



National Greenhouse and Energy Reporting Regulations 2008

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made under the

National Greenhouse and Energy Reporting Act 2007

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About this compilation

This compilation

This is a compilation of the *National Greenhouse and Energy Reporting Regulations 2008* that shows the text of the law as amended and in force on 29 April 2023 (the *compilation date*).

The notes at the end of this compilation (the *endnotes*) include information about amending laws and the amendment history of provisions of the compiled law.

Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Legislation Register (www.legislation.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the series page on the Legislation Register for the compiled law.

Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

Editorial changes

For more information about any editorial changes made in this compilation, see the endnotes.

Modifications

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the series page on the Legislation Register for the compiled law.

Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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Part 1—Preliminary

1.01 Name of Regulations

These Regulations are the *National Greenhouse and Energy Reporting Regulations 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 entity: a group entity of a controlling corporation is an **affected group entity** of the controlling corporation for a financial year if the circumstances in one or more of the following paragraphs exist, or are likely to exist, in relation to the group entity during the financial year:

- (a) the controlling corporation's group meets a threshold for the financial year under paragraph 13(1)(a), (b) or (c) of the Act and the group entity, or a subsidiary of the group entity, has operational control of a facility for at least part of the financial year;
- (b) the controlling corporation's group meets a threshold for the financial year under paragraph 13(1)(d) of the Act and the group entity, or a subsidiary of the group entity, has operational control of a facility the operation of which during the financial year causes the group to meet the threshold;
- (c) the controlling corporation makes an application under section 14 of the Act during the financial year and the group entity, or a subsidiary of the group entity, is undertaking or is proposing to undertake a greenhouse gas project to which the application relates.

alternative audit means an audit that has not been carried out under the Act or the CFI Act but that is, in the opinion of the Regulator, comparable to any of the following:

- (a) an ERF audit;
- (b) a greenhouse and energy audit;
- (c) a safeguard audit.

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.

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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 Part 6 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 or a safeguard audit—in the Act; or
- (b) for an ERF audit—in the CFI Act.

audit team member, in relation to a Part 6 audit, means a person assisting the audit team leader to carry out the audit.

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

benchmark-emissions baseline determination has the same meaning as in the Safeguard Mechanism Rule.

biofuel means a liquid fuel derived or recovered from biomass.

biogas means a gaseous fuel derived or recovered from biomass.

biogas upgrading means the process by which biogas is refined and stripped of impurities to produce biomethane, including, but not limited to, one or more of the following:

- (a) pre-treatment processing of biogas;
- (b) the drying or scrubbing of biogas;
- (c) post-treatment processing or compression of the biomethane produced by the refining process.

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.

biomethane means a high-methane content gas that is:

- (a) produced by biogas upgrading; and
- (b) suitable for use as a natural gas substitute.

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 **CO₂-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).

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.

CO₂ means carbon dioxide.

CO₂-e: see **carbon dioxide equivalence**.

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

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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); and
- (c) has not been injected into a natural gas transmission pipeline or natural gas distribution pipeline.

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 transmission pipeline or natural gas distribution 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.

crude oil includes field condensates.

decommissioned underground mine means an underground coal mine where the following activities have ceased to occur and are not expected to occur in the future:

- (a) coal production;
- (b) active mine ventilation, including the operation of ventilation fans at the mine.

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.

energy has the meaning given in regulation 2.03.

energy content factor has the meaning given in the Measurement Determination.

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

facility of the corporation: if a corporation is required, under Part 3, 3E or 3F of the Act, to report about a facility, the facility is a **facility of the corporation**.

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 means a substance that is converted by a chemical process into another substance that is not a greenhouse gas.

field condensate means a mixture of lower molecular weight hydrocarbons that are recovered from an oil or gas field at surface separation facilities at or near the field.

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.

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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.

grid-connected electricity generator has the same meaning as in the Safeguard Mechanism Rule.

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—the following:
 - (i) any other unique number issued to the entity for the purpose of identifying the entity;
 - (ii) the entity's name (and any business name or trading name, if different);
 - (iii) the entity's street address.

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

- (a) the person's name (and any business name or trading name, if different);
- (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;
 - (iii) a street address 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 and email 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.

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

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.

legacy emissions has the same meaning as in the Safeguard Mechanism Rule.

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 because of pressure and low temperatures.

Note: Natural gas becomes a liquid when chilled to around -161 °C.

liquefied petroleum gas means:

- (a) liquid propane; or
- (b) liquid butane; or
- (c) a liquid mixture of propane and butane; or
- (d) a liquid mixture of propane and other hydrocarbons that consists mainly of propane; or
- (e) a liquid mixture of butane and other hydrocarbons that consists mainly of butane; or
- (f) a liquid mixture of propane, butane and other hydrocarbons that consists mainly of propane and butane.

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

- (a) record keeping;

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- (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.

natural gas liquids means liquefied hydrocarbons recovered from natural gas in separation facilities or processing plants, including any of the following:

- (a) ethane;
- (b) propane;
- (c) butane (including normal and iso-butane);
- (d) pentane (including iso-pentane and pentanes plus).

natural gas transmitted or distributed in a pipeline means natural gas that has been injected into a natural gas transmission pipeline or natural gas distribution pipeline.

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;

(f) the Safeguard Mechanism Rule.

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

overall control has the meaning given in regulation 2.14.

Part 6 audit means any of the following:

- (a) an ERF audit;
- (b) a greenhouse and energy audit;
- (c) a safeguard audit.

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.

plant condensate means liquid separated in a processing plant from a gaseous hydrocarbon stream by condensation, other than liquefied petroleum gas.

prescribed (annually adjusted) production variable has the same meaning as in the Safeguard Mechanism Rule.

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.

production-adjusted baseline determination has the same meaning as in the Safeguard Mechanism Rule.

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

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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).

renewable energy legislation means:

- (a) the *Renewable Energy (Electricity) Act 2000*; or
- (b) the *Renewable Energy (Electricity) Regulations 2001*.

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

Safeguard Mechanism Rule means the *National Greenhouse and Energy Reporting (Safeguard Mechanism) Rule 2015*.

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 the Measurement 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 transmission pipeline or natural gas distribution pipeline; and
- (e) is not compressed natural gas, liquefied natural gas or coal seam methane.

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 expressions used in these Regulations are defined in the Act, including the following:

- (b) ERF audit;
- (c) controlling corporation;
- (d) foreign person;
- (e) greenhouse and energy audit;

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- (f) greenhouse gas project;
- (g) group;
- (h) group entity;
- (i) member;
- (j) official of the Regulator;
- (ja) person;
- (k) Register;
- (l) registered greenhouse and energy auditor;
- (m) Regulator;
- (ma) safeguard audit;
- (n) 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.

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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 registered corporation as having administrative responsibility for one or more facilities of the corporation.

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

For 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.

Values specified for determining carbon dioxide equivalence			
Item	Greenhouse gas	Chemical formula	Global Warming Potential (GWP)
1	Carbon dioxide	CO ₂	1
2	Methane	CH ₄	28
3	Nitrous oxide	N ₂ O	265
4	Sulphur hexafluoride	SF ₆	23,500
5	HFC-23	CHF ₃	12,400
6	HFC-32	CH ₂ F ₂	677
7	HFC-41	CH ₃ F ₂	116
8	HFC-43-10mcc	C ₅ H ₂ F ₁₀	1,650
9	HFC-125	C ₂ HF ₅	3,170
10	HFC-134	C ₂ H ₂ F ₄ (CHF ₂ CHF ₂)	1,120
11	HFC-134a	C ₂ H ₂ F ₄ (CH ₂ FCF ₃)	1,300
12	HFC-143	C ₂ H ₃ F ₃ (CHF ₂ CH ₂ F)	328
13	HFC-143a	C ₂ H ₃ F ₃ (CF ₃ CH ₃)	4,800
14	HFC-152a	C ₂ H ₄ F ₂ (CH ₃ CHF ₂)	138
15	HFC-227ea	C ₃ HF ₇	3,350
16	HFC-236fa	C ₃ H ₂ F ₆	8,060
17	HFC-245ca	C ₃ H ₃ F ₅	716
18	Perfluoromethane (tetrafluoromethane)	CF ₄	6,630
19	Perfluoroethane (hexafluoroethane)	C ₂ F ₆	11,100
20	Perfluoropropane	C ₃ F ₈	8,900
21	Perfluorobutane	C ₄ F ₁₀	9,200

Values specified for determining carbon dioxide equivalence

Item	Greenhouse gas	Chemical formula	Global Warming Potential (GWP)
22	Perfluorocyclobutane	c-C ₄ F ₈	9,540
23	Perfluoropentane	C ₅ F ₁₂	8,550
24	Perfluorohexane	C ₆ F ₁₄	7,910

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 represent the findings published by the Intergovernmental Panel on Climate Change in its Fifth Assessment Report. The Fifth Assessment Report could in 2020 be viewed on the Intergovernmental Panel's website (<https://www.ipcc.ch>).

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) Subject to regulation 2.18A, 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) Subject to regulation 2.18A, 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.

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- (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 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.

2.18A Forming part of a single undertaking or enterprise—prohibited purposes

A person must not identify an activity under subregulation 2.17(2) or 2.18(2) if it could reasonably be concluded that a substantial reason for identifying the activity is:

- (a) to achieve the result that a facility does not come within the definition of *designated large facility* under the Act, whether or not the facility currently comes within that definition, or has done so in the past; or
- (b) to reallocate an amount of covered emissions of greenhouse gases from the operation of a designated large facility to another facility which is not a designated large facility.

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 and any ancillary activities to it are under the overall control of the same person; and
 - (c) if no nomination has been made under regulation 2.19A for the activity to be attributable at a national level—the activity is attributable to a single State or Territory;

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.

2.19A Nominating national transport sector activities

Scope

- (1) This regulation applies if the principal activity in a series of activities is attributable to one of the industry sectors mentioned in subregulation 2.19(3).

Nomination

- (2) The person in overall control of the principal activity may, for any activity conducted on or after 1 July 2016, nominate the activity to be attributable at a national level instead of to a single State or Territory.
- (3) A nomination covers any activity attributable to an industry sector to which the nomination relates:
 - (a) whether or not the activity is being conducted at the time of nomination, or when the nomination takes effect; and
 - (b) whether or not the activity is specified in the nomination.
- (4) A nomination made under this regulation:
 - (a) takes effect from a 1 July specified in the nomination that is:
 - (i) later than the day the nomination is made; or
 - (ii) in the circumstances covered by subregulation (5)—the 1 July of the financial year in which the nomination is made; and

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- (b) cannot be revoked once made.
- (5) The circumstances covered by this subregulation in relation to a nomination (the **later nomination**) are as follows:
 - (a) a nomination by another person has been in effect earlier in the financial year covering a principal activity (the **first principal activity**);
 - (b) that other person is no longer in overall control of the first principal activity;
 - (c) a person currently in overall control of the first principal activity, or of a part of the first principal activity, elects in the later nomination for the later nomination to take effect from the 1 July of the financial year in which it is made.
- (6) The nomination must be in the form approved by the Regulator.

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

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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) a Chapter 5 body corporate; or
 - (ii) insolvent under administration;
 - (g) the identifying information for the facility.
- (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

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- (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 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 applicant, including:
 - (i) its name (and any business name or trading name, if different); 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 applicant;
 - (c) details of at least one executive officer (or equivalent) of the applicant, including the officer's name, telephone number and email address;
 - (d) the name of each affected group entity 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 entity mentioned in paragraph (d):
 - (i) the entity's business name or trading name, if different from the entity's name; and
 - (ii) the entity's identifying details;
 - (g) if a personal identification number has been issued by the Regulator to the applicant—that number;
 - (h) if the applicant is a foreign person—details of a contact person in Australia, including the contact person's name, telephone number, email address 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.

3.03 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.

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) For paragraph 16(1)(b) of the Act, the Register must also set out the following for the controlling corporation of a group:
 - (a) if the controlling corporation has applied for registration under section 12 of the Act—the name of each affected group entity of the controlling corporation 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 entity of the controlling corporation 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 entity of the controlling corporation, 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 responsible emitter for a designated large facility for:
 - (i) the financial year in which the application is made; and
 - (ii) the 4 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.
- (4) For paragraph 18B(2)(c) of the Act, an application by a registered corporation to be deregistered must also set out the following information:
 - (a) the identifying details of each affected member of the registered corporation’s group;
 - (b) a statement that the 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

Regulation 4.01

Part 4—Reporting obligations

Division 4.1—Purpose of Part

4.01 Purpose of Part

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

Division 4.3—General information

4.03 Purpose and application of Division

For paragraphs 19(6)(c), 22G(2)(c) and 22X(4)(c) of the Act, this Division specifies information that must be set out in a report provided by a corporation to the Regulator under section 19, 22G or 22X of the Act for a reporting year in relation to one or more facilities of the corporation.

4.04 General information about reporting corporation

- (1) The report must set out the identifying information for the controlling corporation, or group entity, providing the report.
- (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 corporation:
 - (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

- (2) The report must set out the following information for each facility of the corporation providing the report (other than a facility that is reported about in accordance with regulation 4.25 or 4.26):
 - (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;

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- (i) a statement about whether the facility is a grid-connected electricity generator.

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.
- (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 Purpose and application of Division

- (1A) For paragraphs 19(6)(c), 22G(2)(c) and 22X(4)(c) of the Act, this Division specifies information that must be set out in a report provided by a corporation to the Regulator under section 19, 22G or 22X of the Act for a reporting year in relation to one or more facilities of the corporation.
- (1) This Division applies in relation to a report provided to the Regulator under:
- (a) section 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.

Subdivision 4.4.2—Scope 1 emissions from fuel combustion

4.07 Emissions from fuel combustion

- (1) This regulation applies in relation to scope 1 emissions from the operation of a facility of the corporation, if those emissions result from fuel combustion.
- Note: Fuel combustion 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 CO₂-e; and
 - (b) the total amount of greenhouse gas emitted from the combustion of each fuel during the year, in CO₂-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 Method 2, 3 or 4 in the Measurement Determination is used to estimate the greenhouse gases emitted—the facility specific emission factor or factors used to estimate emissions from the combustion of each fuel during the year; and
 - (e) if Method 2 or 3 in the Measurement Determination is used to estimate the greenhouse gases emitted from the combustion of solid fossil fuels and coal

Part 4 Reporting obligations

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

Regulation 4.08

based products—the percentage of carbon in that fuel type, as received by the facility or as combusted from the operation of the facility during the year.

- (3) This regulation does not apply to the combustion of international bunker fuel for transport.

4.08 Fuel combustion—report to include amount of uncertainty

- (1) This regulation applies in relation to emissions from the combustion of an energy type at a facility during a reporting year if the scope 1 emissions from the combustion have a carbon dioxide equivalence of 25 kilotonnes or more during the year.
- (2) The report must include the amount of uncertainty associated with the estimate for the total amount of scope 1 emissions from the combustion of that energy type.

Note: For how the uncertainty of estimates is to be assessed, see Chapter 8 of the Measurement Determination.

- (3) This regulation does not apply to the combustion of international bunker fuel for transport.

Subdivision 4.4.3—Scope 1 emissions from particular sources

4.09 Application of Subdivision

This Subdivision applies in relation to scope 1 emissions from the operation of a facility of the corporation.

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 4 to the Measurement Determination.
- (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 to estimate the emissions from the source; and
 - (c) the matters set out in each item that:
 - (i) is an item of a table for the source in Part 1 of Schedule 4 to the Measurement Determination; and
 - (ii) covers a method used to estimate the emissions from the source; 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 CO₂-e; and

- (e) the total amount of greenhouse gas emitted from the source, in CO₂-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 4 to the Measurement Determination.
- (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 to estimate the emissions from the source; and
 - (c) the matters set out in each item that:
 - (i) is an item of a table for the source in Part 2 of Schedule 4 to the Measurement Determination; and
 - (ii) covers a method used to estimate the emissions from the source; 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 CO₂-e; and
 - (e) the total amount of greenhouse gas emitted from the source, in CO₂-e.

4.12 Emissions—carbon capture and storage

- (1) This regulation applies if the operation of a facility of the corporation 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 greenhouse gases;
 - (b) the amount of greenhouse gases captured for storage;
 - (c) the amount of greenhouse gases imported for storage;
 - (d) the amount of greenhouse gases injected at storage sites;
 - (e) the closing stock of stored greenhouse gases.
- (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 greenhouse gases to the storage site;
 - (b) the amount of emissions that occurred when greenhouse gases were 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 to estimate the emissions from the source;
 - (f) the total amount of greenhouse gases emitted from the source, in CO₂-e.

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

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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 4 to the Measurement Determination.
- (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 to estimate the amount of carbonate inputs and outputs for the source; and
 - (c) the methods in the Measurement Determination used to estimate the emissions from the source; and
 - (d) the matters set out in each item that:
 - (i) is an item of a table for the source in Part 3 of Schedule 4 to the Measurement Determination; and
 - (ii) covers a method used to estimate the emissions from the source; 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 CO₂-e; and
 - (f) the total amount of greenhouse gas emitted from the source, in CO₂-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 4 to the Measurement Determination.
- (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 to estimate the amount of fuel consumption for the source; and
 - (c) the methods in the Measurement Determination used to estimate the industrial process emissions from the source; and
 - (d) the matters set out in each item that:
 - (i) is an item of a table for the source in Part 4 of Schedule 4 to the Measurement Determination; and
 - (ii) covers a method used to estimate the emissions from the source; 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 CO₂-e; and
 - (f) the total amount of greenhouse gas emitted from the source, in CO₂-e.

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 4 to the Measurement Determination.

Regulation 4.16

- (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 to estimate the amount of fuel consumption for the source; and
 - (c) the methods in the Measurement Determination used to estimate the emissions from the source; and
 - (d) the matters set out in each item that:
 - (i) is an item of a table for the source in Part 5 of Schedule 4 to the Measurement Determination; and
 - (ii) covers a method used to estimate the emissions from the source; 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 CO₂-e; and
 - (f) the total amount of greenhouse gas emitted from the source, in CO₂-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.
- (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 CO₂-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 4 to the Measurement Determination.
- (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) if criteria specified in the Measurement Determination are used to estimate the amount of waste in relation to the source—the criteria; and
 - (c) the methods in the Measurement Determination used to estimate the emissions from the source; and

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- (d) the matters set out in each item that:
 - (i) is an item of a table for the source in Part 6 of Schedule 4 to the Measurement Determination; and
 - (ii) covers a method used to estimate the emissions from the source; 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 CO₂-e; and
- (f) the total amount of greenhouse gas emitted from the source, in CO₂-e.

4.17A Particular sources—report to include amount of uncertainty

- (1) This regulation:
 - (a) applies in relation to a source at a facility if the scope 1 emissions for the source are equivalent to 25 kilotonnes or more of carbon dioxide during the year; and
 - (c) does not apply in relation to fuel combustion.
- (2) The report must include, for each source mentioned in paragraph (1)(a), the amount of uncertainty associated with the estimate for the total amount of scope 1 emissions from the source.

Note: For how the uncertainty of estimates is to be assessed, see Chapter 8 of the Measurement Determination.

Subdivision 4.4.4—Energy production

4.18 Application of Subdivision

This Subdivision applies if the operation of a facility of the corporation produces energy during a reporting year.

4.19 Energy produced

- (1) If the operation of a facility of the corporation 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.
- (2) However, the report need not include information relating to electricity produced by a generating unit that:
 - (a) does not have the capacity to produce 0.5 megawatts or more of electricity; or
 - (b) generates 100 000 kilowatt hours or less of electricity in the reporting year.

4.20 Electricity produced

- (1A) This regulation applies if the operation of a facility of the corporation produces electricity during the reporting year.

- (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 1: Energy content must be reported in gigajoules, in accordance with Chapter 6 of the Measurement Determination.

Note 2: The electricity transmission or distribution networks mentioned in paragraphs (2)(b) and (c) may be connected to the main electricity grid in a State or Territory, or to another electricity grid.

- (3) However, the report need not include information relating to electricity produced by a generating unit that:
 - (a) does not have the capacity to produce 0.5 megawatts or more of electricity; or
 - (b) generates 100 000 kilowatt hours or less of electricity in the reporting year.

Subdivision 4.4.5—Energy consumption

4.21 Application of Subdivision

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

4.22 Energy consumption

- (1) If the operation of a facility of the corporation consumes energy during a reporting year, the corporation 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

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

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- 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 to estimate the amount and energy content of the energy type consumed; and
- (d) the methods in the Measurement Determination used 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.
- (2) If the energy is consumed to produce a mineral, 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 if the operation of a facility of the corporation 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.
- (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.

Regulation 4.23A

- (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 method mentioned in the Measurement Determination for this purpose must be used.

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

Division 4.4A—Reporting quantities of certain production variables

4.23B Purpose and application of this Division

For the purposes of paragraphs 19(6)(c), 22G(2)(c) and 22X(4)(c) of the Act, this Division specifies information that must be set out in a report provided by a corporation to the Regulator under section 19, 22G or 22X of the Act for a reporting year, or part of a reporting year, in relation to one or more facilities of the corporation.

4.23C Reporting quantities of prescribed (annually adjusted) production variables used to calculate baseline emission number

- (1) This regulation applies in relation to a facility to which the report relates if:
 - (a) there is in force for the facility a production-adjusted baseline determination or a benchmark-emissions baseline determination; and
 - (b) the baseline emissions number for the reporting year ascertained in accordance with the determination is calculated by reference to:
 - (i) for a production-adjusted baseline determination—one or more prescribed (annually adjusted) production variables; or
 - (ii) for a benchmark-emissions baseline determination—a baseline emissions number ascertained in accordance with a production-adjusted baseline determination, that is calculated by reference to one or more prescribed (annually adjusted) production variables.
- (2) The report must include, for each prescribed (annually adjusted) production variable that is to be referred to in calculating the baseline emissions number for the facility for the reporting year:
 - (a) the quantity of the prescribed (annually adjusted) production variable produced by the facility in the reporting year, or part of the reporting year, to which the report relates; and
 - (b) any supporting information specified in Schedule 2 to the Safeguard Mechanism Rule that applies to the calculation of that quantity.
- (3) The quantity of a prescribed (annually adjusted) production variable included in the report under paragraph (2)(a) must:
 - (a) be measured using the units specified in Schedule 2 to the Safeguard Mechanism Rule that apply in relation to the variable; and
 - (b) meet any measurement requirements or procedures specified in that Schedule that apply in relation to the variable.

4.23D Electing to report quantities of prescribed (annually adjusted) production variables

- (1) This regulation applies in relation to a facility to which the report relates if:
 - (a) the facility produces one or more prescribed (annually adjusted) production variables in a reporting year; and
 - (b) the report is not required under regulation 4.23C to include the quantity of one or more of the prescribed (annually adjusted) production variables (the *non-reportable variables*).
- (2) The report may include one of the following statements in relation to the non-reportable variables:
 - (a) a statement that the corporation has elected to provide information in the report about the quantity of each non-reportable variable;
 - (b) a statement that the corporation has elected to provide information in the report about the quantity of one or more, but not all, of the non-reportable variables.
- (3) If the report includes the statement referred to in paragraph (2)(a), the report must include:
 - (a) the quantity of each non-reportable variable produced by the facility in the reporting year, or part of the reporting year, to which the report relates; and
 - (b) any supporting information specified in Schedule 2 to the Safeguard Mechanism Rule that applies to the calculation of the quantity.
- (4) If the report includes the statement referred to in paragraph (2)(b), the report must include:
 - (a) the quantity of one or more of the non-reportable variables produced by the facility in the reporting year, or part of the reporting year, to which the report relates; and
 - (b) any supporting information specified in Schedule 2 to the Safeguard Mechanism Rule that applies to the calculation of the quantity.
- (5) The quantity of a non-reportable variable included in the report under subregulation (3) or (4) must:
 - (a) be measured using the units specified in Schedule 2 to the Safeguard Mechanism Rule that apply in relation to the variable; and
 - (b) meet any measurement requirements or procedures specified in that Schedule that apply in relation to the variable.

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 corporation under:
 - (a) section 22G or 22X of the Act; or
 - (b) 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; and
 - (c) none of those facilities is a designated generation facility.

Note: This regulation does not apply to a report provided under section 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.

- (2A) If the report includes facilities aggregated by reference to a member of the corporation's group or to a business unit in accordance with subregulation (2), the corporation may also report, under this regulation, a single facility by reference to a corporate group member or business unit if the single facility:
- (a) meets the thresholds in paragraph 4.25(1)(a); and
 - (b) is within the same State or Territory, and attributable to the same industry sector, as another facility reported in accordance with subregulation 4.25(2).
- (3) If the report includes aggregated amounts in accordance with subregulation (2) or an amount in accordance with subregulation (2A), 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
 - (ba) if the corporation reports on a single facility by reference to a business unit or a corporate group member—the business unit or corporate group member; and
 - (c) for each aggregated amount included in the report in accordance with subregulation (2):
 - (i) the number of facilities to which the aggregated amount relates; and
 - (ii) the State or Territory in which those facilities are located.
- (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 given to the Regulator under section 19 or 22X of the Act by a controlling corporation, or a responsible member of the controlling corporation's group, if:
- (a) a facility (including a facility that is one of a group of facilities) of the controlling corporation meets the requirements in subregulation (1A) for the reporting year; and
 - (b) the group of facilities of the controlling corporation to be reported under this regulation meets the requirements in subregulation (1B) for the reporting year; and
 - (c) the controlling corporation, or the responsible member, 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 another Commonwealth law, or a law of a State or Territory.

Note: This regulation does not apply to a report given under section 22G of the Act.

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Division 4.5 Other reporting requirements

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- (1A) For paragraph (1)(a), the facility:
- (a) emits scope 1 emissions with a carbon dioxide equivalence of 3 kilotonnes or less; and
 - (b) emits scope 2 emissions with a carbon dioxide equivalence of 3 kilotonnes or less; and
 - (c) produces 30 terajoules or less of energy; and
 - (d) consumes 30 terajoules or less of energy.
- (1B) For paragraph (1)(b), the group of facilities to be reported under this regulation:
- (a) either:
 - (i) emit scope 1 emissions with a carbon dioxide equivalence of 12 kilotonnes or less; and
 - (ii) emit scope 2 emissions with a carbon dioxide equivalence of 12 kilotonnes or less; and
 - (iii) produce 120 terajoules or less of energy; and
 - (iv) consume 120 terajoules or less of energy;
 - (b) or:
 - (i) emit a total of scope 1 and scope 2 emissions that are less than 5% of the total scope 1 and scope 2 emissions of the total of the corporation's group of facilities; and
 - (ii) produce less than 5% of the amount of energy produced by the total of the corporation's group of facilities; and
 - (iii) consume less than 5% of the amount of energy consumed by the total of the corporation's group of facilities.
- (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

- (1) This regulation applies in relation to a report provided to the Regulator under section 19, 22G or 22X of the Act if one of the facilities of the corporation 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.
- (2) The report may include an estimate of:
 - (a) the greenhouse gas emissions from the operation of the facility that are incidental; or
 - (b) 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 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) for emissions from fuel combustion:
 - (i) the total amount of scope 1 emissions reported under this regulation have a carbon dioxide equivalence of 12 kilotonnes or less; and
 - (ii) the total amount of scope 2 emissions, reported under this regulation, have a carbon dioxide equivalence of 12 kilotonnes or less; and
 - (b) for emissions from a source other than the combustion of fuel:
 - (i) an individual source of scope 1 emissions from the operation of the facility is 3 kilotonnes or less; and

Part 4 Reporting obligations

Division 4.5 Other reporting requirements

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- (ii) the total amount of scope 1 emissions from the operation of the facility, reported under this regulation, is 12 kilotonnes or less; and
 - (iii) an individual source of scope 2 emissions from the operation of the facility is 3 kilotonnes or less; and
 - (iv) the total amount of scope 2 emissions from the operation of the facility, reported under this regulation, is 12 kilotonnes or less; and
 - (c) information about the emissions is not required to be collected or provided under any other Commonwealth, State or Territory law.
- (6) In this regulation, consumption of energy from the operation of a facility is **incidental** if, in a reporting year:
- (a) for sources of emissions other than the combustion of fuel—consumption of a particular fuel or energy commodity from the operation of the facility is less than 30 terajoules of energy; and
 - (b) the total consumption of all of the fuel or energy commodities from the operation of the facility, reported under this regulation, is less than 120 terajoules of energy; and
 - (c) information about the consumption of the fuel or energy commodity is not required to be collected or provided under any other Commonwealth, State or Territory law.
- (7) In this regulation, production of energy from the operation of a facility is **incidental** if, in a reporting year:
- (a) for sources of emissions other than the combustion of fuel—production of a particular fuel or energy commodity from the operation of the facility is less than 30 terajoules of energy; and
 - (b) the total production of all of the fuels or energy commodities from the operation of the facility, reported under this regulation, is less than 120 terajoules of energy; and
 - (c) information about the production of the fuel or energy commodity is not required to be collected or provided under any other Commonwealth, State or Territory law.

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, 22G or 22X of the Act if:
- (a) a facility of the corporation 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 corporation 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 transport facilities

- (1) This regulation applies in relation to a report provided to the Regulator under section 19, 22G or 22X of the Act if a facility of the corporation is a transport facility.
- (2) The information for the transport facility about greenhouse gas emissions or production or consumption of energy that the corporation is required to provide in its report under this Part must be provided separately for each State and Territory that the activities that constitute the facility occur in.
- (3) For the purposes of this regulation, an activity that constitutes the facility occurs in a State or Territory if the fuel to be consumed in carrying out the activity is purchased in 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, 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.
- (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.
- (5) The information mentioned in subregulation (2) is to be reported in addition to the information reported by the corporation under Divisions 4.3, 4.4 and 4.5 of this Part.

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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, 22G or 22X of the Act if the principal activity for a facility of the corporation 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 corporation 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 corporation 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 4.7—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), 22H(1) and 22XA(1) of the Act.
- (2) For paragraphs 22(4)(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 4A—Emissions reduction safeguard mechanism

4A.01 Duty to ensure excess emissions situation does not exist—civil penalty

- (1) For subsection 22XF(2) of the Act, the prescribed number of penalty units in relation to a person's conduct in breach of subsection 22XF(1) of the Act is the lesser of:
 - (a) 100 penalty units in respect of each day that the excess emissions situation exists; and
 - (b) 10 000 penalty units.
- (2) A day is to be disregarded for the purposes of paragraph (1)(a) if:
 - (a) an infringement notice under subsection 39(1) of the Act was given to the person in relation to the relevant conduct; and
 - (b) section 43 of the Act applies in relation to the notice.

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 22G of 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 section 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 section 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
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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.
- (2) 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 activity in the series.

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

Part 6 Administration

Division 6.2 Other information required

Regulation 6.03

- (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.

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

- (1) 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 or 2 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;
 - (ga) if any conditions have been imposed on the individual’s registration—details of the conditions;
 - (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.
- (2) The register of greenhouse and energy auditors must contain the following information in relation to each individual who has ceased to be registered:
 - (a) the information referred to in subregulation (1) that relates to the individual or the individual’s registration that has ceased;
 - (b) the date the registration ceased;
 - (c) if the individual’s registration ceased because the registration is suspended (see subregulation 6.07(2))—details of the suspension;
 - (d) if the individual’s registration ceased because of deregistration—details of the deregistration.

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 or 2 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;
 - (e) if any conditions that have been imposed on the individual’s registration are in effect—details of the conditions.
- (2) For the purposes of this Subdivision, 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 2 categories of registered greenhouse and energy auditors, as follows:
 - (a) Category 1 auditors;
 - (b) Category 2 auditors.

Note: Applications for registration as a Category 1 auditor may no longer be made (see subregulation 6.23(1A)).

- (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 Regulator, 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.
 - (2A) In determining whether the applicant is a fit and proper person, the Regulator may also have regard to the following:
 - (a) whether the applicant has been subject to disciplinary action by a relevant professional body, and the outcomes of any such action;
 - (b) if the applicant is, or has been, registered as an auditor under another law of the Commonwealth or a law of a State or Territory—whether the applicant has been the subject of disciplinary action in relation to that registration, and the outcomes of any such action (including deregistration);
 - (c) any other relevant matter.
 - (3) In this regulation, *spent*, in relation to a conviction, has the same meaning as in Part VIIC of the *Crimes Act 1914*.
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Regulation 6.13

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 Legislation knowledge

- (1) The applicant must have knowledge of the following legislation relevant to the role of a registered greenhouse and energy auditor:
 - (a) the NGER legislation;
 - (b) the CFI legislation;
 - (c) the renewable energy legislation.

- (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.

- (3) However:
 - (a) paragraph (1)(b) does not apply if the applicant does not intend to carry out audits, as a registered greenhouse and energy auditor, under the CFI legislation; and
 - (b) paragraph (1)(c) does not apply if the applicant does not intend to carry out audits, as a registered greenhouse and energy auditor, under the renewable energy legislation.

Note 1: If the applicant does not intend to carry out audits under the CFI legislation or the renewable energy legislation, this must be stated in the application (see subregulation 6.23(2)).

Note 2: A condition may be imposed on an auditor's registration to limit the types of audits that may be carried out if the auditor does not have the required knowledge of the CFI legislation or the renewable energy legislation (see regulation 6.61).

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 applicants

- (1) An applicant for registration as a Category 2 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; or
- (c) for an applicant for registration as a Category 1 auditor:
 - (i) the referee has been an audit team leader and the applicant has been an audit team member assisting the referee to carry out a Part 6 audit; or
 - (ii) the referee has been responsible for an audit that, under a provision of the Auditor Registration Instrument made for the purposes of subregulation 6.19(1), is relevant to the auditing experience of an applicant for registration as a Category 1 auditor, and the applicant assisted the referee to carry out the audit.

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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.
- (5) At least one of the references mentioned in subregulation (4) must be from an eligible referee mentioned in paragraph 6.18(a) or (b).

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.

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.
- (1A) An application for registration as a Category 1 auditor must not be made on or after the day this subregulation commences.
- (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;
 - (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);
 - (ga) if the applicant does not intend to carry out, as a registered greenhouse and energy auditor, audits under the CFI legislation—a statement to that effect;
 - (gb) if the applicant does not intend to carry out, as a registered greenhouse and energy auditor, audits under the renewable energy legislation—a statement to that effect;

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- (h) a statement about how the applicant meets each relevant requirement in Division 6.4.

Note: If an applicant intends not to carry out certain types of audits as referred to in paragraph (ga) or (gb), knowledge of the legislation relevant to those audits is not required (see subregulation 6.14(3)). However the applicant's registration may be subject to a condition not to carry out those types of audits (see regulation 6.61).

- (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: see subregulation 6.19(4) (for Category 1 applicants) and subregulation 6.20(5) (for Category 2 applicants).

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 in the category 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 or 2 auditor, in accordance with the application; and
 - (ii) subject to subregulation (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 regulation 6.30; or
- (b) if requested by the auditor—under regulation 6.31.

Regulation 6.29

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 Part 6 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.

(3A) If:

- (a) the notice does not contain actions that the Regulator considers the auditor may take to avoid suspension; and
 - (b) before the end of the response period, the auditor responds to 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 receiving the response:
- (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

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- (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 , 6.35A or 6.36; or
- (b) if requested by the auditor—under regulation 6.37.

6.34 Regulator may give notice of intention to deregister

Deregistration—general

- (1) The Regulator may deregister a registered greenhouse and energy auditor under regulation 6.35 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 Part 6 audit in accordance with the requirements of the Audit Determination or these Regulations.

Deregistration as Category 2 auditor

- (2) The Regulator may deregister an auditor as a Category 2 auditor under regulation 6.35 if the Regulator is satisfied that:
 - (a) the auditor does not meet the requirements for registration as a Category 2 auditor; or
 - (b) the auditor has not performed his or her duties as an audit team leader in accordance with the Audit Determination and these Regulations.
- (2A) If a person is registered as both a Category 1 auditor and a Category 2 auditor, and the Regulator deregisters the person as a Category 2 auditor under regulation 6.35 in accordance with subregulation (2) of this regulation, the person's registration as a Category 1 auditor is not affected by the deregistration.

(2B) Subregulation (2) does not limit subregulation (1).

Notice of intention to deregister

- (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.
- (3) If, before the end of the response period, the auditor responds without indicating that he or she accepts the deregistration, the Regulator:
 - (a) must, as soon as practicable after receiving the response, consider the response in making a decision on whether or not to deregister the auditor; and
 - (b) may, if the Regulator considers it appropriate, deregister the auditor.

6.35A Deregistration where auditor cannot be contacted

The Regulator may deregister a registered greenhouse and energy auditor if:

- (a) the Regulator has taken reasonable steps to contact the auditor; and
- (b) at least 3 months have passed since the auditor last made contact with the Regulator; and
- (c) the Regulator is satisfied that the auditor cannot be contacted.

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.

Regulation 6.37

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;
 - (d) if the auditor is registered as both a Category 1 auditor and a Category 2 auditor—whether the application relates to the auditor’s deregistration as a Category 1 auditor only, deregistration as a Category 2 auditor only or deregistration as both categories of auditor.
- (3) If the Regulator considers that deregistration under this regulation in accordance with the application 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 Part 6 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 Part 6 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 Part 6 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 Part 6 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 Part 6 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

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- (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 Part 6 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 Part 6 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 Part 6 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

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- (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 Part 6 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

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- (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 a Part 6 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 Part 6 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).

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6.50 Meaning of *professional members of the audit team*

If an audit team leader carries out a Part 6 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 Part 6 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 Part 6 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 Part 6 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:

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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 Part 6 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: <ol style="list-style-type: none">(a) the period to which the audit relates; or

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Item	This item applies to a person at a particular time if at that time the person ...
	(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
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

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- (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 Part 6 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
-

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the requirements of this regulation under regulation 6.71 in respect of the audited body.

- (2) The audit team leader must not, in relation to a particular audited body, be the audit team leader for more than 5 consecutive Part 6 audits of the same kind carried out in relation to the audited body.
- (3) Between each set of 5 consecutive Part 6 audits of the same kind carried out in relation to a particular audited body there must be at least 2 successive Part 6 audits of that kind 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 Part 6 audit must have adequate and appropriate professional 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 insurance policy must provide for an insured amount that is sufficient to cover claims reasonably anticipated to arise from Part 6 audits carried out by the audit team leader, with a minimum insured amount worked out as follows:
 - (a) if the fee for an audit is estimated to be \$100,000 or less—the insured amount must be at least \$2 million;
 - (b) if the fee for an audit is estimated to be more than \$100,000 but less than \$300,000—the insured amount must be at least \$5 million;
 - (c) if the fee for an audit is estimated to be \$300,000 or more—the insured amount must be at least \$10 million.
- (3) The insurance policy must:
 - (a) cover any civil legal liability arising in relation to a Part 6 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 subregulation (3A) applies or 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 Part 6 audits in accordance with the Audit Determination and these Regulations; or
 - (b) the conduct of the auditor while carrying out a Part 6 audit.
- (3A) For the purposes of subregulation (3), this subregulation applies if:
 - (a) the application for the auditor's registration includes a statement referred to in paragraph 6.23(2)(ga) or (gb); or
 - (b) the Regulator is not satisfied that the auditor meets the requirements in paragraph 6.14(1)(b) or (c).
- (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 Part 6 audits; or
 - (ii) eligible offsets projects covered by specified methodology determinations; or
 - (iii) specified industry sectors;

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- (d) a condition that the auditor may not carry out, as a registered greenhouse and energy auditor, specified types of audits under the CFI legislation;
- (e) a condition that the auditor may not carry out, as a registered greenhouse and energy auditor, specified types of audits under the renewable energy legislation.

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 Part 6 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

6.64 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.
- (3) In determining whether a registered greenhouse and energy auditor has ceased to be a fit and proper person, the Regulator may also have regard to the following:
 - (a) whether the auditor has been subject to disciplinary action by a relevant professional body, and the outcomes of any such action;
 - (b) if the auditor is, or has been, registered as an auditor under another law of the Commonwealth or a law of a State or Territory—whether the auditor has been the subject of disciplinary action in relation to that registration, and the outcomes of any such action (including deregistration);
 - (c) any other relevant matter.

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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 registered greenhouse and energy auditor must participate in a substantial way in at least 3 Part 6 audits or alternative audits in every 3 year period following registration.
- (2) For the purposes of determining whether a registered greenhouse and energy auditor has participated in a substantial way in a Part 6 audit or an alternative audit, the Regulator must have regard to the following:
 - (a) whether the auditor carried out, or assisted in carrying out, the audit;
 - (b) the amount of time the auditor applied to the audit;
 - (c) the auditor's role and function (if any) in carrying out the audit;
 - (d) any other matters the Regulator considers relevant.

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) or paragraph 6.64(3)(a) or (b).

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) Part 6 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 Part 6 audits and 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 Part 6 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 Part 6 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.

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- (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, the Regulator 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, or 6.35A, 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.

Part 7 Application and transitional provisions

Division 7.1 Application and transitional provisions relating to the National Greenhouse and Energy Reporting Amendment (2014 Measures No. 1) Regulation 2014

Regulation 7.01

Part 7—Application and transitional provisions

Division 7.1—Application and transitional provisions relating to the National Greenhouse and Energy Reporting Amendment (2014 Measures No. 1) Regulation 2014

7.01 Definitions

In this Division:

continuing Act means the *National Greenhouse and Energy Reporting Act 2007* as it continues to apply because of item 337 of Schedule 1 to the *Clean Energy Legislation (Carbon Tax Repeal) Act 2014*.

old regulations means these regulations as in force immediately before the commencement of the *National Greenhouse and Energy Reporting Amendment (2014 Measures No. 1) Regulation 2014*.

7.02 Transitional—continuation of old regulations

Despite the amendments of the old regulations made by Part 1 of Schedule 1 to the *National Greenhouse and Energy Reporting Amendment (2014 Measures No. 1) Regulation 2014*, the old regulations continue to apply, for the purposes of the operation of the continuing Act, as if those amendments had not been made.

7.03 Application—reports under sections 19, 22G and 22X of Act

- (1) The amendments of the old regulations made by Part 1 of Schedule 1 to the *National Greenhouse and Energy Reporting Amendment (2014 Measures No. 1) Regulation 2014*, so far as they relate to reports under section 19 of the Act, apply in relation to reports for:
 - (a) the financial year beginning on 1 July 2014; or
 - (b) a later financial year.
- (2) The amendments of the old regulations made by Part 1 of Schedule 1 to the *National Greenhouse and Energy Reporting Amendment (2014 Measures No. 1) Regulation 2014*, so far as they relate to reports under section 22G or 22X of the *National Greenhouse and Energy Reporting Act 2007*, apply in relation to reports for:
 - (a) the financial year beginning on 1 July 2014; or
 - (b) a later financial year.

Division 7.1A—Application provisions relating to the National Greenhouse and Energy Reporting Amendment (2016 Measures No. 1) Regulation 2016

7.03A Application—reports under the Act

The amendments of these Regulations made by Part 1 of Schedule 1 to the *National Greenhouse and Energy Reporting Amendment (2016 Measures No. 1) Regulation 2016* apply in relation to a report under Part 3, 3E or 3F of the Act for:

- (a) the financial year beginning on 1 July 2016; and
- (b) a later financial year.

7.03B Application—applicants for registration as Category 1 auditors

The amendments of regulations 6.18 and 6.19 made by items 14 and 15 of Schedule 1 to the *National Greenhouse and Energy Reporting Amendment (2016 Measures No. 1) Regulation 2016* apply in relation to an application for registration as a Category 1 auditor made on or after the commencement of those items.

7.03C Application—suspension and deregistration of auditors

The amendments of these Regulations made by items 16 to 24 of Schedule 1 to the *National Greenhouse and Energy Reporting Amendment (2016 Measures No. 1) Regulation 2016* apply in relation to the suspension or deregistration of an auditor on or after the commencement of those items even if the circumstances to which the suspension or deregistration relates arose wholly or partly before that commencement.

Division 7.2—Application provisions relating to the National Greenhouse and Energy Reporting Amendment (2015 Measures No. 2) Regulation 2015

7.04 Definitions

In this Division:

2015 Measures No. 2 amendments means the amendments of these Regulations made by Schedule 2 to the *National Greenhouse and Energy Reporting Amendment (2015 Measures No. 2) Regulation 2015*.

7.05 Application—nomination of group entity

The 2015 Measures No. 2 amendments apply in relation to the requirements under regulation 2.28 for a nomination of a group entity that is made on or after the commencement of those amendments.

Note: The amendments commenced on 1 July 2016.

7.06 Application—application for deregistration

The 2015 Measures No. 2 amendments apply in relation to the requirements under regulation 3.05 for an application by a registered corporation to be deregistered that is made on or after the commencement of those amendments.

Note: The amendments commenced on 1 July 2016.

7.07 Application—reports under Parts 3, 3E and 3F of the Act

The 2015 Measures No. 2 amendments apply in relation to a report required under Part 3, 3E or 3F of the Act for:

- (a) the financial year beginning on 1 July 2016; and
- (b) later financial years.

7.08 Application—declarations in relation to facilities

The 2015 Measures No. 2 amendments apply in relation to the requirements under regulation 6.02 or 6.03 for an application for a declaration in relation to a facility that is made on or after the commencement of those amendments.

Note: The amendments commenced on 1 July 2016.

**Division 7.3—Application provision relating to the National
Greenhouse and Energy Reporting Amendment (Reporting
Obligations) Regulations 2018**

7.09 Application—reports under the Act

The amendment of these Regulations made by Schedule 1 to the *National Greenhouse and Energy Reporting Amendment (Reporting Obligations) Regulations 2018* applies in relation to a report required under Part 3, 3E or 3F of the Act for:

- (a) the financial year beginning on 1 July 2018; and
- (b) each later financial year.

Part 7 Application and transitional provisions

Division 7.4 Application provisions relating to the National Greenhouse and Energy Reporting Amendment (2019 Measures No. 1) Regulations 2019

Regulation 7.10

Division 7.4—Application provisions relating to the National Greenhouse and Energy Reporting Amendment (2019 Measures No. 1) Regulations 2019

Subdivision 7.4.1—Preliminary

7.10 Definitions

In this Division:

amending regulations means the *National Greenhouse and Energy Reporting Amendment (2019 Measures No. 1) Regulations 2019*.

commencement day means the day the amending regulations commence.

Subdivision 7.4.2—Amendments made by Schedule 1 to the National Greenhouse and Energy Reporting Amendment (2019 Measures No. 1) Regulations 2019

7.11 Application—reports under the Act

The amendments of these Regulations made by Schedule 1 to the amending regulations apply in relation to a report provided under Part 3, 3E or 3F of the Act on or after the commencement day.

Subdivision 7.4.3—Amendments made by Schedule 2 to the National Greenhouse and Energy Reporting Amendment (2019 Measures No. 1) Regulations 2019

7.12 Application—legislation knowledge

The amendments of these Regulations made by items 11, 13, 14, 18, 19 and 20 of Schedule 2 to the amending regulations apply in relation to:

- (a) an application for registration made on or after the commencement day; and
- (b) a registration made on or after the commencement day resulting from such an application.

7.13 Application—determining fit and proper person

- (1) The amendment of these Regulations made by item 10 of Schedule 2 to the amending regulations applies in relation to an application for registration if:
 - (a) the application is made on or after the commencement day; or
 - (b) the application is made, but not decided, before the commencement day.

- (2) The amendment of these Regulations made by item 21 of Schedule 2 to the amending regulations applies in relation to a registered greenhouse and energy auditor regardless of whether the auditor was registered before, on or after the commencement day.

7.14 Application—increased minimum participation in audits

- (1) If a person is a registered greenhouse and energy auditor immediately before the commencement day, the amendment of regulation 6.66 by Schedule 2 to the amending regulations applies to the auditor in relation to:
- (a) the 3 year period following the auditor's registration during which the commencement day occurs (the *current 3 year period*); and
 - (b) each subsequent 3 year period following the auditor's registration.
- (2) However, if the auditor's current 3 year period will end within 12 months after the commencement day, paragraph (1)(a) does not apply to the auditor.

Subdivision 7.4.4—Amendments made by Schedule 3 to the National Greenhouse and Energy Reporting Amendment (2019 Measures No. 1) Regulations 2019

7.15 Application—reports under the Act

The amendments of these Regulations made by Schedule 3 to the amending regulations apply in relation to a report required under Part 3, 3E or 3F of the Act for:

- (a) the financial year beginning on 1 July 2019; and
- (b) each later financial year.

Part 7 Application and transitional provisions

Division 7.5 Application provisions relating to the National Greenhouse and Energy Reporting Amendment (2020 Measures No. 1) Regulations 2020

Regulation 7.16

Division 7.5—Application provisions relating to the National Greenhouse and Energy Reporting Amendment (2020 Measures No. 1) Regulations 2020

7.16 Application

The amendments of these Regulations made by Part 1 of Schedule 1 to the *National Greenhouse and Energy Reporting Amendment (2020 Measures No. 1) Regulations 2020* apply in relation to a report under Part 3, 3E, 3F or 3G of the Act for:

- (a) the financial year beginning on 1 July 2020; and
- (b) each later financial year.

**Division 7.6—Application provisions relating to the National
Greenhouse and Energy Reporting Amendment (2021
Measures No. 1) Regulations 2021**

7.17 Application

The amendments of these Regulations made by Part 1 of Schedule 1 to the *National Greenhouse and Energy Reporting Amendment (2021 Measures No. 1) Regulations 2021* apply in relation to a report under Part 3, 3E, 3F or 3G of the Act for:

- (a) the financial year beginning on 1 July 2021; and
- (b) each later financial year.

Part 7 Application and transitional provisions

Division 7.7 Application provisions relating to the National Greenhouse and Energy Reporting Amendment (Biomethane and Tyre Fuel Types) Regulations 2022

Regulation 7.18

Division 7.7—Application provisions relating to the National Greenhouse and Energy Reporting Amendment (Biomethane and Tyre Fuel Types) Regulations 2022

7.18 Application

The amendments of these Regulations made by Schedule 1 to the *National Greenhouse and Energy Reporting Amendment (Biomethane and Tyre Fuel Types) Regulations 2022* apply in relation to a report under Part 3, 3E, 3F or 3G of the Act for:

- (a) the financial year beginning on 1 July 2022; and
- (b) each later financial year.

**Division 7.8—Application provisions relating to the Energy
Legislation Amendment (Information Requirements)
Regulations 2023**

7.19 Application

The amendments of this instrument made by Schedule 1 to the *Energy Legislation Amendment (Information Requirements) Regulations 2023* (the **amending instrument**) apply in relation to an application under section 12 or 14 of the Act made after the commencement of the amending instrument.

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
<i>Solid fossil fuels and coal based products</i>		
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
<i>Fuels derived from recycled materials</i>		
8	Industrial materials that are derived from fossil fuels, if recycled and combusted to produce heat or electricity	Primary
8A	Passenger car tyres, if recycled and combusted to produce heat or electricity	Primary
8B	Truck and off-road tyres, 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
<i>Primary solid biomass fuels</i>		
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
15	Charcoal	Secondary
16	Primary solid biomass fuels other than those mentioned in items 10 to 15	Primary
<i>Gaseous fossil fuels</i>		
17	Natural gas transmitted or distributed in a pipeline	Secondary
18	Coal seam methane that is captured for combustion	Nomination required
19	Coal mine waste gas that is captured for combustion	Primary
20	Compressed natural gas	Secondary

Item	Fuels and other energy commodities	Primary or secondary fuel or energy commodity
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
<i>Biogases</i>		
28	Landfill biogas that is captured for combustion	Primary
29	Sludge biogas that is captured for combustion	Primary
29A	Biomethane	Secondary
30	A biogas that is captured for combustion, other than those mentioned in items 28 to 29A	Primary
<i>Petroleum based oils and petroleum based greases</i>		
31	Petroleum based oils (other than petroleum based oils used as fuel)	Secondary
32	Petroleum based greases	Secondary
<i>Petroleum based products other than petroleum based oils and petroleum based greases</i>		
33	Crude oil	Nomination required
34	Plant condensate and other natural gas liquids not covered by another item in this table	Nomination required
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

Schedule 1 Fuels and other energy commodities

Item	Fuels and other energy commodities	Primary or secondary fuel or energy commodity
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
<i>Biofuels</i>		
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
<i>Petrochemical feedstock</i>		
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
<i>Energy commodities</i>		
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 corporation 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
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

Schedule 2 Meaning of industry sector for the purposes of section 7 of the Act

Item	ANZSIC Code	ANZSIC Industry classification
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
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

Item	ANZSIC Code	ANZSIC Industry classification
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
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
107	623	Non-depository financing
108	664	Non-financial intangible assets (except copyrights) leasing

Schedule 2 Meaning of industry sector for the purposes of section 7 of the Act

Item	ANZSIC Code	ANZSIC Industry classification
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
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

Item	ANZSIC Code	ANZSIC Industry classification
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
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

Schedule 2 Meaning of industry sector for the purposes of section 7 of the Act

Item	ANZSIC Code	ANZSIC Industry classification
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
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

Endnotes

Endnote 1—About the endnotes

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

Abbreviation key—Endnote 2

The abbreviation key sets out abbreviations that may be used in the endnotes.

Legislation history and amendment history—Endnotes 3 and 4

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended (or will amend) the compiled law. The information includes commencement details for amending laws and details of any application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

Editorial changes

The *Legislation Act 2003* authorises First Parliamentary Counsel to make editorial and presentational changes to a compiled law in preparing a compilation of the law for registration. The changes must not change the effect of the law. Editorial changes take effect from the compilation registration date.

If the compilation includes editorial changes, the endnotes include a brief outline of the changes in general terms. Full details of any changes can be obtained from the Office of Parliamentary Counsel.

Misdescribed amendments

A misdescribed amendment is an amendment that does not accurately describe how an amendment is to be made. If, despite the misdescription, the amendment can be given effect as intended, then the misdescribed amendment can be incorporated through an editorial change made under section 15V of the *Legislation Act 2003*.

If a misdescribed amendment cannot be given effect as intended, the amendment is not incorporated and “(md not incorp)” is added to the amendment history.

Endnotes

Endnote 2—Abbreviation key

Endnote 2—Abbreviation key

ad = added or inserted	o = order(s)
am = amended	Ord = Ordinance
amdt = amendment	orig = original
c = clause(s)	par = paragraph(s)/subparagraph(s) /sub-subparagraph(s)
C[x] = Compilation No. x	pres = present
Ch = Chapter(s)	prev = previous
def = definition(s)	(prev...) = previously
Dict = Dictionary	Pt = Part(s)
disallowed = disallowed by Parliament	r = regulation(s)/rule(s)
Div = Division(s)	reloc = relocated
ed = editorial change	renum = renumbered
exp = expires/expired or ceases/ceased to have effect	rep = repealed
F = Federal Register of Legislation	rs = repealed and substituted
gaz = gazette	s = section(s)/subsection(s)
LA = <i>Legislation Act 2003</i>	Sch = Schedule(s)
LIA = <i>Legislative Instruments Act 2003</i>	Sdiv = Subdivision(s)
(md) = misdescribed amendment can be given effect	SLI = Select Legislative Instrument
(md not incorp) = misdescribed amendment cannot be given effect	SR = Statutory Rules
mod = modified/modification	Sub-Ch = Sub-Chapter(s)
No. = Number(s)	SubPt = Subpart(s)
	<u>underlining</u> = whole or part not commenced or to be commenced

Endnote 3—Legislation history

Endnote 3—Legislation history

Number and year	FRLI registration	Commencement	Application, saving and transitional provisions
2008 No. 127	26 June 2008 (F2008L02230)	1 July 2008 (r 1.02)	
2009 No. 28	26 Feb 2009 (F2009L00711)	15 Mar 2009 (r 2)	r 4
2009 No. 378	16 Dec 2009 (F2009L04573)	17 Dec 2009 (r 2)	—
2011 No. 115	30 June 2011 (F2011L01380)	r 1–3 and Sch 1: 1 July 2011 (r 2(a)) r 4: 1 July 2011 Remainder: 1 July 2012 r 2(b)	r 4
2011 No. 269	7 Dec 2011 (F2011L02584)	8 Dec 2011 (r 2)	—
2012 No. 33	23 Mar 2012 (F2012L00672)	Sch 3: 2 Apr 2012 (s 2)	—
2012 No. 52	23 Apr 2012 (F2012L00911)	s 1–3 and Sch 1: 24 Apr 2012 (s 2(a)) Remainder: 1 July 2012 (s 2(b))	—
2012 No. 162	18 July 2012 (F2012L01575)	19 July 2012 (s 2)	—
104, 2013	5 June 2013 (F2013L00920)	1 July 2013 (s 2)	—
175, 2013	15 July 2013 (F2013L01391)	Sch 2: 1 July 2014 (s 2(1) item 3) Remainder: 16 July 2013 (s 2(1) items 1, 2)	—
131, 2014	8 Sept 2014 (F2014L01200)	9 Sept 2014 (s 2)	—
44, 2015	20 Apr 2015 (F2015L00571)	1 July 2015 (s 2)	—
166, 2015	6 Oct 2015 (F2015L01634)	Sch 2: 1 July 2016 (s 2(1) item 3) Remainder: 7 Oct 2015 (s 2(1) items 1, 2)	—
Name	Registration	Commencement	Application, saving and transitional provisions
National Greenhouse and Energy Reporting Amendment (2016 Measures No. 1) Regulation 2016	9 May 2016 (F2016L00728)	Sch 1: 10 May 2016 (s 2(1) item 1)	—
Corporations and Other Legislation Amendment (Insolvency Law Reform) Regulation 2016	13 Dec 2016 (F2016L01926)	Sch 1 (item 48): 1 Mar 2017 (s 2(1) item 2)	—

Endnotes

Endnote 3—Legislation history

Name	Registration	Commencement	Application, saving and transitional provisions
National Greenhouse and Energy Reporting Amendment (Reporting Obligations) Regulations 2018	25 June 2018 (F2018L00873)	1 July 2018 (s 2(1) item 1)	—
National Greenhouse and Energy Reporting Amendment (2019 Measures No. 1) Regulations 2019	21 Oct 2019 (F2019L01349)	22 Oct 2019 (s 2(1) item 1)	—
National Greenhouse and Energy Reporting Amendment (2020 Measures No. 1) Regulations 2020	29 June 2020 (F2020L00828)	1 July 2020 (s 2(1) item 1)	—
National Greenhouse and Energy Reporting Amendment (2021 Measures No. 1) Regulations 2021	25 June 2021 (F2021L00840)	1 July 2021 (s 2(1) item 1)	—
National Greenhouse and Energy Reporting Amendment (Biomethane and Tyre Fuel Types) Regulations 2022	24 June 2022 (F2022L00824)	1 July 2022 (s 2(1) item 1)	—
Energy Legislation Amendment (Information Requirements) Regulations 2023	28 Apr 2023 (F2023L00506)	Sch 1 (items 22–32): 29 Apr 2023 (s 2(1) item 1)	—

Endnote 4—Amendment history

Provision affected	How affected
Part 1	
r 1.02	rep LA s 48D
r 1.03	am No 28, 2009; No 378, 2009; No 115, 2011; No 269, 2011; No 33, 2012; No 52, 2012; No 162, 2012; No 104, 2013; No 175, 2013; No 131, 2014; No 44, 2015; No 166, 2015; F2016L00728 ed C17 am F2018L00873; F2019L01349 ed C19 am F2021L00840; F2022L00824; F2023L00506
Part 2	
Division 2.2	
r 2.01A	ad 2009 No. 28 am 2012 No. 52; No 131, 2014
r 2.02	rs 2009 No. 28 am 2012 No. 52; No 175, 2013; No 131, 2014 rs No 44, 2015 am F2020L00828
r 2.04	rep 2012 No. 52
r 2.05	rep 2012 No. 52
r 2.07	rep 2012 No. 52
Division 2.3	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; No 131, 2014; No 166, 2015

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 2.4.2	
r 2.16	am 2012 No. 52; No 131, 2014; No 166, 2015
r 2.17	am 2012 No. 52; No 131, 2014; No 166, 2015
r 2.18	rs 2009 No. 28 am 2012 No. 52; No 131, 2014; No 166, 2015
r 2.18A	ad No 166, 2015
r 2.19	am 2012 No. 52; No 131, 2014; No 166, 2015
r 2.19A	ad No 166, 2015 am No 166, 2015
r 2.20	am 2012 No. 52; No 131, 2014; No 166, 2015
Subdivision 2.4.3	
r 2.22	am 2012 No. 52; No 131, 2014; No 166, 2015
Division 2.5	
Division 2.5	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	
Division 2.6	ad No 52, 2012
r 2.27	ad No 52, 2012 am No 162, 2012; No 131, 2014; No 166, 2015
r 2.28	ad No 52, 2012 am No 162, 2012; No 131, 2014; No 166, 2015; F2016L01926
r 2.29	ad No 52, 2012 rep No 162, 2012
Part 3	
Division 3.2	
r 3.02	am 2009 No. 28; 2012 No. 52; No 131, 2014; No 166, 2015; F2023L00506
r 3.03	am 2009 No. 28; 2012 Nos. 33 and 52; No 131, 2014
r 3.03A	ad 2012 No. 52 am 2012 No. 162 rep No 131, 2014
Division 3.3	
Division 3.3	rs 2012 No. 52
r 3.04	am 2009 Nos. 28 and 378; 2012 No. 33 rs 2012 No. 52 am No 131, 2014; No 166, 2015
Division 3.4	
Division 3.4	rs 2012 No. 52

Endnote 4—Amendment history

Provision affected	How affected
r 3.05	am 2009 No. 28; 2011 No. 115 rs 2012 No. 52 am 2012 No. 162; No 131, 2014; No 166, 2015
r 3.06	am 2009 No. 28; 2012 No. 33 rep 2012 No. 52
Part 4	
Part 4 heading.....	rs 2012 No. 52
Division 4.1	
r 4.01	rs 2012 No. 52 am No 131, 2014
Division 4.2.....	rs 2012 No. 52 rep No 131, 2014
r 4.02	am 2012 No. 33 rs 2012 No. 52 rep No 131, 2014
Division 4.3	
Division 4.3 heading.....	rs No 131, 2014
Division 4.3.....	rs 2012 No. 52
r 4.03	rs 2012 No. 52; No 131, 2014
r 4.04	am 2009 No. 28; 2011 No. 115 rs 2012 No. 52 am No 131, 2014
r 4.04A	ad 2012 No. 52 am No 131, 2014; No 166, 2015
Division 4.4	
Division 4.4 heading.....	rs 2012 No. 52
Subdivision 4.4.1	
Subdivision 4.4.1.....	rs 2012 No. 52
r 4.05	rs 2012 No. 52 am No 131, 2014
r 4.06	am 2009 No. 378 rs 2012 No. 52 am 2012 No. 162 rep No 131, 2014
Subdivision 4.4.2	
Subdivision 4.4.2 heading.....	rs 2009 No. 378; 2012 No. 52
Subdivision 4.4.2.....	rs 2012 No. 52
r 4.07	rs 2009 No. 378; 2012 No. 52 am No 175, 2013; No 131, 2014; F2016L00728
r 4.08	rep 2009 No. 378

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	ad No 175, 2013
	am No 131, 2014; F2016L00728
Subdivision 4.4.3	
Subdivision 4.4.3	rs 2012 No. 52
r 4.09	rs 2012 No. 52
	am No 131, 2014
r 4.10	am 2009 No. 378
	rs 2012 No. 52
	am No 131, 2014; F2021L00840
r 4.11	am 2009 No. 378
	rs 2012 No. 52
	am No 131, 2014; F2021L00840
r 4.12	am 2009 No. 378; 2012 No 52; No 131, 2014; No 44, 2015; F2016L00728
r 4.13	am 2009 No. 378; 2011 No. 115
	rs 2012 No. 52
	am No 131, 2014; F2021L00840
r 4.14	am 2009 No. 378; 2011 No. 115
	rs 2012 No. 52
	am No 131, 2014; F2021L00840
r 4.15	am 2009 No. 378; 2011 No. 115
	rs 2012 No. 52
	am No 131, 2014; F2021L00840
r 4.16	am 2009 No. 378; 2012 No. 52; No 131, 2014
r 4.17	am 2009 No. 378; 2011 No. 115
	rs 2012 No. 52
	am No 175, 2013; No 131, 2014; No 166, 2015; F2021L00840
r 4.17A	ad 2009 No. 378
	rs 2012 No. 52; No 175, 2013
	am No 131, 2014
Subdivision 4.4.4	
r 4.18	rs 2012 No. 52
	am No 131, 2014
r 4.19	am 2011 No. 115; 2012 No. 52; No. 104, 2013; No 131, 2014; F2016L00728
r 4.20	am 2009 Nos. 28 and 378; 2011 No. 115; 2012 No. 52; No 131, 2014; F2016L00728
Subdivision 4.4.5	
r 4.21	rs 2012 No. 52
	am No 131, 2014
r 4.22	am 2009 No. 378; 2011 No. 115
	rs 2012 No. 52
	am 2012 No. 162; No 175, 2013; No 131, 2014

Endnote 4—Amendment history

Provision affected	How affected
r 4.23	am 2009 No. 378; 2011 No. 115; 2012 No. 52; No 131, 2014
r 4.23A	ad 2012 No. 52 am No 131, 2014
Division 4.4A	
Division 4.4A	ad F2019L01349
r 4.23B	ad F2019L01349
r 4.23C	ad F2019L01349
r 4.23D	ad F2019L01349
Division 4.5	
r 4.24	rs 2012 No. 52 am No 175, 2013; No 131, 2014
r 4.25	am 2009 No. 28; 2011 No. 115; 2012 No. 52; No 175, 2013; No 131, 2014; F2016L00728
r 4.26	am 2009 No. 378; 2012 No. 52; No 175, 2013; No 131, 2014
r 4.27	am 2009 No. 378; 2012 No. 52; No 175, 2013; No 131, 2014
r 4.28	am 2012 No. 52; No 131, 2014
r 4.29	am 2009 No. 28; 2012 No. 52; No 175, 2013 rep No 175, 2013 ad No 166, 2015
r 4.30	rs 2009 No. 28 am 2012 No. 52; No 175, 2013; No 131, 2014 rep No 131, 2014
r. 4.31	am 2012 No. 52; No 131, 2014
Division 4.6	
r 4.31A	ad 2012 No. 52
r 4.32	rs 2012 No. 52
Division 4.6A	ad 2012 No. 52 rep No 131, 2014
r 4.32A	ad 2012 No. 52 rep No 131, 2014
r 4.32B	ad 2012 No. 52 rep No 131, 2014
r 4.32C	ad 2012 No. 52 rep No 131, 2014
r 4.32D	ad 2012 No. 52 rep No 131, 2014
r 4.32E	ad 2012 No. 52 rep No 131, 2014
r 4.32F	ad 2012 No. 52 am Nos 104 and 175, 2013

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Endnote 4—Amendment history

Provision affected	How affected
	rep No 131, 2014
r 4.32G	ad 2012 No. 52
	rep No 131, 2014
r 4.32H	ad 2012 No. 52
	rep No 131, 2014
r 4.32J	ad 2012 No. 52
	am No. 104, 2013
	rep No 131, 2014
r 4.32K	ad 2012 No. 52
	am Nos 104 and 175, 2013
	rep No 131, 2014
r 4.32L	ad 2012 No. 52
	rs No. 104, 2013
	rep No 131, 2014
r 4.32LA	ad No. 104, 2013
	rep No 131, 2014
r 4.32LB	ad No. 104, 2013
	rep No 131, 2014
r 4.32LC	ad No. 104, 2013
	rep No 131, 2014
r 4.32M	ad 2012 No. 52
	rep No 131, 2014
r 4.32N	ad 2012 No. 52
	am No. 104, 2013
	rep No 131, 2014
Division 4.7	
r 4.33	am 2009 No. 28; 2011 No. 115; 2012 No. 33; 2012 No. 52
Division 4.8	
Division 4.8	ad 2012 No. 52
r 4.34	ad 2012 No. 52
	am No 131, 2014
Part 4A	
Part 4A	ad No 166, 2015
r 4A.01	ad No 166, 2015
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	
Division 5.3	ad 2012 No. 52

Endnote 4—Amendment history

Provision affected	How affected
Subhead to r 5.03(5)	rs No 131, 2014
r 5.03	ad 2012 No. 52 rs 2012 No. 162
Part 6	
Division 6.2	
r 6.02	am 2009 No. 28; 2011 No. 115; 2012 Nos. 52 and 1622; No 131, 2014; No 166, 2015
r 6.03	am 2009 No. 28; 2011 No. 115 rs 2012 No. 52 am 2012 No. 162; No 131, 2014; No 166, 2015
Division 6.2A	
Division 6.2A heading	ad 2012 No. 52
r 6.04	ad 2009 No. 28
r 6.04A	ad 2012 No. 52 am 2012 No. 162 rep No 131, 2014
Division 6.3	
Division 6.3	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; No 166, 2015; F2019L01349
r 6.07	ad 2009 No. 378 am 2011 No. 269; 2012 No. 33; No 166, 2015; F2019L01349
Division 6.4	
Division 6.4	ad 2009 No. 378
Subdivision 6.4.1	
r 6.08	ad 2009 No. 378
r 6.09	ad 2009 No. 378 am 2011 No. 269; No 166, 2015; F2019L01349
Subdivision 6.4.2	
r 6.10	ad 2009 No. 378
r 6.11	ad 2009 No. 378 rs 2011 No. 115 am No 166, 2015
r 6.12	ad 2009 No. 378 am 2012 No. 33; F2019L01349
Subdivision 6.4.3	
r 6.13	ad 2009 No. 378
r 6.14	ad 2009 No. 378

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Endnote 4—Amendment history

Provision affected	How affected
	am 2012 No. 33
	rs F2019L01349
r 6.14A	ad 2011 No. 269
	am 2012 No. 33
	rep F2019L01349
r 6.15	ad 2009 No. 378
	am 2012 No. 33
r 6.16	ad 2009 No. 378
	am 2012 No. 33; No 166, 2015
Subdivision 6.4.4	
r 6.17	ad 2009 No. 378
r 6.18	ad 2009 No. 378
	am F2016L00728
r 6.19	ad 2009 No. 378
	am 2012 No. 33; F2016L00728
r 6.20	ad 2009 No. 378
	am 2012 No. 33
r 6.21	ad 2009 No. 378
	am 2012 No. 33
	rep No 166, 2015
Division 6.5	
Division 6.5	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 2011 No. 269; 2012 No. 33; No 166, 2015; F2019L01349
r 6.24	ad 2009 No. 378
	am 2012 No. 33
r 6.25	ad 2009 No. 378
	am 2011 No. 269; 2012 No. 33; No 166, 2015
	ed C21
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; F2016L00728

Endnote 4—Amendment history

Provision affected	How affected
r 6.29	ad 2009 No. 378 am 2011 No. 269; 2012 No. 33; No 166, 2015
r 6.30	ad 2009 No. 378 am 2012 No. 33; F2016L00728
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; F2016L00728
r 6.34	ad 2009 No. 378 am 2011 No. 269; 2012 No. 33; No 166, 2015; F2016L00728
r. 6.35	ad 2009 No. 378 am 2012 No. 33; F2016L00728
r 6.35A	ad F2016L00728
r 6.36	ad 2009 No. 378 am 2012 No. 33
r 6.37	ad 2009 No. 378 am 2012 No. 33; F2019L01349
Subdivision 6.5.6	
r 6.38	ad 2009 No. 378 am 2011 No. 269; No 33, 2012; 2012 No. 52; No 166, 2015
r 6.39	ad 2009 No. 378 am 2011 No. 269; No 166, 2015
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; No 166, 2015
r 6.42	ad 2009 No. 378 am 2012 No. 52
r 6.43	ad 2009 No. 378 am 2011 No. 269; No 166, 2015
r 6.44	ad 2009 No. 378
Division 6.6	
Division 6.6	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

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Endnote 4—Amendment history

Provision affected	How affected
	am 2011 No. 269; 2012 No. 52; No 166, 2015
Subdivision 6.6.3	
r 6.47	ad 2009 No. 378
	am 2011 No. 269; No 33, 2015; 2012 No. 33; No 166, 2015
r 6.48	ad 2009 No. 378
	am 2011 No. 269; No 166, 2015
r 6.49	ad 2009 No. 378
	am 2011 No. 269; 2012 No. 52; No 166, 2015
r 6.50	ad 2009 No. 378
	am 2011 No. 269; 2012 No. 52; No 166, 2015
Subdivision 6.6.4	
r 6.51	ad 2009 No. 378
	am 2011 No. 269; No 166, 2015
r 6.52	ad 2009 No. 378
r 6.53	ad 2009 No. 378
	am 2011 No. 269; 2012 No. 33; No 166, 2015
r 6.54	ad 2009 No. 378
	am 2011 No. 269; 2012 No. 33; No 166, 2015
r 6.55	ad 2009 No. 378
r 6.56	ad 2009 No. 378
	am 2011 No. 269; No 166, 2015
r 6.57	ad 2009 No. 378
Subdivision 6.6.5	
r 6.58	ad 2009 No. 378
	am 2011 No. 269; No 166, 2015
r 6.59	ad 2009 No. 378
	am 2011 No. 269; No 166, 2015
Subdivision 6.6.6	
r 6.60	ad 2009 No. 378
	am 2011 No. 269; 2012 No. 52; No 166, 2015; F2019L01349
Subdivision 6.6.7	
r 6.61	ad 2009 No. 378
	am 2011 No. 269; 2012 No. 33; No 166, 2015; F2019L01349
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; No 166, 2015
Subdivision 6.6.8	
r 6.64A	ad 2011 No. 116
	am 2012 No. 33

Endnote 4—Amendment history

Provision affected	How affected
	rep No 166, 2015
r 6.64	ad 2009 No. 378
	am 2012 No. 33; F2019L01349
r 6.65	ad 2009 No. 378
	am 2012 No. 33
r 6.66	ad 2009 No. 378
	am 2011 Nos. 115 and 269; 2012 No. 33
	rs No 166, 2015
	am F2019L01349
r 6.67	ad 2009 No. 378
	am 2012 No. 33; F2019L01349
r 6.68	ad 2009 No. 378
	am 2011 Nos. 115 and 269; 2012 No. 33; No 166, 2015
	rep F2019L01349
r 6.69	ad 2009 No. 378
	am 2011 Nos. 115 and 269; 2012 No. 33; No 166, 2015
r 6.70	ad 2009 No. 378
	am 2011 No. 269; No 166, 2015
Subdivision 6.6.9	
Subdivision 6.6.8 heading..... (second occurring)	rep 2012 No. 52
Subdivision 6.6.9 heading.....	ad 2012 No. 52
r 6.71	ad 2009 No. 378
	am 2011 No. 269; 2012 No. 33; No 166, 2015; F2019L01349
Division 6.7	
Division 6.7	ad 2009 No. 378
r 6.72	ad 2009 No. 378
	am 2012 No. 33
r 6.73	ad 2009 No. 378
	am 2012 No. 33; F2016L00728
Part 7	
Part 7	ad No 175, 2013
	rep 31 Oct 2013 (r 7.02)
	ad No 131, 2014
Division 7.1	
r 7.01	ad No 175, 2013
	rep 31 Oct 2013 (r 7.02)
	ad No 131, 2014
	am No 166, 2015
r 7.02	ad No 175, 2013

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Endnote 4—Amendment history

Provision affected	How affected
	rep 31 Oct 2013 (r 7.02)
	ad No 131, 2014
r 7.03	ad No 131, 2014
Division 7.1A	
Division 7.1A	ad F2016L00728
r 7.03A	ad F2016L00728
r 7.03B.....	ad F2016L00728
r 7.03C.....	ad F2016L00728
Division 7.2	
Division 7.2	ad No 166, 2015
r 7.04	ad No 166, 2015
r 7.05	ad No 166, 2015
r 7.06	ad No 166, 2015
r 7.07	ad No 166, 2015
r 7.08	ad No 166, 2015
Division 7.3	
Division 7.3	ad F2018L00873
r 7.09	ad F2018L00873
Division 7.4	
Division 7.4	ad F2019L01349
Subdivision 7.4.1	
r 7.10	ad F2019L01349
Subdivision 7.4.2	
r 7.11	ad F2019L01349
Subdivision 7.4.3	
Subdivision 7.4.3.....	ad F2019L01349
r 7.12	ad F2019L01349
r 7.13	ad F2019L01349
r 7.14	ad F2019L01349
Subdivision 7.4.4	
Subdivision 7.4.4.....	ad F2019L01349
r 7.15	ad F2019L01349
Division 7.5	
Division 7.5	ad F2020L00828
r 7.16	ad F2020L00828
Division 7.6	
Division 7.6	ad F2021L00840
r 7.17	ad F2021L00840
Division 7.7	
Division 7.7	ad F2022L00824

Endnote 4—Amendment history

Provision affected	How affected
r 7.18	ad F2022L00824
Division 7.8	
Division 7.8	ad F2023L00506
r 7.19	ad F2023L00506
Schedule 1A	ad No 131, 2014 rep F2021L00840
Schedule 1	
Schedule 1	am 2011 No. 115 rs 2012 No. 52 am 2012 No. 162; No 131, 2014; F2016L00728; F2021L00840; F2022L00824
Schedule 3	ad 2012 No. 52 am No 175, 2013; No 131, 2014; No 166, 2015; F2016L00728; F2019L01349; F2020L00828 rep F2021L00840