National Greenhouse and Energy Reporting Regulations 2008

Select Legislative Instrument 2008 No. 127 as amended

made under the

National Greenhouse and Energy Reporting Act 2007

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Part 1 Preliminary

1.01 Name of Regulations [*see* Note 1]

These Regulations are the *National Greenhouse and Energy Reporting Regulations 2008*.

1.02 Commencement

These Regulations commence on 1 July 2008.

1.03 Definitions

In these Regulations:

ABN or ***Australian Business Number*** has the meaning given by section 41 of the *A New Tax System (Australian Business Number) Act 1999*.

ACN has the meaning given by section 9 of the *Corporations Act 2001*.

Act means the *National Greenhouse and Energy Reporting Act 2007*.

affected group member, for a financial year, means a member of a controlling corporation's group that meets, or that the chief executive officer of the controlling corporation is satisfied is likely to meet, one or more of the following requirements:

(a) if the group meets, or is likely to meet, one or more of the thresholds for the financial year under paragraph 13 (1) (a), (b) or (c) of the Act — the member has operational control of a facility for at least part of the financial year;

(b) if the group meets, or is likely to meet, a threshold for the financial year under paragraph 13 (1) (d) of the Act — the member has operational control of a facility the operation of which during the financial year causes, or is likely to cause, the group to meet the threshold;

(c) if the controlling corporation makes an application under section 14 of the Act during the financial year — the member is undertaking or is proposing to undertake a greenhouse gas project to which the application relates;

(d) a subsidiary of the member meets, or is likely to meet, one or more of the requirements in paragraphs (a), (b) and (c) during the financial year.

anthracite means coal having a volatile matter of less than 14.0% on a dry ash-free basis.

ANZSIC division means a division identified by an alpha character published in the Australian and New Zealand Standard Industrial Classification (ANZSIC), 2006.

ANZSIC industry classification and code means an industry classification and code for that classification published in the Australian and New Zealand Standard Industrial Classification (ANZSIC), 2006.

ARBN has the meaning given by section 9 of the *Corporations Act 2001*.

Audit Determination means the *National Greenhouse and Energy Reporting (Audit) Determination 2009*.

Note The determination is made under subsection 75 (1) of the Act.

audited body means a person in respect of whose compliance with the Act, the regulations or the CFI Act a greenhouse and energy audit or CFI audit is to be, or is being, carried out.

Auditor Registration Instrument means the legislative instrument made by the Regulator under regulation 6.72.

audit team leader has the meaning given:

(a) for a greenhouse and energy audit — in the Act;

(b) for a CFI audit — in the CFI Act.

Australian Statistician is the person referred to in subsection 5 (2) of the *Australian Bureau of Statistics Act 1975*.

biofuel means a liquid fuel derived or recovered from biomass.

biogas means a gaseous fuel derived or recovered from biomass.

biomass means non-fossilised and biodegradable organic material originating from plants, animals and micro-organisms, and includes:

(a) products, by-products, residues and waste from industry, including the agriculture and forestry industries; and

(b) non-fossilised and biodegradable organic components of commercial and industrial, construction and demolition, and municipal waste.

bituminous coal means coal having:

(a) a volatile matter of not less than 14.0% on a dry ash-free basis; and

(b) gross specific energy of either:

(i) not less than 26.50 megajoules per kilogram on an ash-free moist basis; or

(ii) not less than 24.00 megajoules per kilogram on an ash-free moist basis if the crucible swelling number is not less than one.

blast furnace gas means the gas that occurs as a result of operating a blast furnace.

brown coal means coal having a gross specific energy of less than 19.00 megajoules per kilogram on an ash-free moist basis.

captured for combustion, in relation to gas, means a gas that is captured and:

(a) combusted to produce useable heat or electricity; or

(b) injected into a pipeline.

carbon dioxide equivalence or ***CO_2-e*** has the meaning given in section 7 of the Act and regulation 2.02.

Category 1 auditor means a registered greenhouse and energy auditor who is registered as a Category 1 auditor under subregulation 6.25 (3).

Category 2 auditor means a registered greenhouse and energy auditor who is registered as a Category 2 auditor under subregulation 6.25 (3).

Category 3 auditor means a registered greenhouse and energy auditor who is registered as a Category 3 auditor under subregulation 6.25 (3).

CFI Act means the *Carbon Credits (Carbon Farming Initiative) Act 2011*.

CFI legislation means:

(a) the CFI Act; and

(b) any legislative instrument made under the CFI Act.

chemical product includes adipic acid, ammonia, carbide, nitric acid, soda ash, synthetic rutile or titanium dioxide.

chemical product containing carbon means 1 of the following:

(a) polyethylene;

(b) polypropylene;

(c) BR or SBR rubber;

(d) styrene;

(e) carbon black.

CO_2 means carbon dioxide.

coal briquette means an agglomerate formed by compacting a coal particulate material in a briquette press, with or without added binder material.

coal coke means a solid product obtained from the carbonisation of coal at a high temperature and includes coke oven coke, coke breeze, foundry coke, retort coke and coal char.

coal mine waste gas means a substance that:

(a) consists of:

(i) naturally occurring hydrocarbons; or

(ii) a naturally occurring mixture of hydrocarbons and non-hydrocarbons; and

(b) is:

(i) drained from:

(A) a coal mine that is covered by a lease (however described) that authorises coal mining; or

(B) a closed coal mine that is, or was, covered by a lease (however described) that authorises, or authorised, coal mining; or

(ii) conveyed in a ventilation air shaft or duct to the surface of a mine mentioned in subparagraph (i).

coal seam methane means a substance that:

(a) consists of:

(i) naturally occurring hydrocarbons; or

(ii) a naturally occurring mixture of hydrocarbons and non-hydrocarbons; and

(b) consists mainly of methane; and

(c) is drained from a coal seam; and

(d) is not coal mine waste gas; and

(e) has not been injected into a natural gas supply pipeline.

coal tar means the tar that results from the destructive distillation of bituminous coal or the low temperature carbonization of brown coal.

COD or ***chemical oxygen demand*** means the total material available for chemical oxidation (both biodegradable and non-biodegradable) measured in tonnes.

Code of Conduct means the principles set out in regulation 6.46.

cogeneration process means a process that combines the generation of heat and power to produce electricity and another product within one integrated production process.

coke oven gas means the gas that is a by-product in the production of coke or iron and steel.

coking coal means coal that is used to produce coke.

compressed natural gas means natural gas that is sourced from a vessel (other than a pipeline) where the gas is contained in a gaseous state and compressed to more than 18 megapascals.

conflict of interest situation has the meaning given by regulation 6.49.

consumption of energy has the meaning given in regulation 2.26.

covered emission has the same meaning as in the *Clean Energy Act 2011*.

crude oil condensates means a condensate recovered from natural gas that is mixed with the crude oil.

decommissioned underground mine means an underground coal mine where the following activities have not occurred for at least the previous 12 months, and are not expected to occur in the future:

(a) coal production;

(b) drainage of methane from the mine (including pre-draining activities);

(c) active mine ventilation, including the operation of ventilation fans at the mine.

designated joint venture has the same meaning as in the *Clean Energy Act 2011*.

dry wood means wood that:

(a) has a moisture content of 20% or less if the moisture content is calculated on a wet basis; and

(b) is combusted to produce heat or electricity.

eligible offsets project has the same meaning as in the CFI Act.

eligible referee has the meaning given by regulation 6.18.

engage in audit activity has the meaning given by regulation 6.48.

energy has the meaning given in regulation 2.03.

energy content factor has the meaning given in theMeasurement Determination.

exempt landfill emissions has the same meaning as in the *Clean Energy Act 2011*.

facility of the person means a facility about which the person is required to report under Part 3, 3A, 3D, 3E or 3F of the Act.

facility specific emission factor, for a source for a facility, is the parameter in the equation that determines the rate of emissions for the facility estimated in accordance with method 2, 3 or 4 for the source in the Measurement Determination.

feedstock has the same meaning as in the *Clean Energy Act 2011*.

fuel oil has the meaning given in section 3 of the *Excise Tariff Act 1921*.

gassy mine has the same meaning as it has in the Measurement Determination.

Greater Sunrise unit area has the same meaning as in the *Clean Energy Act 2011*.

green and air dried wood means wood that:

(a) has a moisture content of more than 20% if the moisture content is calculated on a wet basis; and

(b) is combusted to produce heat or electricity.

identifying details, for an entity, means:

(a) the entity's ABN; or

(b) if the entity does not have an ABN — its ACN; or

(c) if the entity does not have an ABN or ACN — its ARBN; or

(d) if the entity does not have an ABN, ACN or ARBN — its trading name and street address.

identifying information, for a facility, means the information required under paragraphs 4.04A (2) (a) to (h).

identifying information, for a person, means the following information:

(a) the person's name and trading name (if any);

(b) the person's identifying details (if any);

(c) a statement about whether the person is an individual, a body corporate, a trust, a corporation sole, a body politic or a local governing body;

(d) if the person is an individual—the following:

  (i) the person's telephone number, email address and residential address;

  (ii) if the person's postal address is different from the person's residential address—the person's postal address;

(e) if the person is not an individual—the following:

  (i) the postal address of the head office of the person;

  (ii) the name, position, telephone number, email address and postal address of a contact person for the person;

(f) if the person is a body corporate that is not a foreign person—details of at least one executive officer (or equivalent) of the body corporate, including the officer's name, telephone number, email address and postal address;

(g) if the person is a body corporate that is a foreign person—the details mentioned in paragraph (f) for the body corporate and the name of any Australian agent through which the person conducts business;

(h) if the person is a trust—the name, telephone number, email address and postal address of each trustee;

(i) if the person is a corporation sole—the name and address of the individual who makes up the corporation sole;

(j) if the person is a body politic or local governing body—the name, telephone number, email address and postal address of at least one officeholder of the body politic or local governing body;

(k) if the person is a body established under a law of the Commonwealth, a State or a Territory (other than a general law allowing incorporation as a company or body corporate)—the following:

 (i) the name of the legislation establishing the body;

 (ii) the date the body was established;

 (iii) whether the body is a Commonwealth, State or Territory body.

industry sector has the meaning given in regulation 2.06.

industry specialisation, for an individual, means an industry in respect of which the individual claims specialist knowledge.

international bunker fuel means a fuel that powers an engine of a ship or aircraft and that is supplied for use:

(a) in an aircraft for a flight from a place within Australia to a place outside of Australia; or

(b) in a ship on a voyage from a place within Australia to a place outside of Australia;

whether or not part of the flight or voyage involves a journey between places in Australia.

landfill biogas means a biogas that is derived from the decomposition of biomass in landfill.

landfill facility has the same meaning as in the *Clean Energy Act 2011*.

large gas consuming facility has the same meaning as in the *Clean Energy Act 2011*.

legacy emissions has the same meaning as in the *Clean Energy Act 2011*.

liquefied aromatic hydrocarbons means hydrocarbons that consist mainly of benzene, toluene or xylene, or mixtures of those substances.

liquefied natural gas means natural gas that is sourced from a process or vessel where the gas is in a liquid state.

liquid petroleum fuel means the following:

(a) excisable goods (within the meaning given by subsection 4 (1) of the *Excise Act 1901*) classified to item 10 (other than subitem 10.19A, 10.19B, 10.19C or 10.19D) of the Schedule to the *Excise Tariff Act 1921*;

(b) imported goods that would be classified to that item (other than subitem 10.19A, 10.19B, 10.19C or 10.19D) if the goods were manufactured in Australia.

liquefied petroleum gas has the meaning given by subsection 3 (1) of the *Excise Tariff Act 1921*.

listed activity means an activity of one of the following kinds:

(a) record keeping;

(b) communication;

(c) purchasing materials or equipment;

(d) managing the employment, training and payment of employees;

(e) storage (including warehousing) of materials or equipment;

(f) transport of persons or goods of a kind not covered by regulation 2.19;

(g) sales promotion;

(h) cleaning and maintaining buildings and other structures;

(i) maintenance of equipment;

(j) security and surveillance.

Measurement Determination means the *National Greenhouse and Energy Reporting (Measurement) Determination 2008*.

metal product means aluminium, ferroalloys, iron, steel or any other metal.

methodology determination has the same meaning as in the CFI Act.

municipal materials means non-biodegradable materials from sources such as domestic households, industry (including the service industries) and hospitals.

natural gas means a substance that:

(a) is in a gaseous state at standard temperature and pressure; and

(b) consists of:

 (i) naturally occurring hydrocarbons; or

 (ii) a naturally occurring mixture of hydrocarbons and non-hydrocarbons; and

(c) consists mainly of methane; and

(d) has been injected into a natural gas supply pipeline.

natural gas liquids means liquefied hydrocarbons recovered from natural gas in separation facilities or processing plants and includes ethane, propane, butane (including normal and iso-butane) and pentane (including iso-pentane and pentanes plus).

natural gas supply pipeline has the same meaning as in the *Clean Energy Act 2011*.

network or pipeline facility means a facility that is in an industry sector mentioned in subregulation 2.20 (2).

NGER legislation means the following:

(a) the Act;

(b) these Regulations;

(c) the Measurement Determination;

(d) the Audit Determination;

(e) the Auditor Registration Instrument.

non-gassy mine has the same meaning as it has in the Measurement Determination.

obligation transfer number has the same meaning as in the *Clean Energy Act 2011*.

overall control has the meaning given in regulation 2.14.

personal identification number means a unique number issued by the Regulator to identify a particular person.

petroleum based greases means:

(a) petroleum based greases and their synthetic equivalents; or

(b) oils (including lubricants, fluids and greases) derived from petroleum and their synthetic equivalents, if recycled for use as greases.

petroleum based oils means any of the following:

(a) oils (including lubricants or fluids but not greases) derived from petroleum and their synthetic equivalents;

(b) oils (including lubricants, fluids and greases) derived from petroleum and their synthetic equivalents, if recycled for use as oils.

petroleum coke means a solid substance that:

(a) consists mainly of carbon; and

(b) is derived from the cracking of hydrocarbons in petroleum refining; and

(c) is not refinery coke.

primary fuel or energy commodity means a fuel or energy commodity extracted or captured from natural sources with minimal processing, and includes the fuels and energy commodities mentioned in Schedule 1 as being primary fuels or energy commodities.

production of energy has the meaning given in regulation 2.25.

professional members of the audit team has the meaning given in regulation 6.50.

refinery coke means a solid substance that:

(a) consists mainly of carbon; and

(b) is deposited on a catalyst used in the cracking process in petroleum refining.

Note Refinery coke is not easily recoverable as a discrete product but is generally removed from the catalyst by using heat in the presence of air.

refinery gases and liquids means gases or liquids that:

(a) are produced during petroleum refining; and

(b) are unrefined products;

(c) are not mentioned in any of items 17 to 26 or 31 to 45 of Schedule 1.

Note Refinery gases and liquids are produced at a refinery and are usually:

(a) combusted as a source of energy within a refinery; or

(b) refined into saleable petroleum products.

registration, for Part 6, means registration as a greenhouse and energy auditor.

registration number means a registration number allocated under subparagraph 6.25 (3) (b) (ii).

reporting year means one of the years for which a person must provide a report under Part 3, 3A, 3D, 3E or 3F of the Act.

scope 1 emission has the meaning given by regulation 2.23.

scope 2 emission has the meaning given by regulation 2.24.

secondary fuel or energy commodity means a fuel or energy commodity produced by converting energy from one form (usually a primary fuel or energy commodity) to another form for consumption, and includes the fuels and energy commodities mentioned in Schedule 1 as being secondary fuels or energy commodities.

single site means a single physical area that can include a series of geographical locations in close proximity to one another.

Note Examples of single sites include factories, mills and a network of mines in close proximity.

sludge biogas means the gas derived from the anaerobic fermentation of biomass and solid waste from sewage and animal slurries and that is combusted to produce heat and electricity.

source has the same meaning as in the Measurement Determination.

sub-bituminous coal means coal having a gross specific energy of:

(a) 19.00–23.99 megajoules per kilogram on an ash-free moist basis; or

(b) if the crucible swelling number is 0 or 1/2 — 19.00–26.49 megajoules per kilogram on an ash-free moist basis.

sulphite lyes means a fuel that is an alkaline spent liquor resulting from the production of sulphate or soda pulp during the manufacture of paper.

transport facility means a facility that is in an industry sector listed in subregulation 2.19 (3).

United Nations Framework Convention on Climate Change or ***UNFCCC*** has the same meaning as it has in theMeasurement Determination.

unprocessed natural gas means a substance that:

(a) is in a gaseous state at standard temperature and pressure; and

(b) consists of:

(i) naturally occurring hydrocarbons; or

(ii) a naturally occurring mixture of hydrocarbons and non-hydrocarbons; and

(c) consists mainly of methane; and

(d) has not been injected into a natural gas supply pipeline; and

(e) is not compressed natural gas, liquefied natural gas or coal seam methane.

vertically integrated production process, means a production process with 2 or more stages involving 2 or more facilities:

(a) that occurs at one or more locations; and

(b) except for the final stage in the production process — where the output of one facility in a stage in the production process is the input for another facility in another stage in the process; and

(c) where output of the facility in the final stage of the production process results in the production of a product or service that is sold on the market.

waste mix types means any of the following:

(a) food;

(b) paper and paper board;

(c) textiles;

(d) garden and park;
(e) wood and wood waste;
(f) sludge;
(g) nappies;
(h) rubber and leather;
(i) inert waste (including concrete, metal, plastic and glass).

waxes means waxes that:
(a) are aliphatic hydrocarbons; and
(b) have a crystalline structure; and
(c) are colourless, odourless and translucent; and
(d) have a melting point above 45 degrees Celsius.

Note A number of terms in these Regulations are defined in the Act, including:

- audit team member
- CFI audit
- controlling corporation
- emissions number
- greenhouse and energy audit
- greenhouse gas project
- group
- interim emissions number
- liable entity
- member
- official of the Regulator
- person
- provisional emissions number
- Register
- registered greenhouse and energy auditor
- Regulator
- subsidiary.

Part 2 Interpretation

Division 2.1 Purpose of Part

2.01 Purpose of Part

This Part contains regulations made for the purposes of Division 2 of Part 1 of the Act dealing with matters of interpretation.

Division 2.2 Section 7 definitions

2.01A Definition of *business unit*

For section 7 of the Act, ***business unit*** means a unit that is recognised by a person who is a registered corporation as having administrative responsibility for one or more facilities of the person.

2.02 Definition of *carbon dioxide equivalence* — values specified for determining *carbon dioxide equivalence*

For paragraph (a) of the definition of ***carbon dioxide equivalence*** in section 7 of the Act, the value specified in relation to a kind of greenhouse gas is the value specified as the Global Warming Potential for that greenhouse gas mentioned in an item of the following table.

Item	Greenhouse gas	Chemical formula	Global Warming Potential (GWP)
1	Carbon dioxide	CO_2	1
2	Methane	CH_4	21
3	Nitrous oxide	N_2O	310
4	Sulphur hexafluoride	SF_6	23 900
5	HFC-23	CHF_3	11 700
6	HFC-32	CH_2F_2	650

Item	Greenhouse gas	Chemical formula	Global Warming Potential (GWP)
7	HFC-41	CH_3F	150
8	HFC-43-10mee	$C_5H_2F_{10}$	1 300
9	HFC-125	C_2HF_5	2 800
10	HFC-134	$C_2H_2F_4$ (CHF_2CHF_2)	1 000
11	HFC-134a	$C_2H_2F_4$ (CH_2FCF_3)	1 300
12	HFC-143	$C_2H_3F_3$ (CHF_2CH_2F)	300
13	HFC-143a	$C_2H_3F_3$ (CF_3CH_3)	3 800
14	HFC-152a	$C_2H_4F_2$ (CH_3CHF_2)	140
15	HFC-227ea	C_3HF_7	2 900
16	HFC-236fa	$C_3H_2F_6$	6 300
17	HFC-245ca	$C_3H_3F_5$	560
18	Perfluoromethane (tetrafluoromethane)	CF_4	6 500
19	Perfluoroethane (hexafluoroethane)	C_2F_6	9 200
20	Perfluoropropane	C_3F_8	7 000
21	Perfluorobutane	C_4F_{10}	7 000
22	Perfluorocyclobutane	c-C_4F_8	8 700
23	Perfluoropentane	C_5F_{12}	7 500
24	Perfluorohexane	C_6F_{14}	7 400

Note 1 Global Warming Potential (also known as GWP) is defined in the Glossary published by the UNFCCC as an index representing the combined effect of the differing times greenhouse gases remain in the atmosphere and their relative effectiveness in absorbing outgoing infrared radiation.

Note 2 The Global Warming Potential figures in the above table are the figures published by the Intergovernmental Panel on Climate Change in *Climate Change 1995: The Science of Climate Change* (Cambridge, UK: Cambridge University Press, 1996).

2.03 Definition of *energy* — specified fuel and other energy commodities

For the definition of ***energy*** in section 7 of the Act, the kinds of fuels and other energy commodities listed in Schedule 1 are specified.

2.06 Definition of *industry sector*

For section 7 of the Act, ***industry sector*** means an ANZSIC industry classification and code mentioned in an item in Schedule 2.

Division 2.4 Facilities: section 9

Subdivision 2.4.1 General

2.14 Meaning of *overall control*

(1) A person has ***overall control*** in relation to an activity or series of activities (including ancillary activities) if the person has the authority to introduce and implement any or all of the following for the activity or series of activities:

(a) operating policies;

(b) health and safety policies;

(c) environmental policies.

(2) If more than one person could satisfy subregulation (1) at any one time, then the person that has the greatest authority to introduce and implement the policies mentioned in paragraphs (1) (a) and (c) is taken, for the purposes of these Regulations, to have ***overall control*** in relation to the activity or series of activities (including ancillary activities).

Subdivision 2.4.2 Circumstances in which an activity or activities will form part of a single undertaking or enterprise

2.15 Purpose of Subdivision

For paragraph 9 (4) (a) of the Act, this Subdivision specifies the circumstances in which an activity, or a series of activities, will form part of a single undertaking or enterprise for the purposes of paragraph 9 (1) (a) of the Act.

2.16 Forming part of a single undertaking or enterprise — activities at a single site

(1) Activities that together produce one or more products or services (the ***primary production process)*** will form part of a single undertaking or enterprise if the activities occur at a single site.

(2) If there is another activity or series of activities (the ***other production process***) that:

(a) is under the overall control of the person that has overall control of the primary production process; and

(b) produces one or more other products or services for the primary production process (which are not used solely in the primary production process);

then as long as that other production process occurs at the same site as the primary production process, all of the activities in the primary production process and the other production process will form part of a single undertaking or enterprise.

2.17 Forming part of a single undertaking or enterprise — listed activity at different site

(1) This regulation applies to a listed activity in a series of activities if the listed activity:

(a) is at a different site to the series of activities; and

(b) is at a site in the same State or Territory as the series of activities; and

(c) is under the overall control of the same person that has overall control of the series of activities.

(2) The person with overall control of the listed activity and the series of activities must identify the activity (if any) in the series to which the listed activity is ancillary.

(3) If the person makes an identification under subregulation (2), the person must record that decision.

(4) If the person identifies an activity in the series to which the listed activity is ancillary and complies with subregulation (3), the listed activity will form part of a single undertaking or enterprise with the identified activity.

(5) If the person does not identify an activity in the series to which the listed activity is ancillary, the listed activity will itself form part of a single undertaking or enterprise.

2.18 Forming part of a single undertaking or enterprise—listed activity for more than one single undertaking or enterprise

(1) This regulation applies if:

(a) a particular listed activity is in more than one series of activities; and

(b) the listed activity is at a different site to each of the series of activities; and

(c) each of the series of activities is under the overall control of the same person; and

(d) each of the series of activities is in the same State or Territory.

(2) The person with overall control of the listed activity and each of the series of activities must identify the activity (if any) in each of the series of activities to which the listed activity is ancillary.

(3) The identification may be one of the following:

(a) that the listed activity is ancillary to an activity in only one of the series of activities;

(b) that the listed activity is ancillary to an activity in more than one of the series of activities;

(c) that the listed activity is not ancillary to any activities in any of the series of activities.

(4) If the person identifies that the listed activity is ancillary to an activity in only one of the series of activities or is not ancillary to any activities in any of the series of activities, the person must record that decision.

(5) If the person identifies that the listed activity is ancillary to an activity in more than one of the series of activities, the person must:

(a) record that decision; and

(b) record the proportion of the listed activity that is attributed to the activities in each of the series of activities.

(6) If the person complies with subregulations (2) and (3), and subregulation (4) or (5) (as applicable), in relation to the listed activity then:

(a) if the person has identified that the listed activity is ancillary to an activity in only one of the series of activities — the listed activity will form part of a single undertaking or enterprise with the series of activities; and

(b) if the person has identified that the listed activity is ancillary to an activity in more than one of the series of activities—the listed activity will form part of each of the single undertakings or enterprises comprising the relevant series of activities in the proportions specified in the person's identification; and

(c) if the person has identified that the listed activity is not ancillary to any activities in any of the series of activities — the listed activity will form part of a single undertaking or enterprise separate to the undertakings or enterprises of which each of the series of activities form part.

2.19 Forming part of a single undertaking or enterprise — transport sector activities

(1) If:

(a) an activity that is the principal activity in a series of activities is attributable to one of the industry sectors mentioned in subregulation (3); and

(b) the activity is attributable to a single State or Territory; and

(c) the activity and any ancillary activities to it are under the overall control of the same person;

then all of the activities will form part of the same single undertaking or enterprise.

(2) In this regulation, an activity is ***attributable*** to a single State or Territory if fuel to be consumed in carrying out the activity is purchased in the State or Territory.

(3) For this regulation, the industry sectors are as follows:

(a) Air and space transport (490);

(b) Postal and courier pick-up and delivery services (510);

(c) Rail freight transport (471);

(d) Rail passenger transport (472);

(e) Road freight transport (461);

(f) Road passenger transport (462);

(g) Scenic and sightseeing transport (501);

(h) Waste collection services (291);

(i) Water freight transport (481);

(j) Water passenger transport (482).

(4) In this regulation, ***principal activity*** in relation to a series of activities, means the activity in the series of activities that:

(a) results in the production of a product or service that is produced for sale on the market; and

(b) produces the most value for the series out of any activities in the series.

2.20 Forming part of a single undertaking or enterprise — electricity, gas etc activities

(1) If:

(a) an activity in a series of activities is in one of the industry sectors mentioned in subregulation (2); and

(b) the activity and any ancillary activities to it are under the overall control of the same person;

then all of the activities will form part of the same single undertaking or enterprise.

(2) For subregulation (1), the industry sectors are as follows:

(a) Electricity distribution (263);

(b) Electricity transmission (262);

(c) Gas supply (270);

(d) Pipeline and other transport (502);

(e) Telecommunications services (580);

(f) Water supply, sewerage and drainage services (281).

Subdivision 2.4.3 Activities attributable to industry sectors

2.21 Purpose of Subdivision

For paragraph 9 (4) (b) of the Act, this Subdivision specifies what activities that form part of a single undertaking or enterprise must be attributed to a particular industry sector for the purposes of paragraph 9 (1) (a) of the Act.

2.22 Activities to be attributable to the same industry sector as the principal activity

(1) If, under Subdivision 2.4.2, activities will form part of a single undertaking or enterprise, then unless subregulation (3) applies, all of the activities are attributable to the particular industry sector that the principal activity for the undertaking or enterprise is attributable to.

(2) The person with overall control of the activities must identify which industry sector mentioned in Schedule 2 that the principal activity is attributable to.

(3) If:

(a) there is a principal activity in a series of activities that form part of a single undertaking or enterprise; and

(b) the single undertaking or enterprise involves construction of infrastructure for the purpose of another activity being undertaken in the future (the ***future activity***) as part of that single undertaking or enterprise; and

(c) the principal activity and the future activity are under the overall control of one person;

then, all of the activities that will, under Subdivision 2.4.2, form part of the single undertaking or enterprise are attributable to the same particular industry sector as the future activity.

(4) If the person identifies an industry sector under either subregulation (1) or (3) , the person must record that fact.

(5) In this regulation, ***principal activity*** in relation to a single undertaking or enterprise means the activity that:

(a) results in the production of a product or service that is produced for sale on the market; and

(b) produces the most value for the single undertaking or enterprise out of any of the activities forming part of the single undertaking or enterprise.

Division 2.5 Meaning of terms in section 10 of Act

2.23 Meaning of *scope 1 emission*

For paragraph 10 (1) (a) of the Act, ***scope 1 emission*** of greenhouse gas, in relation to a facility, means the release of greenhouse gas into the atmosphere as a direct result of an activity or series of activities (including ancillary activities) that constitute the facility.

2.24 Meaning of *scope 2 emission*

For paragraph 10 (1) (aa) of the Act, ***scope 2 emission*** of greenhouse gas, in relation to a facility, means the release of greenhouse gas into the atmosphere as a direct result of one or more activities that generate electricity, heating, cooling or steam that is consumed by the facility but that do not form part of the facility.

2.25 Meaning of *production*

For paragraph 10 (1) (e) of the Act, ***production*** of energy, in relation to a facility, means either of the following:

(a) the extraction or capture of energy from natural sources for final consumption by or from the operation of the facility or for use other than in the operation of the facility;

(b) the manufacture of energy by the conversion of energy from one form to another form for final consumption by or from the operation of the facility or for use other than in the operation of the facility.

2.26 Meaning of *consumption*

For paragraph 10 (1) (f) of the Act, ***consumption*** of energy, in relation to a facility, means the use or disposal of energy from the operation of the facility, including own-use and losses in extraction, production and transmission.

Division 2.6 Operational control—information to accompany nomination

2.27 Purpose of Division

For paragraphs 11B (3) (c) and 11C (3) (c) of the Act, this Division specifies information to accompany nominations.

2.28 Nomination of person or trustee

(1) This regulation applies if a person or trustee is nominated to have operational control over a facility under subsection 11B (2) or 11C (2) of the Act.

(2) The nomination must be accompanied by the following information:

(a) the day on which the nomination is to come into force;

(b) the day on which the nomination is to end;

(c) a statement about whether the nomination replaces an existing nomination;

(d) the identifying information for the nominee;

(e) whether the nominee is nominated for section 11B or 11C of the Act;

(f) a statement about whether the nominee is:

(i) an externally-administered body corporate; or

(ii) insolvent under administration;

(g) the identifying information for the facility;

(h) a statement about whether the facility is a facility of a designated joint venture.

(3) If the nomination is made under subsection 11B (2) of the Act, the nomination must also be accompanied by the following information:

(a) a statement from each of the other persons who satisfies paragraph 11 (1) (a) of the Act in relation to the facility for the relevant period that the person consents to the nomination of the nominee;

(b) for each of the persons mentioned in paragraph (a)—the following:

(i) if the identifying information for the person has not previously been given to the Regulator—that identifying information;

(ii) if the identifying information for the person has previously been given to the Regulator—the following:

(A) the person's name, postal address and identifying details (if any);

(B) the name, position, telephone number, email address and postal address of a contact person for the person;

(c) if the nominee is a foreign person—a statement that all of the persons mentioned in paragraph (a) are also foreign persons;

(d) a statement that the facility passes the eligible nomination test in subsection 11B (1) of the Act, because:

(i) each of the persons that made the nomination could satisfy paragraph 11 (1) (a) of the Act in relation to the facility; and

(ii) no particular person has the greatest authority to introduce and implement the policies mentioned in paragraph 11 (1) (a) of the Act; and

(iii) no declaration under section 55 or 55A of the Act applies in relation to the facility.

(4) If the nomination is made under subsection 11C (2) of the Act, the nomination must also be accompanied by the following information:

(a) a statement that each of the other trustees in relation to the facility for the relevant period consents to the nomination of the nominee;

(b) for each of the trustees mentioned in paragraph (a)—the following:

(i) the trustee's name, postal address and identifying details (if any);

(ii) the name, position, telephone number, email address and postal address of a contact person for the trustee;

(c) if the nominee is a foreign person—a statement that all of the trustees mentioned in paragraph (a) are also foreign persons;

(d) a statement that the facility passes the eligible nomination test in subsection 11C (1) of the Act, because:

(i) a trust has operational control of the facility; and

(ii) there are 2 or more trustees of the trust; and

(iii) no declaration under section 55 or 55A of the Act applies in relation to the facility.

Part 3 Registration

Division 3.1 Purpose of Part

3.01 Purpose of Part

This Part contains regulations made for the purposes of Part 2 of the Act dealing with registration.

Division 3.2 Requirements for applications

3.02 Application by controlling corporation—content of application

(1) For paragraph 15 (c) of the Act, an application under section 12 or 14 of the Act must contain the following information:

(a) a statement that the applicant is a controlling corporation;

(b) details of the controlling corporation, including:

(i) its name; and

(ii) its trading name (if any); and

(iii) its identifying details; and

(iv) the street address of its head office; and

(v) the postal address of its head office; and

(vi) the name, position, telephone number, email address and postal address of a contact person for the controlling corporation;

(c) details of at least one executive officer (or equivalent) of the controlling corporation, including the officer's name, telephone number, email address and postal address;

(d) the name of each affected group member of the controlling corporation:

(i) for an application under section 12 of the Act — during the financial year for which the controlling corporation's application is made; or

(ii) for an application under section 14 of the Act — that is undertaking or is proposing to undertake a greenhouse gas project to which the controlling corporation's application relates;

(e) for each affected group member mentioned in paragraph (d):

(i) the member's trading name (if any); and

(ii) the member's identifying details;

(f) a statement about whether the controlling corporation is also a liable entity, or is likely to be a liable entity, mentioned in subsection 15A (1) or 15AA (1) of the Act;

(g) if a personal identification number has been issued by the Regulator to the controlling corporation—the controlling corporation's personal identification number;

(h) if the controlling corporation is a foreign person—details of a contact person in Australia for the controlling corporation, including the contact person's name, telephone number and postal address.

(2) In addition to the requirements in subregulation (1), an application under section 12 of the Act must include the financial year in relation to which the application is being made.

(3) If a controlling corporation is already registered under Division 4 of Part 2 of the Act, an application under section 12 or 14 of the Act is not required to include any information that was included in the application for registration under that Division (if the information has not changed).

3.03 Application by controlling corporation—form of application

(1) For paragraph 15 (d) of the Act, an application under section 12 or 14 of the Act must include an authentication of identity requirement in a form approved by the Regulator and notified in the *Gazette*.

(2) For paragraph 15 (d) of the Act, an application under section 12 or 14 of the Act must:

(a) be in writing; and

(b) identify the section of the Act under which the controlling corporation is applying to be registered.

3.03A Application by liable entity—content of application

(1) For paragraphs 15A (4) (c) and 15AA (4) (c) of the Act, an application under section 15A or 15AA of the Act must set out the following information:

(a) the applicant's name and trading name (if any);

(b) if the applicant is not an individual—the street address of the head office of the applicant;

(c) which section of the Act the applicant is applying under;

(d) the year for which the applicant is first required to register;

(e) if a personal identification number has been issued by the Regulator to the applicant—the applicant's personal identification number.

(2) The application must also set out the following information if that information has not previously been given to the Regulator:

(a) the identifying information for the applicant;

(b) if the applicant is a subsidiary of a controlling corporation registered under the Act—a statement to that effect, and the identifying details of the controlling corporation.

Division 3.3 National Greenhouse and Energy Register

3.04 Information to be set out in Register

(1) For paragraph 16 (1) (b) of the Act, the Regulator must ensure that the following information is set out in the Register for each person registered under Division 3 or 4 of Part 2 of the Act:

(a) the registered person's name, identifying details and trading name (if any);

(b) the section of the Act under which the person applied for registration;

(c) the reporting year for which the person was first registered;

(d) information about the person's compliance with the Act, including information about:

(i) whether the person has been convicted of an offence under the Act; and

(ii) whether a court order has been made against the person for the contravention of a civil penalty provision in the Act;

(e) information about greenhouse and energy audits carried out in relation to the person, including information about:

(i) whether a greenhouse and energy audit has been carried out in relation to the person; and

(ii) the type of audit carried out; and

(iii) the name of the audit team leader appointed to carry out the audit; and

(iv) the findings of the audit.

(2) If the registered person is a controlling corporation, the Register must also set out the following:

(a) if the controlling corporation has applied for registration under section 12 of the Act—the name of each affected group member of the controlling corporation's group during the financial year for which the application is made;

(b) if the controlling corporation has applied for registration under section 14 of the Act—the name of each affected group member of the controlling corporation's group that is undertaking or is proposing to undertake a greenhouse gas project to which the application relates;

(c) for each reporting year—the name, identifying details and trading name (if any) of each affected group member of the controlling corporation's group, as set out in the controlling corporation's report given to the Regulator for that year.

Division 3.4 Deregistration

3.05 Application to be deregistered—content of application

(1) For paragraph 18B (2) (c) of the Act, an application by a registered person to be deregistered must set out the following information:

(a) the identifying information for the applicant;

(h) a statement that the applicant does not hold a reporting transfer certificate;

(i) a statement that the applicant has complied with the applicant's obligations under the Act;

(j) a statement that the applicant is not, and is not likely to be, a liable entity for:

(i) the financial year in which the application is made; and

(ii) the 2 financial years following the financial year in which the application is made;

(k) if a personal identification number has been issued by the Regulator to the applicant—the applicant's personal identification number.

(2) If there are likely to be covered emissions from the operation of the facility (for which the applicant was registered) for:

(a) the financial year in which the application is made; and

(b) the 2 financial years following the financial year in which the application is made;

the application must also set out an estimate of the amount of those covered emissions, and a statement about why the covered emissions will be unlikely to exceed the emissions threshold.

(3) If the applicant is unlikely to supply natural gas in:

(a) the financial year in which the application is made; and

(b) the 2 financial years following the financial year in which the application is made;

the application must also set out a statement about why the applicant is unlikely to do so.

(4) If the applicant is a controlling corporation of a group, the application must also set out the following:

(a) the identifying details of each affected member of the group;

(b) a statement that the controlling corporation's group is unlikely to meet any of the thresholds under section 13 of the Act for:

(i) the financial year in which the application is made; and

(ii) the 2 financial years following the financial year in which the application is made;

(c) any relevant estimates of energy production, energy consumption, greenhouse gas emissions and emissions-producing activities resulting from the corporation's group.

(5) The application must also set out any relevant information or data that relates to information mentioned in paragraphs (1) (h) to (j) and (4) (b).

Part 4 Reporting obligations

Division 4.1 Purpose of Part

4.01 Purpose of Part

This Part contains regulations made for Parts 3, 3A, 3D, 3E and 3F of the Act dealing with reporting obligations.

Division 4.2 General

4.02 Purpose and application of Divisions 4.3 to 4.6A

For paragraphs 19 (6) (c), 22A (2) (b), 22AA (2) (b), 22E (2) (c), 22G (2) (c) and 22X (4) (c) of the Act, Divisions 4.3 to 4.6A of this Part specify the information that must be included in a report provided to the Regulator under section 19, 22A, 22AA, 22E, 22G or 22X of the Act.

Note 1 Some Divisions, and some provisions within Divisions, apply only to particular reports.

Note 2 Under subparagraph 74AA (2) (d) (i) of the Act, if a person provides a report (the ***section 22A report***) to the Regulator under section 22A of the Act, the person might be required to give a copy of an audit report under section 74AA of the Act to the Regulator on the same day on which the section 22A report is provided to the Regulator.

Division 4.3 General information about persons and facilities

4.03 Application of Division

This Division applies in relation to a report provided to the Regulator under section 19, 22A, 22AA, 22E, 22G or 22X of the Act.

4.04 General information about person reporting

(1) The report must set out the following information about the person providing the report:

(a) the name and identifying details (if any) of the person;

(b) the postal and street addresses of the head office of the person;

(c) details of at least one executive officer (or equivalent) of the person, including the officer's name, telephone number, email address and postal address;

(d) if the person is not an individual—the name, position, telephone number, email address and postal address of a contact person for the person;

(e) if the person is an individual—the following:

(i) the person's telephone number, email address and residential address;

(ii) if the person's postal address is different from the person's residential address—the person's postal address.

(2) If the report is provided under section 19 of the Act, the report must also set out the following information about each entity that is a member of the corporation's group and that has operational control over one or more of the facilities of the person:

(a) the member's identifying details;

(b) if the member has a holding company incorporated in Australia—the identifying details of the holding company.

4.04A General information about facilities

(1) This regulation:

(a) applies in relation to each facility of the person providing the report, except a facility that is reported about under regulation 4.25 or 4.26; and

(b) for a report provided under section 22A or 22AA of the Act—does not apply to a natural gas supplier.

(2) The report must set out the following for the facility:

(a) the name of the facility;

(b) the facility's street address (if any);

(c) if the facility is not a transport facility or a network or pipeline facility—the latitude and longitude of the site where the activities constituting the facility are undertaken;

(d) if the facility is not a network or pipeline facility—the State or Territory to which the activities constituting the facility are attributable;

(e) if the facility is a network or pipeline facility—the State or Territory in which the facility is located;

(f) if the facility:

(i) is a transport facility or a network or pipeline facility; and

(ii) is not a single site facility; and

(iii) does not have a street address;

a brief description of the location of the facility, and the activities constituting the facility;

(g) the industry sector to which the activities constituting the facility are attributable;

(h) if a facility identification number has been issued by the Regulator for the facility—the facility identification number for the facility.

Note for paragraph (e) A network or pipeline facility may be located in more than one State or Territory.

(3) If the report is provided under section 19 of the Act, the report must also set out the following information:

(a) a statement identifying the entity mentioned in subregulation 4.04 (2) that has operational control of the facility;

(b) if that entity has operational control of the facility for only part of the reporting year—the number of days, and the dates, in the reporting year for which the entity has operational control of the facility.

Note See subregulation 4.32C (2) for similar requirements for reports provided under section 22A of the Act.

(4) If:

(a) the report is provided by a corporation under section 19 of the Act in relation to a facility; and

(b) a member of the corporation's group is reporting about another facility under section 22X of the Act;

the report must state which member is reporting about that facility.

Note See subsection 19 (10) of the Act for rules about reporting under section 19 when a report under section 22X of the Act covers a facility.

(5) In this regulation:

facility identification number means a unique number issued by the Regulator to identify a particular facility which must be reported about under the Act.

Division 4.4 Reporting scope 1 emissions, scope 2 emissions, energy production and energy consumption

Subdivision 4.4.1 General

4.05 Application of Division

(1) This Division applies in relation to a report provided to the Regulator under:

(a) section 22A, 22E, 22G or 22X of the Act; or

(b) under section 19 of the Act if:

(i) the corporation's group meets a threshold in paragraph 13 (1) (a), (b) or (c) of the Act during the reporting year; or

(ii) the corporation's group meets a threshold only in paragraph 13 (1) (d) of the Act during the reporting year.

(2) If this Division applies in relation to the circumstances mentioned in subparagraph (1) (b) (ii), it applies only in relation to the facility that, during the year, causes a thing mentioned in paragraph 13 (1) (d) of the Act.

4.06 Report under section 22A by participant in designated joint venture

(1) For a report (the ***first report***) provided by a person under section 22A of the Act, if:

(a) the person is a participant in a designated joint venture; and

(b) the first report relates to a facility of the designated joint venture; and

(c) another participant in the designated joint venture has reported (the ***second report***) the information required by Subdivisions 4.4.2, 4.4.3 and 4.4.5 in relation to the facility;

the first report may refer to that information provided in the second report rather than stating the information itself.

(2) If the first report refers to information provided in the second report, the first report must state the name and identifying details of the person who provided the second report.

Subdivision 4.4.2 Scope 1 emissions from fuel combustion

4.07 Emissions from fuel combustion

(1) This regulation applies in relation to the following emissions from the combustion of fuel during the reporting year:

(a) for a report provided by a person under section 19, 22E, 22G or 22X of the Act—scope 1 emissions from the operation of a facility of the person;

(b) for a report provided by a person under section 22A of the Act—covered emissions from the operation of a facility of the person.

Note The combustion of fuel is a source.

(2) The report must include information for the facility in relation to emissions from the fuel combustion during the reporting year and must identify:

(a) the amount of each greenhouse gas that is emitted during the year, in CO_2-e; and

(b) the total amount of greenhouse gas emitted from the combustion of each fuel during the year, in CO_2-e; and

(c) the energy content factor that the person used to measure the amount of each fuel combusted in the facility during the year; and

(d) if the person used Method 2, 3 or 4 in the Measurement Determination to estimate the greenhouse gases emitted—the facility specific emission factor or factors that the person used to estimate emissions from the combustion of each fuel during the year.

Subdivision 4.4.3 Scope 1 emissions from particular sources

4.09 Application of Subdivision

(1) This Subdivision applies in relation to the following emissions:

(a) for a report provided by a person under section 19, 22E, 22G or 22X of the Act—scope 1 emissions from the operation of a facility of the person;

(b) for a report provided by a person under section 22A of the Act—covered emissions from the operation of a facility of the person.

(2) However, regulation 4.17 also applies in relation to the following emissions:

(a) for a report provided by a person under section 19, 22E, 22G or 22X of the Act—all emissions from the operation of a landfill facility of the person;

(b) for a report provided by a person under section 22A of the Act—legacy emissions and exempt landfill emissions from the operation of a facility of the person.

4.10 Emissions—coal mining

(1) This regulation applies in relation to emissions during the reporting year from a source that is mentioned in Part 1 of Schedule 3.

(2) However, a report under section 22A of the Act is not required to include information in relation to emissions from decommissioned underground mines (Source 3 in Part 1 of Schedule 3).

(3) The report must include information for the facility in relation to emissions from the source during the year, and must identify:

(a) the type of the source; and

(b) the methods in the Measurement Determination used by the person to estimate the emissions from the source; and

(c) for the method mentioned in an item of the table for the source in Part 1 of Schedule 3, each of the matters set out in column 3 of that item; and

(d) if one or more greenhouse gases is emitted from the source during the reporting year—the amount of each greenhouse gas that is emitted, in CO_2-e; and

(e) the total amount of greenhouse gas emitted from the source, in CO_2-e.

4.11 Emissions—oil or gas

(1) This regulation applies in relation to emissions during the reporting year from a source that is mentioned in Part 2 of Schedule 3.

(2) The report must include information for the facility in relation to emissions from the source during the year, and must identify:

(a) the type of the source; and

(b) the methods in the Measurement Determination used by the person to estimate the emissions from the source; and

(c) for the method mentioned in an item of the table for the source in Part 2 of Schedule 3, each of the matters set out in column 3 of that item; and

(d) if one or more greenhouse gases is emitted from the source during the reporting year—the amount of each greenhouse gas that is emitted, in CO_2-e; and

(e) the total amount of greenhouse gas emitted from the source, in CO_2-e.

4.12 Emissions—carbon capture and storage

(1) This regulation applies if the operation of a facility of the person is a carbon capture and storage source during a reporting year.

(2) The report must include the following information for the facility for the year:

(a) the opening stock of stored CO_2;

(b) the amount of CO_2 captured for storage;

(c) the amount of CO_2 imported for storage;

(d) the amount of CO_2 injected at storage sites;

(e) the closing stock of stored CO_2.

(3) The report must include the following information about emissions from the operation of the facility during the year:

(a) the amount of emissions that occurred during the transportation of the CO_2 to the storage site;

(b) the amount of emissions that occurred when the CO_2 was being injected into the storage site;

(c) the amount of emissions from the storage site;

(d) the type of the source of the emissions;

(e) the methods in the Measurement Determination used by the person to estimate the emissions from the source;

(f) the total amount of greenhouse gas emitted from the source, in CO_2-e.

4.13 Emissions—mineral products

(1) This regulation applies in relation to emissions during the reporting year from a source mentioned in Part 3 of Schedule 3.

(2) The report must include information for the facility in relation to emissions from the source during the year, and must identify:

(a) the type of the source; and

(b) the criteria in the Measurement Determination used by the person to estimate the amount of carbonate inputs and outputs for the source; and

(c) the methods in the Measurement Determination used by the person to estimate the emissions from the source; and

(d) for the method mentioned in an item of the table for the source in Part 3 of Schedule 3, each of the matters set out in column 3 of that item; and

(e) if one or more greenhouse gases is emitted from the source during the reporting year—the amount of each greenhouse gas that is emitted, in CO_2-e; and

(f) the total amount of greenhouse gas emitted from the source, in CO_2-e.

4.14 Emissions—chemical products

(1) This regulation applies in relation to emissions during a reporting year from a source mentioned in Part 4 of Schedule 3.

(2) The report must include information for the facility in relation to emissions from the source during the year, and must identify:

(a) the type of the source; and

(b) the criteria in the Measurement Determination used by the person to estimate the amount of fuel consumption for the source; and

(c) the methods in the Measurement Determination used by the person to estimate the industrial process emissions from the source; and

(d) for the method mentioned in an item of the table for the source in Part 4 of Schedule 3, each of the matters set out in column 3 of that item; and

(e) if one or more greenhouse gases is emitted from the source during the reporting year—the amount of each greenhouse gas that is emitted, in CO_2-e; and

(f) the total amount of greenhouse gas emitted from the source, in CO_2-e.

(3) The report must also identify each of the matters set out in column 3 of each item in Sources 3 and 4 in Part 4 of Schedule 3.

4.15 Emissions—metal products

(1) This regulation applies in relation to emissions during a reporting year from a source mentioned in Part 5 of Schedule 3.

(2) The report must include information for the facility in relation to emissions from the source during the year, and must identify:

(a) the type of the source; and

(b) the criteria in the Measurement Determination used by the person to estimate the amount of fuel consumption for the source; and

(c) the methods in the Measurement Determination used by the person to estimate the emissions from the source; and

(d) for the method mentioned in an item of the table for the source in Part 5 of Schedule 3, each of the matters set out in column 3 of that item; and

(e) if one or more greenhouse gases is emitted from the source during the reporting year—the amount of each greenhouse gas that is emitted, in CO_2-e; and

(f) the total amount of greenhouse gas emitted from the source, in CO_2-e.

4.16 Emissions—hydrofluorocarbons and sulphur hexafluoride gases

(1) This regulation applies in relation to emissions during a reporting year from the use of any of the following equipment:

(a) commercial air conditioning;

(b) commercial refrigeration;

(c) industrial refrigeration;

(d) gas insulated switch gear and circuit breaker applications;

if the use of the equipment meets the criteria for reporting emissions from the equipment in the Measurement Determination.

(1A) However, this regulation does not apply in relation to a report provided under section 22A of the Act.

(b) the use of the equipment meets the criteria for reporting greenhouse gas emissions from such things in the Measurement Determination.

(2) The report must include information for the facility about:

(a) the hydrofluorocarbons and sulphur hexafluoride emitted from using the equipment during the year; and`

(b) the amount of the stock of hydrofluorocarbons or sulphur hexafluoride contained in the equipment by each equipment type mentioned in the Measurement Determination during a year measured in CO_2-e tonnes.

4.17 Emissions—waste

(1) This regulation applies in relation to the emissions during a reporting year from a source mentioned in Part 6 of Schedule 3.

(2) The report must include information for the facility in relation to emissions from the source during the year, and must identify:

(a) the type of the source; and

(b) the criteria in the Measurement Determination used by the person to estimate the amount of waste in relation to the source; and

(c) the methods in the Measurement Determination used by the person to estimate the emissions from the source; and

(d) for the method mentioned in an item of the table for the source in Part 6 of Schedule 3, each of the matters set out in column 3 of that item; and

(e) if one or more greenhouse gases is emitted from the source during the reporting year—the amount of each greenhouse gas that is emitted, in CO_2-e; and

(f) the total amount of greenhouse gas emitted from the source, in CO_2-e.

4.17A Report to include amount of uncertainty

(1) The report must include the amount of uncertainty associated with the estimate for the total amount of scope 1 emissions in the report.

(2) However, this regulation does not apply to a report provided under section 22A of the Act.

Subdivision 4.4.4 Energy production

4.18 Application of Subdivision

(1) This Subdivision applies if the operation of a facility of a person produces energy during a reporting year.

(2) However, this Subdivision does not apply in relation to a report provided to the Regulator under section 22A of the Act.

4.19 Energy produced

If the operation of a facility of the person produces energy during the reporting year, the report must include information for the facility identifying the amount and energy content of the energy type produced during the reporting year.

4.20 Electricity produced

(1A) This regulation applies in relation to the operation of a facility of the person that consumes energy during a reporting year to the extent of the electricity generated for the facility:

(a) if a generating unit for the facility has the capacity to produce 0.5 megawatts or more of electricity and generates more than 100 000 kilowatt hours of electricity in a reporting year — by that unit; or

(b) if there is more than one generating unit for the facility each of which has the capacity to produce 0.5 megawatts or more of electricity and each of which generates more than 100 000 kilowatt hours of electricity in a reporting year — by each of those units.

(1) The report must include information for the facility identifying whether the electricity was produced during the reporting year using:

(a) thermal generation; or

(b) geothermal generation; or

(c) solar generation; or

(d) wind generation; or

(e) water generation; or

(f) biogas generation.

(2) The report must identify the amount and energy content of the electricity that was produced from the operation of the facility during the reporting year, using one or more of the methods mentioned in subregulation (1), for each of the following purposes:

(a) for use for the purposes of the operation of the facility;

(b) for use outside the operation of the facility other than for supply to an electricity transmission or distribution network;

(c) for use outside the operation of the facility for supply to an electricity transmission or distribution network.

Note Energy content must be reported in gigajoules, in accordance with Chapter 6 of the Measurement Determination.

Subdivision 4.4.5 Energy consumption

4.21 Application of Subdivision

This Subdivision applies if the operation of a facility of a person consumes energy during a reporting year.

4.22 Energy consumption

Reports other than section 22A reports

(1) If the operation of a facility of the person consumes energy during a reporting year, the person must include in its report for the facility information identifying, separately:

(a) the amount and energy content of the energy type consumed by means of combustion for:

(i) producing electricity in generating units each of which has the capacity to produce 0.5 megawatts or more of electricity and each of which generates more than 100 000 kilowatt hours of electricity in a reporting year; and

(ii) producing a chemical product or metal product; and

(iii) transport, other than transport that involves the consumption of international bunker fuel; and

(iv) a purpose other than a purpose mentioned in subparagraphs (i) or (ii) or transport; and

(b) the amount and energy content of the energy type consumed by a means other than combustion, if that amount:

(i) exceeds the reporting thresholds mentioned in the Measurement Determination for this paragraph; and

(ii) is not reported under paragraph (a) or subregulation (2) or (3); and

(c) the criteria in the Measurement Determination used by the person to estimate the amount and energy content of the energy type consumed; and

(d) the methods in the Measurement Determination used by the person to estimate greenhouse gas emissions from the consumption of the energy; and

(e) the facility's net energy consumption, worked out under regulation 5.03.

Section 22A reports

(1A) However, subregulation (1) does not apply, and subregulation (1B) does apply, in relation to a report provided under section 22A of the Act.

Note A report provided under section 22A of the Act is required to provide the information set out in this regulation only for the purpose of working out emissions.

(1B) If the operation of a facility of the person consumes energy during a reporting year and the consumption produces a covered emission, the person must include in its report for the facility information identifying, separately:

(a) the amount and energy content of the energy type consumed by means of combustion; and

(b) the criteria in the Measurement Determination used by the person to estimate the amount and energy content of the energy type consumed; and

(c) the methods in the Measurement Determination used by the person to estimate greenhouse gas emissions from the consumption of the energy.

All reports

(2) If the energy is consumed to produce a chemical or metal product during a year, the report for the facility must identify the amount and energy content of the energy type consumed during the year:

(a) for its carbon content in a chemical process; or

(b) as feedstock.

(3) If the energy is consumed to produce a chemical product containing carbon during a year, the report for the facility must include information identifying the amount and energy content of the energy type consumed in the production of the product during the year.

Note Energy content must be reported in gigajoules, in accordance with Chapter 6 of the Measurement Determination.

4.23 Consumption of energy if both electricity and another product are produced

(1) This regulation applies to a person if the operation of a facility of the person during the reporting year:

(a) consumes energy, other than electricity, and the energy is consumed in a cogeneration process; and

(b) has the capacity to produce 30 megawatts of electricity; and

(c) produces more than 30 gigawatt hours of electricity.

(1A) However, this regulation does not apply in relation to a report provided to the Regulator under section 22A of the Act.

(2) The report for the facility must identify the amount and energy content of the energy type consumed to produce the electricity and the other product during the year.

(3) For identifying in the report for the facility the amount and energy content of the energy type consumed to produce electricity and the other product, the person must use the procedure mentioned in the Measurement Determination for this purpose.

Note Energy content must be reported in gigajoules, in accordance with Chapter 6 of the Measurement Determination.

4.23A Primary or secondary fuels or energy commodities

(1) This regulation applies if the operation of the facility produces fuel or an energy commodity that:

(a) is mentioned in Schedule 1; and

(b) is not classified in that Schedule as being a primary or secondary fuel or energy commodity.

(2) However, this regulation does not apply in relation to a report provided to the Regulator under section 22A of the Act.

(3) The report must state whether the person nominates the fuel to be a primary fuel or energy commodity or a secondary fuel or energy commodity.

Division 4.5 Other reporting requirements

4.24 Application of Division

(1) This Division applies in relation to a report provided to the Regulator by a person under:

(a) section 22A, 22E, 22G or 22X of the Act; or

(b) under section 19 of the Act if:

(i) the corporation's group meets a threshold in paragraph 13 (1) (a), (b) or (c) of the Act during the reporting year; or

(ii) the corporation's group meets a threshold only in paragraph 13 (1) (d) of the Act during the reporting year.

(2) If this Division applies in relation to the circumstances mentioned in subparagraph (1) (b) (ii), it applies only in relation to the facility that, during the year, causes a thing mentioned in paragraph 13 (1) (d) of the Act.

4.25 Reporting aggregated amounts from facilities

(1) This regulation applies in relation to a report provided to the Regulator under section 19 or 22X of the Act if:

(a) the corporation reports on more than one facility the operation of which, in a reporting year:

(i) emits greenhouse gases with a carbon dioxide equivalence of less than 25 kilotonnes; and

(ii) consumes less than 100 terajoules of energy; and

(iii) produces less than 100 terajoules of energy; and

(b) all of those facilities are within one State or Territory and are attributable to one industry sector in accordance with Subdivisions 2.4.2 and 2.4.3.

Note This regulation does not apply to a report provided under section 22A, 22E or 22G of the Act.

(2) The report may, by reference to a member of the corporation's group or by reference to a business unit, include as aggregated amounts for all facilities for which the member has operational control or the business unit has administrative responsibility, the following information:

(a) the greenhouse gas emissions from the operation of the facilities, identified in accordance with the classification of fuels and energy commodities in Schedule 1;

(b) the consumption of energy from the operation of the facilities, identified in accordance with the classification of fuels and energy commodities in Schedule 1;

(c) the production of energy from the operation of the facilities, identified in accordance with the classification of fuels and energy commodities in Schedule 1.

(3) If the report includes aggregated amounts in accordance with subregulation (2), the report must identify:

(a) if the corporation chooses to aggregate by member, the member; and

(b) if the corporation chooses to aggregate by business unit, the business unit; and

(c) for each of the facilities for which the member has operational control or the business unit has administrative responsibility:

(i) the State or Territory to which the facility's activities are attributable; and

(ii) if the facility is a transport facility or a network or pipeline facility—the following:

(A) the street address of the facility (if any);

(B) if the facility does not have a street address and is not a single site facility—a brief description of the activities constituting the facility; and

(iii) if the facility is not a transport facility or a network or pipeline facility—either of the following:

(A) the latitude and longitude of the site where the activities constituting the facility are undertaken;

(B) the street address of the facility (if any).

(4) The report must include aggregated amounts under either paragraph (3) (a) or (b) but not both.

(5) If the report includes information mentioned in subregulation (2) as an aggregated amount, then it does not need to include that information separately for each facility.

4.26 Reporting percentages of emissions and energy

(1) This regulation applies in relation to a report provided to the Regulator under section 19 of the Act if:

(a) the facilities of the person include a facility the operation of which:

(i) emits greenhouse gases with a carbon dioxide equivalence of 3 kilotonnes or less; and

(ii) produces 15 terajoules or less of energy; and

(iii) consumes 15 terajoules or less of energy; and

(b) the greenhouse gas emissions from the operation of that facility comprise less than 2% of the group's total greenhouse gas emissions; and

(c) the energy production from the operation of that facility comprise less than 2% of the group's total energy production; and

(d) the energy consumption from the operation of that facility comprise less than 2% of the group's total energy consumption; and

(e) the corporation is not required to collect or provide information about the greenhouse gas emissions or the consumption or production of energy from the operation of the facility under any other Commonwealth, State or Territory law; and

(f) the total of the greenhouse gas emissions from the operation of the facilities reported under this regulation is less than 5% of the group's total greenhouse gas emissions; and

(g) the total of the energy production from the operation of the facilities reported under this regulation is less than 5% of the group's total energy production; and

(h) the total of the energy consumption from the operation of the facilities reported under this regulation is less than 5% of the group's total energy consumption.

Note This regulation does not apply to a report provided under section 22A, 22E, 22G or 22X of the Act. However, the group's total greenhouse gas emissions includes any emissions reported by a member of the group under section 22X of the Act.

(2) The report may include for all facilities to which this regulation applies:

(a) the greenhouse gas emissions as an estimate of the percentage of the group's total greenhouse gas emissions; and

(b) the energy consumption as an estimate of the percentage of the group's total energy consumption; and

(c) the energy production as an estimate of the percentage of the group's total energy production.

(3) If the report includes an estimated percentage in accordance with subregulation (2), the report must identify the number of facilities for which the report provides the estimate.

(4) If the report includes information mentioned in subregulation (2) as an estimated percentage, then it does not need to include that information by another method or criteria mentioned in the Measurement Determination.

4.27 Reporting about incidental emissions and energy

[*see* Note 2]

(1) This regulation applies in relation to a report provided to the Regulator under section 19, 22A, 22E, 22G or 22X of the Act if one of the facilities of the person has any of the following:

(a) an emission of greenhouse gas that is incidental to the facility's total emissions;

(b) a consumption of energy that is incidental to the facility's total energy consumption;

(c) a production of energy that is incidental to the facility's total energy production.

(1A) However, this regulation applies in relation to a report provided under section 22A only if:

(a) a report (the ***second report***) is provided under section 19, 22E, 22G or 22X in relation to the same facility; and

(b) the second report reports emissions of greenhouse gas that are incidental to the facility's total emissions.

(2) The report may include an estimate of:

(a) the greenhouse gas emissions from the operation of the facility that are incidental; or

(b) for a report provided under section 19, 22E, 22G or 22X of the Act—the consumption or production of energy from the operation of the facility that is incidental;

using the criteria that are specified in the Measurement Determination for this purpose.

(3) If the report includes the estimate, the report must include the following:

(a) separate identification of the greenhouse gas emissions, the consumption of energy or the production of energy from the operation of the facility that are incidental;

(b) the criteria in the Measurement Determination used by the person to make the estimate;

(c) the emissions from the operation of the facility that are incidental, identified in accordance with the classification of fuels and energy commodities in Schedule 1;

(d) the energy production and energy consumption in the facility that are incidental, identified in accordance with the classification of fuels and energy commodities in Schedule 1.

(4) If the report includes the information mentioned in subregulation (2) using the criteria specified in the Measurement Determination for that purpose, then it does not need to include that information by another method or criteria mentioned in the Measurement Determination.

(5) In this regulation, emissions of greenhouse gas from the operation of a facility are ***incidental*** if, in a reporting year:

(a) an individual source of emission from the operation of the facility is less than:

(i) 0.5% of the total amount of greenhouse gases emitted from the operation of the facility; and

(ii) a carbon dioxide equivalence of 3 kilotonnes for a year; and

(b) the total amount of all of the emissions mentioned in paragraph (a) is less than the lesser of:

(i) 2% of the total amount of greenhouse gases emitted from the operation of the facility; or

(ii) a carbon dioxide equivalence of 12 kilotonnes; and

(c) information about those emissions is not required to be collected or provided under any other Commonwealth, State or Territory law; and

(d) the person provides a statement that measurement of emissions of greenhouse gas from the consumption of those fuel or energy commodities, or from those sources, using another method or criteria in the Measurement Determination would cause the person significant hardship or expense; and

(e) it is reasonable to conclude that the significant hardship or expense mentioned in the statement would occur.

(6) In this regulation, consumption of energy from the operation of a facility is ***incidental*** if, in a reporting year:

(a) consumption of a particular fuel or energy commodity from the operation of the facility is less than:

(i) 0.5% of the total amount of energy consumed from the operation of the facility; and

(ii) 15 terajoules of energy; and

(b) the total consumption of all of the fuel or energy commodities mentioned in paragraph (a) is less than the lesser of:

(i) 2% of the total amount of energy consumed from the operation of the facility; or

(ii) 60 terajoules of energy; and

(c) information about the consumption of those fuels or energy commodities is not required to be collected or provided under any other Commonwealth, State or Territory law; and

(d) the person provides a statement that measurement of the consumption of those fuels or energy commodities using another method or criteria in the Measurement Determination would cause the person significant hardship or expense; and

(e) it is reasonable to conclude that the significant hardship or expense mentioned in the statement would occur.

(7) In this regulation, production of energy from the operation of a facility is ***incidental*** if, in a reporting year:

(a) production of a particular fuel or energy commodity from the operation of the facility is less than:

(i) 0.5% of the total amount of energy produced from the operation of the facility; and

(ii) 15 terajoules of energy; and

(b) the total production of all of the fuels or energy commodities mentioned in paragraph (a) is less than the lesser of:

(i) 2% of the total amount of energy produced from the operation of the facility; or

(ii) 60 terajoules of energy; and

(c) information about the production of those fuels or energy commodities is not required to be collected or provided under any other Commonwealth, State or Territory law; and

(d) the person provides a statement that measurement of the production of those fuels or energy commodities using another method or criteria in the Measurement Determination would cause the person significant hardship or expense; and

(e) it is reasonable to conclude that the significant hardship or expense mentioned in the statement would occur.

4.28 Reporting for facilities that are network or pipeline facilities

(1) This regulation applies in relation to a report provided to the Regulator under section 19, 22A, 22E, 22G or 22X of the Act if:

(a) a facility of the person is in one of the following industry sectors:

(i) Electricity distribution (263);

(ii) Electricity transmission (262);

(iii) Gas supply (270);

(iv) Pipeline and other transport (502);

(v) Telecommunications services (580)

(vi) Water supply, sewerage and drainage services (281); and

(b) the facility is in more than one State or more than one State and one Territory.

(2) The information for the facility about greenhouse gas emissions or production or consumption of energy that the person is required to provide in its report under this Part must be apportioned in respect of each State and Territory (if any) that the facility is physically located in.

(3) The report must include information as to the apportionment.

4.29 Reporting for facilities that are vertically integrated production processes

(1) This regulation applies in relation to a report provided to the Regulator under section 19, 22A, 22E, 22G or 22X of the Act if:

(a) facilities of the person include facilities that are a vertically integrated production process; and

(b) the production process is located in only one State or Territory, including the offshore waters adjacent to the State or Territory.

(2) The person may aggregate the information that the person is required to provide under this Part about greenhouse gas emissions, and production or consumption of energy, from the operation of the facilities in the production process.

(3) If the report includes information mentioned in subregulation (2) as an aggregated amount, then it does not need to include that information separately for each facility.

(3A) If the report includes aggregated information in accordance with subregulation (2), the report must identify each facility of the person in the production process.

(4) If the person aggregates the information, the person must also apportion information in respect of an ANZSIC division specified in the following table that facilities within the production process fall within.

Item	ANZSIC alpha character	ANZSIC divisions
1	A	Agriculture, forestry and fishing
2	B	Mining
3	C	Manufacturing
4	D	Electricity, gas, water and waste services
5	E	Construction
6	F	Wholesale trade
7	G	Retail trade
8	H	Accommodation and food services
9	I	Transport, postal and warehousing
10	J	Information, media and telecommunications
11	K	Financial and insurance services
12	L	Rental, hiring and real estate services
13	M	Professional, scientific and technical services
14	N	Administrative and support services

Item	ANZSIC alpha character	ANZSIC divisions
15	O	Public administration and safety
16	P	Education and training
17	Q	Health care and social assistance
18	R	Arts and recreation services
19	S	Other services

(5) If the report includes aggregated information, the report must include the information referred to in subregulation (4).

(6) In this regulation, ***offshore waters*** in relation to a State or Territory, means:

(a) ***the offshore area*** within the meaning of the *Offshore Petroleum Act 2006*; and

(b) the sea on the landward side of the area that is 3 nautical miles from the baseline from which the breadth of the territorial sea is measured; and

(c) the sea within the limits of the State or Territory.

4.30 Reporting about contractors

(1) This regulation applies in relation to a report provided to the Regulator under section 19, 22E, 22G or 22X of the Act if, in a reporting year, a contractor conducts an activity or activities that:

(a) form part of the facility; and

(b) cause:

(i) the production of greenhouse gas emissions that have a carbon dioxide equivalence of 25 kilotonnes or more; or

(ii) the production of energy of 100 terajoules or more; or

(iii) the consumption of energy of 100 terajoules or more.

Note This regulation does not apply in relation to a report provided under section 22A of the Act.

(2) The report must include the following information in relation to each contractor that conducts an activity or activities mentioned in subregulation (1) during the reporting year:

(a) the name of each contractor;

(b) each contractor's identifying details;

(c) the total greenhouse gas emissions produced by each contractor's activity or activities;

(d) the total energy produced by each contractor's activity or activities;

(e) the total energy consumed by each contractor's activity or activities.

(3) For facilities of a person that are a vertically integrated production process and to which regulation 4.29 applies, the report may include the information mentioned in paragraphs (2) (c) to (e) in relation to a contractor as aggregated amounts for all facilities of the person in the production process for which the contractor is engaged.

(4) If the report includes information mentioned in paragraphs (2) (c) to (e) as an aggregated amount, then it does not need to include the information mentioned in subregulation (2) separately for each facility of the person in the vertically integrated production process.

(5) The information mentioned in subregulation (2) is to be reported in addition to the information reported by the person under Divisions 4.3, 4.4 and 4.5 of this Part.

4.31 Reporting a change in principal activity for facility

(1) This regulation applies in relation to a report provided to the Regulator under section 19, 22A, 22E, 22G or 22X of the Act if the principal activity for a facility of the person that has been included in a report under the Act stops being the principal activity for the facility for a period of at least 24 months.

(2) The person must identify a new principal activity for the facility and the industry sector to which the principal activity is attributable.

Note Subdivisions 2.4.2 and 2.4.3 of Division 2.4 of Part 2 of these Regulations deal with attribution of principal activities to industry sectors.

(3) The report for the reporting year that includes the last day of the period mentioned in subregulation (1) must include the industry sector to which the new principal activity is attributable.

(4) The person must record the new principal activity and the date that the principal activity changed.

(5) In this regulation, ***principal activity***, in relation to a facility, means the activity that:

(a) results in the production of a product or service that is produced for sale on the market; and

(b) produces the most value for the facility out of any of the activities forming part of the facility.

Division 4.6 No thresholds met

4.31A Application of Division

This Division applies in relation to a report provided to the Regulator under section 19 of the Act if the corporation's group does not meet a threshold in section 13 of the Act during the reporting year.

4.32 Reporting when no section 13 threshold met

The report must include a statement that the corporation's group did not meet any of the thresholds in section 13 of the Act for the reporting year.

Division 4.6A Additional information for reports under section 22A or 22AA of Act

Subdivision 4.6A.1 Application of Division

4.32A Application of Division

This Division applies in relation to a report provided to the Regulator under section 22A or 22AA of the Act.

Subdivision 4.6A.2 Reports under section 22A or 22AA of Act

4.32B Application of Subdivision

A report provided by a person under section 22A or 22AA of the Act must also set out the information in this Subdivision.

4.32C Liability in relation to facility

(1) The report must state each section in Part 3 of the *Clean Energy Act 2011* under which the person is a liable entity.

(2) The report must set out the following in relation to each facility under the operational control of the person:

(a) a statement about whether the person had operational control of the facility for the whole of the reporting year or only part of the year;

(b) if the person had operational control of the facility for only part of the reporting year—the number of days, and the dates, in the year that the person had operational control of the facility.

(3) The report must set out the following in relation to each facility of a designated joint venture, under Division 5 of Part 3 of the *Clean Energy Act 2011*, in which the person is a participant:

(a) a statement about whether the designated joint venture had the facility for the whole of the reporting year or only part of the year;

(b) if the designated joint venture had the facility for only part of the reporting year—the number of days, and the dates, in the year that the designated joint venture had the facility.

(4) The report must set out whether a liability transfer certificate in relation to a facility was issued to the person under Division 6 of Part 3 of the *Clean Energy Act 2011*, and, if so:

(a) the day the certificate came into force; and

(b) whether the certificate was issued under Subdivision A or B of that Division.

4.32D Obligation transfer number

The report must state the person's obligation transfer number.

Subdivision 4.6A.3 Reports under section 22A of Act

4.32E Application of Subdivision

A report provided by a person under section 22A of the Act must also set out the information in this Subdivision.

4.32F General

(1) The report must set out the person's emissions number.

(2) The report must set out the following in relation to each facility of the person that passes the relevant threshold test under Part 3 of the *Clean Energy Act 2011*:

(a) the total amount of covered emissions, legacy emissions, and exempt landfill emissions, from the operation of the facility;

(b) the provisional emissions number for the facility.

Note A person may also be required to provide a provisional emission number relating to potential greenhouse gas emissions embodied in an amount of natural gas—see regulations 4.32K and 4.32L.

4.32G Designated joint ventures

The report must set out whether the person is a participant in a designated joint venture under Division 5 of Part 3 of the *Clean Energy Act 2011* that has a facility, and, if so:

(a) the participating percentage of the person in relation to the facility, determined under section 76 or 77 of that Act; and

(b) the person's provisional emissions number in relation to the facility as calculated under subsection 21 (2) or 24 (2) of that Act.

4.32H Facilities in Joint Petroleum Development Area or Greater Sunrise unit area

(1) This regulation applies if:

(a) a facility of the person emits covered emissions from the operation of the facility; and

(b) the facility is in the Joint Petroleum Development Area or the Greater Sunrise unit area.

(2) The report must set out:

(a) whether the facility is in the Joint Petroleum Development Area or the Greater Sunrise unit area, or both; and

(b) the prescribed percentage in relation to the facility for the year; and

(c) the unadjusted provisional emissions number in relation to covered emissions from the operation of the facility for the year; and

(d) the adjusted provisional emissions number in relation to covered emissions from the operation of the facility for the year.

(3) For paragraphs (2) (b) to (d):

(a) the prescribed percentage and unadjusted provisional emissions number are to be worked out under the section of Subdivision C of Division 2 in Part 3 of the *Clean Energy Act 2011* that applies to the facility; and

(b) the adjusted provisional emissions number is to be worked out using the formula in subsection (2) of that section.

4.32J Large gas consuming facility

(1) This regulation applies if a facility of the person is a large gas consuming facility.

(2) The report must set out:

(a) each obligation transfer number (***OTN***) quoted for natural gas consumed at the facility during the reporting year; and

(b) for each OTN quotation—the amount of natural gas (in gigajoules) supplied for use at the facility.

4.32K Potential greenhouse gas emissions embodied in an amount of natural gas—natural gas supplier

(1) This regulation applies if a person has a provisional emissions number for the reporting year under section 33 of the *Clean Energy Act 2011*.

(2) The person's report must set out:

(a) that the person has a provisional emissions number under section 33 of the *Clean Energy Act 2011*; and

(b) the person's provisional emissions number under that section; and

(c) the total amount of natural gas (in gigajoules) supplied by the person that is attributable to the provisional emissions number; and

(d) the total amount of natural gas (in gigajoules) for which an obligation transfer number (***OTN***) was quoted to the person; and

(e) for each OTN quoted—the OTN, and the total amount of natural gas (in gigajoules) supplied in relation to quotations of that OTN; and

(f) the methods used to calculate the potential greenhouse gas emissions embodied in the amount of natural gas mentioned in paragraph (c); and

(g) if the person used the default method mentioned in subsection 7B (2) of the Act—the following:

(i) the amount of natural gas (in gigajoules), measured in accordance with the Measurement Determination, to which the method was applied;

(ii) the value, specified in the determination made by the Minister under that subsection, that relates to the amount of natural gas;

(iii) the amount of greenhouse gas emissions (in CO_2-e) that would be released into the atmosphere as a result of the combustion of the amount of natural gas mentioned in subparagraph (i); and

(h) if the person used the prescribed alternative method mentioned in subsection 7B (3) of the Act—the following:

(i) the amount of natural gas (in gigajoules), measured in accordance with the Measurement Determination, to which the method was applied;

(ii) the emission factor mentioned in the Measurement Determination that the person used to estimate the potential greenhouse gas emissions embodied in the natural gas;

(iii) the amount of greenhouse gas emissions (in CO_2-e) that would be released into the atmosphere as a result of the combustion of the amount of natural gas mentioned in subparagraph (i); and

(i) the sum of the amounts of greenhouse gases mentioned in subparagraphs (g) (iii) and (h) (iii) (in CO_2-e).

4.32L Potential greenhouse gas emissions embodied in an amount of natural gas—OTN holder

(1) This regulation applies if a person has a provisional emissions number for the reporting year under section 35 or 36 of the *Clean Energy Act 2011*.

(2) The person's report must set out:

(a) the section of the *Clean Energy Act 2011* under which the person has a provisional emissions number; and

(b) the person's provisional emissions number under that section; and

(c) the total amount of natural gas (in gigajoules) supplied to the person that is attributable to the provisional emissions number, before any netted-out numbers are applied under subsection 35 (4) of that Act; and

(d) for each natural gas supplier that supplied natural gas to the person for which an OTN was quoted—the amount of natural gas (in gigajoules) supplied by the supplier; and

(e) the methods used to calculate the potential greenhouse gas emissions embodied in each amount of natural gas mentioned in paragraph (d); and

(f) for each OTN quotation for which the person used the default method mentioned in subsection 7B (2) of the Act—the following:

(i) the amount of natural gas (in gigajoules), measured in accordance with the Measurement Determination, to which the method was applied;

(ii) the value, specified in the determination made by the Minister under that subsection, that relates to the amount of natural gas; and

(g) for each OTN quotation for which the person used the prescribed alternative method mentioned in subsection 7B (3) of the Act—the following:

(i) the amount of natural gas (in gigajoules) to which the method was applied;

(ii) the emission factor mentioned in the Measurement Determination that the person used to estimate the potential greenhouse gas emissions embodied in the natural gas; and

(h) for each amount of natural gas mentioned in paragraph (d)—the amount of greenhouse gas emissions (in CO_2-e) that would be released into the atmosphere as a result of the combustion of the amount of natural gas; and

(i) the sum of the amounts of greenhouse gases mentioned in paragraph (h) (in CO_2-e).

Netted-out numbers

(3) If the person has one or more netted-out numbers under subsections 35 (5) to (9) of the *Clean Energy Act 2011*, the report must also set out:

(a) the subsection or subsections of that Act under which the person has a netted-out number or numbers; and

(b) for each subsection mentioned under paragraph (a)—the amount of natural gas (in gigajoules) that is attributable to netted-out numbers under that subsection; and

(c) the methods used to calculate the potential greenhouse gas emissions embodied in each amount of natural gas mentioned in paragraph (b); and

(d) for each netted-out number for which the person used the default method mentioned in subsection 7B (2) of the Act—the following:

(i) the amount of natural gas (in gigajoules), measured in accordance with the Measurement Determination, to which the method was applied;

(ii) the value, specified in the determination made by the Minister under that subsection, that relates to the amount of natural gas; and

(e) for each netted-out number for which the person used the prescribed alternative method mentioned in subsection 7B (3) of the Act—the following:

(i) the amount of natural gas (in gigajoules) to which the method was applied;

(ii) the emission factor mentioned in the Measurement Determination that the person used to estimate the potential greenhouse gas emissions embodied in the natural gas; and

(f) the sum of the amounts of natural gas (in gigajoules) mentioned in paragraph (b); and

(g) for each amount of natural gas mentioned in paragraph (b)—the amount of greenhouse gas emissions (in CO_2-e) that would be released into the atmosphere as a result of the combustion of the amount of natural gas; and

(h) the sum of the amounts of greenhouse gases mentioned in paragraph (g) (in CO_2-e); and

(i) the person's provisional emissions number after that number has been reduced by the total of the person's netted-out numbers under subsection 35 (4) of the *Clean Energy Act 2011*; and

(j) if the person has a netted-out number under subsection 35 (6) of that Act—details that will identify the facility or facilities where the natural gas is used (if known); and

(k) for each facility mentioned in paragraph (j)—the amount of greenhouse gas emissions mentioned in paragraph (g) that are attributable to the facility.

Subdivision 4.6A.4 Reports under section 22AA of Act

4.32M Application of Subdivision

A report provided by a person under section 22AA of the Act must also set out the information in this Subdivision.

4.32N Interim emissions number

Using provisional emissions number for previous year

(1) Subregulation (2) applies if the person used a provisional emissions number or numbers for a particular facility or facilities for the previous year to work out an interim emissions number for the reporting year under subsections 126 (2) and (3) of the *Clean Energy Act 2011*.

(2) The report must set out:

(a) a statement that the interim emissions number is based on a provisional emissions number or numbers for a particular facility or facilities for the previous year; and

(b) the provisional emissions number for the previous year for each facility mentioned in paragraph (a); and

(c) if more than one provisional emissions number was used to work out the interim emissions number—the total of those provisional emissions numbers; and

(d) the interim emissions number for the reporting year worked out under subsection 126 (3) of the *Clean Energy Act 2011*.

Estimating provisional emissions number

(3) Subregulation (4) applies if the person:

(a) did not use a provisional emissions number for a particular facility for the previous year to work out an interim emissions number for the reporting year; and

(b) gives the Regulator an estimate under subsection 126 (4) of the *Clean Energy Act 2011*.

(4) The report must set out:

(a) a statement that the interim emissions number is based on an estimate of the provisional emissions number for the reporting year; and

(b) the estimate that is the interim emissions number mentioned in paragraph 126 (4) (a) of the *Clean Energy Act 2011*; and

(c) if a provisional emissions number or numbers for a particular facility or facilities for the previous year could have been used to work out the interim emissions number under subsections 126 (2) and (3) of that Act—the reasons why the provisional emissions number or numbers for the previous year were not used to work out the interim emissions number; and

(d) the following information about how the estimate was worked out:

(i) an explanation of any calculations that relate to the estimate;

(ii) an explanation of the method of measurement used to work out the estimate;

(iii) any assumptions that were made for the purpose of working out the estimate;

(iv) the reasons for the choice of method and the making of the assumptions.

Natural gas suppliers etc.

(5) Subregulation (6) applies if the person will have a liability due to potential greenhouse gas emissions embodied in an amount of natural gas.

(6) The report must set out:

(a) the interim emissions number for the relevant eligible financial year worked out under subsection 126 (7) of the *Clean Energy Act 2011*; and

(b) the amount of natural gas (in gigajoules), measured in accordance with the Measurement Determination, that was supplied during the relevant eligible financial year, assuming that the relevant eligible financial year ended on 31 March in that financial year.

Division 4.7 Reporting of information by another person

4.33 Application for a determination—form

(1) For subsection 20 (2) of the Act, an application for the Regulator to make a determination under subsection 20 (3) of the Act must:

(a) be in writing; and

(b) specify the authenticated identity of the registered corporation using a method (if any) approved by the Regulator and notified in the *Gazette*; and

(c) state the following, in relation to both the registered corporation and the other person:

(i) the business name;

(ii) the head office postal address;

(iii) the identifying details;

(iv) the name, position, telephone number, email address and postal address of a contact person; and

(d) set out the section 19 information that:

(i) is not in the possession or under the control of the registered corporation; and

(ii) is under the control of the other person; and

(e) include a statement to the effect that the section 19 information is information that the registered corporation:

(i) is not entitled to acquire from the other person; or

(ii) is entitled to acquire from the other person only because the other person is obliged to assist the corporation to comply with the Act; and

(f) include written documentation, or a statement to the effect, that the other person:

(i) has refused to give the information and any reasons given for the refusal; and

(ii) supports, or does not support, the application.

(2) In this regulation:

section 19 information, in relation to a registered corporation, is information that would, but for section 20 of the Act, be required to be included in a report by the corporation under section 19 of the Act.

Division 4.8 Record-keeping

4.34 Form of records

(1) This regulation applies to records mentioned in subsections 22 (1) and (2), 22B (1), 22C (1), 22F (1), 22H (1) and 22XA (1) of the Act.

(2) For paragraphs 22 (4) (b), 22B (3) (b), 22C (3) (b), 22F (3) (b), 22H (3) (b) and 22XA (3) (b) of the Act, the records must be kept in a form that is easily and quickly accessible for inspection and audit.

Note This may be in an electronic or hard copy format.

Part 5 Disclosure of information

Division 5.1 Purpose of Part

5.01 Purpose of Part

This Part contains regulations made for the purposes of Part 4 of the Act dealing with disclosure of information.

Division 5.2 Information

5.02 Specified persons for disclosure of information

(1) For subsection 26 (1) of the Act, the following persons are specified:

(a) each of the following Commonwealth Ministers:

(i) the Minister responsible for administering the Act;

(ii) the Minister responsible for administering the *Environment Protection and Biodiversity Conservation Act 1999*;

(iii) the Minister responsible for administering the *Energy Efficiency Opportunities Act 2006*;

(iv) the Treasurer;

(aa) the Parliamentary Secretary of a Commonwealth Minister mentioned in paragraph (a);

(ab) any member of staff of a Commonwealth Minister mentioned in paragraph (a) or a Parliamentary Secretary mentioned in paragraph (aa);

(b) the Secretary of each of the following Commonwealth Departments:

(i) the Department administered by the Minister mentioned in subparagraph (a) (i);

(ii) the Department administered by the Minister mentioned in subparagraph (a) (ii);

(iii) the Department administered by the Minister mentioned in subparagraph (a) (iii);

(iv) the Treasury;

(c) the Australian Statistician;

(d) the Chair of the Australian Energy Regulator;

(da) an official of the Regulator;

(e) each of the following APS employees or employees of an authority of the Commonwealth:

(i) the Executive Director of the Australian government agency known as the Australian Bureau of Agricultural and Resource Economics;

(ii) a member of the staff of the Australian government agency known as the Australian Bureau of Agricultural and Resource Economics;

(iii) the Executive Director of the Australian government agency known as the Bureau of Infrastructure, Transport and Regional Economics;

(iv) a member of the staff of Australian government agency known as the Bureau of Infrastructure, Transport and Regional Economics;

(v) a member of the staff of the Australian Bureau of Statistics mentioned in subsection 16 (1) of the *Australian Bureau of Statistics Act 1975* whose duties relate to collecting statistics in relation to greenhouse gas emissions, energy production and energy consumption;

(vi) a person made available to assist the Australian Energy Regulator to perform its functions under paragraph 44AAC (a) of the *Competition and Consumer Act 2010*;

(vii) the Executive Director of the Australian government agency known as the Bureau of Resources and Energy Economics;

(viii) a member of the staff of the Australian government agency known as the Bureau of Resources and Energy Economics;

(ix) an APS employee in the Department mentioned in subparagraph (b) (i) whose duties relate to developing policies, administering programs, or collecting statistics, about greenhouse gas emissions, greenhouse gas projects, energy consumption or energy production;

(x) an APS employee in a Department mentioned in subparagraph (b) (ii) or (iii) whose duties relate to developing policies about greenhouse gas emissions, greenhouse gas projects or the reporting of energy production and energy consumption;

(xi) an APS employee in the Treasury.

Note For paragraph (da), ***official of the Regulator*** is defined in the Act.

(2) In this regulation:

Australian Energy Regulator means the body established by section 44AE of the *Competition and Consumer Act 2010*.

Division 5.3 Adjusting energy consumption

5.03 Adjusting energy consumption

(1) For subsections 24 (7) and (8) of the Act, this regulation sets out how to adjust energy consumption to work out ***net energy consumption***.

Corporation's group

(2) The energy consumption for a corporation's group mentioned in paragraph 24 (1) (c) of the Act is adjusted using the following steps.

Step 1 For each facility of the corporation's group, adjust the facility's energy consumption by deducting the energy content of the secondary fuels and energy commodities produced from the operation of the facility from the total energy consumed by the operation of the facility.

Step 2 Add together each result in step 1.

Group members and business units

(3) The energy consumption for each member of a corporation's group mentioned in paragraph 24 (1A) (c) of the Act is adjusted using the steps in subregulation (2), as if the reference in step 1 to 'the corporation's group' were a reference to 'the group member'.

(4) The energy consumption for each business unit in relation to a corporation's group mentioned in paragraph 24 (1A) (c) of the Act is adjusted using the steps in subregulation (2), as if the reference in step 1 to 'of the corporation's group' were a reference to 'for which the business unit has administrative responsibility'.

Reports under section 22E or 22G of the Act

(5) The energy consumption from the operation of a facility which is the subject of a report mentioned in subsection 24 (1AD) of the Act is adjusted by deducting the energy content of the secondary fuels and energy commodities produced from the operation of the facility from the total energy consumed by the operation of the facility.

Part 6 Administration

Division 6.1 Purpose of Part

6.01 Purpose of Part

This Part contains regulations made for the purposes of Part 6 of the Act dealing with administration.

Division 6.2 Other information required

6.02 Application under section 54 or 54A of Act—other information required

(1) For paragraphs 54 (2) (c) and 54A (2) (b) of the Act, an application for a declaration that an activity or series of activities (including ancillary activities) are a facility, must include the following information:

(a) the identifying information for the applicant;

(c) a description of the activities that are the subject of the application;

(d) the name of the proposed facility that will be constituted by the activities that are the subject of the application;

(e) a statement setting out which of the activities, for the proposed facility for which a declaration is sought, is proposed to be:

(i) the principal activity; and

(ii) an ancillary activity;

(f) a statement about whether the activities are, or are proposed to be, carried out at a single physical location, a series of physical locations or at different sites;

(g) for each of the activities that are the subject of the application:

(i) the street address, or other description of the site, where the activities will be carried out; and

(ii) unless subparagraph (iii) or (iv) applies, the latitude and longitude of the site where the activities will be carried out; and

(iii) if the activities will constitute a transport facility — the State or Territory to which the activities are attributable; and

(iv) if the activity constitutes a network or pipeline facility — the State or Territory in which it is located;

(h) if the activities are, or are proposed to be, carried out at a series of physical locations or at different sites — a statement explaining how the activities at the different physical locations or different sites form, or will form, a single undertaking or enterprise;

(i) a statement about whether another activity or series of activities are, or will be, the subject of a further application under section 54 or 54A of the Act in relation to the same site;

(j) if other activities are, or will be, the subject of a further application under section 54 or 54A of the Act in relation to the same site — a statement setting out the details of the other activities and explaining how all of the activities at the site relate, or will relate, to each other;

(k) the industry sector to which the activity that is proposed to be the principal activity is attributable under regulation 2.22.

Note for subparagraph (g) (iv) A network or pipeline facility may be located in more than one State or Territory.

(1A) If the applicant is a controlling corporation, the application must also include the following information for the member of the corporation's group that has overall control in relation to the activity or series of activities that are the subject of the application:

(a) the member's name, identifying details and postal address;

(b) the name, position, telephone number, email address and postal address of a contact person for the member;

(c) whether the member is a controlling corporation or a controlling corporation's subsidiary covered by subsection 8 (3) of the Act.

6.03 Application under section 55 or 55A of Act—other information required

(1) For paragraphs 55 (2) (c) and 55A (2) (b) of the Act, an application for a declaration of who has operational control of a facility must include the following information:

(a) whether the applicant is:

(i) a controlling corporation; or

(ii) a controlling corporation's subsidiary covered by subsection 8 (3) of the Act; or

(iii) a non-group entity;

(b) the identifying information for the applicant;

(d) for each person that the applicant considers has authority to introduce and implement one or more of the policies mentioned in paragraph 11 (1) (a) of the Act in relation to the facility for which the declaration is sought—the following:

(i) the person's name and identifying details (if any);

(ii) the postal address of the person's head office;

(iii) the name, telephone number and email address of a contact person for the person;

(e) evidence (such as details of contracts or arrangements) showing that the applicant has:

(i) authority to introduce and implement the policies mentioned in paragraph 11 (1) (a) of the Act in relation to the facility; and

(ii) substantial authority to introduce and implement either or both of the following:

(A) operating policies for the facility;

(B) environmental policies for the facility;

(f) the period for which the declaration is sought;

(g) the identifying information for the facility for which the declaration is sought;

(k) if the period mentioned in paragraph (f) is less than a financial year—an explanation of why the period is less than a financial year

(2) If the applicant is a controlling corporation's subsidiary covered by subsection 8 (3) of the Act, the application must also include the written consent of the controlling corporation to the making of the declaration.

Division 6.2A Monitoring compliance

6.04 Form of identity card

For subsection 58 (1) of the Act, an identity card issued to an authorised officer must be in a form that contains the following:

(a) the full name of the authorised officer;

(b) the office held by the authorised officer;

(c) the signature of the authorised officer;

(d) the date the card expires;

(e) a statement that the authorised officer is authorised to exercise powers or to perform functions under the Act.

Note Subsection 58 (1) of the Act provides that an identity card issued to an authorised officer must contain a recent photograph of the authorised officer.

6.04A Auditing of liable entities

(1) This regulation provides for the auditing of persons who:

(a) are liable entities; and

(b) are required to provide a report to the Regulator under section 22A of the Act.

Emissions number

(2) For paragraph 74AA (1) (b) of the Act, the emissions number for each of the financial years starting on 1 July 2012, 1 July 2013 and 1 July 2014 is 125 000.

Note If a person's emissions number for the financial year starting on 1 July 2012, 1 July 2013 or 1 July 2014 exceeds 125 000, an audit must be carried out under section 74AA of the Act.

Type of audit

(3) For paragraph 74AA (3) (a) of the Act, the audit must be a reasonable assurance engagement (within the meaning given by section 1.6 of the Audit Determination) carried out, in accordance with the Audit Determination, by an audit team leader who is a Category 2 auditor or a Category 3 auditor.

Form of the audit report

(4) For paragraph 74AA (3) (c) of the Act, an audit report must be in a form that complies with the requirements specified in the Audit Determination.

Division 6.3 Register of greenhouse and energy auditors

Subdivision 6.3.1 Overview

6.05 Overview of Division

(1) This Division provides for the content and publication of the register.

(2) This Division is made for the purposes of paragraphs 75A (5) (a) and (b) of the Act.

Subdivision 6.3.2 Register

6.06 Content of register

The register of greenhouse and energy auditors must contain the following information in relation to an individual who is registered:

(a) name;

(b) registration number;

(c) date of registration;

(d) whether registered as a Category 1, 2 or 3 auditor and, if registered as a Category 1 auditor, the type of Category 1 auditor;

(e) contact details — telephone number, email address and postal address;

(f) name of employer or, if the individual is self-employed through a company, name of the company;

(g) address where the individual practices as a registered greenhouse and energy auditor;

(h) if the individual has previously had his or her registration suspended or been deregistered — details of the suspension or deregistration;

(j) any other information relevant to the person's registration.

Note for paragraph (d) Subregulation 6.09 (2) provides for 'NGER technical', 'CFI technical' and 'non-technical' as types of Category 1 auditor.

6.07 Publication of register

(1) The Regulator must publish the following information from the register of greenhouse and energy auditors in relation to each individual who is registered:

(a) name;

(b) whether registered as a Category 1, 2 or 3 auditor and, if registered as a Category 1 auditor, the type of Category 1 auditor;

(c) contact details — telephone number, email address and postal address;

(d) name of employer or, if the individual is self-employed through a company, name of the company.

Note for paragraph (b) Subregulation 6.09 (2) provides for 'NGER technical', 'CFI technical' and 'non-technical' as types of Category 1 auditor.

(2) For subregulation (1), a person whose registration is suspended is taken not to be registered during the period of the suspension.

Division 6.4 Qualifications etc of applicants for registration

Subdivision 6.4.1 Overview

6.08 Overview of Division

(1) This Division sets out the requirements as to qualifications, status as a fit and proper person (subject to regulation 6.12) and the knowledge and experience that an individual must meet to be registered.

(2) The requirements relate to the following:

(a) qualifications and status as a fit and proper person — see Subdivision 6.4.2;

(b) knowledge — see Subdivision 6.4.3;

(c) experience — see Subdivision 6.4.4.

(3) This Division is made for the purposes of paragraph 75A (2) (b) of the Act.

6.09 Overview of categories of registered greenhouse and energy auditors

(1) There are 3 categories of registered greenhouse and energy auditor, as follows:

(a) Category 1 auditors;

(b) Category 2 auditors;

(c) Category 3 auditors.

(2) There are 3 types of Category 1 auditors as follows:

(a) NGER technical;

(b) CFI technical; and

(c) non-technical.

(3) The categories of auditor have different requirements as to qualifications, knowledge and experience as set out in this Division and in the Auditor Registration Instrument.

Subdivision 6.4.2 Qualifications and status as a fit and proper person

6.10 Overview of Subdivision

This Subdivision deals with the academic qualifications and status as a fit and proper person that an applicant for registration is required to have to be registered.

6.11 Relevant academic qualifications

The applicant must have a bachelor's, master's or doctoral degree (or equivalent) that:

(a) is conferred by an appropriate university or an equivalent institution of higher learning; and

(b) is relevant, in the opinion of the Greenhouse Energy and Data Officer, to functions performed by auditors under the Act.

6.12 Applicant must be fit and proper person

(1) The applicant must be a fit and proper person to be a registered greenhouse and energy auditor.

(2) In determining whether the applicant is a fit and proper person, the Regulator must have regard to the following:

(a) any conviction of the applicant (other than a spent conviction) for an offence against a law of the Commonwealth, a State or Territory or a foreign country (including a state or similar division of a foreign country) if the offence had an element of dishonesty;

(b) whether the applicant is the subject of any charge or other proceedings for an offence against a law of the Commonwealth, a State or Territory or a foreign country (including a state or similar division of a foreign country) if the offence has an element of dishonesty;

(c) any finding of civil liability for any breach of trust or other breach of fiduciary duty, dishonesty, negligence or recklessness in the course of the applicant's work within the 10 years immediately preceding the making of the application;

(d) whether the applicant:

(i) is or has been bankrupt or is applying to take the benefit of any law for the relief of bankrupt or insolvent debtors; or

(ii) has compounded with creditors or made an assignment of remuneration for their benefit;

(e) any statement by the applicant in the application that was false or misleading in a material particular;

(f) if any statement by the applicant in the application was false or misleading in a material particular — whether the applicant knew that the statement was false or misleading;

(g) whether the applicant has previously had his or her membership of a relevant professional body cancelled;

(h) if the applicant had previously been a registered greenhouse and energy auditor — any suspension of the applicant's registration or any deregistration.

(3) In this regulation, ***spent***, in relation to a conviction, has the same meaning as in Part VIIC of the *Crimes Act 1914*.

Subdivision 6.4.3 Knowledge

6.13 Overview of Subdivision

This Subdivision deals with the knowledge that an applicant for registration is required to have to be registered.

6.14 NGER legislation knowledge

(1) The applicant must have knowledge of the NGER legislation relevant to the category of auditor for which the applicant has applied to be registered.

(2) To demonstrate that knowledge, the applicant must provide the Regulator with appropriate evidence.

Note The Auditor Registration Instrument sets out the ways in which the requirements of this subregulation may be met.

6.14A CFI legislation knowledge

(1) The applicant must have knowledge of the CFI legislation relevant to the category of auditor for which the applicant has applied to be registered.

(2) To demonstrate that knowledge, the applicant must provide the Regulator with appropriate evidence.

Note The Auditor Registration Instrument sets out the ways in which the requirements of this subregulation may be met.

6.15 Audit knowledge

(1) The applicant must have knowledge of auditing.

(2) To demonstrate that knowledge, the applicant must, in or with the application, provide the Regulator with appropriate evidence.

Note The Auditor Registration Instrument sets out the ways in which the requirements of this subregulation may be met.

(3) If the applicant does not provide the evidence referred to in subregulation (2), the applicant may demonstrate his or her knowledge of auditing by complying with subregulation (4).

(4) The applicant must:

(a) have participated in the appropriate kind and number of audits for the appropriate period; and

(b) provide, with his or her application, written reports by 2 eligible referees attesting to the quality of that participation.

Note The Auditor Registration Instrument sets out the ways in which the requirements of paragraph (4) (a) may be met.

(5) For paragraph (4) (a), the participation must have occurred in the 5 years immediately preceding the day the application is made.

6.16 Audit team leadership and assurance knowledge — Category 2 and 3 applicants

(1) An applicant for registration as a Category 2 or a Category 3 auditor must also have knowledge of audit team leadership and assurance.

(2) To demonstrate that knowledge, the applicant must, in or with the application, provide the Regulator with appropriate evidence.

Note The Auditor Registration Instrument sets out the ways in which the requirements of this subregulation may be met.

Subdivision 6.4.4 Experience

6.17 Overview of Subdivision

This Subdivision deals with the experience that an applicant for registration is required to have to be registered.

6.18 Meaning of *eligible referee*

A person (the ***referee***) is an ***eligible referee*** in relation to an applicant if:

(a) the referee is an audited body and the applicant has been a member of an audit team that has audited the audited body; or

(b) the referee is a person, other than a referee mentioned in paragraph (a), who has paid the applicant to undertake audit work in relation to that person or that person's business.

6.19 Auditing experience required for applicants for Category 1 registration

(1) If the applicant applies for registration as a Category 1 auditor, the applicant must have the appropriate kind, and the appropriate period, of experience of auditing and preparing audit reports.

(2) The experience must have been obtained during the 5 years immediately preceding the day the application is made.

(3) To demonstrate that experience, the applicant must, in or with the application, provide the Regulator with appropriate evidence.

Note The Auditor Registration Instrument sets out the ways in which the requirements of this regulation may be met.

(4) Also, the applicant must submit with the application at least 2 written references from eligible referees confirming the applicant's competency in auditing and preparing audit reports.

6.20 Auditing experience required for applicants for Category 2 registration

(1) If the applicant applies for registration as a Category 2 auditor, the applicant must demonstrate that he or she has at least the appropriate kind, and the appropriate period, of experience of auditing and preparing audit reports.

Note The Auditor Registration Instrument sets out the ways in which the requirements of this subregulation may be met.

(2) The applicant must have had at least the appropriate kind, and the appropriate period, of experience of audit team leadership.

Note The Auditor Registration Instrument sets out the ways in which the requirements of this subregulation may be met.

(3) The experience of auditing and preparing audit reports and of audit team leadership must have been obtained during the 5 years immediately preceding the day the application is made.

(4) To demonstrate the experience mentioned in subregulation (3), the applicant must, in or with the application, provide the Regulator with appropriate evidence.

(5) Also, the applicant must submit with the application at least 2 written references from eligible referees confirming the applicant's competency in:

(a) auditing and preparing audit reports; and

(b) audit team leadership.

6.21 Auditing experience required for applicants for Category 3 registration

(1) If the applicant applies for registration as a Category 3 auditor, the applicant must demonstrate that he or she has:

(a) at least the appropriate kind, and the appropriate period, of experience of auditing and preparing audit reports; and

(b) experience as an audit team member or an audit team leader in at least 2 greenhouse and energy audits.

Note The Auditor Registration Instrument sets out the ways in which the requirements of paragraph (a) may be met.

(2) The applicant must have had at least the appropriate kind, and the appropriate period, of experience of audit team leadership.

Note The Auditor Registration Instrument sets out the ways in which the requirements of this subregulation may be met.

(3) The experience mentioned in subregulations (1) and (2) must have been obtained during the 5 years immediately preceding the day the application is made.

(4) To demonstrate the experience mentioned in subregulations (1) and (2), the applicant must, in or with the application, provide the Regulator with appropriate evidence.

(5) Also, the applicant must submit with the application at least 2 written references from eligible referees confirming the applicant's competency in:

(a) auditing and preparing audit reports; and

(b) audit team leadership.

Division 6.5 Registration of greenhouse and energy auditors

Subdivision 6.5.1 Overview

6.22 Overview of Division

(1) This Division deals with matters relating to the registration of registered greenhouse and energy auditors.

(2) The matters relate to the following:

(a) obtaining registration — see Subdivision 6.5.2;

(b) reviewing registration — see Subdivision 6.5.3;

(c) suspension of registration — see Subdivision 6.5.4;

(d) deregistration — see Subdivision 6.5.5;

(e) inspections — see Subdivision 6.5.6.

(3) This Division is made for the purposes of paragraphs 75A (5) (c) and (f) to (i) of the Act.

Subdivision 6.5.2 Obtaining registration

6.23 Form and content of applications for registration

(1) Subject to subregulations (2) and (4), an application for registration must be in the form approved by the Regulator.

(2) An application must include the following information in relation to the applicant:

(a) name;

(b) category of registration for which the applicant has applied and, if the applicant has applied for registration as a Category 1 auditor, the type of Category 1 auditor applied for;

(c) contact details — telephone number, email address and postal address;

(d) name of employer or, if the individual is self-employed through a company, name of the company;

(e) work address;

(f) occupation;

(g) identified industry specialisation (if applicable);

(h) a statement about how the applicant meets each relevant requirement in Division 6.4.

Note for paragraph (b) Subregulation 6.09 (2) provides for 'NGER technical', 'CFI technical' and 'non-technical' as types of Category 1 auditor.

(3) The application must be accompanied by:

(a) evidence supporting each statement mentioned in paragraph (2) (h); and

(b) a declaration signed by the applicant to the effect that the information contained in the application is true and correct; and

(c) an undertaking signed by the applicant to abide by the Code of Conduct as a greenhouse and energy auditor.

Note The applicant is required to submit written references with the application under:

- subregulation 6.19 (4) (for Category 1 applicants)
- subregulation 6.20 (5) (for Category 2 applicants)
- subregulation 6.21 (5) (for Category 3 applicants).

(4) If, at the time of application, an applicant for registration as a Category 3 auditor is registered as a Category 2 auditor, the application must include, or be accompanied by, the information and documents required by the form for this subregulation.

6.24 Incomplete applications

(1) If an application does not comply with this Subdivision, the Regulator must give the applicant a notice in writing stating:

(a) that the application is incomplete; and

(b) the matters that must be dealt with by the applicant to complete the application.

(2) If the matters have not been dealt with within 3 months of the notice being given, the application is taken to have lapsed.

Note Section 75A of the Act deals with when the Regulator must register an application or refuse to register an application.

6.25 Decisions on applications

(1) For this regulation, an application is a compliant application if:

(a) the applicant complies with the requirements of Division 6.4; and

(b) the application complies with the requirements of this Subdivision.

(2) If an application is a compliant application, the Regulator must decide whether or not to register the applicant:

(a) in the category of auditor applied for; and

(b) in the case of an application for registration as a Category 1 auditor, as the type of auditor applied for.

(3) After receiving a compliant application, the Regulator must:

(a) make the decision; and

(b) if the application is successful:

(i) register the successful applicant as a Category 1 auditor (NGER technical, CFI technical or non-technical), or as a Category 2 or 3 auditor, in accordance with the application; and

(ii) subject to subsection (5), allocate a registration number to the applicant; and

(c) give notice to the applicant of the decision.

(4) The notice must be in writing and must set out:

(a) if the application is successful — the applicant's registration number; and

(b) if the application is unsuccessful — the reasons for the decision to refuse registration.

(5) If an applicant is already registered as a greenhouse and energy auditor, the Regulator:

(a) is not required to allocate a new registration number to the applicant; or

(b) may cancel the registration number previously allocated to the applicant and allocate a new registration number to the applicant.

Subdivision 6.5.3 Reviewing registration

6.26 Review of registration

(1) The Regulator may, at any time after registration, review the registration of a registered greenhouse and energy auditor.

Note A review could involve requests for information and documents. The registration of any auditor may be reviewed.

(2) If the Regulator intends to review the registration of a registered greenhouse and energy auditor, the Regulator must give written notice of that intention to the auditor.

(3) The notice must indicate:

(a) the scope of the review; and

(b) the information (if any) and the documents (if any) to be provided by the auditor for the review.

(4) The Regulator may include a requirement in the notice for the auditor to respond to the notice within the period specified in the notice.

(5) The period specified in the notice must be not less than 21 days from the day the notice is given.

6.27 Registered greenhouse and energy auditor to provide reasonable facilities and assistance for review

On receiving the notice, the auditor must provide all reasonable facilities and assistance to the Regulator for an effective review.

Subdivision 6.5.4 Suspension of registration

6.28 Overview

The registration of a registered greenhouse and energy auditor may be suspended by the Regulator:

(a) under subregulation 6.30 (1); or

(b) if requested by the auditor — under regulation 6.31.

6.29 Regulator may give notice of intention to suspend registration

(1) The Regulator may suspend the registration of a registered greenhouse and energy auditor under regulation 6.30 if the auditor has:

(a) ceased to hold a qualification required under regulation 6.11; or

(b) failed to properly participate in a review under Subdivision 6.5.3 or an inspection under Subdivision 6.5.6; or

(c) contravened a requirement under Division 6.6 for maintaining registration; or

(d) failed to conduct a greenhouse and energy audit or a CFI audit in accordance with the requirements of the Audit Determination or these Regulations.

(2) Before suspending the registration of the auditor, the Regulator must give written notice to the auditor of the Regulator's intention to suspend the registration.

(3) The notice must include the following:

(a) the reason for the proposed suspension;

(b) the proposed period of suspension;

(c) a requirement for the auditor to respond to the notice within the period specified in the notice;

(d) if the Regulator considers that there is action the auditor may take to avoid the suspension — the action that may be taken and the period within which it must be taken;

(e) the terms of regulation 6.30.

(4) The period specified in the notice for paragraph (3) (d) must start not less than 14 days from the day the notice is given and end no less than 60 days from the day the notice is given.

6.30 Action on Regulator's notice

(1) If:

(a) the auditor receives a notice under subregulation 6.29 (2); and

(b) the auditor does not respond before the end of the period specified in the notice under paragraph 6.29 (3) (c) (the ***response period***);

the Regulator must, as soon as practicable after the response period, suspend the auditor's registration for the period mentioned in the notice.

(2) If:

(a) the auditor receives a notice under subregulation 6.29 (2); and

(b) before the end of the response period, the auditor responds indicating that he or she accepts the suspension;

the Regulator must, as soon as practicable after receiving that response, suspend the auditor’s registration for the period mentioned in the notice.

(3) If:

(a) the notice contains actions that the Regulator considers the auditor may take to avoid suspension; and

(b) before the end of the response period, the auditor responds but does not within the period specified in the notice under paragraph 6.29 (3) (d) (the ***action period***) take the action specified in the notice; and

(c) the response does not indicate that he or she accepts the suspension;

then the Regulator must, as soon as practicable after the action period:

(d) consider the response in making a decision on whether or not to suspend the auditor’s registration; and

(e) if the Regulator considers it appropriate, suspend the auditor’s registration for the period mentioned in the notice.

(4) If, before the end of the action period, the auditor takes the action specified in the notice to be taken by the auditor, the Regulator must take no further action on the notice.

6.31 Registered greenhouse and energy auditor may request suspension

(1) A registered greenhouse and energy auditor may apply to the Regulator requesting suspension of his or her registration for a period specified in the application.

Note A suspension could be requested because of an anticipated absence from duty for an extended period such as overseas travel, medical treatment or family needs.

(2) The application must include the following information in relation to the auditor:

(a) name and registration number;

(b) work contact details, including address, telephone number and email address;

(c) proposed commencement date of the suspension and the period of suspension.

(3) The proposed period of suspension must not be less than 3 months nor exceed 12 months.

(4) If the Regulator:

(a) receives the application under subregulation (1); and

(b) considers that suspension of registration under this regulation would not cause significant inconvenience (for example, because an audit is underway);

the Regulator may suspend the registration on a date and for a period specified in a notice to the applicant.

6.32 Duration and effect of suspension

(1) For a suspension under regulation 6.30, unless a shorter period is provided for under paragraph 6.29 (3) (b), the suspension operates for a period of 6 months.

(2) The registration of the auditor is not in force during the period of the suspension.

Subdivision 6.5.5 Deregistration

6.33 Overview

A registered greenhouse and energy auditor may be deregistered by the Regulator:

(a) under regulation 6.35 or regulation 6.36; or

(b) if requested by the auditor — under regulation 6.37.

6.34 Regulator may give notice of intention to deregister

(1) The Regulator may deregister a registered greenhouse and energy auditor under regulation 6.35 if the auditor has:

(a) subject to subregulation (2), ceased to hold a qualification required under regulation 6.11; or

(b) failed to properly participate in a review under Subdivision 6.5.3 or an inspection under Subdivision 6.5.6; or

(c) subject to subregulation (2), contravened a requirement under Division 6.6 for maintaining registration; or

(d) failed to conduct a greenhouse and energy audit or a CFI audit in accordance with the requirements of the Audit Determination or these Regulations.

(2) If a registered greenhouse and energy auditor has:

(a) ceased to hold a qualification required under regulation 6.11; or

(b) contravened a requirement under Division 6.6 for maintaining registration (other than the requirement in regulation 6.64 to not cease to be a fit and proper person);

the Regulator may deregister the auditor only if the auditor's registration has previously been suspended under regulation 6.30.

(3) Before deregistering the auditor, the Regulator must give written notice to the auditor of the Regulator's intention to deregister the auditor.

(4) The notice must include the following:

(a) the reason for the proposed deregistration;

(b) a requirement for the auditor to respond to the notice within the period specified in the notice;

(c) the terms of regulation 6.35.

6.35 Action on Regulator's notice

(1) If:

(a) the registered greenhouse and energy auditor receives a notice under regulation 6.34; and

(b) the auditor does not respond before the end of the period specified in the notice under paragraph 6.34 (4) (b) (the ***response period***);

the Regulator must, as soon as practicable after the response period, deregister the auditor.

(2) If, before the end of the response period, the auditor responds indicating that he or she accepts the deregistration, the Regulator must, as soon as practicable after receiving that response, deregister the auditor.

6.36 Deceased registered greenhouse and energy auditor must be deregistered

The Regulator must deregister a registered greenhouse and energy auditor if the Regulator becomes aware that the auditor is deceased.

6.37 Registered greenhouse and energy auditor may request deregistration

(1) A registered greenhouse and energy auditor may apply to the Regulator requesting deregistration.

Note Deregistration could be requested because of an anticipated retirement or career change.

(2) The application must include the following information in relation to the auditor:

(a) name and registration number;

(b) work contact details, including address, telephone number and email address;

(c) proposed commencement date of deregistration.

(3) If the Regulator considers that deregistration under this regulation would not cause significant inconvenience (for example, because an audit is underway), the Regulator may deregister the auditor.

Subdivision 6.5.6 Inspections

6.38 Overview of Subdivision

(1) This Subdivision provides for the inspection of the performance of a registered greenhouse and energy auditor in carrying out greenhouse and energy audits or CFI audits.

Note An inspection involves a physical visit by the Regulator or by a person appointed under regulation 6.40. Any registered greenhouse and energy auditor may be inspected.

(2) The purposes of inspections are:

(a) to review the decision-making processes the auditor uses in carrying out greenhouse and energy audits or CFI audits in order to determine whether the auditor's professional judgement is being exercised appropriately; and

(b) to ensure that the auditor is complying with the requirements of the Audit Determination and these Regulations in carrying out greenhouse and energy audits or CFI audits.

(3) This Subdivision is made for the purposes of paragraph 75A (5) (i) of the Act.

6.39 When inspections may be undertaken

(1) The inspection may be conducted during or after the completion of a greenhouse and energy audit or CFI audit.

(2) The inspection may be conducted up to 5 years after the completion of the audit.

6.40 Who may undertake or assist in an inspection

(1) The Regulator may undertake the inspection or appoint any of the following persons to undertake an inspection:

(a) an official of the Regulator;

(b) another registered greenhouse and energy auditor;

(c) a person, other than a registered greenhouse and energy auditor, who the Regulator is satisfied has the knowledge, skills and experience equivalent to a registered greenhouse and energy auditor.

(2) The Regulator may appoint a person mentioned in subregulation (1) to assist with an inspection.

6.41 Notice of inspection

(1) The Regulator must give a written notice to a registered greenhouse and energy auditor of the Regulator's intention to inspect the auditor's performance in carrying out greenhouse and energy audits or CFI audits.

(2) The notice must specify:

(a) the reason for the inspection; and

(b) the scope of the inspection; and

(c) subject to subregulation (3), the day and time when the inspection will begin; and

(d) who will be undertaking the inspection; and

(e) any requirements mentioned in subregulation (4).

(3) Unless an earlier time has been agreed between the auditor and the Regulator:

(a) the day must be not less than 28 days after the auditor is given the notice; and

(b) the time, having regard to all the circumstances, must be reasonable.

(4) The Regulator may include a requirement in the notice for the auditor to respond to the notice within the period specified in the notice.

(5) The period specified in the notice must be not less than 21 days from the day the notice is given.

6.42 Inspector to act independently

(1) A person undertaking an inspection under this Subdivision (the ***inspector***) must act independently in relation to a registered greenhouse and energy auditor (the ***auditor***) whose performance is being inspected under this Subdivision.

(2) An inspector does not act independently at a particular time if, because of circumstances that exist at that time:

(a) the inspector is not capable of exercising objective and impartial judgement in relation to the conduct of the inspection; or

(b) a reasonable person, with full knowledge of all relevant facts and circumstances, would conclude that the inspector is not capable of exercising objective and impartial judgement in relation to the conduct of the inspection.

(3) A person seeking to determine whether an inspector is capable of exercising objective and impartial judgement in relation to the conduct of the inspection must have regard to circumstances arising from any relationship that exists, has existed, or is likely to exist, between the inspector and the auditor.

(4) Subregulation (3) does not limit subregulation (2).

6.43 Inspection of audit documents

For inspecting the performance of a registered greenhouse and energy auditor in carrying out a greenhouse and energy audit or a CFI audit, the person undertaking the inspection may inspect documents in the possession of the auditor which support decisions made by the auditor for the audit.

6.44 Auditor to provide reasonable facilities and assistance for inspection

A registered greenhouse and energy auditor who receives a notice under this Subdivision must provide all reasonable facilities and assistance to the person undertaking the inspection for an effective inspection.

Division 6.6 Requirements to be met to maintain registration

Subdivision 6.6.1 Overview

6.45 Overview of Division

(1) This Division provides for the requirements that a registered greenhouse and energy auditor must meet in order to maintain registration.

(2) The requirements relate to the following:

- (a) compliance with the Code of Conduct — see Subdivision 6.6.2;
- (b) independence — see Subdivisions 6.6.3, 6.6.4 and 6.6.5;
- (c) insurance — see Subdivision 6.6.6;
- (d) conditions imposed by the Regulator — see Subdivision 6.6.7;
- (e) other requirements, such as being a fit and proper person — see Subdivision 6.6.8.

(3) This Division is made for the purposes of paragraph 75A (5) (e) of the Act.

Subdivision 6.6.2 Compliance with Code of Conduct

6.46 Code of Conduct

(1) A registered greenhouse and energy auditor must abide by the principles set out in:

- (a) subregulations (2) to (7) — while preparing for, carrying out, or assisting in carrying out, a greenhouse and energy audit or a CFI audit and in preparing audit reports; and
- (b) subregulations (8) and (9) — when the auditor is engaged in marketing or self-promotion as a registered greenhouse and energy auditor; and
- (c) subregulation (10) — in relation to other audit team members if the auditor is an audit team leader; and

(d) subregulation (11) — in other situations not specifically mentioned above.

Compliance with the law

(2) The auditor must comply with laws and regulations applicable to registered greenhouse and energy auditors and the conduct of greenhouse and energy audits or CFI audits.

Integrity

(3) The auditor must behave with integrity and in particular:

(a) must be straightforward and honest in professional and business relationships relating to the carrying out of the audit and deal fairly with persons involved in the audit; and

(b) must not allow his or her name to be associated with reports, returns, communications or other information relating to the carrying out of the audit (***audit material***) if he or she believes that the audit material:

(i) contains a materially false or misleading statement; or

(ii) contains statements that have been given recklessly; or

(iii) omits or obscures information required to be included where the omission or obscurity would be misleading.

Objectivity

(4) The auditor must behave with objectivity and in particular:

(a) must not compromise his or her professional judgement because of bias, conflict of interest or the undue influence of others that may arise during the audit; and

(b) must avoid relationships that bias or unduly influence his or her professional judgement in relation to the audit.

(5) The auditor must not accept gifts given by the audited body or someone associated with the audited body.

(6) A reference in subregulation (5) to the auditor accepting gifts:

(a) includes a member of the auditor's immediate family accepting gifts and hospitality; and

(b) includes the auditor accepting hospitality.

Professional competence and due care

(7) The auditor must behave with professional competence and due care and in particular:

(a) must act in accordance with the requirements of the Audit Determination; and

(b) must act carefully, thoroughly and on a timely basis; and

(c) must make the audited body aware of limitations inherent in the audit; and

(d) must maintain sufficient professional knowledge and skill to ensure that he or she is able to carry out the audit; and

(e) if the auditor is the audit team leader — must ensure that the other team members have appropriate training and supervision.

Marketing and promotion

(8) In marketing or self-promotion as a registered greenhouse and energy auditor, the auditor must be honest and truthful and must not:

(a) make exaggerated claims about:

(i) the audit services he or she provides; or

(ii) his or her qualifications; or

(iii) his or her experience gained as an auditor; or

(b) make disparaging references or unsubstantiated comparisons to the work of other registered greenhouse and energy auditors or members of an audit team who are not registered greenhouse and energy auditors.

(9) The auditor must not attempt to sell other services to the audited body to avoid impairing the independence of the auditor's ability to provide audit services under these Regulations.

Obligation on audit team leaders

(10) If the auditor is an audit team leader, he or she must ensure that the other audit team members comply with the Code of Conduct when assisting in carrying out the audit.

Professional behaviour

(11) The auditor must avoid any action that may bring discredit to the auditor or greenhouse and energy auditors generally.

Subdivision 6.6.3 General independence requirements

6.47 Conflict of interest situation

(1) An audit team leader must not breach a requirement of this regulation in relation to an audited body for a greenhouse and energy audit or a CFI audit.

Note Regulation 6.71 empowers the Regulator to grant exemptions from the general independence requirements.

Must take steps to resolve conflict of interest situation or apply for exemption from requirements

(2) If:

(a) the audit team leader engages in audit activity in relation to the audited body at a particular time; and

(b) a conflict of interest situation exists in relation to the audited body at that time; and

(c) at that time the audit team leader is aware that the conflict of interest situation exists;

the audit team leader must, as soon as possible after he or she becomes aware that the conflict of interest situation exists, take all reasonable steps to ensure that the conflict of interest situation ceases to exist.

Note For ***conflict of interest situation*** see regulation 6.49.

Requirement if conflict of interest situation relates to the audit team leader

(3) If:

(a) the audit team leader is carrying out the audit; and

(b) a conflict of interest situation exists in relation to the audited body while the audit team leader is the audit team leader for the audit; and

(c) the conflict of interest situation exists in relation to the audit team leader; and

(d) on a particular day (the ***start day***) the audit team leader becomes aware that the conflict of interest situation exists; and

(e) at the end of the period of 21 days from the start day the conflict of interest situation remains in existence;

then the audit team leader must cease to be the audit team leader within 7 days after the end of that period and notify the Regulator and the audited body in writing accordingly.

Requirement if conflict of interest situation relates to other professional member of the audit team

(4) If:

(a) the audit team leader is carrying out the audit; and

(b) a conflict of interest situation exists in relation to the audited body while the audit team leader is the audit team leader for the audit; and

(c) the conflict of interest situation exists in relation to a professional member of the audit team (other than the audit team leader); and

(d) on a particular day (the ***start day***) the audit team leader becomes aware that the conflict of interest situation exists;

then, before the end of the period of 21 days after the start day, the audit team leader must apply under regulation 6.71 for an exemption from the requirements of this regulation for the conflict of interest situation.

Copy of application for exemption must be given to audited body

(5) If the audit team leader applies for the exemption as required by subregulation (4), the audit team leader must, as soon as practicable after the notice has been received by the Regulator, give a copy of the application to the audited body.

Audit team member must cease to be audit team member if no exemption applied for

(6) If the audit team leader does not apply for the exemption as required by subregulation (4), the audit team leader must ensure that the audit team member in the conflict of interest situation ceases to be an audit team member in relation to the audit at the end of the period of 21 days mentioned in that subregulation.

Audit team member must cease to be audit team member if no exemption granted

(7) If:

(a) the audit team leader applies for the exemption as required by subregulation (4); and

(b) the Regulator refuses to grant the exemption in relation to the audit team member in the conflict of interest situation;

then the audit team leader must ensure that the audit team member ceases to be an audit team member in relation to the audit at the end of the period of 7 days after the Regulator refuses the exemption.

Quality control system

(8) The audit team leader breaches the requirements of this subregulation if:

(a) the audit team leader engages in audit activity in relation to the audited body at a particular time; and

(b) a conflict of interest situation exists in relation to the audited body at that time; and

(c) at that time the audit team leader is not aware that the conflict of interest situation exists; and

(d) the audit team leader would have been aware of the existence of the conflict of interest situation at that time if the audit team leader had had in place a quality control system reasonably capable of making the audit team leader aware of the existence of such a conflict of interest situation.

6.48 Meaning of *engages in audit activity*

An audit team leader ***engages in audit activity*** in relation to the greenhouse and energy audit or the CFI audit if the audit team leader:

(a) accepts the position of audit team leader for the audit; or

(b) prepares for the audit; or

(c) carries out the audit; or

(d) prepares the audit report.

6.49 Meaning of *conflict of interest situation*

(1) A ***conflict of interest situation*** exists in relation to an audited body at a particular time if, because of circumstances that exist at that time:

(a) the audit team leader, or a professional member of the audit team, is not capable of exercising objective and impartial judgement in relation to the conduct of the greenhouse and energy audit or the CFI audit; or

(b) a reasonable person, with full knowledge of all relevant facts and circumstances, would conclude that the audit team leader, or a professional member of the audit team, is not capable of exercising objective and impartial judgement in relation to the conduct of the audit.

(2) A person seeking to determine whether a conflict of interest situation exists must have regard to circumstances arising from any relationship that exists, has existed, or is likely to exist, between the audit team leader or professional member of the audit team and the audited body.

(3) Subregulation (2) does not limit subregulation (1).

6.50 Meaning of *professional members of the audit team*

If an audit team leader carries out a greenhouse and energy audit or a CFI audit, the ***professional members of the audit team*** are:

(a) any registered greenhouse and energy auditor who assists in the carrying out of the audit; and

(b) any other person who assists in the carrying out of the audit and, in the course of doing so, exercises professional judgement in relation to the application of, or compliance with, the Audit Determination and these Regulations; and

(c) any other person who is in a position to directly influence the outcome of the audit because of the role they play in the design, planning, management, supervision or oversight of the audit; and

(d) any person who provides, or takes part in providing, quality control for the audit.

Subdivision 6.6.4 Independence requirements in specific audit situations

6.51 Audit team leader to comply with requirements of this Subdivision

An audit team leader must not breach a requirement of this Subdivision in relation to an audited body for a greenhouse and energy audit or a CFI audit.

6.52 Audit team leader not to engage in audit activity during occurrence of certain circumstances

(1) This regulation applies in the following circumstances:

(a) the audit team leader engages in audit activity in relation to the audited body at a particular time;

(b) an item of the table in subregulation 6.56 (2) applies at that time to a person or entity covered by regulation 6.55;

(c) the audit team leader becomes aware of the circumstance referred to in paragraph (b).

(2) The audit team leader must, as soon as possible after becoming aware of the circumstances, take all reasonable steps to ensure that the audit team leader does not continue to engage in the audit activity in those circumstances.

6.53 Audit team leader must cease to be leader

(1) This regulation applies if:

(a) an audit team leader is carrying out a greenhouse and energy audit or a CFI audit; and

(b) a relevant item of the table in subregulation 6.56 (2) applies to the person or entity covered by items 1, 2, 4, 6 or 7 of the table in regulation 6.55 while the audit team leader is carrying out the audit as audit team leader; and

(c) on a particular day (the ***start day***), the audit team leader becomes aware of the circumstances referred to in paragraph (b); and

(d) at the end of the period of 21 days from the start day those circumstances remain in existence.

(2) The audit team leader must, within 7 days after the end of the 21 day period, cease to be the audit team leader and notify the Regulator and the audited body in writing accordingly.

6.54 Audit team leader must seek exemption etc for team member

(1) This subregulation applies if:

(a) the audit team leader is carrying out a greenhouse and energy audit or a CFI audit; and

(b) a relevant item of the table in subregulation 6.56 (2) applies to a person covered by item 3 or 5 of the table in regulation 6.55 while the audit team leader is carrying out the audit as audit team leader; and

(c) on a particular day (the ***start day***), the audit team leader becomes aware of the circumstances referred to in paragraph (b).

(2) The audit team leader must, before the end of the period of 21 days after the start day, apply under regulation 6.71 for an exemption from the requirements of this Subdivision for the circumstances.

(3) If the audit team leader applies for an exemption, the audit team leader must, as soon as practicable after the notice has been received, give a copy of the application to the audited body.

(4) If the audit team leader has not applied for the exemption as required by subregulation (2), the audit team leader must ensure that the audit team member concerned in the circumstances ceases to be an audit team member in relation to the audit at the end of the period of 21 days mentioned in that subregulation.

(5) If:

(a) the audit team leader has applied for the exemption as required by subregulation (2); and

(b) the Regulator refuses to grant the exemption in relation to the audit team member in the circumstances;

then the audit team leader must ensure that the audit team member ceases to be an audit team member in relation to the audit at the end of the period of 7 days after the Regulator refuses the exemption.

6.55 Relevant items for persons and entities

The following table sets out:

(a) the persons and entities covered by this regulation in relation to audit activity engaged in by an audit team leader; and

(b) the items of the table in subregulation 6.56 (2) that are the relevant items for each of those persons and entities:

Item	For this person or entity ...	the relevant items of the table in subregulation 6.56 (2) are ...
1	the audit team leader	1 to 16
2	a service company or trust acting for, or on behalf of, the audit team leader, or another entity performing a similar function	1 to 16
3	a professional member of the audit team carrying out the audit	1 to 16
4	an immediate family member of audit team leader of the audit team carrying out the audit	1 to 16
5	an immediate family member of a professional member of the audit team carrying out the audit	1 to 9
6	an entity that the audit team leader (or a service company or trust acting for, or on behalf of, the individual auditor, or another entity performing a similar function) controls	6, 8 to 16
7	a body corporate in which the audit team leader (or a service company or trust acting for, or on behalf of, the individual auditor, or another entity performing a similar function) has a substantial holding	6, 8 to 16

6.56 Relevant relationships

(1) An expression in this regulation or regulation 6.57 that is also used in section 324CH of the *Corporations Act 2001* has the same meaning as the term has when used in that section.

(2) The following table lists the relationships between:

(a) a person; and

(b) the audited body for a greenhouse and energy audit or a CFI audit;

that are relevant for the purposes of regulations 6.52, 6.53 and 6.54:

Item	This item applies to a person at a particular time if at that time the person ...
1	is an officer of the audited body
2	is a partner of an officer of the audited body
3	is an employer of an officer of the audited body
4	is an employee of an officer of the audited body
5	is a partner or employee of an employee of an officer of the audited body
6	provides remuneration to an officer of the audited body
7	was an officer of the audited body at any time during: (a) the period to which the audit relates; or (b) the 12 months immediately preceding the beginning of the period to which the audit relates; or (c) the period during which the audit is being conducted or the audit report is being prepared
8	has an asset that is an investment in the audited body
9	has an asset that is a beneficial interest in an investment in the audited body and has control over that asset
10	has an asset that is a beneficial interest in an investment in the audited body that is a material interest
11	has an asset that is a material investment in an entity that has a controlling interest in the audited body
12	has an asset that is a material beneficial interest in an investment in an entity that has a controlling interest in the audited body
13	owes an amount to: (a) the audited body; or (b) a related body corporate; or (c) an entity that the audited body controls; unless the debt is disregarded under subregulation 6.57 (1), (2) or (3)
14	is owed an amount by: (a) the audited body; or (b) a related body corporate; or (c) an entity that the audited body controls; under a loan that is not disregarded under subregulation 6.57 (4) or (5)
15	is liable under a guarantee of a loan made to: (a) the audited body; or (b) a related body corporate; or (c) an entity that the audited body controls

Item	This item applies to a person at a particular time if at that time the person ...
16	is entitled to the benefit of a guarantee given by: (a) the audited body; or (b) a related body corporate; or (c) an entity that the audited body controls; in relation to a loan unless the guarantee is disregarded under subregulation 6.57 (6)

6.57 Exceptions to relevant relationships

Housing loan exception

(1) For the purposes of item 13 of the table in subregulation 6.56 (2), disregard a debt owed by an individual to a body corporate or entity if:

(a) the body corporate or entity is:

(i) an Australian ADI; or

(ii) a body corporate registered under the *Life Insurance Act 1995*; and

(b) the debt arose because of a loan that the body corporate or entity made to the person in the ordinary course of its ordinary business; and

(c) the person used the amount of the loan to pay the whole or part of the purchase price of premises that the person uses as their principal place of residence.

Note Subregulation 6.56 (1) provides that an expression used in this regulation that is also used in section 324CH of the *Corporations Act 2001* has the same meaning as the term has when used in that section

Goods and services exception

(2) For the purposes of item 13 of the table in subregulation 6.56 (2), disregard a debt owed by a person or firm to a body corporate or entity if:

(a) the debt arises from the acquisition of goods or services from:

(i) the audited body; or

(ii) an entity that the audited body controls; or

(iii) a related body corporate; and

(b) the acquisition of goods and services was on the terms and conditions that would normally apply to goods or services acquired from the body, entity or related body corporate; and

(c) the debt is owed on the terms and conditions that would normally apply to a debt owing to the body, entity or related body corporate; and

(d) the goods or services will be used by the person or firm:

(i) for the personal use of the person or firm; or

(ii) in the ordinary course of business of the person or firm.

Ordinary commercial loan exception

(3) For the purposes of item 13 of the table in subregulation 6.56 (2), disregard a debt owed under a loan that:

(a) is made or given in the ordinary course of business of:

(i) the audited body; or

(ii) the related body corporate; or

(iii) the controlled entity; and

(b) is made or given on the terms and conditions that would normally apply to a loan made or given by the audited body, the related body corporate or the controlled entity.

Loans by immediate family members in ordinary business dealing with client

(4) For the purposes of item 14 of the table in subregulation 6.56 (2), disregard a debt owed to a person by a body corporate or entity if:

(a) the item applies to the person because the person is an immediate family member of:

(i) a professional member of the audit team conducting the audit of the audited body; or

(ii) a non-audit services provider; and

(b) the debt is incurred in the ordinary course of business of the body corporate or entity.

(5) For the purposes of item 14 in the table in subregulation 6.56 (2), disregard an amount owed under a loan to a person or firm by the audited body, a related body corporate or an entity that the audited body controls if:

(a) the body, body corporate or entity is an Australian ADI; and

(b) the amount is deposited in a basic deposit product (within the meaning of section 761A of the *Corporations Act 2001*) provided by the body, body corporate or entity; and

(c) the amount was deposited, in the ordinary course of business of the audited body, body corporate or entity, on the terms and conditions that would normally apply to a basic deposit product provided by the body, body corporate or entity.

Ordinary commercial guarantee exception

(6) For the purposes of item 16 of the table in subregulation 6.56 (2), disregard any guarantee that:

(a) is made or given in the ordinary course of the business of:

(i) the audited body; or

(ii) the related body corporate; or

(iii) the controlled entity; and

(b) is made or given on the terms and conditions that would normally apply to a guarantee made or given by the audited body, the related body corporate or the controlled entity.

Subdivision 6.6.5 Other independence requirements

6.58 Audit team leader disqualified after working with audited body in certain cases

A registered greenhouse and energy auditor must not be the audit team leader for a greenhouse and energy audit or a CFI audit at a particular time if, within 2 years prior to that time, the auditor has worked with the audited body:

(a) to develop monitoring methodologies for greenhouse gas emissions or energy for the audited body; or

(b) undertaking appraisals of greenhouse gas liabilities or assets of the audited body; or

(c) to provide technical assistance to the audited body to develop monitoring methodologies for greenhouse gas emissions or energy for the audited body; or

(d) to develop or appraise a project under the CFI Act.

6.59 Audit team leader rotation requirement

(1) An audit team leader must comply with the following requirements in relation to a particular audited body unless the audit team leader has been exempted from the requirements of this regulation under regulation 6.71 in respect of the audited body.

(2) The audit team leader must not carry out a greenhouse and energy audit or a CFI audit in relation to the audited body as the audit team leader for more than 5 consecutive greenhouse and energy audits or CFI audits carried out in relation to the audited body.

(3) Between each set of 5 consecutive greenhouse and energy audits, there must be at least 2 successive greenhouse and energy audits carried out in relation to the audited body for which the audit team leader was not the audit team leader.

(3A) Between each set of 5 consecutive CFI audits, there must be at least 2 successive CFI audits carried out in relation to the audited body for which the audit team leader was not the audit team leader.

(4) The audit team leader must ensure that the professional members of the audit team are eligible to participate in the audit.

(5) The audit team leader may apply under regulation 6.71 for the exemption referred to in subregulation (1).

Subdivision 6.6.6 Insurance

6.60 Registered greenhouse and energy auditor must have insurance

(1) The audit team leader in relation to a greenhouse and energy audit or a CFI audit must have indemnity insurance that complies with the requirements of this regulation while preparing for and undertaking the audit and in preparing the report on the audit.

(2) The audit team leader must:

(a) if the audit team leader is a sole practitioner — maintain an insurance policy which has an insured amount of at least $250 000 for each claim, and for all claims in the aggregate, made under the policy during a calendar year; or

(b) if the audit team leader is a partner of an audit firm, member of an audit company or an employee of such a firm or company — ensure that at all times the firm or company is covered by an insurance policy maintained by the firm or company which has an insured amount that is at least $500 000 for each claim, and for all claims in the aggregate, made under the policy during a calendar year.

(3) The insurance policy must:

(a) cover any civil legal liability arising in relation to a greenhouse and energy audit or a CFI audit carried out by the audit team leader, including liability arising out of the dishonesty of the team members; and

(b) subject to subregulation (4), cover costs and expenses incurred by the audit team leader and the team members when defending and settling claims of at least the amount mentioned in paragraph (2) (a), including legal costs and expenses of investigation; and

(c) not be cancellable by the insurer solely because of an innocent non-disclosure or misrepresentation by:

(i) the audit team leader, his or her employees or an audit team member; or

(ii) if the audit team leader is a partner of an audit firm, member of an audit company or an employee — any other partner, member, employee or audit team member.

(4) Paragraph (3) (b) does not apply in relation to an audit team member if the member is covered by a policy of insurance on substantially the same terms.

(5) Subject to subregulation (3), the insurance policy must also be on ordinary commercial terms offered by insurers for insurance of that type at the time the insurance contract is entered into.

(6) In particular, the exclusions and conditions must be standard or usual for insurance of that type and any excess applicable to the cover must not be of an unreasonable amount.

Subdivision 6.6.7 Conditions

6.61 Conditions

(1) A registered greenhouse and energy auditor must comply with any conditions imposed on the auditor's registration by the Regulator.

(2) The Regulator may impose the conditions on or after registration.

(3) The Regulator may impose the conditions only if the Regulator thinks that it is necessary to do so to address concerns the Regulator may have about:

(a) the auditor's ability to conduct greenhouse and energy audits or CFI audits in accordance with the Audit Determination and these Regulations; or

(b) the conduct of the auditor while carrying out a greenhouse and energy audit or a CFI audit.

(4) The Regulator may impose the following kinds of conditions:

(a) a condition that the auditor must undertake additional training of a particular kind;

(b) a condition that the auditor must undertake professional development of a particular kind;

(c) a condition that the auditor may only be an audit team member or an audit team leader in relation to:

(i) specified types of greenhouse and energy audits or CFI audits; or

(ii) eligible offsets projects covered by specified CFI methodology determinations; or

(iii) specified industry sectors.

6.62 How conditions are imposed

(1) If the Regulator intends to impose a condition on the registration of a registered greenhouse and energy auditor, the Regulator must give the auditor notice of the condition in writing.

(2) The notice must also specify:

(a) the date from which the condition is to apply or, if appropriate, the period during which the condition must be complied with; and

(b) that the auditor may respond to the Regulator, in writing, within 14 days after the notice is given setting out why the Regulator should not impose the condition or should impose a different condition; and

(c) that if the auditor does so respond, the Regulator will consider the response in making a decision on whether or not to impose the condition; and

(d) the terms of subregulations (3) and (4).

(3) If the auditor does not respond in accordance with paragraph (2) (b), the condition takes effect as provided in the notice.

(4) If the auditor responds in accordance with paragraph (2) (b):

(a) the Regulator must consider the response and any other relevant information and make a decision about the condition; and

(b) the Regulator must give written notice of the decision to the auditor including, if the Regulator decides to impose the condition:
   (i) particulars of the condition, the date of application of the condition and period for compliance with the condition; and
   (ii) a statement of reasons for the decision; and
(c) the condition takes effect as provided in the notice under paragraph (b).

6.63 Restrictions on audit team leader accepting audit

A registered greenhouse and energy auditor must not accept an appointment to carry out a greenhouse and energy audit or a CFI audit as audit team leader unless the auditor is satisfied that:

(a) he or she will have the necessary resources to be able to conduct the audit as specified by the Regulator in the notice given under the relevant provision of the Act under which the audit is being undertaken; and
(b) he or she possesses sufficient knowledge and skills in relation to the matters being audited to:
   (i) define the objectives of audit tasks assigned to particular audit team members; and
   (ii) consider the reasonableness of the methods and data used by audit team members in undertaking their assigned tasks; and
   (iii) consider the reasonableness of the audit team members' findings in relation to the matters being audited.

Note for paragraph (a) Sections 73, 73A and 74 of the Act provide for audits to be undertaken.

Subdivision 6.6.8 Other requirements

6.64A Definition

In this Subdivision:

alternative audit means an audit that has not been carried out under the Act but that is, in the opinion of the Regulator, comparable to a greenhouse and energy audit.

6.64 Registered auditor must continue to be fit and proper person

(1) A registered greenhouse and energy auditor must not cease to be a fit and proper person.

(2) In determining whether a registered greenhouse and energy auditor has ceased to be a fit and proper person, the Regulator must have regard to the information and evidence mentioned in regulation 6.23 and the following:

(a) whether the auditor has been convicted of an offence against a law of the Commonwealth, a State or Territory or a foreign country (including a state or similar division of a foreign country) if the offence had an element of dishonesty;

(b) whether there has been, in respect of the auditor, any finding of civil liability for any breach of trust or other breach of fiduciary duty, dishonesty, negligence or recklessness in the course of the auditor's work as a registered greenhouse and energy auditor;

(c) whether the auditor:

(i) is bankrupt or has applied to take the benefit of any law for the relief of bankrupt or insolvent debtors; or

(ii) has compounded with creditors or made an assignment of remuneration for their benefit;

(d) whether the auditor made a statement that was false or misleading in a material particular:

(i) in an application for registration; or

(ii) in a report under regulation 6.69; or

(iii) to a person conducting a review under regulation 6.26 or an inspection under regulation 6.40;

(e) whether the auditor has had his or her membership of a relevant professional body cancelled.

6.65 Continuing professional development requirements

(1) A registered greenhouse and energy auditor must complete at least 15 days of continuing professional development.

(2) The auditor must complete the continuing professional development in each 3 year period of registration commencing on the date that the auditor was first registered.

(3) The Regulator may recommend conferences, seminars, courses, and other kinds of training that are relevant to continuing professional development.

(4) In this regulation, ***continuing professional development***, for an auditor, means participation in, or attendance at, conferences, seminars, courses, and other kinds of training that are relevant to:

(a) the category in which the auditor is registered; and

(b) the knowledge and qualifications used for the purposes of registration.

6.66 Participation in audits

(1) A Category 1 NGER technical auditor or non-technical auditor, or Category 2 or 3 auditor must carry out, or assist in carrying out, a greenhouse and energy audit at least once in every 3 calendar years following registration.

(1A) A Category 1 auditor who is a CFI technical auditor must carry out, or assist in carrying out, a CFI audit at least once in every 3 calendar years following registration.

(2) If the registered greenhouse and energy auditor has not carried out, or assisted in carrying out, a greenhouse and energy audit or a CFI audit in accordance with subregulation (1), the Regulator may accept an alternative audit.

6.67 Notice requirements — change in circumstances

(1) A registered greenhouse and energy auditor must notify the Regulator of any change in the details provided by the auditor in an application for registration.

(2) The notice must be given, in writing, within 28 days after the auditor becomes aware of the change.

(3) In particular, the auditor must notify the Regulator of any of the matters mentioned in subregulation 6.64 (2).

6.68 Notice requirements of audit team leaders

(1) A registered greenhouse and energy auditor must notify the Regulator if the auditor accepts the position of audit team leader from a person other than the Regulator.

(2) The notice must be given, in writing, within 28 days after the auditor accepts the position.

(3) The notice must contain the following information in relation to the auditor:

(a) the name of the audited body and, if the auditor accepts the position from a person other than the audited body, the name of the person;

(b) the type of greenhouse and energy audit or CFI audit concerned;

(c) the matters being audited.

6.69 Requirement to give report

(1) A registered greenhouse and energy auditor must give the Regulator a report containing information relating to each of the following:

(a) greenhouse and energy audits;

(aa) CFI audits;

(b) alternative audits;

(c) continuing professional development;

undertaken by the auditor, during the previous 12 months.

(2) The report must be given to the Regulator on each anniversary of a person's registration as a greenhouse and energy auditor.

(3) The report must include the following information for the previous 12 months in relation to greenhouse and energy audits, CFI audits or alternative audits:

(a) the audits carried out by the auditor during the year (whether completed during the year or not) as audit team leader or leader of the alternative audit;

(b) the audits that the auditor assisted in during the year (whether completed during the year or not) as an audit team member or a team member of the alternative audit;

(c) the position the auditor held in relation to the audits the auditor assisted in carrying out as an audit team member during the year;

(d) the name of the audited body, or body being audited in the alternative audit, for each audit carried out during the year;

(e) the audits completed during the year and the time taken to complete each audit;

(f) any other matter specified by the Regulator in writing for the purposes of this paragraph.

6.70 Retention of audit records

A registered greenhouse and energy auditor who carries out a greenhouse and energy audit or a CFI audit as audit team leader must keep the records relating to the audit for 5 years from the date of the report of the audit.

Subdivision 6.6.9 Exemptions

6.71 Regulator may grant exemptions in certain cases

(1) This regulation applies to an application for an exemption mentioned in:

(a) subregulation 6.47 (4); or

(b) subregulation 6.54 (2); or

(c) subregulation 6.59 (5).

(2) The application must be in writing and must contain the following information:

(a) the name of the audit team leader;

(b) the name of the audit team member in respect of whom the application is being made;

(c) details of the greenhouse and energy audit or the CFI audit in respect of which the exemption is sought;

(d) the reasons for which the exemption is sought;

(e) if the application is for an exemption under subregulation 6.47 (4) or 6.54 (2) — details of procedures the audit team leader proposes to put in place for managing the conflict of interest or circumstances.

(3) The Regulator may, in writing, grant the audit team leader the exemption if the Regulator is satisfied about the following:

(a) that the non-participation in the audit of the person in respect of whom the exemption is sought would place an unreasonable burden on the audited body, the audit team leader or the Regulator;

(b) if the application is for an exemption under subregulation 6.47 (4) or 6.54 (2) — that the audit team leader has put in place procedures for managing the conflict of interest or circumstances so that the Regulator is satisfied that the findings of the audit will not be affected by the conflict or circumstances.

(4) If the Regulator decides to refuse an application, he or she must give the applicant notice of, and reasons for, the decision.

Division 6.7 Other matters

6.72 Legislative instrument

(1) This regulation is made for the purposes of paragraph 75A (2) (b) of the Act.

(2) The Regulator may make a legislative instrument setting out:

(a) some or all of the requirements that could otherwise be set out in the regulations; or

(b) ways in which requirements set out in the regulations may be met.

(3) In subregulation (2), ***regulations*** means regulations made for the purposes of paragraph 75A (2) (b) of the Act.

6.73 Review by AAT of decisions of Regulator

Application may be made to the Administrative Appeals Tribunal for review of a decision of the Regulator:

(a) under regulation 6.30 to suspend the registration of a registered greenhouse and energy auditor; or

(b) under regulation 6.31 to refuse to suspend the registration of a registered greenhouse and energy auditor; or

(c) under regulation 6.35 to deregister a registered greenhouse and energy auditor; or

(d) under regulation 6.37 to refuse to deregister a registered greenhouse and energy auditor; or

(e) under regulation 6.62 to impose a condition on the registration of a registered greenhouse and energy auditor; or

(f) under regulation 6.71 to refuse an application for an exemption as provided for in that regulation.

Schedule 1 Fuels and other energy commodities

(regulation 1.03, definitions of ***primary fuel or energy commodity*** and ***secondary fuel or energy commodity***, and regulation 2.03)

Item	Fuels and other energy commodities	Primary or secondary fuel or energy commodity
Solid fossil fuels and coal based products		
1	Bituminous coal	Primary
1A	Sub-bituminous coal	Primary
1B	Anthracite	Primary
2	Brown coal	Primary
3	Coking coal	Primary
4	Coal briquettes	Secondary
5	Coal coke	Secondary
6	Coal tar	Secondary
7	Solid fossil fuels other than those mentioned in items 1 to 5	Nomination required
Fuels derived from recycled materials		
8	Industrial materials and tyres that are derived from fossil fuels, if recycled and combusted to produce heat or electricity	Primary
9	Non-biomass municipal materials, if recycled and combusted to produce heat or electricity	Primary
Primary solid biomass fuels		
10	Dry wood	Primary
11	Green and air dried wood	Primary
12	Sulphite lyes	Primary
13	Bagasse	Primary
14	Biomass municipal and industrial materials, if recycled and combusted to produce heat or electricity	Primary

Item	Fuels and other energy commodities	Primary or secondary fuel or energy commodity
15	Charcoal	Secondary
16	Primary solid biomass fuels other than those mentioned in items 10 to 15	Primary
Gaseous fossil fuels		
17	Natural gas distributed in a pipeline	Secondary
18	Coal seam methane that is captured for combustion	Primary
19	Coal mine waste gas that is captured for combustion	Primary
20	Compressed natural gas	Secondary
21	Unprocessed natural gas	Primary
22	Ethane	Nomination required
23	Coke oven gas	Secondary
24	Blast furnace gas	Secondary
25	Town gas	Secondary
26	Liquefied natural gas	Secondary
27	Gaseous fossil fuels other than those mentioned in items 17 to 26	Nomination required
Biogas captured for combustion		
28	Landfill biogas that is captured for combustion	Primary
29	Sludge biogas that is captured for combustion	Primary
30	A biogas that is captured for combustion, other than those mentioned in items 28 to 29	Primary
Petroleum based oils and petroleum based greases		
31	Petroleum based oils (other than petroleum based oils used as fuel)	Secondary
32	Petroleum based greases	Secondary

Item	Fuels and other energy commodities	Primary or secondary fuel or energy commodity
Petroleum based products other than petroleum based oils and petroleum based greases		
33	Crude oil including crude oil condensates	Primary
34	Other natural gas liquids	Primary
35	Gasoline (other than for use as fuel in an aircraft)	Secondary
36	Gasoline for use as fuel in an aircraft	Secondary
37	Kerosene (other than for use as fuel in an aircraft)	Secondary
38	Kerosene for use as fuel in an aircraft	Secondary
39	Heating oil	Secondary
40	Diesel oil	Secondary
41	Fuel oil	Secondary
42	Liquefied aromatic hydrocarbons	Nomination required
43	Solvents if mineral turpentine or white spirits	Secondary
44	Liquefied petroleum gas	Nomination required
45	Naphtha	Secondary
46	Petroleum coke	Secondary
47	Refinery gases and liquids	Secondary
48	Refinery coke	Secondary
49	Bitumen (including bitumen production), other than consumption for non-combustion purposes	Secondary
50	Waxes	Secondary
51	Petroleum based products other than: (a) petroleum based oils and petroleum based greases mentioned in items 31 to 32 (b) petroleum based products mentioned in items 33 to 50	Nomination required

Item	Fuels and other energy commodities	Primary or secondary fuel or energy commodity
Biofuels		
52	Biodiesel	Primary
53	Ethanol for use as a fuel in an internal combustion engine	Primary
54	Biofuels other than those mentioned in items 52 to 53	Primary
Petrochemical feedstock		
55	Carbon black if used as a petrochemical feedstock	Secondary
56	Ethylene if used as a petrochemical feedstock	Secondary
57	Petrochemical feedstock other than those mentioned in items 55 to 56	Secondary
Energy commodities		
58	Sulphur	Nomination required
59	Solar energy for electricity generation	Primary
60	Wind energy for electricity generation	Primary
61	Water energy for electricity generation	Primary
62	Geothermal energy for electricity generation	Primary
63	Uranium	Primary
64	Hydrogen	Nomination required
65	Electricity	Secondary
66	Energy commodities (other than those mentioned in items 58 to 65) in the form of steam, compressed air or waste gas: (a) acquired by any means from outside the facility boundary (regardless of whether any payment or exchange has been made) either to produce heat or for another purpose; or (b) produced at the facility and transferred to another facility	Nomination required

Note In the table, ***nomination required*** means the person reporting under regulation 4.23A must nominate whether the fuel or other energy commodity is a primary or secondary fuel or energy commodity.

Schedule 2 Meaning of *industry sector* for the purposes of section 7 of the Act

(regulation 2.06)

Item	ANZSIC Code	ANZSIC Industry classification
1	440	Accommodation
2	821	Adult, community and other education
3	694	Advertising services
4	331	Agricultural product wholesaling
5	01	Agriculture
6	05	Agriculture, forestry and fishing support services
7	490	Air and space transport
8	522	Airport operations and other air transport support services
9	913	Amusement and other recreation activities
10	02	Aquaculture
11	692	Architectural, engineering and technical services
12	941	Automotive repair and maintenance
13	641	Auxiliary finance and investment services
14	642	Auxiliary insurance services
15	117	Bakery product manufacturing
16	181	Basic chemical manufacturing
17	211	Basic ferrous metal manufacturing
18	212	Basic ferrous product manufacturing
19	213	Basic non-ferrous metal manufacturing
20	214	Basic non-ferrous metal product manufacturing
21	182	Basic polymer manufacturing
22	121	Beverage manufacturing

Item	ANZSIC Code	ANZSIC Industry classification
23	731	Building cleaning, pest control and gardening services
24	451	Cafes, restaurants and takeaway food services
25	203	Cement, lime, plaster and concrete product manufacturing
26	621	Central banking
27	751	Central government administration
28	202	Ceramic product manufacturing
29	871	Child care services
30	122	Cigarette and tobacco product manufacturing
31	955	Civic, professional and other interest group services
32	185	Cleaning compound and toiletry preparation manufacturing
33	135	Clothing and footwear manufacturing
34	425	Clothing, footwear and personal accessory retailing
35	453	Clubs (hospitality)
36	060	Coal mining
37	380	Commission-based wholesaling
38	242	Computer and electronic equipment manufacturing
39	700	Computer system design and related services
40	091	Construction material mining
41	32	Construction services
42	152	Converted paper product manufacturing
43	900	Creative and performing arts activities
44	113	Dairy product manufacturing
45	592	Data processing, web hosting & electronic information storage services
46	760	Defence
47	426	Department stores
48	622	Depository financial intermediation
49	244	Domestic appliance manufacturing
50	822	Educational support services

Item	ANZSIC Code	ANZSIC Industry classification
51	422	Electrical and electronic goods retailing
52	243	Electrical equipment manufacturing
53	263	Electricity distribution
54	261	Electricity generation
55	262	Electricity transmission
56	721	Employment services
57	101	Exploration
58	662	Farm animal and bloodstock leasing
59	183	Fertiliser and pesticide manufacturing
60	624	Financial asset investing
61	04	Fishing, hunting and trapping
62	03	Forestry and logging
63	114	Fruit and vegetable processing
64	400	Fuel retailing
65	952	Funeral, crematorium and cemetery services
66	251	Furniture manufacturing
67	373	Furniture, floor covering and other goods wholesaling
68	421	Furniture, floor coverings, houseware and textile goods retailing
69	920	Gambling activities
70	270	Gas supply
71	201	Glass and glass product manufacturing
72	755	Government representation
73	116	Grain mill and cereal product manufacturing
74	360	Grocery, liquor and tobacco product wholesaling
75	423	Hardware, building and garden supplies retailing
76	310	Heavy and civil engineering construction
77	912	Horse and dog racing activities
78	840	Hospitals

Item	ANZSIC Code	ANZSIC Industry classification
79	63	Insurance and superannuation funds
80	570	Internet publishing and broadcasting
81	591	Internet service providers and web search portals
82	221	Iron and steel forging
83	754	Justice
84	134	Knitted product manufacturing
85	132	Leather tanning, fur dressing, and leather product manufacturing
86	693	Legal and accounting services
87	601	Libraries and archives
88	753	Local government administration
89	141	Log sawmilling and timber dressing
90	942	Machinery and equipment repair and maintenance
91	696	Management and related consulting services
92	695	Market research and statistical services
93	111	Meat and meat product manufacturing
94	85	Medical and other health care services
95	223	Metal container manufacturing
96	080	Metal ore mining
97	332	Mineral, metal and chemical wholesaling
98	55	Motion picture and sound recording activities
99	231	Motor vehicle and motor vehicle part manufacturing
100	350	Motor vehicle and motor vehicle parts wholesaling
101	661	Motor vehicle and transport equipment rental and hiring
102	392	Motor vehicle parts and tyre retailing
103	391	Motor vehicle retailing
104	891	Museum operation
105	192	Natural rubber product manufacturing
106	541	Newspaper, periodical, book and directory publishing

Item	ANZSIC Code	ANZSIC Industry classification
107	623	Non-depository financing
108	664	Non-financial intangible assets (except copyrights) leasing
109	302	Non-residential building construction
110	431	Non-store retailing
111	115	Oil and fat manufacturing
112	070	Oil and gas extraction
113	264	On selling electricity and electricity market operation
114	729	Other administrative services
115	189	Other basic chemical product manufacturing
116	229	Other fabricated metal product manufacturing
117	119	Other food product manufacturing
118	663	Other goods and equipment rental and hiring
119	602	Other information services
120	249	Other machinery and equipment manufacturing
121	349	Other machinery and equipment wholesaling
122	259	Other manufacturing
123	109	Other mining support services
124	099	Other non-metallic mineral mining and quarrying
125	209	Other non-metallic mineral product manufacturing
126	953	Other personal services
127	699	Other professional, scientific and technical services
128	949	Other repair and maintenance
129	879	Other social assistance services
130	239	Other transport equipment manufacturing
131	529	Other transport support services
132	149	Other wood product manufacturing
133	732	Packaging services
134	892	Parks and gardens operations

Item	ANZSIC Code	ANZSIC Industry classification
135	951	Personal care services
136	170	Petroleum and coal product manufacturing
137	184	Pharmaceutical and medicinal product manufacturing
138	427	Pharmaceutical and other store-based retailing
139	372	Pharmaceutical and toiletry goods wholesaling
140	502	Pipeline and other transport
141	191	Polymer product manufacturing
142	510	Postal and courier pick-up and delivery services
143	80	Preschool and school education
144	161	Printing and printing support services
145	96	Private households employing staff and undifferentiated goods-and-service-producing activities of households for own use
146	241	Professional and scientific equipment manufacturing
147	671	Property operators
148	771	Public order and safety services
149	452	Pubs, taverns and bars
150	151	Pulp, paper and paperboard manufacturing
151	245	Pump, compressor, heating and ventilation equipment manufacturing
152	561	Radio broadcasting
153	471	Rail freight transport
154	472	Rail passenger transport
155	672	Real estate services
156	424	Recreational goods retailing
157	772	Regulatory services
158	954	Religious services
159	162	Reproduction of recorded media
160	301	Residential building construction

Item	ANZSIC Code	ANZSIC Industry classification
161	860	Residential care services
162	432	Retail commission-based buying and/or selling
163	461	Road freight transport
164	462	Road passenger transport
165	501	Scenic and sightseeing transport
166	691	Scientific research services
167	112	Seafood processing
168	224	Sheet metal product manufacturing (except metal structural & container products)
169	542	Software publishing
170	412	Specialised food retailing
171	341	Specialised industrial machinery and equipment wholesaling
172	246	Specialised machinery and equipment manufacturing
173	911	Sports and physical recreation activities
174	752	State government administration
175	222	Structural product manufacturing
176	118	Sugar confectionary manufacturing
177	411	Supermarket and grocery stores
178	580	Telecommunications services
179	562	Television broadcasting
180	810	Tertiary education
181	131	Textile manufacturing
182	133	Textile product manufacturing
183	371	Textile, clothing and footwear wholesaling
184	333	Timber and hardware goods wholesaling
185	722	Travel agency and tour arrangement services
186	697	Veterinary services
187	530	Warehousing and storage services
188	291	Waste collection services

Item	ANZSIC Code	ANZSIC Industry classification
189	292	Waste treatment, disposal and remediation services
190	481	Water freight transport
191	482	Water passenger transport
192	281	Water supply, sewerage and drainage services
193	521	Water transport support services

Schedule 3 Scope 1 emissions from particular sources

(regulations 4.10, 4.11, 4.13, 4.14, 4.15 and 4.17)

Part 1 Coal mining

Source 1 Open cut mine

Item	Method	Matters to be identified
1	Method 1 for the source, as set out in the Measurement Determination	(a) the location of the mine by State or Territory (b) the tonnes of raw coal produced (c) the tonnes of coal mine waste gas flared
2	Methods 2 and 3 for the source, as set out in the Measurement Determination	(a) the location of the mine by State or Territory (b) the tonnes of raw coal produced (c) the tonnes of methane (CO_2-e) and the tonnes of carbon dioxide captured for energy production on site (d) the tonnes of methane (CO_2-e) and the tonnes of carbon dioxide captured and transferred off site (e) the tonnes of methane (CO_2-e) and the tonnes of carbon dioxide flared (f) the tonnes of methane (CO_2-e) and the tonnes of carbon dioxide vented

Source 2 Underground mine

Item	Method	Matters to be identified
1	Method 1 for the source, as set out in the Measurement Determination	(a) the location of the mine by State or Territory (b) whether the mine is a gassy mine or a non-gassy mine (c) the tonnes of raw coal produced (d) the tonnes of coal mine waste gas (CO_2-e) flared

Item	Method	Matters to be identified
2	Method 4 for the source, as set out in the Measurement Determination	(a) the location of the mine by State or Territory (b) the tonnes of raw coal produced (c) the tonnes of methane (CO_2-e) and the tonnes of carbon dioxide captured for energy production on site (d) the tonnes of methane (CO_2-e) and the tonnes of carbon dioxide captured and transferred off site (e) the tonnes of methane (CO_2-e) and the tonnes of carbon dioxide flared

Source 3 Decommissioned underground mine

Item	Method	Matters to be identified
1	Method 1 for the source, as set out in the Measurement Determination	(a) the location of the mine by State or Territory (b) whether the mine is a gassy mine or a non-gassy mine (c) the tonnes of methane emissions (CO_2-e) from the mine in the last full year of production (d) the date that the mine was closed (e) the percentage of the mine void volume flooded (f) the tonnes of coal mine waste gas (CO_2-e) flared
2	Method 4 for the source, as set out in the Measurement Determination	(a) the location of the mine by State or Territory (b) the tonnes of methane (CO_2-e) and the tonnes of carbon dioxide captured for energy production on site (c) the tonnes of methane (CO_2-e) and the tonnes of carbon dioxide captured and transferred off site (d) the tonnes of methane (CO_2-e) and the tonnes of carbon dioxide flared

Part 2 Oil or gas

Source 1 Oil or gas exploration

Item	Method	Matters to be identified
1	Method 1 for the source, as set out in the Measurement Determination	(a) the tonnes of gas flared (b) the tonnes of liquids flared
2	Methods 2 and 3 for the source, as set out in the Measurement Determination	(a) the tonnes of gas flared (b) the tonnes of liquid flared (c) the facility specific carbon dioxide emission factor for liquids, in tonnes of emissions (CO_2-e) per tonne of fuel flared (d) the facility specific carbon dioxide emission factor for gases, in tonnes of emissions (CO_2-e) per tonne of fuel flared

Source 2 Crude oil production

Item	Method	Matters to be identified
1	Method 1 for the source, as set out in the Measurement Determination	(a) the tonnes of crude oil throughput (b) the tonnes of liquids flared (c) the tonnes of gas flared
2	Method 2 for the source, as set out in the Measurement Determination	(a) the tonnes of crude oil throughput; (b) the facility specific emission factor for liquids, in tonnes of emissions (CO_2-e) per tonne of throughput (c) the tonnes of liquids flared (d) the facility specific carbon dioxide emission factor for liquids, in tonnes of emissions (CO_2-e) per tonne of fuel flared (e) the facility specific carbon dioxide emission factor for gases, in tonnes of emissions (CO_2-e) per tonne of fuel flared (f) the tonnes of gas flared

Source 3 Crude oil transport

Item	Method	Matters to be identified
1	Method 1 for the source, as set out in the Measurement Determination	the tonnes of indigenous crude oil transported to Australian refineries
2	Method 2 for the source, as set out in the Measurement Determination	(a) the tonnes of indigenous crude oil transported to Australian refineries (b) the facility specific emission factor, in tonnes of CO_2-e per tonne of crude oil (c) the tonnes of crude oil production flared

Source 4 Crude oil refining

Item	Method	Matters to be identified
1	Method 1 for the source, as set out in the Measurement Determination	(a) the tonnes of crude oil refined (b) the tonnes of crude oil stored (c) the tonnes of gas that is flared (d) the tonnes of gas that is vented, by individual greenhouse gas
2	Methods 2, 3 and 4 for the source, as set out in the Measurement Determination	(a) the tonnes of crude oil refined (b) the tonnes of crude oil stored (c) the tonnes of gas that is flared (d) the tonnes of gas that is vented, by individual greenhouse gas (e) the facility specific emission factor, in tonnes of emissions (CO_2-e) of each gas per tonne of oil refined (f) the facility specificemission factor, in tonnes of emissions (CO_2-e) of each gas per tonne of oil stored (g) the facility specificemission factor, in tonnes of emissions (CO_2-e) of each gas per tonne of gas flared

Source 5 Natural gas production or processing (other than venting or flaring)

Item	Method	Matters to be identified
1	Method 1 for the source, as set out in the Measurement Determination	the tonnes of natural gas throughput
2	Method 2 for the source, as set out in the Measurement Determination	(a) the tonnes of natural gas throughput (b) the facility specific emission factor, in tonnes of each gas (CO_2-e) per tonne of gas throughput

Source 6 Natural gas transmission

Item	Method	Matters to be identified
1	Method 1 for the source, as set out in the Measurement Determination	(a) terajoules of natural gas transmission throughput (b) kilometres of pipeline length
2	Method 2 for the source, as set out in the Measurement Determination	(a) terajoules of natural gas transmission throughput (b) kilometres of pipeline length (c) the facility specific emission factor, in tonnes of each gas (CO_2-e) per tonne of gas throughput

Source 7 Natural gas distribution

Item	Method	Matters to be identified
1	Method 1 for the source, as set out in the Measurement Determination	(a) terajoules of utility sales; (b) location of the natural gas distribution
2	Method 2 for the source, as set out in the Measurement Determination	(a) terajoules of utility sales (b) location of the natural gas distribution (c) the facility specific emission factor, in tonnes of each gas (CO_2-e) per tonne of gas throughput

Source 8 Natural gas production or processing—flaring

Item	Method	Matters to be identified
1	Method 1 for the source, as set out in the Measurement Determination	the tonnes of gas flared
2	Methods 2 and 3 for the source, as set out in the Measurement Determination	(a) the tonnes of gas flared (b) the facility specific emission factor, in tonnes of emissions (CO_2-e) per tonne of gas flared

Source 9 Natural gas production or processing—venting

Item	Method	Matters to be identified
1	Method 4 for the source, as set out in the Measurement Determination	the tonnes of vented gas

Part 3 Mineral products

Source 1 Cement clinker production

Item	Method	Matters to be identified
1	Method 1 for the source, as set out in the Measurement Determination	(a) the tonnes of clinker produced (b) the tonnes of cement kiln dust produced (c) the degree of calcination of cement kiln dust produced
2	Methods 2 and 4 for the source, as set out in the Measurement Determination	(a) the tonnes of clinker produced (b) the tonnes of cement kiln dust produced (c) the facility specific emission factor for clinker production, in tonnes of greenhouse gas emissions of each gas (CO_2-e) per tonne of clinker produced (d) the degree of calcination of cement kiln dust produced

Item	Method	Matters to be identified
3	Method 3 for the source, as set out in the Measurement Determination	(a) the tonnes of pure calcium carbonate calcined (b) the tonnes of pure magnesium carbonate calcined (c) the tonnes of pure dolomite calcined (d) the tonnes of cement kiln dust not recycled or lost (e) the tonnes of organic matter or other carbon in specific non-fuel raw material (f) the emission factor for kerogen or other carbon-bearing non-fuel raw material, in tonnes of emissions (CO_2-e) per tonne of clinker produced (g) the degree of calcination of the carbonate in the production of cement clinker during the year (h) the tonnes of any other pure carbonate calcined (i) the degree of calcination of cement kiln dust produced

Source 2 Lime production

Item	Method	Matters to be identified
1	Method 1 for the source, as set out in the Measurement Determination	(a) the tonnes of commercial lime produced (b) the tonnes of in-house lime produced (c) the tonnes of dolomitic lime produced (d) the tonnes of magnesian lime produced; (e) the tonnes of lime kiln dust produced (f) the degree of calcination of lime kiln dust produced
2	Method 2 for the source, as set out in the Measurement Determination	(a) the tonnes of lime produced (b) the tonnes of lime kiln dust produced (c) the degree of calcination of lime kiln dust produced

Item	Method	Matters to be identified
		(d) the emission factor for lime production at each facility, in tonnes of emissions (CO_2-e) per tonne of lime

Source 3 Use of carbonate for production of mineral product (other than cement, clinker, lime or soda ash)

Item	Method	Matters to be identified
1	Method 1 for the source, as set out in the Measurement Determination	(a) the tonnes of limestone calcined (b) the tonnes of dolomite calcined (c) the tonnes of magnesium carbonate calcined (d) the degree of calcination of the carbonate during the year (e) the tonnes of any other raw carbonate calcined
2	Method 3 for the source, as set out in the Measurement Determination	(a) the tonnes of pure calcium carbonate calcined (b) the tonnes of pure dolomite calcined (c) the tonnes of pure magnesium carbonate calcined (d) the degree of calcination of the carbonate during the year (e) the tonnes of any other pure carbonate calcined
3	Method 4 for the source, as set out in the Measurement Determination	the tonnes of each pure carbonate calcined

Source 4 Soda ash use

Item	Method	Matters to be identified
1	Method 1 for the source, as set out in the Measurement Determination	the tonnes of soda ash consumed

Source 5 Soda ash production

Item	Method	Matters to be identified
1	Method 1 for the source, as set out in the Measurement Determination	(a) the tonnes of limestone consumed (b) the tonnes of dolomite consumed (c) the tonnes of magnesium carbonate consumed (d) the tonnes of soda ash produced (e) the tonnes of sodium bicarbonate produced (f) the tonnes of soda ash used for brine purification (g) the tonnes of solid waste by-product containing carbon produced (h) the average carbon content factor of solid waste by-products, in tonnes of carbon per tonne of solid waste by-product (i) the change in stock containing carbon, in tonnes (j) the carbon content factor of the change in stock, in tonnes of carbon per tonne of stock
2	Methods 2, 3 and 4 for the source, as set out in the Measurement Determination	(a) the facility specific carbon content factor for soda ash production for each fuel type consumed, or each carbonaceous input material type consumed, in tonnes of carbon per: (i) tonne of fuel or carbonaceous input material; or (ii) cubic metre of fuel or carbonaceous input material; or (iii) kilolitre of fuel or carbonaceous input material

Item	Method	Matters to be identified
		(b) the tonnes of pure calcium carbonate consumed (c) the tonnes of pure dolomite consumed (d) the tonnes of pure magnesium carbonate consumed (e) the tonnes of soda ash produced (f) the tonnes of sodium bicarbonate produced (g) the tonnes of soda ash used for brine purification (h) the tonnes of solid waste by-product containing carbon produced (i) the average carbon content factor of solid waste by-products, in tonnes of carbon per tonne of solid waste by-product (j) the change in stock containing carbon, in tonnes (k) the carbon content factor of the change in stock, in tonnes of carbon per tonne of stock

Part 4 Chemical products

Source 1 Ammonia production

Item	Method	Matters to be identified
1	Method 1 for the source, as set out in the Measurement Determination	(a) the tonnes of ammonia produced (b) the tonnes of carbon dioxide recovered and transferred from the facility (c) the tonnes of carbon dioxide recovered and used for urea production
2	Methods 2, 3 and 4 for the source, as set out in the Measurement Determination	(a) the tonnes of ammonia produced (b) the tonnes of carbon dioxide recovered and transferred from the facility (c) the facility specific emission factor for each fuel type consumed, in kilograms of CO_2-e per gigajoule (d) the tonnes of carbon dioxide recovered and used for urea production

Source 2 Nitric acid production

Item	Method	Matters to be identified
1	Method 1 for the source, as set out in the Measurement Determination	(a) the tonnes of nitric acid production (b) the emission factor of the plant type, in tonnes of emissions (CO2-e) per tonne of nitric acid produced
2	Methods 2, 3 and 4 for the source, as set out in the Measurement Determination	(a) the tonnes of nitric acid produced (b) the facility specific emission factor, in tonnes of emissions (CO2-e) per tonne of nitric acid produced

Source 3 Adipic acid production

Item	Method	Matters to be identified
1	No method is set out in the Measurement Determination	the tonnes of adipic acid produced

Source 4 Carbide production

Item	Method	Matters to be identified
1	No method is set out in the Measurement Determination	the tonnes of carbide produced

Source 5 Chemical or mineral production (other than carbide production) using carbon reductant or carbon anode

Item	Method	Matters to be identified
1	Method 1 for the source, as set out in the Measurement Determination	(a) the tonnes of chemical or mineral products containing carbon produced (b) the carbon content of the chemical or mineral products containing carbon produced, in tonnes of carbon per tonne of output

Item	Method	Matters to be identified
		(c) the tonnes of solid waste by-products containing carbon produced (d) the average carbon content factor of solid waste by-products, in tonnes of carbon per tonne of solid waste by-product (e) the change in stock containing carbon, in tonnes (f) the carbon content factor of the change in stock, in tonnes of carbon per tonne of stock (g) the tonnes of pure calcium carbonate consumed (h) the tonnes of pure dolomite consumed (i) the tonnes of pure magnesium carbonate consumed (j) the tonnes of any other pure carbonate consumed
2	Methods 2, 3 and 4 for the source, as set out in the Measurement Determination	(a) the tonnes of chemical or mineral products containing carbon produced (b) the carbon content of the chemical or mineral products containing carbon produced, in tonnes of carbon per tonne of output (c) the tonnes of solid waste by-products containing carbon produced (d) the average carbon content factor of solid waste by-products, in tonnes of carbon per tonne of solid waste by-product (e) the change in stock containing carbon, in tonnes (f) the carbon content factor of the change in stock, in tonnes of carbon per tonne of stock (g) the facility specific carbon content factor for each fuel type consumed, or each carbonaceous input material consumed, in tonnes of carbon per: (i) tonne of fuel or carbonaceous input material; or (ii) cubic metre of fuel or carbonaceous input material; or

Item	Method	Matters to be identified
		(iii) kilolitre of fuel or carbonaceous input material (h) the tonnes of pure calcium carbonate consumed (i) the tonnes of pure dolomite consumed (j) the tonnes of pure magnesium carbonate consumed (k) the tonnes of any other pure carbonate consumed

Part 5 Metal products

Source 1 Iron, steel or other metal production using integrated metalworks

Item	Method	Matters to be identified
1	Method 1 for the source, as set out in the Measurement Determination	(a) the tonnes of iron produced for sale (b) the carbon content of the iron produced for sale, in tonnes of carbon per tonne of output (c) the tonnes of crude steel produced (d) the carbon content factor of the crude steel, in tonnes of carbon per tonne of output (e) the tonnes of solid waste by-product containing carbon produced (f) the average carbon content factor of solid waste by-products containing carbon, in tonnes of carbon per tonne of waste by-product (g) the change in stock containing carbon, in tonnes (h) the carbon content factor of the change in stock, in tonnes of carbon per tonne of stock (i) the tonnes of coke transferred beyond the boundary of the activity (j) the tonnes of coal tar transferred beyond the boundary of the activity

Item	Method	Matters to be identified
		(k) the tonnes of pure calcium carbonate consumed (l) the tonnes of pure dolomite consumed (m) the tonnes of pure magnesium carbonate consumed (n) the tonnes of any other pure carbonate consumed
2	Methods 2, 3 and 4 for the source, as set out in the Measurement Determination	(a) the tonnes of iron produced for sale (b) the carbon content of the iron produced for sale, in tonnes of carbon per tonne of output (c) the tonnes of crude steel produced (d) the carbon content factor of the crude steel, in tonnes of carbon per tonne of output (e) the facility specific carbon content factor for each fuel type consumed, or each carbonaceous input material consumed, in tonnes of carbon per: (i) tonne of fuel or carbonaceous input material; or (ii) cubic metre of fuel or carbonaceous input material; or (iii) kilolitre of fuel or carbonaceous input material (f) tonnes of solid waste by-product containing carbon produced (g) the average carbon content factor of solid waste by-products containing carbon, in tonnes of carbon per tonne of waste by-product (h) the change in stock containing carbon, in tonnes (i) the carbon content factor of the change in stock, in tonnes of carbon per tonne of stock (j) the tonnes of coke transferred beyond the boundary of the activity (k) the tonnes of coal tar transferred beyond the boundary of the activity

Item	Method	Matters to be identified
		(l) the tonnes of pure calcium carbonate consumed (m) the tonnes of pure dolomite consumed (n) the tonnes of pure magnesium carbonate consumed (o) the tonnes of any other pure carbonate consumed

Source 2 Ferroalloys production

Item	Method	Matters to be identified
1	Method 1 for the source, as set out in the Measurement Determination	(a) the tonnes of ferroalloys containing carbon produced (b) the carbon content factor of the ferroalloy produced, in tonnes of carbon per tonne of output (c) the tonnes of solid waste by-products containing carbon produced (d) the average carbon content factor of solid waste by-products, in tonnes of carbon per tonne of solid waste by-product (e) the change in stock containing carbon, in tonnes (f) the carbon content factor of the change in stock, in tonnes of carbon per tonne of stock (g) the tonnes of pure calcium carbonate consumed (h) the tonnes of pure dolomite consumed (i) the tonnes of pure magnesium carbonate consumed (j) the tonnes of any other pure carbonate consumed
2	Methods 2, 3 and 4 for the source, as set out in the Measurement Determination	(a) the tonnes of ferroalloy containing carbon produced (b) the carbon content factor of the ferroalloy produced, in tonnes of carbon per tonne of output

Item	Method	Matters to be identified
		(c) the tonnes of solid waste by-products containing carbon produced (d) the average carbon content factor of solid waste by-products, in tonnes of carbon per tonne of solid waste by-product (e) the change in stock containing carbon, in tonnes (f) the carbon content factor of the change in stock, in tonnes of carbon per tonne of stock (g) the facility specific carbon content factor for each fuel type consumed, or each carbonaceous input material consumed, in tonnes of carbon per: (i) tonne of fuel or carbonaceous input material; or (ii) cubic metre of fuel or carbonaceous input material; or (iii) kilolitre of fuel or carbonaceous input material (h) the tonnes of pure calcium carbonate consumed (i) the tonnes of pure dolomite consumed (j) the tonnes of pure magnesium carbonate consumed (k) the tonnes of any other pure carbonate consumed

Source 3 Aluminium production

Item	Method	Matters to be identified
1	Method 1 for the source, as set out in the Measurement Determination	the amount of primary aluminium produced, in tonnes

Item	Method	Matters to be identified
2	Methods 2, 3 and 4 for the source, as set out in the Measurement Determination	(a) the facility specific emission factor for each fuel type consumed, in kilograms of CO_2-e per gigajoule (b) the facility specific carbon tetrafluoride emission factor, in tonnes of CO_2-e emitted per tonne of aluminium production (c) the facility specific hexafluoroethane emission factor, in tonnes of CO_2-e emitted per tonne of aluminium production (d) the amount of primary aluminium produced, in tonnes

Source 4 Production of other metals

Item	Method	Matters to be identified
1	Method 1 for the source, as set out in the Measurement Determination	(a) the tonnes of other metals produced (b) the carbon content of the other metals produced, in tonnes of carbon per tonne of output (c) the tonnes of solid waste by-products containing carbon produced (d) the average carbon content factor of solid waste by-products, in tonnes of carbon per tonne of solid waste by-product (e) the change in stock containing carbon, in tonnes (f) the carbon content factor of the change in stock, in tonnes of carbon per tonne of stock (g) the tonnes of pure calcium carbonate limestone consumed (h) the tonnes of pure dolomite consumed (i) the tonnes of pure magnesium carbonate consumed (j) the tonnes of any other pure carbonate consumed

Item	Method	Matters to be identified
2	Methods 2, 3 and 4 for the source, as set out in the Measurement Determination	(a) the tonnes of other metal produced (b) the carbon content factor of the other metal, in tonnes of carbon per tonne of output (c) the tonnes of solid waste by-products containing carbon produced (d) the average carbon content factor of solid waste by-products, in tonnes of carbon per tonne of solid waste by-product (e) the change in stock containing carbon, in tonnes (f) the carbon content factor of the change in stock, in tonnes of carbon per tonne of stock (g) the facility specific carbon content factor for each fuel type consumed, or each carbonaceous input material consumed, in tonnes of carbon per: (i) tonne of fuel or carbonaceous input material; or (ii) cubic metre of fuel or carbonaceous input material; or (iii) kilolitre of fuel or carbonaceous input material (h) the tonnes of pure calcium carbonate consumed (i) the tonnes of pure dolomite consumed (j) the tonnes of pure magnesium carbonate consumed (k) the tonnes of any other pure carbonate consumed

Part 6 Waste

Source 1 Solid waste disposal on land

Item	Method	Matters to be identified
1	Method 1 for the source, as set out in the Measurement Determination	(a) the location of the landfill facility by State or Territory or by landfill classification specified in the Determination (b) the number of years in operation (c) the average annual amount (in tonnes) of disposal of solid waste over the lifetime of the landfill facility prior to the first year of reporting (d) the total tonnes of waste entering the landfill (e) the tonnes of waste entering the landfill from each of the following: (i) municipal sources; (ii) commercial and industrial sources; (iii) construction and demolition sources (f) the tonnes of waste received at the landfill facility for each of the following: (i) transfer to an external recycling or biological treatment facility; (ii) recycling or biological treatment onsite; (iii) construction purposes, daily cover purposes, intermediate cover purposes or final capping and cover purposes (inert waste only) (g) the percentages of each waste mix type entering the landfill in each of the following: (i) municipal solid waste; (ii) commercial and industrial waste; (iii) construction and demolition waste (h) the opening stock of degradable organic carbon, in tonnes

Item	Method	Matters to be identified
		(i) the legacy emissions from decomposition of waste (j) the emissions, other than legacy emissions, from decomposition of waste (k) the tonnes of methane (CO_2-e) captured for combustion that are the following: (i) legacy emissions; (ii) not legacy emissions (l) the tonnes of methane (CO_2-e) captured and transferred offsite that are the following: (i) legacy emissions; (ii) not legacy emissions (m) the tonnes of methane (CO_2-e) flared that are the following: (i) legacy emissions; (ii) not legacy emissions (n) the tonnes of waste treated by each of the following methods: (i) composting; (ii) anaerobic digestion (o) the tonnes of methane (CO_2-e) captured from each of the following: (i) composting; (ii) anaerobic digestion
2	Methods 2 and 3 for the source, as set out in the Measurement Determination	(a) the location of the landfill facility by State or Territory (b) the number of years in operation (c) the average annual amount (in tonnes) of disposal of solid waste over the lifetime of the landfill facility prior to the first year of reporting (d) the total tonnes of waste entering the landfill (e) the opening stock of degradable organic carbon, in tonnes

Item	Method	Matters to be identified
		(f) the tonnes of waste entering the landfill from each of the following: (i) municipal sources; (ii) commercial and industrial sources; (iii) construction and demolition sources
		(g) the percentages of each waste mix type entering the landfill in each of the following: (i) municipal solid waste; (ii) commercial and industrial waste; (iii) construction and demolition waste
		(h) the tonnes of waste received at the landfill facility for each of the following: (i) transfer to an external recycling or biological treatment facility; (ii) recycling or biological treatment onsite; (iii) construction purposes, daily cover purposes, intermediate cover purposes or final capping and cover purposes (inert waste only)
		(i) the facility specific k value for each of the following waste mix types: (i) food; (ii) paper and cardboard; (iii) garden and green; (iv) wood; (v) textiles; (vi) sludge; (vii) nappies; (viii) rubber and leather
		(j) the legacy emissions from decomposition of waste
		(k) the emissions, other than legacy emissions, from decomposition of waste

Item	Method	Matters to be identified
		(l) the tonnes of methane (CO_2-e) captured for combustion that are the following: (i) legacy emissions; (ii) not legacy emissions (m) the tonnes of methane (CO_2-e) captured and transferred off site that are the following: (i) legacy emissions; (ii) not legacy emissions (n) the tonnes of methane (CO_2-e) flared that are the following: (i) legacy emissions; (ii) not legacy emissions (o) the tonnes of waste treated by each of the following methods: (i) composting; (ii) anaerobic digestion (p) the tonnes of methane (CO_2-e) captured from each of the following: (i) composting; (ii) anaerobic digestion

Source 2 Wastewater handling—industrial

Item	Method	Matters to be identified
1	Method 1 for the source, as set out in the Measurement Determination	(a) the tonnes of industrial wastewater produced by commodity type (b) the fraction of wastewater anaerobically treated (c) the fraction of COD removed as sludge (d) the fraction of COD in sludge anaerobically treated on site (e) the tonnes of COD in sludge transferred off site and disposed of at a landfill facility

Item	Method	Matters to be identified
		(f) the tonnes of COD in sludge transferred off site and disposed of at a site other than a landfill facility (g) the tonnes of COD in effluent leaving the site (h) the tonnes of methane (CO_2-e) captured for production of electricity on site (i) the tonnes of methane (CO_2-e) captured and transferred off site (j) the tonnes of methane (CO_2-e) flared
2	Methods 2 and 3 for the source, as set out in the Measurement Determination	(a) the tonnes of industrial wastewater produced by commodity type (b) the tonnes of COD measured entering the treatment site (c) the fraction of wastewater anaerobically treated (d) the tonnes of COD removed as sludge (e) the fraction of COD in sludge anaerobically treated on site (f) the tonnes of COD in sludge transferred off site and disposed of at a landfill facility (g) the tonnes of COD in sludge transferred off site and disposed of at a site other than a landfill facility (h) the tonnes of COD in effluent leaving the site (i) the tonnes of emissions (CO_2-e) generated (j) the tonnes of methane (CO_2-e) captured for production of electricity on site (k) the tonnes of methane (CO_2-e) captured and transferred off site (l) the tonnes of methane (CO_2-e) flared

Source 3 Wastewater handling—domestic or commercial

Item	Method	Matters to be identified
1	Method 1 for the source, as set out in the Measurement Determination	(a) the population served by the wastewater treatment plant (b) the fraction of COD in wastewater anaerobically treated (c) the tonnes of COD removed as sludge (d) the fraction of COD in sludge anaerobically treated on site (e) the tonnes of COD in sludge transferred off site and disposed of at a landfill facility (f) the tonnes of COD in sludge transferred off site and disposed of at a site other than a landfill facility (g) the tonnes of methane (CO_2-e) captured for combustion on site (h) the tonnes of methane (CO_2-e) captured and transferred off site (i) the tonnes of methane (CO_2-e) flared (j) the tonnes of COD in effluent leaving the site (k) the tonnes of nitrogen in sludge transferred out of the plant and disposed of at a landfill facility (l) the tonnes of nitrogen in sludge transferred out of the plant and disposed of at a site other than a landfill facility (m) the tonnes of nitrogen in effluent leaving the plant into enclosed waters (n) the tonnes of nitrogen in effluent leaving the plant into estuarine waters (o) the tonnes of nitrogen in effluent leaving the plant into open coastal waters

Item	Method	Matters to be identified
2	Methods 2 and 3 for the source, as set out in the Measurement Determination	(a) the population served by the wastewater treatment plant (b) the tonnes of COD measured entering treatment facility (c) the fraction of COD in wastewater anaerobically treated (d) the tonnes of COD removed as sludge (e) the fraction of COD in sludge anaerobically treated (f) the tonnes of methane (CO_2-e) generated from the decomposition of COD (g) the tonnes of methane (CO_2-e) captured for combustion on site (h) the tonnes of methane (CO_2-e) captured and transferred off site (i) the tonnes of methane (CO_2-e) flared (j) the tonnes of COD in effluent leaving the site (k) the tonnes of COD in sludge transferred offsite and disposed of at a landfill facility (l) the tonnes of COD in sludge transferred offsite to a site other than a landfill facility (m) the tonnes of nitrogen in influent entering the plant (n) the tonnes of nitrogen in sludge transferred out of the plant and disposed of at a landfill facility (o) the tonnes of nitrogen in sludge transferred out of the plant and disposed of at a site other than a landfill facility (p) the tonnes of nitrogen in effluent leaving the plant into enclosed waters (q) the tonnes of nitrogen in effluent leaving the plant into estuarine waters (r) the tonnes of nitrogen in effluent leaving the plant into open coastal waters

Source 4 Waste incineration

Item	Method	Matters to be identified
1	Methods 1 and 4 for the source, as set out in the Measurement Determination	the tonnes of waste incinerated

Notes to the *National Greenhouse and Energy Reporting Regulations 2008*

Note 1

The *National Greenhouse and Energy Reporting Regulations 2008* (in force under the *National Greenhouse and Energy Reporting Act 2007*) as shown in this compilation comprise Select Legislative Instrument 2008 No. 127 amended as indicated in the Tables below.

For all relevant information pertaining to application, saving or transitional provisions *see* Table A.

Table of Instruments

Year and Number	Date of FRLI registration	Date of commencement	Application, saving or transitional provisions
2008 No. 127	26 June 2008 (*see* F2008L02230)	1 July 2008	
2009 No. 28	26 Feb 2009 (*see* F2009L00711)	15 Mar 2009 (*see* r. 2)	R. 4
2009 No. 378	16 Dec 2009 (*see* F2009L04573)	17 Dec 2009	—
2011 No. 115	30 June 2011 (*see* F2011L01380)	Rr. 1–3 and Schedule 1: 1 July 2011 Schedule 2: 1 July 2012	R. 4
2011 No. 269	7 Dec 2011 (*see* F2011L02584)	8 Dec 2011	—
2012 No. 33	23 Mar 2012 (*see* F2012L00672)	2 Apr 2012 (*see* s. 2 and F2011L02617)	—
2012 No. 52	23 Apr 2012 (*see* F2012L00911)	Ss. 1–3 and Schedule 1: 24 Apr 2012 Schedule 2: *(a)*	—
2012 No. 162	18 July 2012 (*see* F2012L01575)	19 July 2012	—

(a) Section 2 of SLI 2012 No. 52 provides as follows:

This regulation commences as follows:

(b) Immediately after the commencement of Schedule 2 to the *National Greenhouse and Energy Reporting Amendment Regulations 2011 (No. 1)* (SLI 2011 No. 115)—Schedule 2

Schedule 2 to the *National Greenhouse and Energy Reporting Amendment Regulations 2011 (No. 1)* commences on 1 July 2012.

Table of Amendments

ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted

Provision affected	How affected
Part 1	
Heading to r. 1.03	rs. 2012 No. 52
R. 1.03	am. 2009 Nos. 28 and 378; 2011 Nos. 115 and 269; 2012 Nos. 33, 52 and 162
Note to r. 1.03	rs. 2009 Nos. 28 and 378 am. 2011 No. 269 rs. 2012 Nos. 33 and 52
Part 2	
Division 2.2	
R. 2.01A..............................	ad. 2009 No. 28 am. 2012 No. 52
R. 2.02	rs. 2009 No. 28 am. 2012 No. 52
R. 2.04	rep. 2012 No. 52
R. 2.05	rep. 2012 No. 52
R. 2.07	rep. 2012 No. 52
Div. 2.3 of Part 2	rep. 2012 No. 52
R. 2.08	am. 2009 No. 28; 2012 No. 33 rep. 2012 No. 52
R. 2.09	am. 2009 No. 28; 2012 No. 33 rep. 2012 No. 52
R. 2.10	am. 2009 No. 28; 2012 No. 33 rep. 2012 No. 52
R. 2.11	am. 2009 No. 28; 2012 No. 33 rep. 2012 No. 52
R. 2.12	am. 2009 No. 28; 2012 No. 33 rep. 2012 No. 52
R. 2.13	am. 2009 No. 28; 2012 No. 33 rep. 2012 No. 52
Division 2.4	
Subdivision 2.4.1	
R. 2.13A..............................	ad. 2011 No. 115 rep. 2012 No. 52
R. 2.14	am. 2012 No. 52
Subdivision 2.4.2	
R. 2.16	am. 2012 No. 52
R. 2.17	am. 2012 No. 52

ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted

Provision affected	How affected
Heading to r. 2.18	rs. 2012 No. 52
R. 2.18	rs. 2009 No. 28 am. 2012 No. 52
R. 2.19	am. 2012 No. 52
R. 2.20	am. 2012 No. 52
Subdivision 2.4.3	
R. 2.22	am. 2012 No. 52
Division 2.5	
Div. 2.5 of Part 2	rs. 2012 No. 52
R. 2.23	rs. 2012 No. 52
R. 2.24	ad. 2012 No. 52
R. 2.25	ad. 2012 No. 52
R. 2.26	ad. 2012 No. 52
Division 2.6	
Div. 2.6 of Part 2	ad. 2012 No. 52
R. 2.27	ad. 2012 No. 52 am. 2012 No. 162
Heading to r. 2.28	rs. 2012 No. 162
R. 2.28	ad. 2012 No. 52 am. 2012 No. 162
R. 2.29	ad. 2012 No. 52 rep. 2012 No. 162
Part 3	
Division 3.2	
Heading to r. 3.02	rs. 2012 No. 52
R. 3.02	am. 2009 No. 28; 2012 No. 52
Heading to r. 3.03	rs. 2012 No. 52
R. 3.03	am. 2009 No. 28; 2012 No. 33
R. 3.03A	ad. 2012 No. 52 am. 2012 No. 162
Division 3.3	
Div. 3.3 of Part 3	rs. 2012 No. 52
R. 3.04	am. 2009 Nos. 28 and 378; 2012 No. 33 rs. 2012 No. 52
Division 3.4	
Div. 3.4 of Part 3	rs. 2012 No. 52
R. 3.05	am. 2009 No. 28; 2011 No. 115 rs. 2012 No. 52 am. 2012 No. 162
R. 3.06	am. 2009 No. 28; 2012 No. 33 rep. 2012 No. 52

Table of Amendments

ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted

Provision affected	How affected
Part 4	
Heading to Part 4	rs. 2012 No. 52
Division 4.1	
R. 4.01	rs. 2012 No. 52
Division 4.2	
Div. 4.2 of Part 4	rs. 2012 No. 52
R. 4.02	am. 2012 No. 33 rs. 2012 No. 52
Division 4.3	
Div. 4.3 of Part 4	rs. 2012 No. 52
R. 4.03	rs. 2012 No. 52
R. 4.04	am. 2009 No. 28; 2011 No. 115 rs. 2012 No. 52
Note to r. 4.04 (3)................	ad. 2011 No. 115 rep. 2012 No. 52
R. 4.04A..............................	ad. 2012 No. 52
Division 4.4	
Heading to Div. 4.4 .... of Part 4	rs. 2012 No. 52
Subdivision 4.4.1	
Subdiv. 4.4.1 of Div. 4.4 ...... of Part 4...........................	rs. 2012 No. 52
R. 4.05	rs. 2012 No. 52
R. 4.06	am. 2009 No. 378 rs. 2012 No. 52 am. 2012 No. 162
Subdivision 4.4.2	
Heading to Subdiv. 4.4.2..... of Div. 4.4 of Part 4	rs. 2009 No. 378; 2012 No. 52
Subdiv. 4.4.2 of Div. 4.4 ...... of Part 4...........................	rs. 2012 No. 52
R. 4.07	rs. 2009 No. 378; 2012 No. 52
R. 4.08	rep. 2009 No. 378
Subdivision 4.4.3	
Heading to Subdiv. 4.4.3..... of Div. 4.4 of Part 4	rs. 2012 No. 52
R. 4.09	rs. 2012 No. 52
Heading to r. 4.10	rs. 2009 No. 378; 2012 No. 52
R. 4.10	am. 2009 No. 378 rs. 2012 No. 52

ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted

Provision affected	How affected
Heading to r. 4.11	rs. 2009 No. 378; 2012 No. 52
R. 4.11	am. 2009 No. 378 rs. 2012 No. 52
Heading to r. 4.12	rs. 2009 No. 378; 2012 No. 52
R. 4.12	am. 2012 No. 52
Heading to r. 4.13	rs. 2009 No. 378; 2012 No. 52
R. 4.13	am. 2009 No. 378; 2011 No. 115 rs. 2012 No. 52
Heading to r. 4.14	rs. 2009 No. 378; 2012 No. 52
R. 4.14	am. 2009 No. 378; 2011 No. 115 rs. 2012 No. 52
Heading to r. 4.15	rs. 2009 No. 378; 2012 No. 52
R. 4.15	am. 2009 No. 378; 2011 No. 115 rs. 2012 No. 52
Heading to r. 4.16	rs. 2009 No. 378; 2012 No. 52
R. 4.16	am. 2009 No. 378; 2012 No. 52
Heading to r. 4.17	rs. 2009 No. 378; 2012 No. 52
R. 4.17	am. 2009 No. 378; 2011 No. 115 rs. 2012 No. 52
R. 4.17A	ad. 2009 No. 378 rs. 2012 No. 52
Subdivision 4.4.4	
R. 4.18	rs. 2012 No. 52
R. 4.19	am. 2011 No. 115; 2012 No. 52
R. 4.20	am. 2009 Nos. 28 and 378; 2011 No. 115; 2012 No. 52
Note to r. 4.20 (2)................	ad. 2011 No. 115
Subdivision 4.4.5	
R. 4.21	rs. 2012 No. 52
R. 4.22	am. 2009 No. 378; 2011 No. 115 rs. 2012 No. 52 am. 2012 No. 162
Note to r. 4.22 (3)................	ad. 2011 No. 115 rs. 2012 No. 52
R. 4.23	am. 2009 No. 378; 2011 No. 115; 2012 No. 52
Note to r. 4.23 (3)................	ad. 2011 No. 115
R. 4.23A	ad. 2012 No. 52
Division 4.5	
R. 4.24	rs. 2012 No. 52
R. 4.25	am. 2009 No. 28; 2011 No. 115; 2012 No. 52
R. 4.26	am. 2009 No. 378; 2012 No. 52
Note to r. 4.26 (1)................	ad. 2012 No. 52

Table of Amendments

ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted

Provision affected	How affected
R. 4.27	am. 2009 No. 378; 2012 No. 52
Heading to r. 4.28	rs. 2012 No. 52
R. 4.28	am. 2012 No. 52
R. 4.29	am. 2009 No. 28; 2012 No. 52
Note to r. 4.29 (6)................	rep. 2012 No. 52
R. 4.30	rs. 2009 No. 28 am. 2012 No. 52
Note to r. 4.30 (1)................	ad. 2012 No. 52
R. 4.31	am. 2012 No. 52
Division 4.6	
R. 4.31A.............................	ad. 2012 No. 52
R. 4.32	rs. 2012 No. 52
Division 4.6A	
Div. 4.6A of Part 4..............	ad. 2012 No. 52
Subdivision 4.6A.1	
R. 4.32A.............................	ad. 2012 No. 52
Subdivision 4.6A.2	
R. 4.32B.............................	ad. 2012 No. 52
R. 4.32C.............................	ad. 2012 No. 52
R. 4.32D.............................	ad. 2012 No. 52
Subdivision 4.6A.3	
R. 4.32E.............................	ad. 2012 No. 52
R. 4.32F	ad. 2012 No. 52
R. 4.32G.............................	ad. 2012 No. 52
R. 4.32H.............................	ad. 2012 No. 52
R. 4.32J..............................	ad. 2012 No. 52
R. 4.32K.............................	ad. 2012 No. 52
R. 4.32L	ad. 2012 No. 52
Subdivision 4.6A.4	
R. 4.32M	ad. 2012 No. 52
R. 4.32N.............................	ad. 2012 No. 52
Division 4.7	
Heading to r. 4.33	rs. 2012 No. 52
R. 4.33	am. 2009 No. 28; 2011 No. 115; 2012 No. 33
Division 4.8	
Div. 4.8 of Part 4	ad. 2012 No. 52
R. 4.34	ad. 2012 No. 52

ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted

Provision affected	How affected
Part 5	
Division 5.2	
R. 5.02	rs. 2009 No. 28 am. 2009 No. 378; 2011 Nos. 115 and 269; 2012 No. 52
Division 5.3	
Div. 5.3 of Part 5	ad. 2012 No. 52
R. 5.03	ad. 2012 No. 52 rs. 2012 No. 162
Part 6	
Division 6.2	
Heading to r. 6.02	rs. 2012 No. 52
R. 6.02	am. 2009 No. 28; 2011 No. 115; 2012 Nos. 52 and 162
Note to r. 6.02 (1)................	ad. 2011 No. 115
R. 6.03	am. 2009 No. 28; 2011 No. 115 rs. 2012 No. 52 am. 2012 No. 162
Note to r. 6.03	ad. 2011 No. 115 rep. 2012 No. 52
Note to r. 6.03 (1)................	rep. 2012 No. 162
Division 6.2A	
Heading to Div. 6.2A .... of Part 6	ad. 2012 No. 52
R. 6.04	ad. 2009 No. 28
R. 6.04A..............................	ad. 2012 No. 52 am. 2012 No. 162
Division 6.3	
Div. 6.3 of Part 6	ad. 2009 No. 378
Subdivision 6.3.1	
R. 6.05	ad. 2009 No. 378
Subdivision 6.3.2	
R. 6.06	ad. 2009 No. 378 am. 2011 No. 269
Note to r. 6.06	am. 2011 No. 269
R. 6.07	ad. 2009 No. 378 am. 2011 No. 269; 2012 No. 33
Note to r. 6.07	am. 2011 No. 269
Division 6.4	
Div. 6.4 of Part 6	ad. 2009 No. 378
Subdivision 6.4.1	
R. 6.08	ad. 2009 No. 378

Table of Amendments

ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted

Provision affected	How affected
R. 6.09	ad. 2009 No. 378 am. 2011 No. 269
Subdivision 6.4.2	
R. 6.10	ad. 2009 No. 378
R. 6.11	ad. 2009 No. 378 rs. 2011 No. 115
R. 6.12	ad. 2009 No. 378 am. 2012 No. 33
Subdivision 6.4.3	
R. 6.13	ad. 2009 No. 378
R. 6.14	ad. 2009 No. 378 am. 2012 No. 33
R. 6.14A	ad. 2011 No. 269 am. 2012 No. 33
R. 6.15	ad. 2009 No. 378 am. 2012 No. 33
R. 6.16	ad. 2009 No. 378 am. 2012 No. 33
Subdivision 6.4.4	
R. 6.17	ad. 2009 No. 378
R. 6.18	ad. 2009 No. 378
R. 6.19	ad. 2009 No. 378 am. 2012 No. 33
R. 6.20	ad. 2009 No. 378 am. 2012 No. 33
R. 6.21	ad. 2009 No. 378 am. 2012 No. 33
Division 6.5	
Div. 6.5 of Part 6	ad. 2009 No. 378
Subdivision 6.5.1	
R. 6.22	ad. 2009 No. 378
Subdivision 6.5.2	
R. 6.23	ad. 2009 No. 378 am. 2012 No. 33
Note to r. 6.23 (2)	am. 2011 No. 269
R. 6.24	ad. 2009 No. 378 am. 2012 No. 33
Note to r. 6.24 (2)	am. 2012 No. 33
R. 6.25	ad. 2009 No. 378 am. 2011 No. 269; 2012 No. 33

ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted

Provision affected	How affected
Subdivision 6.5.3	
R. 6.26	ad. 2009 No. 378 am. 2012 No. 33
R. 6.27	ad. 2009 No. 378 am. 2012 No. 33
Subdivision 6.5.4	
R. 6.28	ad. 2009 No. 378 am. 2012 No. 33
Heading to r. 6.29	am. 2012 No. 33
R. 6.29	ad. 2009 No. 378 am. 2011 No. 269; 2012 No. 33
Heading to r. 6.30	am. 2012 No. 33
R. 6.30	ad. 2009 No. 378 am. 2012 No. 33
R. 6.31	ad. 2009 No. 378 am. 2012 No. 33
R. 6.32	ad. 2009 No. 378
Subdivision 6.5.5	
R. 6.33	ad. 2009 No. 378 am. 2012 No. 33
Heading to r. 6.34	am. 2012 No. 33
R. 6.34	ad. 2009 No. 378 am. 2011 No. 269; 2012 No. 33
Heading to r. 6.35	am. 2012 No. 33
R. 6.35	ad. 2009 No. 378 am. 2012 No. 33
R. 6.36	ad. 2009 No. 378 am. 2012 No. 33
R. 6.37	ad. 2009 No. 378 am. 2012 No. 33
Subdivision 6.5.6	
R. 6.38	ad. 2009 No. 378 am. 2011 No. 269; 2012 No. 52
Note to r. 6.38	am. 2012 No. 33
R. 6.39	ad. 2009 No. 378 am. 2011 No. 269
R. 6.40	ad. 2009 No. 378 am. 2012 No. 33
R. 6.41	ad. 2009 No. 378 am. 2011 No. 269; 2012 No. 33
R. 6.42	ad. 2009 No. 378 am. 2012 No. 52

Table of Amendments

ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted

Provision affected	How affected
R. 6.43	ad. 2009 No. 378 am. 2011 No. 269
R. 6.44	ad. 2009 No. 378
Division 6.6	
Div. 6.6 of Part 6	ad. 2009 No. 378
Subdivision 6.6.1	
R. 6.45	ad. 2009 No. 378 am. 2012 No. 33
Subdivision 6.6.2	
R. 6.46	ad. 2009 No. 378 am. 2011 No. 269; 2012 No. 52
Subdivision 6.6.3	
R. 6.47	ad. 2009 No. 378 am. 2011 No. 269; 2012 No. 33
Note to r. 6.47 (1)...............	am. 2012 No. 33
R. 6.48	ad. 2009 No. 378 am. 2011 No. 269
R. 6.49	ad. 2009 No. 378 am. 2011 No. 269; 2012 No. 52
R. 6.50	ad. 2009 No. 378 am. 2011 No. 269; 2012 No. 52
Subdivision 6.6.4	
R. 6.51	ad. 2009 No. 378 am. 2011 No. 269
R. 6.52	ad. 2009 No. 378
R. 6.53	ad. 2009 No. 378 am. 2011 No. 269; 2012 No. 33
R. 6.54	ad. 2009 No. 378 am. 2011 No. 269; 2012 No. 33
R. 6.55	ad. 2009 No. 378
R. 6.56	ad. 2009 No. 378 am. 2011 No. 269
R. 6.57	ad. 2009 No. 378
Subdivision 6.6.5	
R. 6.58	ad. 2009 No. 378 am. 2011 No. 269
R. 6.59	ad. 2009 No. 378 am. 2011 No. 269
Subdivision 6.6.6	
R. 6.60	ad. 2009 No. 378 am. 2011 No. 269; 2012 No. 52

ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted

Provision affected	How affected
Subdivision 6.6.7	
R. 6.61	ad. 2009 No. 378 am. 2011 No. 269; 2012 No. 33
R. 6.62	ad. 2009 No. 378 am. 2012 No. 33
R. 6.63	ad. 2009 No. 378 am. 2011 No. 269; 2012 No. 33
Subdivision 6.6.8	
R. 6.64A..............................	ad. 2011 No. 116 am. 2012 No. 33
R. 6.64	ad. 2009 No. 378 am. 2012 No. 33
R. 6.65	ad. 2009 No. 378 am. 2012 No. 33
Heading to r. 6.66	rs. 2011 No. 115
R. 6.66	ad. 2009 No. 378 am. 2011 Nos. 115 and 269; 2012 No. 33
R. 6.67	ad. 2009 No. 378 am. 2012 No. 33
R. 6.68	ad. 2009 No. 378 am. 2011 Nos. 115 and 269; 2012 No. 33
R. 6.69	ad. 2009 No. 378 am. 2011 Nos. 115 and 269; 2012 No. 33
R. 6.70	ad. 2009 No. 378 am. 2011 No. 269
Subdivision 6.6.9	
Heading to Subdiv. 6.6.8..... of Div. 6.6 of Part 6 (second occurring)	rep. 2012 No. 52
Heading to Subdiv. 6.6.9..... of Div. 6.6 of Part 6	ad. 2012 No. 52
Heading to r. 6.71	am. 2012 No. 33
R. 6.71	ad. 2009 No. 378 am. 2011 No. 269; 2012 No. 33
Division 6.7	
Div. 6.7 of Part 6	ad. 2009 No. 378
R. 6.72	ad. 2009 No. 378 am. 2012 No. 33
Heading to r. 6.73	am. 2012 No. 33
R. 6.73	ad. 2009 No. 378 am. 2012 No. 33

Table of Amendments

ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted

Provision affected	How affected
Schedule 1	
Schedule 1	am. 2011 No. 115 rs. 2012 No. 52 am. 2012 No. 162
Schedule 3	
Schedule 3	ad. 2012 No. 52

Note 2

Regulation 4.27 (5)—Schedule 2 [item 97] of the *National Greenhouse and Energy Reporting Amendment Regulation 2012 (No. 1)* (2012 No. 52) provides as follows:

[97] Paragraph 4.27 (5) (a)

omit

an individual source of emissions from the operation of the facility

insert

emissions from the consumption of a particular fuel or energy commodity or, if the emissions are not attributable to a particular fuel or energy commodity, from a source

The proposed amendment was misdescribed and is not incorporated in this compilation.

Table A Application, saving or transitional provisions

Selective Legislative Instrument 2009 No. 28

4 Transitional

(1) The amendments made by items [18] to [20] of Schedule 1 apply in relation to an application for registration made on or after the commencement of the items.

(2) The amendments made by items [21] and [22] of Schedule 1 apply in relation to a controlling corporation that applies for registration on or after the commencement of the items.

(3) The amendments made by items [23] to [25] of Schedule 1 apply in relation to an application for deregistration made on or after the commencement of the items.

(4) The amendment made by item [36] of Schedule 1 applies in relation to an application for the Greenhouse and Energy Data Officer to make a determination under subsection 20 (3) of the Act made on or after the commencement of the item.

(5) The amendments made by items [38] and [39] of Schedule 1 apply in relation to an application for a declaration that an activity or series of activities (including ancillary activities) are a facility made on or after the commencement of the items.

(6) The amendments made by items [40] to [44] of Schedule 1 apply in relation to an application for a declaration that a controlling corporation or another member of the corporation's group has operational control of a facility made on or after the commencement of the items.

Selective Legislative Instrument 2011 No. 115

4 Application

The amendments made by these Regulations do not apply to reports lodged on 31 October 2011 for the 2010–2011 financial year.