Ai GROUP SUBMISSION

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Ai Group submission to the Productivity Commission: Labour Mobility

AUSTRALIAN INDUSTRY GROUP

Contents

1. Executive Summary

Labour mobility is a complex topic that encompasses interacting economic, demographic, geographic, social and political factors. Moving a person or family from one location to another is a highly individual judgment, but policy and regulatory settings can have a direct or indirect impact on that decision-making process.

While the Commission's focus is explicitly on the mobility of labour within Australia, this should not preclude the role of recently arrived migrants in overall labour mobility. Immigration is an important dimension of internal labour mobility in Australia because immigration is a relatively large share of our population growth. By definition, recently arrived immigrants have recently demonstrated a willingness and capacity to move and are less likely to have formed entrenched ties with a particular domestic location. According to the Australian Bureau of Statistics, net overseas migration will add around 1 per cent (approximately 234,000 people) to the resident population in the next twelve months and a very high proportion of these arrivals will be of prime working age. This migration inflow will play an important role in internal labour mobility.

Public policy areas that have a bearing on labour mobility include:

- labour market regulations (e.g. requirements and conditions for permanent or temporary employment, or portability and mutual recognition of professional licensing regimes);
- public planning decisions that affect the availability of suitable and affordable local housing;
- availability of suitable and affordable transport infrastructure (including road and rail links and the provision of public transport);
- availability of suitable and affordable social infrastructure including schools, childcare, healthcare and other community facilities;
- the regulatory transaction costs associated with relocation, the regulatory transaction costs associated with relocation and in particular Australia's high level of stamp duties on the purchase of residential properties.

In this submission Ai Group has focused on the issues arising from labour mobility that are of direct interest to business and/or those issues upon which government can exercise a direct influence. Our recent research and consultation with members on issues relating to labour mobility raised several key issues:

- *Workplace relations reform:* Most businesses use the language of skills availability or shortage in their discussions of labour mobility. A flexible and efficient workplace relations regime is an essential enabler for businesses seeking to access the skills they need at a competitive price. Ai Group is concerned that certain indispensable features of a flexible workplace relations system such as skilled foreign workers on temporary visas, casual employees and labour hire contractors have recently come under attack, to the detriment of effective labour mobility in Australia.

- *National occupational licensing:* lack of consistency in occupational licensing across states imposes unnecessary regulatory costs and creates unnecessary inflexibilities for both business and employees.
- *Telework Flexible Working Arrangement:* Ai Group believes 'telework' is likely to increase from its current modest levels. The benefits outlined by several companies interviewed by Ai Group include happier, more engaged employees, cost savings and a more focused strategic direction.
- *Congested Transport Infrastructure:* Congestion costs Australia's biggest cities billions of dollars every year in lost revenue. It deters free labour mobility within those cities as employees try to reduce their commuting time between home and work. The efficient movement of people and goods is essential for productive economic growth.
- *Regulatory Costs of Housing Relocation:* The high stamp duties on the purchase of residential property act as disincentives to moving for the 70% of households who are owners or owner-mortgagees of their own homes.

These issues are discussed in greater detail below.

1. A Flexible and Efficient Workplace Relations System

Labour mobility is an essential element in an efficient and flexible economy. The rapid movement of skills and experience to the sectors where they are most needed is an essential driver of productivity and growth. Ai Group would urge the Commission to recognise that, just as restrictive and arbitrary occupational licensing requirements can place artificial barriers in the way of the effective movement of labour, so can an inefficient workplace relations system. Ai Group does not suggest that the current workplace relations regime is the only factor that is affecting labour mobility. However, it is an area where the Government can directly exercise its powers to encourage the efficient allocation of labour and skills.

There have been some positive improvements. The reduction in the number of industrial awards from an unwieldy combination of many hundreds of industry and occupational awards to 122 modern awards has simplified the structure of the award safety net. However, most businesses have experienced few practical benefits from this reform because the underlying provisions have remained largely unchanged. Nevertheless, this award simplification was an important contribution to national regulatory harmonisation.

Ai Group is concerned that the positive momentum towards enhancing flexibility for businesses and employees enacted up to 2008, has stalled and gone backwards since then. As noted above, businesses often frame their concerns about labour mobility in the language of 'skills shortages'. With a comparatively low rate of unemployment in many parts of Australia at present, the existence of skills shortages is no surprise. Even in the midst of a slowing national economy, Ai Group's *National CEO Survey: Business Prospects in 2013* found that 'skills shortages' ranked among the top three concerns expected to inhibit business growth in 2013 by 28% of respondents. A copy of this report is available via Ai Group's website.

Ai Group is concerned that certain essential facilitators of efficient labour mobility that help to offset localised skill shortages have come under attack. In particular:

- *Enterprise bargaining laws* - Give too much power to unions to frustrate flexible work arrangements supported by an employer and its employees.
- *Individual Flexibility Arrangements* (IFA) – IFA has failed to achieve the policy intent of enabling an employer and an individual employee to agree on flexible work arrangements that suit their needs. Unions routinely block meaningful IFA flexibility in unionized workplace. The changes recommended by the Fair Work Act Review to address the problems have not been implemented.
- *Transfer of Business Laws* under the *Fair Work Act* - Are preventing employers agreeing to employee requests to transfer to other enterprises within corporate

groups as to do so would result in the industrial instruments which apply to the first enterprise becoming binding upon the second enterprise. The changes recommended by the Fair Work Act Review to address this problem have not been implemented.

- *Union hostility to casual and labour hire work arrangements* – Ai Group research submitted as part of the *Fair Work Act Review* process demonstrated that many businesses depend on casual and labour hire workers to maintain flexibility and meet peak demands in a fluctuating market. Many casuals and labour hire workers prefer this type of work as it gives them flexibility to balance work and other responsibilities and lifestyle choices. These workers are amongst the most mobile in our economy, moving from workplace to workplace across regions and interstate. Ai Group is concerned about the unions' campaigns to restrict casual and labour hire employment arrangements and the union push – reported by many businesses - to include restrictive new provisions on casual and labour hire arrangements in new enterprise agreements[1]. This would not only negatively affect individual businesses, but would undermine the goals of more efficient labour mobility across the economy.
- *Amendments to the 457 visa regime* - Although the Commission has been confined to considering geographic labour mobility *within* Australia, the need for 457 visa holders is indicative of the existence of localized skill shortages and the state of labour mobility in Australia. Ai Group was concerned to see the Government responding to the union movement's emotive attack on the 457 visa program with restrictive legislation that was implemented without consultation and without the preparation of a Regulatory Impact Statement. By supplying world-class talent to fill acute skills shortages that cannot be met locally, 457 visas play an integral role in addressing the weaknesses in the efficiency of labour distribution and mobility within Australia. Without these visas, those jobs would remain unfilled and the business and the broader economy would suffer as a result.

Ai Group has repeatedly highlighted the difficulty of Australia's position as a comparatively small and high cost economy set amongst regional neighbours that have

[1] Ai Group, *Removing the Barriers to Productivity and Flexibility, Submission to the Fair Work Act Review February 2012*, Ai Group, 2012, pp. 158-160.

substantially lower unit labour costs (economy wide), and that are actively and rapidly working towards matching Australia's traditional advantages in skills and education.

The latest *World Economic Forum, Global Competitiveness Report 2012-13* (released September 2013) ranked Australia's relative labour market competitiveness at 42nd out of 144 countries surveyed, down from 13th in 2011-12. A copy of this report is available via the WEF website. We do not advocate engaging in a self-defeating 'race to the bottom' in wages and conditions. Rather, the future of Australian businesses and jobs depends on enticing investment from corporations based in Europe, Japan and the United States, for whom Australia is just one of many possible destinations. To be globally competitive requires that our labour and skills are agile and efficient and are able to respond to the changing demands of a global market place.

Recommendations:

- **Amend the enterprise bargaining laws in the *Fair Work Act* to reduce the power of unions to frustrate flexible work arrangements that are supported by an employer and its employees.**
- **Implement key changes recommended by the Fair Work Act Review to enable IFAs to achieve their policy intent of enabling an employer and an individual employee to agree on flexible work arrangements that suit their needs.**
- **Implement key changes to the Transfer of Business Laws, as recommended by the Fair Work Act Review, to remove the impediment to employers agreeing to employee requests to transfer to other enterprises within corporate groups.**
- **Amend the *Fair Work Act* to reinstate the former provision in the *Workplace Relations Act 1996* which outlawed award and enterprise agreement clauses which restricted the engagement of labour hire and other contractors.**
- **Ensure that the workplace relations system does not impose barriers to casual work arrangements.**

2. National Harmonisation of Occupational Licensing

One of the long-standing impediments to efficient labour mobility across state borders in Australia is the disjointed occupational licensing requirements that operate in each state and territory. This is an issue on which Ai Group has been active over a long period of time. We stress that this issue is still outstanding and it still requires action.

Historically, occupational licensing requirements have been the preserve of the state and territory governments. Yet, as the Council of Australian Government (COAG) has acknowledged, the disparate evolution of these regulations has led to a national patchwork of inconsistent and often arbitrary requirements that exacerbate inefficient labour allocations and unnecessary skills shortages in crucial industries.

Ai Group is not advocating the lowering of professional standards. Public safety and consumer protection are important. Instead, we encourage a uniformity of excellence across all jurisdictions. Ai Group believes that this will be best achieved through a national system of occupational licensing that reflects best practice and is acceptable to all stakeholders. Ai Group has repeatedly warned against settling for a mutual recognition scheme as a compromise, as it will remain susceptible to future state jurisdictional changes and thus is not a long term substitute for a national approach.

Ai Group applauded the Intergovernmental Agreement concluded by COAG and the creation of the National Occupational Licensing Authority (NOLA) and its efforts to craft a national licensing regime. However both the speed and scope of the harmonisation process remain inadequate. Ai Group acknowledges the difficulty of reaching a consensus in the face of so many competing interest groups, including state and territory governments, business and professional associations and unions. We note that COAG's Intergovernmental Agreement was adopted in April 2009 and yet a "final decision" on national licensing reform is not due until the end of 2013. Furthermore, NOLA is reviewing only a narrow selection of professions out of many that need equally urgent attention.

As the Productivity Commission's Issues Paper observed, labour mobility is influenced by a wide and varied set of factors, many to do with individual choice, family circumstances and the nature of work, over which government has limited influence. However, ensuring that businesses can quickly recruit talented employees without the delays and expensive impediment of state by state licensing requirements will directly contribute to improving the efficiency of our labour mobility across state borders.

Recommendations:

- **The pace of integration and harmonisation of occupational licensing should be accelerated. The acknowledgement by the COAG of the importance of this issue must be matched by a similar acknowledgement of the urgency of action. The negotiation and implementation process for each profession will be prolonged, technical and complex. Every effort must be made by Government to hasten this process wherever possible.**
- **The scope of the professions being considered by the NOLA should be expanded from the current selection. Ai Group acknowledges the complexity of the task, but we would encourage Government not to confine the harmonisation process to just a handful of professions.**

3. The Implications of Technology: Options for 'Teleworking'

In 2012 Ai Group released a report on 'teleworking' titled *Working Smarter: Flexible Work and Telework (2012).* This was based on extensive and detailed interviews with a group of leading companies into their experience of 'teleworking' and flexible working arrangements. A copy of this report is available via Ai Group's website.

"Work is a thing you do and not a place you go".

In an era of rapidly advancing technological sophistication and availability 'labour mobility' can no longer be defined simply according to the physical location and availability of employees. This is reflected in the increasing flexibility of working arrangements and 'teleworking' as companies take advantage of expanding internet availability and efficient, low-cost communications.

For example, recruiters can avoid the expensive process of luring talented accounting or administration staff from the east coast to remote mining facilities, instead concentrating only on those roles that must be performed on site. On a smaller scale, the opportunity to work a certain number of days remotely rather than having to come into the office every week could be a decisive factor in convincing a valuable employee to accept or to stay in a role with a particular business.

These flexible locational arrangements can take several forms, including full-time remote work, hybrid telework, where employees regularly move between remote work and working in the office; and activity-based work in which employees don't have a designated place of work or desk space, but are able to work from many locations both inside and outside the office. Ai Group's research report into this emerging trend found substantial benefits for both industry and employees. Interviews with leading businesses revealed four commonly identified areas of benefit for industry:

- *Greater strategic direction* – Telework and flexible location work practices requires companies to think more strategically about what they do and why they do it. Employee performance is gauged not by attendance, but by the achievement of outcomes agreed with their managers. To allocate and monitor these outcomes an organisation must have a clear sense of the overall direction and goals they want the business and the individual employee to achieve.
- *Better communication* – Teleworking means that location is no longer the barrier it once was to effective communication. Interactions between staff and between staff and customers are no longer defined by their geographic locations. The artificial psychological barriers created by a lack of geographic proximity are superseded by the demands of the task at hand.
- *More empowered, more engaged employees* – The expression of trust by management that is part of entering into teleworking or flexible working

arrangements is appreciated by employees and can be crucial in ensuring a fulfilling work-life balance. In addition, social distractions and a daily, sometimes grueling, commute can be reduced or even eliminated by working away from the office. One company interviewed reported that employee "productivity, engagement and wellbeing" had all improved when working remotely.

- *Significant cost savings* – The companies interviewed highlighted the payroll savings, as many employees were willing to reduce their remuneration in exchange for increased locational flexibility. Telework also allows a presence in a wider range of locations, without the expense and inconvenience of establishing a physical office.

However there are a range of workplace challenges that come with this mode of work. Arguably it is these challenges more than the technical hurdles that have so far kept telework and flexible location work practices confined to a relatively modest segment of the workforce. These challenges include:

- *Management* – All the companies interviewed conceded that managing employees who work remotely or who undertake flexible locations presented a new dynamic of 'give and take', with ongoing negotiations around goals and expectations. Inevitably, managers must surrender some control and place additional trust in employees. This trust often takes time to develop, and can be difficult to cultivate if staff and management experience only infrequent face to face contact. For this reason, many companies feel that regular flexible work locations or teleworking is a privilege that is granted on the basis of trust. For many businesses it seems that trust can only first be established in the traditional workplace.
- *Understanding and awareness of technological opportunities* – Rising use of mobile and wireless devices and cloud computing services, combined with the rollout of faster mobile and fixed broadband infrastructure, is increasing the capacity of workers to perform tasks outside of their office desk environment. This ranges from telework arrangements to workers remaining connected and able to work whilst outside the office. The 2012 Sensis *e-business* report, for example, found a dramatic increase in the use of smartphones amongst SMEs, rising from 46% of respondents in 2011 to 63% in 2012. Research conducted as part of Ai Group's *Ready or Not? Technology Investment and Productivity in Australian Businesses* also found a substantial increase in the use of mobile technologies amongst businesses (this report is available via Ai Group's

website). However, focus group participants expressed some concerns as to whether mobile or wireless services were as secure as fixed broadband connections. Some also struggle with adapting internal processes, such as payroll systems, to enable secure mobile access rather than access by PCs in an office environment. Similar concerns may inhibit telework.

- *The nature of work* - Businesses must be able to formulate clear strategic goals for remote workers and be effective in 'selling' those goals to motivate staff. Formulating clearly measurable indices can be challenging. Where a business depends on collaboration and a rapid free-flow of ideas, a lack of personal proximity can hamper creative interaction.
- *Managing perceptions of flexible arrangements and telework* – Ai Group's *Working Smarter* report found that introducing and implementing new working arrangements is a complex and demanding process. The possible resentments of those who, perhaps due to the nature of their roles, cannot benefit from geographically flexible arrangements must be addressed along with the expectations of those who can. Cultivating a "company culture" that supports geographically flexible work practices is essential, lest employees feel they would be professionally disadvantaged by telework and/or due to issues like contactability or availability for meetings.
- The requirement that employers provide a safe working environment is sometimes overlooked. Whether that environment is in the traditional work place or at the employee's home, employers are equally liable in the event of an accident. Given these legal requirements, many companies are understandably reluctant to introduce remote or flexible location arrangements on a large scale, even when there is technical scope to do so.

The potential long term effect of flexible working arrangements and teleworking, for some workers at least, is to permanently remove geographic location as a factor in the labour market. Job-seekers can avoid having to choose between uprooting themselves and possibly their families, and surrendering a job opportunity. Businesses can recruit from a far broader pool of talent than before. Even staff who combine commuting to the work place and working regularly from home can reduce the demands on already strained metropolitan transport infrastructure. However there are challenges, some of which are cultural rather than technical.

This transformation of the workplace is still in its infancy. The ABS estimates that only 6% of employees had a formal telework arrangement in 2008. Ai Group expects that telework and flexible location working arrangements will gradually become more prevalent. The pace of technological advancement and official government policy are driving this uptake. The Federal Government has pledged to aim for up to 12% of Australian Public Service employees engaging in 'teleworking' by 2020.

Recommendations:

- **The Government should model sound telework practices within the Australian Public Service. The existing policy of increasing APS teleworking rates to 12% by 2020 is positive, as is the trial of telework currently being conducted by several APS agencies. The APS can help develop good telework practices and then disseminate them across the broader workforce.**
- **Government can provide information about telework to the public, raising the profile of the practice and connecting employers and employees to useful resources. The existing www.telework.gov.au site and National Telework Week have both been useful tools in this regard.**
- **While the National Broadband Network greatly increases the scope of potential telework options, the two issues are distinct. Government information should explain that telework is also practical for many applications over existing broadband where available.**

4. Congested Transport Infrastructure

Ai Group has been consistent in its calls to both state-level and federal governments to invest in transport infrastructure, particularly within our major cities. This is becoming more critical as our cities grow. The Bureau of Infrastructure, Transport and Regional Economics (BITRE) recently estimated that the cost of road congestion to the Australian economy was $9.4 billion in 2005 and could rise to $20 billion by 2020. The expense and lead-times required for major infrastructure projects means Governments must make a sustained commitment early on if they are to meet the transport needs of the future.

There is a unique opportunity over the next few years to put in place a program of infrastructure renewal, timed to phase in as the investment boom in mining-related infrastructure construction winds down. Even at a time when governments are facing acute budget constraints, sustained and strategic infrastructure investment is essential if governments are to avoid storing up a costly backlog of projects for the future. Financing can be organised in a number of ways, such as through direct investment from the private sector; investment by the public sector; debt instrument issuances; and a combination of these. In some states, brownfields infrastructure assets owned by State Governments can be sold to help finance new investments that might in turn be offered for sale once they are established.

There are several factors that will continue to place pressure on our transport infrastructure needs into the foreseeable future including:

- Commuting is still an inescapable feature of most workplaces. Even amongst the majority who use their cars as the quickest and most direct mode of transport, average commute times are over 30 minutes one way in our biggest cities. This may be less than in some other cities internationally, but according to the Commuter Pain Study, four out five Australian respondents surveyed express frustration with their commute.
- The persistence of the traditional ‘peak hour’ rush of commuters onto roads and public transport at predictable times in the morning and evenings. This is a direct product of the business hours and fixed, centralised locations that the vast majority of companies continue to utilize, and is unlikely to change.
- The continuing dominance of central business districts as the preferred locations for many companies, especially in finance, professional services and Government; e.g.: Inner-city Melbourne hosts 28% of metropolitan jobs but only 8% of Greater Melbourne’s population. Given this concentration, an individual worker will face essentially the same commuting scenario, regardless of which suburb they move to. This is true even for those who consider moving into inner city areas. A 2011 report into Melbourne travel times by the BITRE found there

was only 10 minutes difference in average commute times between those living in the inner-city, and those travelling from the outer west (32mins vs. 42mins).

Ai Group has welcomed the recent commitments by several State Governments and the Federal Government to make substantial investments over several years into transport infrastructure. Although there are disputes over funding levels and which projects should take priority, there is a bi-partisan consensus that major investment is required. Ai Group does not have a fixed view on which projects should take precedence. All proposals should be guided by a rigorous cost-benefit analysis. Divisive arguments over which piece of infrastructure should be funded first only impose further delays on investment and distort public perceptions about the nature and scale of the infrastructure challenge. No one project will be the 'silver bullet' in resolving the mobility difficulties that are worsening in our growing cities. There must be a planned pipeline of projects that encourages business investment, decades into the future.

Major long-term transport infrastructure projects include:

- The Victorian Government is committed to funding the $6-$8 billion dollar Melbourne East-West Link Road tunnel that will link City Link in the west with the Eastern Freeway.
- The New South Wales Government has committed to spending $4.4 billion on upgrading the Pacific Highway up to 2016-17.
- The New South Wales Government will also spend $4.1 billion in upgrading North West Rail Link and a further $3.6 billion on upgrading passenger and rail rolling stock.

Ai Group advocates a more efficient use of the existing infrastructure in addition to large new projects. Some possible policies for consideration include:

- *Congestion charges:* The imposition of a time-governed congestion charge on inner-city areas or arterial roads would help deter casual road users at busy times. It would also encourage behavior such as car-pooling amongst commuters. There are models of varying complexity that could be implemented. For example, London's 'cordon' system levies a charge on traffic entering the central business district between certain hours during the working week. Alternatively, Germany levies a toll on all road freight, according to distance travelled and the size of the vehicle.
- *Strategic use of road tolling and public transport fares:* A regime of road tolls could be implemented to encourage certain behaviours, such as using alternatives to particularly busy routes or switching to public transport. This

would deter casual road users at crucial times, and would transform the current *ad-hoc* system into an integrated instrument.

- *Price signals can be improved for public transport users.* Commuters can be incentivized to alter their travel times or routes - e.g.: using buses instead of trains - to relieve pressure at peak periods. This is already being implemented in the form of discounted public transport on weekends and before 7.00am.
- *Expanded use of smart technologies*: Government should encourage public and private transport operators to provide better real time information and updates on transport options and localized congestion. This not only helps to minimize commuter frustration but relieves stresses on the networks in times of crisis.
- *Upgrading the capacity of rail, bus and tram rolling stock:* Expanding commuter capacity for individual trains, buses and trams can ensure a more efficient utilization of the current time table, rather than having to add additional services and/or infrastructure (such as bridges, rails and stations, which can be complex and expensive).

Recommendations:

- **Government at all levels must commit to a sustained and continuing investment in transport infrastructure.**
- **Government as well as public and private transport network operators should explore innovative ways to encourage more efficient utilization of existing transport networks and infrastructure.**

5. Regulatory Costs of Housing Relocation

All Australian States and Territories levy stamp duties on the purchase of residential property.

This form of taxation is widely recognised to be highly inefficient. It is certainly less efficient than the recurrent taxation of the unimproved capital value of real property (such as most land taxes and local government rates). Since stamp duty is only paid when a property is purchased, one impact of levying this form of property tax is to inhibit property turnover and therefore labour mobility (to the extent to which labour mobility is associated with a change of residence). This outcome would not arise from an annual levy on the value of the land.

The (generally progressive) scales of stamp duty are different across jurisdictions (see table below), they all create a sizeable impost on mobility, expressed as a proportion of the purchase price.

Table 1. Stamp Duty on the purchase of a $1 million property in different jurisdictions

	Stamp Duty Payable ($)	Percentage of purchase price
ACT	45,850	4.6%
NSW	40,490	4.0%
QLD	38,025	3.8%
SA	48,830	4.9%
VIC	55,000	5.5%
WA	42,162	4.2%

It is likely that Australia's system of levying stamp duty on the purchase of residential property is a significantly larger barrier to internal labour mobility than is generally the case in other developed countries. While taxes on immovable property are a common feature of OECD countries, few rely on taxes on the transfer of property to the extent found among Australia's state Governments.

Although somewhat dated, the 2006 Report *International Comparison of Australia's Taxes*[2] has the advantage of comparing data from before the disruptions to property markets associated with the Global Financial Crisis. That report found:

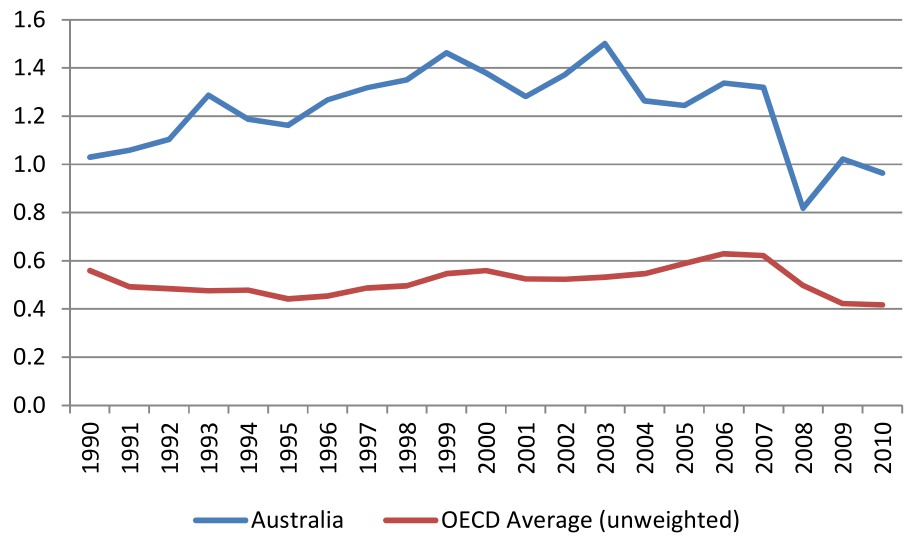
[2] Richard Warburton and Peter Hendy, *International Comparison of Australia's Taxes, 2006 (http//comparativetaxation.treasury.gov.au/content/report/index.asp?NavID=011)*

- Australia had a comparatively high reliance on property and transaction taxes (3.0 per cent of GDP) and was seventh highest of the OECD-30 countries.
- while Australia's tax burden from taxes on immovable property was below the unweighted average of the OECD-10, Australia had the highest financial and capital transaction tax burden (includes taxes such as stamp duties on conveyances).
- Australia's top rate for stamp duty on conveyances (7 per cent) was the equal second highest of the OECD-10.

More recent data reinforces these points (see chart below). The levying of residential stamp duties is a large part of Australia's unusual recourse to this source of revenue.

As an historical note, an important part of the Howard Government reforms associated with the introduction of the GST was the removal of a number of taxes included in this category of taxes (Financial Institutions Duties, Bank Account Debits Tax and Stamp Duty on the purchase of Shares). Even though these taxes were removed, the overall share of this category of taxation did not fall. This was well before this revenue category took a hit from the slowdown in the domestic property market associated with the GFC.

Chart 1 Taxes on Capital and Financial Transactions: Australia and the OECD 1990-2010



Source: OECD STAT extracts, Revenue Statistics, Comparative Tables, downloaded on 21 August 2013.