RECOVERING THE COSTS OF CUSTOMS' GOODS CLEARANCE ACTIVITIES

SUMMARY OF SUBMISSIONS

DECEMBER 2019

CONTENTS

INTRODUCTION

In August 2019, Customs sought feedback on proposed changes to goods clearance fees, intellectual property rights services, and the hourly rate for services outside standard hours. This document provides Customs' response to the submissions made on the public discussion document.

We received 65 written submissions from a wide range of businesses and individuals, including importers, exporters, intellectual property rights holders, freight forwarders, airlines and shipping lines. We also held 11 face to face targeted consultation meetings over the consultation period.

We are grateful for the thought and effort that clearly went into the submissions. They have helped us to better understand the impact the proposed changes will have on different parts of industry. The submissions have also provided a number of suggestions on how we can continue to improve our cost recovery system.

Since the consultation period closed, Customs has considered the feedback and refined the proposals where necessary. Cabinet made final decisions on the proposals in December 2019.

WHY WE ARE REVIEWING OUR FEES

Customs' goods clearance fees have not been substantively reviewed since 2006, except for a review of some fees in 2013 to introduce the Joint Border Management System.[1]

Much has changed in the past 13 years:

- Our costs have risen and current fees no longer reflect the actual cost of clearing goods.
- Volumes and trade patterns have changed. This is requiring us to work differently, as well as meet increasing expectations among customers and the government to make trade between countries easy and efficient.
- Where we focus our effort is changing. Facilitating low-risk trade increasingly involves Customs managing risk and non-compliance identified at the border through investigations.

A review was needed to ensure that our fees accurately reflect the costs of our goods clearance work, and that importers, exporters and others involved in importing and exporting goods pay their fair share. To support this work, we developed a guiding framework based on accepted cost recovery principles, and an Activity Based Costing methodology. Together, these tools have enabled us to identify the costs of goods clearance activities and determine who should pay for them.

[1] The Import Entry Transaction Fee was introduced from 2002, while the Export Entry Fee and associated inward and outward cargo reporting fees were introduced in 2006. Customs began recovering the costs of the Joint Border Management System in 2013.

ABOUT THIS DOCUMENT

This document provides a summary of the main themes that submitters identified, the decisions that Cabinet has made following consultation, and the reasons for those decisions.

This document is organised along the lines of the key proposals made in the discussion document. For each proposal, it outlines the major points made in submissions, a list of submissions that commented on the proposal, the decisions made following consultation, and the rationale for the decisions.

Submitters also raised a number of issues related to goods cost recovery that we did not specifically seek feedback on in the discussion document. This feedback is summarised according to themes, followed by Customs' response to the issues raised.

A list of the 65 submissions is attached as Appendix A. Unless submitters have requested otherwise, the individual submissions will be published on Customs' website. The Cabinet paper and Cost Recovery Impact Statement setting out the detail of the advice provided to Cabinet and the decisions made by Cabinet will also be published on Customs' website.

NEXT STEPS

We are now working on the drafting of Regulations to put into effect Cabinet’s decisions. We expect to undertake targeted consultation on them with industry, before taking them to Cabinet Legislation Committee.

The new fees will come into effect from 1 June 2020.

FEEDBACK ON THE PROPOSALS

Recovering the costs of investigations and seizures

What we proposed

We proposed including the costs of investigations and seizures in our goods clearance fees.

We undertake investigations of illegal activity relating to goods and travellers. These investigations include activities to disrupt transnational criminal networks before their illegal activity reaches our border, and other investigative activities that occur, both in New Zealand and offshore, up to the point where Customs decides whether or not to prosecute the offenders.

We may choose to seize goods when they are in breach of the Customs and Excise Act 2018 or another offence has been committed relating to the goods.

In line with our Cost Recovery Framework, the costs of these activities should be recovered from all importers/exporters, consolidators/freight forwarders and transporters/carriers, because this is the population that generates the risks that investigations and seizures are designed to manage, and generates the need for Customs to carry out activities to manage that risk.

What submitters said

- The majority of people who commented on this proposal (17 out of 25) opposed the costs of investigations and/or seizures being included in fees. Submitters argued that it is unfair to charge legitimate traders for the cost of investigating illegal behaviour and seizing forfeit goods.
- Four submitters supported or partially supported the proposal.
- Alternatives suggested were:
  - Crown funding, with the argument that investigations and seizures are for the benefit of the public, and are therefore a public good
  - Crown contributing revenue gathered through fines and penalties for goods-related offences
  - recover the costs directly from offenders
  - a mixture of Crown funding and cost recovery directly from offenders
  - sell goods to recover costs, including using the Proceeds of Crime fund
  - risk-based pricing, ie costs weighted to goods with a higher risk profile
  - reduce costs by not investigating goods valued at less than $2,000.
- Some carriers submitted that the cost of goods-related investigations and seizures should not be included in the Inward Cargo Transaction Fee and Outward Cargo Transaction Fee

when they are charged on a report submitted by a carrier, as the goods on a carrier report have usually already been cleared through another report.

The following submissions commented on this proposal: 1, 2, 3, 5, 6, 7, 8, 9, 24, 25, 26, 31, 32, 34, 37, 41, 42, 44, 45, 46, 53, 57, 62, 63, 64.

What was decided

Cabinet decision	Reasons for decision
Include the costs of investigations and seizures in Customs' goods clearance fees	While investigations and seizures do benefit the public, our Cost Recovery Framework is clear that, when an activity's purpose is to manage risk, the costs should be recovered from those who generate the risk. The costs of investigations and seizures should therefore be recovered from all importers, exporters, transporters/carriers and consolidators/freight forwarders, because, as a group, they generate the risks that investigations and seizures are designed to manage. In the case of seizures, some of the costs of holding and disposing of the seized goods are able to be recovered through selling the goods. The remaining costs are recovered through goods clearance fees. It is not feasible to recover the costs directly from offenders for a number of reasons, including that it is often not possible to identify the offenders, and, if identified, they are unlikely to have the means to pay. It would not be appropriate for Customs' activities to be funded through fines or penalties, as the purpose of penalties is to hold people to account and promote compliance, not generate revenue.

Some submitters raised concerns about the inclusion of investigations and seizure costs in carrier reports. The next review of fees would consider the impact of the updated cost recovery fees and whether changes are required to the current fee structure.

Recovering the costs of goods valued $1,000 and under transported by air cargo

What we proposed

We proposed recovering the costs of clearing imports valued $1,000 or less through the Inward Cargo Transaction Fee (ICTF).

From 1 December 2019, when the Offshore Supplier Registration (OSR) system for collecting GST on low-value goods is implemented, we will no longer be able to collect the Import Entry Transaction Fee on imported goods valued $1,000 or less.

The most equitable way to recover the costs of clearing these goods will be through the ICTF, as this is the fee most directly linked to the clearance of the goods (the ICTF is charged on Inward Cargo Reports, which are used to risk assess all cargo on a craft and to clear most low-value goods).

The ICTF is paid by consolidators/freight forwarders and transporters/carriers, but may be passed on to importers, depending on the business model of the consolidator/freight forwarder or transporter/carrier.

What submitters said

- The majority of people who commented on this proposal (14 out of 18) opposed it. Three submitters supported, or partially supported, the proposal.
- Alternatives suggested were:
  - charging the importer directly
  - Crown funding
  - use the OSR scheme to collect goods clearance fees from consumers in the same way as GST
  - use the Proceeds of Crime fund
  - a 50/50 split of Crown funding and third party cost recovery
  - charging businesses a higher fee to reduce the cost for consumers.
- Some submitters argued that the cost of clearing low-value goods should not be included in ICTF for carrier or consolidation Inward Cargo Reports (ICRs), as the goods on these reports have usually already been cleared through another ICR.

The following submissions commented on this proposal: 3, 6, 24, 25, 29, 32, 37, 38, 41, 42, 45, 46, 48, 53, 57, 62, 63, 64.

What was decided

Cabinet decision	Reasons for decision
Recover the costs of clearing imports valued $1,000 or less through the ICTF	According to our Cost Recovery Framework, the cost of clearing goods should be recovered from those who cause Customs to incur the cost. In the case of imported goods this is the importer or their agent (consolidator/freight forwarder and transporter/carrier). The costs of clearing imports valued $1,000 or less have been included in the ICTF because it is the fee most directly linked with the risk assessment and clearance of the goods. This fee is paid by transporters who carry these goods, and by parties who seek to have these goods cleared using Inward Cargo Reports. Recovering the cost of clearing low-value goods from offshore suppliers was considered when decisions were made about establishing the OSR system for collecting GST on low-value goods. This option was ruled out because it is unlikely that offshore suppliers would be willing to collect these charges and compliance with the OSR system may be compromised if they are asked to do so.

Some submitters raised concerns about the inclusion of costs relating to low-value goods in carrier reports. The next review of fees would consider the impact of the updated cost recovery fees and whether changes are required to the current fee structure.

Differentiated rates for the Outward Cargo Transaction Fee

What we proposed

We proposed charging different Outward Cargo Transaction Fee (OCTF) rates for Cargo Report Exports (CREs) and Outward Cargo Reports (OCRs).

The CRE and the OCR are different reports that are currently charged the same fee. The CRE is used to clear goods that do not require an export entry, while OCRs are used to report on goods that have already been cleared.

Through our cost modelling we have identified more accurately the activity levels and related costs of these two report types, and concluded that the difference is significant enough to merit applying a separate OCTF rate to each.

What submitters said

- 17 submitters commented on this proposal, with five in favour and seven opposed. However, it appears that the proposal was not always well understood.
- Of those opposed, the main reasons given were that differentiation could be confusing for exporters and increase their billing complexity. Follow up conversations with these submitters have clarified that their main concern is that it is difficult to explain to customers why they are being charged a portion of the OCTF. The increase to the OCTF rates for air cargo and the differentiation between the OCR and CRE may make customers more likely to query these charges in future.
- One submitter suggested that it would be more equitable and efficient to use the Export Entry Transaction Fee to recover the costs of processing OCRs that are used to report consolidations, as this is a more direct way of charging the risk exacerbator/beneficiary (ie the exporter).

The following submissions commented on this proposal: 2, 3, 7, 9, 25, 29, 32, 34, 37, 40, 41, 42, 45, 46, 53, 58, 63.

What was decided

Cabinet decision	Reasons for decision
Charge different OCTF rates for CREs and OCRs	Charging different rates for CREs and OCRs is more equitable, because it ensures that the people lodging each report type are paying the actual costs of the activities we undertake on the report.

Some freight forwarders and consolidators raised concerns about being able to explain to their customers why they are being charged a portion of the OCTF. We will consider how we can assist these businesses in explaining the charges to their customers.

Fee levels

Summary of proposed and final fee levels

<table>
<tr><th>Fees</th><th>Description</th><th>Current fee (incl GST)</th><th>Proposed fee range (incl GST)</th><th>Final fee agreed by Cabinet (incl GST)</th></tr>
<tr><td colspan="5">Imports</td></tr>
<tr><td>Import Entry Transaction Fee (IETF)</td><td>Paid by individual importers on goods over $1,000. Full import entry with good quality data.</td><td>$29.26
per entry</td><td>$31.80–$35.00</td><td>$33.03</td></tr>
<tr><td rowspan="2">Inward Cargo Transaction Fee (ICTF)</td><td rowspan="2">Paid by transporters, consolidators and freight forwarders on each report submitted. Used to risk assess cargo before its arrival. Less information than an import entry and can cover a large number of individual consignments.</td><td>Cargo by air
$30.66
per report</td><td>$75.00–$79.00</td><td>$77.00</td></tr>
<tr><td>Cargo by sea
$359.82
per report</td><td>$450.00–$520.00</td><td>$520.00</td></tr>
<tr><td colspan="5">Exports</td></tr>
<tr><td>Export Entry Transaction Fee (EETF) SES members</td><td>Paid by individual exporters in the Secure Exports Scheme (SES) for goods valued over $1,000. Full export entry with good quality data.</td><td>$12.01
per entry</td><td>$3.10–$3.50</td><td>$3.27</td></tr>
<tr><td>Export Entry Transaction Fee (EETF) Non-SES Members</td><td>Paid by individual exporters on goods valued over $1,000. Exporter provides full export entry with good quality data. Used to risk assess and clear goods.</td><td>$17.94
per entry</td><td>$6.80–$7.60</td><td>$6.82</td></tr>
<tr><td rowspan="4">Outward Cargo Transaction Fee (OCTF)</td><td>Paid by consolidators on every Cargo Report Export (CRE) listing goods under $1,000. Used to risk assess and clear consignments of low-value goods that do not have an export entry.</td><td rowspan="2">Cargo by air
$11.51
per report</td><td>CRE (air)
$39.00–$41.00</td><td>$40.00</td></tr>
<tr><td>Paid by transporters on every Outward Cargo Report (OCR) listing all cargo on a departing craft. Report used to assure Customs that every consignment loaded has been cleared.</td><td>OCR (air)
$22.80–$24.50</td><td>$14.35</td></tr>
<tr><td>Same as above</td><td rowspan="2">Cargo by sea
$28.83
per report</td><td>CRE (sea)
$6.00–$6.60</td><td>$5.57</td></tr>
<tr><td>Same as above</td><td>OCR (sea)
$18.80–$20.50</td><td>$18.58</td></tr>
</table>

What we proposed

We proposed updating most of our goods clearance fees to full cost recovery levels.

We have developed and applied an Activity Based Costing methodology, which has given us a better understanding of the actual cost associated with our goods clearance activities. Updating the fee levels will ensure that the cost of clearing goods is recovered from those who cause Customs to incur the cost.

For two fees (the ICTF for air cargo, and the OCTF for CRE air), we proposed a smaller increase, as moving to full cost recovery would result in significant fee increases that could be difficult for industry to manage.

We also proposed a further review of our fees in two years' time to allow us to monitor the impact of the fee changes on industry and consider how the impacts could be mitigated over time.

What submitters said

- Some submitters acknowledged that the fees should accurately reflect the costs of goods clearance and agreed that the proposed fees were fair.
- However, overall, submitters were concerned about the fee increases, particularly the significant increases to the ICTF and the OCTF for air cargo. It was noted that:
    - the increases will force businesses to increase their retail prices, making them less competitive in a global market
    - NZ retailers often have small profit margins already and are finding it difficult to compete with overseas retailers – the fee increase will compound that
    - some freight forwarders who deal in large consolidations of low-value goods may have to absorb the fee increases, as it is not efficient for them to divide the fee up into very small amounts and charge it back to individual importers.
- Many submitters commented that, because cargo report fees are charged as a flat fee per report, the increases to air cargo report fees would result in disproportionately high fees for small consolidations of low-value imports, exports and transhipments. It was noted that:
    - the impacts would fall largely on small-medium businesses, as they are more likely to import and export small amounts of low-value goods and are less able to spread the cost increases
    - for low-value, low-volume transhipments, some business may be lost to freight forwarders in other countries, eg Australia.
- Some airlines and shipping lines argued that carriers are being asked to pay more than their fair share of the increases to cargo report fees, as they consider that they are not the ones causing Customs to incur costs.

What was decided

Cabinet decision	Reasons for decision
Update fees to the levels outlined in the summary table at the beginning of this section	The fee levels strike an appropriate balance between the principle of equity (ie our services are funded by those that use them) and the need to manage the impact of fee increases for industry. The final fee rates have been adjusted to reflect revised forecast volumes, based on actuals to June 2019. Where the revised fee falls below the range consulted on, the fee has been set at the lower rate.
Review fees after two years	Reviewing the fees after two years will allow us to monitor the impact of the fee increases on industry.

Some submitters raised concerns that the fee structure does not spread costs equitably. The next review of fees would consider the impact of the updated cost recovery fees and whether changes are required to the current fee structure.

Changes to intellectual property rights services

What we proposed

We proposed no longer requiring intellectual property rights holders to pay Customs a $5,000 security bond. This requirement, which has never been drawn on, places compliance costs on rights holder, and administrative costs on Customs.

We also proposed recovering certain costs from intellectual property rights holders that we incur in helping them to enforce their rights. This includes the costs of storage, disposal and legal proceeding that we incur when we engage a third party to help us provide these services to rights-holders.

What submitters said

- The majority of people who commented on the proposal to remove the $5,000 security bond (11 out of 18) supported it, as the bond can act as a deterrent for rights holders and create administrative costs for Customs.
- Several submitters noted that more rights holders may lodge a Border Protection Notice if the bond is not required and that this could create more work for Customs. One submitter therefore suggested retaining the ability to require a bond at Customs' discretion to protect against the system becoming overwhelmed.
- Of the 17 submitters who commented on the proposal to recover certain costs from rights holders, ten supported it and seven opposed it. The main reason given for opposing the proposal was that recovering costs could act as a deterrent for rights holders to lodge a Border Protection Notice. Alternatives suggested were either Crown funding or recovering the costs directly from infringers.

The following submissions commented on these proposals: 6, 7, 9, 24, 29, 31, 32, 34, 35, 37, 40, 42, 46, 48, 50, 53, 56, 61.

What was decided

Cabinet decision	Reasons for decision
Remove the requirement for rights holders to pay Customs a $5,000 security bond	Removing this requirement will reduce administrative costs for both Customs and rights holders.
Recover certain costs from rights holders	Enforcement of intellectual property rights is a service that Customs provides to rights holders. It is appropriate that right holders should pay for the costs incurred in providing this service. Rights holders are able to pursue remedies against the infringer through the courts.

Changes to the hourly rate for Customs' services outside standard hours

What we proposed

We proposed increasing the hourly rate for Customs' services outside standard hours from $74.21 per hour to $133.00 per hour to reflect an increase in Customs' staff costs since the rate was last updated in 1988. The hourly rate typically applies when clearing passengers after hours (eg late, private or diverted flights), or to undertake specialist work requested by importers/exporters.

We also proposed moving to a three-hour minimum fee, because Customs' staff are paid a minimum of three hours per call out outside standard operating hours.

What submitters said

- Of the 17 submissions that commented on the proposal to increase the hourly rate, nine were in favour of the increase. Six submissions opposed the increase, however there generally did not seem to be a good understanding of when the rate is charged. Some reasons given for opposing the rate were that it should be Crown funded, and that Customs should recover actual costs incurred, rather than charge an averaged rate.
- Of the 13 submissions that commented on the proposed three-hour minimum fee, seven were in favour and six were opposed. Some reasons given for opposing the change were that Customs should charge for the actual number of hours worked, and that Customs should operate 24/7 and not charge an out of hours rate.

The following submissions commented on these proposals: 2, 3, 6, 7, 9, 24, 25, 26, 29, 31, 32, 34, 37, 38, 41, 42, 45, 46, 53, 59.

What was decided

Cabinet decision	Reasons for decision
Increase the hourly rate to $133.00 per hour	It is equitable to charge people who use Customs' services out of hours for the costs of providing those services. The updated hourly rate will more accurately reflect Customs' current costs and is in line with rates charged by other government agencies. Using a standardised rate, rather than charging actual costs, is more efficient and provides greater certainty to users.
Introduce a three-hour minimum fee for the hourly rate	Introducing a three-hour minimum fee is necessary to ensure that Customs can fully recover its costs, as Customs officers are paid a minimum of three hours per call out outside standard operating hours.

Monitoring, reporting and reviewing our fees

What we proposed

We proposed a number of measures to monitor, report and review our goods clearance fees, to ensure that we do not cross subsidise and that users pay the actual costs Customs' incurs.

Once we have implemented full cost recovery for goods clearance activities, we proposed that we would:

- operate a memorandum account
- introduce regular reporting on the operation of the memorandum account
- introduce a separate annual reporting mechanism to show how the revenue from fees is used
- undertake three-yearly reviews of fees.

In the interim, we proposed:

- reviewing the fees after two years to provide additional time to work with sector on significant changes in some fees
- monitoring the performance of the fees against performance measures in our Annual Report.

What submitters said

- The majority of people who commented on these proposals (15 of 20) supported the proposed monitoring arrangements. However, some submitters' support was contingent on:
  - adequate warning and consultation on new fees
  - the monitoring, reporting and review process being cost-efficient
  - costs of monitoring not being passed back to industry.
- Several submitters suggested alternative review timeframes:
  - yearly reviews
  - five-yearly reviews
  - first review to be conducted sooner than two years, due to the magnitude of the changes.
- Two submitters suggested that fee increases should be linked to inflation or CPI increases.
- One submission suggested Customs establish an industry reference group to assist with monitoring the charging regime.

The following submissions commented on these proposals: 3, 6, 7, 9, 21, 25, 26, 29, 31, 32, 34, 37, 40, 41, 45, 46, 49, 55, 58, 63.

What was decided

Cabinet decision	Reasons for decision
Introduce a memorandum account immediately for fees that will be fully cost recovered	Customs will introduce a memorandum account for those fees that will be fully cost recovered, in line with Treasury requirements that a memorandum account be put in place when an agency implements full cost recovery. The two fees which will be partially Crown funded will be accounted for separately from the memorandum account.
Report on the performance of goods clearance fees, including the impact on the memorandum account balance, on an annual basis	Regular reporting will ensure that the performance of the fees and memorandum account is transparent.
Conduct the first review of fees after two years, followed by reviews every three years	Reviewing the fees after two years will allow us to monitor the impact of the significant change in some of the fees on industry. Following this, we consider that three-yearly reviews are appropriate and in line with best practice. We would be able to undertake an out-of-cycle review if a fee is dramatically under or over recovering.
Establish an industry reference group to assist with monitoring and reviewing fees	Submitters suggested that Customs could work more closely with the import and export sectors when setting and reviewing fees. We agree that there are opportunities in establishing a stakeholder group to assist in identifying imiprovements and additional areas where efficiencies could be made.

OTHER FEEDBACK FROM CONSULTATION

Opportunities for efficiencies

What submitters said

- Fourteen submissions (about 20 percent of all submissions) stated the need for Customs to focus on delivering cost effective services with a view to reducing the costs (and fees) to importers and exporters, and to report to industry on these efficiencies.

The following submissions commented on this topic: 2, 5, 15, 16, 21, 22, 34, 39, 41, 44, 48, 57, 62, 63.

Customs' response

Customs operates an efficient and effective border clearance system. We have performance measures in place that we report against annually to indicate how well we are doing:

- every year, over 99 percent of trade transactions are cleared in less than 30 minutes (excluding goods that require compliance intervention, which is a very low proportion)
- seizures have increased (including offshore seizures) while intervention rates (document checks and inspections) are less than one percent of all cargo and have reduced in volume
- Customs costs as a percentage of value of trade have reduced.

We are aware that we can always do better. We are continually seeking to improve the way that we operate and how we interface with the industry on an ongoing basis. Some planned initiatives to increase efficiencies and improve our services include:

- upgrading TSW Online, the web service provided for smaller importers/ exporters
- working with the Ministry of Business, Innovation and Employment on Business Connect, a cross government initiative aimed at streamlining online forms across Government
- improving our web services and workflow tools
- upgrading our contact centre software, which will enable better monitoring of call types
- introducing a mobile app for inspections staff (which should significantly reduce inspection timeframes)
- introducing a national work queue for service delivery
- upgrading our Financial Information System, which will enable brokers to check credit limits
- putting in place centres of excellence for specific services, eg Temporary Import Entries, refunds.

A number of submitters made specific suggestions about areas where Customs could find further efficiencies. We will consider these suggestions. We will work with stakeholders to identify additional areas where efficiencies could be made.

Changes to the fee structure

What submitters said

- A number of submitters suggested changes to the fee structure to share costs more equitably. Suggestions included:
  - charging importers and exporters different rates based on their risk level
  - a per line/consignment charge or other charging mechanism based on the volume of goods being cleared on a cargo report
  - charging based on the value of the goods
  - including the costs of processing consolidation reports in entry fees rather than cargo report fees.

The following submissions commented on this topic: 3, 9, 22, 34, 46, 48, 53, 54, 63.

Customs' response

We intend to use the two years before the next review of fees to consider how the fee structure could be made more equitable and whether more fundamental changes are required. We will work with industry to ensure there is an opportunity to provide input into this process.

Funding of postal items

What submitters said

- Several submitters argued that it is not equitable for the border clearance of inbound international mail (letters, cards, packets and parcels) to be funded by the Crown while the cost of clearing other goods is recovered from traders.
- One submitter was concerned that industry may be subsidising the clearance of mail and asked for greater transparency about how the clearance of mail items are funded.

The following submissions commented on this topic: 48, 53, 60, 64.

Customs’ response

The Crown currently funds a large proportion of the customs border clearance costs on inbound international mail at around $17 million per annum.

Border clearance costs of mail have not been subject to cost recovery as no charging mechanism for mail currently exists and there are constraints for NZ Post in recovering costs as a result of New Zealand’s membership of the Universal Postal Union. It would be inequitable to charge the costs of clearing mail to all traders.

We are currently looking at options for recovering the cost of clearing international mail, however we anticipate that the costs will continue to be Crown funded in the near future.

APPENDIX A: LIST OF SUBMISSIONS

Submission number	Submitter name
1	[redacted]
2	[redacted]
3	[redacted]
4	[redacted]
5	[redacted]
6	[redacted]
7	[redacted]
8	[redacted]
9	[redacted]
10	[redacted]
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