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## Thumbs up for timber jobs as rally opposes vegetation laws

COVER STORY P2



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# Timber families rallied against state's proposed vegetation law

MORE than 700 concerned forest workers and their families rallied in Queensland's 'timber capital' Maryborough on Sunday to protest radical changes planned for vegetation management laws that threaten a shut down of the native hardwood industry.

The family-friendly 'wood-is-good' convocation was organised in response to the Palaszczuk government's proposed vegetation management laws for forestry, which will substantially reduce the amount of timber available for harvest.

Busloads of timber growers, processors, harvest and haulage contractors, wholesalers and retailers descended on Maryborough's Granville Soccer Club oval to promote their role in supporting the prosperity and well-being of local communities.

Timber Queensland CEO Mick Stephens said the region's 40 hardwood sawmills generated regional income in excess of \$200 million.



**Kicking goals for industry at the Granville Soccer Club... Mick Stephens, CEO, Timber Queensland, Michael Gurrein, CEO, AgForce, and Bruce Saunders, MP Maryborough.**

"Resource security is essential for investment and financing requirements in the timber industry, given the long planning timeframes and capital requirements," Mr Stephens said.

"Without a guarantee of long-term timber supply there is a significant risk of industry collapse, mill closures and job losses across the region."

The Queensland government is presently developing its policy on the 'future of timber production on state-owned land'

including its position on the South-East Queensland Forest Agreement (SEQFA).

"Under the SEQFA, the supply of state-owned native sawlogs was to cease from 2024, assuming an adequate resource from plantations and private native forests," Mr Stephens said.

"However, with insufficient

development of the private native forest resource and the inadequacy of the plantation resource as a substitute, there is no long-term resource security for the industry beyond 2024.

"Understandably, many timber companies, workers and families are concerned about their future. In the absence of more detailed information on the government's position, we are seeing legitimate fears and anxiety in

**THERE'S NO LONG-TERM RESOURCE SECURITY**

Cont P 3



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*Out in force... Sam Slack, Slacks Hardwood, Gayndah, Curly Tatnell, DTM Timber, Maryborough, and Sean Ryan, Private Forest Service Queensland.*

From P 2

the community."

Timber Queensland has consulted regularly with the state government and key ministers and departments on the SEQFA, and looks forward to continuing to work constructively on a solution.

The peak industry body has proposed three key actions to avert an industry crisis:

- Extend the current state-owned supply arrangements for a minimum of 10 years, on a rolling basis, to allow for a transition to greater use of sustainably managed private forests. This state supply is necessary to guarantee investment confidence and financing security in new mill plant and associated value adding and job creation.

- Accelerate private native forestry management incentives and extension activities, to develop a more financially secure and long-term private timber resource.

- Ensure the 'Managing a Native Forest Practice' regulatory code remains a

practical and cost-effective tool for landowners to implement good forest management. This code should be broadened to ensure the full suite of relevant commercial forest types is included.

Mr Stephens said by extending the agreement the government would give a green light for the industry to further invest and grow. It would allow the banks to have sufficient credit confidence from state supply, as industry developed more secure long-term supply from private native forest and improved knowledge about best-practice forestry with landowners.

He said it was therefore essential that the current private forestry code was maintained with retention down to 150 stems a hectare. This code already provided for ongoing forest cover and prescriptions to protect biodiversity values and soil and water resources, thereby helping to protect the reef.

With the implementation of these key actions, Timber Queensland estimates that the industry could double in mill door value to over \$410 million by 2034, and generate an

additional 1000 direct jobs.

"These economic and social benefits are important in local areas and towns such as the Wide Bay Burnett, Gympie and Maryborough," Mr Stephens said.

Meanwhile, the growing unrest over the government's management of rural Queensland was the catalyst for a march of farmers on Parliament House in Brisbane on Monday.

"We need to make sure people understand the absolute mess that the Palaszczuk government has made of fire and vegetation management and how these are impacting on the lives of people," said Bruce Wagner, a heavy machinery contractor from Boonah in the Fassifern Valley and a member of the newly-formed Dozer Drivers Queensland, which is taking a stand against the state's controversial approach to both fire and vegetation management.

Mr Wagner said farmers, forest growers, contractors and other concerned groups were determined to have their voices heard.

"The flawed trigger mapping is an example of just how wrong a government can get it," he said.

*On the cover: Thumbs up for forests and jobs... families deliver the timber message in Maryborough.*  
Photo by Clarissa Brandt



*Section of the 700-strong crowd that gathered at the rally.*



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# A winter of discontent in NZ

## Forest and farming lobbies: this dual at 50 paces could learn from Australia's collaboration in the rural sector

ROTORUA-based forest industry consult and a co-publisher of Timber&Forestry enews Dennis Neilson could not fail to contrast the apparent cooperation between different rural sectors in Australia ('Climate Proofing Australia' T&F enews August 16) and the vitriolic rhetoric flying between forestry and farming lobbies in New Zealand this winter.

"While the mining industry dominates Australia's export

**"FARMING NOT MINING DOMINATES NZ EXPORTS"**



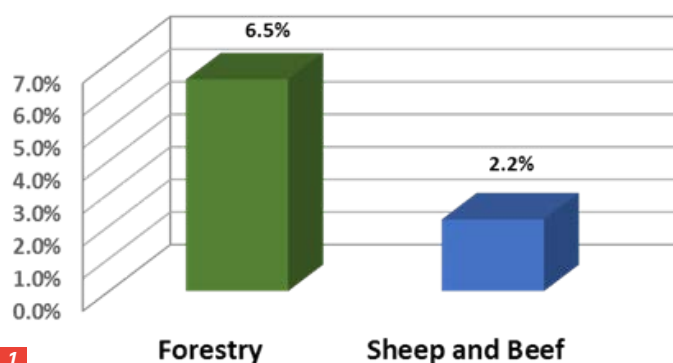
trade, in New Zealand it is farming," said Neilson, director of DANA Ltd.

He said in New Zealand, in contrast, for nine years of a National Government (2008-2017), the forest industry portfolio was relegated to a



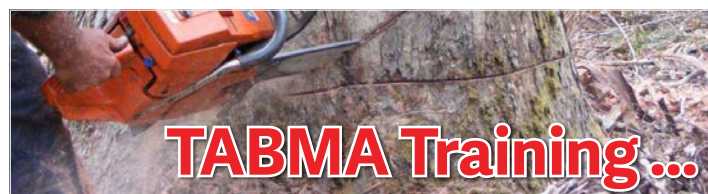
**Dennis Neilson... it may all end well for trees after all.**

### Annual Return on Investment / Assets



**1**

**Cows vs wood... a massive dairy industry expansion boom – not forestry – consumed every waking moments of the then National government's rural land consciousness.**



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minor role outside of Cabinet and left to fend for itself ... "while a massive dairy industry expansion boom consumed every waking moments of the then National government's rural land consciousness"

Neilson added: "It did, however, sign the Paris Accord in 2015."

But before it could fully digest exactly what that meant to future carbon liabilities in New Zealand, a new Labour-NZ First-Greens Coalition Government took over power in late 2017. The newly appointed Forest Minister Shane Jones took one look at New Zealand's liabilities under Paris after

2025, when its forest planting 'bubble of the 1990s was about all harvested. He concluded that the annual Paris penalties could cost more than the entire earnings from New Zealand's biggest exporter, dairy products.

So Minister Jones designed and is implementing a new 'One Billion Tree' policy. It involves converting up to 3% of farmland into trees.

Neilson continues:

"Well, the NZ farming community exploded with pseudo-wrath, indignation and outrage. 'How dare trees blight our precious grassland, even on steep

Cont P 5



From P 4

slopes', they cried. The farming industry's poster child, the ex- Agriculture Minister Nathan Guy, is on record as saying New Zealand should only allow trees to be planted on steep 'south-facing unproductive land and in wetlands.

"That, effectively, is a 'no-trees-please' policy."

Neilson relates that in 2019, one part of the farming industry banded together and formed a new lobby group '50 Shares of Green' (50SOG) to combat tree planting.

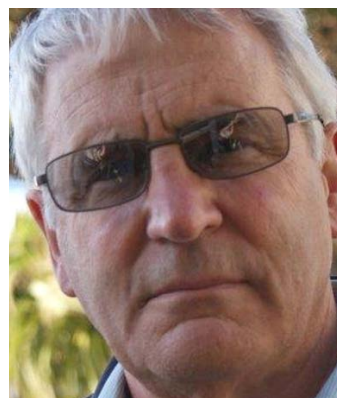
Forest Minister Jones suggested that 50SOG was a front for the opposition National Party, but was howled down by its founder Mike Butterick, who stated: "I find this type of political loquaciousness offensive and cheap. If Minister Jones has any hard proof maybe he'd like to share it. 50 Shades

of Green is a non-political organisation committed to maintaining prosperous provinces."

Minister Jones did need any proof, as soon afterwards Mr Butterick publically announced that he would stand as a National Party candidate (if selected) for the safe National blue-ribbon seat of Wairarapa in the 2020 election.

In reply to the 50SOG attacks, respected long-time NZ forestry leader Peter Clark produced an analysis of the economics of trees vs hill country sheep and beef – one example only here (see graph). And the NZ Forest Owners Association spokesperson Don Carson also wrote in defence of forestry.

Well, says Neilson, this only further infuriated 50SOG. The tone and rhetoric of its utterings deteriorated almost weekly, to the point where its spokesman Andy Scott issued



**FOA's Don Carson... in defense of forestry.**

a press release on August 11 attacking these "push-backs". Headed 'Forestry industry relying on obfuscation, hyperbole and falsehood' it suggested "the forestry advertising campaign reeks of desperation from a morally

**“INVESTORS  
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TREES**

bankrupt organisation."

However, as T&Fenews went on line, reports were surfacing that the 'Law of Unintended Consequences' was rearing its head again, with the widely-reported statements of 50SOG about fearing this "lucrative forestry" invasion of farmland attracting record numbers of new potential investors to takes a closer look at planting trees.

Neilson concluded: "It may all end well for trees after all. But we hope the similar land use allocation debate occurring in Australia does not sink to the levels of inter-industry bickering that it has in New Zealand.

"Australians had a little taste last week about how some New Zealanders have a habit of opening their mouths too quickly and too wide, instead of remembering that they might be better off 'to put a sock in it'."

## Back to the grass roots for Responsible Wood's AGM

RESPONSIBLE Wood, Australia's largest forest certification scheme, will hold its AGM on October 22 at the University of South Australia's Mount Gambier campus – the first to be hosted in a regional location.

"The selection of Mount Gambier has been deliberate," CEO Simon Dorries said. "This is about taking our AGM out of the major cities and to our communities; taking the scheme back to the roots

figuratively and actually."

He said the selection of Mount Gambier reflected the Green Triangle's importance as a forest products industry and was a nod to the many Responsible Wood and PEFC

scheme holders within the region.

The winner of the coveted Richard Stanton Memorial Award for Excellence in Forest Management will be announced at the AGM.

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# Battlelines drawn on Murray tree thinning

BATTLELINES over the future of one of NSW's newest national parks are set be redrawn after Nationals MPs dropped their push to downgrade its status, and instead will seek to lock in tree thinning trials as a permanent feature.

Deputy Premier and Nationals leader John Barilaro told the party's annual conference in June he would "be reintroducing a bill" to revoke the national park status of the Murray Valley national park. It's understood he has since backed down after Liberal counterparts rejected his plan, and offered a compromise instead.

The deal involves legislation to make permanent the current so-called "ecological thinning trials" in the national park, a move that will rile



**Chris Crump... creation of park slammed door on generations of logging.**

environmental groups who want to see the results of the tests. It may also fail to appease local sawmillers who are lobbying to regain access to the region's river red gum timber.

A spokesman for Mr Barilaro said early results of the thinning trials were "promising", and better management would "only encourage more visitors to the park, generating tourism and timber industry jobs in regional

NSW."

The Department of Planning, Industry and Environment says there is "strong evidence" the health of the region's river red gum forests have declined over time, "with more dense stands of smaller trees".

While regulation of water flows on the Murray permitted the spread and germination of new seedlings, the absence of large flow events – which drown many of those

seedlings – was inhibiting the emergence of big habitat trees that were vital for wildlife.

Mathoura sawmiller Chris Crump said the creation of the park almost a decade ago ignored the region's history, including generations of logging.

He said the compensation for those leaving the industry had been inadequate, with little of the touted \$96 million in support making it to locals.

"They have absolutely destroyed our town and taken our future from us," Mr Crump said, adding that he found the reported visitor numbers "unbelievable".

"I'm looking for a forest that is thinned properly," he said.

The proposal will go to parliament for a vote this year. (Sydney Morning Herald)

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## SEPTEMBER

**7-9: Kununurra Consultation Forum** – Department of Primary Industries & Regional Development Conference Room, 1 Durack Drive, Kununurra, WA, Australia. 10 am-12 noon. Free event. Identify and explore the growth potential of the forest and forest products industry in Northern Australia and develop longer term relationships with key industry and community representatives. RSVP by August 29 to sarah@timberqueensland.com.au or call (07) 3358 7900.

**17: Timber Floors & Decks: Reducing Risk seminar** – Ballroom, Victoria Park Golf Club, Herston Road, Herston, Brisbane, Australia. 2.30 pm-5.30 pm. In collaboration with the Australasian Timber Flooring Association this Timber Queensland event is an opportunity to hear engineering, technical and

legal experts give practical advice for delivering both compliant and attractive flooring and decking outcomes. This half-day seminar is a 'must attend' for building and design professionals who want to learn how to maximise both client satisfaction and service life. Program includes practical considerations for flooring installation; the latest innovations in timber flooring and decking connectors; how to identify flooring problems and offer client solutions; how to design and build attached decking under the new NCC provisions; the importance of fit for purpose timber product selection; and how to avoid legal disputes in cases of failure. Register at [www.timberqueensland.com.au/events/TQ\\_and\\_ATFA\\_member\\_free\\_non-members\\_\\$50](http://www.timberqueensland.com.au/events/TQ_and_ATFA_member_free_non-members_$50).

## OCTOBER

**18: 2019 TABMA National Awards Dinner** – Doltone House, Hyde Park, Sydney, Australia. Hosted by TABMA

Australia, 6:30 - 11:30 pm. Dress formal.

**17: 20th Australian Timber Design Awards presentation dinner** – The River Room, Crown Melbourne, Australia. Peoples' Choice voting open August to September. Contact 0420 232 253 or email [inbox@timberdesignawards.com.au](mailto:inbox@timberdesignawards.com.au)

**26: 2019 Queensland Timber Industry Gala Evening (Casino Night)** – The Tote Room, Eagle Farm Racecourse, Ascot, QLD Australia. 6:30pm. Hosted by TABMA Queensland. For bookings contact (07) 3456 7065. Mob: 0418 449 031. Email: [Alicia@tabma.com.au](mailto:Alicia@tabma.com.au) Visit: [www.tabma.com.au](http://www.tabma.com.au)

## NOVEMBER

**1: Green Triangle Timber Industry Awards 2019** – Mt Gambier, South Australia, Australia. The second GTTIA forestry awards for the region will recognise and celebrate outstanding foresters, companies, service providers

and forest managers. Nominations open June 17 and close August 30. Gala dinner November 1. Further information and sponsorship opportunities visit [www.gttia.com](http://www.gttia.com) or contact Prue Younger +64 21 2765 484. Email: [prue@publicimpressions.co.nz](mailto:prue@publicimpressions.co.nz)

**15: Victorian Association of Forest Industries annual industry dinner** – Melbourne Cricket Ground, Melbourne, Vic, Australia. Tickets available at [www.vafi.org.au](http://www.vafi.org.au)

## MARCH/APRIL 2020

**30 MAR/4 APRIL: AusTimber 2020** – Traralgon, Vic, Australia. Largest timber industry show in Australasia with in-forest show demonstrates the latest developments in log harvesting, processing and hauling equipment in action and up close. Also field trips to industry sites, a wood chop competition and forwarder competition. For more information see: [www.afca.asn.au/www-austimber-org-au](http://www.afca.asn.au/www-austimber-org-au)



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**7-9: China Global Wood Trade Conference – Chongqing, China.** Annual event for global wood traders providing an opportunity to learn about trends in global wood markets and to network. Visit: [www.gwtchina.org/](http://www.gwtchina.org/)

**16-17: ICATEA 2019: 21st International Conference on Advanced Timber Engineering and Applications – Zurich, Switzerland.** The conference aims to bring together leading academic scientists, researchers and research scholars to exchange and share their experiences and research results on all aspects of advanced timber engineering and applications. For further information see: [www.waset.org/conference/2019/09/zurich/ICATEA](http://www.waset.org/conference/2019/09/zurich/ICATEA)

**17-18: NordGen Forest Conference 2019: Future Forest Health – Early detection and mitigation of invasive pests and diseases in Nordic forests – Hotel Örk, Hveragerði, South Iceland.** Conference will focus on threats posed to Nordic forestry and forest plant production by invasive pest species. For further information contact: [forest@nordgen.org](mailto:forest@nordgen.org)

**SEPT/OCT**

**30 SEPT-4 OCT: Second World Congress on Mid- and High-rise Wood Buildings Woodrise 2019 – Québec City Convention Centre, Québec City, Canada.** Theme: Building our cities for future generations jointly organized by FPIInnovations (Canada) and Institut technologique FCBA (France) will bring together wood construction stakeholders, decision-makers, and professionals to share their knowledge and strengths in order to position wood as a leading construction material for tomorrow's sustainable cities. For further information: Ann Cantin, Director, Communications and Marketing, Québec City Convention Centre, [acantin@convention.qc.ca](mailto:acantin@convention.qc.ca), 418 564-1312; Marjolaine Dugas, Director of Communications, FPIInnovations, [marjolaine.dugas@fpinnovations.ca](mailto:marjolaine.dugas@fpinnovations.ca), 514 782-4595

**29 SEPT-25 OCT: XXV IUFRO World Congress – Curitiba, Brazil.** For further information see: [www.iufro2019.com](http://www.iufro2019.com)

**OCTOBER**

**6-9: 52nd International Symposium on Forestry Mechanization (FORMEC) and 42nd Council on Forest**

**Engineering (COFE) Annual Meeting – Sopron, Hungary.** For further information see: [www.formec2019.com](http://www.formec2019.com)

**8-10: Timber Expo Birmingham – Birmingham, UK.** Annual trade show covering a breadth of timber applications from timber frame, sawmills, merchants, glulam, SIPs, CLT, fixings and fastenings, timber cladding, doors/windows, mouldings, skirtings and flooring. For further information contact: +44 (0)7956 173351 or [www.timber-expo.co.uk](http://www.timber-expo.co.uk)

**8-10: AUSTROFOMA (Austrian forestry machine and device demonstration) – Forchtenstein, Austria.** For further information see: [www.austrofoma.at/en](http://www.austrofoma.at/en)

**21-25: 2019 DANA Japan Forest Industry Tour – Japan.** A unique five-day Forest Industry Tour of several forest, wood processing and wood importing and expecting port facilities on Kyushu and Honshu Islands. For further information and to register see: [www.danaevents.co.nz/2019japan/](http://www.danaevents.co.nz/2019japan/)

**23: Woodflow Logistix Conference – Vancouver, Canada.** For further information see: [www.woodflowlogistix.events](http://www.woodflowlogistix.events)

**NOVEMBER**

**19-21: Malaysian Wood Expo 2019 – Putra World Trade Centre, Kuala Lumpur.** Email: [info@malaysianwoodexpo.com.my](mailto:info@malaysianwoodexpo.com.my) or visit [www.malaysianwoodexpo.com.my](http://www.malaysianwoodexpo.com.my)

**20: Exploring pathways to verified sustainable tropical timber Conference – Berlin, Germany.** The 2019 European Sustainable Tropical Timber Coalition (STTC) Conference centred around the two themes of tropical timber promotion and verified sustainable forest management. Visit [www.europeansttc.com/20-november-2019-conference-exploring-pathways-to-verified-sustainable-tropical-timber/](http://www.europeansttc.com/20-november-2019-conference-exploring-pathways-to-verified-sustainable-tropical-timber/)

**APRIL 2020**

**3-5: FORESTlive, Forestry trade fair – Offenburg, Germany.** Leading fair covering forestry technology, wood energy and biomass for decision makers in the forestry and agriculture, construction and municipal economy, timber crafts and energy industry. For further information contact: +49 (0)781 922604 or [www.messeoffenburg.de](http://www.messeoffenburg.de)

• Please send any events listings to John Halkett via email: [johnh@timberandforestryenews.com](mailto:johnh@timberandforestryenews.com)

## Kununarra forum to focus on Top End industries

NORTHERN Australian forestry industry stakeholders are encouraged to register for the last of four consultation forums to have their say on future actions for the region's industry growth.

The forum at Kununarra in far northern Western Australia on September 5 (dial in and video conferencing option available on request), is part of the Cooperative Research Centre for Developing Northern Australia (CRCNA) project to identify the growth potential for northern Australia's forestry and

forestry products industry.

Forum participants will be invited to provide input into initial findings of a literature review of strategic documents and regulatory frameworks to identify the extent of commercially productive resources including native, plantation and farm forests. The project team seeks to develop longer-term relationships with forum attendees to seek further input on the final report and future actions for policy, R & D and investment decisions.

The forums are open to

anyone engaged in or wanting to be engaged in the forestry and forest products industry, but specifically forest owners and managers, harvesting contractors, processors, land councils, associations and peak industry bodies and government representatives.

**When:** Thursday, September 5 – 11 am-1 pm. **Where:** Department of Primary Industries & Regional Development Conference Room, 1 Durack Drive, Kununarra

To register for this free forum, RSVP to [sarah@timberqueensland.com.au](mailto:sarah@timberqueensland.com.au)

[timberqueensland.com.au](http://timberqueensland.com.au) providing name and contact information.

Kununarra is at the eastern extremity of the Kimberley, about 37 km from the Northern Territory border. The town was initiated to service the Ord River Irrigation Scheme.

**“FORUMS OPEN TO ANYONE WANTING TO ENGAGE WITH FORESTRY”**



# Beekeepers work with forestry to help achieve FSC certification

A DIALOGUE between beekeepers and Sustainable Timber Tasmania on FSC certification has led to improved collaboration between the state's forestry and honey industries.

Australian Honey Bee Industry Council representatives – CEO Sarah Paradice, chair Peter McDonald, executive member Therese Kershaw and resource committee chair Ian Cane – met with FSC CEO Sara Gipton in Melbourne to discuss the FSC certification process.

Sarah Paradice said the council's efforts had resulted in planning guidelines for apiary values that were more than acceptable for both the beekeepers and Sustainable Timber Tasmania.

"The biggest issue faced by beekeepers is not only resource access but resource security," Ms Paradice said.

"Beekeepers may have access to sites but after harvesting or prescribed burns resource security could be lost rendering the site of zero value.



**In Melbourne... Australian Honey Bee Industry Council representatives Ian Cane, Therese Kershaw, Peter McDonald, and Sarah Paradice meet with Sara Gipton, Forest Stewardship Council (right).**

Resource access and security is important for beekeepers not only for honey production but critically for hive health for pollination services and global food security"

Ms Paradice said when providing pollination services, hive health deteriorated significantly due to low nectar and pollen traditionally associated with most horticulture crops.

She said hives needed good resources to rebuild hive health after pollination.

The National Farmers Federation is aiming for \$100 billion in farm gate output by 2030. There is significant growth in crops such as almonds and avocados and beekeepers will be able to

meet the large increase in demand for hives for pollination services. But they will need secure access to floral resources for the remainder of the year for hive health and honey production.

Ms Paradice said beekeepers were strong supporters of native forests and recognised the constraints on forestry. "But they are looking to collaborative more closely to ensure good outcomes for all forest users," she said.

The 'Ironwood Project' in Victoria, a trial conducted by foresters and beekeepers over the last 10 years, is looking at harvesting techniques and controlled burns so that there is no net loss to forestry yet an

increase in resource security for beekeepers.

Also, last week in Western Australia, the WA Farmers Beekeepers Section, Forest Industries Federation of WA (FIFWA) and experienced local foresters spent a productive day travelling around Collie to look at forest management and different ways of managing forest fuels which can complement prescribed burning in the South West jarrah forests.

Sarah Paradice said the Australian Honey Bee Industry Council was looking forward to meeting Responsible Wood CEO Simon Dorries for similar discussions about stakeholder engagement with beekeepers during the certification process.

"Beekeepers are particularly interested in the PEFC expansion of certification beyond wood-based products to include honey originating in forests in Spain," she said.

Following on from a project focused on mushrooms, PEFC is supporting the development of wild food products from certified Spanish forests.

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No set prerequisites – each application will be evaluated.

**Applications close on Monday, 16th September 2019.**

Further information: [gottsteinsecretary@gmail.com](mailto:gottsteinsecretary@gmail.com) or Helen Murray +61 (0) 419-991-424.



# Maximising your legitimate tax deductions: knowledge is power

UNDERSTANDING that death and taxes are both inevitable, time spent in finding ways to delay either of them should be time well spent. The article focuses on TAX.

After the 2016 and 2017 budgets, much of the publicity surrounded the ability for larger businesses to claim 100% depreciation on assets purchased for less than \$20,000 (now \$30,000) through the reclassification of small business to incorporate companies with a turnover of up to \$10million. But this is 'small change' compared to what became available to those companies under the Simplified Depreciation Rules.

Under these rules, company owners can actively elect to place all of their assets in a pool for depreciation purposes and claim depreciation rates of

15% in the 1st year and 30% in each subsequent year (on a diminishing value basis).

This was previously a benefit only afforded to companies with a turnover of less than \$2 million but has now been opened up to too much larger organisations. Even 2-3 years on, we are still seeing companies completely unaware of this very significant benefit.

Owners of businesses in such capital-intensive industries such as forestry, transport, civil construction and other related fields should take heed of this depreciation bonanza.

The best way to explain this is via the following example:

Artarmon Cranes runs a fleet of 20 cranes, has a turnover of \$8 million P/A, a profit of \$1 million P/A and resultant tax bill of \$300,000 P/A.

The current written-down value of their crane fleet is \$4 million and they have been historically depreciating their cranes at 10% DV (\$400,000) P/A which was expensed prior to the \$1 million profit.

## FINANCE



With MARK O'DONOGHUE

In 2017, Artarmon Cranes (who are now reclassified as a small business), placed all of their cranes into the new Simplified Depreciation System prior to June 30, 2017 claiming 15% DV depreciation in for the 2017 financial year and 30% for 2018 and beyond on their \$4million fleet.

The depreciation in 2017 climbed from \$400,000 (10% DV) to \$600,000 (15% DV) with the extra \$200,000 in depreciation claimed reducing their taxable profit from \$1 million to \$800,000 resulting in the tax bill reducing from \$300,000 to \$240,000.

The depreciation in 2018 climbed from \$360,000 (10%

DV) to \$1,020,000 (30% DV) with the extra \$660,000 in depreciation reducing their taxable profit from \$1 million to \$340,000 resulting in the tax bill reducing from \$300,000 to \$102,000.

It is important to remember the diminishing value methodology of this accelerated depreciation, which, on the above figures, shows the following profile for future years:



Although the example has been used for a crane company, this could easily be applied to companies who require large amounts of expensive equipment such as manufacturing, earthmoving equipment, transport or concrete pumping companies, just to name a few.

There are two additional aspects which provide further benefits.

Under the pooling provisions within the simplified depreciation system ALL assets sit in this pool.

“TAKE HEED NOW OF THIS DEPRECIATION BONANZA

Cont P 10

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From P 9

If an asset which has been depreciated to say \$100,000 (as a part of an overall \$800,000 pool) and it is sold for \$300,000, there is no immediate 'profit on sale' extraordinary income issue and resultant tax bill. The overall pool is simply reduced to \$500,000. (\$800,000-\$300,000) In other words, there is not a tax liability created on the 'profit from the sale of asset', it simply reduces the balance of the pool for future depreciation. In this context, the profit on the sale is simply the value of the asset sold, relative to its written down value (WDV).

## Depreciation comparison 10% V 30% on \$4 million

		Standard Depreciation		Accelerated Depreciation			
		10% DV		30% DV		Difference	
		each year	cumulative	each year	cumulative	each year	cumulative
	Opening Balance	\$ 4,000,000		\$ 4,000,000			
2017	Depreciation	\$ 400,000	\$ 400,000	\$ 600,000	\$ 600,000	\$ 200,000	\$ 200,000
2018	Depreciation	\$ 360,000	\$ 760,000	\$ 1,020,000	\$ 1,620,000	\$ 660,000	\$ 860,000
2019	Depreciation	\$ 324,000	\$ 1,084,000	\$ 714,000	\$ 2,334,000	\$ 390,000	\$ 1,250,000
2020	Depreciation	\$ 291,600	\$ 1,375,600	\$ 499,800	\$ 2,833,800	\$ 208,200	\$ 1,458,200
2021	Depreciation	\$ 262,440	\$ 1,638,040	\$ 349,860	\$ 3,183,660	\$ 87,420	\$ 1,545,620
	Closing balance	\$ 2,361,960		\$ 816,340			

Similarly, when a new asset is purchased for say \$600,000 after the sale of the old asset, the pool value would increase from \$500,000 to \$1.1million.

Now remember, the depreciation rate on this overall pool is 30% diminishing value, 15% for the first year on any new asset coming into the pool and then 30% for each year after that.

The level of depreciation claim will alter each year as a function of this, but at substantially higher levels

than previously claimed prior to entering into this accelerated depreciation pool.

As the late Kerry Packer most famously said during the 1991 Senate Inquiry, "if anyone in this country doesn't (legitimately) minimise their tax, they want their heads read"

“THE PROFIT ON THE SALE IS SIMPLY THE VALUE OF THE ASSET SOLD

If you are a company involved in such capital-intensive industries, who historically incur significant tax liabilities or expect to do so, it is advisable to speak with a specialist in this area or your accountants as a matter of absolute priority to investigate this significant opportunity.

Useful link: <https://www.ato.gov.au/business/depreciation-and-capital-expenses-and-allowances/simpler-depreciation-for-small-business/>



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# John Crooke was a colourful and courageous timber industry legend

JIM BOWDEN

ON Friday, August 9, at the historic Pineapple Hotel in Brisbane, a group of 10 veteran sawmillers and foresters were inducted into the Queensland Timber Pioneers Hall of Fame.

One of these was the colourful, much loved and legendary industry champion John Crooke. His son Peter accepted the tribute on his dad's behalf because 'Crookie' was courageously fighting his last battle at the Wesley Hospital.

The certificate was inscribed: "In recognition of John Crooke's many outstanding contributions to Queensland sawmilling and his dedication to a sustainable forest industry".

John Whitehead Crooke died 11 days later aged 82. He was an institution in the Queensland timber industry – courageous in life and courageous in the fight for the survival of the timber industry he loved.

John will be forever connected to and



**Father and son... John and Eric Crooke, both expert mariners, aboard their beloved South Passage during a Timber Week cruise in the early 80s.** Photo: Jim Bowden

remembered for the family's third generation sawmill at Allies Creek, 50 km south of Mundubbera in the South Burnett, founded by his father Eric and Eric's business partner Frank Straker.

They carved the business from the wilderness more

than 70 years ago.

The two men had met through their work in the

**“THEY CARVED THE BUSINESS FROM A WILDERNESS**

building trade in the 1930s. Frank came from a family of timber millers, and Eric, who ran his own wholesale building supply firm, was a customer and friend.

With lumber a protected wartime industry, Frank did not join the military during World War 2, but Eric closed down his business and enlisted in the navy. Becoming an expert in the detection of Japanese radar, serving in The Philippines, he was seconded to the staff of US general Douglas MacArthur in Brisbane.

"It was a big risk," John Crooke told writer Mike Colman about the start-up of Allies Creek.

"They took on big loans and the first timber they milled had to be treated and left to stand for 12 months before it could be sold so there was no income for a year.

"Years later Alan Trist (Conservator of Forests) said he didn't think they'd make it.

Cont P 13

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From P 12

He thought they'd go bust, but Frank was a genius sawmiller and father was a brilliant salesman so they made a good team. The mill burnt down in 1952 and they had to rebuild; there were some tough times but they made it through."

John took over the business in the 1960s and oversaw a period of growth and technical advancement. At peak employment there were 65 workers living in 16 houses at Allies Creek, and a school for 20 pupils – a tidy hamlet, complete with community hall, tennis court, helipad and a fish-filled dam.

By 2008 Queensland Sawmills was a major supplier of hardwood throughout Australia and overseas. As public taste changed, so did the company's product line, from weather board to furniture and gymnasium flooring. The sawmill championed "selective logging" instead of indiscriminate "clear felling", meaning each tree felled had to be chosen and marked.

Once an area was logged it was left to regenerate, providing an ongoing resource.

Then it happened. With an election looming and Green votes up for grabs, the Bligh government pressed ahead with plans to extend national parkland in the North Burnett.

Sawmills were acquired and shut down, "to lock up a million hectares of forests to appease the conservation movement".

The mill owners were summoned to Brisbane to negotiate for their futures.

They tried to compromise, offering to reduce quotas and cut back operations but it was futile. John Crooke claims a government minister told them, "You blokes are missing



**Aerial view over the houses of Allies Creek... built for the workers at the sawmill which closed in 2008.**

the big picture. We just want to get re-elected."

"At least he was being honest," John said.

"They told us we could keep operating the mill but we would have to do our logging 1000 km away at Alpha and bring the logs in by truck. The timber wasn't as good and the royalty we paid the government would be the same. We talked about setting up a mushroom factory or tyre recycling, but that wasn't what we knew. We were loggers. They had us over a barrel. We had to take what they offered."

The price agreed was confidential but John Crooke reckoned it cost him and his family millions of dollars... "not that it's all about the money," he said.

In June 2018, Allies Creek was listed for sale at the price of an average Brisbane home, a bargain basement price of \$500,000.

**“JUST THINKING ABOUT IT BREAKS MY HEART**

"Just thinking about it breaks my heart," John often said.

John Crooke was able to spend his last day with his wife Valentine (Bubbles), four children Peter, Eric, Rose and

Fluffy, and his brother Richard and sister Diana.

John held many positions in the timber and building industries and the community, including chairman of the hardwood division at the Queensland Timber Board. He was a foundation member and life member of Brisbane Hoo-Hoo Club 218 (74512), Australian president of the order, and a member of the Lamington chapter of

the United Grand Lodge of Queensland Masons.

His support of children's charities in cash and building materials knew no bounds.

"Greetings and salutations," was the opening message on his phone line, ending with "happy days."

As you saluted your father at his funeral, we salute you Crookie, and we'll miss you.

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# Pines to rainforest a load of hoop-la

THE Queensland government is considering a radical proposal to stop harvesting pine plantations across 21,000 ha of Imbil state forest so the plantations can regenerate as rainforest.

The statement is included in an article in *The Weekend Australian* last week written by Sunshine Coast journalist and naturalist Greg Roberts.

"Similar moves could follow in other areas," Roberts says.

"The plan would create the first extensive reserves of sub-tropical lowland rainforest, giving the many plants and animals that struggle to survive in its dwindling remnants a second chance.

The article brought this response to the editor:

Sir,

Like all myopic left wingers

*that The Weekend Australian charitably publishes, Greg Roberts (August 17-18) has never bothered much with the truth and his 'thought bubble' on locking up the planted, native, commercial hoop pine plantations in Queensland is an exemplar of this.*

*These forests were planted onwards from the 1920s to provide networked employment and raw materials for decentralised communities and industries. They have proved to be environmentally and economically sustainable and forestry is the most*



*carbon-positive activity that can be undertaken at landscape scale.*

*We have all witnessed the community loss in locked-up forests throughout the state. No income generated and so the spiral into a weed, pest and fire haven junk heap follows.*

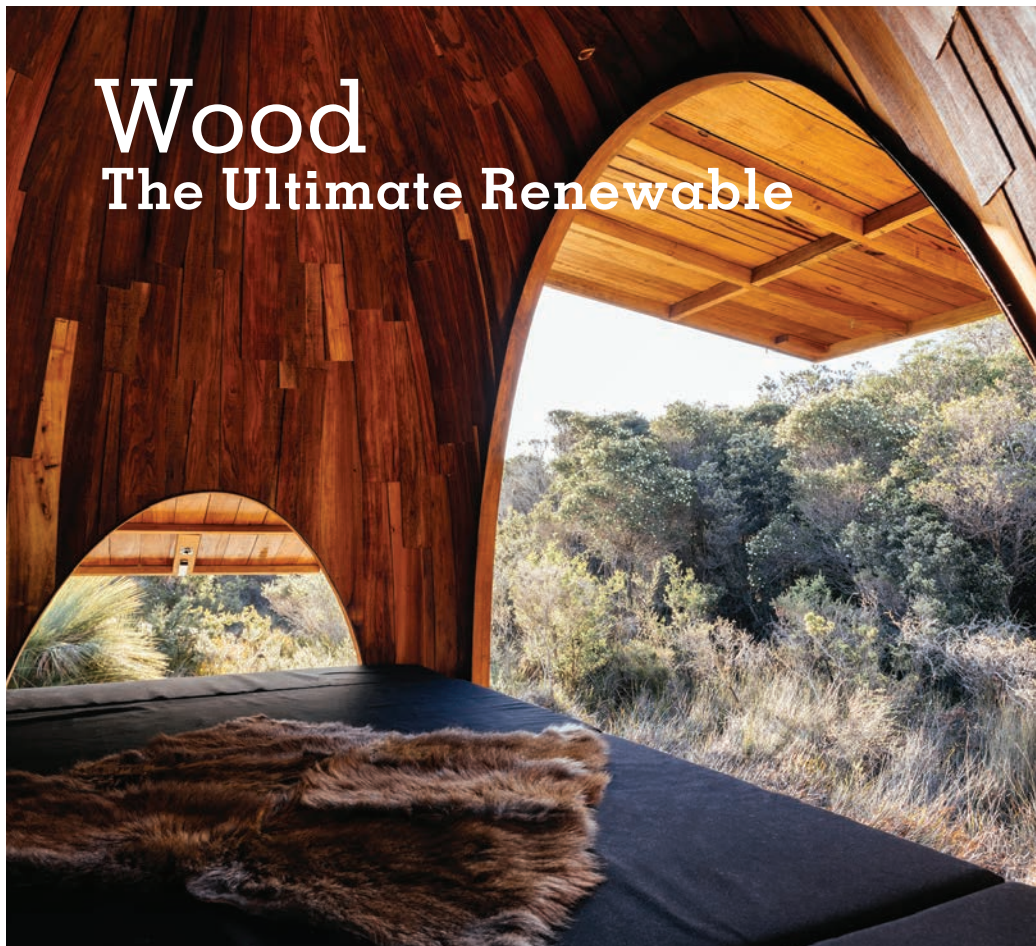
*The 2019 landscape fires are a good example of failed park management. Never have the alternative advocates of tourism per se demonstrated*

*a benefit-cost after lock-up.*

*Back in 2010, the economic Neanderthals, a broke ALP Queensland government, disposed of the whole planted pine estates (some 44,000 of native hoop pine and 138,000 hectares of introduced American pines) out of taxpayers' hands via a fire-sale to North American-based Hancock Timber Resources Group.*

*The latter paid less than half the audited valuation. However, you can be assured that full value plus compensation will be sought from a foreign company that can report earnings in Queensland and Victoria from forestry operations of over half a billion dollars but pay no income tax.*

**Dr GARY BACON, AM,**  
**Queensland forester, Brisbane.**



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# John Cook ... a quiet, efficient achiever in ITI Australia Group

## Vision to expand range of quality engineered wood products

WITH a footprint covering North America, Chile, Australia and New Zealand the ITI Australia Group is arguably Australia's leading timber products importer and wholesale distributor.

Among the companies that make up the group, John Cook & Sons located in Sydney's west at St Marys, is a quiet achiever; it has established a solid, no-fuss reputation and well-regarded industry credentials for supplying a wide range of timber products, predominantly to the NSW building and construction industry.

At the helm of John Cook & Sons is state manager Brenton Christopher leading a team of product and technical specialists. Brenton is an impressive ambassador for the entire ITI Australia Group representing the company on the broader industry front, including as deputy chair of TABMA and a member of the ATIF board.

John Cook & Sons has been supplying timber products to the NSW building and construction sector since 1963. From very humble beginnings in a small yard at Roseville, today they are a major player in the timber importing and wholesaling sector of the industry ideally located in St Marys' an industrial hub and transport



**1/ Keen to showcase their new LVL products. John Cook & Sons staff John Carbone, Karl O'Sullivan, Mick Blyth, Brenton Christopher, Paul Anderton, and Amanda Bracewell..**

**2/ Recent opening... John Cook & Sons additional warehouse complex in Sydney with about 10,000 sq m under cover.**



junction for distribution to all parts of New South Wales.

John Cook & Sons has recently opened Sydney's newest warehouse complex with an additional 10,000 sq m under cover, with storage and handling capability for a full range of timber products, including a new line of top-quality LVL.

"Today we are a vibrant business with a reputation for the ability to supply a vast range of environmentally sustainable, quality products available for immediate distribution from our enhanced facility," Brenton said.

As part of the ITI Australia Group, John Cook & Sons has access to a large range

of innovative products and brands.

"Our vision is to continue to expand our range of quality products and exceptional service led by our experienced management team, sales representatives and well-trained experienced staff," Brenton said.

John Cook & Sons is proud of the strong relationships it has forged with producers in Australia, New Zealand, China, South America, Europe, USA, Canada and Southeast Asia – all built around its capability to service a sizeable market, while maintaining service

standards that are second to none.

John Cook & Sons is a stand-out example of a timber wholesaler nimble yet sophisticated enough to recognise and react to changes in market demands, notably in the move to more engineered wood products for both residential and commercial building projects.

Since its establishment in 1987 in Five Dock, NSW, ITI has been on a mission to redefine the timber industry wholesale and distribution landscape. Today ITI consists of nine distribution sites across Australia a remanufacturing, treating and priming plant in Chile, an office in Indonesia, two distribution locations in New Zealand and growing sales in the US.

**“FORGING STRONG, NEW RELATIONSHIPS”**



# WPMA says log wars are hurting NZ

WOOD processors in New Zealand say an international log price war and protected overseas economies are crippling the trade.

The Wood Processors and Manufacturers Association told a meeting in Nelson that distortions in international trade were starting to make it difficult for local processors to be competitive globally.

The industry worked to add value to New Zealand's raw timber and supported 25,000 jobs nationwide, but it was fighting to survive.

CEO Jon Tanner said the global playing field was tilting less in New Zealand's favour. That was because international competitors were playing by a different set of rules.

"And all this, we believe, is being caused primarily by

subsidies that are being paid out across the world, and that are supporting the industries we are competing with," Mr Tanner said.

"The Ministry of Foreign Affairs and Trade likes to call them non-tariff barriers – let's just call them the covert world of subsidies.

The association's chair Brian Stanley said if everyone around the world paid the same price for logs, it would help their cause. He said the onus was on the government to come up with a plan that would protect regional jobs.

"People must come first and this can't simply be about providing a source of raw materials for export so that the real wealth is created elsewhere."

Mr Stanley said it was strange that New Zealand



**Jon Tanner... international competitors playing with a different set of rules.**

was happy to import native timbers like oak and mahogany for making furniture, yet we were not able to use our own native timber for that purpose.

"Certain New Zealand species can be sustainably managed for high grade furniture products and

this would help the job opportunities for regions such as the West Coast and Northland, so why aren't we doing this?"

The government recently commissioned an inquiry into the log market, which was looking into barriers to fairer international competition.

Mr Tanner said it was a good start.

"We've certainly made the case for the issue," he said. "What officials are doing now is drilling into what we can understand about the sector and what's supporting it around the world because we really don't, as a global industry, understand that."

The government was also working on securing a range of trade agreements, but warned it would not be a quick-fix.

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# Honda Civic's hinterland climb in the tire treads of Integra coupe

THE last time I drove a Honda up to the magical Blackall Ranges in the hinterland above Queensland's Sunshine Coast it was in my Honda Integra VTi-R coupe.

With an 1.8 litre engine, twin camshafts, four valves each cylinder and electronic multi-point fuel injection, this was really the car that changed the perception of the Japanese sports coupe.

Drive forward 26 years and I'm pulling into the delightful Le Coq Bressan brasserie at Flaxton, between Montville and Mapleton, in a Honda's 2019 Civic VTi-L sedan, the internationally-awarded 10th generation that I think elevates small car sophistication to a whole new level.

We were in prestige company – the brasserie's owner Thierry Clerc has a remarkable collection of classic cars with a particularly French bias – seven rare Citroens and Renaults sit alongside a 1976 Ferrari 308 GT4. But it's Thierry's little English Morgan 4/4 sports car that he says would probably be the hardest of all to let go. "The Morgan 4/4 shape



**Outside Le Coq Bressan... Honda Civic VTi-L sedan takes on the rivals in style.**

has hardly changed since the model was introduced in the 1930s. It is a wonderful classic," says the Frenchman from Burgundy. All Morgans have timber frames, built from European ash.

The mid-range 'Burgundy blue' Civic VTi-L sedan (\$575 extra option with metallic paint) has a drive-away price tag of \$29,990 which gives some extra Honda goodies ... front under spoiler, side skirts, rear under spoiler, door/mirror decal set and black 17-in.alloy wheels.

The VTi-L runs leather over the control surfaces like the wheel and shifter, but the remaining surfaces get a cloth trim, which didn't take anything away from a feeling

## MOTORING



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of cabin opulence.

Attracting mid-range sedan buyers is the turbo-charged power generated from a 1.5-litre engine that creates 127 kW at 5500 rpm. Torque gets a hefty 220 Nm from 1700 rpm all the way through to 5500 rpm.

The car scores well for fuel efficiency with Honda's Tokyo HQ claiming 6.1L/100 km.

A 5-star ANCAP safety rating comes with the usual collection of airbags.

Honda's roomy sedan interiors continue with the VTi-L – plenty of space and plenty of storage in the centre console and a huge cubby between the front seats includes two cup holders.

The sliding centre armrest also doubles as a lid with lots of space for phone, wallet and other paraphernalia. Also, the phone – stored on a shelf under the infotainment screen – can be plugged in for Apple CarPlay or Android Auto.

Behind the back row seats is a very handy 517 litre luggage space, far greater than any small hatchback.

The small-car sedan segment is still one of the most popular in Australia, with a 15% share of overall new vehicle sales. The Honda Civic has been a popular option for some time, and sales are not very far behind rivals Toyota Corolla, Mazda 3, Hyundai i30, Kia Cerato, and Volkswagen Golf.

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## HEAD OFFICE

Timber & Forestry e-news  
PO Box 69, Potts Point, NSW 1335,  
Australia  
Phone | +61 (0) 417 421 187

## PUBLISHERS

John Halkett | +61 (0) 417 421 187  
johnh@timberandforestryenews.com  
Dennis Neilson | +64 (0) 7 349 2764  
dennison@timberandforestryenews.com

## MANAGING EDITOR

Jim Bowden | +61 (0) 401 312 087

## ADVERTISING

John Halkett | +61 (0) 417 421 187  
johnh@timberandforestryenews.com  
Jim Bowden | +61 (0) 401 312 087  
cancon@bigpond.net.au

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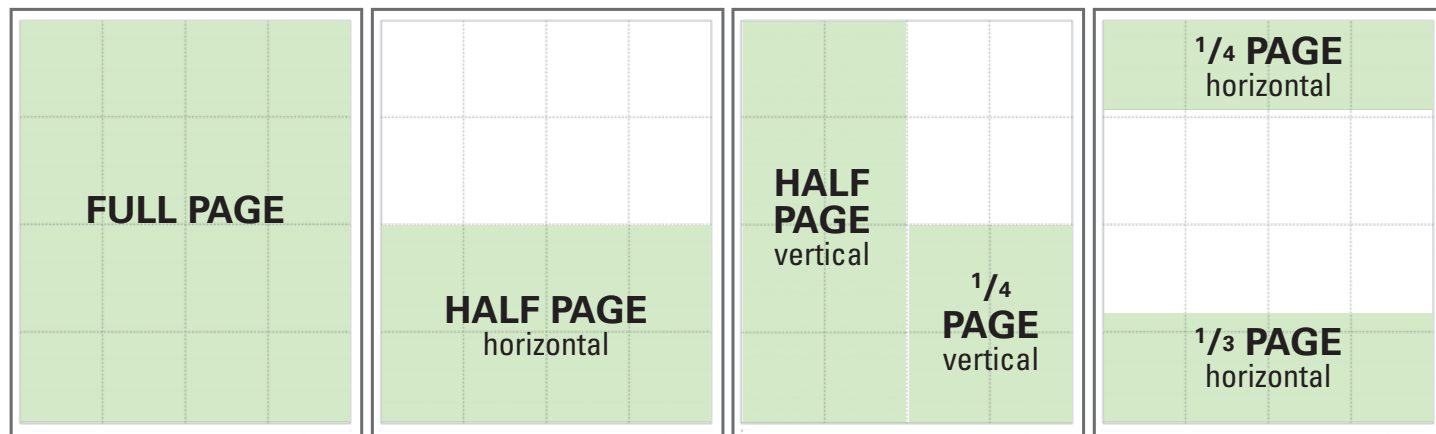
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New clients invoiced on booking. Existing clients 14 days.

## WHO TO CONTACT

**Media releases:** Jim Bowden e: [cancon@bigpond.net.au](mailto:cancon@bigpond.net.au) | **Ad bookings:** e: [advertising@timberandforestryenews.com](mailto:advertising@timberandforestryenews.com)

**Accounts:** e: [johnh@timberandforestryenews.com](mailto:johnh@timberandforestryenews.com) | **Free subscription:** [www.timberandforestryenews.com](http://www.timberandforestryenews.com)