 100 vehicles per annum.

The small amounts of LHD vehicles that would enter the market through this provision would have negligible impact on the safety of the fleet, but would give enthusiasts and special interest vehicles access to the market. Countries with established marketplaces and high standards of fleet such as United Kingdom and Japan have provisions for registration of LHD in certain circumstances even though they have a RHD market like Australia. As such Makes of vehicles supplied in very low quantities such as Bugatti and models such as Ferrari LaFerrari, McLaren P1, Porsche 918 Spyder are available in markets such as UK and Japan, but not available in Australia despite keen interest and demand from enthusiasts.

#### **Independent Inspection**

We recommend that legislation require the independent inspection of all imported used vehicles. This inspection should be carried out by a government accredited agency to give final certification approval on each imported vehicle and for those agencies to have access to government systems in real time. This would effectively police adherence with legislated controls and reduce regulatory burden through a user pay system with services provided by private enterprise under accreditation

contract with Government. These government accredited inspection agencies would have to have complete independence from importers, compliance shops and retailers.

### **Odometer Accuracy**

We call upon legislators to immediately introduce legislation that prohibits the import of vehicles where the odometer does not accurately reflect the distance the vehicle has driven. This policy will promote pre-import certification of odometers.

New Zealand has a similar prohibition which has led to odometer verification being an essential component of the pre-import inspections.

### **Access to Specialist Tools**

We would like to voice our concerns over a growing practice of manufacturers of vehicles restricting access to specialist tools to anyone outside of their franchise programs in Australia. The practice is anti-competitive and reduces consumer choice. In markets such as Europe and the US, there is specific legislation that has been enacted to ensure consumers and independent motor mechanics have access to specialist tools. We call upon government to legislate that manufacturers must supply all the required tools for the service, repair and maintenance of their vehicles to vehicle owners and independent licence mechanical repair businesses.

### **Timeframe**

We recommend any policy changes be announced and implemented as soon as possible to avoid periods of uncertainty that could affect the economy.

We argue that since the announcement that Ford, Holden and Toyota are ceasing operations has already occurred, there is no good reason to wait until manufacturing has ceased entirely. On the contrary, any change in policy should be swift to avoid creating a negative impact on consumption patterns as consumers wait for a major system change.

We believe there will be a sharp price correction of the relevant market segment if competition is allowed. We recommend policy and timing that reduces the impact of this correction by minimising lead time (or removes it).

Finally, immediate implementation would allow the relevant systems and industries to begin finding equilibrium and where applicable, allow for a more graceful shift of the employment force from one industry to the other.

### **Taxation**

Although Taxation is not within the scope of the review of the Motor Vehicle Standards Act, we do believe the issue of taxation is tied in with the broader measures needed to create a more competitive and robust motor vehicle industry in Australia. We acknowledge and endorse the recommendations of the Productivity commission to repeal the Luxury Car Tax and 5% duties on imported motor vehicles.

## Appendix A

### UK pricing vs. Australian Pricing

Make	Model	Variant	UK Source	Price UK GB	Price UK ex V	Price UK AUD	Ex Rate GB	Difference	%	AU Source	Drive Away p	MR List Price	Ex GST	Ex GST inc Deal	Dealer Deliv	LCT	NSW Regis	Stamp duty
Mercedes Benz	E63 Saloon	E63 AMG	mercedes-ber	£84,370.00	£70,308.33	\$ 130,200.62	£0 54	\$ 61,526.79	47%	mercede	\$ 268,140.66	\$ 207,304.00	\$ 188,458.18	\$ 191,727.41	\$ 3,269.23	\$ 44,606.77	\$ 1,100.66	\$ 11,860.00
Mercedes Benz	CLA45 AMG		mercedes-ber	£41,420.00	£34,516.67	\$ 63,919.75	£0 54	\$ 15,931.30	25%	mercede	\$ 95,910.16	\$ 84,240.00	\$ 76,581.82	\$ 79,851.05	\$ 3,269.23	\$ 3,640.27	\$ 1,100.66	\$ 3,660.00
Mercedes Benz	A45 AMG		mercedes-ber	£37,345.00	£31,120.83	\$ 57,631.17	£0 54	\$ 13,728.97	24%	mercede	\$ 83,018.16	\$ 74,900.00	\$ 68,090.91	\$ 71,360.14	\$ 3,269.23	\$ 838.27	\$ 955.66	\$ 3,055.00
Mercedes Benz	ML350 blue t	SE Execut	mercedes-ber	£50,180.00	£41,816.67	\$ 77,438.27	£0 54	\$ 9,165.86	12%	mercede	\$ 110,379.36	\$ 92,303.00	\$ 83,911.82	\$ 86,604.13	\$ 2,692.31	\$ 9,933.99	\$ 1,100.66	\$ 4,350.00
Audi	A3 Sportsbac	1.4 TFSI S	audi.co.uk	£19,195.00	£15,995.83	\$ 29,621.91	£0 54	\$ 5,519.72	19%	audi.com	\$ 40,391.00	\$ 35,600.00	\$ 32,363.64	\$ 35,141.64	\$ 2,778.00		\$ 861.00	\$ 1,152.00
Audi	A6 Sedan	SE 3.0 TDI	audi.co.uk	£39,855.00	£32,566.67	\$ 60,308.65	£0 54	\$ 34,944.62	58%	audi.com	\$ 118,893.00	\$ 100,779.00	\$ 91,617.27	\$ 95,253.27	\$ 3,636.00	\$ 8,712.00	\$ 1,006.00	\$ 4,760.00
Audi	Q5	2.0TFSI	audi.co.uk	£31,370.00	£26,141.67	\$ 48,410.49	£0 54	\$ 12,683.69	26%	audi.com	\$ 71,852.80	\$ 63,204.00	\$ 57,458.18	\$ 61,094.18	\$ 3,636.00	\$ 1,486.80	\$ 1,006.00	\$ 2,520.00
Audi	R8	Coupe V8	audi.co.uk	£93,735.00	£78,112.50	\$ 144,652.78	£0 54	\$ 74,829.04	52%	audi.com	\$ 309,375.80	\$ 235,050.00	\$ 213,681.82	\$ 219,481.82	\$ 5,800.00	\$ 53,689.80	\$ 1,006.00	\$ 13,830.00
BMW	3 Sedan	316i auto	bmw.co.uk	£25,100.00	£20,916.67	\$ 38,734.57	£0 54	\$ 11,765.43	30%	bmw.com	\$ 58,120.66	\$ 52,800.00	\$ 48,000.00	\$ 50,500.00	\$ 2,500.00		\$ 955.00	\$ 1,865.00
BMW	7 Sedan	750i	bmw.co.uk	£71,505.00	£59,587.50	\$ 110,347.22	£0 54	\$ 103,989.14	94%	bmw.com	\$ 302,056.00	\$ 231,920.00	\$ 210,836.36	\$ 214,336.36	\$ 3,500.00	\$ 52,060.80	\$ 1,100.00	\$ 13,475.00
BMW	X5	Xdrive30d	bmw.co.uk	£48,245.00	£40,204.17	\$ 74,452.16	£0 54	\$ 14,570.57	20%	bmw.com	\$ 109,715.66	\$ 94,625.00	\$ 86,022.73	\$ 89,022.73	\$ 3,000.00	\$ 6,675.00	\$ 1,100.00	\$ 4,315.00
BMW	i8	i8	bmw.co.uk	£101,385.00	£84,487.50	\$ 156,458.33	£0 54	\$ 71,945.30	46%	bmw.com	\$ 323,177.66	\$ 247,394.00	\$ 224,903.64	\$ 228,403.64	\$ 3,500.00	\$ 56,703.00	\$ 1,100.00	\$ 14,480.00
Land Rover	Range Rover	HSE SDV6	landrover.co.uk	£61,250.00	£51,041.67	\$ 94,521.60	£0 54	\$ 18,614.61	20%	landrove	\$ 150,175.00	\$ 121,149.84	\$ 110,136.22	\$ 113,136.22	\$ 3,000.00	\$ 18,679.75	\$ 1,100.66	\$ 6,245.00
Land Rover	Evoque	Dynamic 5	landrover.co.uk	£41,105.00	£34,254.17	\$ 63,433.64	£0 54	\$ 6,561.81	10%	landrove	\$ 81,146.66	\$ 73,695.00	\$ 66,995.45	\$ 69,995.45	\$ 3,000.00	\$ 396.00	\$ 1,100.66	\$ 2,955.00
Porsche	911 Carrera	4S coupe	porsche.co.uk	£88,400.00	£73,666.67	\$ 136,419.75	£0 54	\$ 60,074.79	44%	www.po	\$ 280,296.00	\$ 212,184.00	\$ 192,894.55	\$ 196,494.55	\$ 3,600.00	\$ 50,412.00	\$ 1,100.00	\$ 13,000.00
Porsche	911 Carrera	Turbo S	porsche.co.uk	£142,140.00	£118,450.00	\$ 219,351.85	£0 54	\$ 103,258.08	47%	www.po	\$ 473,641.00	\$ 350,910.92	\$ 319,009.93	\$ 322,609.93	\$ 3,600.00	\$ 95,030.08	\$ 1,100.00	\$ 23,000.00
Porsche	Cayenne	Diesel	porsche.co.uk	£49,902.00	£41,585.00	\$ 77,009.26	£0 54	\$ 12,621.65	16%	www.po	\$ 116,431.00	\$ 94,634.00	\$ 86,030.91	\$ 89,630.91	\$ 3,600.00	\$ 12,597.00	\$ 1,100.00	\$ 4,500.00

### Japan pricing vs. Australian Pricing

Make	Model	Variant	JP Source	Price JP JPY	Price JP ex Tax	Price JP AUD	Ex Rate JPY	Difference	AU Source	Drive Away p	MR List Price	Ex GST	Ex GST & LCT	
Toyota	Tarago (Estim	2.4L 4-cylinder Base Model	toyota.jp	¥2,878,691	¥2,665,455	\$ 28,507.54	¥94	\$ 16,028.82	56%	toyota.com.au	\$ 54,210.66	\$ 48,990.00	\$ 44,536.36	\$ 44,536.36
Toyota	Tarago (Estim	3.5L V6 Top Model	toyota.jp	¥4,289,563	¥3,971,818	\$ 42,479.34	¥94	\$ 21,166.85	50%	toyota.com.au	\$ 77,563.77	\$ 70,665.00	\$ 64,240.91	\$ 63,646.19
Toyota	Prado	VX 4.0 V6	toyota.jp	¥4,371,429	¥4,047,619	\$ 43,290.04	¥94	\$ 25,041.72	58%	toyota.com.au	\$ 84,763.77	\$ 77,520.00	\$ 70,472.73	\$ 68,331.76
Toyota	Prius	Base	toyota.jp	¥2,232,000	¥2,066,667	\$ 22,103.39	¥94	\$ 8,796.61	40%	toyota.com.au	\$ 37,917.66	\$ 33,990.00	\$ 30,900.00	\$ 30,900.00
Nissan	Leaf	Base	Nissan.co.jp	¥2,872,800	¥2,660,000	\$ 28,449.20	¥94	\$ 5,948.86	21%	Nissan.com.au	\$ 39,900.00	\$ 37,837.86	\$ 34,398.06	\$ 34,398.06
Nissan	GT-R	Black Edition	Nissan.co.jp	¥10,216,800	¥9,460,000	\$ 101,176.47	¥94	\$ 38,911.96	38%	Nissan.com.au	\$ 199,990.00	\$ 182,500.00	\$ 165,909.09	\$ 140,088.43
Mazda	3 Touring	2.0L with safety pack	www.mazda	¥2,430,000	¥2,250,000	\$ 24,064.17	¥94	\$ 2,242.98	9%	mazda.com.au	\$ 30,733.00	\$ 28,937.86	\$ 26,307.15	\$ 26,307.15
Mazda	CX-5	2.2L Diesel Akera AWD	www.mazda	¥3,283,200	¥3,040,000	\$ 32,513.37	¥94	\$ 14,427.50	44%	mazda.com.au	\$ 54,111.00	\$ 51,634.95	\$ 46,940.86	\$ 46,940.86