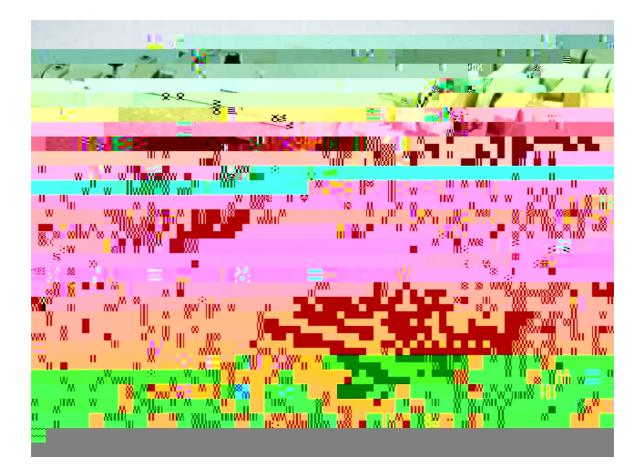
INTRODUCTION



INTERNATIONAL PRACTICE

Australia

CONCLUSIONS

REFERENCES