Australian Institute of Company Directors

Level 12, Tower 3, Darling Park,
201 Sussex Street,
Sydney NSW 2000

1300 739 119
contact@aicd.com.au
aicd.com.au

ABN 11 008 484 197

Attorney-General's Department
Modern Slavery and Human Trafficking Branch
Attorney-General's Department
3-5 National Circuit
BARTON ACT 2600

Via email:
Slavery.Reform@ag.gov.au

16/03/2026

Dear Attorney General,

Consultation on the *Modern Slavery Act 2018* (Cth)

Thank you for the opportunity to provide a submission to your consultation on the *Modern Slavery Act 2018* Cth (**the Act**).

The Australian Institute of Company Directors Limited (**AICD**)'s mission is to be the independent and trusted voice of governance, building the capability of a community of leaders for the benefit of society. The AICD's membership of more than 53,000 includes directors and governance leaders of not-for-profits, large and small businesses and the public sector.

The AICD agrees with the objectives of the modern slavery reporting regime in Australia; that is, to support the Australian business community to identify and address their modern slavery risks and maintain responsible and transparent supply chains. We have participated in earlier consultations, including the independent review of the *Modern Slavery Act 2018* Cth (**the Act**) by Professor McMillan AO[1] and the 2025 consultation on options to strengthen the Act[2]. The AICD has also provided a submission to the Australian Anti-Slavery Commissioner (**the Commissioner**) on similar issues raised in your current consultation.[3]

Enclosed at **Attachment A** are our detailed responses to key questions relevant to the AICD and its members raised in your consultation materials provided on 2 December 2025 and discussed in the round-table attended by the AICD on 26 February 2026 (**Consultation Materials**). We have not sought to respond to each question but rather focus on those of greatest relevance to Australian directors.

As a threshold statement, the AICD believes that a further, formal consultation process is required to consider a new due diligence obligation and consequent enforcement regime. A due diligence obligation is a significant new step that will potentially apply to approximately 3,000 entities, given the modern slavery regime currently applies at the threshold of $100m revenue. A considered and public consultation with an accompanying detailed discussion paper is critical to support robust policy deliberations. The discussion paper should set out various options for reform, with their benefits and possible downsides, to allow for a sound policy making process to be undertaken and advice provided to government. This would also allow affected entities to provide feedback on the implications of a due diligence process for their operations. The only public

[1] McMillan review published in May 2023 and responded to by government in December 2024.
[2] AICD Submission on Modern Slavery Laws dated 1 September 2025.
[3] AICD submission on recommendations to strengthen Australia's modern slavery laws

consultation on the new due diligence obligation to date was conducted by the Commissioner in relation to the Commissioner's Position Paper, rather than the Attorney-General's Department as the relevant policy department.

In terms of the Consultation Materials, our key comments concern the introduction of a mandatory due diligence obligation; and the ability for the Commissioner to make declarations of high-risk matters. Whilst we see merit in a new high-risk declaration mechanism, we are unconvinced that introducing a new and complex due diligence obligation is desirable at this time.

We do not support a policy approach that continually seeks to layer new and complex obligations on organisations, when it is well known that combatting modern slavery requires tackling global human rights issues, and global governmental cooperation. At the same time, we are still waiting for the ACCC to take further steps to support cross-industry collaboration, specifically through a new class exemption.

More broadly, the AICD has called for a more fundamental rethink of the reporting regime – away from broad-based reporting and towards a targeted, high-risk sector approach. Currently, the reporting threshold of $100m of revenue, captures around 3,000 entities, many of whom will have limited understanding of modern slavery risks. Government focus should be on helping organisations where modern slavery risks are greatest.

1. Executive Summary

Due diligence steps should not be mandatory (Question 2 in Consultation Materials)

The AICD opposes any due diligence steps being mandated by the Act, especially given the Commissioner has stated his view that the threshold should be set at $100m revenue (consistent with the current reporting threshold). Significant time and resources are already spent on complying with the regime, with many reporting entities struggling to meet their existing obligations.[4]

Other considerations in opposing a mandatory obligation include:

- existing barriers to undertaking the requisite due diligence on operations and supply chains;
- the growing volume of federal regulation which has contributed to the approximately $160bn compliance burden faced by Australian organisations (both commercial and NFP);[5] and
- the fact that the obligation would make Australia an international outlier, given that there has been very limited international introduction of mandatory modern slavery due diligence. In the few jurisdictions where an obligation has been introduced, there have been much higher thresholds than currently proposed.

Enhanced level of detail required for reporting entities (Question 3 in Consultation Materials)

Grievance mechanism: Consistent with the AICD's September 2025 submission[6] the AICD supports reporting on the existence of grievance mechanisms, limited to an entity's process. This additional reporting criteria should be supported by guidance to help entities establish or integrate mechanisms into existing frameworks (e.g. whistleblowing policies).

[4] December 2025 'Modern Slavery Disclosure Quality Ratings ASX100 Companies Update' published by Monash University and available here (**Update**).
[5] AICD submission on ASIC's discussion paper on Australia's evolving capital markets, dated 5 May 2025.
[6] AICD Submission on Modern Slavery Laws dated 1 September 2025.

Reporting on remediation: The AICD does not support including remediation as a separate mandatory reporting criterion. Requiring disclosure of processes and actions could compromise victim privacy, ongoing investigations, or criminal proceedings, and may expose entities and employees to legal liability where allegations are contested.

New steps to demonstrate compliance (Question 4 in Consultation Materials)?

The AICD does not believe that entities should be required to demonstrate compliance with the Act through new additional requirements to retain documentation or through the ability of government to require an independent audit, neither of which were recommendations of the McMillan review.

High risk declarations and due diligence requirements (Question 11 in Consultation Materials)

While the AICD supports a high-risk declaration mechanism, there should be no new statutory obligations on reporting entities linked to the Commissioner's declarations given the extent of existing obligations, and the risk that such powers create a rolling set of new requirements for entities to track and implement. Targeted guidance should be developed for each declaration.

Impact of declarations (Question 12 in Consultation Materials)

The AICD believes that publishing declarations of high-risk matters will positively impact business and support entities to manage their obligations.

Appropriate enforcement steps (Question 13 in Consultation Materials)

The AICD supports the introduction of enforceable undertakings (preferred over infringement notices in terms of efficacy) for breaches of existing reporting obligations under the Act.

The AICD also in-principle supports the introduction of civil penalties for (a) failure to submit a statement; (b) providing false or misleading information; and (c) failure to comply with remedial requests. Civil penalties should be subject to a 'reasonable steps' defence for diligent entities and a 'mistake of fact' defence to protect against inadvertent non-compliance. Penalty units should also reflect the severity of the breach and align with comparable corporate reporting frameworks to ensure fairness and credibility.

However, given the complex issues raised by introducing a liability and enforcement regime, we would urge a detailed public consultation to inform policy design.

2. Next Steps

We hope our submission will be of assistance. If you would like to discuss any aspects further, please contact Ilana Waldman, Senior Policy Advisor (iwaldman@aicd.com.au) or Christian Gergis, Head of Policy (cgergis@aicd.com.au).

Yours sincerely,

Christian Gergis GAICD
Head of Policy

Annexure A

Due diligence

What due diligence steps should be mandatory? (Question 2 in Consultation Materials)

Opposition to mandatory due diligence obligation

The AICD opposes any due diligence steps being mandated by the Act. The AICD recognises that the Act already requires reporting entities to report on their 'due diligence and remediation processes', however, a mandated due diligence process with associated liability marks a considerable shift in terms of the expectations placed on regulated entities, as well as the consequences of failing to meet them.

We understand from members that significant time and resources is already spent on modern slavery due diligence and reporting. The Act already requires entities to describe the actions taken to assess and address modern slavery risks, including due diligence. In this regard, our members have cited challenges with gaining access to, and visibility of, their suppliers in certain countries and the complexities involved with attempting to identify risks in extended supply chains.

Many reporting entities are struggling to meet their existing requirements under the Act. A December 2025 'Modern Slavery Disclosure Quality Ratings ASX100 Companies Update' published by Monash University and available here (**Update**) highlights the challenge. The Update found many ASX 100 entities 'remain stuck in minimal compliance'. When it is considered that the Update only applies to ASX 100 entities, there are real concerns that less resourced unlisted entities, SMEs, NFPs and Aboriginal and Torres Strait Islander organisations are even further tested. This shows a need for a continued focus on education, awareness and support around existing obligations, as well as enhanced clarity of those existing obligations. It also demonstrates that it is premature to introduce new obligations against this backdrop.

We are also aware from members that there are existing barriers to undertaking the requisite due diligence on organisations' operations and supply chains. Gaining access to, and engagement with, suppliers beyond tier 1 and 2 suppliers in certain countries and regions is a common challenge in practice. There are also geopolitical factors that hinder robust supply chain analysis on an ongoing basis. Industry requires greater support from the government managing such risks before additional obligations are contemplated.

For example, a concrete step that industry is still waiting on is ACCC support for cross-industry collaboration on sustainability matters such as modern slavery via a specific class exemption (see AICD submission here). Addressing modern slavery risks often requires collective action to be effective, particularly where systemic issues arise deep within complex or fragmented supply chains. Individual entities frequently lack visibility and leverage at lower tiers of the supply chain, and collaborative approaches - when responsibly designed - can enhance transparency, promote consistent minimum standards, and increase leverage to secure remediation.

International practice

It is also important for government to recognise that a mandatory obligation for Australian reporting entities would go beyond comparable jurisdictions given nuanced regulatory approaches overseas.

- **United States**: does not have a national modern slavery reporting or due diligence law.
- **United Kingdom**: the *Modern Slavery Act 2015* requires companies with an annual turnover of over £36 million to publish a statement detailing steps taken to address modern slavery risks. It does not

mandate due diligence itself, although the Independent Anti-Slavery Commissioner has recently recommended a new legislative obligation.

- **New Zealand**: does not currently have modern slavery legislation, although a Members Bill was introduced this year that would require reporting but not mandatory due diligence.

- **Canada**: does not have a mandatory due diligence obligation, nor are we aware of any government commitment to introduce one, but a reporting regime that is similar to Australia's exists under the Fighting Against Forced Labour and Child Labour in Supply Chains Act.

- **European Union**: as part of broader competitiveness and regulatory simplification measures, the EU directive on corporate sustainability due diligence (including modern slavery) will now only apply to EU companies with both more than 5,000 employees and above €1.5 billion net turnover worldwide. Companies will have to comply with the measures by July 2029.

- **France and Germany**: France's 2017 Corporate Duty of Vigilance Law, which requires companies establish, publish, and implement a "vigilance plan", applies to large companies employing at least 5,000 employees in France or 10,000 worldwide (including subsidiaries). Germany's Supply Chain Act requires human rights due diligence, but the threshold for compliance is having at least 1,000 employees in Germany.

- **Italy and Spain**: Other major EU economies such as Italy and Spain do not have national modern slavery or human rights due diligence laws.

- **Japan**: does not have a specific modern slavery legislative regime. Japan, which is seen to be the human rights leader in Asia, promotes *voluntary* human rights due diligence through the 2022 METI Guidelines on Respecting Human Rights in Responsible Supply Chains.

The above overview demonstrates that there has been very limited global mandating of modern slavery due diligence obligations. In the few jurisdictions where an obligation has been introduced, the thresholds are far greater than the low threshold under the Act and supported by the Commissioner's Position Paper ($100m revenue).

Need for clarity around obligation, education and guidance before mandatory obligation considered

In addition to the practical challenge for entities to meet the existing reporting requirements, the AICD notes the considerable difficulty in specifying the content of a due diligence obligation. This is demonstrated by the different due diligence regimes set out in the Consultation Materials (which contains a six step process) and the regime set out in the Commissioner's Position Paper (which contains an eight step process).

The 'Key points' on due diligence in the Consultation Materials also provide that:

- Due diligence is risk based – the measures an entity takes should be commensurate with the severity and likelihood of the risk; and

- Implementation should be proportionate to the size of the business, and nature and context of their operations.

While the AICD supports proportionality and flexibility, this also means that there is a wide range of behaviours that may meet the definition, and the ability to have significantly different perceptions on what fulfils the statutory obligation. This could lead to significant confusion and a large diversity of interpretations of what is required. These factors will combine to ultimately drive higher compliance costs.

In relation to the potential measures for undertaking due diligence presented in the Consultation Materials, the measures all represent significant undertakings for entities. Several of the steps require detailed policies to be developed, reviewed, integrated and reported upon. In-depth assessments, modifications to practices and development of remediation actions are also required. These factors require significant resources to be expended and sophisticated assessments to be made. This may be beyond the existing capabilities of most reporting entities – many of whom are small and medium sized commercial and NFP organisations.

Need for guidance around due diligence obligation

If the government does proceed with the inclusion of a mandatory due diligence obligation, there will be a need for extensive guidance. Detailed guidance will be required to help entities understand what is 'reasonable measures' to carry out and report on due diligence, in recognition that no one size fits all and entities need flexibility to determine what is appropriate within their own resources and capabilities.

The guidance would need to do the following at a minimum:

- Set clear expectations on the level of detail required to be undertaken as part of due diligence, with illustrative, worked examples.
- Set out factors and indicators relevant to reasonableness, including entity size, severity and likelihood of risk, proximity to risk, costs, mitigating measures and any other relevant factors.
- Include tailored guidance for different segments of reporting entities – for example those operating in high-risk sectors as well as NFPs, SMEs and Aboriginal and Torres Strait Islander organisations that are likely to be resource-constrained. For the latter, resource-constrained cohort, it is critical that guidance outline low cost, simple steps that entities can take.

Given that this kind of guidance is not currently available, the AICD believes that it is too soon to introduce new criteria and that it is unreasonable to expect that reporting entities would have the capacity to respond meaningfully to these criteria.

Regulatory burden

Finally, we note that the introduction of a mandatory due diligence obligation will significantly increase the regulatory burden on companies. Recent research from Mandala Partners, commissioned by the AICD, found that the cost of federal regulation on Australian business had risen to around $160bn a year, more than double the cost a decade ago.

This will be particularly problematic for reporting entities that may already have due diligence reporting obligations across multiple jurisdictions (e.g. under the European Union's Corporate Sustainability Due Diligence Directive referred to above).

In summary, the impact of a mandatory due diligence obligation should not be underestimated, and it is too soon to introduce this considerable new compliance burden. With current data demonstrating that many entities are struggling to meet their existing obligations, upskilling those entities should be the focus for the medium term. More broadly, we would welcome much greater attention on right-sizing Australia's modern slavery regime given its exceptionally broad coverage when compared with other jurisdictions.

Only once maturity has risen, what good looks like is clearer, and the government has taken more comprehensive steps to support industry with managing supply chain risks, will it be appropriate to review current settings and consider whether further obligations are necessary.

The recent shift in approach from the European Union to manage competitiveness and regulatory burden (noted above) is instructive.

What should be the level of detail required for entities reporting on their due diligence, for example the effectiveness of their actions? (Question 3 in Consultation Materials)

The Consultation Materials state that the Attorney-General is considering recommending that government add two new requirements into the existing reporting criteria in the Act: information about grievance mechanisms and information about remediation.

Grievance mechanisms

Consistent with the AICD's September 2025 submission,[7] the AICD is supportive of the introduction of a requirement to disclose information about an entity's grievance mechanisms, provided additional guidance is developed to support entities establishing a process for grievance mechanisms or incorporating into existing risk frameworks (such as whistleblowing policies).

Such guidance should set out the core principles of an effective grievance mechanism, including accessibility, transparency, independence, and protection from victimisation. It should provide practical direction on how mechanisms can be designed proportionately to an entity's size, sector and risk profile, while ensuring they are credible and trusted by affected stakeholders.

Guidance should also outline good practice in embedding grievance processes into existing governance and risk frameworks (e.g. whistleblowing policies), adequate board oversight and appropriate escalation channels. This is particularly important for smaller organisations and NFPs, which often have limited time, resources and internal expertise to conduct extensive supply chain analysis.

Should the government proceed with this requirement, it must be mindful of not creating a material new compliance burden. Of most relevance, for smaller entities or those with less mature systems, extensive reporting could be burdensome and risk shifting focus from building effective mechanisms to meet compliance requirements and reducing modern slavery in supply chains.

For this reason, we recommend any requirement be accompanied by clear advice on the type of information expected (e.g. description of processes, governance oversight and accessibility) rather than disclosure of individual grievance details. Encouraging entities to report on how they use insights from grievances to improve practices may be more meaningful than raw data.

Remediation

Consistent with the AICD's September 2025 submission,[8] the AICD is of the view that reporting on remediation should not be included as a separate mandatory reporting criterion. There may be challenges with requiring entities to report on processes and actions to remediate modern slavery incidents. Disclosure risks could potentially compromise victim privacy, ongoing investigations, or criminal proceedings, and may expose entities and employees to legal liability where allegations are contested.

Any obligation, if introduced, should therefore balance transparency with other safeguards.

[7] AICD Submission on Modern Slavery Laws dated 1 September 2025.
[8] AICD Submission on Modern Slavery Laws dated 1 September 2025.

Should entities demonstrate compliance through any other ways beyond reporting on their due diligence steps in their modern slavery statement (Question 4 in Consultation Materials)?

The AICD does not believe that entities should demonstrate compliance with the Act through any other ways beyond their modern slavery statement. We note that the two additional requirements suggested in the Consultation Materials, being: 1) to retain documentation and; 2) require an independent audit were not recommended by Professor McMillan AO in his statutory review.

Our concern is that new record-keeping requirements are likely to increase compliance burdens without any clear evidence that they will reduce the risk of modern slavery occurring. Similarly, although an independent audit may provide some assurance of modern slavery risk management practices, it would be: 1) difficult for the assurance engagement to have the same level of robustness as a financial audit given the complexity of the issues and supply chains; and 2) would likely significantly increase compliance costs.

Again, we would urge the Attorney General's Department to conduct a detailed public consultation, with associated discussion paper, to allow informed stakeholder responses to any possible proposals.

High risk declarations

Have we got the problem and purpose right (Question 8 in the Consultation Materials)

The AICD is generally comfortable with the framing of the problem and purpose of declarations set out in the Consultation Materials.

The AICD agrees with the commentary in the Consultation Materials around modern slavery presenting entities with difficulties in identifying risks, and notes that this is due to the complex and challenging issues presented by modern slavery in supply chains. The AICD also agrees with the statement in the Consultation Materials that the current system can lead to duplicative efforts by entities to understand risk profiles.

Other problems with the existing system include:

- The lack of a trusted, localised source of data, in a landscape where current data on modern slavery is variable in quality and is not focused on Australia or Australian entities operating internationally; and
- Exposure of business to geopolitical risks, as can occur when individual organisations must make their own assessments. For example, we are aware of businesses being penalised by certain state actors for identifying modern slavery risks in those states.

The AICD agrees that the purpose of a declaration is to: facilitate sharing of knowledge about modern slavery risks and provide authoritative reference point; enable entities to focus on risk-based measures relevant to their operations and supply chains; equip entities with a clearer understanding of expectations, including where to focus efforts and resources and what level of transparency about risks to include in statements. Declarations would also address the additional challenges identified above.

What should be the content of a declaration (Question 9 in the Consultation Materials)

The AICD supports the suggestions for the content of a declaration set out in the Commissioner's Position Paper.

In addition, and to support the practical impact of declarations, the AICD endorses the declarations themselves giving recommendations for how reporting entities can address the declared risk. Such recommendations are likely to significantly enhance the practical impact of the declarations.

How would high-risk declarations interact with any enhanced due diligence requirements? (Question 11 in the Consultation Materials)

There should be no new statutory obligations on reporting entities linked to the Commissioner's proposed declarations. Given the difficulties outlined above in relation to meeting existing reporting obligations, it is important that there is not a layering of new obligations. If the model proposed in the Position Paper were adopted, it would invest the Commissioner with significant new statutory powers, and create a rolling set of new obligations for entities to track and implement.

As noted above, the AICD supports a more comprehensive rethink of the modern slavery regime, away from broad-based application and towards a focus on high-risk sectors. For so long as the regime continues to apply to thousands of entities, as it does with its existing $100m revenue threshold, regulatory burden considerations must be front of mind.

How would the government publishing high-risk matters positively or negatively impact business, including business behaviours and associated costs? (Question 12 in Consultation Materials)

The AICD believes that publishing high-risk matters will positively impact business. The AICD has consistently advocated for this mechanism, as we believe that publishing such declarations would support entities to manage their obligations.

This mechanism would:

- Support due diligence on existing supply chains in accordance with the Act;
- Help inform decisions for organisations prior to entering new supplier arrangements - particularly where the degree of risk may not be well understood;
- Provide a trusted, localised source of data, in a landscape where current data on modern slavery is variable in quality and is not focused on Australia or Australian entities operating internationally;
- Save entities having to undertake expensive investigations – particularly in circumstances where there may be competition issues that mean several companies have to individually undertake the same investigations; and
- Avoid businesses being exposed to geopolitical risks, as can occur when individual organisations must make their own assessments. For example, we have heard of businesses being penalised by certain state actors for identifying modern slavery risks in those states. A declaration would offer an objective, arms-length assessment to point to.

Enforcement

What are the appropriate steps for breaches of different obligations under the Act? Which steps will be most effective in your view? (Consultation Materials Question 13)

In addition to the existing regulatory powers in the Act, the AICD supports additional regulatory tools that respond *proportionately* to non-compliance in relation to the failure to comply with the existing reporting requirements.

The imposition of penalties and regulatory tools should be subject to judicial exclusivity and not applied by the Anti-Slavery Commissioner or Ministerial direction. The Commissioner is intended to have a support and advisory role, as opposed to an enforcement role. The AICD supports an independent body to oversee

enforcement, with judicial exclusivity in the application of penalties and enforcement powers for failure to comply with the Act.

Enforceable undertakings are preferable to infringement notices

We are of the view that enforceable undertakings are preferable to infringement notices, which have limited scope to address underlying governance or systems issues and may risk being seen as a "tick-the-box" penalty rather than driving real improvement in modern slavery reporting and transparency.

Enforceable undertakings can act as a more constructive compliance tool as they encourage genuine remediation and a cooperative approach with the regulator on how to address the identified issues.

Civil penalties may be appropriate in relation to certain breaches

The AICD also in principle supports civil penalties being used in relation to the following only:

- Failure to submit a modern slavery statement;
- Providing false or misleading information; or
- Failure to comply with a request for remedial action.

However, regarding penalties, we strongly urge that:

- Penalties should reflect the seriousness of the conduct being deterred or punished (e.g. higher penalties for false or misleading information than for late submission);
- Penalty units should also be aligned with similar corporate reporting obligations to ensure fairness and credibility (e.g. the application of penalty units for the Payment Times Reporting regime);
- A graduated approach to enforcement be taken, ranging from 'soft corrective' measures initially to more 'punitive sanctions' that could be reserved for recalcitrant conduct;
- A 'mistake of fact' defence should be applied and a 'reasonable steps' style defence should attach to any penalties to ensure that organisations that take appropriate measures to fulfil their obligations under the Act are not subject to liability; and
- The imposition of penalties should be subject to judicial exclusivity (not applied by an Anti-Slavery Commissioner or Ministerial direction).

Due diligence obligation

If the government does proceed with the inclusion of a mandatory due diligence obligation, the enforcement regime must:

- Focus on entities which wilfully refuse to take reasonable steps and ignore or fail to respond to known, significant risks or actual modern slavery incidents; and
- Actively encourage the identification (and remediation, as appropriate) of identified modern slavery.

In addition, the regulator would need to promote an initial 'learning phase' approach to enforcement of the due diligence obligation, followed by a responsive and graduated regulatory response. The AICD would urge that

the regulator does not move beyond the 'learning phase' until there is confidence that most reporting entities are able to comply with the obligation.

If the government proceeds with the inclusion of a mandatory due diligence obligation, the AICD urges that further consultation is undertaken in relation to penalties and the appropriate level of penalties, given the lack of detail at this stage.

How can the enforcement regime promote continuous transparency in modern slavery reporting and/or implementation of due diligence while addressing the fear of adverse consequences? E.g. Should a safe harbour provision be introduced? (Consultation Materials Question 14)

To achieve transparency while addressing the fear of adverse consequences, the enforcement regime under the Act needs to actively encourage the identification of actual incidences of modern slavery. To do this, it is vital that organisations are not penalised or prosecuted for reporting on modern slavery issues that they discover in their supply chains.

It is also important to recognise that even where reasonable steps are taken to embed due diligence, entities can influence but cannot fully control behaviour across their supply chains. Accordingly, and as set out above, the AICD has consistently stated that a 'reasonable steps' style defence should attach to any penalties to ensure that organisations that take appropriate measures to fulfil their obligations under the Act are not subject to liability. Practically, a similar legal outcome may be achieved via safe harbour provisions, depending on how they are drafted.

Given the technical complexities of these issues, we would encourage the AGD to conduct a detailed public consultation (with supporting discussion paper) before seeking to provide final advice to government.