



# National Greenhouse and Energy Reporting Regulations 2008<sup>1</sup>

## Select Legislative Instrument 2008 No. 127

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I, PHILIP MICHAEL JEFFERY, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following Regulations under the *National Greenhouse and Energy Reporting Act 2007*.

Dated 24 June 2008

P. M. JEFFERY  
Governor-General

By His Excellency's Command

PENELOPE YING YEN WONG  
Minister for Climate Change and Water

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## Part 1 Preliminary

### 1.01 Name of Regulations

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

### 1.02 Commencement

These Regulations commence on 1 July 2008.

### 1.03 Definitions in the Regulations

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*.

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

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

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

**Australian Statistician** has the meaning given in subsection 5 (2) of the *Australian Bureau of Statistics Act 1975*.

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

**brown coal** means brown coal that has a gross calorific value of:

- (a) less than 17 435 kilojoules per kilogram (4 165 kilocalories per kilogram); and
- (b) greater than 31% volatile matter on a dry mineral free base.

**carbon capture and storage** has the meaning given in Chapter 5 of the Intergovernmental Panel on Climate Change Guidelines for National Greenhouse Gas Inventories, Volume 2, Energy, as in force on 1 July 2008.

**carbon dioxide equivalence** or **CO<sub>2</sub>-e** has the meaning given in section 7 of the Act and regulation 2.02.

**chemical product** means ammonia, nitric acid, titanium dioxide, soda ash or synthetic rutile.

**chemical product containing carbon** means 1 of the following:

- (a) polyethylene;
- (b) polypropylene;
- (c) BR or SBR rubber;
- (d) styrene;
- (e) carbon black.

**CO<sub>2</sub>** means carbon dioxide.

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

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

**cogeneration process** means a process that combines the generation of heat and power to produce electricity and another product within 1 integrated production process.

**coke oven coke** means the solid product obtained from the carbonisation of coal (principally coking coal) at a high temperature and includes coke breeze and foundry coke.

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

**compressed natural gas** means natural gas that is:

- (a) used for vehicles that are modified to use such gas; and
- (b) stored in high pressure fuel cylinders prior to being used in those vehicles.

**consumption** of energy has the meaning given in subregulation 2.23 (4).

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

**Determination** means the determination made under subsection 10 (3) of the Act as in force from time to time.

**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.

**efficiency method** has the same meaning as it has in the Determination.

**emissions** of greenhouse gas has the meaning given in subregulation 2.23 (2).

**energy** has the meaning given in regulation 2.03.

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

**facilities of the corporation**, in relation to a registered corporation, means the facilities under the operational control of the corporation and entities that are members of the corporation's group.



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**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 Determination.

**feedstock** means the use of a fuel as a raw material in production.

**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 Determination.

**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.

**industry sector** has the meaning given in regulation 2.06.

**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 gas** means the gas derived from the fermentation of biomass and solid waste in landfills and combusted to produce heat or electricity.

**liquid aromatic hydrocarbons** means hydrocarbons that consist principally of benzene, toluene and xylene.

**listed activity** means an activity of 1 of the following kinds:

- (a) record keeping;
- (b) communication;
- (c) purchasing materials or equipment;
- (d) managing the employment, training and payment of employees;
- (e) storage (including warehousing) of materials or equipment;

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- (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.

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

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

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

**network facility** means a facility that is in an industry sector listed in subregulation 2.20 (2).

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

**overall control** has the meaning given in regulation 2.14.

**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 black solid by-product of carbonising petroleum derived feedstock, vacuum bottoms, tar and pitches in processes such as delayed coking or fluid coking.

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**production** of energy has the meaning given in subregulation 2.23 (3).

**refinery coke** means the coke that is deposited on the catalyst during petroleum refining and that is not recoverable.

**refinery gases and liquids** means non-condensable gases or liquids consisting mainly of hydrogen, methane, ethane and olefins that are obtained during the distillation of crude oil or treatment of oil products in oil refineries.

**reporting year** means 1 of the years set out in paragraphs 19 (2) (a) or (b) of the Act.

**scope 1 emissions** has the meaning given in paragraph 2.23 (2) (a).

**scope 2 emissions** has the meaning given in paragraph 2.23 (2) (b).

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

**source** means a source of emissions to which the Determination applies.

**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 Determination.

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

(a) that occurs at 1 or more locations; and

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- (b) except for the final stage in the production process — where the output of 1 facility in a stage in the production process is the input for another facility in another stage in the process; and
- (c) where output of the facility in the final stage of the production process results in the production of a product or service that is sold on the market.

**waste mix types** means any of the following:

- (a) food;
- (b) paper and paper board;
- (c) textiles;
- (d) garden and park;
- (e) wood and wood waste;
- (f) sludge;
- (g) nappies;
- (h) rubber and leather;
- (i) concrete, metal, plastic and glass.

**waxes** means waxes that:

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

*Note* A number of terms used in these Regulations are defined in the Act, including **controlling corporation**, **group** and **member**.

## Part 2                      Interpretation

### Division 2.1              Purpose of Part

#### 2.01              Purpose of Part

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

### Division 2.2              Section 7 definitions

#### 2.02              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.

Item	Greenhouse Gas	Chemical Formula	Global Warming Potential (GWP)
1	Carbon dioxide	CO <sub>2</sub>	1
2	Methane	CH <sub>4</sub>	21
3	Nitrous oxide	N <sub>2</sub> O	310
4	Sulphur hexafluoride	SF <sub>6</sub>	23 900
5	HFC-23	CHF <sub>3</sub>	11 700
6	HFC-32	CH <sub>2</sub> F <sub>2</sub>	650
7	HFC-41	CH <sub>3</sub> F	150
8	HFC-43-10mee	C <sub>5</sub> H <sub>2</sub> F <sub>10</sub>	1 300

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Item	Greenhouse Gas	Chemical Formula	Global Warming Potential (GWP)
9	HFC-125	C <sub>2</sub> HF <sub>5</sub>	2 800
10	HFC-134	C <sub>2</sub> H <sub>2</sub> F <sub>4</sub> (CHF <sub>2</sub> CHF <sub>2</sub> )	1 000
11	HFC-134a	C <sub>2</sub> H <sub>2</sub> F <sub>4</sub> (CH <sub>2</sub> FCF <sub>3</sub> )	1 300
12	HFC-143	C <sub>2</sub> H <sub>3</sub> F <sub>3</sub> (CHF <sub>2</sub> CH <sub>2</sub> F)	300
13	HFC-143a	C <sub>2</sub> H <sub>3</sub> F <sub>3</sub> (CF <sub>3</sub> CH <sub>3</sub> )	3 800
14	HFC-152a	C <sub>2</sub> H <sub>4</sub> F <sub>2</sub> (CH <sub>3</sub> CHF <sub>2</sub> )	140
15	HFC-227ea	C <sub>3</sub> HF <sub>7</sub>	2 900
16	HFC-236fa	C <sub>3</sub> H <sub>2</sub> F <sub>6</sub>	6 300
17	HFC-245ca	C <sub>3</sub> H <sub>3</sub> F <sub>5</sub>	560
18	Perfluoromethane (tetrafluoromethane)	CF <sub>4</sub>	6 500
19	Perfluoroethane (hexafluoroethane)	C <sub>2</sub> F <sub>6</sub>	9 200
20	Perfluoropropane	C <sub>3</sub> F <sub>8</sub>	7 000
21	Perfluorobutane	C <sub>4</sub> F <sub>10</sub>	7 000
22	Perfluorocyclobutane	c-C <sub>4</sub> F <sub>8</sub>	8 700
23	Perfluoropentane	C <sub>5</sub> F <sub>12</sub>	7 500
24	Perfluorohexane	C <sub>6</sub> F <sub>14</sub>	7 400

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

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

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

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

**2.04      Definition of *greenhouse gas* — specified kinds of hydrofluorocarbons**

For paragraph (e) of the definition of *greenhouse gas* in section 7 of the Act, the hydrofluorocarbons mentioned in an item of the following table are specified.

Item	Hydrofluorocarbons	Chemical formula
1	HFC-23	CHF <sub>3</sub>
2	HFC-32	CH <sub>2</sub> F <sub>2</sub>
3	HFC-41	CH <sub>3</sub> F
4	HFC-43-10mee	C <sub>5</sub> H <sub>2</sub> F <sub>10</sub>
5	HFC-125	C <sub>2</sub> HF <sub>5</sub>
6	HFC-134	C <sub>2</sub> H <sub>2</sub> F <sub>4</sub> (CHF <sub>2</sub> CHF <sub>2</sub> )
7	HFC-134a	C <sub>2</sub> H <sub>2</sub> F <sub>4</sub> (CH <sub>2</sub> FCF <sub>3</sub> )
8	HFC-143	C <sub>2</sub> H <sub>3</sub> F <sub>3</sub> (CHF <sub>2</sub> CH <sub>2</sub> F)
9	HFC-143a	C <sub>2</sub> H <sub>3</sub> F <sub>3</sub> (CF <sub>3</sub> CH <sub>3</sub> )
10	HFC-152a	C <sub>2</sub> H <sub>4</sub> F <sub>2</sub> (CH <sub>3</sub> CHF <sub>2</sub> )
11	HFC-227ea	C <sub>3</sub> HF <sub>7</sub>
12	HFC-236fa	C <sub>3</sub> H <sub>2</sub> F <sub>6</sub>
13	HFC-245ca	C <sub>3</sub> H <sub>3</sub> F <sub>5</sub>

**2.05      Definition of *greenhouse gas* — specified kinds of perfluorocarbons**

For paragraph (f) of the definition of *greenhouse gas* in section 7 of the Act, the perfluorocarbons mentioned in an item of the following table are specified.

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Item	Perfluorocarbons	Chemical formula
1	Perfluoromethane (tetrafluoromethane)	CF <sub>4</sub>
2	Perfluoroethane (hexafluoroethane)	C <sub>2</sub> F <sub>6</sub>
3	Perfluoropropane	C <sub>3</sub> F <sub>8</sub>
4	Perfluorobutane	C <sub>4</sub> F <sub>10</sub>
5	Perfluorocyclobutane	c-C <sub>4</sub> F <sub>8</sub>
6	Perfluoropentane	C <sub>5</sub> F <sub>12</sub>
7	Perfluorohexane	C <sub>6</sub> F <sub>14</sub>

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### 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.

### 2.07 Specified activities for the definition of *oil or gas extraction activity*

For paragraph (b) of the definition of *oil or gas extraction activity* in section 7 of the Act, the following kinds of activities are specified:

- (a) the operation of a liquefied natural gas floating platform;
- (b) the transportation of oil or gas, but only to the extent that the transportation is through a pipeline.

## Division 2.3 Section 8 rules

### 2.08 Rules for making nominations — responsible entity for joint venture

- (1) For paragraph 8 (6) (a) of the Act, this regulation establishes rules under which participants in a joint venture may make a nomination of a member of a group (the *nominee*) as the responsible entity for the joint venture for the purposes of subsection 8 (4) of the Act.



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- (2) A nomination must:
  - (a) include a statement to the effect that the nominee is being nominated as the responsible entity for the joint venture for the purposes of the Act; and
  - (b) include a statement to the effect that all of the participants in the joint venture have agreed to the nomination; and
  - (c) state:
    - (i) the nominee's name, postal address and ABN and the name of a contact person for the nominee; and
    - (ii) the name and ABN of the controlling corporation for the nominee; and
    - (iii) the name, postal address and ABN of each participant in the joint venture and the name of a contact person for each participant; and
    - (iv) the name, postal address and ABN of the joint venture; and
  - (d) be in a form approved by the Greenhouse and Energy Data Officer and published in the *Gazette*; and
  - (e) be given by a participant in the joint venture to the Greenhouse and Energy Data Officer.
- (3) A nomination takes effect when it is given to the Greenhouse and Energy Data Officer.

**2.09 Rules for revoking nominations — unilateral revocation by responsible entity for joint venture**

- (1) For paragraph 8 (6) (a) of the Act, this regulation establishes rules under which a nomination of a responsible entity for a joint venture (the *nominated member*) made for the purposes of subsection 8 (4) of the Act may be revoked by the nominated member.
- (2) The nominated member may revoke the nomination only in accordance with this regulation.

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- (3) The nominated member must give a notice (a *notice of intention*) to each participant in the joint venture stating that the member:
  - (a) intends to revoke its nomination as the responsible entity for the joint venture; and
  - (b) will give to the Greenhouse and Energy Data Officer a notice, revoking its nomination as the responsible entity, not earlier than 28 days after the notice of intention has been given to each of the participants.
- (4) To revoke its nomination, the nominated member must, after giving the notice of intention to each of the participants in the joint venture under subregulation (3), give a notice to the Greenhouse and Energy Data Officer.
- (5) The notice to the Greenhouse and Energy Data Officer under subregulation (4) must be given not earlier than 28 days after the notice of intention under subregulation (3) has been given to each of the participants.
- (6) The notice to the Greenhouse and Energy Data Officer under subregulation (4) must:
  - (a) state:
    - (i) the nominated member's name, postal address and ABN and the name of a contact person for the nominated member; and
    - (ii) the name and ABN of the controlling corporation for the nominated member; and
    - (iii) the name, postal address and ABN of each participant in the joint venture and the name of a contact person for each participant; and
    - (iv) the name, postal address and ABN of the joint venture; and
  - (b) state that the member has complied with subregulation (3); and
  - (c) state that the member revokes its nomination as the responsible entity for the joint venture; and
  - (d) be in a form approved by the Greenhouse and Energy Data Officer and published in the *Gazette*.

- (7) A revocation takes effect on the later of the day on which the Greenhouse and Energy Data Officer receives the notice and the day (if any) on which the revocation is expressed to take effect.

**2.10 Rules for revoking nominations — revocation by participants in a joint venture**

- (1) For paragraph 8 (6) (a) of the Act, this regulation establishes rules under which a nomination of a responsible entity (the *nominated member*) made for the purposes of subsection 8 (4) of the Act may be revoked by the participants in a joint venture.
- (2) The nomination of a nominated member is revoked if:
- (a) all of the participants in a joint venture (other than the nominated member) decide in writing to revoke the nomination; and
  - (b) one of the participants in the joint venture gives to the Greenhouse and Energy Data Officer a notice that:
    - (i) states the name and ABN of the joint venture; and
    - (ii) states the name, postal address and ABN of the nominated member; and
    - (iii) states the name, postal address and ABN of the controlling corporation for the nominated member; and
    - (iv) states the name, postal address and ABN of each participant in the joint venture; and
    - (v) states the name, telephone number and email address of a contact person for each participant in the joint venture; and
    - (vi) includes a copy of the decision mentioned in paragraph (a) or a statement that a decision has been made to revoke the nomination; and
    - (vii) is in a form approved by the Greenhouse and Energy Data Officer and published in the *Gazette*.

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- (3) A revocation takes effect on the later of the day on which the Greenhouse and Energy Data Officer receives the notice and the day (if any) on which the revocation is expressed to take effect.

**2.11 Rules for making nominations — responsible entity for partnerships**

- (1) For paragraph 8 (6) (b) of the Act, this regulation establishes rules under which partners in a partnership may make a nomination of a member of a group (the *nominee*) as the responsible entity for the partnership for the purposes of subsection 8 (5) of the Act.
- (2) A nomination must:
- (a) include a statement to the effect that the nominee is being nominated as the responsible entity for the partnership for the purposes of the Act; and
  - (b) include a statement to the effect that all of the other partners have agreed to the nomination; and
  - (c) state:
    - (i) the nominee's name, postal address and ABN and the name of a contact person for the nominee; and
    - (ii) the name and ABN of the controlling corporation for the nominee; and
    - (iii) the name, postal address and ABN of each partner in the partnership and the name of a contact person for each partner; and
    - (iv) the name, postal address and ABN of the partnership; and
  - (d) be in a form approved by the Greenhouse and Energy Data Officer and published in the *Gazette*; and
  - (e) be given by a partner to the Greenhouse and Energy Data Officer.
- (3) A nomination takes effect when it is given to the Greenhouse and Energy Data Officer.

**2.12 Rules for revoking nominations — unilateral revocation by responsible entity for partnership**

- (1) For paragraph 8 (6) (b) of the Act, this regulation establishes rules under which a nomination of a responsible entity for a partnership (the *nominated member*) made for the purposes of subsection 8 (5) of the Act may be revoked by the nominated member.
- (2) The nominated member may revoke the nomination only in accordance with this regulation.
- (3) The nominated member must give a notice (a *notice of intention*) to each partner in the partnership stating that the member:
  - (a) intends to revoke its nomination as the responsible entity for the partnership; and
  - (b) will give to the Greenhouse and Energy Data Officer a notice, revoking its nomination as the responsible entity, not earlier than 28 days after the notice of intention has been given to each of the partners.
- (4) To revoke its nomination, the nominated member must, after giving the notice of intention under subregulation (3) to each of the partners in the partnership, give a notice to the Greenhouse and Energy Data Officer.
- (5) The notice to the Greenhouse and Energy Data Officer under subregulation (4) must be given not earlier than 28 days after the notice of intention under subregulation (3) has been given to each of the partners.
- (6) The notice to the Greenhouse and Energy Data Officer under subregulation (4) must:
  - (a) state:
    - (i) the nominated member's name, postal address and ABN and the name of a contact person for the nominated member; and
    - (ii) the name and ABN of the controlling corporation for the nominated member; and

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- (iii) the name, postal address and ABN of each partner in the partnership and the name of a contact person for each partner; and
    - (iv) the name, postal address and ABN of the partnership; and
  - (b) state that the member has complied with subregulation (3); and
  - (c) state that the member revokes its nomination as the responsible entity for the partnership; and
  - (d) be in a form approved by the Greenhouse and Energy Data Officer and published in the *Gazette*.
- (7) A revocation takes effect on the later of the day on which the Greenhouse and Energy Data Officer receives the notice and the day (if any) on which the revocation is expressed to take effect.

**2.13 Rules for revoking nominations — revocation by partners in partnership**

- (1) For paragraph 8 (6) (b) of the Act, this regulation establishes rules under which a nomination of a responsible entity (the *nominated member*) made for the purposes of subsection 8 (5) of the Act may be revoked by the partners in a partnership.
- (2) The nomination of the nominated member is revoked if:
  - (a) all of the partners in the partnership (other than the nominated member) decide in writing to revoke the nomination; and
  - (b) one of the partners gives to the Greenhouse and Energy Data Officer a notice that:
    - (i) states the name and ABN of the partnership; and
    - (ii) states the name, postal address and ABN of the nominated member; and
    - (iii) states the name, postal address and ABN of the controlling corporation for the nominated member; and
    - (iv) states the name, postal address and ABN of each partner in the partnership; and

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- (v) states the name, telephone number and email address of a contact person for each partner in the partnership; and
  - (vi) includes a copy of the decision mentioned in paragraph (a) or a statement that a decision has been made to revoke the nomination; and
  - (vii) is in a form approved by the Greenhouse and Energy Data Officer and published in the *Gazette*.
- (3) A revocation takes effect on the later of the day on which the Greenhouse and Energy Data Officer receives the notice and the day (if any) on which the revocation is expressed to take effect.

**Division 2.4          Facilities: section 9**

**Subdivision 2.4.1    General**

**2.14      Meaning of *overall control***

- (1) A corporation has *overall control* in relation to an activity or series of activities (including ancillary activities) if the corporation 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 1 corporation could satisfy subregulation (1) at any 1 time, then the corporation 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).

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**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 1 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 corporation that has overall control of the primary production process; and
  - (b) produces 1 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 corporation that has overall control of the series of activities.



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- (2) The corporation 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 corporation makes an identification under subregulation (2), the corporation must record that decision.
- (4) If the corporation 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 corporation 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 1 single undertaking or enterprise**

- (1) This regulation applies if:
  - (a) a particular listed activity is in more than 1 series of activities (the *series*); and
  - (b) the listed activity is at a different site to the series of activities; and
  - (c) each of the series is under the overall control of the same corporation; and
  - (d) each of the series is in the same State or Territory.
- (2) The corporation with overall control must identify which activity in each of the series (if any) the listed activity is ancillary to.
- (3) The identification may be 1 of the following:
  - (a) that the listed activity is ancillary to an activity in 1 only of the series; or
  - (b) that the listed activity is ancillary to an activity in more than 1 of the series;
  - (c) that the listed activity is not ancillary to any activities in any of the series.

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- (4) If the corporation identifies that the listed activity is ancillary to an activity in 1 only of the series or to no activities in any of the series, the corporation must record that fact.
- (5) If the corporation identifies that the listed activity is ancillary to an activity in more than 1 of the series, the corporation must:
  - (a) record that fact; and
  - (b) record the proportion of the listed activity that is attributed to the activities in each of the series.
- (6) If the corporation complies with subregulations (2) and (3), and subregulation (4) or (5) (as applicable), in relation to the listed activity then:
  - (a) if the corporation has identified that the listed activity is ancillary to an activity in 1 only of the series — the listed activity will form part of a single undertaking or enterprise with the series; and
  - (b) if the corporation has identified that the listed activity is ancillary to an activity in more than 1 of the series — the listed activity will form part of each of the single undertakings or enterprises comprising the relevant series in the proportions specified in the corporation's identification; and
  - (c) if the corporation has identified that the listed activity is not ancillary to an activity in any of the series — the listed activity will form part of a single undertaking or enterprise separate to the undertakings or enterprises of which the series each form part.

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

- (1) If:
  - (a) an activity that is the principal activity in a series of activities is attributable to 1 of the industry sectors mentioned in subregulation (3); and
  - (b) the activity is attributable to a single State or Territory; and
  - (c) the activity and any ancillary activities to it are under the overall control of the same corporation;

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

- (2) In this regulation, an activity is *attributable* to a single State or Territory if fuel to be consumed in carrying out the activity is purchased in the State or Territory.
- (3) For this regulation, the industry sectors are as follows:
  - (a) Air and space transport (490);
  - (b) Postal and courier pick-up and delivery services (510);
  - (c) Rail freight transport (471);
  - (d) Rail passenger transport (472);
  - (e) Road freight transport (461);
  - (f) Road passenger transport (462);
  - (g) Scenic and sightseeing transport (501);
  - (h) Waste collection services (291);
  - (i) Water freight transport (481);
  - (j) Water passenger transport (482).
- (4) In this regulation, *principal activity* in relation to a series of activities, means the activity in the series of activities that:
  - (a) results in the production of a product or service that is produced for sale on the market; and
  - (b) produces the most value for the series out of any activities in the series.

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

- (1) If:
  - (a) an activity in a series of activities is in 1 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 corporation;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 transmission (262);

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- (b) Electricity distribution (263);
- (c) Gas supply (270);
- (d) Water supply, sewerage and drainage services (281);
- (e) Telecommunications services (580).

**Subdivision 2.4.3 Activities attributable to industry sectors**

**2.21 Purpose of Subdivision**

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

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

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

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.

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- (4) If the corporation identifies an industry sector under either subregulation (1) or (3), the corporation 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 *emissions, production and consumption*: section 10**

**2.23            Meaning of *emissions, production and consumption***

- (1) For subsection 10 (1) of the Act, references to the following have the meaning specified by this regulation:
  - (a) *emissions* of greenhouse gas;
  - (b) *production* of energy;
  - (c) *consumption* of energy.

*Meaning of emissions*

- (2) *Emissions* of greenhouse gas, in relation to a facility, means the release of greenhouse gas into the atmosphere as a direct result of 1 of the following:
  - (a) an activity, or series of activities (including ancillary activities) that constitute the facility (*scope 1 emissions*);
  - (b) 1 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 (*scope 2 emissions*).

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*Meaning of production*

- (3) **Production** of energy, in relation to a facility, means 1 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 1 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.

*Meaning of consumption*

- (4) **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.

## **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 Requirements for applications for registration — contents of applications**

- (1) For paragraph 15 (1) (c) of the Act, an application under section 12 or 14 of the Act must be in writing and contain the following information:
  - (a) a statement identifying the section of the Act under which the controlling corporation is applying to be registered;
  - (b) a statement that the applicant is a controlling corporation;
  - (c) for the controlling corporation:
    - (i) the street address of its head office; and
    - (ii) the postal address of its head office; and
    - (iii) the name of a contact person for the controlling corporation; and
    - (iv) the contact person's position, telephone number, email address and postal address;
  - (d) for the chief executive officer or equivalent of the corporation, his or her:
    - (i) name; and
    - (ii) telephone number; and
    - (iii) e-mail address; and
    - (iv) postal address;
  - (e) the ABN of each member of the controlling corporation's group.

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- (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 Requirements for applications for registration — form of application**

For paragraph 15 (1) (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 Greenhouse and Energy Data Officer and notified in the *Gazette*.

**Division 3.3 The Register**

**3.04 Information to be entered on the Register**

For paragraph 16 (4) (b) of the Act, the Greenhouse and Energy Data Officer must, for each controlling corporation registered under Division 3 of Part 2 of the Act, cause the following information to be entered on the Register:

- (a) the controlling corporation's name;
- (b) the controlling corporation's trading name (if any);
- (c) the name of each member of the controlling corporation's group;
- (d) the trading name (if any) of each member of the controlling corporation's group;
- (e) the ABN for each member of the controlling corporation's group;
- (f) the section of the Act under which the controlling corporation applied for registration;
- (g) information that the Greenhouse and Energy Data Officer must publish under subsection 24 (1) of the Act (unless it is information excluded under subsection 24 (4) of the Act);
- (h) information about the controlling corporation's compliance with the Act, including information about:
  - (i) whether the corporation has been convicted of an offence under the Act; and



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

## **Division 3.4 Deregistration**

### **3.05 Requirements for applications for deregistration – content of application**

For paragraph 18 (2) (a) of the Act, an application must be in writing and contain the following information:

- (a) the ABN of each member of the registered corporation's group;
- (b) for each member of the registered corporation's group that is a joint venture covered by subsection 8 (4) of the Act, a statement as to whether:
  - (i) a member of the registered corporation's group is the responsible entity for the joint venture as nominated by the participants in the joint venture; or
  - (ii) no entity is the responsible entity for the joint venture as nominated by the participants in the joint venture;
- (c) for each member of the registered corporation's group that is a partnership covered by subsection 8 (5) of the Act, a statement as to whether:
  - (i) a member of the registered corporation's group is the responsible entity for the partnership as nominated by the partners in the partnership; or
  - (ii) no entity is the responsible entity for the partnership as nominated by the partners in the partnership;
- (d) a statement to the effect that the registered 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;

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- (e) information as to why the registered corporation's group is unlikely to meet any of the thresholds under section 13 of the Act for those years, including:
  - (i) any relevant data; and
  - (ii) any estimates of energy production, energy consumption, greenhouse gas emissions and emissions-producing activities resulting from the corporation's group.

**3.06 Requirements for applications for deregistration – form of application**

For paragraph 18 (2) (b) of the Act, an application must include an authentication of identity requirement in a form approved by the Greenhouse and Energy Data Officer and published in the *Gazette*.

## **Part 4                      Obligations of registered corporations etc**

### **Division 4.1              Purpose of Part**

#### **4.01              Purpose of Part**

This Part contains regulations made for the purposes of Part 3 of the Act dealing with the reporting obligations of registered corporations etc.

### **Division 4.2              General**

#### **4.02              Purpose and application of the Part**

- (1) For paragraph 19 (6) (c) of the Act, Divisions 4.3 to 4.6 of this Part specify the information that must be included in a report for a reporting year provided to the Greenhouse Energy Data Officer under section 19 of the Act by a registered corporation.
- (2) The report must be made by the registered corporation in relation to the operation of facilities of the corporation during a reporting year.
- (3) The corporation must report under the following Divisions of this Part:
  - (a) if the corporation's group does not meet a threshold in section 13 of the Act during the reporting year — Divisions 4.3 and 4.6.
  - (b) if the corporation's group meets a threshold in paragraph 13 (1) (a), (b) or (c) of the Act during the reporting year — Divisions 4.3 to 4.5.
  - (c) if the corporation's group only meets a threshold in paragraph 13 (1) (d) of the Act during the reporting year — Divisions 4.3 to 4.5 on the facility of the corporation that, during the year, causes the things mentioned in paragraph 13 (1) (d) of the Act.

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- (4) For subsection 20 (2) of the Act, Division 4.7 of this Part specifies the manner and form for an application to the Greenhouse and Energy Data Officer for a determination that information is to be provided by another person.

## **Division 4.3 General reporting requirements**

### **4.03 Purpose of Division**

This Division specifies information relating to a registered corporation, members of the corporation's group and facilities of the corporation that must be included in every registered corporation's report for a reporting year.

### **4.04 General reporting requirements**

- (1) A report must include the following information about the registered corporation:
- (a) its ABN;
  - (b) the street address of its head office;
  - (c) the postal address of its head office;
  - (d) contact details of its chief executive officer or equivalent;
  - (e) contact details of a contact person for the corporation.
- (2) The report must include the following information about an entity that is a member of the corporation's group that has operational control over 1 of the facilities of the corporation:
- (a) the member's ABN;
  - (b) if the member has a holding company incorporated in Australia — the ABN of the holding company;
  - (c) if the member is a joint venture participant covered by subsection 8 (4) of the Act — the ABN, if any, of the joint venture and each participant who is a member of the corporation's group;
  - (d) if the member is a partner of a partnership covered by subsection 8 (5) of the Act — the ABN, if any, of the partnership and each partner who is a member of the corporation's group;

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- (e) if an entity mentioned in paragraph (c) and (d) does not have an ABN — its name and postal address;
  - (f) if the member mentioned in paragraph (c) and (d) has been nominated as the responsible entity in accordance with Division 2.3 of Part 2 of these Regulations and subsection 8 (6) of the Act — a statement to that effect;
  - (g) if the member mentioned in paragraph (c) and (d) has not been nominated as the responsible entity in accordance with Division 2.3 of Part 2 of these Regulations and subsection 8 (6) of the Act — a statement to the effect that no entity has been nominated as the responsible entity.
- (3) For each facility under the operational control of the corporation or an entity mentioned in subregulation (2), except a facility that is reported under regulation 4.25 and 4.26, the report must also include:
- (a) the facility's street address, if any; and
  - (b) for a facility that is not a transport facility — the facility's latitude and longitude; and
  - (c) the industry sector which the facility's activities are attributable to in accordance with regulation 2.22; and
  - (d) if the facility is a transport facility — the State or Territory to which its activities are attributable under regulation 2.19; and
  - (e) a statement identifying the entity mentioned in subregulation (2) that has operational control of the facility.

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**Division 4.4 Reporting greenhouse gas emissions, energy production and energy consumption**

**Subdivision 4.4.1 Purpose of Division**

**4.05 Purpose of Division**

This Division specifies information relating to greenhouse gas emissions, energy production and energy consumption that must be included in a registered corporation's report for a reporting year if the corporation's group meets a threshold in subsection 13 (1) of the Act for that year.

**Subdivision 4.4.2 Greenhouse gas emissions from consumption of energy**

**4.06 Purpose of Subdivision**

This Subdivision specifies information that must be included in a registered corporation's report for a reporting year if the operation of a facility of the corporation emits greenhouse gases from the consumption of energy during the year.

**4.07 Greenhouse gas emissions from consumption of energy if method 1 used**

- (1) This regulation applies if:
  - (a) the operation of a facility of the corporation consumes energy during the reporting year; and
  - (b) the corporation has chosen to use method 1 in the Determination to estimate greenhouse gas emissions from consuming that energy.
- (2) If from the operation of the facility 1 or more greenhouse gases are emitted from the consumption of that energy, the corporation's report must include the amount of each greenhouse gas that is emitted during the reporting year.

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**4.08 Greenhouse gas emissions from consumption of energy if methods 2, 3 or 4 used**

- (1) This regulation applies if:
  - (a) the operation of a facility of the corporation during a reporting year consumes energy; and
  - (b) the corporation has chosen to use method 2, 3 or 4 of the Determination to estimate greenhouse gas emissions from consuming that energy.
- (2) The corporation's report must include the following information for the facility:
  - (a) the facility specific emission factor that the corporation used to estimate greenhouse gas emissions from consumption of that energy during the year;
  - (b) the energy content factor that the corporation used to measure the amount of that energy consumed in the facility during the year;
  - (c) if 1 or more greenhouse gases is emitted from the consumption of that energy, the amount of each greenhouse gas that is emitted during the reporting year.

**Subdivision 4.4.3 Greenhouse gas emissions from particular sources**

**4.09 Purpose of this Subdivision**

This Subdivision specifies information that must be included in a registered corporation's report for a reporting year if the operation of a facility of the corporation emits greenhouse gas from a source specified in this Subdivision during the year.

**4.10 Greenhouse gas emissions — coal mining source**

- (1) This regulation applies if the operation of a facility of the corporation emits greenhouse gases from a coal mining source that is mentioned in an item of the table in subregulation (2) during the reporting year.

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- (2) The corporation's report must include information for the facility in relation to greenhouse gas emissions from the source during the year and must identify:
- (a) the criteria in the Determination used by the corporation to estimate the amount of raw coal production for the source; and
  - (b) the methods in the Determination used by the corporation to estimate the greenhouse gas emissions from the source; and
  - (c) for the source and method mentioned in the item of the table for the source, each of the matters set out in column 4 of that item; and
  - (d) if 1 or more greenhouse gases is emitted from the source during the reporting year, the amount of each greenhouse gas that is emitted.

Item	Source	Method	Matters to be identified
1	Open cut mine (UNFCCC Category 1.B.1.a)	Method 1 for the source, as set out in the Determination	<ul style="list-style-type: none"> <li>(a) the location of the mine by State or Territory</li> <li>(b) the tonnes of raw coal produced</li> </ul>
		Methods 2 and 3 for the source, as set out in the Determination	<ul style="list-style-type: none"> <li>(a) the location of the mine by State or Territory</li> <li>(b) the tonnes of raw coal produced</li> <li>(c) the tonnes of methane (CO<sub>2</sub>-e) captured for energy production on site</li> <li>(d) the tonnes of methane (CO<sub>2</sub>-e) captured and transferred off site</li> <li>(e) the tonnes of methane (CO<sub>2</sub>-e) flared</li> </ul>



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<b>Item</b>	<b>Source</b>	<b>Method</b>	<b>Matters to be identified</b>
2	Underground mine (UNFCCC Category 1.B.1.a)	Method 1 for the source, as set out in the Determination	(a) the location of the mine by State or Territory (b) whether the mine is a gassy mine or a non-gassy mine (c) the tonnes of raw coal produced
		Method 4 for the source, as set out in the Determination	(a) the location of the mine by State or Territory (b) the tonnes of raw coal produced (c) the tonnes of methane (CO <sub>2</sub> -e) captured for energy production on site (d) the tonnes of methane (CO <sub>2</sub> -e) captured and transferred off site (e) the tonnes of methane (CO <sub>2</sub> -e) flared
3	Post mining activities (UNFCCC Category 1.B.1.a)	Method 1 for the source, as set out in the Determination	the tonnes of raw coal produced from underground gassy mines
4	Decommissioned underground mines (UNFCCC Category 1.B.1.c)	Method 1 for the source, as set out in the Determination	(a) the location of the mine by State or Territory (b) whether the mine is a gassy mine or a non-gassy mine (c) the tonnes of methane emissions (CO <sub>2</sub> -e) from the mine in the last full year of production

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Item	Source	Method	Matters to be identified
		Method 4 for the source, as set out in the Determination	<ul style="list-style-type: none"> <li>(d) the date that the mine was closed</li> <li>(e) the % of the mine void volume flooded</li> <li>(a) the location of the mine by State or Territory</li> <li>(b) the tonnes of methane (CO<sub>2</sub>-e) captured for energy production on site</li> <li>(c) the tonnes of methane (CO<sub>2</sub>-e) captured and transferred off site</li> <li>(d) the tonnes of methane (CO<sub>2</sub>-e) flared</li> </ul>

**4.11 Greenhouse gas emissions — oil and gas source**

- (1) This regulation applies if the operation of a facility of the corporation emits greenhouse gases from an oil and gas source that is mentioned in an item of the table in subregulation (2) during a reporting year.
- (2) The corporation's report must include information for the facility in relation to greenhouse gas emissions from the source during the year and must identify:
  - (a) the criteria in the Determination used by the corporation to estimate the amount of fuel produced or consumed for the source; and
  - (b) the methods in the Determination used by the corporation to estimate the greenhouse gas emissions from the source; and
  - (c) for the source and method mentioned in the item of the table for the source, each of the matters set out in column 4 of that item; and

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- (d) if 1 or more greenhouse gases is emitted from the source during the reporting year, the amount of each greenhouse gas that is emitted.

<b>Item</b>	<b>Source</b>	<b>Method</b>	<b>Matters to be identified</b>
1	Oil and Gas Exploration (UNFCCC Category 1.B.2.a.i and UNFCCC category 1.B.2.b.i)	Method 1 for the source, as set out in the Determination	(a) the tonnes of gas flared (b) the tonnes of liquids flared
		Methods 2 and 3 for the source, as set out in the Determination	(a) the tonnes of gas flared (b) the tonnes of liquid flared (c) the facility-specific CO <sub>2</sub> emission factor for liquids, expressed in tonnes of emissions (CO <sub>2</sub> -e) per tonne of fuel flared (d) the facility-specific CO <sub>2</sub> emission factor for gases, expressed in tonnes of emissions (CO <sub>2</sub> -e) per tonne of fuel flared
2	Crude oil production (UNFCCC Category 1.B.2a.ii)	Method 1 for the source, as set out in the Determination	(a) the tonnes of crude oil throughput (b) the tonnes of crude oil production flared

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Item	Source	Method	Matters to be identified
		Method 2 for the source, as set out in the Determination	<ul style="list-style-type: none"> <li>(a) the tonnes of crude oil throughput;</li> <li>(b) the facility specific emission factor for liquids expressed in tonnes of emissions (CO<sub>2</sub>-e) per tonne of throughput</li> <li>(c) the tonnes of crude oil production flared</li> </ul>
3	Crude oil transport (UNFCCC Category 1.B.2.a.iii)	Method 1 for the source, as set out in the Determination	the tonnes of indigenous crude oil transported to Australian refineries
		Method 2 for the source, as set out in the Determination	<ul style="list-style-type: none"> <li>(a) the tonnes of indigenous crude oil transported to Australian refineries</li> <li>(b) the facility specific emission factor expressed in tonnes of CO<sub>2</sub>-e per tonne of crude oil</li> <li>(c) the tonnes of crude oil production flared</li> </ul>
4	Crude oil refining and storage (UNFCCC Category 1.B.2a.iv)	Method 1 for the source, as set out in the Determination	<ul style="list-style-type: none"> <li>(a) the tonnes of crude oil refined</li> <li>(b) the tonnes of crude oil stored</li> <li>(c) the tonnes of gas that is flared</li> <li>(d) the tonnes of gas that is vented, by individual greenhouse gas</li> </ul>

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Item	Source	Method	Matters to be identified
		Methods 2, 3 and 4 for the source, as set out in the Determination	<ul style="list-style-type: none"> <li>(a) the tonnes of crude oil refined</li> <li>(b) the tonnes of crude oil stored</li> <li>(c) the tonnes of gas that is flared</li> <li>(d) the tonnes of gas that is vented, by individual greenhouse gas</li> <li>(e) the facility-specific emission factor expressed in tonnes of emissions CO<sub>2</sub>-e of each gas per tonne of oil refined</li> <li>(f) the facility-specific emission factor expressed in tonnes of emissions CO<sub>2</sub>-e of each gas per tonne of oil stored</li> <li>(g) the facility-specific emission factor expressed in tonnes of emissions CO<sub>2</sub>-e of each gas per tonne of gas flared</li> </ul>
5	Natural gas production and processing (other than venting and flaring) (UNFCCC Category 1.B.2.b.ii)	Method 1 for the source, as set out in the Determination	the tonnes of natural gas throughput

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Item	Source	Method	Matters to be identified
		Method 2 for the source, as set out in the Determination	(a) the tonnes of natural gas throughput (b) the facility specific emission factor expressed in tonnes of each gas CO <sub>2</sub> -e per tonne of gas throughput
6	Natural gas transmission (UNFCCC Category 1.B.2.b.iii)	Method 1 for the source, as set out in the Determination	(a) terajoules of natural gas transmission throughput (b) kilometres of pipeline length
		Method 2 for the source, as set out in the Determination	(a) terajoules of natural gas transmission throughput (b) kilometres of pipeline length (c) the facility specific emission factor expressed in tonnes of each gas CO <sub>2</sub> -e per tonne of gas throughput
7	Natural gas distribution (UNFCCC Category 1.B.2.b.iv)	Method 1 for the source, as set out in the Determination	(a) terajoules of utility sales; (b) location of the natural gas distribution

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Item	Source	Method	Matters to be identified
		Method 2 for the source, as set out in the Determination	(a) terajoules of utility sales (b) location of the natural gas distribution (c) the facility specific emission factor expressed in tonnes of each gas CO <sub>2</sub> -e per tonne of gas throughput
8	Natural gas production and processing – flaring (UNFCCC Category 1.B.2.c)	Method 1 for the source, as set out in the Determination	the tonnes of gas flared
		Methods 2 and 3 for the source, as set out in the Determination	(a) the tonnes of gas flared (b) the facility specific emission factor expressed in tonnes of CO <sub>2</sub> -e per tonne of gas flared
9	Natural gas production and processing -venting (UNFCCC Category 1.B.2.c)	Method 4 for the source, as set out in the Determination	the tonnes of vented gas

**4.12 Greenhouse gas emissions from carbon capture and storage source**

- (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 corporation's report must include the following information for the facility for the year:
  - (a) the opening stock of stored CO<sub>2</sub>;

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- (b) the amount of CO<sub>2</sub> captured for storage;
  - (c) the amount of CO<sub>2</sub> imported for storage;
  - (d) the amount of CO<sub>2</sub> injected at storage sites;
  - (e) the closing stock of stored CO<sub>2</sub>.
- (3) The report must include the following information about greenhouse gas emissions from the operation of the facility during the year:
- (a) greenhouse gas emissions that occur during the transportation of the CO<sub>2</sub> to the storage site;
  - (b) greenhouse gas emissions that occur when the CO<sub>2</sub> was being injected into the storage site;
  - (c) greenhouse gas emissions from the storage site.

**4.13 Greenhouse gas emissions — mineral product source**

- (1) This regulation applies if the operation of a facility of the corporation emits greenhouse gases from a mineral product source mentioned in an item of the table in subregulation (2) during a reporting year.
- (2) The corporation's report must include information for the facility in relation to the greenhouse gas emissions from the source during the reporting year and must identify:
- (a) the criteria in the Determination used by the corporation to estimate the amount of carbonate inputs and outputs for the source; and
  - (b) the methods in the Determination used by the corporation to estimate the greenhouse gas emissions from the source; and
  - (c) for the source and method mentioned in the item of the table for the source, each of the matters set out in column 4 of that item; and
  - (d) if 1 or more greenhouse gases is emitted from the source during the reporting year, the amount of each greenhouse gas that is emitted.



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<b>Item</b>	<b>Source</b>	<b>Method</b>	<b>Matters to be identified</b>
1	Cement production (UNFCCC Category 2.A.1)	Method 1 for the source, as set out in the Determination	(a) the tonnes of clinker produced (b) the tonnes of cement kiln dust produced
		Methods 2 and 4 for the source, as set out in the Determination	(a) the tonnes of clinker produced (b) the tonnes of cement kiln dust produced (c) the facility specific emission factor for clinker production expressed in the tonnes of greenhouse gas emissions of each gas CO <sub>2</sub> -e per tonne of clinker produced
		Method 3 for the source, as set out in the Determination	(a) the tonnes of calcium carbonate (pure) calcined (b) the tonnes of magnesium carbonate (pure) calcined (c) the tonnes of dolomite (pure) calcined (d) the tonnes of cement kiln dust not recycled or lost

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Item	Source	Method	Matters to be identified
			(e) the tonnes of organic matter or other carbon in specific non-fuel raw material
			(f) the emission factor for kerogen or other carbon-bearing non-fuel raw material expressed in tonnes of (CO <sub>2</sub> -e) per tonne of clinker produced
2	Lime production (UNFCCC Category 2.A.2)	Method 1 for the source, as set out in the Determination	(a) the tonnes of commercial lime produced
			(b) the tonnes of in-house lime produced
		Methods 2 and 4 for the source, as set out in the Determination	(a) the tonnes of lime produced
			(b) the emission factor for lime production expressed in tonnes of CO <sub>2</sub> -e per tonne of lime
		Method 3 for the source, as set out in the Determination	(a) the tonnes of calcium carbonate (pure) calcined
			(b) the tonnes of magnesium carbonate (pure) calcined
			(c) the tonnes of dolomite (pure) calcined
			(d) the tonnes of lime kiln dust

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<b>Item</b>	<b>Source</b>	<b>Method</b>	<b>Matters to be identified</b>
3	Use of carbonate for the production of a mineral product other than cement clinker, lime, or soda ash (UNFCCC Category 2.A.3)	Method 1 for the source, as set out in the Determination  Method 3 for the source, as set out in the Determination	(a) the tonnes of limestone calcined (b) the tonnes of dolomite calcined (c) the tonnes of magnesium carbonate calcined  (a) the tonnes of calcium carbonate (pure) calcined (b) the tonnes of dolomite (pure) calcined (c) the tonnes of magnesium carbonate (pure) calcined
4	Soda ash consumption (UNFCCC Category 2.A.4)	Method 1 for the source, as set out in the Determination	the tonnes of soda ash consumed
5	Soda ash production (UNFCCC Category 2.A.4)	Methods 2, 3 and 4 for the source, as set out in the Determination	the facility specific emission factor for soda ash production expressed in the kilograms of greenhouse gas emissions of each gas CO <sub>2</sub> -e per gigajoule of fuel

**4.14 Greenhouse gas emissions — chemical product source**

- (1) This regulation applies if the operation of a facility of the corporation emits greenhouse gases from a chemical product source mentioned in an item of the table in subregulation (2) during a reporting year.

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- (2) The corporation's report must include information for the facility in relation to greenhouse gas emissions from the source during the reporting year and must identify:
- (a) the criteria in the Determination used by the corporation to estimate the amount of fuel consumption for the source; and
  - (b) the methods in the Determination used by the corporation to estimate the industrial process emissions from the source; and
  - (c) for the source and method mentioned in the item of the table for the source, each of the matters set out in column 4 of that item; and
  - (d) if 1 or more greenhouse gases is emitted from the source during the reporting year, the amount of each greenhouse gas that is emitted.

Item	Source	Method	Matters to be identified
1	Ammonia production (UNFCCC category 2.B.1)	Method 1 for the source, as set out in the Determination	(a) the tonnes of ammonia produced (b) the tonnes of (CO <sub>2</sub> ) recovered and transferred from the facility
		Methods 2, 3 and 4 for the source, as set out in the Determination	(a) the tonnes of ammonia produced (b) the tonnes of (CO <sub>2</sub> ) recovered and transferred from the facility (c) the facility specific emissions factor expressed as the kilograms of CO <sub>2</sub> -e per gigajoule of fuel consumed

**Regulation 4.14**

<b>Item</b>	<b>Source</b>	<b>Method</b>	<b>Matters to be identified</b>
2	Nitric acid production (UNFCCC category 2.B.2)	Method 1 for the source, as set out in the Determination	(a) the tonnes of nitric acid production; (b) tonnes CO <sub>2</sub> -e emission factor (plant type);
		Methods 2, 3 and 4 for the source, as set out in the Determination	(a) the tonnes of nitric acid produced (b) the facility specific emissions factor expressed as the tonnes of CO <sub>2</sub> -e per tonne of nitric acid produced
3	Titanium dioxide production (UNFCCC category 2.B.5)	Method 1 for the source, as set out in the Determination	the tonnes titanium dioxide produced
		Methods 2, 3 and 4 for the source, as set out in the Determination	(a) the tonnes titanium dioxide produced (b) the facility specific emissions factor expressed as the kilograms of CO <sub>2</sub> -e per gigajoule of fuel consumed
4	Synthetic rutile production (UNFCCC 2.B.5)	Method 1 for the source, as set out in the Determination	the tonnes of synthetic rutile produced
		Methods 2, 3 and 4 for the source, as set out in the Determination	(a) the tonnes of synthetic rutile produced (b) the facility specific emissions factor expressed as the kilograms of CO <sub>2</sub> -e per gigajoule of fuel consumed

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**4.15 Greenhouse gas emissions — metal product source**

- (1) This regulation applies if the operation of a facility of the corporation emits greenhouse gases from a metal product source mentioned in an item of the table in subregulation (2) during a reporting year.
- (2) The report must include information for the facility in relation to greenhouse gas emissions from the source during the reporting year and must identify:
  - (a) the criteria in the Determination used by the corporation to estimate the amount of fuel consumed for the source; and
  - (b) the methods in the Determination used by the corporation to estimate the greenhouse gas emissions from the source; and
  - (c) for the source and method mentioned in the item of the table for the source, each of the matters set out in column 4 of that item; and
  - (d) if 1 or more greenhouse gases is emitted from the source during the reporting year, the amount of each greenhouse gas that is emitted.

Item	Source	Method	Matters to be identified
1	Iron and steel production (UNFCCC Category 2.C.1)	Methods 2, 3 and 4 for the source, as set out in the Determination	the facility specific emission factor expressed as the kilograms of CO <sub>2</sub> -e per gigajoule of fuel consumed
2	Ferroalloys production (UNFCCC Category 2.C.2)	Methods 2, 3 and 4 for the source, as set out in the Determination	the facility specific emission factor expressed as the kilograms of CO <sub>2</sub> -e per gigajoule of fuel consumed
3	Aluminium production (UNFCCC Category 2.C.3)	Methods 2, 3 and 4 for the source, as set out in the Determination	(a) the kilograms CO <sub>2</sub> -e per gigajoule of fuel consumed

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Item	Source	Method	Matters to be identified
			(b) the facility specific CF <sub>4</sub> emissions factor expressed as the tonnes of CO <sub>2</sub> -e emitted per tonne of aluminium production
			(c) the facility specific C <sub>2</sub> F <sub>6</sub> emissions factor expressed as the tonnes of CO <sub>2</sub> -e emitted per tonne of aluminium production
4	Production of a metal other than aluminium, ferroalloys, or iron and steel. (UNFCCC category 2.C.5)	Methods 2, 3 and 4 for the source, as set out in the Determination	the facility specific emissions factor expressed as the kilograms of CO <sub>2</sub> -e per gigajoule of fuel consumed

**4.16 Greenhouse gas emissions — use of commercial air conditioning source etc**

- (1) This regulation applies if:
- (a) the operation of a facility of the corporation during a reporting year emits greenhouse gas from the use of any of the following things:
    - (i) commercial air conditioning;
    - (ii) commercial refrigeration;
    - (iii) industrial refrigeration;
    - (iv) gas insulated switch gear and circuit breaker applications; and
  - (b) the use of the things mentioned in subregulation (1) meets the criteria for reporting greenhouse gas emissions from such things in the Determination.

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- (2) The corporation’s report must include information for the facility about the greenhouse gas emissions from using a thing listed in subregulation (1) during the year.

**4.17 Greenhouse gas emissions — waste source**

- (1) This regulation applies if the operation of a facility of the corporation emits greenhouse gases from a waste source mentioned in column 2 of the table in subregulation (2) during a reporting year.
- (2) The corporation’s report must include information for the facility in relation to greenhouse gas emissions from the source during the year and must identify:
- (a) the criteria in the Determination used by the corporation to estimate the amount of waste in relation to the source; and
  - (b) the methods in the Determination used by the corporation to estimate the greenhouse gas emissions from the source; and
  - (c) for the source and method mentioned in the item of the table for the source, each of the matters set out in column 4 of that item; and
  - (d) if 1 or more greenhouse gases is emitted from the source during the reporting year, the amount of each greenhouse gas that is emitted.

Item	Source	Method	Matters to be identified
1	Solid waste disposal on land (UNFCCC 6.A)	Method 1 for the source, as set out in the Determination	<ul style="list-style-type: none"> <li>(a) the location of the landfill site by State or Territory</li> <li>(b) the number of years in operation</li> </ul>



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Item	Source	Method	Matters to be identified
			<ul style="list-style-type: none"> <li>(c) the tonnes of average annual amount of disposal of solid waste over the lifetime of the facility prior to the first year of reporting</li> <li>(d) the total tonnes of waste entering the landfill</li> <li>(e) the tonnes of waste entering the landfill from                             <ul style="list-style-type: none"> <li>(i) municipal sources</li> <li>(ii) commercial and industrial sources</li> <li>(iii) construction sources</li> </ul> </li> </ul>
		Methods 2 and 4 for the source, as set out in the Determination	<ul style="list-style-type: none"> <li>(a) the location of the landfill site by State or Territory</li> <li>(b) the number of years in operation</li> <li>(c) the tonnes of average annual amount of disposal of solid waste over the lifetime of the source prior to the first year of reporting</li> <li>(d) the total tonnes of waste entering the landfill</li> </ul>

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Item	Source	Method	Matters to be identified
			<ul style="list-style-type: none"> <li>(e) the tonnes of waste entering the landfill from               <ul style="list-style-type: none"> <li>(i) municipal sources</li> <li>(ii) commercial and industrial sources</li> <li>(iii) construction sources</li> </ul> </li> <li>(f) the tonnes of each waste mix type entering the landfill</li> <li>(g) facility specific degradable organic carbon contents of individual waste mix</li> <li>(h) the facility specific k value</li> <li>(i) the emissions generated as a result of the decomposition of the waste</li> <li>(j) the tonnes of methane CO<sub>2</sub>-e captured for production of electricity on site</li> <li>(k) the tonnes of methane CO<sub>2</sub>-e captured and transferred off site</li> <li>(l) the tonnes of methane CO<sub>2</sub>-e flared</li> </ul>

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<b>Item</b>	<b>Source</b>	<b>Method</b>	<b>Matters to be identified</b>
2	Industrial wastewater (UNFCCC Category 6.B.1)	Method 1 for the source, as set out in the Determination	<ul style="list-style-type: none"> <li>(a) the tonnes of industrial wastewater produced by commodity type</li> <li>(b) the fraction of wastewater anaerobically treated</li> <li>(c) the fraction of COD removed as sludge</li> <li>(d) the fraction of COD in sludge anaerobically treated on site</li> <li>(e) the tonnes of COD treated off site and disposed at landfill</li> <li>(f) the tonnes of COD transferred off site and disposed at a site other than landfill</li> <li>(g) the tonnes of methane CO<sub>2</sub>-e captured for production of electricity on site</li> <li>(h) the tonnes of methane CO<sub>2</sub>-e captured and transferred off site</li> <li>(i) the tonnes of methane CO<sub>2</sub>-e flared</li> </ul>

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<b>Item</b>	<b>Source</b>	<b>Method</b>	<b>Matters to be identified</b>
		Methods 2 and 4 for the source, as set out in the Determination	<ul style="list-style-type: none"> <li>(a) the tonnes of industrial wastewater produced by commodity type</li> <li>(b) the tonnes of COD measured entering treatment site</li> <li>(c) the fraction of wastewater anaerobically treated</li> <li>(d) the tonnes of COD removed as sludge</li> <li>(e) the fraction of COD in sludge anaerobically treated on site</li> <li>(f) the tonnes of COD transferred off site and disposed at landfill</li> <li>(g) the tonnes of COD transferred off site and disposed at a site other than landfill</li> <li>(h) the tonnes of emission (CO<sub>2</sub>-e) generated</li> <li>(i) the tonnes of methane CO<sub>2</sub>-e captured for production of electricity on site</li> </ul>

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Item	Source	Method	Matters to be identified
3	Domestic and commercial wastewater (UNFCCC Category 6.B.2)	Method 1 for the source, as set out in the Determination	<ul style="list-style-type: none"> <li>(j) the tonnes of methane CO<sub>2</sub>-e captured and transferred of site</li> <li>(k) the tonnes of methane CO<sub>2</sub>-e flared</li> <li>(a) the population served by wastewater treatment plant</li> <li>(b) the fraction of COD in wastewater anaerobically treated</li> <li>(c) the fraction of COD removed as sludge;</li> <li>(d) the fraction of COD in sludge anaerobically treated on site</li> <li>(e) the tonnes of COD transferred off site and disposed at landfill</li> <li>(f) the tonnes of COD transferred off site and disposed at a site other than landfill</li> <li>(g) the tonnes of methane CO<sub>2</sub>-e captured for production of electricity on site</li> </ul>

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Item	Source	Method	Matters to be identified
		Methods 2 and 4 for the source, as set out in the Determination	<ul style="list-style-type: none"> <li data-bbox="983 327 1254 456">(h) the tonnes of methane CO<sub>2</sub>-e captured and transferred off site</li> <li data-bbox="983 472 1214 562">(i) the tonnes of methane CO<sub>2</sub>-e flared</li> <li data-bbox="983 577 1214 707">(a) the population served by wastewater treatment plant</li> <li data-bbox="983 723 1254 813">(b) the tonnes COD measured entering treatment facility</li> <li data-bbox="983 828 1273 963">(c) the fraction of COD in wastewater anaerobically treated</li> <li data-bbox="983 978 1273 1046">(d) the fraction of COD removed as sludge</li> <li data-bbox="983 1061 1273 1196">(e) the fraction of COD in sludge anaerobically treated</li> <li data-bbox="983 1189 1254 1350">(f) the tonnes of methane (CO<sub>2</sub>-e) generated from the decomposition of COD</li> </ul>

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<b>Item</b>	<b>Source</b>	<b>Method</b>	<b>Matters to be identified</b>
			(g) the tonnes of methane CO <sub>2</sub> -e captured for production of electricity on site
			(h) the tonnes of methane CO <sub>2</sub> -e captured and transferred off site
			(i) the tonnes of methane CO <sub>2</sub> -e flared
4	Waste incineration (UNFCCC Category 6.C)	Method 1 for the source, as set out in the Determination	the tonnes of waste incinerated

**Subdivision 4.4.4 Energy production**

**4.18 Purpose of Subdivision**

This Subdivision specifies information that must be included in a registered corporation's report for a reporting year if the operation of a facility of the corporation produces energy during the reporting year.

**4.19 Energy produced**

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

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**4.20 Electricity produced**

- (1) If the operation of a facility of the corporation produces energy that is electricity during the reporting year, the corporation's 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;
  - (f) biogas generation.
- (2) The corporation's report must identify the amount of the electricity that was, during the reporting year:
  - (a) produced for use in the facility; and
  - (b) produced for use outside the facility.

**Subdivision 4.4.5 Energy consumption**

**4.21 Purpose of Subdivision**

This Subdivision specifies information that must be included in a registered corporation's report for a reporting year if the operation of a facility of the corporation consumes energy during the 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 of the type of energy consumed by means of combustion for:
    - (i) producing electricity; and
    - (ii) producing a chemical product or metal product; and
    - (iii) transport, other than transport that involves the consumption of international bunker fuel; and



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- (iv) a purpose other than a purpose mentioned in subparagraphs (i) or (ii) or transport; and
  - (b) the amount of the energy consumed by a means other than combustion, if this amount exceeds the reporting thresholds mentioned in the Determination for this paragraph; and
  - (c) the criteria in the Determination used by the corporation to estimate the amount of the energy consumed; and
  - (d) the methods in the Determination used by the corporation to estimate greenhouse gas emissions from the consumption of the energy.
- (2) If the operation of a facility of the corporation consumes energy to produce a chemical or metal product during a year, the corporation's report for the facility must identify the amount of the type of energy consumed during the year:
- (a) for its carbon content in a chemical process; or
  - (b) as feedstock.
- (3) If operation of a facility of the corporation consumes energy in the production of a chemical product containing carbon during a year, the corporation's report for the facility must include information identifying the amount and type of energy consumed in the production of the product during the year.

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

- (1) This regulation applies to the corporation 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 corporation's report for the facility must identify the amount of energy consumed to produce the electricity and the other product during the year.

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

## **Division 4.5 Other reporting requirements**

### **4.24 Purpose of Division**

This Division specifies alternate or additional information requirements in particular circumstances for inclusion in a registered corporation's report for a reporting year.

### **4.25 Reporting aggregated amounts from facilities**

- (1) This regulation applies if:
- (a) the corporation reports on more than 1 facility of the corporation whose operation, 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 1 State or Territory and are attributable to 1 industry sector in accordance with Subdivisions 2.4.2 and 2.4.3 of Division 2.4 of Part 2 of these Regulations.
- (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;

**Regulation 4.26**

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- (c) the production of energy from the operation of the facilities, identified in accordance with the classification of fuels and energy commodities in Schedule 1.
- (3) If the report includes aggregated amounts in accordance with subregulation (2), the report must identify:
  - (a) if the corporation chooses to aggregate by member, the member; and
  - (b) if the corporation chooses to aggregate by business unit, the business unit; and
  - (c) the street address or latitude and longitude of each of the facilities for which the member has operational control or the business unit has administrative responsibility.
- (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.
- (6) In this regulation, *business unit* means a unit that is recognised by the corporation as having administrative responsibility for facilities of the corporation.

**4.26 Reporting percentages of emissions and energy**

- (1) This regulation applies if:
  - (a) the facilities of the corporation include a facility the operation of which:
    - (i) emits greenhouse gases with a carbon dioxide equivalence of 3 kilotonnes or less; and
    - (ii) produces 15 terajoules or less of energy; and
    - (iii) consumes 15 terajoules or less of energy; and
  - (b) the greenhouse gas emissions from the operation of that facility comprise less than 2% of the group's total greenhouse gas emissions; and
  - (c) the energy production from the operation of that facility comprise less than 2% of the group's total energy production; and

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- (d) the energy consumption from the operation of that facility comprise less than 2% of the group's total energy consumption; and
  - (e) the corporation is not required to collect or provide information about the greenhouse gas emissions or the consumption or production of energy from the operation of the facility under any other Commonwealth, State or Territory law; and
  - (f) the total of the greenhouse gas emissions from the operation of the facilities reported under this regulation is less than 5% of the group's total greenhouse gas emissions; and
  - (g) the total of the energy production from the operation of the facilities reported under this regulation is less than 5% of the group's total energy production; and
  - (h) the total of the energy consumption from the operation of the facilities reported under this regulation is less than 5% of the group's total energy consumption.
- (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 Determination.

**4.27 Reporting about incidental emissions and energy**

- (1) This regulation applies if 1 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 the greenhouse gas emissions or the consumption or production of energy from the operation of the facility that are incidental, using the criteria that are specified in the 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 Determination used by the corporation 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 Determination for that purpose, then it does not need to include that information by another method or criteria mentioned in the Determination.

**Regulation 4.27**

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- (5) In this regulation, emissions of greenhouse gas from the operation of a facility are *incidental* if, in a reporting year:
- (a) an individual source of emission from the operation of the facility is less than:
    - (i) 0.5% of the total amount of greenhouse gases emitted from the operation of the facility; and
    - (ii) a carbon dioxide equivalence of 3 kilotonnes for a year; and
  - (b) the total amount of all of the individual sources of emission mentioned in paragraph (a) is less than the lesser of:
    - (i) 2% of the total amount of greenhouse gases emitted from the operation of the facility; or
    - (ii) a carbon dioxide equivalence of 12 kilotonnes; and
  - (c) information about the sources of these emissions from the operation of the facility is not required to be collected or provided under any other Commonwealth, State or Territory law; and
  - (d) the corporation provides a statement that measurement of emissions of greenhouse gas from these sources using another method or criteria in the Determination would cause the corporation significant hardship or expense.
- (6) In this regulation, consumption of energy from the operation of a facility is *incidental* if, in a reporting year:
- (a) an individual source of energy consumption from the operation of the facility is less than:
    - (i) 0.5% of the total amount of energy consumed from the operation of the facility; and
    - (ii) 15 terajoules of energy; and
  - (b) the total of all of the individual sources of energy consumption mentioned in paragraph (a) is less than the lesser of:
    - (i) 2% of the total amount of energy consumed from the operation of the facility; or
    - (ii) 60 terajoules of energy; and

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- (c) information about these sources of consumption of energy from the operation of the facility that are to be reported under this regulation is not required to be collected or provided under any other Commonwealth, State or Territory law; and
  - (d) the corporation provides a statement that the measurement of the consumption of energy from the sources using another method or criteria the Determination would cause the corporation significant hardship or expense.
- (7) In this regulation, production of energy from the operation of a facility is *incidental* if, in a reporting year:
- (a) an individual source of energy production from the operation of the facility is less than:
    - (i) 0.5% of the total amount of energy produced from the operation of the facility; and
    - (ii) 15 terajoules of energy; and
  - (b) the total amount of all of the individual sources of energy production mentioned in paragraph (a) is less than the lesser of:
    - (i) 2% of the total amount of energy produced from the operation of the facility; or
    - (ii) 60 terajoules of energy; and
  - (c) information about these sources of energy production from the operation of the facility that is to be reported under this regulation is not required to be collected or provided under any other Commonwealth, State or Territory law; and
  - (d) the corporation provides a statement that the measurement of the production of energy from these sources using another method or criteria in the Determination would cause the corporation significant hardship or expense.

**4.28 Reporting for facilities that are networks and pipelines**

- (1) This regulation applies if:
  - (a) a facility of the corporation is in 1 of the following industry sectors:
    - (i) Electricity transmission (262);

**Regulation 4.29**

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- (ii) Electricity distribution (263);
  - (iii) Gas supply (270);
  - (iv) Water supply, sewerage and drainage services (281);
  - (v) Telecommunications services (580); and
- (b) the facility is in more than 1 State or more than 1 State and 1 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 vertically integrated production processes**

- (1) This regulation applies if:
- (a) facilities of the corporation include facilities that are a vertically integrated production process; and
  - (b) the production process is located in only 1 State or Territory including the offshore waters adjacent to the State or Territory.
- (2) The corporation may aggregate the information about greenhouse gas emissions, production or consumption of energy from the operation of the facilities in the production process that the corporation is required to provide under this Part.
- (3) If the report includes information mentioned in subregulation (2) as an aggregated amount, then it does not need to include that information separately for each facility.
- (4) If the corporation aggregates the information, the corporation must also apportion information in respect of an ANZSIC division specified in the following table that facilities within the production process fall within.



**Regulation 4.29**

Item	ANZSIC alpha character	ANZSIC divisions
1	A	Agriculture, forestry and fishing
2	B	Mining
3	C	Manufacturing
4	D	Electricity, gas, water and waste services
5	E	Construction
6	F	Wholesale trade
7	G	Retail trade
8	H	Accommodation and food services
9	I	Transport, postal and warehousing
10	J	Information, media and telecommunications
11	K	Financial and insurance services
12	L	Rental, hiring and real estate services
13	M	Professional, scientific and technical services
14	N	Administrative and support services
15	O	Public administration and safety
16	P	Education and training
17	Q	Health care and social assistance
18	R	Arts and recreation services
19	S	Other services

- (5) If the corporation's report includes aggregated information, the report must include the information referred to in subregulation (4).
- (6) In this regulation, *offshore waters* in relation to a State or Territory, means:
- (a) *the offshore area* within the meaning of the *Offshore Petroleum Act 2006*; and

**Regulation 4.30**

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- (b) the sea on the landward side of the area that is 3 nautical miles from the baseline from which the breadth of the territorial sea is measured; and
- (c) the sea within the limits of the State or Territory.

*Note* The application of the regulations to the exclusive economic zone is limited: see the definitions of *facility* and *greenhouse gas project* in the Act.

**4.30 Reporting about contractors**

- (1) This regulation applies if, in a reporting year, 1 of the facilities of the corporation:
  - (a) engages a contractor to conduct an activity or activities that form part of the facility; and
  - (b) the activity or activities 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 also include the following information for the facility:
  - (a) the name of the contractor;
  - (b) the contractor's ABN;
  - (c) the total greenhouse gas emissions from the contractor's activity;
  - (d) the total energy produced by the contractor's activity;
  - (e) the total energy consumed by the contractor's activity.
- (3) The information 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.

**Regulation 4.32**

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**4.31 Reporting a change in principal activity for facility**

- (1) This regulation applies 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 corporation's 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**

**4.32 Reporting where no section 13 thresholds met**

If the registered corporation's group does not meet any of the thresholds in section 13 of the Act for a reporting year, the corporation's 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.

**Regulation 4.33**

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**Division 4.7 Reporting of information by another person**

**4.33 Application for a determination**

- (1) For subsection 20 (2) of the Act, an application for the Greenhouse and Energy Data Officer 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 Greenhouse Energy Data Officer 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 ABN — if any;
    - (iv) the name 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) if the application is made by the registered corporation, 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.

**Regulation 4.33**

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(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.

**Regulation 5.01**

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## **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**

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

- (a) the Minister and the Secretary of a Department responsible for administering programs or collecting statistics relating to greenhouse gas emissions, energy production, energy consumption or a national emissions trading scheme;
- (b) the Executive Director of the Australian government agency known as the Australian Bureau of Agricultural and Resource Economics;
- (c) the Australian Statistician within the meaning of section 16 of the *Australian Bureau of Statistics Act 1975*;
- (d) the Chair of the Australian Energy Regulator appointed under section 44AR of the *Trade Practices Act 1974*.

## **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 — other information required**

- (1) For paragraph 54 (2) (c) 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) for the controlling corporation making the application:
    - (i) its name; and
    - (ii) its ABN; and
    - (iii) the postal address of its head office; and
    - (iv) its contact telephone number; and
    - (v) its contact email address;
  - (b) for the member of the corporation's group that has operational control over the activities that are the subject of the application:
    - (i) its name; and
    - (ii) its ABN;
  - (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;

**Regulation 6.02**

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- (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) 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;
- (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 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 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.



- (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 — other information required**

For paragraph 55 (2) (c) of the Act, an application for a declaration that a controlling corporation or another member of the corporation's group has operational control of a facility must include the following information:

- (a) for the controlling corporation:
  - (i) its name; and
  - (ii) its ABN; and
  - (iii) the postal address of its head office; and
  - (iv) its contact telephone number; and
  - (v) its contact email address;
- (b) for the member making the application and the member in relation to which a declaration is sought:
  - (i) its name; and
  - (ii) its ABN; and
  - (iii) the postal address of its head office; and
  - (iv) the name, telephone number and email address of a contact person;
- (c) for an entity that is not a member of the corporation's group and that the corporation 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 a declaration is sought:
  - (i) the entity's name; and
  - (ii) the entity's ABN; and
  - (iii) the postal address of the entity's head office; and
  - (iv) the name, telephone number and email address of a contact person;

**Regulation 6.03**

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- (d) details of any contracts or arrangements showing that the corporation or member in relation to which a declaration is sought has the greatest authority to introduce and implement the policies mentioned in subparagraphs 11 (1) (a) (i) and (iii) of the Act for the facility;
- (e) if the facility for which a declaration is sought is not a network facility or a transport facility:
  - (i) its name; and
  - (ii) the street address or other description of the site at which it is located; and
  - (iii) details of the latitude and longitude of the facility; and
  - (iv) the industry sector mentioned in subregulation 2.20 (2) to which the activities constituting the facility are attributable;
- (f) if the facility for which a declaration is sought is a network facility:
  - (i) its name; and
  - (ii) details of the latitude and longitude of the site of the facility; and
  - (iii) the industry sector mentioned in subregulation 2.20 (2) to which the activities constituting the facility are attributable;
- (g) if the facility for which a declaration is sought is a transport facility:
  - (i) its name; and
  - (ii) the State or Territory to which the activities constituting the facility are attributable in accordance with subregulation 2.19 (2); and
  - (iii) the industry sector mentioned in subregulation 2.19 (3) to which the activities constituting the facility are attributable.

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## **Schedule 1      Fuels and other *energy* commodities specified for the purposes of the definition of *energy* in section 7 of Act**

(regulation 2.03)

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<b>Item</b>	<b>Fuels and other energy commodities</b>
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*Solid fossil fuels and coal based products*

- 1    Black coal (other than that used to produce coke)
- 2    Brown coal
- 3    Coking coal
- 4    Brown coal briquettes
- 5    Coke oven coke
- 6    Coal tar
- 7    Solid fossil fuels other than those mentioned in items 1 to 5

*Fuels derived from recycled materials*

- 8    Industrial materials and tyres that are derived from fossil fuels, if recycled and combusted to produce heat or electricity
- 9    Non-biomass municipal materials, if recycled and combusted to produce heat or electricity

*Primary solid biomass fuels*

- 10    Dry wood
- 11    Green and air dried wood
- 12    Sulphite lyes
- 13    Bagasse
- 14    Biomass municipal and industrial materials, if recycled and combusted to produce heat or electricity
- 15    Charcoal
- 16    Primary solid biomass fuels other than those mentioned in items 10 to 15

**Item Fuels and other energy commodities**

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*Gaseous fossil fuels*

- 17 Natural gas if distributed in a pipeline
- 18 Coal seam methane that is captured for combustion
- 19 Coal mine waste gas that is captured for combustion
- 20 Compressed natural gas
- 21 Unprocessed natural gas
- 22 Ethane
- 23 Coke oven gas
- 24 Blast furnace gas
- 25 Town gas
- 26 Liquefied natural gas
- 27 Gaseous fossil fuels other than those mentioned in items 17 to 26

*Biogas captured for combustion*

- 28 Landfill biogas that is captured for combustion
- 29 Sludge biogas that is captured for combustion
- 30 A biogas that is captured for combustion, other than those mentioned in items 28 to 29

*Petroleum based oils and petroleum based greases*

- 31 Petroleum based oils (other than petroleum based oils used as fuel)
- 32 Petroleum based greases

*Petroleum based products other than petroleum based oils and petroleum based greases*

- 33 Crude oil including crude oil condensates
- 34 Other natural gas liquids
- 35 Gasoline (other than for use as fuel in an aircraft)
- 36 Gasoline for use as fuel in an aircraft
- 37 Kerosene (other than for use as fuel in an aircraft)
- 38 Kerosene for use as fuel in an aircraft
- 39 Heating oil

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<b>Item</b>	<b>Fuels and other energy commodities</b>
40	Diesel oil
41	Fuel oil
42	Liquefied aromatic hydrocarbons
43	Solvents if mineral turpentine or white spirits
44	Liquefied petroleum gas
45	Naphtha
46	Petroleum coke
47	Refinery gas and liquids
48	Refinery coke
49	Bitumen
50	Waxes
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
<i>Biofuels</i>	
52	Biodiesel
53	Ethanol for use as a fuel in an internal combustion engine
54	Biofuels other than those mentioned in items 52 to 53
<i>Petrochemical feedstock</i>	
55	Carbon black if used as a petrochemical feedstock
56	Ethylene if used as a petrochemical feedstock
57	Petrochemical feedstock other than those mentioned in items 55 to 56
<i>Energy commodities</i>	
58	Sulphur
59	Solar energy for electricity generation
60	Wind energy for electricity generation
61	Water energy for electricity generation
62	Geothermal energy for electricity generation

<b>Item</b>	<b>Fuels and other energy commodities</b>
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63	Uranium
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64	Hydrogen
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65	Electricity
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66	Energy commodities other than those mentioned in items 58 to 65 and in the form of steam, compressed air or waste gas acquired either to produce heat or for another purpose
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## Schedule 2      **Meaning of *industry sector* for the purposes of section 7 of the Act**

(regulation 2.06)

<b>Item</b>	<b>ANZSIC Code</b>	<b>ANZSIC Industry classification</b>
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

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<b>Item</b>	<b>ANZSIC Code</b>	<b>ANZSIC Industry classification</b>
24	451	Cafes, restaurants and takeaway food services
25	203	Cement, lime, plaster and concrete product manufacturing
26	621	Central banking
27	751	Central government administration
28	202	Ceramic product manufacturing
29	871	Child care services
30	122	Cigarette and tobacco product manufacturing
31	955	Civic, professional and other interest group services
32	185	Cleaning compound and toiletry preparation manufacturing
33	135	Clothing and footwear manufacturing
34	425	Clothing, footwear and personal accessory retailing
35	453	Clubs (hospitality)
36	060	Coal mining
37	380	Commission-based wholesaling
38	242	Computer and electronic equipment manufacturing
39	700	Computer system design and related services
40	091	Construction material mining
41	32	Construction services
42	152	Converted paper product manufacturing
43	900	Creative and performing arts activities
44	113	Dairy product manufacturing
45	592	Data processing, web hosting & electronic information storage services
46	760	Defence
47	426	Department stores
48	622	Depository financial intermediation
49	244	Domestic appliance manufacturing
50	822	Educational support services
51	422	Electrical and electronic goods retailing



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<b>Item</b>	<b>ANZSIC Code</b>	<b>ANZSIC Industry classification</b>
52	243	Electrical equipment manufacturing
53	263	Electricity distribution
54	261	Electricity generation
55	262	Electricity transmission
56	721	Employment services
57	101	Exploration
58	662	Farm animal and bloodstock leasing
59	183	Fertiliser and pesticide manufacturing
60	624	Financial asset investing
61	04	Fishing, hunting and trapping
62	03	Forestry and logging
63	114	Fruit and vegetable processing
64	400	Fuel retailing
65	952	Funeral, crematorium and cemetery services
66	251	Furniture manufacturing
67	373	Furniture, floor covering and other goods wholesaling
68	421	Furniture, floor coverings, houseware and textile goods retailing
69	920	Gambling activities
70	270	Gas supply
71	201	Glass and glass product manufacturing
72	755	Government representation
73	116	Grain mill and cereal product manufacturing
74	360	Grocery, liquor and tobacco product wholesaling
75	423	Hardware, building and garden supplies retailing
76	310	Heavy and civil engineering construction
77	912	Horse and dog racing activities
78	840	Hospitals
79	63	Insurance and superannuation funds

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<b>Item</b>	<b>ANZSIC Code</b>	<b>ANZSIC Industry classification</b>
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

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<b>Item</b>	<b>ANZSIC Code</b>	<b>ANZSIC Industry classification</b>
108	664	Non-financial intangible assets (except copyrights) leasing
109	302	Non-residential building construction
110	431	Non-store retailing
111	115	Oil and fat manufacturing
112	070	Oil and gas extraction
113	264	On selling electricity and electricity market operation
114	729	Other administrative services
115	189	Other basic chemical product manufacturing
116	229	Other fabricated metal product manufacturing
117	119	Other food product manufacturing
118	663	Other goods and equipment rental and hiring
119	602	Other information services
120	249	Other machinery and equipment manufacturing
121	349	Other machinery and equipment wholesaling
122	259	Other manufacturing
123	109	Other mining support services
124	099	Other non-metallic mineral mining and quarrying
125	209	Other non-metallic mineral product manufacturing
126	953	Other personal services
127	699	Other professional, scientific and technical services
128	949	Other repair and maintenance
129	879	Other social assistance services
130	239	Other transport equipment manufacturing
131	529	Other transport support services
132	149	Other wood product manufacturing
133	732	Packaging services
134	892	Parks and gardens operations
135	951	Personal care services

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<b>Item</b>	<b>ANZSIC Code</b>	<b>ANZSIC Industry classification</b>
136	170	Petroleum and coal product manufacturing
137	184	Pharmaceutical and medicinal product manufacturing
138	427	Pharmaceutical and other store-based retailing
139	372	Pharmaceutical and toiletry goods wholesaling
140	502	Pipeline and other transport
141	191	Polymer product manufacturing
142	510	Postal and courier pick-up and delivery services
143	80	Preschool and school education
144	161	Printing and printing support services
145	96	Private households employing staff and undifferentiated goods-and-service-producing activities of households for own use
146	241	Professional and scientific equipment manufacturing
147	671	Property operators
148	771	Public order and safety services
149	452	Pubs, taverns and bars
150	151	Pulp, paper and paperboard manufacturing
151	245	Pump, compressor, heating and ventilation equipment manufacturing
152	561	Radio broadcasting
153	471	Rail freight transport
154	472	Rail passenger transport
155	672	Real estate services
156	424	Recreational goods retailing
157	772	Regulatory services
158	954	Religious services
159	162	Reproduction of recorded media
160	301	Residential building construction
161	860	Residential care services

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<b>Item</b>	<b>ANZSIC Code</b>	<b>ANZSIC Industry classification</b>
162	432	Retail commission-based buying and/or selling
163	461	Road freight transport
164	462	Road passenger transport
165	501	Scenic and sightseeing transport
166	691	Scientific research services
167	112	Seafood processing
168	224	Sheet metal product manufacturing (except metal structural & container products)
169	542	Software publishing
170	412	Specialised food retailing
171	341	Specialised industrial machinery and equipment wholesaling
172	246	Specialised machinery and equipment manufacturing
173	911	Sports and physical recreation activities
174	752	State government administration
175	222	Structural product manufacturing
176	118	Sugar confectionary manufacturing
177	411	Supermarket and grocery stores
178	580	Telecommunications services
179	562	Television broadcasting
180	810	Tertiary education
181	131	Textile manufacturing
182	133	Textile product manufacturing
183	371	Textile, clothing and footwear wholesaling
184	333	Timber and hardware goods wholesaling
185	722	Travel agency and tour arrangement services
186	697	Veterinary services
187	530	Warehousing and storage services
188	291	Waste collection services
189	292	Waste treatment, disposal and remediation services

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<b>Item</b>	<b>ANZSIC Code</b>	<b>ANZSIC Industry classification</b>
190	481	Water freight transport
191	482	Water passenger transport
192	281	Water supply, sewerage and drainage services
193	521	Water transport support services

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**Note**

1. All legislative instruments and compilations are registered on the Federal Register of Legislative Instruments kept under the *Legislative Instruments Act 2003*. See <http://www.frli.gov.au>.